

**BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION**

In re: Application for increase in water and )  
wastewater rates in Brevard, Citrus, Duval, ) DOCKET NO. 20250052-WS  
Highlands, Marion, and Volusia Counties by )  
CSWR-Florida Utility Operating Company, LLC. )  
\_\_\_\_\_)

**DIRECT TESTIMONY OF**

**BRENT THIES**

**on behalf of**

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

1 **I. INTRODUCTION**

2 **Q. PLEASE STATE YOUR NAME AND BUSINESS ADDRESS.**

3 A. My name is Brent G. Thies, and my business address is 1630 Des Peres Rd., Suite 140,  
4 St. Louis, Missouri 63131.

5 **Q. BY WHOM ARE YOU EMPLOYED AND IN WHAT CAPACITY?**

6 A. I am employed by CSWR, LLC (“CSWR” or “Parent”). My current position is Vice  
7 President & Corporate Controller.

8 **Q. ON WHOSE BEHALF ARE YOU FILING THIS DIRECT TESTIMONY?**

9 A. I am filing on behalf of CSWR-Florida Utility Operating Company, LLC (“CSWR-  
10 Florida” or “Company”), which is a subsidiary of CSWR.

11 **Q. HAVE YOU PREVIOUSLY FILED TESTIMONY BEFORE THIS**  
12 **COMMISSION?**

13 A. While I have not previously filed testimony before the Florida Public Service  
14 Commission (“Commission”), I have previously filed testimony before the state utility  
15 commissions in Arizona, Kentucky, Louisiana, Mississippi, Missouri, North Carolina,  
16 Tennessee, and Texas.

17 **Q. PLEASE DESCRIBE YOUR EDUCATIONAL AND PROFESSIONAL**  
18 **BACKGROUND.**

19 A. I hold a Bachelor of Arts in Communications/Public Relations from Missouri Baptist  
20 University in St. Louis, Missouri, and a Bachelor of Science in Accounting from  
21 Liberty University in Virginia. I also hold a Master of Divinity degree from  
22 Midwestern Baptist Theological Seminary in Kansas City, Missouri, and a Master of  
23 Business Administration degree from the University of Missouri-St. Louis. I am  
24 licensed as a Certified Public Accountant in the state of Missouri.

25 I have been employed in the Accounting and Finance department of CSWR

1 since July 2017. I started at CSWR as the Senior Accountant, responsible for monthly  
2 accounting work for CSWR and its regulated utility subsidiaries. This included  
3 analysis and reporting related to regulatory requirements. I was promoted to Controller  
4 in October 2018 and Vice President & Corporate Controller in February 2022. While  
5 at CSWR, I have contributed to the financial analysis, planning, and filing requirements  
6 for multiple rate case filings in other jurisdictions and various data requests and analysis  
7 items in acquisition cases in the jurisdictions where CSWR subsidiaries operate.

8 Before CSWR, I was the Controller of a multi-entity non-profit in St. Louis,  
9 Missouri. While at CSWR, I completed the Fundamentals, Intermediate, and Advanced  
10 Regulatory Studies Programs through the Institute of Public Utilities at Michigan State  
11 University.

12 **Q. WHAT ARE YOUR DUTIES AS VICE PRESIDENT & CORPORATE**  
13 **CONTROLLER?**

14 A. As Vice President & Corporate Controller, I am responsible for the accounting books  
15 and records of CSWR and its regulated utility subsidiaries. This includes setting  
16 financial controls and accounting policy along with the responsibility for the accurate  
17 recording of revenues, expenses, and capital expenditures. With my team, I am also  
18 responsible for billing operations, preparing and filing regulatory annual reports and  
19 responding to certain data requests for the regulated utility subsidiaries of CSWR. My  
20 responsibilities also include preparation of monthly and quarterly management reports  
21 and interfacing with external auditors and tax professionals.

22 **Q. WHAT IS THE PURPOSE OF YOUR DIRECT TESTIMONY IN THIS**  
23 **PROCEEDING?**

24 A. My testimony will support the quantification of the revenue requirement in this case  
25 and other selected financial and accounting issues. Specific topics covered in my

1 testimony include:

- 2 ▶ Accounting Controls and Budget Procedures
- 3 ▶ Test Year and Revenue Requirement Calculation
- 4 ▶ Operating Expenses
- 5 ▶ Revenues
- 6 ▶ Rate Base: including requested acquisition premiums
- 7 ▶ Depreciation Expense and CIAC Amortization
- 8 ▶ Test Year Known and Measurable Adjustments
- 9 ▶ Income Taxes

10 **Q. ARE YOU SPONSORING ANY EXHIBITS WITH YOUR TESTIMONY?**

11 A. Yes. I am sponsoring or co-sponsoring the following exhibits:

12 **Exhibit BT-1** - Central States Water Resources Cost Allocation Manual;

13 **Exhibit BT-2** – Cost allocation schedules and workpapers;

14 **Exhibit BT-3** – Reconciliation of the annual report to the trial balance and MFRs; and

15 **Exhibit BT-4** – the Minimum Filing Requirements consisting of Volume I (the  
16 Financial, Rate and Engineering MFRs, co-sponsored with witnesses Todd Thomas  
17 and Aaron Silas), which are being filed simultaneously in the Docket as required by  
18 Commission Rules.

19 **Q. WAS THE INFORMATION CONTAINED IN THE FINANCIAL EXHIBITS**  
20 **OBTAINED OR DERIVED FROM THE BOOKS AND RECORDS OF CSWR-**  
21 **FLORIDA?**

22 A. Yes.

23 **Q. WERE THESE EXHIBITS PREPARED BY YOU OR YOUR STAFF UNDER**  
24 **YOUR SUPERVISION AND CONTROL?**

25 A. Yes.

1           **II.     ACCOUNTING CONTROLS AND BUDGET PROCEDURES**

2   **Q.     PLEASE SUMMARIZE THE CORPORATE ACCOUNTING POLICIES FOR**  
3   **CSWR-FLORIDA AND CSWR.**

4   A.     CSWR and CSWR-Florida keep and maintain financial accounting records on an  
5     accrual basis in accordance with General Accepted Accounting Practices (“GAAP”) in  
6     the United States. The Company uses the account structure and procedures provided  
7     in the Uniform System of Accounts for Water and Wastewater Utilities as published  
8     by the National Association of Regulatory Utility Commissioners (“NARUC”).  
9     CSWR has obtained unqualified audit opinions, based on GAAP, annually since 2015.  
10    These audits have included a review of control procedures and the corporate control  
11    environment.

12   **Q.     HOW ARE THE OPERATING BUDGETS FOR CSWR-FLORIDA**  
13   **DEVELOPED?**

14   A.     The Company undertakes an annual budgeting process and proposes a budget to  
15     management in November of each year. Operating budgets are developed based on  
16     available data from prior periods, which are adjusted for any changes to operations.  
17     For systems that have been owned and operated by CSWR-Florida or any other  
18     affiliate, the most recent monthly results are analyzed by internal accounting and  
19     finance staff. Once known changes have been incorporated, the operating budgets are  
20     sent to operations staff for review and adjustment. For systems that are expected to be  
21     acquired, budgets are set by examining the records available from prior owners, by  
22     comparing historical data from similar facilities that are already owned and by  
23     incorporating any estimates obtained for contracted services. Once the operations team  
24     reviews, adjusts, and confirms all amounts, the budgets are sent to management for  
25     review and approval.

1 **Q. WHAT IS THE CAPITALIZATION POLICY OF CSWR AND CSWR-**  
2 **FLORIDA?**

3 A. The Company is engaged in a significant amount of capital improvement in the systems  
4 that it owns across the state of Florida. At the same time, operational enhancements  
5 and capital maintenance are ongoing. The Company seeks to capitalize all costs that  
6 represent new assets or represent costs that serve to restore, expand, or enhance the  
7 useful lives of existing assets. To limit *de minimis* items and inefficient procedures,  
8 the Company capitalizes costs of construction, individually installed equipment, or  
9 capital maintenance items that aggregate to \$500 or more.

10 **Q. ARE THERE ANY ITEMS ON THE FINANCIAL BOOKS OF CSWR-**  
11 **FLORIDA WHICH ARE NOT INCLUDED IN THIS RATE FILING?**

12 A. Yes. In addition to the water and wastewater systems that it owns, CSWR-Florida is  
13 the court-appointed receiver and temporary operator for the North Charlotte water and  
14 wastewater systems. As these systems were not owned by CSWR-Florida as of the end  
15 of the test year, no operating costs or rate base items related to these systems are  
16 included in this rate filing.

17 **III. DEVELOPMENT OF THE TEST YEAR COST OF SERVICE**

18 **Q. PLEASE EXPLAIN WHAT YOU MEAN BY THE TERM “REVENUE**  
19 **REQUIREMENT.”**

20 A. It is well established that the “revenue requirement” is “the revenue total that the utility  
21 is authorized to collect” and is generally set to equal the utility’s cost of service.<sup>1</sup> The  
22 cost of service is the sum total of: (1) operations and maintenance expense, (2)  
23 depreciation expense, (3) income taxes and other types of taxes, and (4) a reasonable

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<sup>1</sup> See *Public Utility Economics*, Garfield & Lovejoy, 1964, at page 44.

1 return on the utility's rate base. Formulaically, the cost of service equation is:

2 
$$RR = E + d + T + R(V-D)$$

3 Where: RR = Revenue Requirement

4 E = Operating and Other Allowable Expenses

5 d = Depreciation Expense

6 T = Taxes

7 R = Rate of Return

8 V = Valuation of Utility Plant and other allowed assets, generally  
9 Original Cost

10 D = Accumulated Depreciation

11 (V-D) = Rate Base

12  $R(V-D)$  = Earnings Allowed on Rate Base.<sup>2</sup>

13 To the extent that the revenue requirement exceeds the utility's normalized  
14 revenues at present rates, a revenue deficiency exists and a rate increase is needed.

15 Q. **PLEASE EXPLAIN THE PERIOD FOR WHICH THE REVENUE**  
16 **REQUIREMENT IS CALCULATED.**

17 A. The revenue requirement is determined based on the utility revenue, expenses, and rate  
18 base as reflected on the Company's books and records for the 12-month period ended  
19 January 31, 2025, which is the test year approved for this case. Due to the integration  
20 of a newly acquired system during the test year and the amount of ongoing capital  
21 investments planned or in process to provide safe and reliable service, amounts were  
22 normalized, annualized, or otherwise adjusted to make the historical test year more  
23 representative of ongoing operations. Additionally, the in-service value of certain

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<sup>2</sup> *Id.* At pages 44-45

1 construction projects that had not been completed as of the end of the test year were  
2 incorporated into rate base as a component of utility plant in service. Adjustments to  
3 the test year are discussed in further detail later in my testimony.

4 **Q. HOW DOES THE TEST YEAR RELATE TO THE ACQUISITIONS THAT**  
5 **HAVE BEEN MADE BY CSWR-FLORIDA?**

6 A. As of the end of the test year, CSWR-Florida has acquired a total of twenty-six drinking  
7 water systems and two wastewater systems. These systems provide service to  
8 approximately 12,540 water connections and approximately 7,624 wastewater  
9 connections. Therefore, this rate case considers the financial impacts of those  
10 acquisitions that closed prior to January 31, 2025. No future or anticipated acquisitions  
11 are included in this case. As mentioned above, one system, Tymber Creek, was  
12 acquired during the test year.

13 **Q. WHAT IS CSWR-FLORIDA'S CALCULATED REVENUE REQUIREMENT**  
14 **IN THIS CASE?**

15 A. As found on the Schedule of Water Net Operating Income (Schedule B-1) of the  
16 CSWR-Florida consolidated filing package attached to this testimony, the Company's  
17 consolidated water revenue requirement in this proceeding, equal to the cost of  
18 providing water service, is \$7,076,871 for the adjusted test year ending January 31,  
19 2025. Similarly, as found on Schedule of Wastewater Net Operating Income (Schedule  
20 B-2) of the CSWR-Florida consolidated filing package attached to this testimony the  
21 Company's consolidated wastewater revenue requirement for the January 31, 2025, test  
22 year is \$4,287,200. Per the requirements of the Commission, the Company has  
23 provided a full set of filing schedules for each tariff district. The table below outlines  
24 the revenue requirements and average water and wastewater rates for each individual  
25 system as well as for the fully consolidated company.

1 **Q. WHAT IS THE COMPANY’S RETURN ON EQUITY (“ROE”) AT CURRENT**  
2 **RATES?**

3 A. To date, CSWR-Florida has incurred operational losses on its water and sewer  
4 operations each year of the Company’s existence. The Company’s total retained net  
5 operating loss as of the end of the test year is approximately \$3,935,392. This  
6 accumulated loss is reflective of many factors, including the cost associated with proper  
7 and professional operations of the Company’s systems and the reality that many of the  
8 systems acquired by CSWR-Florida had not experienced rate increases in many years.  
9 This ongoing net operating loss results in an ROE of -8.98%% for water and -1.77%  
10 for wastewater. In many cases, the operating losses incurred by CSWR-Florida had  
11 been experienced by the prior owners of the systems. In fact, a review of annual report  
12 data from the year immediately prior to CSWR-Florida's acquisition, shows that six of  
13 the eleven acquired systems recorded a net operating loss. This fact illustrates that the  
14 rates charged by the systems acquired by CSWR-Florida were insufficient to cover  
15 operating costs and a provide a fair and reasonable return on invested capital to the  
16 owners.

17 **Q. WHAT RATES OF RETURN ON RATE BASE AND RETURN ON EQUITY**  
18 **WERE USED TO CALCULATE THE REVENUE REQUIREMENT IN THIS**  
19 **CASE?**

20 A. In arriving at the return on rate base values included in the calculation of the test year  
21 revenue requirement, the Company used the leverage formula as outlined and approved  
22 by the Commission in docket 20240006-WS on May 22, 2024, to determine its Return  
23 on Equity (“ROE”). The leverage formula is as follows.

$$\text{Return on Equity} = 6.94\% + (1.719\%/\text{equity ratio})$$

25 The Company used its actual capital structure for the calculation, which, as of January

1 31, 2025, included 97.43 equity and 2.57% debt. When the equity ratio was placed into  
2 the formula, the resulting calculated ROE is 8.76%.

3 
$$\text{CSWR-FL ROE} = 8.74\% + (1.719\% / 97.76\%)$$

4 As of the end of the test year, CSWR-Florida has been unable to source any debt using  
5 its own creditworthiness. Commercial banks and lenders generally require that a  
6 company's operations generate sufficient cash flows to service debt. This means that  
7 enough cash must be available for interest and principal payments after all daily  
8 operations have been funded. Given that CSWR-Florida has already incurred millions  
9 of dollars in operating losses and will continue its loss position until sufficient rates can  
10 be charged, it is not possible for the Company to obtain commercial debt. CSWR-  
11 Florida hopes to be able to source commercial debt once rates from this case are put  
12 into effect. A number of CSWR's regulated affiliates in other states have been able to  
13 secure commercial debt once positive cash flows can be generated through rates. The  
14 only debt that is on the books of CSWR-Florida is from its Parent. The debt is based  
15 on a note between the Company and the Parent and carries the same rate of interest  
16 (8.5%) as that charged to the Parent. This debt became available to CSWR-Florida in  
17 November 2024 and up until that time all capital sourced by the Company was equity  
18 provided by the Parent. For that reason, the Company's actual capital structure is  
19 heavily weighted toward equity as of January 31, 2025.

20 Based on the ROE calculated using the Commission's leverage formula, the  
21 Company's interest rate on its short-term debt and its capital structure, the return on  
22 rate base is calculated as 8.76%. The table below provides the full calculation.

<u>Items of Capital</u>	<u>Total Value</u>	<u>% of Structure</u>	<u>Cost</u>	<u>Contribution</u>
Equity	27,393,575	97.43%	8.79%	8.54%
Short-term debt	722,441	2.57%	8.50%	0.22%
Totals	28,116,016	100.00%		8.76%
<b>TOTAL RATE OF RETURN ON RATE BASE</b>				<b>8.76%</b>

#### IV. OPERATING EXPENSES

**Q. PLEASE DESCRIBE THE COMPANY’S TREATMENT OF OPERATING EXPENSES.**

A. The operating expenses included in CSWR-Florida’s cost of service are categorized into three main groups. ***First***, some costs are directly incurred by CSWR-Florida, including contract operations and maintenance, fuel & power, chemicals, bad debt, depreciation and amortization, property taxes, and administrative expenses. ***Second***, there are costs incurred by CSWR-Florida that are part of contracts or invoices for services provided to all CSWR subsidiaries. These are combined for administrative and cost efficiency and directly charged to the operating utility subsidiaries for which the service was provided. These jointly billed costs include property and liability insurance, certain software and management consulting services, and billing system costs. ***Third***, there are indirect charges in the form of overhead charges allocated to CSWR-Florida by its Parent, CSWR. The methodologies used to assign direct charges, jointly billed charges, and indirect charges to CSWR-Florida are the same as those used to assign charges to all other CSWR affiliates and are part of CSWR’s written accounting policy as outlined in the Company’s Cost Allocation Manual (“CAM”).<sup>3</sup>

<sup>3</sup> Details regarding the Company’s Cost Allocation Manual is described in greater detail below.

1                                   A.     **DIRECTLY INCURRED COSTS**

2     **Q.     PLEASE DESCRIBE CONTRACT OPERATIONS EXPENSE, WHICH IS A**  
3     **DIRECTLY ASSIGNED COST.**

4     A.     CSWR-Florida does not employ water or wastewater field operations staff but instead  
5     contracts with professional third-party water and wastewater operations and  
6     maintenance companies. These contractors are managed by an employee of CSWR  
7     who is assigned to manage the system operations of CSWR-Florida.<sup>4</sup> This model  
8     provides the ability to expense operations and management costs in a direct manner  
9     that does not require further allocation methodologies. Since these contract operations  
10    costs are incurred exclusively for CSWR-Florida, they are billed directly to CSWR-  
11    Florida. Similarly, operations and management costs for other state utility operating  
12    subsidiaries are billed directly to that subsidiary.<sup>5</sup>

13    **Q.     WHAT AMOUNT OF BAD DEBT EXPENSE IS INCLUDED IN THE FILING?**

14    A.     The Company has historically experienced a bad debt expense equivalent to 1% of  
15    gross revenue. This is also the amount the Company uses for planning purposes. This  
16    amount has been included in the cost-of-service calculations as a directly incurred  
17    expense.

18    **Q.     ARE THERE OTHER COSTS THAT ARE DIRECTLY ASSIGNED TO CSWR-**  
19    **FLORIDA?**

20    A.     Yes. My reference to third-party operations and maintenance costs and bad debt  
21    expenses are simply examples of costs that are directly assigned, with third-party  
22    operations and maintenance being the largest. As mentioned earlier, other costs that

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<sup>4</sup> Please see the testimony of Mr. Todd Thomas for a discussion of the duties of CSWR-Florida's regional manager.

<sup>5</sup> CSWR-Florida's process for operating and maintaining its properties using outside contractors is discussed in greater detail in the direct testimony of Company witness Todd Thomas.

1 are directly assigned include fuel and power, chemicals, depreciation and amortization,  
2 property taxes, and administrative expenses.

3 **Q. DID ANY DIRECTLY ASSIGNED COSTS HAVE TO BE ANNUALIZED?**

4 A. Yes.

5 **Q. PLEASE EXPLAIN WHAT IS MEANT BY ANNUALIZED COSTS.**

6 A. As set forth in *Accounting for Public Utilities*, “historic data will likely require  
7 restatement for actual occurrences not expected to recur or for events that are expected  
8 to occur but did not exist (in whole or in part) in the test year.”<sup>6</sup> The treatise then  
9 explicitly recognizes that one of the various types of pro forma adjustments are  
10 “annualizing adjustments (to extend over the period, or to eliminate from the period,  
11 events that had partial period effects and are either recurring or have terminated.)”

12 As applied to CSWR-Florida in this rate proceeding, the most significant type of  
13 annualization involved the restatement of cost and revenues for the system that was  
14 acquired during the test year. For this system, CSWR-Florida did not incur a full year  
15 of expenses or revenues.<sup>7</sup> Thus, because it was acquired during the test year, expenses  
16 and revenues for Tymber Creek needed to be annualized.

17 **Q. PLEASE EXPLAIN HOW YOU ANNUALIZED EXPENSES FOR THE**  
18 **TYMBER CREEK SYSTEM.**

19 A. The annualization methodology is straightforward. Specifically, the Company used  
20 historic actuals and known values to project the totals that would be incurred for a full  
21 year of operations. Thus, since Tymber Creek was acquired four months into the test  
22 year (May 2024), the Company only booked expenses for eight months. The monthly  
23 average of the eight months of expense was used to calculate the average run rate of

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<sup>6</sup> *Accounting for Public Utilities*, Hahn & Aliff, 1989, Section 7.05.

<sup>7</sup> Additionally, CSWR-Florida was unable to obtain raw data for expenses or revenue due to poor record-keeping by prior ownership, which is not uncommon for non-viable utilities.

1 the particular expense for the system. The run rate was then used to estimate the  
2 annualized expense and revenue for the four-month period where no expenses were  
3 incurred during the test period.

4 **Q. WERE THERE ANY OTHER ADJUSTMENTS MADE TO DIRECTLY**  
5 **INCURRED COSTS?**

6 A. Yes. CSWR-Florida has made known and measurable adjustments to the test year level  
7 of expenses for certain costs that changed during or after the end of the test year. These  
8 include adjustments made to Miscellaneous Expense and Depreciation Expense to  
9 normalize the historic test year level of expense and establish the true cost of service.  
10 They also include adjustments to customer billing expense and contract operations  
11 expense.

12 **Q. PLEASE DESCRIBE THE ADJUSTMENT TO CUSTOMER BILLING**  
13 **EXPENSE.**

14 A. As described in the testimony of Aaron Silas, CSWR has used a third-party contractor  
15 to provide customer service support and call center services. The same vendor has  
16 provided these services to all of CSWR's regulated utility affiliates for many years.  
17 During the test year, CSWR was able to negotiate a cost decrease that became effective  
18 January 1, 2025. The lower cost was used to apply a known and measurable decrease  
19 to the test period cost of service in this case. This cost was allocated to the separate  
20 tariff areas based on customer count. The total for this adjustment is a decrease of  
21 \$50,449 for water and \$30,672 for wastewater.

22 **Q. PLEASE DESCRIBE THE ADJUSTMENT TO CONTRACT OPERATIONS**  
23 **EXPENSE.**

24 A. As mentioned above, CSWR-Florida uses a third-party contractor to provide water and  
25 sewer system operations. The scope of the work of this contractor is described more

1 fully in the testimony of Company witness Todd Thomas. After a formal request for  
2 proposal (RFP) and bid process, the contract with the contract with the third-party  
3 operations firm was renewed, necessitating a known and measurable adjustment to  
4 expense. The adjustment was allocated to specific tariffed areas based on the specifics  
5 of the contract. The total for this adjustment is an increase to the base fee of the contract  
6 of \$245,305 for water and \$255,007 for wastewater. The contract now includes certain  
7 additional components of operational cost including testing, chemicals and sludge  
8 hauling. The adjustment for inclusion of these costs in the contract result in a decrease  
9 in operating expense of \$207,931 for water and \$123,866 for wastewater.

10 **B. JOINTLY BILLED COSTS**

11 **Q. HOW DOES CSWR ALLOCATE JOINTLY BILLED COSTS?**

12 A. As the managing entity for its various operating utility subsidiaries, CSWR can  
13 negotiate agreements on behalf of its subsidiaries that reflect economies of scale and  
14 administrative efficiencies each affiliate could not achieve on its own. These charges  
15 are referred to as jointly billed charges. Examples include insurance costs and certain  
16 software costs. When this situation occurs, CSWR identifies the cost drivers related to  
17 the incurred service and directly charges that cost to its utility operating subsidiaries  
18 consistent with those cost drivers, as stated in the CAM.

19 **Q. PLEASE DESCRIBE THE INSURANCE EXPENSE INCLUDED IN THE TEST**  
20 **YEAR, WHICH IS A JOINTLY BILLED COST.**

21 A. Property, general liability, and environmental liability insurance coverage is provided  
22 to CSWR-Florida and other utility subsidiaries as part of a single policy held by CSWR.  
23 The policy is billed to CSWR but covers all the regulated utility subsidiaries owned by  
24 CSWR. Procuring a combined policy creates cost efficiencies and results in better  
25 coverage than might otherwise be obtained should each utility operating company seek

1 an individual policy. The costs for the policy coverage are allocated to CSWR-Florida  
2 and each regulated utility subsidiary based on the replacement values of covered assets.  
3 Again, insurance expense is simply an example of a cost that is jointly billed. There  
4 are other costs that are jointly billed to the utility operating subsidiaries.

5 **Q. PLEASE IDENTIFY AND DESCRIBE ANY ADJUSTMENTS TO JOINTLY**  
6 **BILLED COSTS.**

7 A. First, an adjustment was applied to the test year expense for property insurance.

8 The annualized run rate of expense for the newly acquired systems was incorporated  
9 into the test year property insurance expense along with a reconciliation for all other  
10 service areas. In 2024, the total cost of the Company's policies decreased, leading to a  
11 reduction in the amount billed to CSWR-Florida. The adjustment to property insurance  
12 expense has been included to accurately reflect a full twelve months of the reduced  
13 insurance expense under the current policy. Please see the Schedule of Adjustments to  
14 Operating Expense (Schedule B-3), attached to this testimony, which outlines all  
15 known and measurable adjustments to the test period.

16 **C. INDIRECT CHARGES**

17 **Q. WHAT ARE INDIRECT CHARGES?**

18 A. Indirect costs are those that cannot be directly charged to the operating subsidiaries.  
19 For instance, certain general and administrative expenses are allocated to CSWR-  
20 Florida and other operating subsidiaries from their parent, CSWR. These expenses  
21 support the operations of all operating subsidiaries, including CSWR-Florida, and  
22 include the cost of corporate managerial services such as executive management, legal,  
23 accounting, engineering, compliance, operations, human resources, customer  
24 experience, and other business services. These shared administrative expenses allow  
25 CSWR-Florida and its component systems to benefit from the cost efficiencies and

1 shared expertise of a larger organization that otherwise would not be available to a  
2 company like CSWR-Florida. Further, if CSWR did not provide these services to  
3 CSWR-Florida, the Company would need to employ personnel to provide those  
4 services because they are required for utility operations.

5 **Q. DO COSTS ALLOCATED FROM CSWR INCLUDE PAYROLL AND**  
6 **BENEFITS COSTS?**

7 A. Yes. The overhead allocations include payroll and benefits costs for CSWR employees  
8 who perform tasks and provide services necessary for CSWR-Florida to function.

9 **Q. DOES CSWR EXCLUDE ANY COSTS FROM THE POOL OF INDIRECT**  
10 **ALLOCATION EXPENSES?**

11 A. Yes. CSWR incurs expenses that are excluded from the calculation of costs that are  
12 allocated to its subsidiaries. In addition to costs such as advertising, lobbying and  
13 charitable donations, CSWR also excludes certain charges which are related  
14 exclusively to business development activities.

15 **Q. HOW ARE INDIRECT CHARGES ALLOCATED TO CSWR-FLORIDA?**

16 A. As described in the CAM, CSWR uses a three-factor formula to allocate general and  
17 administrative costs and other corporate overhead costs that cannot otherwise be  
18 directly assigned or jointly charged to its subsidiaries. The component factors of the  
19 allocation formula are operating expense, customer count, and utility plant in service  
20 (“UPIS”). These factors correspond to the significant drivers of these corporate  
21 overhead expense that CSWR incurs for its affiliates. For example, a higher level of  
22 operating expense in a particular subsidiary would naturally require more time and  
23 higher expense at the corporate level to perform the necessary accounting procedures  
24 to track costs and ensure timely payment of vendors. Similarly, a larger number of  
25 customers at a particular subsidiary would result in more management time, and the

1 associated compensation expense, devoted to that subsidiary from groups like the  
2 Customer Experience staff. Calculation of the three-part Overhead Allocation is  
3 reviewed at the end of each fiscal quarter by CSWR management. For the expense  
4 included in this filing, the total allocated overhead expense during the test year was  
5 determined using the actual cost incurred by CSWR for the period and adjusted for  
6 known and measurable items.

7 **Q. WHAT IS THE TOTAL AMOUNT OF COST ASSIGNED TO CSWR-**  
8 **FLORIDA FROM CSWR?**

9 A. The total amount of overhead costs allocated from CSWR to CSWR-Florida as part of  
10 the calculation of cost of service is \$1,575,945. Of this total, \$1,193,333 is a direct  
11 charge based on costs associated with CSWR employees assigned in full or part to  
12 CSWR-Florida. The remainder of the charge is indirect cost allocated to CSWR-  
13 Florida by CSWR and includes the cost types described earlier in this testimony. Once  
14 allocated to CSWR-Florida based on the three-factor formula, costs are allocated to  
15 individual tariff districts based on connection counts. The table below shows the  
16 amount of CSWR's cost assigned to each tariff district.

<u>Water/Wastewater</u>	<u>Acq Filing</u>	<u>Allocation %</u>	<u>Cost Allocation</u>
Water	Aquarina	2%	\$ 34,545
Wastewater	BFF Corp	1%	\$ 8,988
Water	CFAT H2O Landfair WWTF	1%	\$ 18,601
Water	Neighborhood Utilities	2%	\$ 34,936
Wastewater	North Peninsula	3%	\$ 48,066
Water	Rolling Oaks Utilities	31%	\$ 491,135
Wastewater	Sebring Ridge Utilities	1%	\$ 22,431
Water	Sunshine Utilities	21%	\$ 324,505
Wastewater	TKCB	1%	\$ 21,962
Water	Tradewinds Village	3%	\$ 42,673
Water	Tymber Creek Utilities, Incorporated	2%	\$ 33,685
Wastewater	Aquarina	2%	\$ 27,042
Wastewater	CFAT H2O Landfair WWTF	1%	\$ 18,758
Wastewater	Tradewinds Village	2%	\$ 30,325
Wastewater	Tymber Creek Utilities, Incorporated	2%	\$ 32,826
Wastewater	Rolling Oaks Utilities	<u>24%</u>	<u>\$ 385,467</u>
		100%	\$ 1,575,945

1

2 **Q. IS CSWR'S CAM REASONABLE?**

3 A. Yes. As reflected in Exhibit JC-1 attached to the direct testimony of Mr. Josiah Cox,  
4 CSWR has several affiliate entities across its eleven-state operational footprint. The  
5 affiliates are organized primarily by state. Each state in which CSWR affiliates operate  
6 has at least two holding companies, which contain no transactional activity, and at least  
7 one regulated state operating company. When allocating costs, CSWR directly assigns  
8 costs as much as possible. To the extent that a cost is directly incurred on behalf of a  
9 particular state utility operating company, it is billed to that state. In this way, CSWR  
10 avoids the possibility that a cost that is beneficial to one state impacts another. As  
11 discussed previously, there are instances, however, when costs cannot be directly billed  
12 to CSWR's utility operating subsidiaries. These jointly billed costs are billed by  
13 CSWR in such a way that they are only assigned down from CSWR and are never  
14 assigned from one state operating entity to other states. This helps to maintain costs at  
15 the state that receives the benefits.

1           In addition to the policies for incurring and allocating expenses, it is worth  
2 noting that CSWR does not have any non-regulated operations. While CSWR uses  
3 many vendors for engineering, construction, operations, and some customer service  
4 functions, these are all third parties, independent from CSWR. Ultimately, other than  
5 equity and working capital contributions provided by CSWR or the allocation of  
6 indirect costs from CSWR, the state operating entities do not engage in any affiliate  
7 transactions. Given that there are limited affiliate transactions (including none to the  
8 state or intermediate holding companies), and that CSWR provides the same services  
9 for all its regulated utility subsidiaries, I believe that CSWR's allocation methodology  
10 is reasonable to CSWR-Florida's customers.

11 **Q. ARE ANY COSTS ASSIGNED OR ALLOCATED TO CSWR-FLORIDA THAT**  
12 **COME FROM AFFILIATES BESIDES CSWR?**

13 A. No, CSWR-Florida does not transact business with its affiliated state utility entities.  
14 Instead, affiliate transactions are limited solely to equity and working capital  
15 contributions provided by CSWR or the allocation of indirect costs from CSWR  
16 associated with management activities provided by CSWR. Relative to such  
17 management activities, the costs charged to CSWR-Florida are at CSWR's actual cost  
18 and are composed of the same component pieces as those charged to other affiliates.  
19 Therefore, the prices charged to CSWR-Florida are no higher than the prices CSWR  
20 charges to other affiliates for the same item. Costs for corporate overhead items such  
21 as rent, office supplies, and salaries are subjected to the allocation methodology  
22 described above but are not otherwise modified before being expensed to the books and  
23 records of any subsidiary.

24 **Q. HAS CSWR-FLORIDA INCLUDED ANY COSTS ASSOCIATED WITH**  
25 **CHARITABLE OR CIVIC CONTRIBUTIONS, LEGISLATIVE ADVOCACY**



1 on capital invested plus allowable operating and other types of expenses. This revenue  
2 requirement is then compared to the expected revenues for the same test period. The  
3 difference between test period revenue requirement and test period revenues is the  
4 utility's test period revenue deficiency.

5 **Q. HOW DID THE COMPANY CALCULATE TEST PERIOD REVENUES?**

6 A. In general, the Company used actual and annualized revenues from the twenty-six  
7 water and the two wastewater systems that the Company owned as of January 31, 2025.

8 **Q. PLEASE EXPLAIN WHAT IS MEANT BY "ANNUALIZED REVENUES."**

9 A. As explained previously with regard to operating expenses, proper ratemaking  
10 accounting necessitates certain data be restated for events that did not exist, in whole  
11 or in part, for the test year. Thus, while revenues for most systems were collected by  
12 CSWR-Florida for an entire twelve months, revenues for a system that was acquired  
13 during the test period would need to be annualized in order to include a full twelve  
14 months of those expenses.

15 **Q. HOW DID THE COMPANY ANNUALIZE REVENUES FOR THE TEST**  
16 **PERIOD?**

17 A. CSWR-Florida analyzed revenues for each system the Company owned as of the end  
18 of test period. For the Tymber Creek system, revenues needed to be annualized because  
19 that system was not owned by CSWR-Florida for a full year. The Company took the  
20 number of bills in the last month of the test period and multiplied them by the average  
21 monthly revenue by customer. This expected monthly revenue figure was then  
22 multiplied by twelve to provide an annualized expected revenue for Tymber Creek.  
23 The Company then subtracted the test period actual revenues from these annualized  
24 numbers to get the proforma revenue adjustment for the test year.

1 **VI. RATE BASE**

2 **Q. WHAT ARE THE COMPONENTS OF RATE BASE INCLUDED IN THIS**  
3 **FILING?**

4 A. Major components of rate base include:

5 ▶ UPIS, including the recovery of proposed acquisition premiums which are being  
6 sought by the Company in other dockets

7 ▶ Accumulated Depreciation

8 ▶ Contributions in Aid of Construction (“CIAC”)

9 Each of these major components is described in the testimony that follows.

10 **A. UTILITY PLANT IN SERVICE**

11 **Q. PLEASE DESCRIBE UPIS.**

12 A. UPIS includes the original cost of acquired systems and post-acquisition improvements  
13 necessary to provide safe and reliable sewer and water services. UPIS also includes  
14 recovery of proposed acquisition premiums for the North Peninsula, Aquarina, and  
15 Sunshine Utilities systems. UPIS in this filing includes asset values for all systems that  
16 were owned and operated by CSWR-Florida as of January 31, 2025. The thirteen-  
17 month average balances of UPIS for water and sewer as of January 31, 2025, are shown  
18 in the **Schedule of Water Rate Base (A-1) and Schedule of Wastewater Rate Base**  
19 **(A-2)** attached to this testimony. I will address each component separately.

20 **1. Original Cost of Assets**

21 **Q. WHAT IS THE ACCOUNTING TREATMENT THAT CSWR-FLORIDA HAS**  
22 **USED IN RECORDING HISTORICAL ASSET VALUES FOR ITS**  
23 **ACQUISITIONS?**

24 A. The Company’s determination of accurate net book values began with an examination  
25 of the historical values of acquired assets using books and records provided by prior

1 owners, including the annual reports provided to the Commission, when available.  
2 Where these values were available in sufficient detail, they were the primary source of  
3 the information used to initially record the amounts of the acquired assets. This is in  
4 keeping with the Utility Plant Instructions contained in the Uniform System of  
5 Accounts published by the NARUC, which is the system of accounts this Commission  
6 directs water utilities to use in Florida. As it relates to an acquired system, the  
7 instructions state, “all amounts included in the accounts for utility plant acquired as an  
8 operating unit or system, shall be stated at the cost incurred by the person who first  
9 devoted the property to utility service.”<sup>8</sup> Where detailed annual reports were available,  
10 CSWR-Florida adjusted the balances for any known and measurable changes that have  
11 occurred since the annual report was filed and used the adjusted values to create  
12 acquisition date accounting entries on its books.<sup>9</sup> In each of CSWR-Florida's  
13 acquisition cases, historical book values were reviewed and discussed with  
14 Commission Staff. The Company has used the values assigned or agreed to in the  
15 acquisition cases for its determination of historical book values.

16 **Q. HOW DOES CSWR-FLORIDA DETERMINE THE REASONABLENESS OF**  
17 **THE PURCHASE PRICE FOR A SYSTEM?**

18 A. When evaluating a system for possible acquisition, CSWR-Florida routinely consults  
19 publicly available documents (such as Commission annual reports and information  
20 available from health and environmental regulators) and conducts site visits to gauge  
21 for itself the plant configuration and the condition of equipment. However, the final  
22 purchase price is determined based on arms-length negotiations between the parties,

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<sup>8</sup> Uniform System of Accounts for Class A Water Utilities. National Association of Regulated Utility Commissioners, Washington, D.C., p. 20 (1996).

<sup>9</sup> Please note that the known and measurable changes in this instance consisted primarily of adjusting the accumulated depreciation reserve by calculating depreciation expense between the date of the annual report used to obtain asset account balances and the date of acquisition.

1 with CSWR-Florida’s objective being to pay the least amount necessary to acquire the  
2 system, make necessary improvements, and establish rates based on a reasonable cost  
3 of service.

4 **Q. HAS CSWR-FLORIDA EVER ACQUIRED A SYSTEM OR ASSET FROM AN**  
5 **AFFILIATE?**

6 A. No. Each of the systems purchased in Florida was purchased from a non-affiliated,  
7 wholly independent third-party.

8 **2. Acquisition Premiums**

9 **Q. WOULD YOU EXPLAIN WHAT AN ACQUISITION PREMIUM IS?**

10 A. Yes. An acquisition premium is generally the amount by which the purchase price  
11 exceeds the net book value of the acquired assets.

12 **Q. WOULD YOU PROVIDE THE ACQUISITION PREMIUM THAT IS BEING**  
13 **SOUGHT FOR EACH SYSTEM IN THIS CASE?**

14 A. Yes. The acquisition premium that is being sought before the Commission for each  
15 acquisition is reflected in the following table.

<b>Acquisition</b>	<b>Docket</b>	<b>Acquisition Premium</b>
Aquarina	20210093-WS	\$2,009,303
Sunshine	2021-0095-WU	\$5,457,165
North Peninsula	2021-0133-SU	\$1,196,741

16

17 **Q. DOES THE COMMISSION ALLOW FOR THE RECOVERY OF**  
18 **ACQUISITION PREMIUMS?**

19 A. Yes. As explained by Mr. Cox, the Commission allows for the recovery of acquisition  
20 premiums based upon consideration of specific conditions. As reflected in his  
21 testimony, Mr. Cox briefly addresses these conditions. However, because the

1 acquisition adjustments for each of the acquisitions I previously mentioned are the  
2 subject of separate dockets focused solely on that issue, most of the Company's  
3 evidence in support of the proposed acquisition adjustments is presented in those  
4 dockets. Ultimately, CSWR-Florida believes it meets all conditions and should be  
5 granted recovery of each acquisition-specific acquisition adjustment.

6 **Q. DOES CSWR-FLORIDA SEEK TO RECOVER AN ACQUISITION**  
7 **ADJUSTMENT FOR EACH OF THE SYSTEMS IT HAS ACQUIRED TO**  
8 **DATE?**

9 A. No. As Mr. Cox explains, CSWR-Florida only seeks to recover an acquisition premium  
10 for those systems for which the Company has had sufficient time in which to make  
11 capital improvements and service improvements necessary to allow the acquired non-  
12 viable system to be transformed into a viable system. As such, CSWR-Florida seeks  
13 to recover in rate base an acquisition adjustment associated with the following  
14 acquisitions: Aquarina, Sunshine Utilities and North Peninsula.

15 **Q. HOW DOES CSWR-FLORIDA PROPOSE TO ADDRESS THE ACQUISITION**  
16 **ADJUSTMENTS FOR THE REMAINING ACQUISITIONS?**

17 A. As mentioned, CSWR-Florida does not seek to recover an acquisition adjustment  
18 associated with an acquisition until it has had adequate time to make the capital  
19 investments and service improvements necessary to transform a non-viable system into  
20 a viable system. As such, CSWR-Florida intends to seek recovery of the acquisition  
21 adjustments in future dockets and incorporate any premiums for these remaining  
22 systems in a future rate case before the Commission.

23 **Q. WHAT AMORTIZATION PERIOD DOES THE COMPANY SEEK TO**  
24 **UTILIZE FOR THE REQUESTED ACQUISITION ADJUSTMENTS?**

25 A. Utility water and wastewater plant assets, such as underground collection and

1 distribution pipes, are long-lived assets, often with useful lives of fifty years. Various  
2 other assets including structures, tanks, and treatment equipment have lives that are  
3 twenty years or more. Generally, CSWR-Florida believes acquisition adjustments  
4 should be amortized at a rate similar to the useful lives of the plant assets that constitute  
5 the system to which the adjustment applies. For this reason, I recommend an  
6 amortization period of thirty (30) years for the requested acquisition adjustments. A  
7 thirty-year amortization period for proposed acquisition adjustments has been used in  
8 the calculation of the revenue requirement in this case.

9 **B. ACCUMULATED DEPRECIATION**

10 **Q. WHAT IS ACCUMULATED DEPRECIATION?**

11 A. As the name implies, accumulated depreciation is simply a quantification of the  
12 depreciation that has accumulated on plant used in water or sewer utility service since  
13 the asset was placed in service. Since it reflects a reduction in the value of an asset that  
14 was recovered by the utility from ratepayers, accumulated depreciation is an offset to  
15 rate base.

16 **Q. PLEASE DESCRIBE THE CALCULATION OF ACCUMULATED**  
17 **DEPRECIATION.**

18 A. Accumulated depreciation consists of the historical total of UPIS depreciation to date.  
19 Where available, the balances in accumulated depreciation that were associated with  
20 assets acquired by CSWR-Florida from the prior owners have been carried forward on  
21 the books of CSWR-Florida. Acquired assets and those improvements that CSWR-  
22 Florida has subsequently placed into service have been depreciated according to rates  
23 previously approved by the Commission for the prior owner. The values for  
24 accumulated depreciation that are included in rate base are based on life to date  
25 depreciation of UPIS placed into service as of January 31, 2025.

1                   **C.     CONTRIBUTIONS IN AID OF CONSTRUCTION**

2   **Q.     WHAT ARE CONTRIBUTIONS IN AID OF CONSTRUCTION (“CIAC”)?**

3   A.     CIAC reflects non-refundable money or physical property that is received from third  
4           parties and thus is not considered to be investor supplied capital. An example would  
5           be a portion of a water or sewer main that was relocated to accommodate road  
6           alignment changes and the relocation was funded by a local municipality. Another  
7           example includes tap fees that a customer pays to connect to the water or sewer system.  
8           Where the tap fee is equivalent to the cost of the assets and labor required to connect a  
9           customer to the system, the tap fee should be accounted for as CIAC. CIAC balances  
10          are calculated as of the end of the test period.

11                   **VII.   DEPRECIATION EXPENSE AND CIAC AMORTIZATION**

12                                   **A.     DEPRECIATION EXPENSE**

13   **Q.     WHAT IS DEPRECIATION EXPENSE?**

14   A.     Depreciation expense is the recovery, over time, of the capital investment represented  
15          by UPIS. Typically, depreciation rates that reflect the expected lifespan of a particular  
16          asset, as well as the cost of removal of that asset upon retirement and the salvage value  
17          of the retired asset, are determined through a depreciation study.

18   **Q.     HAS THE COMPANY USED A DEPRECIATION STUDY TO PROPOSE**  
19   **DEPRECIATION RATES IN THIS CASE?**

20   A.     No. While the Company initiated a depreciation study, such a study can be an  
21          expensive undertaking for a company the size of CSWR-Florida. Therefore, because  
22          the Commission has published recommended depreciation rates for water and  
23          wastewater systems, the Company has applied the Commission’s recommended  
24          depreciation rates for class A water and wastewater utilities to all of its rate base assets  
25          in this case.

1 **Q. WHAT DEPRECIATION RATES HAS CSWR-FLORIDA BEEN USING FOR**  
2 **THE ASSETS THAT IT HAS ACQUIRED AND CONSTRUCTED?**

3 A. Consistent with its approved acquisition applications, CSWR-Florida has been using  
4 the depreciation rates provided by the Commission.

5 **Q. WHAT DEPRECIATION RATES DOES CSWR-FLORIDA PROPOSE TO**  
6 **UTILIZE GOING FORWARD?**

7 A. The Company proposes to utilize a single set of depreciation rates for all of its water  
8 and wastewater assets. The utilization of a single set of depreciation rates not only  
9 simplifies the Company's books and records, it will also simplify the ratemaking  
10 process going forward. Therefore, CSWR-Florida proposes that it be authorized to  
11 utilize the rates set forth by the Commission for class A water and wastewater utilities.

12 **Q. WOULD YOU PLEASE DESCRIBE THE DEPRECIATION EXPENSE**  
13 **REQUESTED FOR RECOVERY IN THIS CASE?**

14 A. Yes. Depreciation expense was calculated by multiplying the test year average UPIS  
15 balances for each plant account by the depreciation rates. Depreciation expense is  
16 shown on **Net Depreciation Expense-Water (Schedule B-13) and Net Depreciation**  
17 **Expense-Sewer (Schedule B-14)** attached to this Testimony.

18 **B. CIAC AMORTIZATION**

19 **Q. HOW SHOULD CIAC BE TREATED FOR RATEMAKING PURPOSES?**

20 A. As mentioned, CIAC balances are not investor-supplied capital. As such, it is  
21 inappropriate for the Company to earn a return on CIAC balances. That said, however,  
22 CIAC is also associated with an actual physical asset. As with assets funded through  
23 investor capital, CIAC-related assets also deteriorate over time. As such, CIAC  
24 balances also diminish over time. In this case, CSWR-Florida proposes to amortize  
25 CIAC balances for particular plant accounts over the same time as similar accounts

1 funded by investor capital are depreciated. CIAC amortization, which is similarly  
2 calculated by multiplying average CIAC balances for the test year by the applicable  
3 amortization rate for the underlying asset supported by CIAC, also essentially offsets  
4 the depreciation expense resulting from assets funded by CIAC.

## 5 **VIII. INCOME TAXES**

6 **Q. WHAT IS THE FEDERAL TAX CLASSIFICATION OF CSWR-FLORIDA?**

7 A. While CSWR-Florida is organized as a limited liability company, it has elected  
8 treatment as a C-Corporation for federal and state income tax purposes. Accordingly,  
9 CSWR-Florida is required to file Form 1120 annually with the Internal Revenue  
10 Service.

11 **Q. HOW HAS CSWR-FLORIDA CALCULATED INCOME TAX IN ITS**  
12 **REVENUE REQUIREMENT?**

13 A. The income tax rates used by CSWR-Florida are 21percent for federal income and 4.9  
14 percent for Florida state income.

15 **Q. HAS THE COMPANY INCURRED HISTORIAL NET OPERATING LOSSES?**

16 A. Yes. As detailed previously, the Company has incurred \$3.94 million of net operating  
17 losses since it entered Florida in January 2025. These losses represent the cost to  
18 provide safe and reliable water and wastewater service to customers and also reflect the  
19 reality that the existing rates are unable to support the provision of such service. As  
20 such, the Company's equity investors have provided the necessary capital to cover  
21 losses. The Company is not seeking to recover any portion of historic losses; therefore,  
22 the losses incurred by CSWR-Florida should not affect the calculation of income tax  
23 expense used for determining rates in this case.

24 **Q. HAS THE COMPANY INCLUDED A DEFERRED TAX ASSET ASSOCIATED**  
25 **WITH THESE NET OPERATING LOSSES ?**

1 A. No. The net operating losses represent a current and historic cash outlay for the  
2 Company, as described above. The longer-term impact of the net operating losses is  
3 that they result in a deferred tax asset that is roughly equivalent to the total net operating  
4 loss multiplied by the combined income tax rate. Effectively, the Company's equity  
5 investors have supplied approximately \$3.94 million of cash to operate the CSWR-  
6 Florida systems and have received a deferred asset worth a fraction of the total cash  
7 outlay. While deferred tax assets and liabilities are traditionally included as  
8 components of rate base calculation, the Company has not included the deferred tax  
9 asset in its rate base.

10 **Q. DOES THE COMPANY SEEK ANY RECOVERY OF A DEFERRED TAX**  
11 **ASSET IN THIS CASE?**

12 A. No.

### 13 **IX. INTERIM RATES**

14 **Q. PLEASE GENERALLY DESCRIBE THE FINANCIAL CONDITION OF**  
15 **CSWR-FLORIDA.**

16 A. As described earlier in this testimony, CSWR-Florida has acquired numerous small,  
17 distressed water and wastewater systems. With a history of non-compliance, a lack of  
18 resources and rampant underinvestment, these systems were in desperate need of new  
19 ownership. Other Company witnesses have described the condition of systems upon  
20 acquisition and the improvements that will be required to maintain system functionality  
21 and compliance.

22 In addition to the additional capital and operating costs needed to operate these  
23 systems, at the closing of each transaction CSWR-Florida adopted the billing rates that  
24 were in place at each of the systems under prior ownership. In many cases, these rates  
25 were insufficient to fund daily operations, which meant the prior owners recorded

1 operating losses for some or all the years immediately preceding those acquisitions.  
2 These factors caused CSWR-Florida to generate operating losses for the more than  
3 three years that it has been in business. As stated earlier in this testimony, CSWR-  
4 Florida generates negative returns of 8.98% for water and 1.77X% for wastewater and  
5 the Company's cumulative operating losses total more than \$3.94 million. These  
6 operating losses have been funded by CSWR-Florida's Parent, along with the millions  
7 of dollars of capital investment that has been made into the systems.

8 **Q. WHAT RELIEF IS CSWR-FLORIDA SEEKING TO STEM ITS OPERATING**  
9 **LOSSES UNTIL THE COMMISSION CAN MAKE A FINAL DECISION IN**  
10 **THIS RATE CASE?**

11 **A.** With this rate case, CSWR-Florida is seeking rates that cover the necessary costs of  
12 operating its systems along with a fair return on its prudently invested capital. The  
13 Company is also requesting interim rate relief, pursuant to Section 367.082, F.R.S. The  
14 Company has earned negative rates of return on a consolidated basis. However, for the  
15 sake of determining appropriate interim rates the table below shows the rates of return  
16 earned by each tariff district that is included in the filing compared to the rate of return  
17 approved in the last rate case that included the district. In addition, the table shows the  
18 calculation of underearnings, which is based on the rate base for each system included  
19 in CSWR-Florida's full rate filing package. Even though they have been included in  
20 the full rate filing package, the rate base figures used to calculate the underearnings do  
21 not include any portion of acquisition premiums.

<u>Water/Wastewater</u>	<u>Acq Filing</u>	<u>Achieved Rate of Return</u>	<u>Required Rate of Return</u>
Water	Aquarina	3.66%	10.04%
Wastewater	Aquarina	4.98%	9.43%
Wastewater	BFF Corp	-16.91%	10.21%
Water	CFAT H2O Landfair WWTF	-28.20%	10.04%
Wastewater	CFAT H2O Landfair WWTF	-1.67%	10.04%
Water	Neighborhood Utilities	-24.97%	10.04%
Wastewater	North Peninsula	-0.22%	9.47%
Water	Rolling Oaks Utilities	-20.37%	10.43%
Wastewater	Rolling Oaks Utilities	8.60%	9.82%
Wastewater	Sebring Ridge Utilities	-11.32%	9.52%
Water	Sunshine Utilities	-7.97%	8.16%
Wastewater	TKCB	-22.24%	10.04%
Water	Tradewinds Village	60.62%	10.04%
Wastewater	Tradewinds Village	80.47%	10.04%
Water	Tymber Creek Utilities, Incorporated	3.66%	10.04%
Wastewater	Tymber Creek Utilities, Incorporated	4.98%	9.43%

1

2 **Q. WHAT RATE OF RETURN WAS USED TO CALCULATE**  
3 **UNDEREARNINGS?**

4 A. Per the definition of “required rate of return” as outlined in section 5(b)2 of Section  
5 367.082, the calculation included the rate of return on equity used to set rates in the last  
6 pre-closing case for each of systems CSWR-Florida’s acquired . The Company then  
7 applied its rate of interest on debt from its Parent, because that is the only debt included  
8 in the capital structure of CSWR-Florida. The rate of interest charged on this debt is  
9 8.5%. The Company also utilized its actual capital structure, when arriving at the  
10 required rate of return.

11 **Q. PLEASE SUMMARIZE THE COMPANY’S REQUEST?**

12 A. CSWR-Florida requests that interim rate relief be approved that will generate sufficient  
13 revenues so it can earn the minimum of the range of rate of return. Further, the  
14 Company requests that the interim billing rates outlined in the testimony of witness  
15 Aaron Silas be approved.

**X. CONCLUSION**

1

2 **Q. DOES THIS CONCLUDE YOUR DIRECT TESTIMONY?**

3 **A. Yes.**



## **Cost Allocation Manual**

Effective Date: 01/01/2022

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## **1. Introduction**

This Cost Allocation Manual ("CAM") is intended to explain the services provided by CSWR, LLC ("the Company") to its subsidiaries and to describe the charge methodologies used to allocate costs associated with those services. This CAM has been completed in accordance with the National Association of Regulatory Utility Commissioners Guidelines for Cost Allocations and Affiliate Transactions ("NARUC Guidelines"). CSWR, LLC will periodically evaluate its cost allocation methodologies to determine if changes are appropriate and make revisions, as necessary.

## **2. CSWR, LLC Organizational Structure**

CSWR, LLC is an investor-owned company whose mission is to bring safe, reliable and environmentally responsible water resources to every community in the United States. The Company currently provides water and wastewater utility services to customers in Missouri, Arkansas, Tennessee, Kentucky, Louisiana, Mississippi, Texas, Arizona and North Carolina. The Company is comprised of the following business units:

- CSWR, LLC provides water and wastewater to customers located throughout Missouri via its affiliate Confluence Rivers Utility Operating Company, Inc.
- CSWR, LLC provides water and wastewater services to customers located throughout Arkansas via the following affiliates: Hayden's Place Utility Operating Company, LLC, St. Joseph's Glen Utility Operating Company, LLC, Sebastian Lake Utility Operating Company, LLC, Flushing Meadows Utility Operating Company, LLC, Eagle Ridge Utility Operating Company, LLC and Oak Hill Utility Operating Company, LLC.
- CSWR, LLC provides water and wastewater services to customers located throughout Texas via its affiliate CSWR-Texas Utility Operating Company, LLC.
- CSWR, LLC provides water and wastewater services to customers located throughout Tennessee via its affiliate Limestone Water Utility Operating Company, LLC.
- CSWR, LLC provides water and wastewater services to customers located throughout Kentucky via its affiliate Bluegrass Water Utility Operating Company, LLC.
- CSWR, LLC provides water and wastewater services to customers located throughout Louisiana via its

affiliate Magnolia Water Utility Operating Company, LLC.

- CSWR, LLC provides water and wastewater services to customers located throughout Mississippi via its affiliate Great River Utility Operating Company, LLC.
- CSWR, LLC provides water and wastewater to customers located throughout Arizona via its affiliate Cactus State Utility Operating Company, LLC.
- CSWR, LLC provides water and wastewater to customers located throughout North Carolina via its affiliate Red Bird Utility Operating Company, LLC.

### 3. Delegation of Responsibility

The responsibility for setting and determining the appropriateness CSWR, LLC's cost allocation policies and procedures will be with the Chief Financial Officer. The ongoing responsibility to maintain the CAM and ensuring that accounting records reflect the cost allocation policies and procedures rests with the Corporate Controller.

### 4. Operational Definitions

- **Affiliates** – entities that are related to each other due to common ownership or control.
- **Commission** - appropriate State Regulatory Commission.
- **Cost Allocations** – the apportionment of costs among a group of entities. A cost allocation can be specific or general. General costs require allocation by a factor or ratio.
- **Cost Driver** - a measurable unit which influences the level of costs incurred and can be traced to the origin of the costs themselves.
- **Direct Cost** - costs incurred by or assigned to one entity for the exclusive benefit of that entity.
- **Indirect Costs** - costs incurred by one entity, usually CSWR, LLC, that benefit multiple CSWR, LLC subsidiaries and which are charged to the benefiting subsidiaries using a methodology of ratios and factors that establish a rational relationship to the drivers of those costs. For CSWR, this includes administrative overhead costs.
- **Subsidiaries** – utility operating companies (UOCs) owned and managed by CSWR, LLC
- **Subsidization** - recovery of costs from an entity, which are more properly attributable to another.

## **5. Guiding Principles**

The following principles guide the allocation of costs for services provided by CSWR, LLC to its subsidiaries. The principles are based on those outlined by the National Association of Regulatory Utility Commissioners' Guidelines for Cost Allocations and Affiliate Transactions.

- Incurred costs should be directly charged as fully and completely as possible to the entity that receives a specific service.
- Costs that cannot be directly charged to the Company's subsidiaries should be fully and fairly allocated.
- All direct and allocated costs should be traceable on the books of each subsidiary to the applicable NARUC Uniform System of Accounts.
- Allocation methodologies should be applied to the Company's subsidiaries in a way that prevents subsidization of an entity by an affiliate.
- The primary cost driver of common costs should be identified and used to allocate the costs among subsidiaries.

## 6. Services Provided to Subsidiaries by CSWR, LLC

The services provided by CSWR, LLC include the corporate leadership functions of executive management, legal services, information technology, finance, human resources, and customer experience management. Costs associated with these services are allocated to the affiliated subsidiaries of CSWR, LLC as described in section 5. The primary cost component of the services is payroll and other employee expenses. Detailed descriptions of these services are described in more detail in the table below:

Service	Description
Executive Management	The executive management function is responsible for business strategy, vision, direction and oversight.
Legal Services	Legal Services is responsible for all legal matters and affairs including employment matters, real estate law, transactions, regulatory issues, general legal affairs, and management of outside counsel.
Finance	The finance function is responsible to perform accounting for transactions and the preparation of financial statements, budgets, and forecasts. Other services provided include accounts payable, treasury management, risk management, audit, tax, and management reporting.
Human Resources	The human resources function is responsible for policies and procedures in support of the Company and its employees. Human resources activities include recruiting new employees, management of employee benefit and workers compensation programs, employee and organizational development and payroll administration.
Customer Experience Management	The customer experience function is responsible for designing and reacting to customer interactions in order to meet or exceed customer expectations and, thus, increase customer satisfaction, loyalty and advocacy. This includes management of vendors responsible for customer billing, service, and support.
Business Services	Business Services describes the miscellaneous logistical and support functions that are necessary to the efficient operations of CSWR, LLC and its subsidiaries. These services are largely provided through outside vendors rather than employees. They include information technology, miscellaneous supply procurement and other logistical and administrative support.

## 7. Cost Allocation Methodology

Across its corporate entities, CSWR, LLC incurs three distinct types of costs.

- **Direct Charge** - Costs charged directly to a subsidiary of CSWR, LLC

These costs are procured in the name of the subsidiary and in nearly all cases, the costs are invoiced directly to the subsidiary entity.

- **Jointly Billed Charge** - Costs charged to CSWR, LLC but which benefit one or more subsidiaries in a directly identifiable way.

In certain cases, economies of scale or other efficiencies can be obtained by procuring costs as a group of companies in the name of CSWR, LLC. Every effort is made to identify the cost drivers and to include that information on vendor invoices or other vendor supplied documentation. Examples of Jointly Billed

Charges include:

- **Insurance Coverage** - The cost of certain of the Company's consolidated insurance coverages are charged to subsidiaries based on the cost driver that determines the pricing of the policy. The cost of property insurance is charged based on the respective values of covered property as a proportion of the total covered property value of the Company.
- **Software as a Service (Saas)** - When certain scale factors affect the pricing of software services, those services may be procured by CSWR, LLC and charged to subsidiaries on a direct basis.
- **Indirect Charge** - Costs incurred by CSWR, LLC which are not directly identifiable with a subsidiary, and which must be indirectly charged to all subsidiaries using a multi-factor allocation methodology.

CSWR, LLC currently uses a three-factor methodology based on the Massachusetts method of cost allocation for utilities. The methodology uses the average proportion of connection count, operating expenses and utility plant in service. CSWR, LLC management has determined that these three components best reflect the underlying cost drivers associated with the circumstances and business model of CSWR, LLC. The table below provides an example of how the cost allocation methodology works.

<b>Three-Factor Method for Cost Allocation</b>					
	<b>Connection Count</b>	<b>% of Company Total</b>		<b>Operating Expense</b>	<b>% of Company Total</b>
Subsidiary A	5,000	23.8%	Subsidiary A	10,000	19.2%
Subsidiary B	10,000	47.6%	Subsidiary B	22,000	42.3%
Subsidiary C	6,000	28.6%	Subsidiary C	20,000	38.5%
<b>TOTAL</b>	<b>21,000</b>	<b>100.0%</b>	<b>TOTAL</b>	<b>52,000</b>	<b>100.0%</b>

  

	<b>Utility Plant In Service</b>	<b>% of Company Total</b>		<b>Subsidiary Allocation %</b>
Subsidiary A	1,000,000	23.5%	<b>Subsidiary A</b>	<b>22.2%</b>
Subsidiary B	1,250,000	29.4%	<b>Subsidiary B</b>	<b>39.8%</b>
Subsidiary C	2,000,000	47.1%	<b>Subsidiary C</b>	<b>38.0%</b>
<b>TOTAL</b>	<b>4,250,000</b>	<b>100.0%</b>	<b>TOTAL</b>	<b>100.0%</b>

## 8. Record Keeping

Records of each subsidiary will be maintained such that affiliate transactions are auditable. The records will document the transaction costs, charge methodology and descriptions of the services provided.

## 9. Updates to Allocations

Allocation percentages are updated quarterly coming into effect each January 1st, April 1st, July 1st and October 1st and are valid through the end of the respective quarter. The factors are expected to remain consistent even though the input figures should be expected to change each quarter and, at times, may show significant changes. The source of all input factors is the Company's internal accounting records. Operating expense is annualized based on the actual values from the preceding quarter; connection counts and utility plant values are actual as of the last day of the preceding quarter.

**CSWR, LLC**

Allocated Cost to CSWR-Florida Operating Company

Line No.	Item	Feb-Mar 24	Apr-Jun 24	Jul-Sep 24	Oct-Dec 24	Jan-25	Test Year Total
1	CSWR GL Expenses	3,465,054	5,350,484	5,720,041	6,736,429	3,009,876	24,281,884
2	Line Item Exclusions	(2,976,868)	(4,532,029)	(4,620,275)	(5,530,137)	(2,091,920)	(19,751,229)
3		488,186	818,455	1,099,766	1,206,292	917,956	4,530,655
4							
5	CSWR-FL Alloc %	11.25%	11.87%	11.65%	11.81%	8.17%	
6							
7	CSWR-FL Allocation	54,921	97,151	128,123	142,463	74,997	497,654
8							
9							
10	Payroll and Employee Cost Allocation	194,374	364,304	392,378	346,562	124,973	1,422,591
11							
12	Total Allocated to CSWR Florida					\$	1,920,245
13							
14							



2. Expense Summary

Account Type2 IS

Sum of Amount (Net)	Column Labels													
Row Labels	Jan 2024	Feb 2024	Mar 2024	Apr 2024	May 2024	Jun 2024	Jul 2024	Aug 2024	Sep 2024	Oct 2024	Nov 2024	Dec 2024	Jan 2025	Grand Total
EXC	1,542,676.43	1,500,933.39	1,475,935.04	1,486,871.68	1,534,265.03	1,510,892.18	1,564,313.15	1,440,102.10	1,615,859.89	1,567,176.43	1,812,614.13	2,150,346.82	2,091,920.41	21,293,906.68
(blank)	221,700.11	260,210.42	227,975.06	249,526.99	268,480.13	300,448.07	375,357.91	359,661.55	364,746.57	416,635.53	450,580.84	339,075.34	917,955.71	4,752,354.23
<b>Grand Total</b>	<b>1,764,376.54</b>	<b>1,761,143.81</b>	<b>1,703,910.10</b>	<b>1,736,398.67</b>	<b>1,802,745.16</b>	<b>1,811,340.25</b>	<b>1,939,671.06</b>	<b>1,799,763.65</b>	<b>1,980,606.46</b>	<b>1,983,811.96</b>	<b>2,263,194.97</b>	<b>2,489,422.16</b>	<b>3,009,876.12</b>	<b>26,046,260.91</b>

3. CSWR Expense Detail

Internal ID	Date	QTR	Period	Subsidiary (no hierarchy)	GL Account Number	Account Type	Memo	Vendor	Amount (Debit)	Amount (Credit)	Amount (Net)	Service Area (no hierarchy)	Service Type (no hierarchy)	Vendor	Account Type	Exclusion
1073827	1/1/2025		Jan 2025	CSWR, LLC	923100	Expense		CSWR, LLC	25,052.00	0.00	25,052.00	CSWR, LLC	CSWR, LLC	Corporate Hill Property Group, LLC	IS	
1082150	1/1/2025		Jan 2025	CSWR, LLC	923800	Expense		CSWR, LLC	3,000.00	0.00	3,000.00	CSWR, LLC	CSWR, LLC	Strategic Capital Consulting	IS	
1085528	1/1/2025		Jan 2025	CSWR, LLC	923600	Expense		CSWR, LLC	25,000.00	0.00	25,000.00	CSWR, LLC	CSWR, LLC	Ann D. Murlew	IS	
1116230	1/10/2025		Jan 2025	CSWR, LLC	926200	Expense		CSWR, LLC	229,326.36	0.00	229,326.36	CSWR, LLC	CSWR, LLC	UHS Billing	IS	EXC
1116638	1/1/2025		Jan 2025	CSWR, LLC	923900	Expense		CSWR, LLC	17,003.74	0.00	17,003.74	CSWR, LLC	CSWR, LLC	Pearl Solutions Group LLC	IS	
1116839	1/1/2025		Jan 2025	CSWR, LLC	923500	Expense		CSWR, LLC	2,300.00	0.00	2,300.00	CSWR, LLC	CSWR, LLC	Government Solutions LLC	IS	
1116840	1/2/2025		Jan 2025	CSWR, LLC	923900	Expense		CSWR, LLC	7,500.00	0.00	7,500.00	CSWR, LLC	CSWR, LLC	RSR Strategies, LLC	IS	
1116845	1/1/2025		Jan 2025	CSWR, LLC	921500	Expense		CSWR, LLC	3,047.64	0.00	3,047.64	CSWR, LLC	CSWR, LLC	S&I, Inc	IS	
1124519	1/1/2025		Jan 2025	CSWR, LLC	427000	Expense	Interest Expense Accrual	CSWR, LLC	79,166.67	0.00	79,166.67	CSWR, LLC	CSWR, LLC		IS	EXC
1127590	1/5/2025		Jan 2025	CSWR, LLC	921500	Expense		CSWR, LLC	268.74	0.00	268.74	CSWR, LLC	CSWR, LLC	AT&T	IS	
1127598	1/21/2025		Jan 2025	CSWR, LLC	923800	Expense		CSWR, LLC	241.00	0.00	241.00	CSWR, LLC	CSWR, LLC	Physicity Corporation	IS	
1127592	1/15/2025		Jan 2025	CSWR, LLC	921000	Expense		CSWR, LLC	150.00	0.00	150.00	CSWR, LLC	CSWR, LLC	Corporate Hill Property Group, LLC	IS	
1128713	1/10/2025		Jan 2025	CSWR, LLC	923800	Expense		CSWR, LLC	10,000.00	0.00	10,000.00	CSWR, LLC	CSWR, LLC	Experience Fresh	IS	
1128714	1/10/2025		Jan 2025	CSWR, LLC	923800	Expense		CSWR, LLC	25,000.00	0.00	25,000.00	CSWR, LLC	CSWR, LLC	Experience Fresh	IS	
1128715	1/10/2025		Jan 2025	CSWR, LLC	921500	Expense		CSWR, LLC	77.66	0.00	77.66	CSWR, LLC	CSWR, LLC	S&I, Inc	IS	
1129022	1/17/2025		Jan 2025	CSWR, LLC	923800	Expense		CSWR, LLC	251.10	0.00	251.10	CSWR, LLC	CSWR, LLC	Pearl Solutions Group LLC	IS	
1129023	1/17/2025		Jan 2025	CSWR, LLC	923800	Expense		CSWR, LLC	737.69	0.00	737.69	CSWR, LLC	CSWR, LLC	Pearl Solutions Group LLC	IS	
1129024	1/8/2025		Jan 2025	CSWR, LLC	923800	Expense		CSWR, LLC	1,009.75	0.00	1,009.75	CSWR, LLC	CSWR, LLC	Paycor, Inc	IS	
1129030	1/8/2025		Jan 2025	CSWR, LLC	923800	Expense		CSWR, LLC	1,222.20	0.00	1,222.20	CSWR, LLC	CSWR, LLC	Pearl Solutions Group LLC	IS	
1129248	1/1/2025		Jan 2025	CSWR, LLC	923800	Expense		CSWR, LLC	637.90	0.00	637.90	CSWR, LLC	CSWR, LLC	West Publishing Corporation	IS	
1130486	1/1/2025		Jan 2025	CSWR, LLC	923800	Expense		CSWR, LLC	136.50	0.00	136.50	CSWR, LLC	CSWR, LLC	Assurance	IS	
1130570	1/14/2025		Jan 2025	CSWR, LLC	923500	Expense		CSWR, LLC	47,250.00	0.00	47,250.00	CSWR, LLC	CSWR, LLC	RSM US LLP	IS	
1130573	1/23/2025		Jan 2025	CSWR, LLC	930200	Expense		CSWR, LLC	3,117.00	0.00	3,117.00	CSWR, LLC	CSWR, LLC	Aimes Town and Country	IS	
1130578	1/22/2025		Jan 2025	CSWR, LLC	923800	Expense		CSWR, LLC	4,155.44	0.00	4,155.44	CSWR, LLC	CSWR, LLC	Pearl Solutions Group LLC	IS	
1130605	1/1/2025		Jan 2025	CSWR, LLC	921500	Expense		CSWR, LLC	1,069.98	0.00	1,069.98	CSWR, LLC	CSWR, LLC	Time Warner Cable	IS	
1130819	1/1/2025		Jan 2025	CSWR, LLC	921800	Expense		CSWR, LLC	843.24	0.00	843.24	CSWR, LLC	CSWR, LLC	Quadrant Finance USA, Inc	IS	
1131546	1/1/2025		Jan 2025	CSWR, LLC	923900	Expense		CSWR, LLC	2,012.60	0.00	2,012.60	CSWR, LLC	CSWR, LLC	Robert Half	IS	
1131105	1/24/2025		Jan 2025	CSWR, LLC	921800	Expense		CSWR, LLC	0.00	560.19	(560.19)	CSWR, LLC	CSWR, LLC	Quadrant Finance USA, Inc	IS	
1131106	1/24/2025		Jan 2025	CSWR, LLC	921800	Expense		CSWR, LLC	0.00	61.01	(61.01)	CSWR, LLC	CSWR, LLC	Quadrant Finance USA, Inc	IS	
1131107	1/24/2025		Jan 2025	CSWR, LLC	921800	Expense		CSWR, LLC	0.00	61.01	(61.01)	CSWR, LLC	CSWR, LLC	Quadrant Finance USA, Inc	IS	
1131108	1/24/2025		Jan 2025	CSWR, LLC	921800	Expense		CSWR, LLC	0.00	76.49	(76.49)	CSWR, LLC	CSWR, LLC	Quadrant Finance USA, Inc	IS	
1136076	1/24/2025		Jan 2025	CSWR, LLC	921000	Expense		CSWR, LLC	25,052.00	0.00	25,052.00	CSWR, LLC	CSWR, LLC	Corporate Hill Property Group, LLC	IS	
1137853	1/1/2025		Jan 2025	CSWR, LLC	923500	Expense		CSWR, LLC	2,100.00	0.00	2,100.00	CSWR, LLC	CSWR, LLC	RSM US LLP	IS	
1137755	1/1/2025		Jan 2025	CSWR, LLC	923500	Expense		CSWR, LLC	10,500.00	0.00	10,500.00	CSWR, LLC	CSWR, LLC	RSM US LLP	IS	
1137760	1/14/2025		Jan 2025	CSWR, LLC	923500	Expense		CSWR, LLC	2,100.00	0.00	2,100.00	CSWR, LLC	CSWR, LLC	RSM US LLP	IS	
1137763	1/14/2025		Jan 2025	CSWR, LLC	923500	Expense		CSWR, LLC	15,750.00	0.00	15,750.00	CSWR, LLC	CSWR, LLC	RSM US LLP	IS	
1137837	1/31/2025		Jan 2025	CSWR, LLC	923900	Expense	AMRT2591   10   Jan 2025	CSWR, LLC	2,270.46	0.00	2,270.46	CSWR, LLC	CSWR, LLC		IS	
1137838	1/31/2025		Jan 2025	CSWR, LLC	923800	Expense	AMRT2593   10   Jan 2025	CSWR, LLC	312.26	0.00	312.26	CSWR, LLC	CSWR, LLC		IS	
1137839	1/31/2025		Jan 2025	CSWR, LLC	923900	Expense	AMRT2590   10   Jan 2025	CSWR, LLC	93.14	0.00	93.14	CSWR, LLC	CSWR, LLC		IS	
1137840	1/31/2025		Jan 2025	CSWR, LLC	923900	Expense	AMRT2578   10   Jan 2025	CSWR, LLC	96.81	0.00	96.81	CSWR, LLC	CSWR, LLC		IS	
1137841	1/31/2025		Jan 2025	CSWR, LLC	923900	Expense	AMRT2591   10   Jan 2025	CSWR, LLC	142.50	0.00	142.50	CSWR, LLC	CSWR, LLC		IS	
1137842	1/31/2025		Jan 2025	CSWR, LLC	923900	Expense	AMRT2595   10   Jan 2025	CSWR, LLC	92.50	0.00	92.50	CSWR, LLC	CSWR, LLC		IS	
1137843	1/31/2025		Jan 2025	CSWR, LLC	923800	Expense	AMRT2593   10   Jan 2025	CSWR, LLC	5.10	0.00	5.10	CSWR, LLC	CSWR, LLC		IS	
1137844	1/31/2025		Jan 2025	CSWR, LLC	923900	Expense	AMRT2594   10   Jan 2025	CSWR, LLC	125.00	0.00	125.00	CSWR, LLC	CSWR, LLC		IS	
1137845	1/31/2025		Jan 2025	CSWR, LLC	923900	Expense	AMRT2600   10   Jan 2025	CSWR, LLC	1,000.00	0.00	1,000.00	CSWR, LLC	CSWR, LLC		IS	
1137846	1/31/2025		Jan 2025	CSWR, LLC	923900	Expense	AMRT2591   10   Jan 2025	CSWR, LLC	416.67	0.00	416.67	CSWR, LLC	CSWR, LLC		IS	
1137805	1/31/2025		Jan 2025	CSWR, LLC	923900	Expense	AMRT2576   10   Jan 2025	CSWR, LLC	95.59	0.00	95.59	CSWR, LLC	CSWR, LLC		IS	
1137806	1/31/2025		Jan 2025	CSWR, LLC	923800	Expense	AMRT2587   10   Jan 2025	CSWR, LLC	603.33	0.00	603.33	CSWR, LLC	CSWR, LLC		IS	
1137807	1/31/2025		Jan 2025	CSWR, LLC	923900	Expense	AMRT2595   10   Jan 2025	CSWR, LLC	25.51	0.00	25.51	CSWR, LLC	CSWR, LLC		IS	
1137808	1/31/2025		Jan 2025	CSWR, LLC	923900	Expense	AMRT2591   9   Jan 2025	CSWR, LLC	741.00	0.00	741.00	CSWR, LLC	CSWR, LLC		IS	
1137856	1/31/2025		Jan 2025	CSWR, LLC	926700	Expense	AMRT4281   9   Jan 2025	CSWR, LLC	473.00	0.00	473.00	CSWR, LLC	CSWR, LLC		IS	EXC
1137862	1/31/2025		Jan 2025	CSWR, LLC	923900	Expense	AMRT4432   9   Jan 2025	CSWR, LLC	818.18	0.00	818.18	CSWR, LLC	CSWR, LLC		IS	
1138006	1/31/2025		Jan 2025	CSWR, LLC	923800	Expense	AMRT2594   10   Jan 2025	CSWR, LLC	215.14	0.00	215.14	CSWR, LLC	CSWR, LLC		IS	
1138007	1/31/2025		Jan 2025	CSWR, LLC	923900	Expense	AMRT2591   10   Jan 2025	CSWR, LLC	11.03	0.00	11.03	CSWR, LLC	CSWR, LLC		IS	
1138008	1/31/2025		Jan 2025	CSWR, LLC	923900	Expense	AMRT2591   10   Jan 2025	CSWR, LLC	1,755.45	0.00	1,755.45	CSWR, LLC	CSWR, LLC		IS	
1138009	1/31/2025		Jan 2025	CSWR, LLC	923900	Expense	AMRT2591   10   Jan 2025	CSWR, LLC	1.28	0.00	1.28	CSWR, LLC	CSWR, LLC		IS	
1138010	1/31/2025		Jan 2025	CSWR, LLC	923400	Expense	AMRT2602   10   Jan 2025	CSWR, LLC	875.00	0.00	875.00	CSWR, LLC	CSWR, LLC		IS	
1138094	1/31/2025		Jan 2025	CSWR, LLC	923400	Expense	AMRT4281   9   Jan 2025	CSWR, LLC	41.58	0.00	41.58	TX-CSWR-Texas	TX-CSWR-Texas		IS	
1138095	1/31/2025		Jan 2025	CSWR, LLC	923900	Expense	AMRT4286   9   Jan 2025	CSWR, LLC	319.15	0.00	319.15	CSWR, LLC	CSWR, LLC		IS	
1138096	1/31/2025		Jan 2025	CSWR, LLC	923900	Expense	AMRT4282   9   Jan 2025	CSWR, LLC	499.50	0.00	499.50	CSWR, LLC	CSWR, LLC		IS	
1138075	1/31/2025		Jan 2025	CSWR, LLC	923900	Expense	AMRT4431   9   Jan 2025	CSWR, LLC	1,666.67	0.00	1,666.67	CSWR, LLC	CSWR, LLC		IS	
1138109	1/31/2025		Jan 2025	CSWR, LLC	924400	Expense	AMRT2599   10   Jan 2025	CSWR, LLC	268.26	0.00	268.26	CSWR, LLC	CSWR, LLC		IS	EXC
1138110	1/31/2025		Jan 2025	CSWR, LLC	923800	Expense	AMRT2584   10   Jan 2025	CSWR, LLC	250.00	0.00	250.00	CSWR, LLC	CSWR, LLC		IS	
1138111	1/31/2025		Jan 2025	CSWR, LLC	923900	Expense	AMRT2592   10   Jan 2025	CSWR, LLC	153.06	0.00	153.06	CSWR, LLC	CSWR, LLC		IS	
1138112	1/31/2025		Jan 2025	CSWR, LLC	426300	Expense	AMRT2598   10   Jan 2025	CSWR, LLC	4,779.83	0.00	4,779.83	CSWR, LLC	CSWR, LLC		IS	EXC
1138170	1/31/2025		Jan 2025	CSWR, LLC	926700	Expense	AMRT4281   9   Jan 2025	CSWR, LLC	79.17	0.00	79.17	CSWR, LLC	CSWR, LLC		IS	
1138171	1/31/2025		Jan 2025	CSWR, LLC	923900	Expense	AMRT4289   9   Jan 2025	CSWR, LLC	150.00	0.00	150.00	CSWR, LLC	CSWR, LLC		IS	
1138262	1/31/2025															

3. CSWR Expense Detail

Internal ID	Date	QTR	Period	Subsidiary (no hierarchy)	GL Account Number	Account Type	Memo	Vendor	Amount (Debit)	Amount (Credit)	Amount (Net)	Service Area (no hierarchy)	Service Type (no hierarchy)	Vendor	Account Type	Exclusion	
1139234	1/31/2025		Jan 2025	CSWR, LLC	923900	Expense	AMRT8025 [6]   Jan 2025		1,666.67	0.00	1,666.67	CSWR, LLC	IS				
1139336	1/31/2025		Jan 2025	CSWR, LLC	923900	Expense	AMRT8260 [5]   Jan 2025		186.09	0.00	186.09	CSWR, LLC	IS				
1139337	1/31/2025		Jan 2025	CSWR, LLC	926700	Expense	AMRT8263 [5]   Jan 2025		609.58	0.00	609.58	CSWR, LLC	IS			EXC	
1139338	1/31/2025		Jan 2025	CSWR, LLC	903100	Expense	AMRT8267 [5]   Jan 2025		2,167.38	0.00	2,167.38	CSWR, LLC	IS				
1139395	1/31/2025		Jan 2025	CSWR, LLC	923900	Expense	AMRT8509 [4]   Jan 2025		1,419.95	0.00	1,419.95	CSWR, LLC	IS				
1139396	1/31/2025		Jan 2025	CSWR, LLC	923900	Expense	AMRT8515 [4]   Jan 2025		37.50	0.00	37.50	CSWR, LLC	IS				
1139387	1/31/2025		Jan 2025	CSWR, LLC	923900	Expense	AMRT8520 [3]   Jan 2025		1,933.33	0.00	1,933.33	CSWR, LLC	IS				
1139388	1/31/2025		Jan 2025	CSWR, LLC	923900	Expense	AMRT8525 [4]   Jan 2025		194.25	0.00	194.25	CSWR, LLC	IS				
1139515	1/31/2025		Jan 2025	CSWR, LLC	926700	Expense	AMRT8265 [5]   Jan 2025		0.00	118.75	(118.75)	CSWR, LLC	IS			EXC	
1139595	1/31/2025		Jan 2025	CSWR, LLC	923900	Expense	AMRT8511 [4]   Jan 2025		3,092.86	0.00	3,092.86	CSWR, LLC	IS				
1139596	1/31/2025		Jan 2025	CSWR, LLC	926700	Expense	AMRT8516 [1]   Jan 2025		479.17	0.00	479.17	CSWR, LLC	IS			EXC	
1139567	1/31/2025		Jan 2025	CSWR, LLC	923400	Expense	AMRT8523 [3]   Jan 2025		319.73	0.00	319.73	CSWR, LLC	IS				
1139576	1/31/2025		Jan 2025	CSWR, LLC	923900	Expense	AMRT8661 [3]   Jan 2025		2,083.33	0.00	2,083.33	CSWR, LLC	IS				
1139577	1/31/2025		Jan 2025	CSWR, LLC	923900	Expense	AMRT8668 [3]   Jan 2025		0.00	1,003.06	(1,003.06)	CSWR, LLC	IS				
1139578	1/31/2025		Jan 2025	CSWR, LLC	426300	Expense	AMRT8676 [3]   Jan 2025		74.58	0.00	74.58	CSWR, LLC	IS				
1139598	1/31/2025		Jan 2025	CSWR, LLC	923900	Expense	AMRT8510 [4]   Jan 2025		1,666.67	0.00	1,666.67	CSWR, LLC	IS				
1139659	1/31/2025		Jan 2025	CSWR, LLC	923900	Expense	AMRT8512 [4]   Jan 2025		9,500.92	0.00	9,500.92	CSWR, LLC	IS				
1139660	1/31/2025		Jan 2025	CSWR, LLC	923900	Expense	AMRT8517 [4]   Jan 2025		416.67	0.00	416.67	CSWR, LLC	IS				
1139661	1/31/2025		Jan 2025	CSWR, LLC	923900	Expense	AMRT8519 [2]   Jan 2025		10,531.67	0.00	10,531.67	CSWR, LLC	IS				
1139692	1/31/2025		Jan 2025	CSWR, LLC	923900	Expense	AMRT8522 [3]   Jan 2025		483.33	0.00	483.33	CSWR, LLC	IS				
1139693	1/31/2025		Jan 2025	CSWR, LLC	923900	Expense	AMRT8524 [3]   Jan 2025		5,000.00	0.00	5,000.00	CSWR, LLC	IS				
1139694	1/31/2025		Jan 2025	CSWR, LLC	923400	Expense	AMRT8526 [3]   Jan 2025		235.83	0.00	235.83	CSWR, LLC	IS				
1139731	1/31/2025		Jan 2025	CSWR, LLC	923900	Expense	AMRT8516 [3]   Jan 2025		683.00	0.00	683.00	CSWR, LLC	IS				
1139732	1/31/2025		Jan 2025	CSWR, LLC	923400	Expense	AMRT8521 [3]   Jan 2025		422.42	0.00	422.42	CSWR, LLC	IS				
1139733	1/31/2025		Jan 2025	CSWR, LLC	903100	Expense	AMRT8527 [4]   Jan 2025		1,954.17	0.00	1,954.17	CSWR, LLC	IS				
1139750	1/31/2025		Jan 2025	CSWR, LLC	923900	Expense	AMRT8669 [3]   Jan 2025		39.41	0.00	39.41	CSWR, LLC	IS				
1139751	1/31/2025		Jan 2025	CSWR, LLC	426300	Expense	AMRT8673 [3]   Jan 2025		74.58	0.00	74.58	CSWR, LLC	IS				
1139812	1/31/2025		Jan 2025	CSWR, LLC	923900	Expense	AMRT8664 [3]   Jan 2025		30.41	0.00	30.41	CSWR, LLC	IS				
1139813	1/31/2025		Jan 2025	CSWR, LLC	426300	Expense	AMRT8671 [3]   Jan 2025		74.58	0.00	74.58	CSWR, LLC	IS				
1139814	1/31/2025		Jan 2025	CSWR, LLC	426300	Expense	AMRT8678 [3]   Jan 2025		74.58	0.00	74.58	CSWR, LLC	IS				
1139805	1/31/2025		Jan 2025	CSWR, LLC	923900	Expense	AMRT8665 [3]   Jan 2025		329.81	0.00	329.81	CSWR, LLC	IS				
1139805	1/31/2025		Jan 2025	CSWR, LLC	924400	Expense	AMRT8667 [3]   Jan 2025		415.45	0.00	415.45	CSWR, LLC	IS			EXC	
1139806	1/31/2025		Jan 2025	CSWR, LLC	923900	Expense	AMRT8670 [3]   Jan 2025		194.25	0.00	194.25	CSWR, LLC	IS				
1139807	1/31/2025		Jan 2025	CSWR, LLC	426300	Expense	AMRT8674 [3]   Jan 2025		74.58	0.00	74.58	CSWR, LLC	IS				
1139808	1/31/2025		Jan 2025	CSWR, LLC	426300	Expense	AMRT8677 [3]   Jan 2025		74.58	0.00	74.58	CSWR, LLC	IS				
1140079	1/31/2025		Jan 2025	CSWR, LLC	923900	Expense	AMRT7217 [2]   Jan 2025		1,732.47	0.00	1,732.47	CSWR, LLC	IS				
1140144	1/31/2025		Jan 2025	CSWR, LLC	923900	Expense	AMRT7219 [2]   Jan 2025		979.17	0.00	979.17	CSWR, LLC	IS				
1140145	1/31/2025		Jan 2025	CSWR, LLC	923400	Expense	AMRT7221 [2]   Jan 2025		9,000.00	0.00	9,000.00	CSWR, LLC	IS			EXC	
1140292	1/31/2025		Jan 2025	CSWR, LLC	926700	Expense	AMRT7213 [2]   Jan 2025		708.33	0.00	708.33	CSWR, LLC	IS			EXC	
1140293	1/31/2025		Jan 2025	CSWR, LLC	923900	Expense	AMRT7212 [2]   Jan 2025		1,824.50	0.00	1,824.50	CSWR, LLC	IS			EXC	
1140294	1/31/2025		Jan 2025	CSWR, LLC	926700	Expense	AMRT7210 [2]   Jan 2025		146.09	0.00	146.09	CSWR, LLC	IS			EXC	
1140295	1/31/2025		Jan 2025	CSWR, LLC	926700	Expense	AMRT7201 [2]   Jan 2025		303.76	0.00	303.76	CSWR, LLC	IS			EXC	
1140320	1/31/2025		Jan 2025	CSWR, LLC	923900	Expense	AMRT7214 [2]   Jan 2025		1,824.50	0.00	1,824.50	CSWR, LLC	IS				
1140321	1/31/2025		Jan 2025	CSWR, LLC	923900	Expense	AMRT7216 [1]   Jan 2025		450.92	0.00	450.92	CSWR, LLC	IS				
1141777	1/7/2025		Jan 2025	CSWR, LLC	926700	Expense			29,260.00	0.00	29,260.00	CSWR, LLC	IS		Washington University in St. Louis	IS	EXC
1141778	1/31/2025		Jan 2025	CSWR, LLC	928400	Expense			2,232.46	0.00	2,232.46	CSWR, LLC	IS		Mutual of Omaha	IS	EXC
1141911	1/28/2025		Jan 2025	CSWR, LLC	921900	Expense			1,821.77	0.00	1,821.77	CSWR, LLC	IS		First-Citizens Bank & Trust Company	IS	EXC
1142343	1/2/2025		Jan 2025	CSWR, LLC	926700	Expense			11,211.00	0.00	11,211.00	CSWR, LLC	IS		Vanderbilt University	IS	EXC
1142451	1/31/2025		Jan 2025	CSWR, LLC	923400	Expense	AMRT7451 [1]   Jan 2025		23.12	0.00	23.12	CSWR, LLC	IS				
1142452	1/31/2025		Jan 2025	CSWR, LLC	923900	Expense	AMRT7452 [1]   Jan 2025		1,175.00	0.00	1,175.00	CSWR, LLC	IS				
1142453	1/31/2025		Jan 2025	CSWR, LLC	923900	Expense	AMRT7453 [1]   Jan 2025		9,469.55	0.00	9,469.55	CSWR, LLC	IS				
1142454	1/31/2025		Jan 2025	CSWR, LLC	920000	Expense	AMRT7457 [1]   Jan 2025		2,043.40	0.00	2,043.40	CSWR, LLC	IS				EXC
1142548	1/31/2025		Jan 2025	CSWR, LLC	923400	Expense	AMRT7449 [1]   Jan 2025		23.12	0.00	23.12	CSWR, LLC	IS				
1142549	1/31/2025		Jan 2025	CSWR, LLC	923900	Expense	AMRT7453 [1]   Jan 2025		1,296.25	0.00	1,296.25	CSWR, LLC	IS				
1142648	1/31/2025		Jan 2025	CSWR, LLC	923400	Expense	AMRT7450 [1]   Jan 2025		23.12	0.00	23.12	CSWR, LLC	IS				
1142649	1/31/2025		Jan 2025	CSWR, LLC	923900	Expense	AMRT7454 [1]   Jan 2025		12,698.55	0.00	12,698.55	CSWR, LLC	IS				
1142748	1/31/2025		Jan 2025	CSWR, LLC	923900	Expense	AMRT7455 [1]   Jan 2025		3,018.50	0.00	3,018.50	CSWR, LLC	IS				
1142848	1/31/2025		Jan 2025	CSWR, LLC	427200	Expense	AMRT7456 [1]   Jan 2025		101,692.17	0.00	101,692.17	CSWR, LLC	IS				EXC
1142948	1/31/2025		Jan 2025	CSWR, LLC	427200	Expense	AMRT7459 [1]   Jan 2025		833.33	0.00	833.33	CSWR, LLC	IS				EXC
1143872	1/23/2025		Jan 2025	CSWR, LLC	921110	Expense			28,538.67	0.00	28,538.67	CSWR, LLC	IS		Westcott Social	IS	EXC
1144115	1/1/2025		Jan 2025	CSWR, LLC	923400	Expense			13,205.00	0.00	13,205.00	CSWR, LLC	IS		Hansen Andrews Kurth LLP	IS	EXC
1144598	1/22/2025		Jan 2025	CSWR, LLC	926400	Expense			2,020.47	0.00	2,020.47	CSWR, LLC	IS		Mutual of Omaha	IS	EXC
1146398	1/31/2025		Jan 2025	CSWR, LLC	403000	Expense	FA16081 - Monthly Deprecation Entry		9.85	0.00	9.85	CSWR, LLC	IS				
1146399	1/31/2025		Jan 2025	CSWR, LLC	403000	Expense	FA16088 - Monthly Deprecation Entry		55.83	0.00	55.83	CSWR, LLC	IS				
1146400	1/31/2025		Jan 2025	CSWR, LLC	403000	Expense	FA16103 - Monthly Deprecation Entry		9.75	0.00	9.75	CSWR, LLC	IS				
1146401	1/31/2025		Jan 2025	CSWR, LLC	403000	Expense	FA16105 - Monthly Deprecation Entry		4.75	0.00	4.75	CSWR, LLC	IS				
1146402	1/31/2025		Jan 2025	CSWR, LLC	403000	Expense	FA16112 - Monthly Deprecation Entry		7.71	0.00	7.71	CSWR, LLC	IS				
1146492	1/31/2025		Jan 2025	CSWR, LLC	403000	Expense	FA16087 - Monthly Deprecation Entry		10.41	0.00	10.41	CSWR, LLC	IS				
1146493	1/31/2025		Jan 2025	CSWR, LLC	403000	Expense	FA16082 - Monthly Deprecation Entry		52.98	0.00	52.98	CSWR, LLC	IS				
1146494	1/31/2025		Jan 2025	CSWR, LLC	403000	Expense	FA16084 - Monthly Deprecation Entry		8.49	0.00	8.49	CSWR, LLC	IS				
1146495	1/31/2025		Jan 2025	CSWR, LLC	403000	Expense	FA16089 - Monthly Deprecation Entry		45.63	0.00	45.63	CSWR, LLC	IS				
1146496	1/31/2025		Jan 2025	CSWR, LLC	403000	Expense	FA16104 - Monthly Deprecation Entry		44.54	0.00	44.54	CSWR, LLC	IS				
1146497	1/31/2025		Jan 2025	CSWR, LLC	403000	Expense	FA16109 - Monthly Deprecation Entry		43.51	0.00	43.51	CSWR, LLC	IS				
1146498	1/31/2025		Jan 2025	CSWR, LLC	403000	Expense	FA16114 - Monthly Deprecation Entry		10.32	0.00	10.32	CSWR, LLC	IS				
1146580	1/31/2025		Jan 2025	CSWR, LLC	403000	Expense	FA16088 - Monthly Deprecation Entry		24.68	0.00	24.68	CSWR, LLC	IS				
1146581	1/31/2025		Jan 2025	CSWR, LLC	403000	Expense	FA16023 - Monthly Deprecation Entry		13.24	0.00	13.24	CSWR, LLC	IS				
1146582	1/31/2025		Jan 2025	CSWR, LLC	403000	Expense	FA16086 - Monthly Deprecation Entry		26.68	0.00	26.68	CSWR, LLC	IS				

3. CSWR Expense Detail

Internal ID	Date	QTR	Period	Subsidiary (no hierarchy)	GL Account Number	Account Type	Memo	Vendor	Amount (Debit)	Amount (Credit)	Amount (Net)	Service Area (no hierarchy)	Service Type (no hierarchy)	Vendor	Account Type	Exclusion
1151856	1/31/2025		Jan 2025	CSWR, LLC	403000	Expense	CSWR FR5 391 200 28 - Monthly Deprecation Entry		30.95	0.00	30.95	CSWR, LLC	CSWR, LLC		IS	
1151857	1/31/2025		Jan 2025	CSWR, LLC	403000	Expense	CSWR FR5 391 100 75 - Monthly Deprecation Entry		10.45	0.00	10.45	CSWR, LLC	CSWR, LLC		IS	
1152027	1/31/2025		Jan 2025	CSWR, LLC	403000	Expense	CSWR FR5 391 100 76 - Monthly Deprecation Entry		14.97	0.00	14.97	CSWR, LLC	CSWR, LLC		IS	
1152082	1/31/2025		Jan 2025	CSWR, LLC	403000	Expense	CSWR FR5 391 200 27 - Monthly Deprecation Entry		84.16	0.00	84.16	CSWR, LLC	CSWR, LLC		IS	
1152086	1/31/2025		Jan 2025	CSWR, LLC	403000	Expense	CSWR FR5 391 100 89 - Monthly Deprecation Entry		31.32	0.00	31.32	CSWR, LLC	CSWR, LLC		IS	
1152094	1/31/2025		Jan 2025	CSWR, LLC	403000	Expense	CSWR FR5 391 100 77 - Monthly Deprecation Entry		4.09	0.00	4.09	CSWR, LLC	CSWR, LLC		IS	
1152140	1/31/2025		Jan 2025	CSWR, LLC	403000	Expense	CSWR FR5 391 100 17 - Monthly Deprecation Entry		20.57	0.00	20.57	CSWR, LLC	CSWR, LLC		IS	
1152141	1/31/2025		Jan 2025	CSWR, LLC	403000	Expense	CSWR FR5 391 100 21 - Monthly Deprecation Entry		30.13	0.00	30.13	CSWR, LLC	CSWR, LLC		IS	
1152144	1/31/2025		Jan 2025	CSWR, LLC	403000	Expense	CSWR FR5 391 100 27 - Monthly Deprecation Entry		10.53	0.00	10.53	CSWR, LLC	CSWR, LLC		IS	
1152146	1/31/2025		Jan 2025	CSWR, LLC	403000	Expense	CSWR FR5 391 100 32 - Monthly Deprecation Entry		17.54	0.00	17.54	CSWR, LLC	CSWR, LLC		IS	
1152146	1/31/2025		Jan 2025	CSWR, LLC	403000	Expense	CSWR FR5 391 100 35 - Monthly Deprecation Entry		40.16	0.00	40.16	CSWR, LLC	CSWR, LLC		IS	
1152147	1/31/2025		Jan 2025	CSWR, LLC	403000	Expense	CSWR FR5 391 100 39 - Monthly Deprecation Entry		37.70	0.00	37.70	CSWR, LLC	CSWR, LLC		IS	
1152148	1/31/2025		Jan 2025	CSWR, LLC	403000	Expense	CSWR FR5 391 100 43 - Monthly Deprecation Entry		82.17	0.00	82.17	CSWR, LLC	CSWR, LLC		IS	
1152172	1/31/2025		Jan 2025	CSWR, LLC	403000	Expense	CSWR FR5 391 100 70 - Monthly Deprecation Entry		35.95	0.00	35.95	CSWR, LLC	CSWR, LLC		IS	
1152174	1/31/2025		Jan 2025	CSWR, LLC	403000	Expense	CSWR FR5 391 100 71 - Monthly Deprecation Entry		6.17	0.00	6.17	CSWR, LLC	CSWR, LLC		IS	
1152179	1/31/2025		Jan 2025	CSWR, LLC	403000	Expense	CSWR FR5 398 200 01 - Monthly Deprecation Entry		5.63	0.00	5.63	CSWR, LLC	CSWR, LLC		IS	
1152227	1/31/2025		Jan 2025	CSWR, LLC	403000	Expense	CSWR FR5 391 100 18 - Monthly Deprecation Entry		24.49	0.00	24.49	CSWR, LLC	CSWR, LLC		IS	
1152228	1/31/2025		Jan 2025	CSWR, LLC	403000	Expense	CSWR FR5 391 100 22 - Monthly Deprecation Entry		30.13	0.00	30.13	CSWR, LLC	CSWR, LLC		IS	
1152232	1/31/2025		Jan 2025	CSWR, LLC	403000	Expense	CSWR FR5 391 100 31 - Monthly Deprecation Entry		27.79	0.00	27.79	CSWR, LLC	CSWR, LLC		IS	
1152233	1/31/2025		Jan 2025	CSWR, LLC	403000	Expense	CSWR FR5 391 100 34 - Monthly Deprecation Entry		58.22	0.00	58.22	CSWR, LLC	CSWR, LLC		IS	
1152234	1/31/2025		Jan 2025	CSWR, LLC	403000	Expense	CSWR FR5 391 100 40 - Monthly Deprecation Entry		51.46	0.00	51.46	CSWR, LLC	CSWR, LLC		IS	
1152288	1/31/2025		Jan 2025	CSWR, LLC	403000	Expense	CSWR FR5 391 100 72 - Monthly Deprecation Entry		34.87	0.00	34.87	CSWR, LLC	CSWR, LLC		IS	
1152289	1/31/2025		Jan 2025	CSWR, LLC	403000	Expense	CSWR FR5 391 100 73 - Monthly Deprecation Entry		34.09	0.00	34.09	CSWR, LLC	CSWR, LLC		IS	
1152290	1/31/2025		Jan 2025	CSWR, LLC	403000	Expense	CSWR FR5 391 100 74 - Monthly Deprecation Entry		22.82	0.00	22.82	CSWR, LLC	CSWR, LLC		IS	
1152292	1/31/2025		Jan 2025	CSWR, LLC	403000	Expense	CSWR FR5 391 700 29 - Monthly Deprecation Entry		6.45	0.00	6.45	CSWR, LLC	CSWR, LLC		IS	
1152307	1/31/2025		Jan 2025	CSWR, LLC	403000	Expense	CSWR FR5 391 100 103 - Monthly Deprecation Entry		15.07	0.00	15.07	CSWR, LLC	CSWR, LLC		IS	
1152329	1/31/2025		Jan 2025	CSWR, LLC	403000	Expense	CSWR FR5 391 100 15 - Monthly Deprecation Entry		33.96	0.00	33.96	CSWR, LLC	CSWR, LLC		IS	
1152358	1/31/2025		Jan 2025	CSWR, LLC	403000	Expense	CSWR FR 391 100 102 - Monthly Deprecation Entry		181.10	0.00	181.10	CSWR, LLC	CSWR, LLC		IS	
1152412	1/31/2025		Jan 2025	CSWR, LLC	403000	Expense	CSWR FR5 391 100 19 - Monthly Deprecation Entry		24.49	0.00	24.49	CSWR, LLC	CSWR, LLC		IS	
1152413	1/31/2025		Jan 2025	CSWR, LLC	403000	Expense	CSWR FR5 391 100 23 - Monthly Deprecation Entry		23.99	0.00	23.99	CSWR, LLC	CSWR, LLC		IS	
1152416	1/31/2025		Jan 2025	CSWR, LLC	403000	Expense	CSWR FR5 391 100 28 - Monthly Deprecation Entry		23.67	0.00	23.67	CSWR, LLC	CSWR, LLC		IS	
1152417	1/31/2025		Jan 2025	CSWR, LLC	403000	Expense	CSWR FR5 391 100 33 - Monthly Deprecation Entry		1,622.62	0.00	1,622.62	CSWR, LLC	CSWR, LLC		IS	
1152418	1/31/2025		Jan 2025	CSWR, LLC	403000	Expense	CSWR FR5 391 100 36 - Monthly Deprecation Entry		15.63	0.00	15.63	CSWR, LLC	CSWR, LLC		IS	
1152419	1/31/2025		Jan 2025	CSWR, LLC	403000	Expense	CSWR FR5 391 100 41 - Monthly Deprecation Entry		24.80	0.00	24.80	CSWR, LLC	CSWR, LLC		IS	
1152420	1/31/2025		Jan 2025	CSWR, LLC	403000	Expense	CSWR FR5 391 200 23 - Monthly Deprecation Entry		3.16	0.00	3.16	CSWR, LLC	CSWR, LLC		IS	
1152442	1/31/2025		Jan 2025	CSWR, LLC	403000	Expense	CSWR FR5 391 700 18 - Monthly Deprecation Entry		23.36	0.00	23.36	CSWR, LLC	CSWR, LLC		IS	
1152444	1/31/2025		Jan 2025	CSWR, LLC	403000	Expense	CSWR FR5 391 700 22 - Monthly Deprecation Entry		8.23	0.00	8.23	CSWR, LLC	CSWR, LLC		IS	
1152447	1/31/2025		Jan 2025	CSWR, LLC	403000	Expense	CSWR FR5 391 100 46 - Monthly Deprecation Entry		18.71	0.00	18.71	CSWR, LLC	CSWR, LLC		IS	
1152449	1/31/2025		Jan 2025	CSWR, LLC	403000	Expense	CSWR FR5 391 200 26 - Monthly Deprecation Entry		62.90	0.00	62.90	CSWR, LLC	CSWR, LLC		IS	
1152450	1/31/2025		Jan 2025	CSWR, LLC	403000	Expense	CSWR FR5 391 100 56 - Monthly Deprecation Entry		9.96	0.00	9.96	CSWR, LLC	CSWR, LLC		IS	
1152470	1/31/2025		Jan 2025	CSWR, LLC	403000	Expense	CSWR FR5 391 100 78 - Monthly Deprecation Entry		148.43	0.00	148.43	CSWR, LLC	CSWR, LLC		IS	
1152484	1/31/2025		Jan 2025	CSWR, LLC	403000	Expense	CSWR FR5 391 100 16 - Monthly Deprecation Entry		33.96	0.00	33.96	CSWR, LLC	CSWR, LLC		IS	
1152489	1/31/2025		Jan 2025	CSWR, LLC	403000	Expense	CSWR FR5 391 100 20 - Monthly Deprecation Entry		28.78	0.00	28.78	CSWR, LLC	CSWR, LLC		IS	
1152490	1/31/2025		Jan 2025	CSWR, LLC	403000	Expense	CSWR FR5 391 100 24 - Monthly Deprecation Entry		27.69	0.00	27.69	CSWR, LLC	CSWR, LLC		IS	
1152494	1/31/2025		Jan 2025	CSWR, LLC	403000	Expense	CSWR FR5 391 100 25 - Monthly Deprecation Entry		10.53	0.00	10.53	CSWR, LLC	CSWR, LLC		IS	
1152496	1/31/2025		Jan 2025	CSWR, LLC	403000	Expense	CSWR FR5 391 100 26 - Monthly Deprecation Entry		10.53	0.00	10.53	CSWR, LLC	CSWR, LLC		IS	
1152496	1/31/2025		Jan 2025	CSWR, LLC	403000	Expense	CSWR FR5 391 100 29 - Monthly Deprecation Entry		20.21	0.00	20.21	CSWR, LLC	CSWR, LLC		IS	
1152497	1/31/2025		Jan 2025	CSWR, LLC	403000	Expense	CSWR FR5 391 100 30 - Monthly Deprecation Entry		60.63	0.00	60.63	CSWR, LLC	CSWR, LLC		IS	
1152500	1/31/2025		Jan 2025	CSWR, LLC	403000	Expense	CSWR FR5 391 100 37 - Monthly Deprecation Entry		12.55	0.00	12.55	CSWR, LLC	CSWR, LLC		IS	
1152501	1/31/2025		Jan 2025	CSWR, LLC	403000	Expense	CSWR FR5 391 100 38 - Monthly Deprecation Entry		19.78	0.00	19.78	CSWR, LLC	CSWR, LLC		IS	
1152503	1/31/2025		Jan 2025	CSWR, LLC	403000	Expense	CSWR FR5 391 100 42 - Monthly Deprecation Entry		57.74	0.00	57.74	CSWR, LLC	CSWR, LLC		IS	
1152542	1/31/2025		Jan 2025	CSWR, LLC	403000	Expense	CSWR FR5 391 100 79 - Monthly Deprecation Entry		12.85	0.00	12.85	CSWR, LLC	CSWR, LLC		IS	
1152548	1/31/2025		Jan 2025	CSWR, LLC	403000	Expense	CSWR FR5 391 700 20 - Monthly Deprecation Entry		61.29	0.00	61.29	CSWR, LLC	CSWR, LLC		IS	
1152570	1/31/2025		Jan 2025	CSWR, LLC	403000	Expense	CSWR FR5 391 700 19 - Monthly Deprecation Entry		202.61	0.00	202.61	CSWR, LLC	CSWR, LLC		IS	
1152572	1/31/2025		Jan 2025	CSWR, LLC	403000	Expense	CSWR FR5 391 100 44 - Monthly Deprecation Entry		75.82	0.00	75.82	CSWR, LLC	CSWR, LLC		IS	
1152576	1/31/2025		Jan 2025	CSWR, LLC	403000	Expense	CSWR FR5 391 100 50 - Monthly Deprecation Entry		15.42	0.00	15.42	CSWR, LLC	CSWR, LLC		IS	
1152578	1/31/2025		Jan 2025	CSWR, LLC	403000	Expense	CSWR FR5 391 100 57 - Monthly Deprecation Entry		72.38	0.00	72.38	CSWR, LLC	CSWR, LLC		IS	
1152616	1/31/2025		Jan 2025	CSWR, LLC	403000	Expense	CSWR FR5 391 100 59 - Monthly Deprecation Entry		29.06	0.00	29.06	CSWR, LLC	CSWR, LLC		IS	
1152618	1/31/2025		Jan 2025	CSWR, LLC	403000	Expense	CSWR FR5 391 100 63 - Monthly Deprecation Entry		12.22	0.00	12.22	CSWR, LLC	CSWR, LLC		IS	
1152658	1/31/2025		Jan 2025	CSWR, LLC	403000	Expense	CSWR FR5 391 700 21 - Monthly Deprecation Entry		4.01	0.00	4.01	CSWR, LLC	CSWR, LLC		IS	
1152659	1/31/2025		Jan 2025	CSWR, LLC	403000	Expense	CSWR FR5 391 700 24 - Monthly Deprecation Entry		207.52	0.00	207.52	CSWR, LLC	CSWR, LLC		IS	
1152662	1/31/2025		Jan 2025	CSWR, LLC	403000	Expense	CSWR FR5 391 100 45 - Monthly Deprecation Entry		18.00	0.00	18.00	CSWR, LLC	CSWR, LLC		IS	
1152663	1/31/2025		Jan 2025	CSWR, LLC	403000	Expense	CSWR FR5 391 100 48 - Monthly Deprecation Entry		6.15	0.00	6.15	CSWR, LLC	CSWR, LLC		IS	
1152664	1/31/2025		Jan 2025	CSWR, LLC	403000	Expense	CSWR FR5 391 100 52 - Monthly Deprecation Entry		66.77	0.00	66.77	CSWR, LLC	CSWR, LLC		IS	
1152665	1/31/2025		Jan 2025	CSWR, LLC	403000	Expense	CSWR FR5 391 100 55 - Monthly Deprecation Entry		12.93	0.00	12.93	CSWR, LLC	CSWR, LLC		IS	
1152692	1/31/2025		Jan 2025	CSWR, LLC	403000	Expense	CSWR FR5 391 100 60 - Monthly Deprecation Entry		8.66	0.00	8.66	CSWR, LLC	CSWR, LLC		IS	
1152693	1/31/2025		Jan 2025	CSWR, LLC	403000	Expense	CSWR FR5 391 100 64 - Monthly Deprecation Entry		5.61	0.00	5.61	CSWR, LLC	CSWR, LLC		IS	
1152698	1/31/2025		Jan 2025	CSWR, LLC	403000	Expense	CSWR FR5 391 100 80 - Monthly Deprecation Entry		8.39	0.00	8.39	CSWR, LLC	CSWR, LLC		IS	
1152750	1/31/2025		Jan 2025	CSWR, LLC	403000	Expense	CSWR FR5 391 100 81 - Monthly Deprecation Entry		20.52	0.00	20.52	CSWR, LLC	CSWR, LLC		IS	
1152757	1/31/2025		Jan 2025	CSWR, LLC	403000	Expense	CSWR FR5 391 200 25 - Monthly Deprecation Entry		3.15	0.00	3.15	CSWR, LLC	CSWR, LLC		IS	
1152758	1/31/2025		Jan 2025	CSWR, LLC	403000	Expense	CSWR FR5 391 100 47 - Monthly Deprecation Entry		102.40	0.00	102.40	CSWR, LLC	CSWR, LLC		IS	
1152759	1/31/2025		Jan 2025	CSWR, LLC	403000	Expense	CSWR FR5 391 100 49 - Monthly Deprecation Entry		15.95	0.00	15.95	CSWR, LLC	CSWR, LLC		IS	
1152760	1/31/2025		Jan 2025	CSWR, LLC	403000	Expense	CSWR FR5 391 100 51 - Monthly Deprecation Entry		6.95	0.00	6.95	CSWR, LLC	CSWR, LLC		IS	
1152761	1/31/2025		Jan 2025	CSWR, LLC	403000	Expense	CSWR FR5 391 100 53 - Monthly Deprecation Entry		13.57	0.00	13.57	CSWR, LLC	CSWR, LLC		IS	
1152762</																

3. CSWR Expense Detail

Internal ID	Date	QTR	Period	Subsidiary (no Hierarchy)	GL Account Number	Account Type	Memo	Vendor	Amount (Debit)	Amount (Credit)	Amount (Net)	Service Area (no Hierarchy)	Service Type (no Hierarchy)	Vendor	Account Type	Exclusion	
115885	1/31/2025		Jan 2025	CSWR, LLC	403000	Expense	CSWR FR5 391 100 97 - Monthly Deprecation Entry		10.12	0.00	10.12	CSWR, LLC	CSWR, LLC		IS		
1160013	1/31/2025		Jan 2025	CSWR, LLC	403000	Expense	CSWR FR5 391 100 98 - Monthly Deprecation Entry		13.01	0.00	13.01	CSWR, LLC	CSWR, LLC		IS		
1160403	1/31/2025		Jan 2025	CSWR, LLC	403000	Expense	CSWR FR5 391 100 99 - Monthly Deprecation Entry		67.87	0.00	67.87	CSWR, LLC	CSWR, LLC		IS		
1181511	1/31/2025		Jan 2025	CSWR, LLC	403000	Expense	CSWR FR1 390 500 03 - Monthly Deprecation Entry		28.17	0.00	28.17	CSWR, LLC	CSWR, LLC		IS		
1181707	1/31/2025		Jan 2025	CSWR, LLC	403000	Expense	CSWR FR1 390 500 02 - Monthly Deprecation Entry		127.09	0.00	127.09	CSWR, LLC	CSWR, LLC		IS		
1182213	1/31/2025		Jan 2025	CSWR, LLC	403000	Expense	CSWR FR5 391 200 01 - Monthly Deprecation Entry		6.93	0.00	6.93	CSWR, LLC	CSWR, LLC		IS		
1183838	1/31/2025		Jan 2025	CSWR, LLC	403000	Expense	CSWR FR5 391 200 02 - Monthly Deprecation Entry		5.81	0.00	5.81	CSWR, LLC	CSWR, LLC		IS		
1185922	1/31/2025		Jan 2025	CSWR, LLC	403000	Expense	CSWR FR5 391 200 03 - Monthly Deprecation Entry		7.25	0.00	7.25	CSWR, LLC	CSWR, LLC		IS		
1185551	1/31/2025		Jan 2025	CSWR, LLC	403000	Expense	CSWR FR5 391 200 04 - Monthly Deprecation Entry		4.86	0.00	4.86	CSWR, LLC	CSWR, LLC		IS		
1189101	1/31/2025		Jan 2025	CSWR, LLC	403000	Expense	CSWR FR1 390 600 01 - Monthly Deprecation Entry		579.85	0.00	579.85	CSWR, LLC	CSWR, LLC		IS		
1189133	1/31/2025		Jan 2025	CSWR, LLC	403000	Expense	CSWR FR1 390 600 02 - Monthly Deprecation Entry		23.08	0.00	23.08	CSWR, LLC	CSWR, LLC		IS		
1189272	1/31/2025		Jan 2025	CSWR, LLC	403000	Expense	CSWR FR1 390 600 03 - Monthly Deprecation Entry		346.47	0.00	346.47	CSWR, LLC	CSWR, LLC		IS		
1170813	1/31/2025		Jan 2025	CSWR, LLC	403000	Expense	CSWR FR5 391 200 05 - Monthly Deprecation Entry		1.35	0.00	1.35	CSWR, LLC	CSWR, LLC		IS		
1172344	1/31/2025		Jan 2025	CSWR, LLC	403000	Expense	CSWR FR1 390 600 04 - Monthly Deprecation Entry		38.61	0.00	38.61	CSWR, LLC	CSWR, LLC		IS		
1172962	1/31/2025		Jan 2025	CSWR, LLC	403000	Expense	CSWR FR1 390 600 05 - Monthly Deprecation Entry		212.31	0.00	212.31	CSWR, LLC	CSWR, LLC		IS		
1178203	1/31/2025		Jan 2025	CSWR, LLC	403000	Expense	CSWR FR5 391 200 01 - Monthly Deprecation Entry		52.89	0.00	52.89	CSWR, LLC	CSWR, LLC		IS		
1178955	1/31/2025		Jan 2025	CSWR, LLC	403000	Expense	CSWR FR5 391 200 09 - Monthly Deprecation Entry		2.28	0.00	2.28	CSWR, LLC	CSWR, LLC		IS		
1178959	1/31/2025		Jan 2025	CSWR, LLC	403000	Expense	CSWR FR5 391 200 13 - Monthly Deprecation Entry		17.14	0.00	17.14	CSWR, LLC	CSWR, LLC		IS		
1177031	1/31/2025		Jan 2025	CSWR, LLC	403000	Expense	CSWR FR 391 100 100 - Monthly Deprecation Entry		9.81	0.00	9.81	CSWR, LLC	CSWR, LLC		IS		
1177034	1/31/2025		Jan 2025	CSWR, LLC	403000	Expense	CSWR FR5 391 200 07 - Monthly Deprecation Entry		7.38	0.00	7.38	CSWR, LLC	CSWR, LLC		IS		
1177035	1/31/2025		Jan 2025	CSWR, LLC	403000	Expense	CSWR FR5 391 200 08 - Monthly Deprecation Entry		8.42	0.00	8.42	CSWR, LLC	CSWR, LLC		IS		
1177039	1/31/2025		Jan 2025	CSWR, LLC	403000	Expense	CSWR FR5 391 200 10 - Monthly Deprecation Entry		45.48	0.00	45.48	CSWR, LLC	CSWR, LLC		IS		
1177046	1/31/2025		Jan 2025	CSWR, LLC	403000	Expense	CSWR FR5 391 200 15 - Monthly Deprecation Entry		35.43	0.00	35.43	CSWR, LLC	CSWR, LLC		IS		
1177048	1/31/2025		Jan 2025	CSWR, LLC	403000	Expense	CSWR FR5 391 200 16 - Monthly Deprecation Entry		10.75	0.00	10.75	CSWR, LLC	CSWR, LLC		IS		
1177154	1/31/2025		Jan 2025	CSWR, LLC	403000	Expense	CSWR FR5 391 200 11 - Monthly Deprecation Entry		24.95	0.00	24.95	CSWR, LLC	CSWR, LLC		IS		
1177155	1/31/2025		Jan 2025	CSWR, LLC	403000	Expense	CSWR FR5 391 200 12 - Monthly Deprecation Entry		17.14	0.00	17.14	CSWR, LLC	CSWR, LLC		IS		
1177206	1/31/2025		Jan 2025	CSWR, LLC	403000	Expense	CSWR FR5 391 200 06 - Monthly Deprecation Entry		3.43	0.00	3.43	CSWR, LLC	CSWR, LLC		IS		
1177283	1/31/2025		Jan 2025	CSWR, LLC	403000	Expense	CSWR FR 391 100 101 - Monthly Deprecation Entry		8.18	0.00	8.18	CSWR, LLC	CSWR, LLC		IS		
1177286	1/31/2025		Jan 2025	CSWR, LLC	403000	Expense	CSWR FR5 391 200 17 - Monthly Deprecation Entry		3.18	0.00	3.18	CSWR, LLC	CSWR, LLC		IS		
1177294	1/31/2025		Jan 2025	CSWR, LLC	403000	Expense	CSWR FR5 391 100 86 - Monthly Deprecation Entry		5.61	0.00	5.61	CSWR, LLC	CSWR, LLC		IS		
1177295	1/31/2025		Jan 2025	CSWR, LLC	403000	Expense	CSWR FR5 391 100 87 - Monthly Deprecation Entry		10.33	0.00	10.33	CSWR, LLC	CSWR, LLC		IS		
1177390	1/31/2025		Jan 2025	CSWR, LLC	403000	Expense	CSWR FR5 391 200 14 - Monthly Deprecation Entry		17.14	0.00	17.14	CSWR, LLC	CSWR, LLC		IS		
1177395	1/31/2025		Jan 2025	CSWR, LLC	403000	Expense	CSWR FR5 391 100 88 - Monthly Deprecation Entry		43.29	0.00	43.29	CSWR, LLC	CSWR, LLC		IS		
1180124	1/31/2025		Jan 2025	CSWR, LLC	923100	Expense	Account Analysis Fee		5,714.13	0.00	5,714.13	CSWR, LLC	CSWR, LLC		IS		
1180124	1/31/2025		Jan 2025	CSWR, LLC	421100	Other Income	Investment interest		0.00	189,832.33	(189,832.33)	CSWR, LLC	CSWR, LLC		IS	EXC	
1180124	1/31/2025		Jan 2025	CSWR, LLC	923100	Expense	25 01 CSWR Money Market		36.34	0.00	36.34	CSWR, LLC	CSWR, LLC		IS		
1180124	1/31/2025		Jan 2025	CSWR, LLC	421100	Other Income	25 01 CSWR Money Market		0.00	237.71	(237.71)	CSWR, LLC	CSWR, LLC		IS	EXC	
1180124	1/31/2025		Jan 2025	CSWR, LLC	926200	Expense	Dave Woodsmail Jan & Feb 25 COBRA		0.00	2,213.08	(2,213.08)	CSWR, LLC	CSWR, LLC		IS	EXC	
1180124	1/31/2025		Jan 2025	CSWR, LLC	923601	Expense	Triton Water fees		450,000.00	0.00	450,000.00	CSWR, LLC	CSWR, LLC		IS		
1180124	1/31/2025		Jan 2025	CSWR, LLC	427000	Expense	Q4 locking fee		291,666.67	0.00	291,666.67	CSWR, LLC	CSWR, LLC		IS	EXC	
1180125	1/31/2025		Jan 2025	CSWR, LLC	923200	Expense	January 25 Debit - IT/Supplies		2,493.59	0.00	2,493.59	CSWR, LLC	CSWR, LLC		IS		
1180125	1/31/2025		Jan 2025	CSWR, LLC	921800	Expense	January 25 Debit - Office supplies		0.00	3,714.33	(3,714.33)	CSWR, LLC	CSWR, LLC		IS		
1180125	1/31/2025		Jan 2025	CSWR, LLC	903100	Expense	January 25 Debit - Postage		0.00	184.32	184.32	CSWR, LLC	CSWR, LLC		IS		
1180125	1/31/2025		Jan 2025	CSWR, LLC	921110	Expense	January 25 Debit - Travel		4,990.37	0.00	4,990.37	CSWR, LLC	CSWR, LLC		IS	EXC	
1180126	1/31/2025		Jan 2025	CSWR, LLC	923100	Expense	Account Analysis Fee		101.98	0.00	101.98	CSWR, LLC	CSWR, LLC		IS		
1180126	1/31/2025		Jan 2025	CSWR, LLC	923300	Expense	Vaspro3 pmf		5,819.26	0.00	5,819.26	CSWR, LLC	CSWR, LLC		IS		
1180127	1/31/2025		Jan 2025	CSWR, LLC	920000	Expense	Salaries - January 25		1,210,164.77	0.00	1,210,164.77	CSWR, LLC	CSWR, LLC		IS	EXC	
1180127	1/31/2025		Jan 2025	CSWR, LLC	408120	Expense	ER SSIMED Taxes - January 25		92,347.41	0.00	92,347.41	CSWR, LLC	CSWR, LLC		IS	EXC	
1180127	1/31/2025		Jan 2025	CSWR, LLC	408140	Expense	ER Unemp Taxes - January 25		14,273.69	0.00	14,273.69	CSWR, LLC	CSWR, LLC		IS	EXC	
1180127	1/31/2025		Jan 2025	CSWR, LLC	926300	Expense	Retirement Exp - January 25		59,427.19	0.00	59,427.19	CSWR, LLC	CSWR, LLC		IS	EXC	
1180127	1/31/2025		Jan 2025	CSWR, LLC	926300	Expense	Insurance Accrual - January 25		0.00	2,779.70	(2,779.70)	CSWR, LLC	CSWR, LLC		IS	EXC	
1180127	1/31/2025		Jan 2025	CSWR, LLC	921110	Expense	Paycor Exp Reimbursement - January 25		101,379.11	0.00	101,379.11	CSWR, LLC	CSWR, LLC		IS		
1180128	1/31/2025		Jan 2025	CSWR, LLC	404500	Expense	Amort of Leasehold Improvements - January 25		3,108.07	0.00	3,108.07	CSWR, LLC	CSWR, LLC		IS		
1180128	1/31/2025		Jan 2025	CSWR, LLC	931500	Expense	Amort of Leasehold Improvements - January 25		0.00	3,108.07	(3,108.07)	CSWR, LLC	CSWR, LLC		IS		
1180129	1/31/2025		Jan 2025	CSWR, LLC	920000	Expense	CSWR Accrue BD Bonuses - January 25		10,000.00	0.00	10,000.00	CSWR, LLC	CSWR, LLC		IS	EXC	
1180129	1/31/2025		Jan 2025	CSWR, LLC	923500	Expense	Audit Fees Accrual - January 25		12,500.00	0.00	12,500.00	CSWR, LLC	CSWR, LLC		IS		
1180891	1/14/2025		Jan 2025	CSWR, LLC	923500	Expense			10,500.00	0.00	10,500.00	CSWR, LLC	CSWR, LLC	RSM US LLP		IS	
1180810	1/31/2025		Jan 2025	CSWR, LLC	923800	Expense			202.30	0.00	202.30	CSWR, LLC	CSWR, LLC	Pearl Solutions Group LLC		IS	
1184923	1/8/2025		Jan 2025	CSWR, LLC	923400	Expense			5,401.75	0.00	5,401.75	CSWR, LLC	CSWR, LLC	Beckmeier LeMone Law		IS	
1185427	1/31/2025		Jan 2025	CSWR, LLC	426300	Expense			2,500.00	0.00	2,500.00	CSWR, LLC	CSWR, LLC	Talco's PAC		IS	
1185742	1/31/2025		Jan 2025	CSWR, LLC	923000	Expense			7,946.46	0.00	7,946.46	CSWR, LLC	CSWR, LLC	EPIC Retirement Plan Services LLC		IS	EXC
1185746	1/31/2025		Jan 2025	CSWR, LLC	921500	Expense			52.90	0.00	52.90	CSWR, LLC	CSWR, LLC	98, Inc		IS	
1185756	1/31/2025		Jan 2025	CSWR, LLC	923600	Expense			2,775.00	0.00	2,775.00	CSWR, LLC	CSWR, LLC	Whitfield Transportation dba Swan Whitfield Consulting		IS	
1185760	1/31/2025		Jan 2025	CSWR, LLC	923800	Expense			3,116.68	0.00	3,116.68	CSWR, LLC	CSWR, LLC	Paycor, Inc		IS	
1203996	1/20/2025		Jan 2025	CSWR, LLC	924300	Expense			3,656.00	0.00	3,656.00	CSWR, LLC	CSWR, LLC	Missouri Employers Mutual		IS	
1204772	1/31/2025		Jan 2025	CSWR, LLC	923300	Expense			840.00	0.00	840.00	CSWR, LLC	CSWR, LLC	Ramboll Americas Engineering Solutions, Inc		IS	
1204517	1/31/2025		Jan 2025	CSWR, LLC	923400	Expense			6,215.00	0.00	6,215.00	CSWR, LLC	CSWR, LLC	Beckmeier LeMone Law		IS	
1207687	1/31/2025		Jan 2025	CSWR, LLC	930200	Expense			139.29	0.00	139.29	CSWR, LLC	CSWR, LLC	Aimes Town and Country		IS	
1211932	1/1/2025		Jan 2025	CSWR, LLC	923400	Expense			5,000.00	0.00	5,000.00	CSWR, LLC	CSWR, LLC	Balch & Bingham LLP		IS	
1212033	1/1/2025		Jan 2025	CSWR, LLC	923400	Expense			70,000.00	0.00	70,000.00	CSWR, LLC	CSWR, LLC	Balch & Bingham LLP		IS	
1213021	1/31/2025		Jan 2025	CSWR, LLC	921800	Expense	25 01 CC expenses-offica		9,263.56	0.00	9,263.56	CSWR, LLC	CSWR, LLC		IS		
1213021	1/31/2025		Jan 2025	CSWR, LLC	921110	Expense	25 01 CC expenses-travel		48,638.20	0.00	48,638.20	CSWR, LLC	CSWR, LLC		IS	EXC	
1213021	1/31/2025		Jan 2025	CSWR, LLC	921110	Expense	25 01 CC expenses-T&M		1,742.20	0.00	1,742.20	CSWR, LLC	CSWR, LLC		IS	EXC	
1213021	1/31/2025		Jan 2025	CSWR, LLC	923600	Expense	25 01 CC expenses-VA1		0.00	0.00	-	CSWR, LLC	CSWR, LLC		IS		
1213021	1/31/2025		Jan 2025	CSWR, LLC	903100	Expense	25 01 CC expenses-postage		606.71	0.00	606.71	CSWR, LLC	CSWR, LLC		IS		
1213021	1/31/2025		Jan 2025	CSWR, LLC	923000	Expense	25 01										

3. CSWR Expense Detail

Internal ID	Date	QTR	Period	Subsidiary (no hierarchy)	GL Account Number	Account Type	Memo	Vendor	Amount (Debit)	Amount (Credit)	Amount (Net)	Service Area (no hierarchy)	Service Type (no hierarchy)	Vendor	Account Type	Exclusion
1217683	1/31/2025	Jan 2025	Jan 2025	CSWR, LLC	924400	Expense	Limestone - Insurance Alloc Accrual Jan 25		0.00	4,325.01	(4,325.01)	CSWR, LLC	CSWR, LLC		IS	EXC
1217683	1/31/2025	Jan 2025	Jan 2025	CSWR, LLC	924400	Expense	Magnolia - Insurance Alloc Accrual Jan 25		0.00	83,683.52	(83,683.52)	CSWR, LLC	CSWR, LLC		IS	EXC
1217683	1/31/2025	Jan 2025	Jan 2025	CSWR, LLC	924400	Expense	Oak Hill - Insurance Alloc Accrual Jan 25		0.00	1,017.65	(1,017.65)	CSWR, LLC	CSWR, LLC		IS	EXC
1217683	1/31/2025	Jan 2025	Jan 2025	CSWR, LLC	924400	Expense	Red Bird - Insurance Alloc Accrual Jan 25		0.00	4,121.48	(4,121.48)	CSWR, LLC	CSWR, LLC		IS	EXC
1217683	1/31/2025	Jan 2025	Jan 2025	CSWR, LLC	924400	Expense	Sebastian Lukas - Insurance Alloc Accrual Jan 25		0.00	1,017.65	(1,017.65)	CSWR, LLC	CSWR, LLC		IS	EXC
1217683	1/31/2025	Jan 2025	Jan 2025	CSWR, LLC	924400	Expense	St. Joseph's Glen - Insurance Alloc Accrual Jan 25		0.00	1,017.65	(1,017.65)	CSWR, LLC	CSWR, LLC		IS	EXC
1217796	1/31/2025	Jan 2025	Jan 2025	CSWR, LLC	924400	Expense	25 01 Insurance Accrual		275,000.00	0.00	275,000.00	CSWR, LLC	CSWR, LLC		IS	EXC
1252344	1/31/2025	Jan 2025	Jan 2025	CSWR, LLC	920000	Expense	25 01 Payroll Cap - CSWR		0.00	268,053.69	(268,053.69)	CSWR, LLC	CSWR, LLC		IS	EXC
1252380	1/31/2025	Jan 2025	Jan 2025	CSWR, LLC	427001	Expense	Monthly Interest Alloc Exp Transfer - Jan 25		0.00	473,358.83	(473,358.83)	CSWR, LLC	CSWR, LLC		IS	EXC
1255032	1/31/2025	Jan 2025	Jan 2025	CSWR, LLC	427000	Expense	25 01 Brookfield Interest		1,206,376.51	0.00	1,206,376.51	CSWR, LLC	CSWR, LLC		IS	EXC
1255038	1/31/2025	Jan 2025	Jan 2025	CSWR, LLC	427001	Expense	Monthly Int Alloc - Brookfield Exp Xtr		0.00	424,886.66	(424,886.66)	CSWR, LLC	CSWR, LLC		IS	EXC

**CSWR, LLC**  
Allocated EE Cost

	<u>Total Allocated Payroll Expense to CSWR-FL</u>
Feb 2024	98,258
Mar 2024	96,116
Apr 2024	112,153
May 2024	129,574
Jun 2024	122,577
Jul 2024	133,500
Aug 2024	128,427
Sep 2024	130,451
Oct 2024	118,689
Nov 2024	123,587
Dec 2024	104,286
Jan 2025	124,973
	1,422,592

5. 922.00 GL Detail

Internal ID	Date	As-Of Date	Period	Type	Document Number	Type	Subsidiary (no hierarchy)	Name	Number	Account Type	Memo	Amount (Debit)	Amount (Credit)	Amount (Net)	Service Area	Service Area (no hierarchy)	Acquisition	Service Type (no hierarchy)
334121	2/1/2024		Feb-24	Journal	JE12288	Journal	CSWR-Florida		922000	Expense	24 01 Payroll Cap		536 88	(536 88)	FL-CSWR-Florida	FL-CSWR-Florida	No	Water and Wastewater
332987	2/29/2024		Feb-24	Journal	JE12252	Journal	CSWR-Florida		922000	Expense	24 02 CSWR-Florida OH Alloc	159029 5		159 029 50	FL-CSWR-Florida	FL-CSWR-Florida	No	Water and Wastewater
334130	2/29/2024		Feb-24	Journal	JE12277	Journal	CSWR-Florida		922000	Expense	24 02 Payroll Cap		502 98	(502 98)	FL-CSWR-Florida	FL-CSWR-Florida	No	Water and Wastewater
387987	3/31/2024		Mar-24	Journal	JE12632	Journal	CSWR-Florida		922000	Expense	24 03 CSWR-Florida OH Alloc	173069 73		173 069 73	FL-CSWR-Florida	FL-CSWR-Florida	No	Water and Wastewater
388389	3/31/2024		Mar-24	Journal	JE12649	Journal	CSWR-Florida		922000	Expense	24 03 Payroll Cap - CSWR Florida		1388 05	(1 388 05)	FL-CSWR-Florida	FL-CSWR-Florida	No	Water and Wastewater
447457	4/30/2024		Apr-24	Journal	JE17075	Journal	CSWR-Florida		922000	Expense	24 03 Payroll Cap - CSWR Florida		3520 26	(3 520 26)	FL-CSWR-Florida	FL-CSWR-Florida	No	Water and Wastewater
447565	4/30/2024		Apr-24	Journal	JE17093	Journal	CSWR-Florida		922000	Expense	24 04 CSWR-Florida OH Alloc	152433 35		152 433 35	FL-CSWR-Florida	FL-CSWR-Florida	No	Water and Wastewater
500819	5/31/2024		May-24	Journal	JE21779	Journal	CSWR-Florida		922000	Expense	24 05 CSWR-Florida OH Alloc	140116 94		140 116 94	FL-CSWR-Florida	FL-CSWR-Florida	No	Water and Wastewater
591193	5/31/2024		May-24	Journal	JE21789	Journal	CSWR-Florida		922000	Expense	24 05 Payroll Cap - CSWR Florida		102 37	(102 37)	FL-CSWR-Florida	FL-CSWR-Florida	No	Water and Wastewater
549311	6/30/2024		Jun-24	Journal	JE26674	Journal	CSWR-Florida		922000	Expense	24 06 CSWR-Florida OH Alloc	165837 09		165 837 09	FL-CSWR-Florida	FL-CSWR-Florida	No	Water and Wastewater
549404	6/30/2024		Jun-24	Journal	JE26683	Journal	CSWR-Florida		922000	Expense	24 06 Payroll Cap - CSWR Florida		415 76	(415 76)	FL-CSWR-Florida	FL-CSWR-Florida	No	Water and Wastewater
653770	7/31/2024		Jul-24	Journal	JE30593	Journal	CSWR-Florida		922000	Expense	24 07 Payroll Cap - CSWR Florida		554 35	(554 35)	FL-CSWR-Florida	FL-CSWR-Florida	No	Water and Wastewater
655559	7/31/2024		Jul-24	Journal	JE30615	Journal	CSWR-Florida		922000	Expense	24 07 CSWR-Florida OH Alloc	165677 83		165 677 83	FL-CSWR-Florida	FL-CSWR-Florida	No	Water and Wastewater
723264	8/31/2024		Aug-24	Journal	JE35159	Journal	CSWR-Florida		922000	Expense	24 08 Payroll Cap - CSWR Florida		554 35	(554 35)	FL-CSWR-Florida	FL-CSWR-Florida	No	Water and Wastewater
723383	8/31/2024		Aug-24	Journal	JE35177	Journal	CSWR-Florida		922000	Expense	24 08 CSWR-Florida OH Alloc	159335 83		159 335 83	FL-CSWR-Florida	FL-CSWR-Florida	No	Water and Wastewater
775798	9/30/2024		Sep-24	Journal	JE39592	Journal	CSWR-Florida		922000	Expense	24 09 Payroll Cap - CSWR Florida		2837 31	(2 837 31)	FL-CSWR-Florida	FL-CSWR-Florida	No	Water and Wastewater
777396	9/30/2024		Sep-24	Journal	JE39611	Journal	CSWR-Florida		922000	Expense	24 09 CSWR-Florida OH Alloc	196438 83		196 438 83	FL-CSWR-Florida	FL-CSWR-Florida	No	Water and Wastewater
850826	10/31/2024		Oct-24	Journal	JE43742	Journal	CSWR-Florida		922000	Expense	24 10 CSWR-Florida OH Alloc	126402 73		126 402 73	FL-CSWR-Florida	FL-CSWR-Florida	No	Water and Wastewater
851144	10/31/2024		Oct-24	Journal	JE43751	Journal	CSWR-Florida		922000	Expense	24 10 Payroll Cap - CSWR Florida		426 89	(426 89)	FL-CSWR-Florida	FL-CSWR-Florida	No	Water and Wastewater
855682	10/31/2024		Oct-24	Journal	JE43789	Journal	CSWR-Florida		922000	Expense	24 10 Eng & Construction Maint Payroll Cap - CSWR Florida		5845 62	(5 845 62)	FL-CSWR-Florida	FL-CSWR-Florida	No	Water and Wastewater
978074	11/30/2024		Nov-24	Journal	JE47470	Journal	CSWR-Florida		922000	Expense	24 11 Payroll Cap - CSWR Florida		8912 79	(8 912 79)	FL-CSWR-Florida	FL-CSWR-Florida	No	Water and Wastewater
978441	11/30/2024		Nov-24	Journal	JE47492	Journal	CSWR-Florida		922000	Expense	24 11 CSWR-Florida OH Alloc	118484 39		118 484 39	FL-CSWR-Florida	FL-CSWR-Florida	No	Water and Wastewater
989369	11/30/2024		Nov-24	Journal	JE47527	Journal	CSWR-Florida		922000	Expense	Feb-Sep24 Payroll Cap - CSWR Florida		28070 48	(28 070 48)	FL-CSWR-Florida	FL-CSWR-Florida	No	Water and Wastewater
989379	12/31/2024		Dec-24	Journal	JE47537	Journal	CSWR-Florida		922000	Expense	Feb-Sep24 Payroll Cap - CSWR Florida		28070 47	(28 070 47)	FL-CSWR-Florida	FL-CSWR-Florida	No	Water and Wastewater
1090411	12/31/2024		Dec-24	Journal	JE58361	Journal	CSWR-Florida		922000	Expense	24 12 Payroll Cap - CSWR Florida		8381 95	(8 381 95)	FL-CSWR-Florida	FL-CSWR-Florida	No	Water and Wastewater
1119167	12/31/2024		Dec-24	Journal	JE58542	Journal	CSWR-Florida		922000	Expense	CSWR-Florida	86519 51		86 519 51	FL-CSWR-Florida	FL-CSWR-Florida	No	Water and Wastewater
1124323	12/31/2024		Dec-24	Journal	JE58647	Journal	CSWR-Florida		922000	Expense	24 12 CSWR-Florida additional alloc	335770 62		335 770 62	FL-CSWR-Florida	FL-CSWR-Florida	No	Water and Wastewater
1252337	1/31/2025		Jan-25	Journal	JE61775	Journal	CSWR-Florida		922000	Expense	25 01 Payroll Cap - CSWR Florida	0 00	10,638.08	(10 638 08)	FL-CSWR-Florida	FL-CSWR-Florida	No	Water and Wastewater
1252359	1/31/2025		Jan-25	Journal	JE61797	Journal	CSWR-Florida		922000	Expense	25 01 CSWR-Florida OH Alloc	142,473.57	0 00	142,473.57	FL-CSWR-Florida	FL-CSWR-Florida	No	Water and Wastewater

5. 922.00 GL Detail

Row Labels	Months (	Sum of Amount (Net)
2024	Feb	157,989.64
	Mar	171,681.88
	Apr	148,913.09
	May	140,014.57
	Jun	165,421.33
	Jul	165,123.48
	Aug	158,781.48
	Sep	193,601.52
	Oct	120,130.22
	Nov	81,501.12
	Dec	385,837.71
2025	Jan	131,835.49
<b>Grand Total</b>		<b>2,020,831.33</b>

CSWR-Florida  
 Aquarina  
 Reconciliation of Annual Report to MFR  
 Test Year Ended 1/31/2025

Account Number- MFR	Description	Amount	Account Number Annual Report	Description	Amount	Difference	Comments
Water-Assets	A-5: 3 of 3: 301.1	-	W-4(a): 301	Organization	1,050.00	-	(1,050) Asset Retirement
Water-Assets	A-5: 3 of 3: 302.1	-	W-4(a): 302	Franchises	-	-	-
Water-Assets	A-5: 3 of 3: 339.1	-	W-4(a): 302	Other Plant & Misc. Equipment	-	-	-
Water-Assets	A-5: 3 of 3: 303.2	110,580.83	W-4(a): 303	Land and Land Rights	68,059.00	42,521.83	Asset Capitalization
Water-Assets	A-5: 3 of 3: 304.2	217,236	W-4(a): 304	Structures & Improvements	217,236	-	(0)
Water-Assets	A-5: 3 of 3: 305.2	-	W-4(a): 305	Collect. & Impound. Reservoirs	-	-	-
Water-Assets	A-5: 3 of 3: 306.2	-	W-4(a): 306	Lake, River & Other Intakes	-	-	-
Water-Assets	A-5: 3 of 3: 307.2	231,937	W-4(a): 307	Wells & Springs	231,937	-	-
Water-Assets	A-5: 3 of 3: 308.2	-	W-4(a): 308	Infiltration Galleries & Tunnels	-	-	-
Water-Assets	A-5: 3 of 3: 309.2	56,950	W-4(a): 309	Supply Mains	56,950	-	(0)
Water-Assets	A-5: 3 of 3: 310.2	26,870.10	W-4(a): 310	Power Generated Equipment	23,610.00	3,260	Offset in S-4A 355
Water-Assets	A-5: 3 of 3: 311.2	198,814	W-4(a): 311	Puping Equipment	198,814	-	(0)
Water-Assets	A-5: 3 of 3: 339.2	-	-	Other Plant & Misc. Equipment	-	-	-
Water-Assets	A-5: 3 of 3: 303.3	-	-	Land & Land Rights	-	-	-
Water-Assets	A-5: 3 of 3: 304.3	-	-	Structures & Improvements	-	-	-
Water-Assets	A-5: 3 of 3: 320.3	404,188	W-4(a): 320	Water Treatment Equipment	404,188	-	(0)
Water-Assets	A-5: 3 of 3: 339.3	-	-	Other Plant & Misc. Equipment	-	-	-
Water-Assets	A-5: 3 of 3: 303.4	-	-	Land & Land Rights	-	-	-
Water-Assets	A-5: 3 of 3: 304.4	-	-	Structures & Improvements	-	-	-
Water-Assets	A-5: 3 of 3: 330.4	1,191,432	W-4(a): 330	Dist. Reservoirs & Standpipes	1,191,432	-	0
Water-Assets	A-5: 3 of 3: 331.4	482,209.63	W-4(a): 331	Transm. & Distribution Mains	573,832.00	(81,622)	Asset Retirement
Water-Assets	A-5: 3 of 3: 333.4	75,437	W-4(a): 333	Services	75,437	-	(0)
Water-Assets	A-5: 3 of 3: 334.4	293,457	W-4(a): 334	Meters & Meter Installations	293,457	-	0
Water-Assets	A-5: 3 of 3: 335.4	24,191	W-4(a): 335	Hydrants	24,191	-	0
			W-4(a): 336	Backflow Prevention Devices	4,408	-	(4,408) n/a
			W-4(a): 339	Other Plant & Misc. Equipment	2,161	-	(2,161) n/a
Water-Assets	A-5: 3 of 3: 339.4	6,569	W-4(a): 339	Total Other Plant & Misc. Equipment	6,569	-	-
Water-Assets	A-5: 3 of 3: 303.5	-	-	Land & Land Rights	-	-	-
Water-Assets	A-5: 3 of 3: 304.5	-	-	Structures & Improvements	-	-	-
Water-Assets	A-5: 3 of 3: 340.5	-	W-4(a): 340	Office Furniture & Equipment	-	-	-
Water-Assets	A-5: 3 of 3: 341.5	-	W-4(a): 341	Transportation Equipment	40,596	-	(40,596) Asset Retirement
Water-Assets	A-5: 3 of 3: 342.5	-	W-4(a): 342	Stores Equipment	-	-	-
Water-Assets	A-5: 3 of 3: 343.5	900	W-4(a): 343	Tools, Shop & Garage Equipment	900	-	-
Water-Assets	A-5: 3 of 3: 344.5	2,000	W-4(a): 344	Laboratory Equipment	2,000	-	-
Water-Assets	A-5: 3 of 3: 345.5	-	W-4(a): 345	Power Operated Equipment	-	-	-
Water-Assets	A-5: 3 of 3: 346.5	81,358	W-4(a): 346	Communication Equipment	81,358	-	0
Water-Assets	A-5: 3 of 3: 347.5	-	W-4(a): 347	Miscellaneous Equipment	-	-	-
Water-Assets	A-5: 3 of 3: 348.5	-	W-4(a): 348	Other Tangible Plant	1,261	-	(1,261) Asset Retirement
Sewer-Assets	A-6: 3 of 3: 351.1	1,050	S-4(a): 351	Organization	1,050	-	-
Sewer-Assets	A-6: 3 of 3: 352.1	-	S-4(a): 352	Franchises	-	-	-
Sewer-Assets	A-6: 3 of 3: 389.1	-	-	Other Plant & Misc. Equipment	-	-	-
Sewer-Assets	A-6: 3 of 3: 353.2	67,076	S-4(a): 353	Land & Land Rights	39,659	27,417	Asset Capitalization
Sewer-Assets	A-6: 3 of 3: 354.2	191,254	S-4(a): 354	Structures & Improvements	191,254	-	(0)
			S-4(a): 355	Power Generated Equipment	3,261	-	(3,261) Offset in S-4A 310
Sewer-Assets	A-6: 3 of 3: 360.2	363,577	S-4(a): 360	Collection Sewers-Forca	438,620	(75,043)	Asset Retirement
Sewer-Assets	A-6: 3 of 3: 361.2	441,195	S-4(a): 361	Collection Sewers-Gravity	441,195	-	0
Sewer-Assets	A-6: 3 of 3: 362.2	-	S-4(a): 362	Special Collecting Structures	-	-	-
Sewer-Assets	A-6: 3 of 3: 363.2	172,785	S-4(a): 363	Services to Customers	172,785	-	-
Sewer-Assets	A-6: 3 of 3: 364.2	-	S-4(a): 364	Flow Measuring Devices	-	-	-
Sewer-Assets	A-6: 3 of 3: 365.2	-	S-4(a): 365	Flow Measuring Installations	-	-	-
Sewer-Assets	A-6: 3 of 3: 389.2	-	-	Other Plant & Misc. Equipment	-	-	-
Sewer-Assets	A-6: 3 of 3: 353.3	-	-	Land & Land Rights	-	-	-
Sewer-Assets	A-6: 3 of 3: 354.3	-	-	Structures & Improvements	-	-	-
			S-4(a): 366	Rouse Services	-	-	-
			S-4(a): 367	Rouse Meters and Meter Installations	-	-	-
Sewer-Assets	A-6: 3 of 3: 370.3	-	S-4(a): 370	Receiving wells	-	-	-
Sewer-Assets	A-6: 3 of 3: 371.3	60,691	S-4(a): 371	Pumping Equipment	111,147	(50,256)	Asset Retirement
			S-4(a): 374	Rouse Distribution Reservoirs	-	-	-
			S-4(a): 375	Rouse Transmission and Dist System	-	-	-
Sewer-Assets	A-6: 3 of 3: 389.3	-	-	Other Plant & Misc. Equipment	-	-	-
Sewer-Assets	A-6: 3 of 3: 353.4	-	-	Land & Land Rights	-	-	-
Sewer-Assets	A-6: 3 of 3: 354.4	-	-	Structures & Improvements	-	-	-
Sewer-Assets	A-6: 3 of 3: 380.4	117,599	S-4(a): 380	Treatment and Disposal Equipment	827,376	(709,777)	Asset Retirement
Sewer-Assets	A-6: 3 of 3: 381.4	-	S-4(a): 381	Plant Sewers	-	-	-
Sewer-Assets	A-6: 3 of 3: 382.4	144,508	S-4(a): 382	Outfall Wastewater Lines	144,508	-	-
Sewer-Assets	A-6: 3 of 3: 389.4	9,036	S-4(a): 389	Other Plant Miscellaneuous Equipment	9,036	-	(0)
Sewer-Assets	A-6: 3 of 3: 353.5	-	-	Land & Land Rights	-	-	-
Sewer-Assets	A-6: 3 of 3: 354.5	-	-	Structures & Improvements	-	-	-
Sewer-Assets	A-6: 3 of 3: 380.5	-	S-4(a): 380	Office Furniture & Equipment	-	-	-
Sewer-Assets	A-6: 3 of 3: 381.5	-	S-4(a): 381	Transportation Equipment	20,298	-	(20,298) Asset Retirement
Sewer-Assets	A-6: 3 of 3: 382.5	-	S-4(a): 382	Stores Equipment	-	-	-
Sewer-Assets	A-6: 3 of 3: 383.5	1,090	S-4(a): 383	Tools, Shop & Garage Equipment	1,090	-	-
Sewer-Assets	A-6: 3 of 3: 384.5	3,918	S-4(a): 384	Laboratory Equipment	3,918	-	(0)
Sewer-Assets	A-6: 3 of 3: 385.5	-	S-4(a): 385	Power Operated Equipment	-	-	-
Sewer-Assets	A-6: 3 of 3: 386.5	40,773	S-4(a): 386	Communication Equipment	40,773	-	(0)
Sewer-Assets	A-6: 3 of 3: 387.5	-	S-4(a): 387	Miscellaneous Equipment	-	-	-
Sewer-Assets	A-6: 3 of 3: 388.5	-	S-4(a): 388	Other Tangible Plant	3,440	-	(3,440) Asset Retirement
Water-Accum Depr	A-9: 3 of 3: 301.1	-	W-6(b): 301	Organization	-	-	-
Water-Accum Depr	A-9: 3 of 3: 302.1	-	W-6(b): 302	Franchises	-	-	-
Water-Accum Depr	A-9: 3 of 3: 339.1	-	-	Other Plant & Misc. Equipment	-	-	-
Water-Accum Depr	A-9: 3 of 3: 303.2	-	W-6(b): 303	Land & Land Rights	-	-	-
Water-Accum Depr	A-9: 3 of 3: 304.2	12,719	W-6(b): 304	Structures & Improvements	35,914	(23,195)	Normalization and turn-up of depreciation expense and accumulated depreciation
Water-Accum Depr	A-9: 3 of 3: 305.2	-	W-6(b): 305	Collect. & Impound. Reservoirs	-	-	-
Water-Accum Depr	A-9: 3 of 3: 306.2	-	W-6(b): 306	Lake, River & Other Intakes	-	-	-
Water-Accum Depr	A-9: 3 of 3: 307.2	231,937	W-6(b): 307	Wells & Springs	231,937	-	-
Water-Accum Depr	A-9: 3 of 3: 308.2	-	W-6(b): 308	Infiltration Galleries & Tunnels	-	-	-
Water-Accum Depr	A-9: 3 of 3: 309.2	21,293	W-6(b): 309	Supply Mains	20,367	926	Normalization and turn-up of depreciation expense and accumulated depreciation
Water-Accum Depr	A-9: 3 of 3: 310.2	952	W-6(b): 310	Power Generated Equipment	1,138	(186)	Normalization and turn-up of depreciation expense and accumulated depreciation

CSWR-Florida  
 Aquarina  
 Reconciliation of Annual Report to MFR  
 Test Year Ended 1/31/2026

	Account Number- MFR	Description	Amount	Account Number Annual Report	Description	Amount	Difference	Comments
Water-Accum Depr	A-8; 3 of 3: 311.2	Pump Equipment	81,453	W-8(b): 311	Pumping Equipment	87,612	(6,159)	Normalization and turn-up of depreciation expense and accumulated depreciation
Water-Accum Depr	A-8; 3 of 3: 339.2	Other Plant & Misc Equipment	-	-	-	-	-	-
Water-Accum Depr	A-8; 3 of 3: 303.3	Land & Land Rights	-	-	-	-	-	-
Water-Accum Depr	A-5; 3 of 3: 304.3	Structures & Improvements	-	-	-	-	-	-
Water-Accum Depr	A-5; 3 of 3: 320.3	Water Treatment Equipment	365,450	W-8(b): 320	Water Treatment Equipment	365,801	(351)	Normalization and turn-up of depreciation expense and accumulated depreciation
Water-Accum Depr	A-5; 3 of 3: 339.3	Other Plant & Misc. Equipment	-	-	-	-	-	-
Water-Accum Depr	A-8; 3 of 3: 303.4	Land & Land Rights	-	-	-	-	-	-
Water-Accum Depr	A-8; 3 of 3: 304.4	Structures & Improvements	-	-	-	-	-	-
Water-Accum Depr	A-8; 3 of 3: 330.4	Dist. Reservoirs & Standpipes	1,138,658	W-8(b): 330	Dist. Reservoirs & Standpipes	1,138,794	(164)	Normalization and turn-up of depreciation expense and accumulated depreciation
Water-Accum Depr	A-8; 3 of 3: 331.4	Transm & Distribution Mains	191,239	W-8(b): 331	Transm & Distribution Mains	190,201	1,038	Normalization and turn-up of depreciation expense and accumulated depreciation
Water-Accum Depr	A-8; 3 of 3: 333.4	Services	30,280	W-8(b): 333	Services	5,147	25,133	Normalization and turn-up of depreciation expense and accumulated depreciation
Water-Accum Depr	A-8; 3 of 3: 334.4	Meters & Meter Installations	97,289	W-8(b): 334	Meters & Meter Installations	128,824	(31,535)	Normalization and turn-up of depreciation expense and accumulated depreciation
Water-Accum Depr	A-8; 3 of 3: 335.4	Hydrants	6,876	W-8(b): 335	Hydrants	6,743	133	Normalization and turn-up of depreciation expense and accumulated depreciation
Water-Accum Depr	A-8; 3 of 3: 336.4	Other Plant & Misc. Equipment	4,216	W-8(b): 336	Backflow Prevention Devices	2,852	1,364	Normalization and turn-up of depreciation expense and accumulated depreciation
Water-Accum Depr	A-8; 3 of 3: 303.5	Land & Land Rights	-	W-8(b): 339	Other Plant & Misc Equipment	1,598	(1,598)	Normalization and turn-up of depreciation expense and accumulated depreciation
Water-Accum Depr	A-8; 3 of 3: 304.5	Structures & Improvements	-	-	-	-	-	-
Water-Accum Depr	A-8; 3 of 3: 340.5	Office Furniture & Equipment	-	W-8(b): 340	Office Furniture & Equipment	40,598	(40,598)	Normalization and turn-up of depreciation expense and accumulated depreciation
Water-Accum Depr	A-8; 3 of 3: 341.5	Transportation Equipment	-	W-8(b): 341	Transportation Equipment	-	-	-
Water-Accum Depr	A-8; 3 of 3: 342.5	Stores Equipment	-	W-8(b): 342	Stores Equipment	-	-	-
Water-Accum Depr	A-8; 3 of 3: 343.5	Tools, Shop & Garage Equipment	589	W-8(b): 343	Tools, Shop & Garage Equipment	551	38	Rounding/Immaterial
Water-Accum Depr	A-8; 3 of 3: 344.5	Laboratory Equipment	1,442	W-8(b): 344	Laboratory Equipment	1,275	167	Normalization and turn-up of depreciation expense and accumulated depreciation
Water-Accum Depr	A-8; 3 of 3: 345.5	Power Operated Equipment	-	W-8(b): 345	Power Operated Equipment	-	-	-
Water-Accum Depr	A-8; 3 of 3: 346.5	Communication Equipment	7,400	W-8(b): 346	Communication Equipment	4,945	2,455	Normalization and turn-up of depreciation expense and accumulated depreciation
Water-Accum Depr	A-8; 3 of 3: 347.5	Miscellaneous Equipment	-	W-8(b): 347	Miscellaneous Equipment	-	-	-
Water-Accum Depr	A-8; 3 of 3: 348.5	Other Tangible Plant	-	W-8(b): 348	Other Tangible Plant	3,097	(3,097)	Normalization and turn-up of depreciation expense and accumulated depreciation
Sewer-Accum Depr	A-10; 3 of 3: 351.1	Organization	73	-	-	-	-	73 Normalization and turn-up of depreciation expense and accumulated depreciation
Sewer-Accum Depr	A-10; 3 of 3: 352.1	Franchises	-	-	-	-	-	-
Sewer-Accum Depr	A-10; 3 of 3: 388.1	Other Plant & Misc. Equipment	-	-	-	-	-	-
Sewer-Accum Depr	A-10; 3 of 3: 353.2	Land & Land Rights	-	-	-	-	-	-
Sewer-Accum Depr	A-10; 3 of 3: 354.2	Structures & Improvements	16,548	S-8(b): 354	Structures & Improvements	16,847	(1,801)	Normalization and turn-up of depreciation expense and accumulated depreciation
Sewer-Accum Depr	A-10; 3 of 3: 380.2	Collection Wastewaters - Force	173,208	S-8(b): 355	Power Generated Equipment	183	(183)	Normalization and turn-up of depreciation expense and accumulated depreciation
Sewer-Accum Depr	A-10; 3 of 3: 361.2	Collection Wastewaters - Gravity	235,203	S-8(b): 360	Collection Sewers-Force	174,587	(1,358)	Normalization and turn-up of depreciation expense and accumulated depreciation
Sewer-Accum Depr	A-10; 3 of 3: 382.2	Special Collecting Structures	-	S-8(b): 361	Collection Sewers-Gravity	232,496	2,707	Normalization and turn-up of depreciation expense and accumulated depreciation
Sewer-Accum Depr	A-10; 3 of 3: 383.2	Services to Customers	171,000	S-8(b): 362	Special Collecting Structures	-	-	-
Sewer-Accum Depr	A-10; 3 of 3: 384.2	Flow Measuring Devices	-	S-8(b): 363	Services to Customers	170,564	436	Normalization and turn-up of depreciation expense and accumulated depreciation
Sewer-Accum Depr	A-10; 3 of 3: 354.2	Flow Measuring Devices	-	S-8(b): 364	Flow Measuring Devices	-	-	-
Sewer-Accum Depr	A-10; 3 of 3: 355.2	Flow Measuring Installations	-	S-8(b): 365	Flow Measuring Installations	-	-	-
				S-8(b): 366	Reuse Services	-	-	-
				S-8(b): 367	Reuse Meters and Meter Installations	-	-	-
Sewer-Accum Depr	A-10; 3 of 3: 389.2	Other Plant & Misc. Equipment	-	-	-	-	-	-
Sewer-Accum Depr	A-10; 3 of 3: 353.3	Structures & Improvements	-	-	-	-	-	-
Sewer-Accum Depr	A-10; 3 of 3: 354.3	Receiving Walls	-	S-8(b): 370	Receiving Walls	-	-	-
Sewer-Accum Depr	A-10; 3 of 3: 370.3	Pumping Equipment	4,356	S-8(b): 371	Pumping Equipment	57,541	(53,185)	Normalization and turn-up of depreciation expense and accumulated depreciation
Sewer-Accum Depr	A-10; 3 of 3: 371.3	Pumping Equipment	-	S-8(b): 374	Reuse Distribution Reservoirs	-	-	-
				S-8(b): 375	Reuse Transmission Distribution System	-	-	-
Sewer-Accum Depr	A-10; 3 of 3: 389.3	Other Plant & Misc. Equipment	-	-	-	-	-	-
Sewer-Accum Depr	A-10; 3 of 3: 353.4	Land & Land Rights	-	-	-	-	-	-
Sewer-Accum Depr	A-10; 3 of 3: 354.4	Structures & Improvements	-	-	-	-	-	-
Sewer-Accum Depr	A-10; 3 of 3: 380.4	Treatment & Disposal Equipment	4,078	S-8(b): 380	Treatment & Disposal Equipment	714,004	(708,926)	Normalization and turn-up of depreciation expense and accumulated depreciation
Sewer-Accum Depr	A-10; 3 of 3: 381.4	Plant Wastewaters	-	S-8(b): 381	Plant Sewers	-	-	-
Sewer-Accum Depr	A-10; 3 of 3: 382.4	Outfall Wastewater Lines	144,908	S-8(b): 382	Outfall Sewer Lines	144,808	100	-
Sewer-Accum Depr	A-10; 3 of 3: 380.4	Other Plant & Misc. Equipment	1,671	S-8(b): 389	Other Plant Miscellaneous Equipment	2,302	(431)	Normalization and turn-up of depreciation expense and accumulated depreciation
Sewer-Accum Depr	A-10; 3 of 3: 353.5	Land & Land Rights	-	-	-	-	-	-
Sewer-Accum Depr	A-10; 3 of 3: 354.5	Structures & Improvements	-	-	-	-	-	-
Sewer-Accum Depr	A-10; 3 of 3: 380.5	Office Furniture & Equipment	-	S-8(b): 390	Office Furniture and Equipment	-	-	-
Sewer-Accum Depr	A-10; 3 of 3: 391.5	Transportation Equipment	-	S-8(b): 391	Transportation Equipment	20,298	(20,298)	Normalization and turn-up of depreciation expense and accumulated depreciation
Sewer-Accum Depr	A-10; 3 of 3: 392.5	Stores Equipment	-	S-8(b): 392	Stores Equipment	-	-	-
Sewer-Accum Depr	A-10; 3 of 3: 393.5	Tools, Shop & Garage Equipment	34	S-8(b): 393	Tools, Shop & Garage Equipment	28	6	Rounding/Immaterial
Sewer-Accum Depr	A-10; 3 of 3: 394.5	Laboratory Equipment	633	S-8(b): 394	Laboratory Equipment	580	73	Normalization and turn-up of depreciation expense and accumulated depreciation
Sewer-Accum Depr	A-10; 3 of 3: 395.5	Power Operated Equipment	226	S-8(b): 395	Power Operated Equipment	-	228	Normalization and turn-up of depreciation expense and accumulated depreciation
Sewer-Accum Depr	A-10; 3 of 3: 396.5	Communication Equipment	3,515	S-8(b): 396	Communication Equipment	3,176	339	Normalization and turn-up of depreciation expense and accumulated depreciation
Sewer-Accum Depr	A-10; 3 of 3: 397.5	Miscellaneous Equipment	-	S-8(b): 397	Miscellaneous Equipment	-	-	-
Sewer-Accum Depr	A-10; 3 of 3: 398.5	Other Tangible Plant	-	S-8(b): 397	Other Tangible Plant	3,440	(3,440)	Normalization and turn-up of depreciation expense and accumulated depreciation
Revenue	B4: 460	Unmetered Water Revenue	-	W-8: 460	Unmetered Water Revenue	-	-	-
Revenue	B4: 461.1	Metered - Residential	442,792	W-8: 461.1	Metered Sales to Res Customers	451,139	(8,347)	Reflects normal fluctuation expected to result from the difference between test period and annual report period
Revenue	B4: 461.2	Metered - Commercial	-	W-8: 461.2	Metered Sales to Commercial Customers	-	-	-
Revenue	B4: 461.3	Metered - Industrial	-	W-8: 461.3	Metered Sales to Industrial Customers	-	-	-
Revenue	B4: 461.4	Metered - Public Authorities	-	W-8: 461.4	Metered Sales to Public Authorities	-	-	-
Revenue	B4: 461.5	Metered - Multi-Family	-	W-8: 461.5	Metered Sales to Multiple Family Dwellings	-	-	-
Revenue	B4: 462.1	Public Fire Protection	-	W-8: 462.1	Public Fire Protection	-	-	-
Revenue	B4: 462.2	Private Fire Protection	-	W-8: 462.2	Private Fire Protection	-	-	-
Revenue	B4: 464	Other Sales - Public Authorities	-	W-8: 464	Other Sales - Public Authorities	-	-	-
Revenue	B4: 465	Irrigation Customers	-	W-8: 465	Sales to Irrigation Customers	-	-	-
Revenue	B4: 466	Sales for Resale	-	W-8: 466	Sales for Resale	-	-	-
Revenue	B4: 467	Interdepartmental Sales	-	W-8: 467	Interdepartmental Sales	-	-	-
Revenue	B4: 470	Forfeited Discounts	1,812	W-8: 470	Forfeited Discounts	1,835	(177)	Reflects normal fluctuation expected to result from the difference between test period and annual report period
Revenue	B4: 471	Misc. Service Revenues	-	W-8: 471	Misc. Service Revenues	-	-	-
Revenue	B4: 472	Rents From Water Property	-	W-8: 472	Rents From Water Property	-	-	-
Revenue	B4: 473	Interdepartmental Rents	-	W-8: 473	Interdepartmental Rents	-	-	-
Revenue	B4: 474	Other Water Revenues	-	W-8: 474	Other Water Revenues	-	-	-
Revenue	B4: 521.1	Flat Rate - Residential	253,175	S-8 (a): 521.1	Flat Rate - Residential	256,190	(3,015)	Reflects normal fluctuation expected to result from the difference between test period and annual report period
Revenue	B4: 521.2	Flat Rate - Commercial	-	S-8 (a): 521.2	Flat Rate - Commercial	-	-	-
Revenue	B4: 521.3	Flat Rate - Industrial	-	S-8 (a): 521.3	Flat Rate - Industrial	-	-	-
Revenue	B4: 521.4	Flat Rate - Public Authorities	-	S-8 (a): 521.4	Flat Rate - Public Authorities	-	-	-
Revenue	B4: 521.5	Flat Rate - Multi-Family	-	S-8 (a): 521.5	Flat Rate - Multi-Family Dwelling	-	-	-
Revenue	B4: 521.6	Flat Rate - Other	-	S-8 (a): 521.6	Flat Rate - Other	-	-	-
Revenue	B4: 522.1	Measured - Residential	-	S-8 (a): 522.1	Measured - Residential	-	-	-
Revenue	B4: 522.2	Measured - Commercial	-	S-8 (a): 522.2	Measured - Commercial	-	-	-
Revenue	B4: 522.3	Measured - Industrial	-	S-8 (a): 522.3	Measured - Industrial	-	-	-
Revenue	B4: 522.4	Measured - Public Authority	-	S-8 (a): 522.4	Measured - Public Authority	-	-	-
Revenue	B4: 522.5	Measured - Multi-Family	-	S-8 (a): 522.5	Measured - Multi-Family Dwelling	-	-	-
Revenue	B4: 523	Other Sales - Public Authorities	-	S-8 (a): 523	Other Sales - Public Authorities	-	-	-
Revenue	B4: 524	Revenues from Other Systems	-	S-8 (a): 524	Revenues from Other Systems	-	-	-

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	Account Number- MFR	Description	Amount	Account Number Annual Report	Description	Amount	Difference	Comments
Revenue	B4: 525	Interdepartmental Sales	-	S-9 (a): 525	Interdepartmental Sales	-	-	
Revenue	B4: 531	Sale of Sludge	-	S-9 (a): 531	Sale of Sludge	-	-	
Revenue	B4: 532	Forfeited Discounts	1,925.00	S-9 (a): 532	Forfeited Discounts	1,781	164	Reflects normal fluctuation expected to result from the difference between test period and annual report period
Revenue	B4: 534	Rents From Wastewater Property	-	S-9 (a): 534	Rents From Wastewater Property	-	-	
Revenue	B4: 535	Interdepartmental Rents	-	S-9 (a): 535	Interdepartmental Rents	-	-	
Revenue	B4: 536	Other Wastewater Revenues	-	S-9 (a): 536	Other Wastewater Revenues	-	-	
Water-IS	B5: 601	Salaries & Wages - Employees	-	W-10(a): 601	Salaries & Wages - Employees	-	-	
Water-IS	B5: 603	Salaries & Wages - Officers, Etc.	-	W-10(a): 603	Salaries & Wages - Officers, Etc.	-	-	
Water-IS	B5: 604	Employee Pensions & Benefits	-	W-10(a): 604	Employee Pensions & Benefits	-	-	
Water-IS	B5: 610	Purchased Water	-	W-10(a): 610	Purchased Water	-	-	
Water-IS	B5: 615	Purchased Power	52,885.67	W-10(a): 615	Purchased Power	53,376	(490)	Reflects normal fluctuation expected to result from the difference between test period and annual report period
Water-IS	B5: 616	Fuel for Power Purchased	-	W-10(a): 616	Fuel for Power Purchased	-	-	
Water-IS	B5: 618	Chemicals	3,860.15	W-10(a): 618	Chemicals	4,894	(1,034)	Reflects normal fluctuation expected to result from the difference between test period and annual report period
Water-IS	B5: 620	Materials & Supplies	2,968.07	W-10(a): 620	Materials & Supplies	3,417	(449)	Reflects normal fluctuation expected to result from the difference between test period and annual report period
Water-IS	B5: 631	Contractual Services - Engr	-	W-10(a): 631	Contractual Services - Engr	-	-	
Water-IS	B5: 632	Contractual Services - Acct.	136.28	W-10(a): 632	Contractual Services - Acct.	134	2	Reflects normal fluctuation expected to result from the difference between test period and annual report period
Water-IS	B5: 633	Contractual Services - Legal	973.34	W-10(a): 633	Contractual Services - Legal	988	(15)	Reflects normal fluctuation expected to result from the difference between test period and annual report period
Water-IS	B5: 634	Contractual Services - Mgmt. Fees	44,759.39	W-10(a): 634	Contractual Services - Mgmt. Fees	1,130	43,629	Offsets account 675. Reflects normal fluctuation expected to result from the difference between test period and annual report period
Water-IS	B5: 635	Contractual Services - Other	120,509.04	W-10(a): 635	Contractual Services - Other	2,559	(118,950)	Reflects normal fluctuation expected to result from the difference between test period and annual report period
Water-IS	B5: 641	Rental of Building/Real Prop.	-	W-10(a): 641	Rental of Building/Real Prop.	-	-	
Water-IS	B5: 642	Rental of Equipment	-	W-10(a): 642	Rental of Equipment	-	-	
Water-IS	B5: 650	Transportation Expenses	-	W-10(a): 650	Transportation Expenses	-	-	
Water-IS	B5: 656	Insurance - Vehicle	-	W-10(a): 656	Insurance - Vehicle	-	-	
Water-IS	B5: 657	Insurance - General Liability	5,544.19	W-10(a): 657	Insurance - General Liability	-	5,544	Offset by account 659. Reflects normal fluctuation expected to result from the difference between test period and annual report period
Water-IS	B5: 658	Insurance - Workman's Comp.	-	W-10(a): 658	Insurance - Workman's Comp.	-	-	
Water-IS	B5: 659	Insurance - Other	-	W-10(a): 659	Insurance - Other	5,360	(5,360)	Offset by account 657. Reflects normal fluctuation expected to result from the difference between test period and annual report period
Water-IS	B5: 660	Advertising Expense	-	W-10(a): 660	Advertising Expense	-	-	
Water-IS	B5: 666	Reg. Comm. Exp. - Rate Case Amort.	-	W-10(a): 666	Reg. Comm. Exp. - Rate Case Amort.	-	-	
Water-IS	B5: 667	Reg. Comm. Exp. - Other	31,321.28	W-10(a): 667	Reg. Comm. Exp. - Other	13,928	17,395	Reflects normal fluctuation expected to result from the difference between test period and annual report period
Water-IS	B5: 670	Bad Debt Expense	160.68	W-10(a): 670	Water Resource Conservation Exp	132	29	Rounding/Immaterial
Water-IS	B5: 675	Miscellaneous Expenses	29,064.82	W-10(a): 675	Miscellaneous Expenses	73,890	(44,825)	Offsets account 634. Reflects normal fluctuation expected to result from the difference between test period and annual report period
Water-IS	B6:701	Salaries & Wages - Employees	-	S-10(a): 701	Salaries & Wages - Employees	-	-	
Sewer-IS	B6:703	Salaries & Wages - Officers, Etc.	-	S-10(a): 703	Salaries & Wages - Officers, Etc.	-	-	
Sewer-IS	B6:704	Employee Pensions & Benefits	-	S-10(a): 704	Employee Pensions & Benefits	-	-	
Sewer-IS	B6:710	Purchased Sewage Treatment	(47.45)	S-10(a): 710	Purchased Sewage Treatment	-	(47)	Rounding/Immaterial
Sewer-IS	B6:711	Sludge Removal Expense	2,622.38	S-10(a): 711	Sludge Removal Expense	2,849	(227)	Reflects normal fluctuation expected to result from the difference between test period and annual report period
Sewer-IS	B6:715	Purchased Power	370.22	S-10(a): 715	Purchased Power	420	(50)	Reflects normal fluctuation expected to result from the difference between test period and annual report period
Sewer-IS	B6:716	Fuel for Power Purchased	49.84	S-10(a): 716	Fuel for Power Production	105	(55)	Rounding/Immaterial
Sewer-IS	B6:718	Chemicals	6,263.63	S-10(a): 718	Chemicals	7,219	(955)	Reflects normal fluctuation expected to result from the difference between test period and annual report period
Sewer-IS	B6:720	Materials & Supplies	623.68	S-10(a): 720	Materials & Supplies	624	(0)	
Sewer-IS	B6:731	Contractual Services - Engr.	13,763.75	S-10(a): 731	Contractual Services - Engr.	13,764	(0)	
Sewer-IS	B6:732	Contractual Services - Acct.	106.68	S-10(a): 732	Contractual Services - Acct.	105	2	Rounding/Immaterial
Sewer-IS	B6:733	Contractual Services - Legal	837.06	S-10(a): 733	Contractual Services - Legal	848	(11)	Rounding/Immaterial
Sewer-IS	B6:734	Contractual Services - Mgmt. Fees	35,037.90	S-10(a): 734	Contractual Services - Mgmt. Fees	885	34,153	Offsets account 775. Reflects normal fluctuation expected to result from the difference between test period and annual report period
Sewer-IS	B6:735	Contractual Services - Other	106,855.34	S-10(a): 735	Contractual Services - Tasting	2,476	104,379	Offsets account 741. Reflects normal fluctuation expected to result from the difference between test period and annual report period
Sewer-IS	B6:741	Rental of Building/Real Prop.	-	S-10(a): 741	Rental of Building/Real Prop.	88,824	(88,824)	Offsets account 736. Reflects normal fluctuation expected to result from the difference between test period and annual report period
Sewer-IS	B6:742	Rental of Equipment	-	S-10(a): 742	Rental of Equipment	-	-	
Sewer-IS	B6:750	Transportation Expenses	-	S-10(a): 750	Transportation Expenses	-	-	
Sewer-IS	B6:756	Insurance - Vehicle	-	S-10(a): 756	Insurance - Vehicle	-	-	
Sewer-IS	B6:757	Insurance - General Liability	4,340.03	S-10(a): 757	Insurance - General Liability	-	4,340	Offset by account 759. Reflects normal fluctuation expected to result from the difference between test period and annual report period
Sewer-IS	B6:758	Insurance - Workman's Comp.	-	S-10(a): 758	Insurance - Workman's Comp.	-	-	
Sewer-IS	B6:759	Insurance - Other	-	S-10(a): 759	Insurance - Other	4,196	(4,196)	Offset by account 757. Reflects normal fluctuation expected to result from the difference between test period and annual report period
Sewer-IS	B6:760	Advertising Expense	-	S-10(a): 760	Advertising Expense	-	-	
Sewer-IS	B6:766	Reg. Comm. Exp. - Rate Case Amort.	-	S-10(a): 766	Reg. Comm. Exp. - Rate Case Amort.	-	-	
Sewer-IS	B6:767	Reg. Comm. Exp. - Other	13,883.49	S-10(a): 767	Reg. Comm. Exp. - Other	11,619	2,265	Reflects normal fluctuation expected to result from the difference between test period and annual report period
Sewer-IS	B6:770	Bad Debt Expense	697.42	S-10(a): 770	Bad Debt Expense	647	50	Reflects normal fluctuation expected to result from the difference between test period and annual report period
Sewer-IS	B6:775	Miscellaneous Expenses	25,870.78	S-10(a): 775	Miscellaneous Expenses	59,526	(34,055)	Offsets account 734. Reflects normal fluctuation expected to result from the difference between test period and annual report period
W&S	A18: 2 of 2 Line 1	Utility Plant in Service	5,029,279	F-1 (a): 101-106	Utility Plant	6,290,639	(1,261,360)	Please see specific account variance descriptions above
W&S	A18: 2 of 2 Line 2	Construction Work in Progress	343,207	F7: 105	Construction work in Progress	347,947	(4,740)	Reflects normal fluctuation expected to result from the difference between test period and annual report period
W&S	A18: 2 of 2 Line 3	Other Utility Plant Adjustments	2,316,288	-	-	-	-	
W&S	A18: 2 of 2 Line 19	Other Miscellaneous Deferred Debits	17,415	-	-	-	-	
		<b>Total Misc Deferred Debits</b>	<b>2,333,703</b>	F-1 (a): 186	Misc Deferred Debits	2,328,988	4,715	Reflects normal fluctuation expected to result from the difference between test period and annual report period
W&S	A18: 2 of 2 Line 5	Accumulated Depreciation	(2,979,747)	F-1 (a): 108-110	Less: Accumulated Depr & Amort	(3,838,225)	858,478	Please see specific account variance descriptions above
W&S	A18: 2 of 2 Line 7	Cash	3,127	F-1 (a): 131	Cash	137	2,990	Reflective of working capital cycle and allocations from consolidated entity
W&S	A18: 2 of 2 Line 8	Accounts Receiv - Customer	49,949	-	-	-	-	
W&S	A18: 2 of 2 Line 9	Notes & Accts. Receiv - Assoc. Cos.	-	-	-	-	-	
W&S	A18: 2 of 2 Line 10	Accounts Receiv - Other	-	-	-	-	-	
W&S	A18: 2 of 2 Line 11	Allowance for Bad Debts	(14,044)	-	-	-	-	
		<b>Total Accts &amp; Notes Receivable</b>	<b>35,905</b>	F-1 (a): 141-144	Accts & Notes Receivable Less Accum Provision for Uncollectible Accts	55,992	(20,087)	
W&S	A18: 2 of 2 Line 12	Prepayments	3,111	F-1 (a): 162	Prepayments	3,386	(275)	Reflects normal fluctuation expected to result from the difference between test period and annual report period
W&S	A18: 2 of 2 Line 13	Miscellaneous Current & Accrued Asse	12,982	F-1 (a): 173 & 185	Accrued Utility Revenues & Temporary Facilities	28,745	(15,763)	
W&S	A18: 2 of 2 Line 15	Unamortized Debt Discount & Exp.	-	-	-	-	-	
W&S	A18: 2 of 2 Line 16	Prelim. Survey & Investigation Charge	1,737	F-1(b): 183	Preliminary Survey & Investigation Charges	15,840	(14,103)	Reflects normal fluctuation expected to result from the difference between test period and annual report period
W&S	A18: 2 of 2 Line 17	Clearing Accounts	1,991	F-1(b): 184	Clearing Accounts	966	1,025	Reflective of customer payment cycles
W&S	A18: 2 of 2 Line 18	Deferred Rate Case Expense	1,682	-	-	-	1,682	Rate case filing preparation booked beginning in January 2025
W&S	A18: 2 of 2 Line 20	Accum. Deferred Income Taxes	-	F-1 (b): 190	-	-	-	
W&S	A18: 2 of 2 Line 1	Common Stock Issued	3,389,117	F-2(a): 201	Common Stock	3,446,930	(57,813)	Reflects a difference in the allocation procedure for paid in capital to CSWR-Florida
W&S	A18: 2 of 2 Line 2	Preferred Stock Issued	-	-	-	-	-	
W&S	A18: 2 of 2 Line 3	Additional Paid in Capital	-	-	-	-	-	
W&S	A18: 2 of 2 Line 4	Retained Earnings	340,704	F-2(a): 214-215	Retained Earnings	259,762	80,942	Result of change in net income, please see income statement account specific variance descriptions above
W&S	A18: 2 of 2 Line 5	Other Equity Capital	-	-	-	-	-	
W&S	A18: 2 of 2 Line 7	Bonds	-	-	-	-	-	
W&S	A18: 2 of 2 Line 8	Reacquired Bonds	-	-	-	-	-	
W&S	A18: 2 of 2 Line 9	Advances From Associated Companies	367,999	-	-	-	367,999	Reflective of working capital cycle and allocations from consolidated entity
W&S	A18: 2 of 2 Line 10	Other Long-Term Debt	-	-	-	-	-	
W&S	A18: 2 of 2 Line 12	Accounts Payable	248,722	F-2(a): 231	Accounts Payable	250,749	(2,027)	Reflective of working capital cycle and allocations from consolidated entity

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	Account Number- MFR	Description	Amount	Account Number Annual Report	Description	Amount	Difference	Comments
W&S	A19; 2 of 2 Line 13	Notes Payable	-	F-2(a); 232	Notes Payable	-	-	
W&S	A19; 2 of 2 Line 14	Notes & Accounts Payable - Assoc. Co	228,109	F-2(a); 234	Notes Payable to Associated Companies	666,171	(438,062)	Reflective of working capital cycle and allocations from consolidated entity
W&S	A19; 2 of 2 Line 15	Customer Deposits	-			-	-	
W&S	A19; 2 of 2 Line 16	Accrued Taxes	-			-	-	
W&S	A19; 2 of 2 Line 17	Accrued Interest	-			-	-	
W&S	A19; 2 of 2 Line 18	Accrued Dividends	-			-	-	
W&S	A19; 2 of 2 Line 19	Misc. Current & Accrued Liabilities	10,234	F-2(a); 241	Misc. Current & Accrued Liabilities	49,403	(39,169)	Reflective of working capital cycle and allocations from consolidated entity
W&S	A19; 2 of 2 Line 21	Advances For Construction	-			-	-	
W&S	A19; 2 of 2 Line 22	Other Deferred Credits	-			-	-	
W&S	A19; 2 of 2 Line 23	Accum. Deferred ITCs	-			-	-	
W&S	A19; 2 of 2 Line 24	Operating Reserves	-			-	-	
W&S	A19; 2 of 2 Line 26	Contributions in Aid of Construction	1,033,654	F-2(b); 271	Contributions in Aid of Construction	1,035,154	(1,500)	Reflects normal fluctuation expected to result from the difference between test period and annual report period
W&S	A19; 2 of 2 Line 27	Less: Accum. Amortization of CIAC	(821,562)	F-2(b); 272	Accumulated Amort of CIAC	(818,700)	(2,862)	Reflects normal fluctuation expected to result from the difference between test period and annual report period
W&S	A19; 2 of 2 Line 28	Accumulated Deferred Income Taxes	-			-	-	
water	B1; Line 1	Operating Revenues	444,604	F-3(a & b); 400	Operating Revenue	452,774	(8,170)	Please see specific account variance descriptions above
water	B1; Line 2	Operation & Maintenance	292,184	F-3(a & b); 401	Operating Expenses	273,707	18,477	Please see specific account variance descriptions above
water	B1; Line 3	Deprecation, net of CIAC Amort	50,187	F-3(a & b); Net Deprecation	Net Deprecation Expense	78,598	(28,411)	Please see specific account variance descriptions above
water	B1; Line 4	Amortization	-			-	-	
water	B1; Line 5	Taxes Other Than Income	38,148	F-3(a & b); 408	Taxes Other Than Income	7,462	30,686	Please see specific account variance descriptions above
water	B1; Line 6	Provision for Income Taxes	-	F-3(a & b); 411.1	Provision for Deferred Income Taxes-Credit	-	-	
water	B1; Line 7	Operating Expenses	380,519	F-3(a & b); Operating Exper	Operating Expenses	107,104	273,415	Please see specific account variance descriptions above
water	B1; Line 8	Net Operating Income	84,085	F-3(a & b); Net Income	Net Income	94,271	(30,186)	Please see specific account variance descriptions above
sewer	B2; Line 1	Operating Revenues	255,100	F-3(a & b); 400	Operating Revenue	257,950	(2,850)	Please see specific account variance descriptions above
sewer	B2; Line 2	Operation & Maintenance	211,275	F-3(a & b); 401	Operating Expenses	204,401	6,874	Please see specific account variance descriptions above
sewer	B2; Line 3	Deprecation, net of CIAC Amort	-	F-3(a & b); Net Deprecation	Net Deprecation Expense	24,681	(19,234)	Please see specific account variance descriptions above
sewer	B2; Line 4	Amortization	5,447			-	-	
sewer	B2; Line 5	Taxes Other Than Income	21,150	F-3(a & b); 408	Taxes Other Than Income	7,462	13,688	Please see specific account variance descriptions above
sewer	B2; Line 6	Provision for Income Taxes	-	F-3(a & b); 411.1	Provision for Deferred Income Taxes-Credit	-	-	
sewer	B2; Line 7	Operating Expenses	237,872	F-3(a & b); Operating Exper	Operating Expenses	41,776	196,096	Please see specific account variance descriptions above
sewer	B2; Line 8	Net Operating Income	17,228	F-3(a & b); Net Income	Net Income	37,678	(20,450)	Please see specific account variance descriptions above

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	Account Number- MFR	Description	Amount	Number Annual Report	Description	Amount	Difference	Comments
Sewer-Assets	A-6, 3 of 3 351 1	Organization	-	S-4(e) 351	Organization	2,411	(2,411)	Asset Retirement
Sewer-Assets	A-6, 3 of 3 352 1	Franchises	-	S-4(e) 352	Franchises	-	-	
Sewer-Assets	A-6, 3 of 3 389 1	Other Plant & Misc. Equipment	-	-	-	-	-	
Sewer-Assets	A-6, 3 of 3 353 2	Land & Land Rights	34,751	S-4(e) 353	Land and Land Rights	13,884	20,867	Assets Capitalization
Sewer-Assets	A-6, 3 of 3 354 2	Structures & Improvements	11,405	S-4(e) 354	Structures & Improvements	11,405	0	
Sewer-Assets	A-6, 3 of 3 360 2	Collection Wastewaters - Force	110,866	S-4(e) 355	Power Generated Equipment	-	-	
Sewer-Assets	A-6, 3 of 3 361 2	Collection Wastewaters - Gravity	85,716	S-4(e) 360	Collection Sewers-Force	110,866	-	
Sewer-Assets	A-6, 3 of 3 362 2	Special Collecting Structures	-	S-4(e) 361	Collection Sewers-Gravity	85,716	0	
Sewer-Assets	A-6, 3 of 3 363 2	Services to Customers	6,219	S-4(e) 362	Special Collecting Structures	-	-	
Sewer-Assets	A-6, 3 of 3 364 2	Flow Measuring Devices	383	S-4(e) 363	Services to Customers	6,219	-	
Sewer-Assets	A-6, 3 of 3 365 2	Flow Measuring Installations	-	S-4(e) 364	Flow Measuring Devices	383	-	
Sewer-Assets	A-6, 3 of 3 365 2	Flow Measuring Installations	-	S-4(e) 365	Flow Measuring Installations	-	-	
Sewer-Assets	A-6, 3 of 3 389 2	Other Plant & Misc. Equipment	-	-	-	-	-	
Sewer-Assets	A-6, 3 of 3 353 3	Land & Land Rights	-	-	-	-	-	
Sewer-Assets	A-6, 3 of 3 354 3	Structures & Improvements	-	-	-	-	-	
Sewer-Assets	A-6, 3 of 3 370 3	Receiving Wells	21,334	S-4(e) 366	Rouse Services	-	-	
Sewer-Assets	A-6, 3 of 3 371 3	Pumping Equipment	-	S-4(e) 367	Rouse Meters and Meter Installations	-	-	
Sewer-Assets	A-6, 3 of 3 371 3	Pumping Equipment	-	S-4(e) 368	Receiving wells	21,334	-	
Sewer-Assets	A-6, 3 of 3 371 3	Pumping Equipment	-	S-4(e) 370	Pumping Equipment	-	-	
Sewer-Assets	A-6, 3 of 3 371 3	Pumping Equipment	-	S-4(e) 371	Rouse Distribution Reservoirs	-	-	
Sewer-Assets	A-6, 3 of 3 371 3	Pumping Equipment	-	S-4(e) 374	Rouse Distribution Reservoirs	-	-	
Sewer-Assets	A-6, 3 of 3 371 3	Pumping Equipment	-	S-4(e) 375	Rouse Transmission and Dist System	-	-	
Sewer-Assets	A-6, 3 of 3 389 3	Other Plant & Misc. Equipment	-	-	-	-	-	
Sewer-Assets	A-6, 3 of 3 353 4	Land & Land Rights	-	-	-	-	-	
Sewer-Assets	A-6, 3 of 3 354 4	Structures & Improvements	-	-	-	-	-	
Sewer-Assets	A-6, 3 of 3 380 4	Treatment & Disposal Equipment	-	S-4(e) 369	Treatment and Disposal Equipment	-	-	
Sewer-Assets	A-6, 3 of 3 381 4	Plant Wastewaters	17,043	S-4(e) 380	Plant Sewers	17,043	-	
Sewer-Assets	A-6, 3 of 3 382 4	Outfall Wastewater Lines	-	S-4(e) 381	Outfall Sewer Lines	-	-	
Sewer-Assets	A-6, 3 of 3 389 4	Other Plant & Misc. Equipment	-	S-4(e) 382	Other Plant Miscellaneous Equipment	-	-	
Sewer-Assets	A-6, 3 of 3 353 5	Land & Land Rights	-	-	-	-	-	
Sewer-Assets	A-6, 3 of 3 354 5	Structures & Improvements	-	-	-	-	-	
Sewer-Assets	A-6, 3 of 3 390 5	Office Furniture & Equipment	-	S-4(e) 389	Office Furniture & Equipment	-	-	
Sewer-Assets	A-6, 3 of 3 391 5	Transportation Equipment	-	S-4(e) 390	Transportation Equipment	-	-	
Sewer-Assets	A-6, 3 of 3 392 5	Stores Equipment	-	S-4(e) 391	Stores Equipment	-	-	
Sewer-Assets	A-6, 3 of 3 393 5	Tools, Shop & Garage Equipment	-	S-4(e) 392	Tools, Shop & Garage Equipment	-	-	
Sewer-Assets	A-6, 3 of 3 394 5	Laboratory Equipment	-	S-4(e) 393	Laboratory Equipment	-	-	
Sewer-Assets	A-6, 3 of 3 395 5	Power Operated Equipment	-	S-4(e) 394	Power Operated Equipment	-	-	
Sewer-Assets	A-6, 3 of 3 396 5	Communication Equipment	48,760	S-4(e) 395	Communication Equipment	48,760	-	(1) Rounding/ Immaterial
Sewer-Assets	A-6, 3 of 3 397 5	Miscellaneous Equipment	-	S-4(e) 396	Miscellaneous Equipment	-	-	
Sewer-Assets	A-6, 3 of 3 398 5	Other Tangible Plant	-	S-4(e) 397	Other Tangible Plant	-	-	
Sewer-Accum Depr	A-10, 3 of 3 351 1	Organization	-	-	-	-	-	
Sewer-Accum Depr	A-10, 3 of 3 352 1	Franchises	-	-	-	-	-	
Sewer-Accum Depr	A-10, 3 of 3 389 1	Other Plant & Misc. Equipment	-	-	-	-	-	
Sewer-Accum Depr	A-10, 3 of 3 353 2	Land & Land Rights	-	-	-	-	-	
Sewer-Accum Depr	A-10, 3 of 3 354 2	Structures & Improvements	178	S-8(b) 354	Structures & Improvements	168	10	Rounding/ Immaterial
Sewer-Accum Depr	A-10, 3 of 3 380 2	Collection Wastewaters - Force	94,396	S-8(b) 355	Power Generated Equipment	-	-	
Sewer-Accum Depr	A-10, 3 of 3 381 2	Collection Wastewaters - Gravity	77,893	S-8(b) 356	Collection Sewers-Force	2,213	92,183	Normalization and ture-up of depreciation expense and accumulated depreciation
Sewer-Accum Depr	A-10, 3 of 3 382 2	Special Collecting Structures	-	S-8(b) 357	Collection Sewers-Gravity	418	77,485	Normalization and ture-up of depreciation expense and accumulated depreciation
Sewer-Accum Depr	A-10, 3 of 3 383 2	Services to Customers	6,219	S-8(b) 358	Special Collecting Structures	-	-	
Sewer-Accum Depr	A-10, 3 of 3 384 2	Flow Measuring Devices	383	S-8(b) 359	Services to Customers	6,219	-	6,219 Normalization and ture-up of depreciation expense and accumulated depreciation
Sewer-Accum Depr	A-10, 3 of 3 385 2	Flow Measuring Installations	-	S-8(b) 360	Flow Measuring Devices	24	359	Normalization and ture-up of depreciation expense and accumulated depreciation
Sewer-Accum Depr	A-10, 3 of 3 385 2	Flow Measuring Installations	-	S-8(b) 361	Flow Measuring Installations	-	-	
Sewer-Accum Depr	A-10, 3 of 3 385 2	Flow Measuring Installations	-	S-8(b) 366	Rouse Services	-	-	
Sewer-Accum Depr	A-10, 3 of 3 385 2	Flow Measuring Installations	-	S-8(b) 367	Rouse Meters and Meter Installations	-	-	
Sewer-Accum Depr	A-10, 3 of 3 389 2	Other Plant & Misc. Equipment	-	-	-	-	-	
Sewer-Accum Depr	A-10, 3 of 3 353 3	Land & Land Rights	-	-	-	-	-	
Sewer-Accum Depr	A-10, 3 of 3 354 3	Structures & Improvements	-	-	-	-	-	
Sewer-Accum Depr	A-10, 3 of 3 370 3	Receiving Wells	14,522	S-8(b) 370	Receiving Wells	853	13,669	Normalization and ture-up of depreciation expense and accumulated depreciation
Sewer-Accum Depr	A-10, 3 of 3 371 3	Pumping Equipment	-	S-8(b) 371	Pumping Equipment	-	-	
Sewer-Accum Depr	A-10, 3 of 3 371 3	Pumping Equipment	-	S-8(b) 374	Rouse Distribution Reservoirs	-	-	
Sewer-Accum Depr	A-10, 3 of 3 371 3	Pumping Equipment	-	S-8(b) 375	Rouse Transmission Distribution Syster	-	-	
Sewer-Accum Depr	A-10, 3 of 3 389 3	Other Plant & Misc. Equipment	-	-	-	-	-	
Sewer-Accum Depr	A-10, 3 of 3 353 4	Land & Land Rights	-	-	-	-	-	
Sewer-Accum Depr	A-10, 3 of 3 354 4	Structures & Improvements	-	-	-	-	-	
Sewer-Accum Depr	A-10, 3 of 3 380 4	Treatment & Disposal Equipment	-	S-8(b) 380	Treatment & Disposal Equipment	-	-	
Sewer-Accum Depr	A-10, 3 of 3 381 4	Plant Wastewaters	10,640	S-8(b) 381	Plant Sewers	426	10,214	Normalization and ture-up of depreciation expense and accumulated depreciation
Sewer-Accum Depr	A-10, 3 of 3 382 4	Outfall Wastewater Lines	-	S-8(b) 382	Outfall Sewer Lines	-	-	
Sewer-Accum Depr	A-10, 3 of 3 389 4	Other Plant & Misc. Equipment	-	S-8(b) 389	Other Plant Miscellaneous Equipment	-	-	
Sewer-Accum Depr	A-10, 3 of 3 353 5	Land & Land Rights	-	-	-	-	-	
Sewer-Accum Depr	A-10, 3 of 3 354 5	Structures & Improvements	-	-	-	-	-	
Sewer-Accum Depr	A-10, 3 of 3 390 5	Office Furniture & Equipment	-	S-8(b) 390	Office Furniture and Equipment	-	-	
Sewer-Accum Depr	A-10, 3 of 3 391 5	Transportation Equipment	-	S-8(b) 391	Transportation Equipment	-	-	
Sewer-Accum Depr	A-10, 3 of 3 392 5	Stores Equipment	-	S-8(b) 392	Stores Equipment	-	-	
Sewer-Accum Depr	A-10, 3 of 3 393 5	Tools, Shop & Garage Equipment	-	S-8(b) 393	Tools, Shop & Garage Equipment	-	-	
Sewer-Accum Depr	A-10, 3 of 3 394 5	Laboratory Equipment	-	S-8(b) 394	Laboratory Equipment	-	-	
Sewer-Accum Depr	A-10, 3 of 3 395 5	Power Operated Equipment	-	S-8(b) 395	Power Operated Equipment	-	-	
Sewer-Accum Depr	A-10, 3 of 3 396 5	Communication Equipment	2,438	S-8(b) 396	Communication Equipment	2,032	406	Normalization and ture-up of depreciation expense and accumulated depreciation
Sewer-Accum Depr	A-10, 3 of 3 397 5	Miscellaneous Equipment	-	S-8(b) 397	Miscellaneous Equipment	-	-	
Sewer-Accum Depr	A-10, 3 of 3 398 5	Other Tangible Plant	-	S-8(b) 397	Other Tangible Plant	-	-	
Revenue	B4, 521 1	Flat Rate - Residential	98,494 80	S-9 (a), 521 1	Flat Rate - Residential	103,408	(4,913)	Reflects normal fluctuation expected to result from the difference between test period and annual report period
Revenue	B4, 521 2	Flat Rate - Commercial	-	S-9 (a), 521 2	Flat Rate - Commercial	-	-	
Revenue	B4, 521 3	Flat Rate - Industrial	-	S-9 (a), 521 3	Flat Rate - Industrial	-	-	
Revenue	B4, 521 4	Flat Rate - Public Authorities	-	S-9 (a), 521 4	Flat Rate - Public Authorities	-	-	
Revenue	B4, 521 5	Flat Rate - Multi-Family	-	S-9 (a), 521 5	Flat Rate - Multi-Family Dwelling	-	-	
Revenue	B4, 521 6	Flat Rate - Other	-	S-9 (a), 521 6	Flat Rate - Other	-	-	
Revenue	B4, 522 1	Measured - Residential	-	S-9 (a), 522 1	Measured - Residential	-	-	
Revenue	B4, 522 2	Measured - Commercial	-	S-9 (a), 522 2	Measured - Commercial	-	-	
Revenue	B4, 522 3	Measured - Industrial	-	S-9 (a), 522 3	Measured - Industrial	-	-	

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	Account Number- MFR	Description	Amount	Number Annual Report	Description	Amount	Difference	Comments
Revenue	B4, 522.4	Measured - Public Authority	-	S-9 (a), 522.4	Measured - Public Authority	-	-	
Revenue	B4, 522.5	Measured - Multi-Family	-	S-9 (a), 522.5	Measured - Multi-Family Dwelling	-	-	
Revenue	B4, 523	Other Sales - Public Authorities	-	S-9 (a), 523	Other Sales - Public Authorities	-	-	
Revenue	B4, 524	Revenues from Other Systems	-	S-9 (a), 524	Revenues from Other Systems	-	-	
Revenue	B4, 525	Interdepartmental Sales	-	S-9 (a), 525	Interdepartmental Sales	-	-	
Revenue	B4, 531	Sale of Sludge	-	S-9 (a), 531	Sale of Sludge	-	-	
Revenue	B4, 532	Forfeited Discounts	-	S-9 (a), 532	Forfeited Discounts	-	-	
Revenue	B4, 534	Rents From Wastewater Property	-	S-9 (a), 534	Rents From Wastewater Property	-	-	
Revenue	B4, 535	Interdepartmental Rents	-	S-9 (a), 535	Interdepartmental Rents	-	-	
Revenue	B4, 536	Other Wastewater Revenues	-	S-9 (a), 536	Other Wastewater Revenues	-	-	
Sewer-IS	B8, 701	Salaries & Wages - Employees	-	S-10(a) 701	Salaries & Wages - Employees	-	-	
Sewer-IS	B8, 703	Salaries & Wages - Officers, Etc	-	S-10(a) 703	Salaries & Wages - Officers, Etc	-	-	
Sewer-IS	B8, 704	Employee Pensions & Benefits	-	S-10(a) 704	Employee Pensions & Benefits	-	-	
Sewer-IS	B8, 710	Purchased Sewage Treatment	33,477.37	S-10(a) 710	Purchased Sewage Treatment	35,163	(1,706)	Reflects normal fluctuation expected to result from the difference between test period and annual report period
Sewer-IS	B8, 711	Sludge Removal Expense	42	S-10(a) 711	Sludge Removal Expense	118	(76)	Reflects normal fluctuation expected to result from the difference between test period and annual report period
Sewer-IS	B8, 715	Purchased Power	2,977.44	S-10(a) 715	Purchased Power	3,240	(263)	Reflects normal fluctuation expected to result from the difference between test period and annual report period
Sewer-IS	B8, 716	Fuel for Power Purchased	-	S-10(a) 716	Fuel for Power Production	-	-	
Sewer-IS	B8, 718	Chemicals	(725.28)	S-10(a) 718	Chemicals	-	(725)	Reflects normal fluctuation expected to result from the difference between test period and annual report period
Sewer-IS	B8, 720	Materials & Supplies	178.59	S-10(a) 720	Materials & Supplies	-	177	Reflects normal fluctuation expected to result from the difference between test period and annual report period
Sewer-IS	B8, 731	Contractual Services - Engr	-	S-10(a) 731	Contractual Services - Engr	-	-	
Sewer-IS	B8, 732	Contractual Services - Acct	35.46	S-10(a) 732	Contractual Services - Acct	35	0	
Sewer-IS	B8, 733	Contractual Services - Legal	127	S-10(a) 733	Contractual Services - Legal	131	(4)	Rounding/ Immaterial
Sewer-IS	B8, 734	Contractual Services - Mgmt Fees	11,645.54	S-10(a) 734	Contractual Services - Mgmt Fees	294	11,352	Offset with 775 Reflects normal fluctuation expected to result from the difference between test period and annual report period
Sewer-IS	B8, 735	Contractual Services - Testing	-	S-10(a) 735	Contractual Services - Testing	-	-	
Sewer-IS	B8, 735	Contractual Services - Other	48,569.06	S-10(a) 736	Contractual Services - Other	47,620	949	Reflects normal fluctuation expected to result from the difference between test period and annual report period
Sewer-IS	B8, 741	Rental of Building/Real Prop	-	S-10(a) 741	Rental of Building/Real Prop	-	-	
Sewer-IS	B8, 742	Rental of Equipment	-	S-10(a) 742	Rental of Equipment	-	-	
Sewer-IS	B8, 750	Transportation Expenses	-	S-10(a) 750	Transportation Expenses	-	-	
Sewer-IS	B8, 756	Insurance - Vehicle	-	S-10(a) 756	Insurance - Vehicle	-	-	
Sewer-IS	B8, 757	Insurance - General Liability	\$ 3,285	S-10(a) 757	Insurance - General Liability	-	3,285	Offset by account 759 Reflects normal fluctuation expected to result from the difference between test period and annual report period
Sewer-IS	B8, 758	Insurance - Workman's Comp	-	S-10(a) 758	Insurance - Workman's Comp	-	-	
Sewer-IS	B8, 759	Insurance - Other	-	S-10(a) 759	Insurance - Other	3,777	(3,777)	Offset by account 757 Reflects normal fluctuation expected to result from the difference between test period and annual report period
Sewer-IS	B8, 760	Advertising Expense	-	S-10(a) 760	Advertising Expense	-	-	
Sewer-IS	B8, 768	Reg Comm Exp - Rate Case Amort	-	S-10(a) 768	Reg Comm Exp - Rate Case Amort	-	-	
Sewer-IS	B8, 767	Reg Comm Exp - Other	2,331.10	S-10(a) 767	Reg Comm Exp - Other	5,458	(3,127)	Reflects normal fluctuation expected to result from the difference between test period and annual report period
Sewer-IS	B8, 770	Bad Debt Expense	231.80	S-10(a) 770	Bad Debt Expense	215	17	Rounding/ Immaterial
Sewer-IS	B8, 775	Miscellaneous Expenses	5,479.80	S-10(a) 775	Miscellaneous Expenses	16,549	(11,069)	Offset with 734 Reflects normal fluctuation expected to result from the difference between test period and annual report period
W&S	A18, 2 of 2 Line 1	Utility Plant in Service	336,277	F-1 (a) 101-108	Utility Plant	419,833	(83,556)	Please see specific account variance descriptions above
W&S	A18, 2 of 2 Line 2	Construction Work in Progress	98,319	FT 105	Construction work in Progress	102,013	(3,700)	Reflects normal fluctuation expected to result from the difference between test period and annual report period
W&S	A18, 2 of 2 Line 3	Other Utility Plant Adjustments	345,377	-	-	-	-	
W&S	A18, 2 of 2 Line 1	Other Miscellaneous-Deferred Debits	38,242	-	-	-	-	
		<b>Total Misc Deferred Debits</b>	<b>383,619</b>	F-1 (b) 168	Misc Deferred Debits	383,971.00	(352)	Reflects normal fluctuation expected to result from the difference between test period and annual report period
W&S	A18, 2 of 2 Line 5	Accumulated Depreciation	(206,680)	F-1 (a) 108-110	Less Accumulated Depreciation & Amort	(205,910.00)	(750)	Please see specific account variance descriptions above
W&S	A18, 2 of 2 Line 7	Cash	456	F-1 (a) 131	Cash	20.00	436	Reflective of working capital cycle and allocations from consolidated entity
W&S	A18, 2 of 2 Line 8	Accounts Receiv - Customer	15,835	-	-	-	-	
W&S	A18, 2 of 2 Line 9	Notes & Accts Receiv - Assoc Cos	-	-	-	-	-	
W&S	A18, 2 of 2 Line 1	Accounts Receiv - Other	-	-	-	-	-	
W&S	A18, 2 of 2 Line 1	Allowance for Bad Debts	(2,219)	-	-	-	-	
		<b>Total Accts &amp; Notes Receivable Less Accum Provision for Uncollectible Accts</b>	<b>13,418</b>	F-1 (a) 141-144	Accts & Notes Receivable Less Accum Provision for Uncollectible Accts	15,862.00	(2,446)	Reflects normal fluctuation expected to result from the difference between test period and annual report period
W&S	A18, 2 of 2 Line 1	Prepayments	-	F-1 (a) 162	Prepayments	-	-	
W&S	A18, 2 of 2 Line 1	Miscellaneous Current & Accrued Assets	1,895	F-1 (a) 173 & 185	Accrued Utility Revenues & Temporary	4,883.00	(2,988)	Reflects normal fluctuation expected to result from the difference between test period and annual report period
W&S	A18, 2 of 2 Line 1	Unamortized Debt Discount & Exp	-	-	-	-	-	
W&S	A18, 2 of 2 Line 1	Prelim Survey & Investigation Charges	(3,385)	F-1(b) 183	Preliminary Survey & Investigation Charges	(1,327.00)	(2,058)	Reflects normal fluctuation expected to result from the difference between test period and annual report period
W&S	A18, 2 of 2 Line 1	Clearing Accounts	291	F-1(b) 184	Clearing Accounts	141.00	150	Rounding/ Immaterial
W&S	A18, 2 of 2 Line 1	Deferred Rate Case Expense	246	-	-	-	-	Rate case filing preparation booked beginning in January 2025
W&S	A18, 2 of 2 Line 2	Accum Deferred Income Taxes	-	F-1 (b) 190	-	-	-	
W&S	A19, 2 of 2 Line 1	Common Stock Issued	522,685	F-2(a) 201	Common Stock	459,513.00	63,152	Reflects a difference in the allocation procedure for paid in capital to CSWR-Florida
W&S	A19, 2 of 2 Line 2	Preferred Stock Issued	-	-	-	-	-	
W&S	A19, 2 of 2 Line 3	Additional Paid in Capital	-	-	-	-	-	
W&S	A19, 2 of 2 Line 4	Retained Earnings	(28,585)	F-2(a) 214-215	Retained Earnings	(39,408.00)	10,843	Result of change in net income, please see income statement account specific variance descriptions above
W&S	A19, 2 of 2 Line 5	Other Equity Capital	-	-	-	-	-	
W&S	A19, 2 of 2 Line 7	Bonds	-	-	-	-	-	
W&S	A19, 2 of 2 Line 8	Reacquired Bonds	-	-	-	-	-	
W&S	A19, 2 of 2 Line 9	Advances From Associated Companies	117,662	-	-	-	-	117,662 Reflective of working capital cycle and allocations from consolidated entity
W&S	A19, 2 of 2 Line 1	Other Long Term Debt	-	-	-	-	-	
W&S	A19, 2 of 2 Line 1	Accounts Payable	(9,856)	F-2(a) 231	Accounts Payable	3,609.00	(13,267)	Reflective of working capital cycle and allocations from consolidated entity
W&S	A19, 2 of 2 Line 1	Notes Payable	-	F-2(a) 232	Notes Payable	-	-	
W&S	A19, 2 of 2 Line 1	Notes & Accounts Payable - Assoc Cos	17,110	F-2(a) 234	Notes Payable to Associated Companies	184,854.00	(167,744)	Reflective of working capital cycle and allocations from consolidated entity
W&S	A19, 2 of 2 Line 1	Customer Deposits	-	-	-	-	-	
W&S	A19, 2 of 2 Line 1	Accrued Taxes	43	F-2(a) 236	Accrued Taxes	-	43	Rounding/ Immaterial
W&S	A19, 2 of 2 Line 1	Accrued Interest	-	-	-	-	-	
W&S	A19, 2 of 2 Line 1	Accrued Dividends	-	-	-	-	-	
W&S	A19, 2 of 2 Line 1	Misc Current & Accrued Liabilities	1,494	F-2(a) 241	Misc Current & Accrued Liabilities	4,901.00	(3,407)	Reflective of working capital cycle and allocations from consolidated entity
W&S	A19, 2 of 2 Line 2	Advances For Construction	-	-	-	-	-	
W&S	A19, 2 of 2 Line 2	Other Deferred Credits	-	-	-	-	-	
W&S	A19, 2 of 2 Line 2	Accum Deferred ITCs	-	-	-	-	-	
W&S	A19, 2 of 2 Line 2	Operating Reserves	-	-	-	-	-	
W&S	A19, 2 of 2 Line 2	Contributions in Aid of Construction	35,402	F-2(b) 271	Contributions in Aid of Construction	35,402.00	-	
W&S	A19, 2 of 2 Line 2	Less Accum Amortization of CIAC	(31,884)	F-2(b) 272	Accumulated Amort of CIAC	(31,587.00)	(297)	Rounding/ Immaterial
W&S	A19, 2 of 2 Line 2	Accumulated Deferred Income Taxes	-	-	-	-	-	
sewer	B2 Line 1	Operating Revenues	98,495	F-3(a & b) 400	Operating Revenues	103,408.00	(4,913)	Please see specific account variance descriptions above
sewer	B2 Line 2	Operation & Maintenance	107,854	F-3(a & b) 401	Operating Expenses	112,820.00	(4,966)	Please see specific account variance descriptions above

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	Account Number- MFR	Description	Amount	Number Annual Report	Description	Amount	Difference	Comments
sewer	B2 Line 3	Depreciation, net of CIAC Amort	6,624	F-3(a & b) Net De	Net Depreciation Expense	4,959 00	1,665	Please see specific account variance descriptions above
sewer	B2 Line 4	Amortization	-				-	
sewer	B2 Line 5	Taxes Other Than Income	2,859	F-3(a & b) 408	Taxes Other Than Income	522 00	2,337	Please see specific account variance descriptions above
sewer	B2 Line 6	Provision for Income Taxes	-	F-3(a & b) 411 1	Provision for Deferred Income Taxes-C)	-	-	
sewer	B2 Line 7	Operating Expenses	117,137	F-3(a & b) Operat	Operating Expenses	118,101 00	(964)	Please see specific account variance descriptions above
sewer	B2 Line 8	Net Operating Income	(18,842)	F-3(a & b) Net In	Net Income	(14,893 00)	(3,949)	Please see specific account variance descriptions above

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 Reconciliation of Annual Report to MFR  
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Account Number-MFR	Description	Amount	Account Number Annual Report	Description	Amount	Difference	Comments
Water-Assets A-5; 3 of 3: 301.1	Organization	-	W-4(a): 301	Organization	-	-	
Water-Assets A-5; 3 of 3: 302.1	Franchises	-	W-4(a): 302	Franchises	-	-	
Water-Assets A-5; 3 of 3: 339.1	Other Plant & Misc Equipment	-			-	-	
Water-Assets A-5; 3 of 3: 303.2	Land & Land Rights	54,295	W-4(a): 303	Land and Land Rights	34,009	20,286	Asset Capitalization
Water-Assets A-5; 3 of 3: 304.2	Structures & Improvements	46,388	W-4(a): 304	Structures & Improvements	46,388	(0)	
Water-Assets A-5; 3 of 3: 305.2	Collect. & Impound. Reservoirs	-	W-4(a): 305	Collect. & Impound. Reservoirs	-	-	
Water-Assets A-5; 3 of 3: 306.2	Lake, River & Other Intakes	-	W-4(a): 306	Lake, River & Other Intakes	-	-	
Water-Assets A-5; 3 of 3: 307.2	Wells & Springs	38,888	W-4(a): 307	Wells & Springs	38,888	-	
Water-Assets A-5; 3 of 3: 308.2	Infiltration Galleries & Tunnels	-	W-4(a): 308	Infiltration Galleries & Tunnels	-	-	
Water-Assets A-5; 3 of 3: 309.2	Supply Mains	1,293	W-4(a): 309	Supply Mains	1,293	-	(1) Rounding/ Immaterial
Water-Assets A-5; 3 of 3: 310.2	Power Generated Equipment	22,587	W-4(a): 310	Power Generated Equipment	22,587	-	
Water-Assets A-5; 3 of 3: 311.2	Puping Equipment	113,271	W-4(a): 311	Pumping Equipment	113,271	-	
Water-Assets A-5; 3 of 3: 339.2	Other Plant & Misc Equipment	-			-	-	
Water-Assets A-5; 3 of 3: 303.3	Land & Land Rights	-			-	-	
Water-Assets A-5; 3 of 3: 304.3	Structures & Improvements	-			-	-	
Water-Assets A-5; 3 of 3: 320.3	Water Treatment Equipment	36,524	W-4(a): 320	Water Treatment Equipment	36,524	0	
Water-Assets A-5; 3 of 3: 339.3	Other Plant & Misc. Equipment	-			-	-	
Water-Assets A-5; 3 of 3: 303.4	Land & Land Rights	-			-	-	
Water-Assets A-5; 3 of 3: 304.4	Structures & Improvements	-			-	-	
Water-Assets A-5; 3 of 3: 330.4	Dist. Reservoirs & Standpipes	227,568	W-4(a): 330	Dist. Reservoirs & Standpipes	227,568	0	
Water-Assets A-5; 3 of 3: 331.4	Transm & Distribution Mains	82,473	W-4(a): 331	Transm & Distribution Mains	82,473	(0)	
Water-Assets A-5; 3 of 3: 333.4	Services	29,475	W-4(a): 333	Services	29,475	(0)	
Water-Assets A-5; 3 of 3: 334.4	Meters & Meter Installations	95,556	W-4(a): 334	Meters & Meter Installations	95,556	(0)	
Water-Assets A-5; 3 of 3: 335.4	Hydrants	-	W-4(a): 335	Hydrants	-	-	
Water-Assets A-5; 3 of 3: 339.4	Other Plant & Misc Equipment	-	W-4(a): 336	Backflow Prevention Devices	-	-	
Water-Assets A-5; 3 of 3: 303.5	Land & Land Rights	-	W-4(a): 339	Other Plant & Misc Equipment	-	-	
Water-Assets A-5; 3 of 3: 304.5	Structures & Improvements	-			-	-	
Water-Assets A-5; 3 of 3: 340.5	Office Furniture & Equipment	-	W-4(a): 340	Office Furniture & Equipment	-	-	
Water-Assets A-5; 3 of 3: 341.5	Transportation Equipment	-	W-4(a): 341	Transportation Equipment	-	-	
Water-Assets A-5; 3 of 3: 342.5	Stores Equipment	-	W-4(a): 342	Stores Equipment	-	-	
Water-Assets A-5; 3 of 3: 343.5	Tools, Shop & Garage Equipment	-	W-4(a): 343	Tools, Shop & Garage Equipment	207	(207)	Asset Retirement
Water-Assets A-5; 3 of 3: 344.5	Laboratory Equipment	-	W-4(a): 344	Laboratory Equipment	-	-	
Water-Assets A-5; 3 of 3: 345.5	Power Operated Equipment	-	W-4(a): 345	Power Operated Equipment	-	-	
Water-Assets A-5; 3 of 3: 346.5	Communication Equipment	10,200	W-4(a): 346	Communication Equipment	10,200	(0)	
Water-Assets A-5; 3 of 3: 347.5	Miscellaneous Equipment	10,049	W-4(a): 347	Miscellaneous Equipment	10,049	(0)	
Water-Assets A-5; 3 of 3: 348.5	Other Tangible Plant	-	W-4(a): 348	Other Tangible Plant	-	-	
Sewer-Assets A-6; 3 of 3: 351.1	Organization	-	S-4(a): 351	Organization	2,500	(2,500)	Asset Retirement
Sewer-Assets A-6; 3 of 3: 352.1	Franchises	-	S-4(a): 352	Franchises	2,062	(2,062)	Asset Retirement
Sewer-Assets A-6; 3 of 3: 389.1	Other Plant & Misc. Equipment	-			-	-	
Sewer-Assets A-6; 3 of 3: 353.2	Land & Land Rights	55,948	S-4(a): 353	Land and Land Rights	53,509	2,439	Asset Capitalization
Sewer-Assets A-6; 3 of 3: 354.2	Structures & Improvements	281,126	S-4(a): 354	Structures & Improvements	281,126	(0)	
Sewer-Assets A-6; 3 of 3: 360.2	Collection Wastewaters - Force	15,735	S-4(a): 355	Power Generated Equipment	-	-	
Sewer-Assets A-6; 3 of 3: 361.2	Collection Wastewaters - Gravity	70,683	S-4(a): 360	Collection Sewers-Force	15,735	0	
Sewer-Assets A-6; 3 of 3: 362.2	Special Collecting Structures	-	S-4(a): 361	Collection Sewers-Gravity	70,683	(0)	
Sewer-Assets A-6; 3 of 3: 363.2	Services to Customers	-	S-4(a): 362	Special Collection Structures	-	-	
Sewer-Assets A-6; 3 of 3: 364.2	Flow Measuring Devices	5,094	S-4(a): 363	Services to Customers	8,500	(8,500)	Asset Retirement
Sewer-Assets A-6; 3 of 3: 365.2	Flow Measuring Installations	-	S-4(a): 364	Flow Measuring Devices	10,794	(5,700)	Asset Retirement
Sewer-Assets A-6; 3 of 3: 389.2	Other Plant & Misc. Equipment	-			-	-	
Sewer-Assets A-6; 3 of 3: 353.3	Land & Land Rights	-			-	-	
Sewer-Assets A-6; 3 of 3: 354.3	Structures & Improvements	-			-	-	
Sewer-Assets A-6; 3 of 3: 370.3	Receiving Wells	-	S-4(a): 366	Reuse Services	-	-	
Sewer-Assets A-6; 3 of 3: 371.3	Pumping Equipment	103,567	S-4(a): 367	Reuse Meters and Meter Installations	-	-	
			S-4(a): 370	Receiving wells	-	-	
			S-4(a): 371	Pumping Equipment	103,567	0	
			S-4(a): 374	Reuse Distribution Reservoirs	-	-	
			S-4(a): 375	Reuse Transmission and Dist System	-	-	
Sewer-Assets A-6; 3 of 3: 389.3	Other Plant & Misc. Equipment	-			-	-	
Sewer-Assets A-6; 3 of 3: 353.4	Land & Land Rights	-			-	-	
Sewer-Assets A-6; 3 of 3: 354.4	Structures & Improvements	-			-	-	
Sewer-Assets A-6; 3 of 3: 380.4	Treatment & Disposal Equipment	31,799	S-4(a): 380	Treatment and Disposal Equipment	50,963	(19,164)	Asset Retirement
Sewer-Assets A-6; 3 of 3: 381.4	Plant Wastewaters	-	S-4(a): 381	Plant Sewers	15,148	(15,148)	Asset Retirement
Sewer-Assets A-6; 3 of 3: 382.4	Outfall Wastewater Lines	-	S-4(a): 382	Outfall Sewer Lines	-	-	
Sewer-Assets A-6; 3 of 3: 389.4	Other Plant & Misc. Equipment	13,234	S-4(a): 389	Other Plant Miscellaneous Equipment	13,234	-	
Sewer-Assets A-6; 3 of 3: 353.5	Land & Land Rights	-			-	-	
Sewer-Assets A-6; 3 of 3: 354.5	Structures & Improvements	-			-	-	
Sewer-Assets A-6; 3 of 3: 390.5	Office Furniture & Equipment	-	S-4(a): 390	Office Furniture & Equipment	-	-	
Sewer-Assets A-6; 3 of 3: 391.5	Transportation Equipment	-	S-4(a): 391	Transportation Equipment	-	-	
Sewer-Assets A-6; 3 of 3: 392.5	Stores Equipment	-	S-4(a): 392	Stores Equipment	-	-	
Sewer-Assets A-6; 3 of 3: 393.5	Tools, Shop & Garage Equipment	-	S-4(a): 393	Tools, Shop & Garage Equipment	-	-	
Sewer-Assets A-6; 3 of 3: 394.5	Laboratory Equipment	3,739	S-4(a): 394	Laboratory Equipment	3,739	0	
Sewer-Assets A-6; 3 of 3: 395.5	Power Operated Equipment	-	S-4(a): 395	Power Operated Equipment	-	-	
Sewer-Assets A-6; 3 of 3: 396.5	Communication Equipment	42,428	S-4(a): 396	Communication Equipment	42,428	(0)	
Sewer-Assets A-6; 3 of 3: 397.5	Miscellaneous Equipment	-	S-4(a): 397	Miscellaneous Equipment	-	-	
Sewer-Assets A-6; 3 of 3: 398.5	Other Tangible Plant	-	S-4(a): 398	Other Tangible Plant	-	-	

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Account Number-MFR	Description	Amount	Account Number Annual Report	Description	Amount	Difference	Comments
Water-Accum A-9; 3 of 3: 301.1	Organization	-	W-6(b): 301	Organization	-	-	
Water-Accum A-9; 3 of 3: 302.1	Franchises	-	W-6(b): 302	Franchises	-	-	
Water-Accum A-9; 3 of 3: 339.1	Other Plant & Misc Equipment	-	-	-	-	-	
Water-Accum A-9; 3 of 3: 303.2	Land & Land Rights	-	W-6(b): 303	Land and Land Rights	-	-	
Water-Accum A-9; 3 of 3: 304.2	Structures & Improvements	3,658	W-6(b): 304	Structures & Improvements	3,484	164	Normalization and ture-up of depreciation expense and accumulated depreciation
Water-Accum A-9; 3 of 3: 305.2	Collect. & Impound. Reservoirs	-	W-6(b): 305	Collect. & Impound. Reservoirs	-	-	
Water-Accum A-9; 3 of 3: 306.2	Lake, River & Other Intakes	-	W-6(b): 306	Lake, River & Other Intakes	-	-	
Water-Accum A-9; 3 of 3: 307.2	Wells & Springs	30,467	W-6(b): 307	Wells & Springs	29,799	668	Normalization and ture-up of depreciation expense and accumulated depreciation
Water-Accum A-9; 3 of 3: 308.2	Infiltration Galleries & Tunnels	-	W-6(b): 308	Infiltration Galleries & Tunnels	-	-	
Water-Accum A-9; 3 of 3: 309.2	Supply Mains	31	W-6(b): 309	Supply Mains	-	1	Rounding/ Immaterial
Water-Accum A-9; 3 of 3: 310.2	Power Generated Equipment	22,587	W-6(b): 310	Power Generated Equipment	22,587	-	
Water-Accum A-9; 3 of 3: 311.2	Puping Equipment	104,056	W-6(b): 311	Pumping Equipment	109,719	(5,663)	Normalization and ture-up of depreciation expense and accumulated depreciation
Water-Accum A-9; 3 of 3: 339.2	Other Plant & Misc Equipment	-	-	-	-	-	
Water-Accum A-9; 3 of 3: 303.3	Land & Land Rights	-	-	-	-	-	
Water-Accum A-5; 3 of 3: 304.3	Structures & Improvements	-	-	-	-	-	
Water-Accum A-5; 3 of 3: 320.3	Water Treatment Equipment	8,818	W-6(b): 320	Water Treatment Equipment	9,008	(190)	Normalization and ture-up of depreciation expense and accumulated depreciation
Water-Accum A-5; 3 of 3: 339.3	Other Plant & Misc. Equipment	-	-	-	-	-	
Water-Accum A-9; 3 of 3: 303.4	Land & Land Rights	-	-	-	-	-	
Water-Accum A-9; 3 of 3: 304.4	Structures & Improvements	-	-	-	-	-	
Water-Accum A-9; 3 of 3: 330.4	Dist. Reservoirs & Standpipes	111,290	W-6(b): 330	Dist. Reservoirs & Standpipes	100,399	10,891	Normalization and ture-up of depreciation expense and accumulated depreciation
Water-Accum A-9; 3 of 3: 331.4	Transm & Distribution Mains	50,754	W-6(b): 331	Transm & Distribution Mains	50,346	408	Normalization and ture-up of depreciation expense and accumulated depreciation
Water-Accum A-9; 3 of 3: 333.4	Services	15,534	W-6(b): 333	Services	15,505	29	Rounding/ Immaterial
Water-Accum A-9; 3 of 3: 334.4	Meters & Meter Installations	46,674	W-6(b): 334	Meters & Meter Installations	49,162	(2,488)	Normalization and ture-up of depreciation expense and accumulated depreciation
Water-Accum A-9; 3 of 3: 335.4	Hydrants	-	W-6(b): 335	Hydrants	-	-	
Water-Accum A-9; 3 of 3: 339.4	Other Plant & Misc Equipment	-	W-6(b): 336	Backflow Prevention Devices	-	-	
Water-Accum A-9; 3 of 3: 303.5	Land & Land Rights	-	W-6(b): 339	Other Plant & Misc Equipment	-	-	
Water-Accum A-9; 3 of 3: 304.5	Structures & Improvements	-	-	-	-	-	
Water-Accum A-9; 3 of 3: 340.5	Office Furniture & Equipment	-	W-6(b): 340	Office Furniture & Equipment	-	-	
Water-Accum A-9; 3 of 3: 341.5	Transportation Equipment	-	W-6(b): 341	Transportation Equipment	-	-	
Water-Accum A-9; 3 of 3: 342.5	Stores Equipment	-	W-6(b): 342	Stores Equipment	-	-	
Water-Accum A-9; 3 of 3: 343.5	Tools, Shop & Garage Equipment	-	W-6(b): 343	Tools, Shop & Garage Equipment	207	(207)	Normalization and ture-up of depreciation expense and accumulated depreciation
Water-Accum A-9; 3 of 3: 344.5	Laboratory Equipment	-	W-6(b): 344	Laboratory Equipment	-	-	
Water-Accum A-9; 3 of 3: 345.5	Power Operated Equipment	-	W-6(b): 345	Power Operated Equipment	-	-	
Water-Accum A-9; 3 of 3: 346.5	Communication Equipment	934	W-6(b): 346	Communication Equipment	849	85	Normalization and ture-up of depreciation expense and accumulated depreciation
Water-Accum A-9; 3 of 3: 347.5	Miscellaneous Equipment	447	W-6(b): 347	Miscellaneous Equipment	391	56	Normalization and ture-up of depreciation expense and accumulated depreciation
Water-Accum A-9; 3 of 3: 348.5	Other Tangible Plant	-	W-6(b): 348	Other Tangible Plant	-	-	
Sewer-Accum A-10; 3 of 3: 351.1	Organization	-	-	-	-	-	
Sewer-Accum A-10; 3 of 3: 352.1	Franchises	-	-	-	-	-	
Sewer-Accum A-10; 3 of 3: 389.1	Other Plant & Misc. Equipment	-	-	-	-	-	
Sewer-Accum A-10; 3 of 3: 353.2	Land & Land Rights	-	-	-	-	-	
Sewer-Accum A-10; 3 of 3: 354.2	Structures & Improvements	11,174	S-6(b): 354	Structures & Improvements	15,541	(4,367)	Normalization and ture-up of depreciation expense and accumulated depreciation
Sewer-Accum A-10; 3 of 3: 360.2	Collection Wastewaters - Force	7,919	S-6(b): 355	Power Generated Equipment	-	-	
Sewer-Accum A-10; 3 of 3: 361.2	Collection Wastewaters - Gravity	41,845	S-6(b): 360	Collection Sewers-Force	7,918	1	Rounding/ Immaterial
Sewer-Accum A-10; 3 of 3: 362.2	Special Collecting Structures	-	S-6(b): 361	Collection Sewers-Gravity	41,646	199	Normalization and ture-up of depreciation expense and accumulated depreciation
Sewer-Accum A-10; 3 of 3: 363.2	Services to Customers	-	S-6(b): 362	Special Collecting Structures	-	-	
Sewer-Accum A-10; 3 of 3: 364.2	Flow Measuring Devices	764	S-6(b): 363	Services to Customers	8,500	(8,500)	Normalization and ture-up of depreciation expense and accumulated depreciation
Sewer-Accum A-10; 3 of 3: 365.2	Flow Measuring Installations	-	S-6(b): 364	Flow Measuring Devices	6,379	(6,615)	Normalization and ture-up of depreciation expense and accumulated depreciation
Sewer-Accum A-10; 3 of 3: 389.2	Other Plant & Misc. Equipment	-	S-6(b): 365	Flow Measuring Installations	-	-	
Sewer-Accum A-10; 3 of 3: 353.3	Land & Land Rights	-	S-6(b): 366	Reuse Services	-	-	
Sewer-Accum A-10; 3 of 3: 354.3	Structures & Improvements	-	S-6(b): 367	Reuse Meters and Meter Installations	-	-	
Sewer-Accum A-10; 3 of 3: 370.3	Receiving Wells	-	-	-	-	-	
Sewer-Accum A-10; 3 of 3: 371.3	Pumping Equipment	33,383	S-6(b): 370	Receiving Wells	-	-	
Sewer-Accum A-10; 3 of 3: 389.3	Other Plant & Misc. Equipment	-	S-6(b): 371	Pumping Equipment	35,583	(2,200)	Normalization and ture-up of depreciation expense and accumulated depreciation
Sewer-Accum A-10; 3 of 3: 353.4	Land & Land Rights	-	S-6(b): 374	Reuse Distribution Reservoirs	-	-	
Sewer-Accum A-10; 3 of 3: 354.4	Structures & Improvements	-	S-6(b): 375	Reuse Transmission Distribution Syster	-	-	
Sewer-Accum A-10; 3 of 3: 380.4	Treatment & Disposal Equipment	1,459	S-6(b): 380	Treatment & Disposal Equipment	20,737	(19,278)	Normalization and ture-up of depreciation expense and accumulated depreciation
Sewer-Accum A-10; 3 of 3: 381.4	Plant Wastewaters	-	S-6(b): 381	Plant Sewers	14,148	(14,148)	Normalization and ture-up of depreciation expense and accumulated depreciation
Sewer-Accum A-10; 3 of 3: 382.4	Outfall Wastewater Lines	-	S-6(b): 382	Outfall Sewer Lines	-	-	
Sewer-Accum A-10; 3 of 3: 389.4	Other Plant & Misc. Equipment	6,418	S-6(b): 389	Other Plant Miscellaneous Equipment	6,992	(574)	Normalization and ture-up of depreciation expense and accumulated depreciation
Sewer-Accum A-10; 3 of 3: 353.5	Land & Land Rights	-	-	-	-	-	
Sewer-Accum A-10; 3 of 3: 354.5	Structures & Improvements	-	-	-	-	-	
Sewer-Accum A-10; 3 of 3: 390.5	Office Furniture & Equipment	-	S-6(b): 390	Office Furniture and Equipment	-	-	
Sewer-Accum A-10; 3 of 3: 391.5	Transportation Equipment	-	S-6(b): 391	Transportation Equipment	-	-	
Sewer-Accum A-10; 3 of 3: 392.5	Stores Equipment	-	S-6(b): 392	Stores Equipment	-	-	
Sewer-Accum A-10; 3 of 3: 393.5	Tools, Shop & Garage Equipment	-	S-6(b): 393	Tools, Shop & Garage Equipment	-	-	
Sewer-Accum A-10; 3 of 3: 394.5	Laboratory Equipment	208	S-6(b): 394	Laboratory Equipment	187	21	Rounding/ Immaterial
Sewer-Accum A-10; 3 of 3: 395.5	Power Operated Equipment	-	S-6(b): 395	Power Operated Equipment	-	-	
Sewer-Accum A-10; 3 of 3: 396.5	Communication Equipment	4,174	S-6(b): 396	Communication Equipment	3,821	353	Normalization and ture-up of depreciation expense and accumulated depreciation
Sewer-Accum A-10; 3 of 3: 397.5	Miscellaneous Equipment	-	S-6(b): 397	Miscellaneous Equipment	-	-	
Sewer-Accum A-10; 3 of 3: 398.5	Other Tangible Plant	-	S-6(b): 397	Other Tangible Plant	-	-	
Revenue B4; 460	Unmetered Water Revenue	-	W-9; 460	Unmetered Water Revenue	-	-	
Revenue B4; 461.1	Metered - Residential	93,285	W-9; 461.1	Metered Sales to Res Customers	101,109	(7,824)	Offset account 461.2 Reflects normal fluctuation expected to result from the difference between test period and annual report period
Revenue B4; 461.2	Metered - Commercial	5,982	W-9; 461.2	Metered Sales to Commercial Custome	-	5,982	Offset account 461.1 Reflects normal fluctuation expected to result from the difference between test period and annual report period
Revenue B4; 461.3	Metered - Industrial	-	W-9; 461.3	Metered Sales to Industrial Customers	-	-	
Revenue B4; 461.4	Metered - Public Authorities	-	W-9; 461.4	Metered Sales to Public Authorities	-	-	

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Account Number- MFR	Description	Amount	Account Number Annual Report	Description	Amount	Difference	Comments
Revenue B4; 461.5	Metered - Multi-Family	-	W-9; 461.5	Metered Sales to Multiple Family Dweli	-	-	
Revenue B4; 462.1	Public Fire Protection	-	W-9; 462.1	Public Fire Protection	-	-	
Revenue B4; 462.2	Private Fire Protection	-	W-9; 462.2	Private Fire Protection	-	-	
Revenue B4; 464	Other Sales - Public Authorities	-	W-9; 464	Other Sales - Public Authorities	-	-	
Revenue B4; 465	Irrigation Customers	-	W-9; 465	Sales to Irrigation Customers	-	-	
Revenue B4; 466	Sales for Resale	-	W-9; 466	Sales for Resale	-	-	
Revenue B4; 467	Interdepartmental Sales	-	W-9; 467	Interdepartmental Sales	-	-	
Revenue B4; 470	Forfeited Discounts	-	W-9; 470	Forfeited Discounts	-	-	
Revenue B4; 471	Misc. Service Revenues	-	W-9; 471	Misc. Service Revenues	-	-	
Revenue B4; 472	Rents From Water Property	-	W-9; 472	Rents From Water Property	-	-	
Revenue B4; 473	Interdepartmental Rents	-	W-9; 473	Interdepartmental Rents	-	-	
Revenue B4; 474	Other Water Revenues	-	W-9; 474	Other Water Revenues	-	-	
Revenue B4; 521.1	Flat Rate - Residential	91,293	S-9 (a); 521.1	Flat Rate - Residential	138,602	(47,309)	Offset in account 521.2
Revenue B4; 521.2	Flat Rate - Commercial	46,562	S-9 (a); 521.2	Flat Rate - Commercial	-	46,562	Offset in account 521.1
Revenue B4; 521.3	Flat Rate - Industrial	-	S-9 (a); 521.3	Flat Rate - Industrial	-	-	
Revenue B4; 521.4	Flat Rate - Public Authorities	-	S-9 (a); 521.4	Flat Rate - Public Authorities	-	-	
Revenue B4; 521.5	Flat Rate - Multi-Family	-	S-9 (a); 521.5	Flat Rate - Multi-Family Dwelling	-	-	
Revenue B4; 521.6	Flat Rate - Other	-	S-9 (a); 521.6	Flat Rate - Other	-	-	
Revenue B4; 522.1	Measured - Residential	-	S-9 (a); 522.1	Measured - Residential	-	-	
Revenue B4; 522.2	Measured - Commercial	-	S-9 (a); 522.2	Measured - Commercial	-	-	
Revenue B4; 522.3	Measured - Industrial	-	S-9 (a); 522.3	Measured - Industrial	-	-	
Revenue B4; 522.4	Measured - Public Authority	-	S-9 (a); 522.4	Measured - Public Authority	-	-	
Revenue B4; 522.5	Measured - Multi-Family	-	S-9 (a); 522.5	Measured - Multi-Family Dwelling	-	-	
Revenue B4; 523	Other Sales - Public Authorities	-	S-9 (a); 523	Other Sales - Public Authorities	-	-	
Revenue B4; 524	Revenues from Other Systems	-	S-9 (a); 524	Revenues from Other Systems	-	-	
Revenue B4; 525	Interdepartmental Sales	-	S-9 (a); 525	Interdepartmental Sales	-	-	
Revenue B4; 531	Sale of Sludge	-	S-9 (a); 531	Sale of Sludge	-	-	
Revenue B4; 532	Forfeited Discounts	-	S-9 (a); 532	Forfeited Discounts	-	-	
Revenue B4; 534	Rents From Wastewater Property	-	S-9 (a); 534	Rents From Wastewater Property	-	-	
Revenue B4; 535	Interdepartmental Rents	-	S-9 (a); 535	Interdepartmental Rents	-	-	
Revenue B4; 536	Other Wastewater Revenues	-	S-9 (a); 536	Other Wastewater Revenues	-	-	
Water-IS B5; 601	Salaries & Wages - Employees	-	W-10(a); 601	Salaries & Wages - Employees	-	-	
Water-IS B5; 603	Salaries & Wages - Officers, Etc.	-	W-10(a); 603	Salaries & Wages - Officers, Etc.	-	-	
Water-IS B5; 604	Employee Pensions & Benefits	-	W-10(a); 604	Employee Pensions & Benefits	-	-	
Water-IS B5; 610	Purchased Water	-	W-10(a); 610	Purchased Water	-	-	
Water-IS B5; 615	Purchased Power	463	W-10(a); 615	Purchased Power	5,407	(4,944)	Reflects normal fluctuation expected to result from the difference between test period and annual report period
Water-IS B5; 616	Fuel for Power Purchased	-	W-10(a); 616	Fuel for Power Purchased	-	-	
Water-IS B5; 618	Chemicals	284	W-10(a); 618	Chemicals	3,126	(2,842)	Reflects normal fluctuation expected to result from the difference between test period and annual report period
Water-IS B5; 620	Materials & Supplies	-	W-10(a); 620	Materials & Supplies	329	(329)	Reflects normal fluctuation expected to result from the difference between test period and annual report period
Water-IS B5; 631	Contractual Services - Engr.	-	W-10(a); 631	Contractual Services - Engr.	-	-	
Water-IS B5; 632	Contractual Services - Acct.	34	W-10(a); 632	Contractual Services - Acct.	72	(38)	Rounding/ Immaterial
Water-IS B5; 633	Contractual Services - Legal	-	W-10(a); 633	Contractual Services - Legal	271	(271)	Reflects normal fluctuation expected to result from the difference between test period and annual report period
Water-IS B5; 634	Contractual Services - Mgmt. Fees	1,556	W-10(a); 634	Contractual Services - Mgmt. Fees	608	948	Variance based on review of corporate allocations as part of rate case preparation
			W-10(a); 635	Contractual Services - Testing	2,598	(2,598)	Balance Mapped to Account 635 for MFRs
Water-IS B5; 635	Contractual Services - Other	9,236	W-10(a); 636	Contractual Services - Other	101,084	(91,848)	Balance Mapped to Account 675 for MFRs
Water-IS B5; 641	Rental of Building/Real Prop.	-	W-10(a); 641	Rental of Building/Real Prop.	92	(92)	Reflects normal fluctuation expected to result from the difference between test period and annual report period
Water-IS B5; 642	Rental of Equipment	-	W-10(a); 642	Rental of Equipment	-	-	
Water-IS B5; 650	Transportation Expenses	-	W-10(a); 650	Transportation Expenses	-	-	
Water-IS B5; 656	Insurance - Vehicle	-	W-10(a); 656	Insurance - Vehicle	-	-	
Water-IS B5; 657	Insurance - General Liability	279	W-10(a); 657	Insurance - General Liability	-	279	Offset by account 659: Reflects normal fluctuation expected to result from the difference between test period and annual report period
Water-IS B5; 658	Insurance - Workman's Comp.	-	W-10(a); 658	Insurance - Workman's Comp.	-	-	
Water-IS B5; 659	Insurance - Other	-	W-10(a); 659	Insurance - Other	5,302	(5,302)	Offset by account 657: Reflects normal fluctuation expected to result from the difference between test period and annual report period
Water-IS B5; 660	Advertising Expense	-	W-10(a); 660	Advertising Expense	-	-	
Water-IS B5; 666	Reg. Comm. Exp. - Rate Case Amort.	-	W-10(a); 666	Reg. Comm. Exp. - Rate Case Amort.	-	-	
Water-IS B5; 667	Reg. Comm. Exp. - Other	655	W-10(a); 667	Reg. Comm. Exp. - Other	6,101	(5,446)	Reflects normal fluctuation expected to result from the difference between test period and annual report period
			W-10(a); 668	Water Resource Conservation Exp	-	-	
Water-IS B5; 670	Bad Debt Expense	87	W-10(a); 670	Bad Debt Expense	71	16	Rounding/ Immaterial
Water-IS B5; 675	Miscellaneous Expenses	835	W-10(a); 675	Miscellaneous Expenses	42,687	(41,852)	Balance Mapped to Account 635 for MFRs
Sewer-IS B6;701	Salaries & Wages - Employees	-	S-10(a); 701	Salaries & Wages - Employees	-	-	
Sewer-IS B6;703	Salaries & Wages - Officers, Etc.	-	S-10(a); 703	Salaries & Wages - Officers, Etc.	-	-	
Sewer-IS B6;704	Employee Pensions & Benefits	-	S-10(a); 704	Employee Pensions & Benefits	-	-	
Sewer-IS B6;710	Purchased Sewage Treatment	-	S-10(a); 710	Purchased Sewage Treatment	-	-	
Sewer-IS B6;711	Sludge Removal Expense	-	S-10(a); 711	Sludge Removal Expense	118	(118)	Reflects normal fluctuation expected to result from the difference between test period and annual report period
Sewer-IS B6;715	Purchased Power	1,303	S-10(a); 715	Purchased Power	18,600	(17,297)	Reflects normal fluctuation expected to result from the difference between test period and annual report period
Sewer-IS B6;716	Fuel for Power Purchased	-	S-10(a); 716	Fuel for Power Production	-	-	
Sewer-IS B6;718	Chemicals	786	S-10(a); 718	Chemicals	8,389	(7,603)	Reflects normal fluctuation expected to result from the difference between test period and annual report period
Sewer-IS B6;720	Materials & Supplies	-	S-10(a); 720	Materials & Supplies	623	(623)	Reflects normal fluctuation expected to result from the difference between test period and annual report period
Sewer-IS B6;731	Contractual Services - Engr.	-	S-10(a); 731	Contractual Services - Engr.	-	-	
Sewer-IS B6;732	Contractual Services - Acct.	34	S-10(a); 732	Contractual Services - Acct.	73	(39)	Rounding/ Immaterial
Sewer-IS B6;733	Contractual Services - Legal	-	S-10(a); 733	Contractual Services - Legal	274	(274)	Reflects normal fluctuation expected to result from the difference between test period and annual report period
Sewer-IS B6;734	Contractual Services - Mgmt. Fees	1,569	S-10(a); 734	Contractual Services - Mgmt. Fees	614	955	Offset account 735 Reflects normal fluctuation expected to result from the difference between test period and annual report period
			S-10(a); 735	Contractual Services - Testing	785	(785)	Offset account 734 Reflects normal fluctuation expected to result from the difference between test period and annual report period
Sewer-IS B6;735	Contractual Services - Other	4,273	S-10(a); 736	Contractual Services - Other	44,532	(40,259)	Balance Mapped to Account 775 for MFRs
Sewer-IS B6;741	Rental of Building/Real Prop.	-	S-10(a); 741	Rental of Building/Real Prop.	-	-	
Sewer-IS B6;742	Rental of Equipment	-	S-10(a); 742	Rental of Equipment	-	-	
Sewer-IS B6;750	Transportation Expenses	-	S-10(a); 750	Transportation Expenses	-	-	
Sewer-IS B6;756	Insurance - Vehicle	-	S-10(a); 756	Insurance - Vehicle	-	-	
Sewer-IS B6;757	Insurance - General Liability	282	S-10(a); 757	Insurance - General Liability	-	282	Offset by account 759: Reflects normal fluctuation expected to result from the difference between test period and annual report period
Sewer-IS B6;758	Insurance - Workman's Comp.	-	S-10(a); 758	Insurance - Workman's Comp.	-	-	
Sewer-IS B6;759	Insurance - Other	-	S-10(a); 759	Insurance - Other	5,288	(5,288)	Offset by account 757: Reflects normal fluctuation expected to result from the difference between test period and annual report period

CSWR-Florida  
 CFAT  
 Reconciliation of Annual Report to MFR  
 Test Year Ended 1/31/2025

	Account Number- MFR	Description	Amount	Account Number Annual Report	Description	Amount	Difference	Comments
Sewer-IS	B6:760	Advertising Expense	-	S-10(a): 760	Advertising Expense	-	-	
Sewer-IS	B6:766	Reg. Comm. Exp. - Rate Case Amort.	-	S-10(a): 766	Reg. Comm. Exp. - Rate Case Amort.	-	-	
Sewer-IS	B6:767	Reg. Comm. Exp. - Other	1,300	S-10(a): 767	Reg. Comm. Exp. - Other	7,761	(6,461)	Reflects normal fluctuation expected to result from the difference between test period and annual report period
Sewer-IS	B6:770	Bad Debt Expense	128	S-10(a): 770	Bad Debt Expense	449	(321)	Reflects normal fluctuation expected to result from the difference between test period and annual report period
Sewer-IS	B6:775	Miscellaneous Expenses	842	S-10(a): 775	Miscellaneous Expenses	41,921	(41,079)	Balance Mapped to Account 735 for MFRs
W&S	A18: 2 of 2 Line 1	Utility Plant in Service	1,391,920	F-1 (a): 101-106	Utility Plant	1,720,667	(328,747)	Please see specific account variance descriptions above
W&S	A18: 2 of 2 Line 2	Construction Work in Progress	283,140	F7: 105	Construction work in Progress	298,192	(15,052)	Reflects normal fluctuation expected to result from the difference between test period and annual report period
W&S	A18: 2 of 2 Line 3	Other Utility Plant Adjustments	1,245,396					
W&S	A18: 2 of 2 Line 19	Other Miscellaneous Deferred Debits	21,727					
		<b>Total Misc Deferred Debits</b>	<b>1,267,123</b>	F-1 (b): 186	Misc Deferred Debits	1,268,927	(1,804)	Reflects normal fluctuation expected to result from the difference between test period and annual report period
W&S	A18: 2 of 2 Line 5	Accumulated Depreciation	(502,592)	F-1 (a): 108-110	Less: Accumulated Depr & Amort	(563,947)	61,355	Please see specific account variance descriptions above
W&S	A18: 2 of 2 Line 7	Cash	1,897	F-1 (a): 131	Cash	83	1,814	Reflective of working capital cycle and allocations from consolidated entity
W&S	A18: 2 of 2 Line 8	Accounts Rec'b - Customer	63,483					
W&S	A18: 2 of 2 Line 9	Notes & Accts. Rec'b - Assoc. Cos.	-					
W&S	A18: 2 of 2 Line 10	Accounts Rec'b - Other	-					
W&S	A18: 2 of 2 Line 11	Allowance for Bad Debts	(5,455)					
		<b>Total Accts &amp; Notes Receivable Less Accum Provision for Uncollectible Accts</b>	<b>58,028</b>	F-1 (a): 141-144	Accts & Notes Receivable Less Accum Provision for Uncollectible Accts	62,473	(4,445)	Reflects normal fluctuation expected to result from the difference between test period and annual report period
W&S	A18: 2 of 2 Line 12	Prepayments	0	F-1 (a): 162	Prepayments	-	0	
W&S	A18: 2 of 2 Line 13	Miscellaneous Current & Accrued Ass	7,875	F-1 (a): 173 & 185	Accrued Utility Revenues & Temporary	11,514	(3,639)	Reflects normal fluctuation expected to result from the difference between test period and annual report period
W&S	A18: 2 of 2 Line 15	Unamortized Debt Discount & Exp.	-					
W&S	A18: 2 of 2 Line 16	Prelim. Survey & Investigation Charge	(2,607)	F-1(b): 183	Preliminary Survey & Investigation Charge	5,948	(8,555)	Reflects normal fluctuation expected to result from the difference between test period and annual report period
W&S	A18: 2 of 2 Line 17	Clearing Accounts	1,208	F-1(b): 184	Clearing Accounts	586	622	Reflective of customer payment cycles
W&S	A18: 2 of 2 Line 18	Deferred Rate Case Expense	1,020				1,020	Rate case filing preparation booked beginning in January 2025
W&S	A18: 2 of 2 Line 20	Accum. Deferred Income Taxes	-	F-1 (b): 190		-	-	
W&S	A19: 2 of 2 Line 1	Common Stock Issued	2,247,370	F-2(a): 201	Common Stock	1,855,515	391,855	Reflects a difference in the allocation procedure for paid in capital to CSWR-Florida
W&S	A19: 2 of 2 Line 2	Preferred Stock Issued	-					
W&S	A19: 2 of 2 Line 3	Additional Paid in Capital	-					
W&S	A19: 2 of 2 Line 4	Retained Earnings	(150,673)	F-2(a): 214-215	Retained Earnings	(232,010)	81,337	Result of change in net income, please see income statement account specific variance descriptions above
W&S	A19: 2 of 2 Line 5	Other Equity Capital	-					
W&S	A19: 2 of 2 Line 7	Bonds	-					
W&S	A19: 2 of 2 Line 8	Rescquired Bonds	-					
W&S	A19: 2 of 2 Line 9	Advances From Associated Companies	209,388					209,388 Reflective of working capital cycle and allocations from consolidated entity
W&S	A19: 2 of 2 Line 10	Other Long-Term Debt	-					
W&S	A19: 2 of 2 Line 12	Accounts Payable	8,527	F-2(a): 231	Accounts Payable	59,186	(50,659)	Reflective of working capital cycle and allocations from consolidated entity
W&S	A19: 2 of 2 Line 13	Notes Payable	-	F-2(a): 232	Notes Payable	-	-	
W&S	A19: 2 of 2 Line 14	Notes & Accounts Payable - Assoc. C	185,898	F-2(a): 234	Notes Payable to Associated Companies	801,697	(615,799)	Reflective of working capital cycle and allocations from consolidated entity
W&S	A19: 2 of 2 Line 15	Customer Deposits	-					
W&S	A19: 2 of 2 Line 16	Accrued Taxes	293	F-2(a): 236	Accrued Taxes	293	0	
W&S	A19: 2 of 2 Line 17	Accrued Interest	-					
W&S	A19: 2 of 2 Line 18	Accrued Dividends	-					
W&S	A19: 2 of 2 Line 19	Misc. Current & Accrued Liabilities	6,208	F-2(a): 241	Misc. Current & Accrued Liabilities	21,562	(15,354)	Reflective of working capital cycle and allocations from consolidated entity
W&S	A19: 2 of 2 Line 21	Advances For Construction	-					
W&S	A19: 2 of 2 Line 22	Other Deferred Credits	-					
W&S	A19: 2 of 2 Line 23	Accum. Deferred ITCs	-					
W&S	A19: 2 of 2 Line 24	Operating Reserves	-					
W&S	A19: 2 of 2 Line 26	Contributions in Aid of Construction	387,815	F-2(b): 271	Contributions in Aid of Construction	387,815	-	
W&S	A19: 2 of 2 Line 27	Less: Accum. Amortization of CIAC	(387,815)	F-2(b): 272	Accumulated Amort of CIAC	(387,808)	(7)	Rounding/ Immaterial
W&S	A19: 2 of 2 Line 28	Accumulated Deferred Income Taxes	-					
water	B1: Line 1	Operating Revenues	238,144	F-3(a & b): 400	Operating Revenue	101,109	137,035	Please see specific account variance descriptions above
water	B1: Line 2	Operation & Maintenance	178,499	F-3(a & b): 401	Operating Expenses	167,747	10,752	Please see specific account variance descriptions above
water	B1: Line 3	Depreciation, net of CIAC Amort	23,729	F-3(a & b): Net Deprec	Net Depreciation Expense	30,749	(7,020)	Please see specific account variance descriptions above
water	B1: Line 4	Amortization	-					
water	B1: Line 5	Taxes Other Than Income	6,164	F-3(a & b): 408	Taxes Other Than Income	824	5,340	Please see specific account variance descriptions above
water	B1: Line 6	Provision for Income Taxes	585	F-3(a & b): 411.1	Provision for Deferred Income Taxes-C	-	585	Please see specific account variance descriptions above
water	B1: Line 7	Operating Expenses	208,977	F-3(a & b): Operating	Operating Expenses	199,320	9,657	Please see specific account variance descriptions above
water	B1: Line 8	Net Operating Income	29,167	F-3(a & b): Net Incom	Net Income	(98,212)	127,379	Please see specific account variance descriptions above
sewer	B2: Line 1	Operating Revenues	180,537	F-3(a & b): 400	Operating Revenue	138,602	41,935	Please see specific account variance descriptions above
sewer	B2: Line 2	Operation & Maintenance	122,963	F-3(a & b): 401	Operating Expenses	129,425	(6,462)	Please see specific account variance descriptions above
sewer	B2: Line 3	Depreciation, net of CIAC Amort	17,216	F-3(a & b): Net Deprec	Net Depreciation Expense	18,858	(1,642)	Please see specific account variance descriptions above
sewer	B2: Line 4	Amortization	-					
sewer	B2: Line 5	Taxes Other Than Income	7,162	F-3(a & b): 408	Taxes Other Than Income	3,117	4,045	Please see specific account variance descriptions above
sewer	B2: Line 6	Provision for Income Taxes	656	F-3(a & b): 411.1	Provision for Deferred Income Taxes-C	-	656	Please see specific account variance descriptions above
sewer	B2: Line 7	Operating Expenses	147,998	F-3(a & b): Operating	Operating Expenses	151,400	(3,402)	Please see specific account variance descriptions above
sewer	B2: Line 8	Net Operating Income	32,539	F-3(a & b): Net Incom	Net Income	(12,798)	45,337	Please see specific account variance descriptions above

CSWR-Florida  
 Neighborhood  
 Reconciliation of Annual Report to MFR  
 Test Year Ended 1/31/2025

Account Number-MFR	Description	Amount	Account Number Annual Report	Description	Amount	Difference	Comments
Water-Assets A-5; 3 of 3: 301.1	Organization	-	W-4(a): 301	Organization	-	-	
Water-Assets A-5; 3 of 3: 302.1	Franchises	-	W-4(a): 302	Franchises	-	-	
Water-Assets A-5; 3 of 3: 339.1	Other Plant & Misc Equipment	-	-	-	-	-	
Water-Assets A-5; 3 of 3: 303.2	Land & Land Rights	39,628	W-4(a): 303	Land and Land Rights	8,186	31,442	Asset Capitalization
Water-Assets A-5; 3 of 3: 304.2	Structures & Improvements	40,694	W-4(a): 304	Structures & Improvements	40,694	(0)	
Water-Assets A-5; 3 of 3: 305.2	Collect. & Impound. Reservoirs	-	W-4(a): 305	Collect. & Impound. Reservoirs	90,940	(90,940)	Asset Retirement
Water-Assets A-5; 3 of 3: 306.2	Lake, River & Other Intakes	-	W-4(a): 306	Lake, River & Other Intakes	-	-	
Water-Assets A-5; 3 of 3: 307.2	Wells & Springs	45,388	W-4(a): 307	Wells & Springs	45,388	-	
Water-Assets A-5; 3 of 3: 308.2	Infiltration Galleries & Tunnels	-	W-4(a): 308	Infiltration Galleries & Tunnels	-	-	
Water-Assets A-5; 3 of 3: 309.2	Supply Mains	13,382	W-4(a): 309	Supply Mains	13,382	(0)	
Water-Assets A-5; 3 of 3: 310.2	Power Generated Equipment	2,089	W-4(a): 310	Power Generated Equipment	2,089	0	
Water-Assets A-5; 3 of 3: 311.2	Puping Equipment	84,656	W-4(a): 311	Pumping Equipment	142,984	(58,328)	Asset Retirement
Water-Assets A-5; 3 of 3: 339.2	Other Plant & Misc Equipment	-	-	-	-	-	
Water-Assets A-5; 3 of 3: 303.3	Land & Land Rights	-	-	-	-	-	
Water-Assets A-5; 3 of 3: 304.3	Structures & Improvements	-	-	-	-	-	
Water-Assets A-5; 3 of 3: 320.3	Water Treatment Equipment	53,554	W-4(a): 320	Water Treatment Equipment	53,554	(0)	
Water-Assets A-5; 3 of 3: 339.3	Other Plant & Misc. Equipment	-	-	-	-	-	
Water-Assets A-5; 3 of 3: 303.4	Land & Land Rights	-	-	-	-	-	
Water-Assets A-5; 3 of 3: 304.4	Structures & Improvements	-	-	-	-	-	
Water-Assets A-5; 3 of 3: 300.4	Dist. Reservoirs & Standpipes	54,729	W-4(a): 330	Dist. Reservoirs & Standpipes	54,729	0	
Water-Assets A-5; 3 of 3: 331.4	Transm & Distribution Mains	273,188	W-4(a): 331	Transm & Distribution Mains	403,803	(130,615)	Asset Retirement
Water-Assets A-5; 3 of 3: 333.4	Services	83,048	W-4(a): 333	Services	83,048	0	
Water-Assets A-5; 3 of 3: 334.4	Meters & Meter Installations	63,984	W-4(a): 334	Meters & Meter Installations	96,571	(32,587)	Asset Retirement
Water-Assets A-5; 3 of 3: 335.4	Hydrants	35,812	W-4(a): 335	Hydrants	35,812	-	
Water-Assets A-5; 3 of 3: 339.4	Other Plant & Misc Equipment	13,921	W-4(a): 336	Backflow Prevention Devices	-	-	
Water-Assets A-5; 3 of 3: 303.5	Land & Land Rights	-	W-4(a): 339	Other Plant & Misc Equipment	13,921	-	
Water-Assets A-5; 3 of 3: 304.5	Structures & Improvements	-	-	-	-	-	
Water-Assets A-5; 3 of 3: 340.5	Office Furniture & Equipment	-	W-4(a): 340	Office Furniture & Equipment	1,714	(1,714)	Asset Retirement
Water-Assets A-5; 3 of 3: 341.5	Transportation Equipment	-	W-4(a): 341	Transportation Equipment	-	-	
Water-Assets A-5; 3 of 3: 342.5	Stores Equipment	-	W-4(a): 342	Stores Equipment	-	-	
Water-Assets A-5; 3 of 3: 343.5	Tools, Shop & Garage Equipment	-	W-4(a): 343	Tools, Shop & Garage Equipment	-	-	
Water-Assets A-5; 3 of 3: 344.5	Laboratory Equipment	-	W-4(a): 344	Laboratory Equipment	-	-	
Water-Assets A-5; 3 of 3: 345.5	Power Operated Equipment	-	W-4(a): 345	Power Operated Equipment	-	-	
Water-Assets A-5; 3 of 3: 346.5	Communication Equipment	23,895	W-4(a): 346	Communication Equipment	-	-	
Water-Assets A-5; 3 of 3: 347.5	Miscellaneous Equipment	-	W-4(a): 347	Miscellaneous Equipment	23,895	-	
	<b>Total Communication Equipment</b>	<b>23,895</b>			<b>23,895</b>		(0)
Water-Assets A-5; 3 of 3: 348.5	Other Tangible Plant	-	W-4(a): 348	Other Tangible Plant	-	-	
Water-Accum IA-9; 3 of 3: 301.1	Organization	-	W-6(b): 301	Organization	14,774	(14,774)	Normalization and ture-up of depreciation expense and accumulated depreciation
Water-Accum IA-9; 3 of 3: 302.1	Franchises	-	W-6(b): 302	Franchises	90,182	(90,182)	Normalization and ture-up of depreciation expense and accumulated depreciation
Water-Accum IA-9; 3 of 3: 339.1	Other Plant & Misc Equipment	-	-	-	-	-	
Water-Accum IA-9; 3 of 3: 303.2	Land & Land Rights	-	W-6(b): 303	Land and Land Rights	-	-	
Water-Accum IA-9; 3 of 3: 304.2	Structures & Improvements	15,185	W-6(b): 304	Structures & Improvements	45,388	(30,203)	Normalization and ture-up of depreciation expense and accumulated depreciation
Water-Accum IA-9; 3 of 3: 305.2	Collect. & Impound. Reservoirs	-	W-6(b): 305	Collect. & Impound. Reservoirs	-	-	
Water-Accum IA-9; 3 of 3: 306.2	Lake, River & Other Intakes	-	W-6(b): 306	Lake, River & Other Intakes	1,001	(1,001)	Normalization and ture-up of depreciation expense and accumulated depreciation
Water-Accum IA-9; 3 of 3: 307.2	Wells & Springs	45,388	W-6(b): 307	Wells & Springs	232	45,156	Normalization and ture-up of depreciation expense and accumulated depreciation
Water-Accum IA-9; 3 of 3: 308.2	Infiltration Galleries & Tunnels	-	W-6(b): 308	Infiltration Galleries & Tunnels	62,578	(62,578)	Normalization and ture-up of depreciation expense and accumulated depreciation
Water-Accum IA-9; 3 of 3: 309.2	Supply Mains	1,064	W-6(b): 309	Supply Mains	34,376	(33,312)	Normalization and ture-up of depreciation expense and accumulated depreciation
Water-Accum IA-9; 3 of 3: 310.2	Power Generated Equipment	183	W-6(b): 310	Power Generated Equipment	16,591	(16,408)	Normalization and ture-up of depreciation expense and accumulated depreciation
Water-Accum IA-9; 3 of 3: 311.2	Puping Equipment	3,891	W-6(b): 311	Pumping Equipment	222,656	(218,765)	Normalization and ture-up of depreciation expense and accumulated depreciation
Water-Accum IA-9; 3 of 3: 339.2	Other Plant & Misc Equipment	-	-	-	-	-	
Water-Accum IA-9; 3 of 3: 303.3	Land & Land Rights	-	-	-	-	-	
Water-Accum IA-5; 3 of 3: 304.3	Structures & Improvements	-	-	-	-	-	
Water-Accum IA-5; 3 of 3: 320.3	Water Treatment Equipment	34,401	W-6(b): 320	Water Treatment Equipment	46,101	(11,699)	Normalization and ture-up of depreciation expense and accumulated depreciation
Water-Accum IA-5; 3 of 3: 339.3	Other Plant & Misc. Equipment	-	-	-	-	-	
Water-Accum IA-9; 3 of 3: 303.4	Land & Land Rights	-	-	-	-	-	
Water-Accum IA-9; 3 of 3: 304.4	Structures & Improvements	-	-	-	-	-	
Water-Accum IA-9; 3 of 3: 330.4	Dist. Reservoirs & Standpipes	16,906	W-6(b): 330	Dist. Reservoirs & Standpipes	35,081	(18,175)	Normalization and ture-up of depreciation expense and accumulated depreciation
Water-Accum IA-9; 3 of 3: 331.4	Transm & Distribution Mains	219,987	W-6(b): 331	Transm & Distribution Mains	35,752	184,235	Normalization and ture-up of depreciation expense and accumulated depreciation
Water-Accum IA-9; 3 of 3: 333.4	Services	46,317	W-6(b): 333	Services	-	46,317	Normalization and ture-up of depreciation expense and accumulated depreciation
Water-Accum IA-9; 3 of 3: 334.4	Meters & Meter Installations	2,191	W-6(b): 334	Meters & Meter Installations	11,074	(8,883)	Normalization and ture-up of depreciation expense and accumulated depreciation
Water-Accum IA-9; 3 of 3: 335.4	Hydrants	35,812	W-6(b): 335	Hydrants	1,685	34,127	Normalization and ture-up of depreciation expense and accumulated depreciation
Water-Accum IA-9; 3 of 3: 339.4	Other Plant & Misc Equipment	9,427	W-6(b): 336	Backflow Prevention Devices	-	9,427	Normalization and ture-up of depreciation expense and accumulated depreciation
Water-Accum IA-9; 3 of 3: 303.5	Land & Land Rights	-	W-6(b): 339	Other Plant & Misc Equipment	-	-	
Water-Accum IA-9; 3 of 3: 304.5	Structures & Improvements	-	-	-	-	-	
Water-Accum IA-9; 3 of 3: 340.5	Office Furniture & Equipment	-	W-6(b): 340	Office Furniture & Equipment	-	-	
Water-Accum IA-9; 3 of 3: 341.5	Transportation Equipment	-	W-6(b): 341	Transportation Equipment	-	-	
Water-Accum IA-9; 3 of 3: 342.5	Stores Equipment	-	W-6(b): 342	Stores Equipment	-	-	
Water-Accum IA-9; 3 of 3: 343.5	Tools, Shop & Garage Equipment	-	W-6(b): 343	Tools, Shop & Garage Equipment	-	-	
Water-Accum IA-9; 3 of 3: 344.5	Laboratory Equipment	-	W-6(b): 344	Laboratory Equipment	-	-	
Water-Accum IA-9; 3 of 3: 345.5	Power Operated Equipment	-	W-6(b): 345	Power Operated Equipment	-	-	
Water-Accum IA-9; 3 of 3: 346.5	Communication Equipment	2,639	W-6(b): 346	Communication Equipment	-	2,639	Normalization and ture-up of depreciation expense and accumulated depreciation
Water-Accum IA-9; 3 of 3: 347.5	Miscellaneous Equipment	-	W-6(b): 347	Miscellaneous Equipment	2,440	(2,440)	Normalization and ture-up of depreciation expense and accumulated depreciation
Water-Accum IA-9; 3 of 3: 348.5	Other Tangible Plant	-	W-6(b): 348	Other Tangible Plant	-	-	
Revenue B4; 460	Unmetered Water Revenue	-	W-9: 460	Unmetered Water Revenue	-	-	
Revenue B4; 461.1	Metered - Residential	158,268	W-9: 461.1	Metered Sales to Res Customers	159,622	(1,354)	Reflects normal fluctuation expected to result from the difference between test period and annual report period
Revenue B4; 461.2	Metered - Commercial	-	W-9: 461.2	Metered Sales to Commercial Customer	-	-	

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Account Number-MFR	Description	Amount	Account Number Annual Report	Description	Amount	Difference	Comments
Revenue B4; 461.3	Metered - Industrial	-	W-9; 461.3	Metered Sales to Industrial Customers	-	-	
Revenue B4; 461.4	Metered - Public Authorities	-	W-9; 461.4	Metered Sales to Public Authorities	-	-	
Revenue B4; 461.5	Metered - Multi-Family	-	W-9; 461.5	Metered Sales to Multiple Family Dweller	-	-	
Revenue B4; 462.1	Public Fire Protection	-	W-9; 462.1	Public Fire Protection	-	-	
Revenue B4; 462.2	Private Fire Protection	-	W-9; 462.2	Private Fire Protection	-	-	
Revenue B4; 464	Other Sales - Public Authorities	-	W-9; 464	Other Sales - Public Authorities	-	-	
Revenue B4; 465	Irrigation Customers	-	W-9; 465	Sales to Irrigation Customers	-	-	
Revenue B4; 466	Sales for Resale	-	W-9; 466	Sales for Resale	-	-	
Revenue B4; 467	Interdepartmental Sales	-	W-9; 467	Interdepartmental Sales	-	-	
Revenue B4; 470	Forfeited Discounts	5,807	W-9; 470	Forfeited Discounts	5,811	(4)	Rounding/ Immaterial
Revenue B4; 471	Misc. Service Revenues	-	W-9; 471	Misc. Service Revenues	-	-	
Revenue B4; 472	Rents From Water Property	-	W-9; 472	Rents From Water Property	-	-	
Revenue B4; 473	Interdepartmental Rents	-	W-9; 473	Interdepartmental Rents	-	-	
Revenue B4; 474	Other Water Revenues	-	W-9; 474	Other Water Revenues	-	-	
Water-IS B5; 601	Salaries & Wages - Employees	-	W-10(a); 601	Salaries & Wages - Employees	-	-	
Water-IS B5; 603	Salaries & Wages - Officers, Etc.	-	W-10(a); 603	Salaries & Wages - Officers, Etc.	-	-	
Water-IS B5; 604	Employee Pensions & Benefits	-	W-10(a); 604	Employee Pensions & Benefits	-	-	
Water-IS B5; 610	Purchased Water	-	W-10(a); 610	Purchased Water	-	-	
Water-IS B5; 615	Purchased Power	3,995	W-10(a); 615	Purchased Power	4,156	(161)	Rounding/ Immaterial
Water-IS B5; 616	Fuel for Power Purchased	-	W-10(a); 616	Fuel for Power Purchased	-	-	
Water-IS B5; 618	Chemicals	10,294	W-10(a); 618	Chemicals	10,526	(232)	Rounding/ Immaterial
Water-IS B5; 620	Materials & Supplies	167	W-10(a); 620	Materials & Supplies	167	0	
Water-IS B5; 631	Contractual Services - Engr.	296	W-10(a); 631	Contractual Services - Engr.	296	0	
Water-IS B5; 632	Contractual Services - Acct.	138	W-10(a); 632	Contractual Services - Acct.	136	2	Rounding/ Immaterial
Water-IS B5; 633	Contractual Services - Legal	5,040	W-10(a); 633	Contractual Services - Legal	5,055	(15)	Rounding/ Immaterial
Water-IS B5; 634	Contractual Services - Mgmt. Fees	45,266	W-10(a); 634	Contractual Services - Mgmt. Fees	1,143	44,123	Variance based on review of corporate allocations as part of rate case preparation
Water-IS B5; 635	Contractual Services - Other	131,157	W-10(a); 635	Contractual Services - Testing	-	-	
Water-IS B5; 641	Rental of Building/Real Prop.	-	W-10(a); 636	Contractual Services - Other	126,357	4,800	Balance Mapped to Account 675 for MFRs
Water-IS B5; 642	Rental of Equipment	-	W-10(a); 641	Rental of Building/Real Prop.	-	-	
Water-IS B5; 650	Transportation Expenses	-	W-10(a); 642	Rental of Equipment	-	-	
Water-IS B5; 656	Insurance - Vehicle	-	W-10(a); 650	Transportation Expenses	-	-	
Water-IS B5; 657	Insurance - General Liability	5,607	W-10(a); 656	Insurance - Vehicle	-	-	
Water-IS B5; 658	Insurance - Workman's Comp.	-	W-10(a); 657	Insurance - General Liability	5,421	186	Rounding/ Immaterial
Water-IS B5; 659	Insurance - Other	-	W-10(a); 658	Insurance - Workman's Comp.	-	-	
Water-IS B5; 660	Advertising Expense	-	W-10(a); 659	Insurance - Other	-	-	
Water-IS B5; 666	Reg. Comm. Exp. - Rate Case Amort.	-	W-10(a); 660	Advertising Expense	-	-	
Water-IS B5; 667	Reg. Comm. Exp. - Other	3,123	W-10(a); 666	Reg. Comm. Exp. - Rate Case Amort.	-	-	
Water-IS B5; 670	Bad Debt Expense	163	W-10(a); 667	Reg. Comm. Exp. - Other	7,333	(4,210)	Reflects normal fluctuation expected to result from the difference between test period and annual report period
Water-IS B5; 675	Miscellaneous Expenses	24,087	W-10(a); 668	Water Resource Conservation Exp	-	-	
W&S A18; 2 of 2 Line 1	Utility Plant in Service	827,968	W-10(a); 670	Bad Debt Expense	133	30	Rounding/ Immaterial
W&S A18; 2 of 2 Line 2	Construction Work in Progress	225,595	W-10(a); 675	Miscellaneous Expenses	71,369	(47,282)	Balance Mapped to Account 635 for MFRs
W&S A18; 2 of 2 Line 3	Other Utility Plant Adjustments	417,786	F-1 (a); 101-106	Utility Plant	1,354,805	(526,837)	Please see specific account variance descriptions above
W&S A18; 2 of 2 Line 19	Other Miscellaneous Deferred Debits	3,544	F7; 105	Construction work in Progress	244,094	(18,499)	Reflects normal fluctuation expected to result from the difference between test period and annual report period
	<b>Total Misc Deferred Debits</b>	<b>421,330</b>	F-1 (b); 186	Misc Deferred Debits	422,877	(1,547)	Reflects normal fluctuation expected to result from the difference between test period and annual report period
W&S A18; 2 of 2 Line 5	Accumulated Depreciation	(433,391)	F-1 (a); 108-110	Less: Accumulated Depr & Amort	(619,822)	186,431	Please see specific account variance descriptions above
W&S A18; 2 of 2 Line 7	Cash	1,774	F-1 (a); 131	Cash	78	1,696	Reflective of working capital cycle and allocations from consolidated entity
W&S A18; 2 of 2 Line 8	Accounts Rec'b - Customer	26,453					
W&S A18; 2 of 2 Line 9	Notes & Accts. Rec'b - Assoc. Cos.	-					
W&S A18; 2 of 2 Line 10	Accounts Rec'b - Other	-					
W&S A18; 2 of 2 Line 11	Allowance for Bad Debits	(3,582)	F-1 (a); 141-144	Accts & Notes Receivable Less Accum Provision for Uncollectible Accts	-	-	
	<b>Total Accts &amp; Notes Receivable Less Accum Provision for Uncollectible Accts</b>	<b>22,871</b>	F-1 (a); 141-144	Accts & Notes Receivable Less Accum Provision for Uncollectible Accts	24,933	(2,062)	Reflects normal fluctuation expected to result from the difference between test period and annual report period
W&S A18; 2 of 2 Line 12	Prepayments	625	F-1 (a); 162	Prepayments	750	(125)	Reflects normal fluctuation expected to result from the difference between test period and annual report period
W&S A18; 2 of 2 Line 13	Miscellaneous Current & Accrued Ass	7,364	F-1 (a); 173 & 185	Accrued Utility Revenues & Temporary f	7,129	235	Reflects normal fluctuation expected to result from the difference between test period and annual report period
W&S A18; 2 of 2 Line 15	Unamortized Debt Discount & Exp.	-					
W&S A18; 2 of 2 Line 16	Prelim. Survey & Investigation Charge	985	F-1(b); 183	Preliminary Survey & Investigation Char	8,985	(8,000)	Reflects normal fluctuation expected to result from the difference between test period and annual report period
W&S A18; 2 of 2 Line 17	Clearing Accounts	(5,763)	F-1(b); 184	Clearing Accounts	548	(6,311)	Reflective of customer payment cycles
W&S A18; 2 of 2 Line 18	Deferred Rate Case Expense	954				954	Rate case filing preparation booked beginning in January 2025
W&S A18; 2 of 2 Line 20	Accum. Deferred Income Taxes	-	F-1 (b); 190		-	-	
W&S A19; 2 of 2 Line 1	Common Stock Issued	1,054,367	F-2(a); 201	Common Stock	802,974	251,393	Reflects a difference in the allocation procedure for paid in capital to CSWR-Florida
W&S A19; 2 of 2 Line 2	Preferred Stock Issued	-			-	-	
W&S A19; 2 of 2 Line 3	Additional Paid in Capital	-			-	-	
W&S A19; 2 of 2 Line 4	Retained Earnings	(207,884)	F-2(a); 214-215	Retained Earnings	(195,333)	(12,551)	Result of change in net income, please see income statement account specific variance descriptions above
W&S A19; 2 of 2 Line 5	Other Equity Capital	-			-	-	
W&S A19; 2 of 2 Line 7	Bonds	-			-	-	
W&S A19; 2 of 2 Line 8	Reacquired Bonds	-			-	-	
W&S A19; 2 of 2 Line 9	Advances From Associated Companie	319,399			-	-	
W&S A19; 2 of 2 Line 10	Other Long-Term Debt	-			-	-	
W&S A19; 2 of 2 Line 12	Accounts Payable	(259,136)	F-2(a); 231	Accounts Payable	14,027	(273,163)	Reflective of working capital cycle and allocations from consolidated entity

CSWR-Florida  
 Neighborhood  
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	Account Number- MFR	Description	Amount	Account Number Annual Report	Description	Amount	Difference	Comments
W&S	A19; 2 of 2 Line 13	Notes Payable	-	F-2(a); 232	Notes Payable	-	-	
W&S	A19; 2 of 2 Line 14	Notes & Accounts Payable - Assoc. C	124,523	F-2(a); 234	Notes Payable to Associated Companie	513,735	(389,212)	Reflective of working capital cycle and allocations from consolidated entity
W&S	A19; 2 of 2 Line 15	Customer Deposits	-				-	
W&S	A19; 2 of 2 Line 16	Accrued Taxes	-				-	
W&S	A19; 2 of 2 Line 17	Accrued Interest	-				-	
W&S	A19; 2 of 2 Line 18	Accrued Dividends	-				-	
W&S	A19; 2 of 2 Line 19	Misc. Current & Accrued Liabilities	5,806	F-2(a); 241	Misc. Current & Accrued Liabilities	30,876	(25,070)	Reflective of working capital cycle and allocations from consolidated entity
W&S	A19; 2 of 2 Line 21	Advances For Construction	-				-	
W&S	A19; 2 of 2 Line 22	Other Deferred Credits	-				-	
W&S	A19; 2 of 2 Line 23	Accum. Deferred ITCs	-				-	
W&S	A19; 2 of 2 Line 24	Operating Reserves	-				-	
W&S	A19; 2 of 2 Line 26	Contributions in Aid of Construction	269,576	F-2(b); 271	Contributions in Aid of Construction	269,576	-	
W&S	A19; 2 of 2 Line 27	Less: Accum. Amortization of CIAC	(236,338)	F-2(b); 272	Accumulated Amort of CIAC	(235,570)	(768)	Reflects normal fluctuation expected to result from the difference between test period and annual report period
W&S	A19; 2 of 2 Line 28	Accumulated Deferred Income Taxes	-				-	
water	B1: Line 1	Operating Revenues	289,404	F-3(a & b); 400	Operating Revenue	165,433	123,971	Please see specific account variance descriptions above
water	B1: Line 2	Operation & Maintenance	228,640	F-3(a & b); 401	Operating Expenses	232,118	(3,478)	Please see specific account variance descriptions above
water	B1: Line 3	Depreciation, net of CIAC Amort	11,844	F-3(a & b); Net Depreci	Net Depreciation Expense	14,807	(2,963)	Please see specific account variance descriptions above
water	B1: Line 4	Amortization	-				-	
water	B1: Line 5	Taxes Other Than Income	7,170	F-3(a & b); 408	Taxes Other Than Income	4,750	2,420	Please see specific account variance descriptions above
water	B1: Line 6	Provision for Income Taxes	807	F-3(a & b); 411.1	Provision for Deferred Income Taxes-Cr	-	807	Please see specific account variance descriptions above
water	B1: Line 7	Operating Expenses	248,461	F-3(a & b); Operating E	Operating Expenses	251,675	(3,214)	Please see specific account variance descriptions above
water	B1: Line 8	Net Operating Income	40,943	F-3(a & b); Net Income	Net Income	(86,242)	127,185	Please see specific account variance descriptions above

CSWR-Florida  
 North Peninsula  
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Account Number- MFR	Description	Amount	Account Number Annual Report	Description	Amount	Difference	Comments
Sewer-Assets A-6; 3 of 3: 351.1	Organization	-	S-4(a): 351	Organization	-	-	-
Sewer-Assets A-6; 3 of 3: 352.1	Franchises	-	S-4(a): 352	Franchises	6,310	(6,310)	Asset Retirement
Sewer-Assets A-6; 3 of 3: 359.1	Other Plant & Misc. Equipment	-	-	-	-	-	-
Sewer-Assets A-6; 3 of 3: 353.2	Land & Land Rights	93,203	S-4(a): 353	Land and Land Rights	60,717	32,486	Asset Capitalization
Sewer-Assets A-6; 3 of 3: 354.2	Structures & Improvements	126,805	S-4(a): 354	Structures & Improvements	310,530	(183,625)	Asset Retirement
			S-4(a): 355	Power Generated Equipment	-	-	-
Sewer-Assets A-6; 3 of 3: 360.2	Collection Wastewaters - Force	323,208	S-4(a): 360	Collection Sewers-Force	450,280	(127,072)	Asset Retirement
Sewer-Assets A-6; 3 of 3: 361.2	Collection Wastewaters - Gravity	105,386	S-4(a): 361	Collection Sewers-Gravity	115,373	(9,987)	Asset Retirement
Sewer-Assets A-6; 3 of 3: 362.2	Special Collecting Structures	-	S-4(a): 362	Special Collecting Structures	-	-	-
Sewer-Assets A-6; 3 of 3: 363.2	Services to Customers	30,067	S-4(a): 363	Services to Customers	59,537	(29,470)	Asset Retirement
Sewer-Assets A-6; 3 of 3: 364.2	Flow Measuring Devices	9,135	S-4(a): 364	Flow Measuring Devices	11,013	(1,878)	Asset Retirement
Sewer-Assets A-6; 3 of 3: 365.2	Flow Measuring Installations	-	S-4(a): 365	Flow Measuring Installations	-	-	-
			-	-	-	-	-
Sewer-Assets A-6; 3 of 3: 369.2	Other Plant & Misc. Equipment	-	-	-	-	-	-
Sewer-Assets A-6; 3 of 3: 363.3	Land & Land Rights	-	-	-	-	-	-
Sewer-Assets A-6; 3 of 3: 354.3	Structures & Improvements	-	-	-	-	-	-
			S-4(a): 366	Reuse Services	-	-	-
			S-4(a): 367	Reuse Meters and Meter Install	-	-	-
Sewer-Assets A-6; 3 of 3: 370.3	Receiving Walls	1,278	S-4(a): 370	Receiving walls	1,278	-	-
Sewer-Assets A-6; 3 of 3: 371.3	Pumping Equipment	63,711	S-4(a): 371	Pumping Equipment	63,711	(0)	-
			S-4(a): 374	Reuse Distribution Reservoirs	-	-	-
			S-4(a): 375	Reuse Transmission and Dist S	-	-	-
			-	-	-	-	-
Sewer-Assets A-6; 3 of 3: 369.3	Other Plant & Misc. Equipment	-	-	-	-	-	-
Sewer-Assets A-6; 3 of 3: 353.4	Land & Land Rights	-	-	-	-	-	-
Sewer-Assets A-6; 3 of 3: 354.4	Structures & Improvements	-	-	-	-	-	-
Sewer-Assets A-6; 3 of 3: 360.4	Treatment & Disposal Equipment	559,579	S-4(a): 380	Treatment and Disposal Equipr	622,534	(62,955)	Asset Retirement
Sewer-Assets A-6; 3 of 3: 381.4	Plant Wastewaters	-	S-4(a): 381	Plant Sewers	-	-	-
Sewer-Assets A-6; 3 of 3: 362.4	Outfall Wastewater Lines	4,500	S-4(a): 382	Outfall Sewer Lines	4,500	0	-
Sewer-Assets A-6; 3 of 3: 369.4	Other Plant & Misc. Equipment	-	S-4(a): 389	Other Plant Miscellaneous Equ	-	-	-
Sewer-Assets A-6; 3 of 3: 353.5	Land & Land Rights	-	-	-	-	-	-
Sewer-Assets A-6; 3 of 3: 354.5	Structures & Improvements	-	-	-	-	-	-
Sewer-Assets A-6; 3 of 3: 390.5	Office Furniture & Equipment	-	S-4(a): 390	Office Furniture & Equipment	-	-	-
Sewer-Assets A-6; 3 of 3: 391.5	Transportation Equipment	-	S-4(a): 391	Transportation Equipment	-	-	-
Sewer-Assets A-6; 3 of 3: 392.5	Stores Equipment	-	S-4(a): 392	Stores Equipment	-	-	-
Sewer-Assets A-6; 3 of 3: 393.5	Tools, Shop & Garage Equipment	2,755	S-4(a): 393	Tools, Shop & Garage Equipm	4,852	(2,097)	Asset Retirement
Sewer-Assets A-6; 3 of 3: 394.5	Laboratory Equipment	23,257	S-4(a): 394	Laboratory Equipment	23,257	0	-
Sewer-Assets A-6; 3 of 3: 395.5	Power Operated Equipment	-	S-4(a): 395	Power Operated Equipment	-	-	-
Sewer-Assets A-6; 3 of 3: 396.5	Communication Equipment	36,653	S-4(a): 396	Communication Equipment	36,653	0	Rounding/ Immaterial
Sewer-Assets A-6; 3 of 3: 397.5	Miscellaneous Equipment	-	S-4(a): 397	Miscellaneous Equipment	-	-	-
Sewer-Assets A-6; 3 of 3: 398.5	Other Tangible Plant	-	S-4(a): 398	Other Tangible Plant	-	-	-
Sewer-Accum A-10; 3 of 3: 361.1	Organization	-	-	-	-	-	-
Sewer-Accum A-10; 3 of 3: 352.1	Franchises	-	-	-	-	-	-
Sewer-Accum A-10; 3 of 3: 369.1	Other Plant & Misc. Equipment	-	-	-	-	-	-
Sewer-Accum A-10; 3 of 3: 353.2	Land & Land Rights	-	-	-	-	-	-
Sewer-Accum A-10; 3 of 3: 354.2	Structures & Improvements	4,296	S-6(b): 354	Structures & Improvements	183,196	(178,900)	Normalization and ture-up of depreciation expense and accumulated depreciation
			S-6(b): 355	Power Generated Equipment	-	-	-
Sewer-Accum A-10; 3 of 3: 360.2	Collection Wastewaters - Force	322,625	S-6(b): 360	Collection Sewers-Force	334,442	(11,817)	Normalization and ture-up of depreciation expense and accumulated depreciation
Sewer-Accum A-10; 3 of 3: 361.2	Collection Wastewaters - Gravity	6,758	S-6(b): 361	Collection Sewers-Gravity	6,410	348	Normalization and ture-up of depreciation expense and accumulated depreciation
Sewer-Accum A-10; 3 of 3: 362.2	Special Collecting Structures	-	S-6(b): 362	Special Collecting Structures	-	-	-
Sewer-Accum A-10; 3 of 3: 363.2	Services to Customers	1,268	S-6(b): 363	Services to Customers	31,032	(29,744)	Normalization and ture-up of depreciation expense and accumulated depreciation
Sewer-Accum A-10; 3 of 3: 364.2	Flow Measuring Devices	3,983	S-6(b): 364	Flow Measuring Devices	2,414	1,569	Normalization and ture-up of depreciation expense and accumulated depreciation
Sewer-Accum A-10; 3 of 3: 365.2	Flow Measuring Installations	-	S-6(b): 365	Flow Measuring Installations	-	-	-
			S-6(b): 366	Reuse Services	-	-	-
			S-6(b): 367	Reuse Meters and Meter Install	-	-	-
			-	-	-	-	-
Sewer-Accum A-10; 3 of 3: 369.2	Other Plant & Misc. Equipment	-	-	-	-	-	-
Sewer-Accum A-10; 3 of 3: 363.3	Land & Land Rights	-	-	-	-	-	-
Sewer-Accum A-10; 3 of 3: 354.3	Structures & Improvements	-	-	-	-	-	-
Sewer-Accum A-10; 3 of 3: 370.3	Receiving Walls	1,278	S-6(b): 370	Receiving Walls	1,274	4	Rounding/ Immaterial
Sewer-Accum A-10; 3 of 3: 371.3	Pumping Equipment	25,566	S-6(b): 371	Pumping Equipment	18,747	6,819	Normalization and ture-up of depreciation expense and accumulated depreciation
			S-6(b): 374	Reuse Distribution Reservoirs	-	-	-
			S-6(b): 375	Reuse Transmission Distributio	-	-	-
			-	-	-	-	-
Sewer-Accum A-10; 3 of 3: 369.3	Other Plant & Misc. Equipment	-	-	-	-	-	-
Sewer-Accum A-10; 3 of 3: 353.4	Land & Land Rights	-	-	-	-	-	-
Sewer-Accum A-10; 3 of 3: 354.4	Structures & Improvements	-	-	-	-	-	-
Sewer-Accum A-10; 3 of 3: 360.4	Treatment & Disposal Equipment	285,090	S-6(b): 380	Treatment & Disposal Equipme	275,868	9,222	Normalization and ture-up of depreciation expense and accumulated depreciation
Sewer-Accum A-10; 3 of 3: 381.4	Plant Wastewaters	-	S-6(b): 381	Plant Sewers	-	-	-
Sewer-Accum A-10; 3 of 3: 362.4	Outfall Wastewater Lines	162	S-6(b): 382	Outfall Sewer Lines	150	12	Rounding/ Immaterial
Sewer-Accum A-10; 3 of 3: 369.4	Other Plant & Misc. Equipment	-	S-6(b): 389	Other Plant Miscellaneous Equ	-	-	-
Sewer-Accum A-10; 3 of 3: 353.5	Land & Land Rights	-	-	-	-	-	-
Sewer-Accum A-10; 3 of 3: 354.5	Structures & Improvements	-	-	-	-	-	-
Sewer-Accum A-10; 3 of 3: 390.5	Office Furniture & Equipment	-	S-6(b): 390	Office Furniture and Equipment	-	-	-
Sewer-Accum A-10; 3 of 3: 391.5	Transportation Equipment	-	S-6(b): 391	Transportation Equipment	-	-	-
Sewer-Accum A-10; 3 of 3: 392.5	Stores Equipment	-	S-6(b): 392	Stores Equipment	-	-	-
Sewer-Accum A-10; 3 of 3: 393.5	Tools, Shop & Garage Equipment	199	S-6(b): 393	Tools, Shop & Garage Equipm	174	25	Rounding/ Immaterial
Sewer-Accum A-10; 3 of 3: 394.5	Laboratory Equipment	2,715	S-6(b): 394	Laboratory Equipment	1,938	777	Normalization and ture-up of depreciation expense and accumulated depreciation
Sewer-Accum A-10; 3 of 3: 395.5	Power Operated Equipment	-	S-6(b): 395	Power Operated Equipment	-	-	-
Sewer-Accum A-10; 3 of 3: 396.5	Communication Equipment	6,414	S-6(b): 396	Communication Equipment	6,109	305	Normalization and ture-up of depreciation expense and accumulated depreciation
Sewer-Accum A-10; 3 of 3: 397.5	Miscellaneous Equipment	-	S-6(b): 397	Miscellaneous Equipment	-	-	-
Sewer-Accum A-10; 3 of 3: 398.5	Other Tangible Plant	-	S-6(b): 397	Other Tangible Plant	-	-	-
Revenue B4: 521.1	Flat Rate - Residential	207,067	S-9 (a): 521.1	Flat Rate - Residential	200,567	6,500	Offset in account 521.2
Revenue B4: 521.2	Flat Rate - Commercial	-	S-9 (a): 521.2	Flat Rate - Commercial	6,558	(6,558)	Offset in account 521.2
Revenue B4: 521.3	Flat Rate - Industrial	-	S-9 (a): 521.3	Flat Rate - Industrial	-	-	-
Revenue B4: 521.4	Flat Rate - Public Authorities	-	S-9 (a): 521.4	Flat Rate - Public Authorities	-	-	-
Revenue B4: 521.5	Flat Rate - Multi-Family	74,034	S-9 (a): 521.5	Flat Rate - Multi-Family Dwellir	74,034	0	-
Revenue B4: 521.6	Flat Rate - Other	-	S-9 (a): 521.6	Flat Rate - Other	-	-	-
Revenue B4: 522.1	Measured - Residential	-	S-9 (a): 522.1	Measured - Residential	-	-	-
Revenue B4: 522.2	Measured - Commercial	-	S-9 (a): 522.2	Measured - Commercial	-	-	-
Revenue B4: 522.3	Measured - Industrial	-	S-9 (a): 522.3	Measured - Industrial	-	-	-
Revenue B4: 522.4	Measured - Public Authority	-	S-9 (a): 522.4	Measured - Public Authority	-	-	-
Revenue B4: 522.5	Measured - Multi-Family	-	S-9 (a): 522.5	Measured - Multi-Family Dwell	-	-	-
Revenue B4: 523	Other Sales - Public Authorities	-	S-9 (a): 523	Other Sales - Public Authority	-	-	-
Revenue B4: 524	Revenues from Other Systems	-	S-9 (a): 524	Revenues from Other System	-	-	-
Revenue B4: 525	Interdepartmental Sales	-	S-9 (a): 525	Interdepartmental Sales	-	-	-

CSWR-Florida  
 North Peninsula  
 Reconciliation of Annual Report to MFR  
 Test Year Ended 1/31/2026

	Account Number- MFR	Description	Amount	Account Number Annual Report	Description	Amount	Difference	Comments
Revenue	B4: 531	Sale of Sludge	-	S-9 (a): 531	Sale of Sludge	-	-	
Revenue	B4: 532	Forfeited Discounts	430	S-9 (a): 532	Forfeited Discounts	843	(413)	Reflects normal fluctuation expected to result from the difference between test period and annual report period
Revenue	B4: 534	Rents From Wastewater Property	-	S-9 (a): 534	Rents From Wastewater Prop	-	-	
Revenue	B4: 535	Interdepartmental Rents	-	S-9 (a): 535	Interdepartmental Rents	-	-	
Revenue	B4: 536	Other Wastewater Revenues	-	S-9 (a): 536	Other Wastewater Revenues	-	-	
Sewer-4S	B6:701	Salaries & Wages - Employees	-	S-10(a): 701	Salaries & Wages - Employees	-	-	
Sewer-4S	B6:703	Salaries & Wages - Officers, Etc.	-	S-10(a): 703	Salaries & Wages - Officers, Etc	-	-	
Sewer-4S	B6:704	Employee Pensions & Benefits	-	S-10(a): 704	Employee Pensions & Benefits	-	-	
Sewer-4S	B6:710	Purchased Sewage Treatment	2,079	S-10(a): 710	Purchased Sewage Treatment	-	2,079	Reflects normal fluctuation expected to result from the difference between test period and annual report period
Sewer-4S	B6:711	Sludge Removal Expense	(403)	S-10(a): 711	Sludge Removal Expense	-	(403)	Rounding/ Immaterial
Sewer-4S	B6:715	Purchased Power	15,182	S-10(a): 715	Purchased Power	15,907	(725)	Reflects normal fluctuation expected to result from the difference between test period and annual report period
Sewer-4S	B6:716	Fuel for Power Purchased	-	S-10(a): 716	Fuel for Power Production	-	-	
Sewer-4S	B6:718	Chemicals	19,563	S-10(a): 718	Chemicals	19,561	2	Rounding/ Immaterial
Sewer-4S	B6:720	Materials & Supplies	(8,002)	S-10(a): 720	Materials & Supplies	-	(8,002)	Reflects normal fluctuation expected to result from the difference between test period and annual report period
Sewer-4S	B6:731	Contractual Services - Engr.	15,900	S-10(a): 731	Contractual Services - Engr.	15,900	-	
Sewer-4S	B6:732	Contractual Services - Acct.	190	S-10(a): 732	Contractual Services - Acct.	187	3	Reflects normal fluctuation expected to result from the difference between test period and annual report period
Sewer-4S	B6:733	Contractual Services - Legal	2,863	S-10(a): 733	Contractual Services - Legal	2,884	(21)	Rounding/ Immaterial
Sewer-4S	B6:734	Contractual Services - Mgmt. Fees	82,278	S-10(a): 734	Contractual Services - Mgmt. F	1,572	60,706	Variance based on review of corporate allocations as part of rate case preparation
Sewer-4S	B6:735	Contractual Services - Other	73,090	S-10(a): 735	Contractual Services - Testing	7,431	(7,431)	Balance Mapped to Account 735 for MFRs
Sewer-4S	B6:741	Rental of Building/Real Prop.	-	S-10(a): 741	Rental of Building/Real Prop.	63,774	(63,774)	Balance Mapped to Account 775 for MFRs
Sewer-4S	B6:742	Rental of Equipment	-	S-10(a): 742	Rental of Equipment	-	-	
Sewer-4S	B6:750	Transportation Expenses	-	S-10(a): 750	Transportation Expenses	-	-	
Sewer-4S	B6:759	Insurance - Vehicle	-	S-10(a): 759	Insurance - Vehicle	-	-	
Sewer-4S	B6:757	Insurance - General Liability	7,714	S-10(a): 757	Insurance - General Liability	-	7,714	Offset by account 759: Reflects normal fluctuation expected to result from the difference between test period and annual report period
Sewer-4S	B6:758	Insurance - Workman's Comp.	-	S-10(a): 758	Insurance - Workman's Comp.	-	-	
Sewer-4S	B6:759	Insurance - Other	-	S-10(a): 759	Insurance - Other	7,458	(7,458)	Offset by account 757: Reflects normal fluctuation expected to result from the difference between test period and annual report period
Sewer-4S	B6:760	Advertising Expense	-	S-10(a): 760	Advertising Expense	-	-	
Sewer-4S	B6:769	Reg. Comm. Exp. - Rate Case Amort.	-	S-10(a): 769	Reg. Comm. Exp. - Rate Case	-	-	
Sewer-4S	B6:767	Reg. Comm. Exp. - Other	6,595	S-10(a): 767	Reg. Comm. Exp. - Other	12,552	(6,957)	Reflects normal fluctuation expected to result from the difference between test period and annual report period
Sewer-4S	B6:770	Bad Debt Expense	1,240	S-10(a): 770	Bad Debt Expense	1,140	100	Reflects normal fluctuation expected to result from the difference between test period and annual report period
Sewer-4S	B6:775	Miscellaneous Expenses	34,173	S-10(a): 775	Miscellaneous Expenses	88,221	(54,048)	Balance Mapped to Account 735 for MFRs
W&S	A18: 2 of 2 Line 1	Utility Plant in Service	1,473,259	F-1 (a): 101-108	Utility Plant	2,074,862	(601,703)	Please see specific account variance descriptions above
W&S	A18: 2 of 2 Line 2	Construction Work in Progress	292,807	F7: 105	Construction work in Progress	304,017	(11,210)	Reflects normal fluctuation expected to result from the difference between test period and annual report period
W&S	A18: 2 of 2 Line 3	Other Utility Plant Adjustments	1,196,741	-	-	-	-	
W&S	A18: 2 of 2 Line 19	Other Miscellaneous Deferred Debits	13,610	-	-	-	-	
		<b>Total Misc Deferred Debits</b>	<b>1,210,351</b>	F-1 (a): 188	Misc Deferred Debits	1,209,854	497	Reflects normal fluctuation expected to result from the difference between test period and annual report period
W&S	A18: 2 of 2 Line 5	Accumulated Depreciation	(860,375)	F-1 (a): 108-110	Less: Accumulated Depr & Am	(861,755)	201,380	Please see specific account variance descriptions above
W&S	A18: 2 of 2 Line 7	Cash	2,440	F-1 (a): 131	Cash	107	2,333	Reflective of working capital cycle and allocations from consolidated entity
W&S	A18: 2 of 2 Line 8	Accounts Receiv - Customer	33,921	-	-	-	-	
W&S	A18: 2 of 2 Line 9	Notes & Accts. Receiv - Assoc. Cos.	-	-	-	-	-	
W&S	A18: 2 of 2 Line 10	Accounts Receiv - Other	-	-	-	-	-	
W&S	A18: 2 of 2 Line 11	Allowance for Bad Debts	(6,750)	-	-	-	-	
		<b>Total Accts &amp; Notes Receivable Less Accum Provision for Uncollectible Accts</b>	<b>27,171</b>	F-1 (a): 141-144	Accts & Notes Receivable Less Accum Provision for Uncollectible Accts	36,025	(8,854)	Reflects normal fluctuation expected to result from the difference between test period and annual report period
W&S	A18: 2 of 2 Line 12	Prepayments	2,535	F-1 (a): 182	Prepayments	2,798	(263)	Rounding/ Immaterial
W&S	A18: 2 of 2 Line 13	Miscellaneous Current & Accrued Assats	10,132	F-1 (a): 173 & 185	Accrued Utility Revenues & Tar	12,410	(2,278)	Reflects normal fluctuation expected to result from the difference between test period and annual report period
W&S	A18: 2 of 2 Line 15	Unamortized Debt Discount & Exp.	-	-	-	-	-	
W&S	A18: 2 of 2 Line 16	Prelim. Survey & Investigation Charges	1,356	F-1(b): 183	Preliminary Survey & Investigal	12,363	(11,007)	Reflects normal fluctuation expected to result from the difference between test period and annual report period
W&S	A18: 2 of 2 Line 17	Cleaning Accounts	1,554	F-1(b): 184	Cleaning Accounts	754	800	Reflective of customer payment cycles
W&S	A18: 2 of 2 Line 18	Deferred Rate Case Expense	1,313	-	Bad Debt Expense	-	1,313	Rate case filing preparation booked beginning in January 2025
W&S	A18: 2 of 2 Line 20	Accum. Deferred Income Taxes	-	F-1 (b): 190	-	-	-	
W&S	A18: 2 of 2 Line 1	Common Stock Issued	2,246,290	F-2(a): 201	Common Stock	1,869,852	376,338	Reflects a difference in the allocation procedure for paid in capital to CSWR-Florida
W&S	A18: 2 of 2 Line 2	Preferred Stock Issued	-	-	-	-	-	
W&S	A18: 2 of 2 Line 3	Additional Paid in Capital	-	-	-	-	-	
W&S	A18: 2 of 2 Line 4	Retained Earnings	(75,003)	F-2(a): 214-215	Retained Earnings	(115,672)	40,669	Result of change in net income, please see income statement account specific variance descriptions above
W&S	A18: 2 of 2 Line 5	Other Equity Capital	-	-	-	-	-	
W&S	A18: 2 of 2 Line 7	Bonds	-	-	-	-	-	
W&S	A18: 2 of 2 Line 8	Reacquired Bonds	-	-	-	-	-	
W&S	A18: 2 of 2 Line 9	Advances From Associated Companies	240,865	-	-	-	240,865	Reflective of working capital cycle and allocations from consolidated entity
W&S	A18: 2 of 2 Line 10	Other Long-Term Debt	-	-	-	-	-	
W&S	A18: 2 of 2 Line 12	Accounts Payable	(122,825)	F-2(a): 231	Accounts Payable	19,298	(142,123)	Reflective of working capital cycle and allocations from consolidated entity
W&S	A18: 2 of 2 Line 13	Notes Payable	-	F-2(a): 232	Notes Payable	-	-	
W&S	A18: 2 of 2 Line 14	Notes & Accounts Payable - Assoc. Cos.	63,451	F-2(a): 234	Notes Payable to Associated C	684,009	(620,558)	Reflective of working capital cycle and allocations from consolidated entity
W&S	A18: 2 of 2 Line 15	Customer Deposits	-	-	-	-	-	
W&S	A18: 2 of 2 Line 16	Accrued Taxes	-	-	-	-	-	
W&S	A18: 2 of 2 Line 17	Accrued Interest	-	-	-	-	-	
W&S	A18: 2 of 2 Line 18	Accrued Dividends	-	-	-	-	-	
W&S	A18: 2 of 2 Line 19	Misc. Current & Accrued Liabilities	7,988	F-2(a): 241	Misc. Current & Accrued Liabit	29,094	(21,106)	Reflective of working capital cycle and allocations from consolidated entity
W&S	A18: 2 of 2 Line 21	Advances For Construction	-	-	-	-	-	
W&S	A18: 2 of 2 Line 22	Other Deferred Credits	-	-	-	-	-	
W&S	A18: 2 of 2 Line 23	Accum. Deferred ITOs	-	-	-	-	-	
W&S	A18: 2 of 2 Line 24	Operating Reserves	-	-	-	-	-	
W&S	A18: 2 of 2 Line 26	Contributions in Aid of Construc	843,375	F-2(b): 271	Contributions in Aid of Construc	842,631	444	Rounding/ Immaterial
W&S	A18: 2 of 2 Line 27	Less: Accum. Amortization of CIAC	(841,797)	F-2(b): 272	Accumulated Amort of CIAC	(841,794)	(3)	Rounding/ Immaterial
W&S	A18: 2 of 2 Line 28	Accumulated Deferred Income Taxes	-	-	-	-	-	
sewer	B2: Line 1	Operating Revenues	482,959	F-3(a) & (b): 400	Operating Revenue	262,002	180,957	Please see specific account variance descriptions above
sewer	B2: Line 2	Operation & Maintenance	221,890	F-3(a) & (b): 401	Operating Expenses	236,596	(14,706)	Please see specific account variance descriptions above
sewer	B2: Line 3	Depreciation, net of CIAC Amort	50,385	F-3(a) & (b): Net Depreciation Exp	Net Depreciation Expense	50,730	(345)	Please see specific account variance descriptions above
sewer	B2: Line 4	Amortization	-	-	-	-	-	
sewer	B2: Line 5	Taxes Other Than Income	16,772	F-3(a) & (b): 408	Taxes Other Than Income	12,200	4,572	Please see specific account variance descriptions above
sewer	B2: Line 6	Provision for Income Taxes	3,888	F-3(a) & (b): 411.1	Provision for Deferred Income	-	3,888	Please see specific account variance descriptions above
sewer	B2: Line 7	Operating Expenses	292,734	F-3(a) & (b): Operating Expense	Operating Expenses	299,526	(8,792)	Please see specific account variance descriptions above
sewer	B2: Line 8	Net Operating Income	170,225	F-3(a) & (b): Net Income	Net Income	(17,524)	187,749	Please see specific account variance descriptions above



CSWR-Florida  
 Rolling Oaks  
 Reconciliation of Annual Report to MFR  
 Test Year Ended 1/31/2025

Account Number - MFR	Description	Amount	Account Number Annual Report	Description	Amount	Difference	Comments
Water-Accum Depr	A-9, 3 of 3: 303.3	-	-	Land & Land Rights	-	-	-
Water-Accum Depr	A-9, 3 of 3: 304.3	-	-	Structures & Improvements	-	-	-
Water-Accum Depr	A-9, 3 of 3: 320.3	1,783	W-6(b): 320	Water Treatment Equipment	1,721	82	Normalization and fire-up of depreciation expense and accumulated depreciation
Water-Accum Depr	A-9, 3 of 3: 339.3	-	-	Other Plant & Misc. Equipment	-	-	-
Water-Accum Depr	A-9, 3 of 3: 303.4	-	-	Land & Land Rights	-	-	-
Water-Accum Depr	A-9, 3 of 3: 304.4	-	-	Structures & Improvements	-	-	-
Water-Accum Depr	A-9, 3 of 3: 330.4	710,949	W-6(b): 330	Dist. Reservoirs & Standpipes	709,423	1,526	Normalization and fire-up of depreciation expense and accumulated depreciation
Water-Accum Depr	A-9, 3 of 3: 331.4	1,295,352	W-6(b): 331	Transm & Distribution Mains	1,290,117	5,235	Normalization and fire-up of depreciation expense and accumulated depreciation
Water-Accum Depr	A-9, 3 of 3: 333.4	1,887	W-6(b): 333	Services	13,387	(11,500)	Normalization and fire-up of depreciation expense and accumulated depreciation
Water-Accum Depr	A-9, 3 of 3: 334.4	4,486	W-6(b): 334	Meters & Meter Installations	173,121	(168,635)	Normalization and fire-up of depreciation expense and accumulated depreciation
Water-Accum Depr	A-9, 3 of 3: 335.4	14,701	W-6(b): 335	Hydrants	14,418	283	Normalization and fire-up of depreciation expense and accumulated depreciation
Water-Accum Depr	A-9, 3 of 3: 339.4	-	W-6(b): 336	Backflow Prevention Devices	-	-	-
Water-Accum Depr	A-9, 3 of 3: 303.5	-	W-6(b): 339	Other Plant & Misc. Equipment	-	-	-
Water-Accum Depr	A-9, 3 of 3: 304.5	-	-	Structures & Improvements	-	-	-
Water-Accum Depr	A-9, 3 of 3: 340.5	-	W-6(b): 340	Office Furniture & Equipment	35,391	(35,391)	Normalization and fire-up of depreciation expense and accumulated depreciation
Water-Accum Depr	A-9, 3 of 3: 341.5	589	W-6(b): 341	Transportation Equipment	250,945	(250,356)	Normalization and fire-up of depreciation expense and accumulated depreciation
Water-Accum Depr	A-9, 3 of 3: 342.5	-	W-6(b): 342	Stores Equipment	-	-	-
Water-Accum Depr	A-9, 3 of 3: 343.5	-	W-6(b): 343	Tools, Shop & Garage Equipment	14,237	(14,237)	Normalization and fire-up of depreciation expense and accumulated depreciation
Water-Accum Depr	A-9, 3 of 3: 344.5	-	W-6(b): 344	Laboratory Equipment	-	-	-
Water-Accum Depr	A-9, 3 of 3: 345.5	-	W-6(b): 345	Power Operated Equipment	20,437	(20,437)	Normalization and fire-up of depreciation expense and accumulated depreciation
Water-Accum Depr	A-9, 3 of 3: 346.5	20,188	W-6(b): 346	Communication Equipment	19,134	1,054	Normalization and fire-up of depreciation expense and accumulated depreciation
Water-Accum Depr	A-9, 3 of 3: 347.5	103	W-6(b): 347	Miscellaneous Equipment	139	(36)	Rounding/ Immaterial
Water-Accum Depr	A-9, 3 of 3: 348.5	-	W-6(b): 348	Other Tangible Plant	-	-	-
Sewer-Accum Depr	A-10, 3 of 3: 351.1	-	-	Organization	-	-	-
Sewer-Accum Depr	A-10, 3 of 3: 352.1	-	-	Franchises	-	-	-
Sewer-Accum Depr	A-10, 3 of 3: 389.1	-	-	Other Plant & Misc. Equipment	-	-	-
Sewer-Accum Depr	A-10, 3 of 3: 353.2	-	-	Land & Land Rights	-	-	-
Sewer-Accum Depr	A-10, 3 of 3: 354.2	517,482	S-6(b): 354	Structures & Improvements	31,825	485,657	Normalization and fire-up of depreciation expense and accumulated depreciation
Sewer-Accum Depr	A-10, 3 of 3: 360.2	2,697,340	S-6(b): 360	Power Generated Equipment	957	2,696,383	Normalization and fire-up of depreciation expense and accumulated depreciation
Sewer-Accum Depr	A-10, 3 of 3: 361.2	129	S-6(b): 361	Collection Sewers-Force	66,032	2,630,351	Normalization and fire-up of depreciation expense and accumulated depreciation
Sewer-Accum Depr	A-10, 3 of 3: 382.2	-	S-6(b): 382	Special Collecting Structures	151	(151)	Rounding/ Immaterial
Sewer-Accum Depr	A-10, 3 of 3: 383.2	-	S-6(b): 383	Services to Customers	1,403	79,845	Normalization and fire-up of depreciation expense and accumulated depreciation
Sewer-Accum Depr	A-10, 3 of 3: 384.2	81,248	S-6(b): 384	Flow Measuring Devices	-	-	-
Sewer-Accum Depr	A-10, 3 of 3: 385.2	-	S-6(b): 385	Flow Measuring Installations	-	-	-
Sewer-Accum Depr	A-10, 3 of 3: 386.2	-	S-6(b): 386	Reuse Services	-	-	-
Sewer-Accum Depr	A-10, 3 of 3: 387.2	-	S-6(b): 387	Reuse Meters and Meter Installations	-	-	-
Sewer-Accum Depr	A-10, 3 of 3: 389.2	-	-	Other Plant & Misc. Equipment	-	-	-
Sewer-Accum Depr	A-10, 3 of 3: 353.3	-	-	Land & Land Rights	-	-	-
Sewer-Accum Depr	A-10, 3 of 3: 354.3	-	-	Structures & Improvements	-	-	-
Sewer-Accum Depr	A-10, 3 of 3: 370.3	-	-	Receiving Wells	-	-	-
Sewer-Accum Depr	A-10, 3 of 3: 371.3	343,729	S-6(b): 370	Receiving Wells	-	-	-
Sewer-Accum Depr	A-10, 3 of 3: 371.3	-	S-6(b): 371	Pumping Equipment	14,186	329,543	Normalization and fire-up of depreciation expense and accumulated depreciation
Sewer-Accum Depr	A-10, 3 of 3: 371.3	-	S-6(b): 374	Reuse Distributor Reservoirs	-	-	-
Sewer-Accum Depr	A-10, 3 of 3: 371.3	-	S-6(b): 375	Reuse Transmission Distribution System	-	-	-
Sewer-Accum Depr	A-10, 3 of 3: 389.3	-	-	Other Plant & Misc. Equipment	-	-	-
Sewer-Accum Depr	A-10, 3 of 3: 383.4	-	-	Land & Land Rights	-	-	-
Sewer-Accum Depr	A-10, 3 of 3: 354.4	-	-	Structures & Improvements	-	-	-
Sewer-Accum Depr	A-10, 3 of 3: 380.4	1,680,645	S-6(b): 380	Treatment & Disposal Equipment	19,472	1,661,173	Normalization and fire-up of depreciation expense and accumulated depreciation
Sewer-Accum Depr	A-10, 3 of 3: 381.4	-	S-6(b): 381	Plant Wastewaters	-	-	-
Sewer-Accum Depr	A-10, 3 of 3: 382.4	104	S-6(b): 382	Outfall Wastewater Lines	89	15	Rounding/ Immaterial
Sewer-Accum Depr	A-10, 3 of 3: 389.4	36,430	S-6(b): 389	Other Plant Miscellaneous Equipment	-	36,430	Normalization and fire-up of depreciation expense and accumulated depreciation
Sewer-Accum Depr	A-10, 3 of 3: 383.5	-	-	Land & Land Rights	-	-	-
Sewer-Accum Depr	A-10, 3 of 3: 354.5	-	-	Structures & Improvements	-	-	-
Sewer-Accum Depr	A-10, 3 of 3: 390.5	-	S-6(b): 390	Office Furniture and Equipment	-	-	-
Sewer-Accum Depr	A-10, 3 of 3: 391.5	-	S-6(b): 391	Transportation Equipment	-	-	-
Sewer-Accum Depr	A-10, 3 of 3: 392.5	-	S-6(b): 392	Stores Equipment	-	-	-
Sewer-Accum Depr	A-10, 3 of 3: 393.5	780	S-6(b): 393	Tools, Shop & Garage Equipment	764	16	Rounding/ Immaterial
Sewer-Accum Depr	A-10, 3 of 3: 394.5	-	S-6(b): 394	Laboratory Equipment	-	-	-
Sewer-Accum Depr	A-10, 3 of 3: 395.5	234	S-6(b): 395	Power Operated Equipment	169	65	Normalization and fire-up of depreciation expense and accumulated depreciation
Sewer-Accum Depr	A-10, 3 of 3: 396.5	19,497	S-6(b): 396	Communication Equipment	1,372	18,125	Normalization and fire-up of depreciation expense and accumulated depreciation
Sewer-Accum Depr	A-10, 3 of 3: 397.5	-	S-6(b): 397	Miscellaneous Equipment	-	-	-
Sewer-Accum Depr	A-10, 3 of 3: 398.5	172	S-6(b): 397	Other Tangible Plant	-	172	Normalization and fire-up of depreciation expense and accumulated depreciation
Revenue	B4: 460	-	W-9: 460	Unmetered Water Revenue	-	-	-
Revenue	B4: 461.1	1,291,301	W-9: 461.1	Metered - Residential	1,348,277	(56,976)	Combine with 461.2. Reflects normal fluctuation expected to result from the difference between test period and annual report period
Revenue	B4: 461.2	52,327	W-9: 461.2	Metered - Commercial	52,327	-	Combine with 461.1. Reflects normal fluctuation expected to result from the difference between test period and annual report period
Revenue	B4: 461.3	-	W-9: 461.3	Metered - Industrial	-	-	-
Revenue	B4: 461.4	-	W-9: 461.4	Metered - Public Authorities	-	-	-
Revenue	B4: 461.5	-	W-9: 461.5	Metered - Multi-Family	-	-	-
Revenue	B4: 462.1	-	W-9: 462.1	Public Fire Protection	-	-	-
Revenue	B4: 462.2	-	W-9: 462.2	Private Fire Protection	-	-	-
Revenue	B4: 464	-	W-9: 464	Other Sales - Public Authorities	-	-	-
Revenue	B4: 465	-	W-9: 465	Sales to Irrigation Customers	-	-	-
Revenue	B4: 466	-	W-9: 466	Sales for Resale	-	-	-
Revenue	B4: 467	-	W-9: 467	Interdepartmental Sales	-	-	-
Revenue	B4: 470	74,068	W-9: 470	Forfeited Discounts	66,764	7,304	Reflects normal fluctuation expected to result from the difference between test period and annual report period
Revenue	B4: 471	4,084	W-9: 471	Misc. Service Revenues	3,599	485	Reflects normal fluctuation expected to result from the difference between test period and annual report period
Revenue	B4: 472	-	W-9: 472	Rents From Water Property	-	-	-
Revenue	B4: 473	-	W-9: 473	Interdepartmental Rents	-	-	-
Revenue	B4: 474	-	W-9: 474	Other Water Revenues	-	-	-
Revenue	B4: 521.1	1,686,910	S-9 (a): 521.1	Flat Rate - Residential	1,802,708	(103,798)	Offset in account 521.2. Remaining variance due to normal fluctuation and test year to annual report period change
Revenue	B4: 521.2	103,166	S-9 (a): 521.2	Flat Rate - Commercial	-	103,166	Offset in account 521.2. Remaining variance due to normal fluctuation and test year to annual report period change
Revenue	B4: 521.3	-	S-9 (a): 521.3	Flat Rate - Industrial	-	-	-
Revenue	B4: 521.4	-	S-9 (a): 521.4	Flat Rate - Public Authorities	-	-	-
Revenue	B4: 521.5	-	S-9 (a): 521.5	Flat Rate - Multi-Family	-	-	-
Revenue	B4: 521.6	-	S-9 (a): 521.6	Flat Rate - Other	-	-	-
Revenue	B4: 522.1	-	S-9 (a): 522.1	Measured - Residential	-	-	-
Revenue	B4: 522.2	-	S-9 (a): 522.2	Measured - Commercial	-	-	-
Revenue	B4: 522.3	-	S-9 (a): 522.3	Measured - Industrial	-	-	-
Revenue	B4: 522.4	-	S-9 (a): 522.4	Measured - Public Authority	-	-	-
Revenue	B4: 522.5	-	S-9 (a): 522.5	Measured - Multi-Family Dwelling	-	-	-
Revenue	B4: 523	-	S-9 (a): 523	Other Sales - Public Authorities	-	-	-
Revenue	B4: 524	-	S-9 (a): 524	Revenues from Other Systems	-	-	-
Revenue	B4: 525	-	S-9 (a): 525	Interdepartmental Sales	-	-	-

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	Account Number- MFR	Description	Amount	Account Number Annual Report	Description	Amount	Difference	Comments
Revenue	B4: 531	Sale of Sludge	-	S-9 (a): 531	Sale of Sludge	-	-	
Revenue	B4: 532	Forfeited Discounts	54,882	S-9 (a): 532	Forfeited Discounts	49,809	5,073	Reflects normal fluctuation expected to result from the difference between test period and annual report period
Revenue	B4: 534	Rents From Wastewater Property	-	S-9 (a): 534	Rents From Wastewater Property	-	-	
Revenue	B4: 535	Interdepartmental Rents	-	S-9 (a): 535	Interdepartmental Rents	-	-	
Revenue	B4: 536	Other Wastewater Revenues	31,200	S-9 (a): 536	Other Wastewater Revenues	30,000	1,200	Reflects normal fluctuation expected to result from the difference between test period and annual report period
Water-IS	B5: 601	Salaries & Wages - Employees	-	W-10(a): 601	Salaries & Wages - Employees	-	-	
Water-IS	B5: 603	Salaries & Wages - Officers, Etc.	-	W-10(a): 603	Salaries & Wages - Officers, Etc.	-	-	
Water-IS	B5: 604	Employee Pensions & Benefits	-	W-10(a): 604	Employee Pensions & Benefits	-	-	
Water-IS	B5: 610	Purchased Water	-	W-10(a): 610	Purchased Water	256,461	(256,461)	Offset with 615. Remaining variance due to normal fluctuation and test year to annual report period change.
Water-IS	B5: 615	Purchased Power	255,114	W-10(a): 615	Purchased Power	26,036	(229,078)	Offset with 610. Remaining variance due to normal fluctuation and test year to annual report period change.
Water-IS	B5: 616	Fuel for Power Purchased	-	W-10(a): 616	Fuel for Power Purchased	-	-	
Water-IS	B5: 618	Chemicals	23,938	W-10(a): 618	Chemicals	-	23,938	Offset with 635/618. Remaining variance due to normal fluctuation and test year to annual report period change.
Water-IS	B5: 620	Materials & Supplies	5,947	W-10(a): 620	Materials & Supplies	5,760	(187)	Variance due to normal fluctuation and test year to annual report period change.
Water-IS	B5: 631	Contractual Services - Engr.	-	W-10(a): 631	Contractual Services - Engr.	-	-	
Water-IS	B5: 632	Contractual Services - Acct.	1,938	W-10(a): 632	Contractual Services - Acct.	1,912	(26)	Rounding/ Immaterial
Water-IS	B5: 633	Contractual Services - Legal	12,388	W-10(a): 633	Contractual Services - Legal	12,595	(207)	Variance due to normal fluctuation and test year to annual report period change.
Water-IS	B5: 634	Contractual Services - Mgmt. Fees	636,353	W-10(a): 634	Contractual Services - Mgmt. Fees	16,065	(620,288)	Combined with Account 675/633/634. Remaining variance due to normal fluctuation and test year to annual report period change.
Water-IS	B5: 635	Contractual Services - Testing	-	W-10(a): 635	Contractual Services - Testing	16,505	(16,505)	Offset with 635/618. Remaining variance due to normal fluctuation and test year to annual report period change.
Water-IS	B5: 641	Contractual Services - Other	651,673	W-10(a): 639	Contractual Services - Other	622,396	(29,277)	Combined with Account 675/636/364. Remaining variance due to normal fluctuation and test year to annual report period change.
Water-IS	B5: 642	Rental of Building/Real Prop.	-	W-10(a): 642	Rental of Building/Real Prop.	-	-	
Water-IS	B5: 650	Transportation Expenses	-	W-10(a): 650	Transportation Expenses	-	-	
Water-IS	B5: 656	Insurance - Vehicle	-	W-10(a): 656	Insurance - Vehicle	-	-	
Water-IS	B5: 657	Insurance - General Liability	78,823	W-10(a): 657	Insurance - General Liability	-	78,823	Offset by account 659. Reflects normal fluctuation expected to result from the difference between test period and annual report period
Water-IS	B5: 658	Insurance - Workman's Comp.	-	W-10(a): 658	Insurance - Workman's Comp.	-	-	
Water-IS	B5: 659	Insurance - Other	-	W-10(a): 659	Insurance - Other	78,207	(78,207)	Offset by account 657. Reflects normal fluctuation expected to result from the difference between test period and annual report period
Water-IS	B5: 660	Advertising Expense	-	W-10(a): 660	Advertising Expense	-	-	
Water-IS	B5: 666	Reg. Comm. Exp. - Rate Case Amort.	-	W-10(a): 666	Reg. Comm. Exp. - Rate Case Amort.	-	-	
Water-IS	B5: 667	Reg. Comm. Exp. - Other	2,312	W-10(a): 667	Reg. Comm. Exp. - Other	56,857	(54,545)	Reflects normal fluctuation expected to result from the difference between test period and annual report period
Water-IS	B5: 670	Bad Debt Expense	2,284	W-10(a): 668	Water Resource Conservation Exp	-	411	Reflects normal fluctuation expected to result from the difference between test period and annual report period
Water-IS	B5: 675	Miscellaneous Expenses	271,381	W-10(a): 670	Bad Debt Expense	1,673	(646,382)	Combined with Account 675/633/634. Remaining variance due to normal fluctuation and test year to annual report period change.
Sewer-IS	B6: 701	Salaries & Wages - Employees	-	S-10(a): 701	Salaries & Wages - Employees	-	-	
Sewer-IS	B6: 703	Salaries & Wages - Officers, Etc.	-	S-10(a): 703	Salaries & Wages - Officers, Etc.	-	-	
Sewer-IS	B6: 704	Employee Pensions & Benefits	-	S-10(a): 704	Employee Pensions & Benefits	-	-	
Sewer-IS	B6: 710	Purchased Sewage Treatment	(676)	S-10(a): 710	Purchased Sewage Treatment	-	(676)	Remaining variance due to normal fluctuation and test year to annual report period change.
Sewer-IS	B6: 711	Sludge Removal Expense	155	S-10(a): 711	Sludge Removal Expense	3,399	(3,235)	Variance due to normal fluctuation and test year to annual report period change.
Sewer-IS	B6: 715	Purchased Power	19,909	S-10(a): 715	Purchased Power	20,354	(445)	Variance due to normal fluctuation and test year to annual report period change.
Sewer-IS	B6: 716	Fuel for Power Purchased	466	S-10(a): 716	Fuel for Power Production	466	(0)	Reflects normal fluctuation expected to result from the difference between test period and annual report period
Sewer-IS	B6: 718	Chemicals	35,251	S-10(a): 718	Chemicals	38,518	(3,267)	Variance due to normal fluctuation and test year to annual report period change.
Sewer-IS	B6: 720	Materials & Supplies	1,502	S-10(a): 720	Materials & Supplies	1,996	(494)	Variance due to normal fluctuation and test year to annual report period change.
Sewer-IS	B6: 731	Contractual Services - Engr.	4,858	S-10(a): 731	Contractual Services - Engr.	4,858	(0)	Rounding/ Immaterial
Sewer-IS	B6: 732	Contractual Services - Acct.	1,521	S-10(a): 732	Contractual Services - Acct.	1,591	(70)	Rounding/ Immaterial
Sewer-IS	B6: 733	Contractual Services - Legal	10,116	S-10(a): 733	Contractual Services - Legal	10,279	(163)	Variance due to normal fluctuation and test year to annual report period change.
Sewer-IS	B6: 734	Contractual Services - Mgmt. Fees	499,442	S-10(a): 734	Contractual Services - Mgmt. Fees	12,068	(486,834)	Offset with 734/736/755. Remaining Variance due to normal fluctuation and test year to annual report period change.
Sewer-IS	B6: 735	Contractual Services - Testing	-	S-10(a): 735	Contractual Services - Testing	13,206	(13,206)	Offset with 734/736/755. Remaining Variance due to normal fluctuation and test year to annual report period change.
Sewer-IS	B6: 736	Contractual Services - Other	483,157	S-10(a): 736	Contractual Services - Other	448,835	(34,322)	Offset with 734/736/755. Remaining Variance due to normal fluctuation and test year to annual report period change.
Sewer-IS	B6: 741	Rental of Building/Real Prop.	52,000	S-10(a): 741	Rental of Building/Real Prop.	50,000	(2,000)	Reflects normal fluctuation expected to result from the difference between test period and annual report period
Sewer-IS	B6: 742	Rental of Equipment	-	S-10(a): 742	Rental of Equipment	-	-	
Sewer-IS	B6: 750	Transportation Expenses	-	S-10(a): 750	Transportation Expenses	-	-	
Sewer-IS	B6: 756	Insurance - Vehicle	-	S-10(a): 756	Insurance - Vehicle	-	-	
Sewer-IS	B6: 757	Insurance - General Liability	61,864	S-10(a): 757	Insurance - General Liability	-	61,864	Offset by account 759. Reflects normal fluctuation expected to result from the difference between test period and annual report period
Sewer-IS	B6: 758	Insurance - Workman's Comp.	-	S-10(a): 758	Insurance - Workman's Comp.	-	-	
Sewer-IS	B6: 759	Insurance - Other	-	S-10(a): 759	Insurance - Other	59,811	(59,811)	Offset by account 757. Reflects normal fluctuation expected to result from the difference between test period and annual report period
Sewer-IS	B6: 760	Advertising Expense	-	S-10(a): 760	Advertising Expense	-	-	
Sewer-IS	B6: 766	Reg. Comm. Exp. - Rate Case Amort.	-	S-10(a): 766	Reg. Comm. Exp. - Rate Case Amort.	-	-	
Sewer-IS	B6: 767	Reg. Comm. Exp. - Other	50	S-10(a): 767	Reg. Comm. Exp. - Other	59,849	(59,799)	Reflects normal fluctuation expected to result from the difference between test period and annual report period
Sewer-IS	B6: 770	Bad Debt Expense	9,941	S-10(a): 770	Bad Debt Expense	9,217	(724)	Variance due to normal fluctuation and test year to annual report period change.
Sewer-IS	B6: 775	Miscellaneous Expenses	213,843	S-10(a): 775	Miscellaneous Expenses	765,936	(551,993)	Offset with 734/736/755. Remaining Variance due to normal fluctuation and test year to annual report period change.
W&S	A18: 2 of 2 Line 1	Utility Plant in Service	15,860,366	F-1 (a): 101-106	Utility Plant	19,861,951	(3,761,585)	Please see specific account variance descriptions above
W&S	A18: 2 of 2 Line 2	Construction Work in Progress	2,454,657	F7: 105	Construction work in Progress	2,855,595	(400,938)	Reflects normal fluctuation expected to result from the difference between test period and annual report period
W&S	A18: 2 of 2 Line 3	Other Utility Plant Adjustments	28,336,221	-	-	-	-	
W&S	A18: 2 of 2 Line 19	Other Miscellaneous Deferred Debits	12,365	-	-	-	-	
		<b>Total Misc Deferred Debits</b>	<b>28,478,586</b>	F-1 (b): 186	Misc Deferred Debits	38,522,062	(43,478)	Acquisition adjustments
W&S	A18: 2 of 2 Line 5	Accumulated Depreciation	(8,146,203)	F-1 (a): 108-110	Less: Accumulated Depr & Amort	(8,827,861)	681,758	Please see specific account variance descriptions above
W&S	A18: 2 of 2 Line 7	Cash	44,504	F-1 (a): 131	Cash	1,957	42,547	Reflective of working capital cycle and allocations from consolidated entity
W&S	A18: 2 of 2 Line 8	Accounts Rec'b - Customer	406,546	-	-	-	-	
W&S	A18: 2 of 2 Line 11	Allowance for Bad Debts	(77,781)	-	-	-	-	
		<b>Total Accts &amp; Notes Receivable Less Accum Provision for Uncollectible Accts</b>	<b>328,765</b>	F-1 (a): 141-144	Accts & Notes Receivable Less Accum Provision for Uncollectible Accts	368,382	(27,617)	Reflects normal fluctuation expected to result from the difference between test period and annual report period
W&S	A18: 2 of 2 Line 9	Notes & Accts. Rec'b - Assoc. Cos.	-	-	-	-	-	
W&S	A18: 2 of 2 Line 10	Accounts Rec'b - Other	27,600	-	-	-	-	
W&S	A18: 2 of 2 Line 12	Prepayments	1,264	F-1 (a): 162	Prepayments	1,418	(154)	Reflects normal fluctuation expected to result from the difference between test period and annual report period
W&S	A18: 2 of 2 Line 13	Miscellaneous Current & Accrued Assets	184,780	F-1 (a): 173 & 185	Accrued Utility Revenues & Temporary Fe	147,826	36,954	Reflects normal fluctuation expected to result from the difference between test period and annual report period
W&S	A18: 2 of 2 Line 15	Unamortized Debt Discount & Exp.	-	-	-	-	-	
W&S	A18: 2 of 2 Line 16	Prim. Survey & Investigation Charges	24,728	F-1(b): 183	Primary Survey & Investigation Charge	225,660	(200,732)	Reflects normal fluctuation expected to result from the difference between test period and annual report period
W&S	A18: 2 of 2 Line 17	Cleaning Accounts	30,751	F-1(b): 184	Cleaning Accounts	13,749	17,002	Reflective of customer payment cycles
W&S	A18: 2 of 2 Line 18	Deferred Rate Case Expense	23,944	-	-	-	-	
W&S	A18: 2 of 2 Line 20	Accum. Deferred Income Taxes	-	F-1 (b): 190	-	-	-	23,944. Rate case filing preparation booked beginning in January 2025
W&S	A18: 2 of 2 Line 1	Common Stock Issued	37,155,816	F-2(a): 201	Common Stock	40,071,066	(2,915,250)	Reflects a difference in the allocation procedure for paid in capital to CSWR-Florida
W&S	A19: 2 of 2 Line 2	Preferred Stock Issued	-	-	-	-	-	
W&S	A19: 2 of 2 Line 3	Additional Paid in Capital	-	-	-	-	-	
W&S	A19: 2 of 2 Line 4	Retained Earnings	(1,739,632)	F-2(a): 214-215	Retained Earnings	(1,800,019)	60,387	Result of change in net income, please see income statement account specific variance descriptions above
W&S	A19: 2 of 2 Line 5	Other Equity Capital	-	-	-	-	-	
W&S	A19: 2 of 2 Line 7	Bonds	-	-	-	-	-	
W&S	A19: 2 of 2 Line 8	Required Bonds	-	-	-	-	-	
W&S	A19: 2 of 2 Line 9	Advances From Associated Companies	3,038,078	-	-	-	-	
							3,038,078	Reflective of working capital cycle and allocations from consolidated entity

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	Account Number- MFR	Description	Amount	Account Number Annual Report	Description	Amount	Difference	Comments
W&S	A19: 2 of 2 Line 10	Other Long-Term Debt	-			-	-	
W&S	A19: 2 of 2 Line 12	Accounts Payable	(455,794)	F-2(a): 231	Accounts Payable	457,094	(912,888)	Reflective of working capital cycle and allocations from consolidated entity
W&S	A19: 2 of 2 Line 13	Notes Payable	-	F-2(a): 232	Notes Payable	-	-	
W&S	A19: 2 of 2 Line 14	Notes & Accounts Payable - Assoc. Cos.	582,893	F-2(a): 234	Notes Payable to Associated Companies	222,954	339,739	Reflective of working capital cycle and allocations from consolidated entity
W&S	A19: 2 of 2 Line 15	Customer Deposits	-			-	-	
W&S	A19: 2 of 2 Line 16	Accrued Taxes	198	F-2(a): 236	Accrued Taxes	132	66	Rounding/ Immaterial
W&S	A19: 2 of 2 Line 17	Accrued Interest	-			-	-	
W&S	A19: 2 of 2 Line 18	Accrued Dividends	-			-	-	
W&S	A19: 2 of 2 Line 19	Misc. Current & Accrued Liabilities	197,671	F-2(a): 241	Misc. Current & Accrued Liabilities	544,334	(346,663)	Reflective of working capital cycle and allocations from consolidated entity
W&S	A19: 2 of 2 Line 21	Advances For Construction	-			-	-	
W&S	A19: 2 of 2 Line 22	Other Deferred Credits	-			-	-	
W&S	A19: 2 of 2 Line 23	Accum. Deferred ITCs	-			-	-	
W&S	A19: 2 of 2 Line 24	Operating Reserves	-			-	-	
W&S	A19: 2 of 2 Line 25	Contributions in Aid of Construction	4,807,341	F-2(b): 271	Contributions in Aid of Construction	4,807,299	51	Rounding/ Immaterial
W&S	A19: 2 of 2 Line 27	Less: Accum. Amortization of CIAC	(4,022,631)	F-2(b): 272	Accumulated Amort of CIAC	(4,010,098)	(12,633)	Reflects normal fluctuation expected to result from the difference between test period and annual report period
W&S	A19: 2 of 2 Line 28	Accumulated Deferred Income Taxes	-			-	-	
water	B1: Line 1	Operating Revenues	2,220,942	F-3(a & b): 400	Operating Revenue	1,418,840	802,302	Please see specific account variance descriptions above
water	B1: Line 2	Operation & Maintenance	1,831,420	F-3(a & b): 401	Operating Expenses	2,010,390	(178,970)	Please see specific account variance descriptions above
water	B1: Line 3	Depreciation, net of CIAC Amort	8,636	F-3(a & b): Net Depreciato	Net Depreciation Expense	11,369	(2,753)	Please see specific account variance descriptions above
water	B1: Line 4	Amortization	-			-	-	
water	B1: Line 5	Taxes Other Than Income	46,894	F-3(a & b): 408	Taxes Other Than Income	4,071	42,823	Please see specific account variance descriptions above
water	B1: Line 6	Provision for Income Taxes	86,155	F-3(a & b): 411.1	Provision for Deferred Income Taxes-Crec	-	86,155	Please see specific account variance descriptions above
water	B1: Line 7	Operating Expenses	1,953,106	F-3(a & b): Operating Expe	Operating Expenses	2,025,850	(72,744)	Please see specific account variance descriptions above
water	B1: Line 8	Net Operating Income	267,837	F-3(a & b): Net Income	Net Income	(607,210)	875,047	Please see specific account variance descriptions above
sewer	B2: Line 1	Operating Revenues	1,845,298	F-3(a & b): 400	Operating Revenue	1,883,317	(37,019)	Please see specific account variance descriptions above
sewer	B2: Line 2	Operation & Maintenance	1,338,747	F-3(a & b): 401	Operating Expenses	1,500,712	(160,365)	Please see specific account variance descriptions above
sewer	B2: Line 3	Depreciation, net of CIAC Amort	37,372	F-3(a & b): Net Depreciato	Net Depreciation Expense	54,733	(17,361)	Please see specific account variance descriptions above
sewer	B2: Line 4	Amortization	-			-	-	
sewer	B2: Line 5	Taxes Other Than Income	73,630	F-3(a & b): 408	Taxes Other Than Income	7,778	65,852	Please see specific account variance descriptions above
sewer	B2: Line 6	Provision for Income Taxes	78,365	F-3(a & b): 411.1	Provision for Deferred Income Taxes-Crec	-	78,365	Please see specific account variance descriptions above
sewer	B2: Line 7	Operating Expenses	1,529,114	F-3(a & b): Operating Expe	Operating Expenses	1,583,224	(34,110)	Please see specific account variance descriptions above
sewer	B2: Line 8	Net Operating Income	318,184	F-3(a & b): Net Income	Net Income	319,093	(2,909)	Please see specific account variance descriptions above

CSWR-Florida  
 Sebring  
 Reconciliation of Annual Report to MFR  
 Test Year Ended 1/31/2025

Account Number-MFR	Description	Amount	Account Number Annual Report	Description	Amount	Difference	Comments
Sewer-Assets	A-8, 3 of 3: 351.1	-	S-4(a): 351	Organization	-	-	-
Sewer-Assets	A-8, 3 of 3: 352.1	-	S-4(a): 352	Franchises	-	-	-
Sewer-Assets	A-8, 3 of 3: 389.1	-	-	Other Plant & Misc. Equipment	-	-	-
Sewer-Assets	A-8, 3 of 3: 353.2	103,019	S-4(a): 353	Land and Land Rights	59,820	43,199	Asset Capitalization
Sewer-Assets	A-8, 3 of 3: 354.2	493,441	S-4(a): 354	Structures & Improvements	493,441	0	Rounding/ Immaterial
			S-4(a): 355	Power Generated Equipment	-	-	-
Sewer-Assets	A-8, 3 of 3: 380.2	79,195	S-4(a): 360	Collection Sewers-Force	79,195	(0)	-
Sewer-Assets	A-8, 3 of 3: 361.2	160,220	S-4(a): 361	Collection Sewers-Gravity	160,220	(2,000)	Asset Retirement
Sewer-Assets	A-8, 3 of 3: 362.2	76,537	S-4(a): 362	Special Collecting Structures	76,537	-	-
Sewer-Assets	A-8, 3 of 3: 363.2	53,851	S-4(a): 363	Services to Customers	53,851	(0)	-
Sewer-Assets	A-8, 3 of 3: 384.2	9,289	S-4(a): 364	Flow Measuring Devices	9,289	1,000	Asset Capitalization
Sewer-Assets	A-8, 3 of 3: 385.2	-	S-4(a): 365	Flow Measuring Installations	-	-	-
Sewer-Assets	A-8, 3 of 3: 389.2	-	-	Other Plant & Misc. Equipment	-	-	-
Sewer-Assets	A-8, 3 of 3: 353.3	-	-	Land & Land Rights	-	-	-
Sewer-Assets	A-8, 3 of 3: 354.3	-	-	Structures & Improvements	-	-	-
			S-4(a): 366	Reuse Services	-	-	-
			S-4(a): 367	Reuse Meters and Meter Installations	-	-	-
Sewer-Assets	A-8, 3 of 3: 370.3	-	S-4(a): 370	Receiving wells	-	-	-
Sewer-Assets	A-8, 3 of 3: 371.3	144,235	S-4(a): 371	Pumping Equipment	144,235	(0)	-
			S-4(a): 374	Reuse Distribution Reservoirs	-	-	-
			S-4(a): 375	Reuse Transmission and Dist System	-	-	-
Sewer-Assets	A-8, 3 of 3: 389.3	-	-	Other Plant & Misc. Equipment	-	-	-
Sewer-Assets	A-8, 3 of 3: 353.4	-	-	Land & Land Rights	-	-	-
Sewer-Assets	A-8, 3 of 3: 354.4	-	-	Structures & Improvements	-	-	-
Sewer-Assets	A-8, 3 of 3: 380.4	295,502	S-4(a): 380	Treatment & Disposal Equipment	295,502	0	-
Sewer-Assets	A-8, 3 of 3: 381.4	660	S-4(a): 381	Plant Sewers	660	-	-
Sewer-Assets	A-8, 3 of 3: 382.4	-	S-4(a): 382	Outfall Sewer Lines	-	-	-
Sewer-Assets	A-8, 3 of 3: 389.4	2,150	S-4(a): 389	Other Plant Miscellaneous Equipment	2,150	-	-
Sewer-Assets	A-8, 3 of 3: 353.5	-	-	Land & Land Rights	-	-	-
Sewer-Assets	A-8, 3 of 3: 354.5	-	-	Structures & Improvements	-	-	-
Sewer-Assets	A-8, 3 of 3: 390.5	-	S-4(a): 390	Office Furniture & Equipment	-	-	-
Sewer-Assets	A-8, 3 of 3: 391.5	-	S-4(a): 391	Transportation Equipment	-	-	-
Sewer-Assets	A-8, 3 of 3: 392.5	-	S-4(a): 392	Stores Equipment	-	-	-
Sewer-Assets	A-8, 3 of 3: 393.5	-	S-4(a): 393	Tools, Shop & Garage Equipment	-	-	-
Sewer-Assets	A-8, 3 of 3: 394.5	18,091	S-4(a): 394	Laboratory Equipment	18,091	0	-
Sewer-Assets	A-8, 3 of 3: 395.5	-	S-4(a): 395	Power Operated Equipment	-	-	-
Sewer-Assets	A-8, 3 of 3: 396.5	26,308	S-4(a): 396	Communication Equipment	29,432	(1,124)	Asset Retirement
Sewer-Assets	A-8, 3 of 3: 397.5	-	S-4(a): 397	Miscellaneous Equipment	-	-	-
Sewer-Assets	A-8, 3 of 3: 398.5	-	S-4(a): 398	Other Tangible Plant	-	-	-
Sewer-Accum Depr	A-10, 3 of 3: 351.1	-	-	Organization	-	-	-
Sewer-Accum Depr	A-10, 3 of 3: 352.1	-	-	Franchises	-	-	-
Sewer-Accum Depr	A-10, 3 of 3: 389.1	-	-	Other Plant & Misc. Equipment	-	-	-
Sewer-Accum Depr	A-10, 3 of 3: 353.2	-	-	Land & Land Rights	-	-	-
Sewer-Accum Depr	A-10, 3 of 3: 354.2	21,250	S-8(b): 354	Structures & Improvements	21,810	(560)	Normalization and lure-up of depreciation expense and accumulated depreciation
			S-8(b): 355	Power Generated Equipment	-	-	-
Sewer-Accum Depr	A-10, 3 of 3: 380.2	11,833	S-8(b): 360	Collection Sewers-Force	11,796	37	Rounding/ Immaterial
Sewer-Accum Depr	A-10, 3 of 3: 361.2	160,220	S-8(b): 361	Collection Sewers-Gravity	160,220	-	-
Sewer-Accum Depr	A-10, 3 of 3: 362.2	-	S-8(b): 362	Special Collecting Structures	76,537	(36)	Rounding/ Immaterial
Sewer-Accum Depr	A-10, 3 of 3: 363.2	826	S-8(b): 363	Services to Customers	789	57	Rounding/ Immaterial
Sewer-Accum Depr	A-10, 3 of 3: 384.2	1,858	S-8(b): 364	Flow Measuring Devices	1,703	155	Normalization and lure-up of depreciation expense and accumulated depreciation
Sewer-Accum Depr	A-10, 3 of 3: 385.2	-	S-8(b): 365	Flow Measuring Installations	-	-	-
			S-8(b): 366	Reuse Services	-	-	-
			S-8(b): 367	Reuse Meters and Meter Installations	-	-	-
Sewer-Accum Depr	A-10, 3 of 3: 389.2	-	-	Other Plant & Misc. Equipment	-	-	-
Sewer-Accum Depr	A-10, 3 of 3: 353.3	-	-	Land & Land Rights	-	-	-
Sewer-Accum Depr	A-10, 3 of 3: 354.3	-	-	Structures & Improvements	-	-	-
Sewer-Accum Depr	A-10, 3 of 3: 370.3	-	S-8(b): 370	Receiving Wells	-	-	-
Sewer-Accum Depr	A-10, 3 of 3: 371.3	16,223	S-8(b): 371	Pumping Equipment	18,116	(1,893)	Normalization and lure-up of depreciation expense and accumulated depreciation
			S-8(b): 374	Reuse Distribution Reservoirs	-	-	-
			S-8(b): 375	Reuse Transmission Distribution System	-	-	-
Sewer-Accum Depr	A-10, 3 of 3: 389.3	-	-	Other Plant & Misc. Equipment	-	-	-
Sewer-Accum Depr	A-10, 3 of 3: 353.4	-	-	Land & Land Rights	-	-	-
Sewer-Accum Depr	A-10, 3 of 3: 354.4	-	-	Structures & Improvements	-	-	-
Sewer-Accum Depr	A-10, 3 of 3: 380.4	150,195	S-8(b): 380	Treatment & Disposal Equipment	150,490	(295)	Normalization and lure-up of depreciation expense and accumulated depreciation
Sewer-Accum Depr	A-10, 3 of 3: 381.4	859	S-8(b): 381	Plant Sewers	645	5	Rounding/ Immaterial
Sewer-Accum Depr	A-10, 3 of 3: 382.4	-	S-8(b): 382	Outfall Sewer Lines	-	-	-
Sewer-Accum Depr	A-10, 3 of 3: 389.4	163	S-8(b): 389	Other Plant Miscellaneous Equipment	176	(13)	Rounding/ Immaterial
Sewer-Accum Depr	A-10, 3 of 3: 353.5	-	-	Land & Land Rights	-	-	-
Sewer-Accum Depr	A-10, 3 of 3: 354.5	-	-	Structures & Improvements	-	-	-
Sewer-Accum Depr	A-10, 3 of 3: 390.5	-	S-8(b): 390	Office Furniture & Equipment	-	-	-
Sewer-Accum Depr	A-10, 3 of 3: 391.5	-	S-8(b): 391	Transportation Equipment	-	-	-
Sewer-Accum Depr	A-10, 3 of 3: 392.5	-	S-8(b): 392	Stores Equipment	-	-	-
Sewer-Accum Depr	A-10, 3 of 3: 393.5	-	S-8(b): 393	Tools, Shop & Garage Equipment	-	-	-
Sewer-Accum Depr	A-10, 3 of 3: 394.5	704	S-8(b): 394	Laboratory Equipment	603	101	Normalization and lure-up of depreciation expense and accumulated depreciation
Sewer-Accum Depr	A-10, 3 of 3: 395.5	-	S-8(b): 395	Power Operated Equipment	-	-	-
Sewer-Accum Depr	A-10, 3 of 3: 396.5	3,067	S-8(b): 396	Communication Equipment	3,955	(888)	Normalization and lure-up of depreciation expense and accumulated depreciation
Sewer-Accum Depr	A-10, 3 of 3: 397.5	-	S-8(b): 397	Miscellaneous Equipment	-	-	-
Sewer-Accum Depr	A-10, 3 of 3: 398.5	-	S-8(b): 397	Other Tangible Plant	-	-	-
Revenue	B4: 521.1	68,016	S-9 (a): 521.1	Fiat Rate - Residential	117,417	(49,401)	Offset with 521.1. Reflects normal fluctuation expected to result from the difference between test period and annual report period
Revenue	B4: 521.2	46,562	S-9 (a): 521.2	Fiat Rate - Commercial	-	46,562	Offset with 521.1. Reflects normal fluctuation expected to result from the difference between test period and annual report period
Revenue	B4: 521.3	-	S-9 (a): 521.3	Fiat Rate - Industrial	-	-	-
Revenue	B4: 521.4	-	S-9 (a): 521.4	Fiat Rate - Public Authorities	-	-	-
Revenue	B4: 521.5	-	S-9 (a): 521.5	Fiat Rate - Multi-Family Dwelling	-	-	-
Revenue	B4: 521.6	-	S-9 (a): 521.6	Fiat Rate - Other	-	-	-
Revenue	B4: 522.1	-	S-9 (a): 522.1	Measured - Residential	-	-	-
Revenue	B4: 522.2	-	S-9 (a): 522.2	Measured - Commercial	-	-	-
Revenue	B4: 522.3	-	S-9 (a): 522.3	Measured - Industrial	-	-	-
Revenue	B4: 522.4	-	S-9 (a): 522.4	Measured - Public Authority	-	-	-
Revenue	B4: 522.5	-	S-9 (a): 522.5	Measured - Multi-Family Dwelling	-	-	-
Revenue	B4: 523	-	S-9 (a): 523	Other Sales - Public Authorities	-	-	-
Revenue	B4: 524	-	S-9 (a): 524	Revenues from Other Systems	-	-	-
Revenue	B4: 525	-	S-9 (a): 525	Interdepartmental Sales	-	-	-
Revenue	B4: 531	-	S-9 (a): 531	Sale of Sludge	-	-	-
Revenue	B4: 532	-	S-9 (a): 532	Forfeited Discounts	-	-	-

CSWR Florida  
 Sunshine  
 Reconciliation of Annual Report to MFR  
 Test Year Ended 1/31/2025

Account Number-MFR	Description	Amount	Amount-GR & PP	Account Number Annual Report	Description	Amount	Difference	Comments
Water-Assets A.S. 3 of 3.302.1	Organization Franchises	-	-	W-4(a) 302	Organization Franchises	1,660	(1,660)	Asset Retirement
Water-Assets A.S. 3 of 3.302.1	Other Plant & Misc Equipment	-	-	W-4(a) 302	Other Plant & Misc Equipment	-	-	-
Water-Assets A.S. 3 of 3.303.1	Land & Land Rights	727,340	72,769	W-4(a) 303	Land and Land Rights	153,520	606,199	Asset Capitalization
Water-Assets A.S. 3 of 3.303.2	Structures & Improvements	197,059	38,138	W-4(a) 304	Structures & Improvements	1,010,199	0	-
Water-Assets A.S. 3 of 3.305.2	Collect. & Impound. Reservoirs	-	-	W-4(a) 305	Collect. & Impound. Reservoirs	-	-	-
Water-Assets A.S. 3 of 3.305.2	Lake, River & Other Intakes	-	-	W-4(a) 306	Lake, River & Other Intakes	-	-	-
Water-Assets A.S. 3 of 3.307.2	Wells & Springs	262,124	28,164	W-4(a) 307	Wells & Springs	250,288	0	-
Water-Assets A.S. 3 of 3.308.2	Infiltration Galleries & Tunnels	-	-	W-4(a) 308	Infiltration Galleries & Tunnels	-	-	-
Water-Assets A.S. 3 of 3.309.2	Supply Mains	184,122	5,510	W-4(a) 309	Supply Mains	190,032	(0)	-
Water-Assets A.S. 3 of 3.310.2	Power Generated Equipment	445,874	-	W-4(a) 310	Power Generated Equipment	556,892	0	-
Water-Assets A.S. 3 of 3.311.2	Piping Equipment	575,546	33,567	W-4(a) 311	Pumping Equipment	609,513	0	-
Water-Assets A.S. 3 of 3.309.2	Other Plant & Misc Equipment	-	-	-	-	-	-	-
Water-Assets A.S. 3 of 3.303.3	Land & Land Rights	-	-	-	-	-	-	-
Water-Assets A.S. 3 of 3.304.3	Structures & Improvements	-	-	-	-	-	-	-
Water-Assets A.S. 3 of 3.302.3	Water Treatment Equipment	265,794	14,426	W-4(a) 320	Water Treatment Equipment	280,221	(0)	-
Water-Assets A.S. 3 of 3.303.3	Other Plant & Misc Equipment	-	-	-	-	-	-	-
Water-Assets A.S. 3 of 3.303.3	Land & Land Rights	-	-	-	-	-	-	-
Water-Assets A.S. 3 of 3.304.4	Structures & Improvements	-	-	-	-	-	-	-
Water-Assets A.S. 3 of 3.305.4	Dist. Reservoirs & Standpipes	206,576	57,527	W-4(a) 330	Dist. Reservoirs & Standpipes	259,503	0	-
Water-Assets A.S. 3 of 3.331.4	Transm & Distribution Mains	1,903,449	27,504	W-4(a) 331	Transm & Distribution Mains	2,555,087	(634,134)	Asset Retirement
Water-Assets A.S. 3 of 3.333.4	Services	367,845	24,085	W-4(a) 333	Services	391,930	0	-
Water-Assets A.S. 3 of 3.334.4	Meters & Meter Installations	365,378	12,021	W-4(a) 334	Meters & Meter Installations	398,379	(0)	-
Water-Assets A.S. 3 of 3.335.4	Hydrants	-	-	W-4(a) 335	Hydrants	-	-	-
Water-Assets A.S. 3 of 3.335.4	Other Plant & Misc Equipment	-	-	W-4(a) 336	Backflow Prevention Devices	-	-	-
Water-Assets A.S. 3 of 3.335.4	Land & Land Rights	-	-	W-4(a) 339	Other Plant & Misc Equipment	25,858	(25,858)	Asset Retirement
Water-Assets A.S. 3 of 3.303.5	Structures & Improvements	-	-	-	-	-	-	-
Water-Assets A.S. 3 of 3.340.5	Office Furniture & Equipment	-	-	W-4(a) 340	Office Furniture & Equipment	79,087	(79,087)	Asset Retirement
Water-Assets A.S. 3 of 3.341.5	Transportation Equipment	-	-	W-4(a) 341	Transportation Equipment	113,594	(113,594)	Asset Retirement
Water-Assets A.S. 3 of 3.342.5	Stores Equipment	-	-	W-4(a) 342	Stores Equipment	4,424	(4,424)	Asset Retirement
Water-Assets A.S. 3 of 3.343.5	Tools, Shop & Garage Equipment	1,980	-	W-4(a) 343	Tools, Shop & Garage Equipment	39,451	(37,511)	Asset Retirement
Water-Assets A.S. 3 of 3.344.5	Laboratory Equipment	-	-	W-4(a) 344	Laboratory Equipment	-	-	-
Water-Assets A.S. 3 of 3.345.5	Power Operated Equipment	-	-	W-4(a) 345	Power Operated Equipment	5,200	(5,200)	Asset Retirement
Water-Assets A.S. 3 of 3.346.5	Communication Equipment	256,708	32,136	W-4(a) 346	Communication Equipment	259,756	(10,512)	Asset Retirement
Water-Assets A.S. 3 of 3.347.5	Miscellaneous Equipment	39,352	2,310	W-4(a) 347	Miscellaneous Equipment	59,099	(17,436)	Asset Retirement
Water-Assets A.S. 3 of 3.348.5	Other Tangible Plant	295,353	-	W-4(a) 348	Other Tangible Plant	295,353	(0)	-
Water-Accum Depr A.S. 3 of 3.301.1	Organization Franchises	-	-	W-6(b) 301	Organization Franchises	-	-	5,206 Normalization and ture-up of depreciation expense and accumulated depreciation
Water-Accum Depr A.S. 3 of 3.302.1	Land & Land Rights	-	-	W-6(b) 302	Land and Land Rights	-	-	-
Water-Accum Depr A.S. 3 of 3.303.1	Land & Land Rights	-	-	W-6(b) 303	Land and Land Rights	-	-	-
Water-Accum Depr A.S. 3 of 3.303.2	Structures & Improvements	25,665	4,100	W-6(b) 304	Structures & Improvements	31,316	(1,551)	Normalization and ture-up of depreciation expense and accumulated depreciation
Water-Accum Depr A.S. 3 of 3.305.2	Collect. & Impound. Reservoirs	-	-	W-6(b) 305	Collect. & Impound. Reservoirs	-	-	-
Water-Accum Depr A.S. 3 of 3.306.2	Lake, River & Other Intakes	-	-	W-6(b) 306	Lake, River & Other Intakes	-	-	-
Water-Accum Depr A.S. 3 of 3.307.2	Wells & Springs	58,818	16,498	W-6(b) 307	Wells & Springs	113,427	1,889	Normalization and ture-up of depreciation expense and accumulated depreciation
Water-Accum Depr A.S. 3 of 3.309.2	Infiltration Galleries & Tunnels	-	-	W-6(b) 308	Infiltration Galleries & Tunnels	-	-	-
Water-Accum Depr A.S. 3 of 3.309.2	Supply Mains	59,959	174	W-6(b) 309	Supply Mains	56,829	3,305	Normalization and ture-up of depreciation expense and accumulated depreciation
Water-Accum Depr A.S. 3 of 3.310.2	Power Generated Equipment	97,308	5,134	W-6(b) 310	Power Generated Equipment	104,776	(2,334)	Normalization and ture-up of depreciation expense and accumulated depreciation
Water-Accum Depr A.S. 3 of 3.311.2	Piping Equipment	512,430	28,715	W-6(b) 311	Pumping Equipment	542,234	(145)	Normalization and ture-up of depreciation expense and accumulated depreciation
Water-Accum Depr A.S. 3 of 3.303.3	Land & Land Rights	-	-	-	-	-	-	-
Water-Accum Depr A.S. 3 of 3.304.3	Structures & Improvements	-	-	-	-	-	-	-
Water-Accum Depr A.S. 3 of 3.302.3	Water Treatment Equipment	201,247	4,192	W-6(b) 320	Water Treatment Equipment	205,486	(47)	Rounding/ Immaterial
Water-Accum Depr A.S. 3 of 3.303.3	Other Plant & Misc Equipment	-	-	-	-	-	-	-
Water-Accum Depr A.S. 3 of 3.303.3	Land & Land Rights	-	-	-	-	-	-	-
Water-Accum Depr A.S. 3 of 3.304.4	Structures & Improvements	-	-	-	-	-	-	-
Water-Accum Depr A.S. 3 of 3.330.4	Dist. Reservoirs & Standpipes	39,508	16,559	W-6(b) 330	Dist. Reservoirs & Standpipes	54,940	1,527	Normalization and ture-up of depreciation expense and accumulated depreciation
Water-Accum Depr A.S. 3 of 3.331.4	Transm & Distribution Mains	1,092,420	12,059	W-6(b) 331	Transm & Distribution Mains	1,131,341	(28,862)	Normalization and ture-up of depreciation expense and accumulated depreciation
Water-Accum Depr A.S. 3 of 3.333.4	Services	75,264	3,561	W-6(b) 333	Services	77,898	(1,127)	Normalization and ture-up of depreciation expense and accumulated depreciation
Water-Accum Depr A.S. 3 of 3.334.4	Meters & Meter Installations	231,311	6,494	W-6(b) 334	Meters & Meter Installations	239,045	(1,240)	Normalization and ture-up of depreciation expense and accumulated depreciation
Water-Accum Depr A.S. 3 of 3.335.4	Hydrants	-	-	W-6(b) 335	Hydrants	-	-	-
Water-Accum Depr A.S. 3 of 3.335.4	Other Plant & Misc Equipment	-	-	W-6(b) 336	Backflow Prevention Devices	-	-	-
Water-Accum Depr A.S. 3 of 3.303.5	Land & Land Rights	-	-	W-6(b) 339	Other Plant & Misc Equipment	25,858	(25,858)	Normalization and ture-up of depreciation expense and accumulated depreciation
Water-Accum Depr A.S. 3 of 3.304.5	Structures & Improvements	-	-	-	-	-	-	-
Water-Accum Depr A.S. 3 of 3.340.5	Office Furniture & Equipment	-	-	W-6(b) 340	Office Furniture & Equipment	77,893	(77,893)	Normalization and ture-up of depreciation expense and accumulated depreciation
Water-Accum Depr A.S. 3 of 3.341.5	Transportation Equipment	-	-	W-6(b) 341	Transportation Equipment	113,594	(113,594)	Normalization and ture-up of depreciation expense and accumulated depreciation
Water-Accum Depr A.S. 3 of 3.342.5	Stores Equipment	-	-	W-6(b) 342	Stores Equipment	4,424	(4,424)	Normalization and ture-up of depreciation expense and accumulated depreciation
Water-Accum Depr A.S. 3 of 3.343.5	Tools, Shop & Garage Equipment	1,263	-	W-6(b) 343	Tools, Shop & Garage Equipment	39,534	(37,271)	Normalization and ture-up of depreciation expense and accumulated depreciation
Water-Accum Depr A.S. 3 of 3.344.5	Laboratory Equipment	-	-	W-6(b) 344	Laboratory Equipment	-	-	-
Water-Accum Depr A.S. 3 of 3.345.5	Power Operated Equipment	-	-	W-6(b) 345	Power Operated Equipment	5,200	(5,200)	Normalization and ture-up of depreciation expense and accumulated depreciation
Water-Accum Depr A.S. 3 of 3.346.5	Communication Equipment	44,393	5,624	W-6(b) 346	Communication Equipment	49,433	(6,416)	Normalization and ture-up of depreciation expense and accumulated depreciation
Water-Accum Depr A.S. 3 of 3.347.5	Miscellaneous Equipment	2,557	167	W-6(b) 347	Miscellaneous Equipment	20,469	(17,745)	Normalization and ture-up of depreciation expense and accumulated depreciation
Water-Accum Depr A.S. 3 of 3.348.5	Other Tangible Plant	236,317	-	W-6(b) 348	Other Tangible Plant	236,251	66	Normalization and ture-up of depreciation expense and accumulated depreciation
Revenue BK: 460	Unmetered Water Revenue	-	-	W-5: 460	Unmetered Water Revenue	-	-	-
Revenue BK: 461.1	Metered - Residential	963,709	78,312	W-5: 461.1	Metered Sales to Res Customers	1,063,840	(1,815)	Offset account 461.2 Reflects normal fluctuation expected to result from the difference between test period and annual report period
Revenue BK: 461.2	Metered - Commercial	1,057	-	W-5: 461.2	Metered Sales to Commercial Customers	-	1,057	Offset account 461.1 Reflects normal fluctuation expected to result from the difference between test period and annual report period
Revenue BK: 461.3	Metered - Industrial	-	-	W-5: 461.3	Metered Sales to Industrial Customers	-	-	-
Revenue BK: 461.4	Metered - Public Authorities	-	-	W-5: 461.4	Metered Sales to Public Authorities	-	-	-
Revenue BK: 461.5	Metered - Multi-Family	-	-	W-5: 461.5	Metered Sales to Multiple Family Dwellings	-	-	-
Revenue BK: 462.1	Public Fire Protection	-	-	W-5: 462.1	Public Fire Protection	-	-	-
Revenue BK: 462.2	Private Fire Protection	-	-	W-5: 462.2	Private Fire Protection	-	-	-
Revenue BK: 464	Other Sales - Public Authorities	-	-	W-5: 464	Other Sales - Public Authorities	-	-	-
Revenue BK: 465	Impaction Customers	-	-	W-5: 465	Sales to Impaction Customers	-	-	-
Revenue BK: 466	Sales for Resale	-	-	W-5: 466	Sales for Resale	-	-	-
Revenue BK: 467	Interdepartmental Sales	-	-	W-5: 467	Interdepartmental Sales	-	-	-
Revenue BK: 470	Forfeited Discounts	47,724	4,684	W-5: 470	Forfeited Discounts	51,578	(810)	Reflects normal fluctuation expected to result from the difference between test period and annual report period
Revenue BK: 471	Other Service Revenues	2,041	919	W-5: 471	Other Service Revenues	2,500	(459)	Rounding/ Immaterial
Revenue BK: 472	Rents From Water Property	-	-	W-5: 472	Rents From Water Property	-	-	-
Revenue BK: 473	Interdepartmental Rents	-	-	W-5: 473	Interdepartmental Rents	-	-	-
Revenue BK: 474	Other Water Revenues	-	-	W-5: 474	Other Water Revenues	-	-	-
Water-AS BK: 601	Salaries & Wages - Employees	-	-	W-10(a): 601	Salaries & Wages - Employees	-	-	-
Water-AS BK: 603	Salaries & Wages - Officers, Etc.	-	-	W-10(a): 603	Salaries & Wages - Officers, Etc.	-	-	-
Water-AS BK: 604	Employee Pensions & Benefits	-	-	W-10(a): 604	Employee Pensions & Benefits	-	-	-
Water-AS BK: 610	Purchased Water	71,422	-	W-10(a): 610	Purchased Water	77,242	(1,133)	Reflects normal fluctuation expected to result from the difference between test period and annual report period
Water-AS BK: 615	Purchased Power	47,222	4,687	W-10(a): 615	Purchased Power	51,911	(4,689)	Reflects normal fluctuation expected to result from the difference between test period and annual report period
Water-AS BK: 616	Fuel for Power Purchased	-	-	W-10(a): 616	Fuel for Power Purchased	-	-	-
Water-AS BK: 618	Chemicals	43,879	3,537	W-10(a): 618	Chemicals	51,216	(8,800)	Reflects normal fluctuation expected to result from the difference between test period and annual report period
Water-AS BK: 620	Materials & Supplies	225,223	116	W-10(a): 620	Materials & Supplies	21,851	2,389	Reflects normal fluctuation expected to result from the difference between test period and annual report period
Water-AS BK: 631	Contractual Services - Engr.	1,476	-	W-10(a): 631	Contractual Services - Engr.	1,569	(9)	-
Water-AS BK: 632	Contractual Services - Acct.	1,152	88	W-10(a): 632	Contractual Services - Acct.	1,265	(15)	Rounding/ Immaterial
Water-AS BK: 633	Contractual Services - Legal	8,906	317	W-10(a): 633	Contractual Services - Legal	9,367	(444)	Rounding/ Immaterial
Water-AS BK: 634	Contractual Services - Mgmt. Fees	391,493	28,962	W-10(a): 634	Contractual Services - Mgmt. Fees	10,630	429,825	Variance based on review of depreciable allocations as part of rate case preparation
Water-AS BK: 635	Contractual Services - Other	-	-	W-10(a): 635	Contractual Services - Testing	86,748	(86,748)	Balance Mapped to account 735 for MFRs
Water-AS BK: 641	Rental of Building/Real Prop.	21	-	W-10(a): 641	Rental of Building/Real Prop.	21	0	Rounding/ Immaterial
Water-AS BK: 642	Rental of Equipment	-	-	W-10(a): 642	Rental of Equipment	-	-	-
Water-AS BK: 650	Transportation Expenses	-	-	W-10(a): 650	Transportation Expenses	-	-	-
Water-AS BK: 656	Insurance - Vehicle	-	-	W-10(a): 656	Insurance - Vehicle	-	-	-
Water-AS BK: 657	Insurance - General Liability	48,693	3,597	W-10(a): 657	Insurance - General Liability	-	52,080	Offset by account 655: Reflects normal fluctuation expected to result from the difference between test period and annual report period
Water-AS BK: 659	Insurance - Workman's Comp.	-	-	W-10(a): 659	Insurance - Workman's Comp.	-	-	-
Water-AS BK: 659	Insurance - Other	-	-	W-10(a): 659	Insurance - Other	50,425	(50,425)	Offset by account 757: Reflects normal fluctuation expected to result from the difference between test period and annual report period
Water-AS BK: 660	Advertising Expense	-	-	W-10(a): 660	Advertising Expense	-	-	-
Water-AS BK: 666	Reg. Comm. Exp. - Rate Case Amort.	-	-	W-10(a): 666	Reg. Comm. Exp. - Rate Case Amort.	-	-	-

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 Sunshine  
 Reconciliation of Annual Report to MFR  
 Test Year Ended 1/31/2025

Account Number-MFR	Description	Amount	Amount- QR & PP	Account Number Annual Report	Description	Amount	Difference	Comments
WaterHS BS: 667	Reg. Comm. Exp. - Other	35,565	537	W-10(a): 667 W-10(a): 668	Reg. Comm. Exp. - Other Water Resource Conservation Exp	58,162	(22,597)	(22,597) Reflects normal fluctuation expected to result from the difference between test period and annual report period
WaterHS BS: 670	Bad Debt Expense	1,405	104	W-10(a): 670	Bad Debt Expense	1,240	165	269 Reflects normal fluctuation expected to result from the difference between test period and annual report period
WaterHS BS: 675	Miscellaneous Expenses	166,609	12,620	W-10(a): 675	Miscellaneous Expenses	640,916	(474,307)	(474,307) Balance Mapped to account 735 for MFRs
WaterHS A19: 2 of 2 Line 1	Utility Plant in Service	8,756,921	304,927	F-1(a): 101-106	Utility Plant	11,159,490	(2,402,569)	(2,402,569) Please see specific account variance descriptions above
W&S A19: 2 of 2 Line 2	Construction Work in Progress	2,400,065	491,352	F7: 105	Construction work in Progress	3,376,013	(975,948)	(975,948) Reflects normal fluctuation expected to result from the difference between test period and annual report period
W&S A19: 2 of 2 Line 3	Other Utility Plant Adjustments	9,860,877	-					
W&S A19: 2 of 2 Line 19	Other Miscellaneous- Deferred Credits	93,921	5,478					
	<b>Total Misc Deferred Debit</b>	<b>5,944,777</b>	<b>6,478</b>	F-1 (b): 186	Misc Deferred Debits	5,952,426	(7,649)	Reflects normal fluctuation expected to result from the (2,171) difference between test period and annual report period
W&S A19: 2 of 2 Line 5	Accumulated Depreciation	(2,722,404)	(105,540)	F-1 (a): 109-110	Less: Accumulated Depr & Amort	(3,137,809)	415,405	309,465 Please see specific account variance descriptions above
W&S A19: 2 of 2 Line 7	Cash	15,340	1,135	F-1 (a): 131	Cash	726	14,614	16,750 Reflective of working capital cycle and allocations from consolidated entity
W&S A19: 2 of 2 Line 8	Accounts Recto - Customer	175,975	20,489					
W&S A19: 2 of 2 Line 11	Allowance for Bad Debts	(23,401)	(1,959)					
	<b>Total Accts &amp; Notes Receivable Less Accum Provision for Uncollectible Accts</b>	<b>152,573</b>	<b>18,529</b>	F-1 (a): 141-144	Accts & Notes Receivable Less Accum Provision for Uncollectible Accts	173,720	(21,147)	Reflects normal fluctuation expected to result from the (2,617) difference between test period and annual report period
W&S A19: 2 of 2 Line 9	Notes & Accts. Recto - Assoc. Cos.	-	-					
W&S A19: 2 of 2 Line 10	Accounts Recto - Other	-	-					
W&S A19: 2 of 2 Line 12	Prepayments	16,998	625	F-1 (a): 162	Prepayments	7,316	9,682	10,308 Reflects a difference in the allocation procedure for paid in capital to CSWR-Florida
W&S A19: 2 of 2 Line 13	Miscellaneous Current & Accrued Assets	63,691	4,712	F-1 (a): 173 & 189	Accrued Utility Revenues & Temporary Facilities	47,971	15,720	20,432 Reflects normal fluctuation expected to result from the difference between test period and annual report period
W&S A19: 2 of 2 Line 15	Unamortized Debt Discount & Exp.	-	-					
W&S A19: 2 of 2 Line 16	Prim. Survey & Investigation Charges	8,233	630	F-1(b): 193	Preliminary Survey & Investigation Charges	161,460	(153,227)	(152,307) Reflects normal fluctuation expected to result from the difference between test period and annual report period
W&S A19: 2 of 2 Line 17	Cleaning Accounts	9,768	723	F-1(b): 194	Cleaning Accounts	5,097	4,671	5,394 Reflective of customer payment cycles
W&S A19: 2 of 2 Line 18	Deferred Rate Case Expense	8,253	611	F-1(a): 190				8,864 Rate case filing preparation booked beginning in January 2025
W&S A19: 2 of 2 Line 20	Accum. Deferred Income Taxes	-	-					
W&S A19: 2 of 2 Line 1	Common Stock Issued	11,020,972	733,695	F-2(a): 201	Common Stock	9,179,350	1,841,622	2,575,306 Reflects a difference in the allocation procedure for paid in capital to CSWR-Florida
W&S A19: 2 of 2 Line 2	Preferred Stock Issued	-	-					
W&S A19: 2 of 2 Line 3	Additional Paid in Capital	-	-					
W&S A19: 2 of 2 Line 4	Retained Earnings	(1,916,445)	(248,230)	F-2(a): 214-215	Retained Earnings	(1,844,318)	(72,127)	(320,357) Result of charge in net income, please see income statement account specific variance descriptions above
W&S A19: 2 of 2 Line 5	Other Equity Capital	-	-					
W&S A19: 2 of 2 Line 7	Bonns	-	-					
W&S A19: 2 of 2 Line 8	Reacquired Bonds	-	-					
W&S A19: 2 of 2 Line 9	Advances From Associated Companies	1,546,727	298,399					1,845,126 Reflective of working capital cycle and allocations from consolidated entity
W&S A19: 2 of 2 Line 10	Other Long-Term Debt	-	-					
W&S A19: 2 of 2 Line 12	Accounts Payable	436,242	(33,380)	F-2(a): 231	Accounts Payable	971,169	(534,927)	(69,307) Reflective of working capital cycle and allocations from consolidated entity
W&S A19: 2 of 2 Line 13	Notes Payable	-	-	F-2(a): 232	Notes Payable	-	-	
W&S A19: 2 of 2 Line 14	Notes & Accounts Payable - Assoc. Cos.	1,828,128	196,569	F-2(a): 234	Notes Payable to Associated Companies	6,128,605	(4,300,477)	(4,143,508) Reflective of working capital cycle and allocations from consolidated entity
W&S A19: 2 of 2 Line 15	Customer Deposits	-	-					
W&S A19: 2 of 2 Line 16	Accrued Taxes	-	-					
W&S A19: 2 of 2 Line 17	Accrued Interest	-	-					
W&S A19: 2 of 2 Line 18	Accrued Dividends	-	-					
W&S A19: 2 of 2 Line 19	Misc. Current & Accrued Liabilities	50,211	3,715	F-2(a): 241	Misc. Current & Accrued Liabilities	233,350	(183,139)	(179,425) Reflective of working capital cycle and allocations from consolidated entity
W&S A19: 2 of 2 Line 21	Advances For Construction	-	-					
W&S A19: 2 of 2 Line 22	Other Deferred Credits	-	-					
W&S A19: 2 of 2 Line 23	Accum. Deferred ITCs	-	-					
W&S A19: 2 of 2 Line 24	Operating Reserves	-	-					
W&S A19: 2 of 2 Line 25	Contributions in Aid of Construction	2,053,400	28,435	F-2(b): 271	Contributions in Aid of Construction	2,079,585	(26,185)	2,250 Reflects normal fluctuation expected to result from the difference between test period and annual report period
W&S A19: 2 of 2 Line 27	Less: Accum. Amortization of CIAC	(1,970,728)	(16,411)	F-2(b): 272	Accumulated Amort. of CIAC	(1,981,347)	10,619	(6,792) Reflects normal fluctuation expected to result from the difference between test period and annual report period
W&S A19: 2 of 2 Line 28	Accumulated Deferred Income Taxes	-	-					
water BI: Line 1	Operating Revenues	2,590,511	285,502	F-3(a) & (b): 400	Operating Revenue	1,118,019	1,472,492	1,758,354 Please see specific account variance descriptions above
water BI: Line 2	Operation & Maintenance	1,581,613	151,498	F-3(a) & (b): 401	Operating Expenses	1,769,518	(187,905)	(26,407) Please see specific account variance descriptions above
water BI: Line 3	Depreciation, net of CIAC Amort	59,230	15,880	F-3(a) & (b): 402	Net Depreciation Expense	153,459	(94,229)	(78,343) Please see specific account variance descriptions above
water BI: Line 4	Amortization	-	-					
water BI: Line 5	Taxes Other Than Income	33,930	543	F-3(a) & (b): 408	Taxes Other Than Income	21,933	11,997	12,540 Please see specific account variance descriptions above
water BI: Line 6	Provision for Income Taxes	124,934	23,395	F-3(a) & (b): 411.1	Provision for Deferred Income Taxes-Credit	-	124,934	148,319 Please see specific account variance descriptions above
water BI: Line 7	Operating Expenses	1,795,707	191,336	F-3(a) & (b): Operating Expenses	Operating Expenses	1,875,977	(80,270)	115,037 Please see specific account variance descriptions above
water BI: Line 8	Net Operating Income	750,804	94,596	F-3(a) & (b): Net Income	Net Income	757,958	(7,154)	127,442 Please see specific account variance descriptions above

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 Reconciliation of Annual Report to MFR  
 Test Year Ended 1/31/2025

Account Number- MFR	Description	Amount	Account Number Annual Report	Description	Amount	Difference	Comments
A-6; 3 of 3: 351.1	Organization	-	S-4(a): 351	Organization	-	-	-
A-6; 3 of 3: 352.1	Franchises	-	S-4(a): 352	Franchises	-	-	-
A-6; 3 of 3: 389.1	Other Plant & Misc. Equipment	-			-	-	-
A-6; 3 of 3: 353.2	Land & Land Rights	83,754.75	S-4(a): 353	Land and Land Rights	51,895	31,860	Asset Capitalization
A-6; 3 of 3: 354.2	Structures & Improvements	47,600.38	S-4(a): 354	Structures & Improvements	47,600	0	
			S-4(a): 355	Power Generated Equipment	-	-	-
A-6; 3 of 3: 360.2	Collection Wastewaters - Force	13620.28	S-4(a): 360	Collection Sewers-Force	13,620	0	
A-6; 3 of 3: 361.2	Collection Wastewaters - Gravity	2000	S-4(a): 361	Collection Sewers-Gravity	2,000		
A-6; 3 of 3: 362.2	Special Collecting Structures	-	S-4(a): 362	Special Collection Structures	-	-	-
A-6; 3 of 3: 363.2	Services to Customers	-	S-4(a): 363	Services to Customers	-	-	-
A-6; 3 of 3: 364.2	Flow Measuring Devices	5,611.72	S-4(a): 364	Flow Measuring Devices	5,612	(0)	
A-6; 3 of 3: 365.2	Flow Measuring Installations	-	S-4(a): 365	Flow Measuring Installations	-	-	-
					-	-	-
A-6; 3 of 3: 389.2	Other Plant & Misc. Equipment	-			-	-	-
A-6; 3 of 3: 353.3	Land & Land Rights	-			-	-	-
A-6; 3 of 3: 354.3	Structures & Improvements	-			-	-	-
			S-4(a): 366	Reuse Services	-	-	-
			S-4(a): 367	Reuse Meters and Meter Installations	-	-	-
A-6; 3 of 3: 370.3	Receiving Wells	42,158.00	S-4(a): 370	Receiving wells	42,158		
A-6; 3 of 3: 371.3	Pumping Equipment	843.40	S-4(a): 371	Pumping Equipment	843	0	
			S-4(a): 374	Reuse Distribution Reservoirs	-	-	-
			S-4(a): 375	Reuse Transmission and Dist System	-	-	-
A-6; 3 of 3: 389.3	Other Plant & Misc. Equipment	-			-	-	-
A-6; 3 of 3: 353.4	Land & Land Rights	-			-	-	-
A-6; 3 of 3: 354.4	Structures & Improvements	-			-	-	-
A-6; 3 of 3: 380.4	Treatment & Disposal Equipment	73,325.91	S-4(a): 380	Treatment and Disposal Equipment	73,326	(0)	
A-6; 3 of 3: 381.4	Plant Wastewaters	-	S-4(a): 381	Plant Sewers	-	-	-
A-6; 3 of 3: 382.4	Outfall Wastewater Lines	-	S-4(a): 382	Outfall Sewer Lines	-	-	-
A-6; 3 of 3: 389.4	Other Plant & Misc. Equipment	-	S-4(a): 389	Other Plant Miscellaneous Equipment	-	-	-
A-6; 3 of 3: 353.5	Land & Land Rights	-			-	-	-
A-6; 3 of 3: 354.5	Structures & Improvements	-			-	-	-
A-6; 3 of 3: 390.5	Office Furniture & Equipment	-	S-4(a): 390	Office Furniture & Equipment	-	-	-
A-6; 3 of 3: 391.5	Transportation Equipment	-	S-4(a): 391	Transportation Equipment	-	-	-
A-6; 3 of 3: 392.5	Stores Equipment	-	S-4(a): 392	Stores Equipment	-	-	-
A-6; 3 of 3: 393.5	Tools, Shop & Garage Equipment	3,544.66	S-4(a): 393	Tools, Shop & Garage Equipment	3,545	(0)	
A-6; 3 of 3: 394.5	Laboratory Equipment	-	S-4(a): 394	Laboratory Equipment	-	-	-
A-6; 3 of 3: 395.5	Power Operated Equipment	-	S-4(a): 395	Power Operated Equipment	-	-	-
A-6; 3 of 3: 396.5	Communication Equipment	14,897.46	S-4(a): 396	Communication Equipment	14,897	0	
A-6; 3 of 3: 397.5	Miscellaneous Equipment	-	S-4(a): 397	Miscellaneous Equipment	-	-	-
A-6; 3 of 3: 398.5	Other Tangible Plant	-	S-4(a): 398	Other Tangible Plant	-	-	-
A-10; 3 of 3: 351.1	Organization	0			-	-	-
A-10; 3 of 3: 352.1	Franchises	0			-	-	-
A-10; 3 of 3: 389.1	Other Plant & Misc. Equipment	-			-	-	-
A-10; 3 of 3: 353.2	Land & Land Rights	-			-	-	-
A-10; 3 of 3: 354.2	Structures & Improvements	2,234.47	S-6(b): 354	Structures & Improvements	2,258	(24)	Rounding/ Immaterial
			S-6(b): 355	Power Generated Equipment	-	-	-
A-10; 3 of 3: 360.2	Collection Wastewaters - Force	264.57	S-6(b): 360	Collection Sewers-Force	252	13	Rounding/ Immaterial
					-	-	Normalization and ture-up of depreciation
A-10; 3 of 3: 361.2	Collection Wastewaters - Gravity	322.35	S-6(b): 361	Collection Sewers-Gravity	314	8	expense and accumulated depreciation
A-10; 3 of 3: 362.2	Special Collecting Structures	-	S-6(b): 362	Special Collecting Structures	-	-	-
A-10; 3 of 3: 363.2	Services to Customers	-	S-6(b): 363	Services to Customers	-	-	-
					-	-	Normalization and ture-up of depreciation
A-10; 3 of 3: 364.2	Flow Measuring Devices	935.29	S-6(b): 364	Flow Measuring Devices	842	93	expense and accumulated depreciation
A-10; 3 of 3: 365.2	Flow Measuring Installations	-	S-6(b): 365	Flow Measuring Installations	-	-	-
			S-6(b): 366	Reuse Services	-	-	-
			S-6(b): 367	Reuse Meters and Meter Installations	-	-	-
A-10; 3 of 3: 389.2	Other Plant & Misc. Equipment	-			-	-	-
A-10; 3 of 3: 353.3	Land & Land Rights	-			-	-	-
A-10; 3 of 3: 354.3	Structures & Improvements	-			-	-	-
					-	-	Normalization and ture-up of depreciation
A-10; 3 of 3: 370.3	Receiving Wells	1,520.85	S-6(b): 370	Receiving Wells	1,686	(165)	expense and accumulated depreciation
A-10; 3 of 3: 371.3	Pumping Equipment	39.08	S-6(b): 371	Pumping Equipment	42	(3)	Rounding/ Immaterial
			S-6(b): 374	Reuse Distribution Reservoirs	-	-	-
			S-6(b): 375	Reuse Transmission Distribution System	-	-	-
A-10; 3 of 3: 389.3	Other Plant & Misc. Equipment	-			-	-	-
A-10; 3 of 3: 353.4	Land & Land Rights	-			-	-	-
A-10; 3 of 3: 354.4	Structures & Improvements	-			-	-	-
					-	-	Normalization and ture-up of depreciation
A-10; 3 of 3: 380.4	Treatment & Disposal Equipment	10,365.77	S-6(b): 380	Treatment & Disposal Equipment	9,970	396	expense and accumulated depreciation
A-10; 3 of 3: 381.4	Plant Wastewaters	-	S-6(b): 381	Plant Sewers	-	-	-
A-10; 3 of 3: 382.4	Outfall Wastewater Lines	-	S-6(b): 382	Outfall Sewer Lines	-	-	-
A-10; 3 of 3: 389.4	Other Plant & Misc. Equipment	-	S-6(b): 389	Other Plant Miscellaneous Equipment	-	-	-
A-10; 3 of 3: 353.5	Land & Land Rights	-			-	-	-
A-10; 3 of 3: 354.5	Structures & Improvements	-			-	-	-
A-10; 3 of 3: 390.5	Office Furniture & Equipment	-	S-6(b): 390	Office Furniture and Equipment	-	-	-
A-10; 3 of 3: 391.5	Transportation Equipment	-	S-6(b): 391	Transportation Equipment	-	-	-

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 Reconciliation of Annual Report to MFR  
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Account Number- MFR	Description	Amount	Account Number Annual Report	Description	Amount	Difference	Comments
A-10; 3 of 3: 392.5	Stores Equipment	-	S-6(b): 392	Stores Equipment	-	-	-
A-10; 3 of 3: 393.5	Tools, Shop & Garage Equipment	184.62	S-6(b): 393	Tools, Shop & Garage Equipment	177	8	Rounding/ Immaterial
A-10; 3 of 3: 394.5	Laboratory Equipment	-	S-6(b): 394	Laboratory Equipment	-	-	-
A-10; 3 of 3: 395.5	Power Operated Equipment	-	S-6(b): 395	Power Operated Equipment	-	-	-
A-10; 3 of 3: 396.5	Communication Equipment	1,160.22	S-6(b): 396	Communication Equipment	1,036	124	Normalization and ture-up of depreciation expense and accumulated depreciation
A-10; 3 of 3: 397.5	Miscellaneous Equipment	-	S-6(b): 397	Miscellaneous Equipment	-	-	-
A-10; 3 of 3: 398.5	Other Tangible Plant	-	S-6(b): 397	Other Tangible Plant	-	-	-
B4; 521.1	Flat Rate - Residential	99714.99	S-9 (a); 521.1	Flat Rate - Residential	88,988	10,727	Reflects normal fluctuation expected to result from the difference between test period and annual report period
B4; 521.2	Flat Rate - Commercial	0	S-9 (a); 521.2	Flat Rate - Commercial	-	-	-
B4; 521.3	Flat Rate - Industrial	0	S-9 (a); 521.3	Flat Rate - Industrial	-	-	-
B4; 521.4	Flat Rate - Public Authorities	0	S-9 (a); 521.4	Flat Rate - Public Authorities	-	-	-
B4; 521.5	Flat Rate - Multi-Family	0	S-9 (a); 521.5	Flat Rate - Multi-Family Dwelling	-	-	-
B4; 521.6	Flat Rate - Other	-	S-9 (a); 521.6	Flat Rate - Other	-	-	-
B4; 522.1	Measured - Residential	-	S-9 (a); 522.1	Measured - Residential	-	-	-
B4; 522.2	Measured - Commercial	-	S-9 (a); 522.2	Measured - Commercial	-	-	-
B4; 522.3	Measured - Industrial	-	S-9 (a); 522.3	Measured - Industrial	-	-	-
B4; 522.4	Measured - Public Authority	-	S-9 (a); 522.4	Measured - Public Authority	-	-	-
B4; 522.5	Measured - Multi-Family	-	S-9 (a); 522.5	Measured - Multi-Family Dwelling	-	-	-
B4; 523	Other Sales - Public Authorities	-	S-9 (a); 523	Other Sales - Public Authorities	-	-	-
B4; 524	Revenues from Other Systems	-	S-9 (a); 524	Revenues from Other Systems	-	-	-
B4; 525	Interdepartmental Sales	-	S-9 (a); 525	Interdepartmental Sales	-	-	-
B4; 531	Sale of Sludge	-	S-9 (a); 531	Sale of Sludge	-	-	-
B4; 532	Forfeited Discounts	-	S-9 (a); 532	Forfeited Discounts	-	-	-
B4; 534	Rents From Wastewater Property	-	S-9 (a); 534	Rents From Wastewater Property	-	-	-
B4; 535	Interdepartmental Rents	-	S-9 (a); 535	Interdepartmental Rents	-	-	-
B4; 536	Other Wastewater Revenues	-	S-9 (a); 536	Other Wastewater Revenues	-	-	-
B6; 701	Salaries & Wages - Employees	-	S-10(a); 701	Salaries & Wages - Employees	-	-	-
B6; 703	Salaries & Wages - Officers, Etc.	-	S-10(a); 703	Salaries & Wages - Officers, Etc.	-	-	-
B6; 704	Employee Pensions & Benefits	-	S-10(a); 704	Employee Pensions & Benefits	-	-	-
B6; 710	Purchased Sewage Treatment	\$ (39)	S-10(a); 710	Purchased Sewage Treatment	-	(39)	Rounding/ Immaterial
B6; 711	Sludge Removal Expense	\$ (89)	S-10(a); 711	Sludge Removal Expense	95	(184)	Reflects normal fluctuation expected to result from the difference between test period and annual report period
B6; 715	Purchased Power	\$ 13,859	S-10(a); 715	Purchased Power	14,945	(1,086)	Reflects normal fluctuation expected to result from the difference between test period and annual report period
B6; 716	Fuel for Power Purchased	-	S-10(a); 716	Fuel for Power Production	-	-	-
B6; 718	Chemicals	\$ 4,647	S-10(a); 718	Chemicals	5,441	(794)	Reflects normal fluctuation expected to result from the difference between test period and annual report period
B6; 720	Materials & Supplies	\$ 368	S-10(a); 720	Materials & Supplies	368	(0)	-
B6; 731	Contractual Services - Engr.	-	S-10(a); 731	Contractual Services - Engr.	-	-	-
B6; 732	Contractual Services - Acct.	\$ 87	S-10(a); 732	Contractual Services - Acct.	86	1	Rounding/ Immaterial
B6; 733	Contractual Services - Legal	\$ 311	S-10(a); 733	Contractual Services - Legal	320	(9)	Rounding/ Immaterial
B6; 734	Contractual Services - Mgmt. Fees	\$ 28,456	S-10(a); 734	Contractual Services - Mgmt. Fees	718	27,738	Variance based on review of corporate allocations as part of rate case preparation
			S-10(a); 735	Contractual Services - Testing	1,165	(1,165)	Offset Account 7; Reflects normal fluctuation expected to result from the difference between test period and annual report period
B6; 735	Contractual Services - Other	\$ 70,125	S-10(a); 736	Contractual Services - Other	56,452	13,673	Offset Account 775; Reflects normal fluctuation expected to result from the difference between test period and annual report period
B6; 741	Rental of Building/Real Prop.	-	S-10(a); 741	Rental of Building/Real Prop.	-	-	-
B6; 742	Rental of Equipment	-	S-10(a); 742	Rental of Equipment	-	-	-
B6; 750	Transportation Expenses	-	S-10(a); 750	Transportation Expenses	-	-	-
B6; 756	Insurance - Vehicle	-	S-10(a); 756	Insurance - Vehicle	-	-	-
B6; 757	Insurance - General Liability	\$ 5,856	S-10(a); 757	Insurance - General Liability	-	5,856	Offset by account 759: Reflects normal fluctuation expected to result from the difference between test period and annual report period
B6; 758	Insurance - Workman's Comp.	-	S-10(a); 758	Insurance - Workman's Comp.	-	-	-
B6; 759	Insurance - Other	-	S-10(a); 759	Insurance - Other	6,329	(6,329)	Offset by account 757: Reflects normal fluctuation expected to result from the difference between test period and annual report period
B6; 760	Advertising Expense	-	S-10(a); 760	Advertising Expense	-	-	-
B6; 766	Reg. Comm. Exp. - Rate Case Amort.	-	S-10(a); 766	Reg. Comm. Exp. - Rate Case Amort.	-	-	-
B6; 767	Reg. Comm. Exp. - Other	\$ 7,542	S-10(a); 767	Reg. Comm. Exp. - Other	10,145	(2,603)	Reflects normal fluctuation expected to result from the difference between test period and annual report period
B6; 770	Bad Debt Expense	\$ 566	S-10(a); 770	Bad Debt Expense	525	41	Rounding/ Immaterial

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Account Number- MFR	Description	Amount	Account Number Annual Report	Description	Amount	Difference	Comments
B6;775	Miscellaneous Expenses	\$ 13,566	S-10(a): 775	Miscellaneous Expenses	49,551	(35,985)	Offset Account 736; Reflects normal fluctuation expected to result from the difference between test period and annual report period
A18; 2 of 2 Line 1	Utility Plant in Service	287,357	F-1 (a): 101-106	Utility Plant	507,446	(220,089)	Please see specific account variance descriptions above
A18; 2 of 2 Line 2	Construction Work in Progress	247,908	F7: 105	Construction work in Progress	251,949	(4,041)	Reflects normal fluctuation expected to result from the difference between test period and annual report period
A18; 2 of 2 Line 3	Other Utility Plant Adjustments	300,405					
A18; 2 of 2 Line 19	Other Miscellaneous Deferred Debits	<u>4,827</u>					
	<b>Total Misc Deferred Debits</b>	<u><b>305,231</b></u>	F-1 (b): 186	Misc Deferred Debits	306,269	(1,038)	Reflects normal fluctuation expected to result from the difference between test period and annual report period
A18; 2 of 2 Line 5	Accumulated Depreciation	(17,027)	F-1 (a): 108-110	Less: Accumulated Depr & Amort	(16,578)	(449)	Please see specific account variance descriptions above
A18; 2 of 2 Line 7	Cash	1,115	F-1 (a): 131	Cash	49	1,066	Reflective of working capital cycle and allocations from consolidated entity
A18; 2 of 2 Line 8	Accounts Rec'b - Customer	2,072					
A18; 2 of 2 Line 11	Allowance for Bad Debts	<u>(3,100)</u>					
	<b>Total Accts &amp; Notes Receivable Less Accum Provision for Uncollectible Accts</b>	<u><b>(1,027)</b></u>	F-1 (a): 141-144	Accts & Notes Receivable Less Accum Provision for Uncollectible Accts	1,910	(2,937)	Reflects normal fluctuation expected to result from the difference between test period and annual report period
A18; 2 of 2 Line 9	Notes & Accts. Rec'b - Assoc. Cos.	-			-	-	
A18; 2 of 2 Line 10	Accounts Rec'b - Other	-			-	-	
A18; 2 of 2 Line 12	Prepayments	0	F-1 (a): 162	Prepayments	-	0	
A18; 2 of 2 Line 13	Miscellaneous Current & Accrued Assets	14,971	F-1 (a): 173 & 185	Accrued Utility Revenues & Temporary Facilities	10,737	4,234	Reflects normal fluctuation expected to result from the difference between test period and annual report period
A18; 2 of 2 Line 15	Unamortized Debt Discount & Exp.	-			-	-	
A18; 2 of 2 Line 16	Prelim. Survey & Investigation Charges	(4,432)	F-1(b): 183	Preliminary Survey & Investigation Charges	597	(5,029)	Reflects normal fluctuation expected to result from the difference between test period and annual report period
A18; 2 of 2 Line 17	Clearing Accounts	710	F-1(b): 184	Clearing Accounts	344	366	Reflective of customer payment cycles
A18; 2 of 2 Line 18	Deferred Rate Case Expense	600			-	600	Rate case filing preparation booked beginning in January 2025
A18; 2 of 2 Line 20	Accum. Deferred Income Taxes	-	F-1 (b): 190		-	-	
A19; 2 of 2 Line 1	Common Stock Issued	646,441	F-2(a): 201	Common Stock	610,627	35,814	Reflects a difference in the allocation procedure for paid in capital to CSWR-Florida
A19; 2 of 2 Line 2	Preferred Stock Issued	-			-	-	
A19; 2 of 2 Line 3	Additional Paid in Capital	-			-	-	
A19; 2 of 2 Line 4	Retained Earnings	(74,159)	F-2(a): 214-215	Retained Earnings	(165,007)	90,848	Result of change in net income, please see income statement account specific variance descriptions above
A19; 2 of 2 Line 5	Other Equity Capital	-			-	-	
A19; 2 of 2 Line 7	Bonds	-			-	-	
A19; 2 of 2 Line 8	Reacquired Bonds	-			-	-	
A19; 2 of 2 Line 9	Advances From Associated Companies	-			-	-	
A19; 2 of 2 Line 10	Other Long-Term Debt	-			-	-	
A19; 2 of 2 Line 12	Accounts Payable	(36,625)	F-2(a): 231	Accounts Payable	31,418	(68,043)	Reflective of working capital cycle and allocations from consolidated entity
A19; 2 of 2 Line 13	Notes Payable	-	F-2(a): 232	Notes Payable	-	-	
A19; 2 of 2 Line 14	Notes & Accounts Payable - Assoc. Cos.	296,042	F-2(a): 234	Notes Payable to Associated Companies	320,389	(24,347)	Reflective of working capital cycle and allocations from consolidated entity
A19; 2 of 2 Line 15	Customer Deposits	-			-	-	
A19; 2 of 2 Line 16	Accrued Taxes	56	F-2(a): 236	Accrued Taxes	56	(0)	
A19; 2 of 2 Line 17	Accrued Interest	-			-	-	
A19; 2 of 2 Line 18	Accrued Dividends	-			-	-	
A19; 2 of 2 Line 19	Misc. Current & Accrued Liabilities	3,650	F-2(a): 241	Misc. Current & Accrued Liabilities	13,293	(9,643)	Reflective of working capital cycle and allocations from consolidated entity
A19; 2 of 2 Line 21	Advances For Construction	-			-	-	
A19; 2 of 2 Line 22	Other Deferred Credits	-			-	-	
A19; 2 of 2 Line 23	Accum. Deferred ITCs	-			-	-	
A19; 2 of 2 Line 24	Operating Reserves	-			-	-	
A19; 2 of 2 Line 26	Contributions in Aid of Construction	-	F-2(b): 271	Contributions in Aid of Construction	-	-	
A19; 2 of 2 Line 27	Less: Accum. Amortization of CIAC	-	F-2(b): 272	Accumulated Amort of CIAC	-	-	
A19; 2 of 2 Line 28	Accumulated Deferred Income Taxes	-			-	-	
B2: Line 1	Operating Revenues	200,100	F-3(a & b): 400	Operating Revenue	88,988	111,112	Please see specific account variance descriptions above

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Account Number- MFR	Description	Amount	Account Number Annual Report	Description	Amount	Difference	Comments
B2: Line 2	Operation & Maintenance	157,699	F-3(a & b): 401	Operating Expenses	146,141	11,558	Please see specific account variance descriptions above
B2: Line 3	Depreciation, net of CIAC Amort	9,019	F-3(a & b):Net Depreciation Ex	Net Depreciation Expense	8,919	100	Please see specific account variance descriptions above
B2: Line 4	Amortization	-			-	-	
B2: Line 5	Taxes Other Than Income	11,730	F-3(a & b): 408	Taxes Other Than Income	4,222	7,508	Please see specific account variance descriptions above
B2: Line 6	Provision for Income Taxes	318	F-3(a & b): 411.1	Provision for Deferred Income Taxes-Credit	-	318	Please see specific account variance descriptions above
B2: Line 7	Operating Expenses	178,765	F-3(a & b): Operating Expense:	Operating Expenses	159,282	19,483	Please see specific account variance descriptions above
B2: Line 8	Net Operating Income	21,334	F-3(a & b): Net Income	Net Income	(70,294)	91,628	Please see specific account variance descriptions above

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Account Number- MFR	Description	Amount	Account Number Annual Report	Description	Amount	Difference	Comments
Water-Assets A-5, 3 of 3. 301.1	Organization	-	W-4(a): 301	Organization	-	-	
Water-Assets A-5, 3 of 3. 302.1	Franchises	-	W-4(a): 302	Franchises	925	(925)	Asset Retirement
Water-Assets A-5, 3 of 3. 339.1	Other Plant & Misc. Equipment	-	-	-	-	-	
Water-Assets A-5, 3 of 3. 303.2	Land & Land Rights	119,987.89	W-4(a): 303	Land and Land Rights	88,779	31,209	Asset Capitalization
Water-Assets A-5, 3 of 3. 304.2	Structures & Improvements	144,072.38	W-4(a): 304	Structures & Improvements	144,072	0	
Water-Assets A-5, 3 of 3. 305.2	Collect. & Impound. Reservoirs	-	W-4(a): 305	Collect. & Impound. Reservoirs	-	-	
Water-Assets A-5, 3 of 3. 306.2	Lake, River & Other Intakes	-	W-4(a): 306	Lake, River & Other Intakes	-	-	
Water-Assets A-5, 3 of 3. 307.2	Wells & Springs	2,456.73	W-4(a): 307	Wells & Springs	2,457	(0)	
Water-Assets A-5, 3 of 3. 308.2	Infiltration Galleries & Tunnels	-	W-4(a): 308	Infiltration Galleries & Tunnels	-	-	
Water-Assets A-5, 3 of 3. 309.2	Supply Mans	2,469.00	W-4(a): 309	Supply Mans	2,469	-	
Water-Assets A-5, 3 of 3. 310.2	Power Generated Equipment	19,733.00	W-4(a): 310	Power Generated Equipment	19,733	-	
Water-Assets A-5, 3 of 3. 311.2	Pumping Equipment	83,901.38	W-4(a): 311	Pumping Equipment	83,901	0	
Water-Assets A-5, 3 of 3. 339.2	Other Plant & Misc. Equipment	-	-	-	-	-	
Water-Assets A-5, 3 of 3. 303.3	Land & Land Rights	-	-	-	-	-	
Water-Assets A-5, 3 of 3. 304.3	Structures & Improvements	-	-	-	-	-	
Water-Assets A-5, 3 of 3. 320.3	Water Treatment Equipment	14,596.87	W-4(a): 320	Water Treatment Equipment	14,597	(0)	
Water-Assets A-5, 3 of 3. 339.3	Other Plant & Misc. Equipment	-	-	-	-	-	
Water-Assets A-5, 3 of 3. 303.4	Land & Land Rights	-	-	-	-	-	
Water-Assets A-5, 3 of 3. 304.4	Structures & Improvements	-	-	-	-	-	
Water-Assets A-5, 3 of 3. 330.4	Dist. Reservoirs & Standpipes	286,729.00	W-4(a): 330	Dist. Reservoirs & Standpipes	286,729	-	
Water-Assets A-5, 3 of 3. 331.4	Transm & Distribution Mans	325,565.98	W-4(a): 331	Transm & Distribution Mans	325,565	(0)	
Water-Assets A-5, 3 of 3. 332.4	Services	74,414.25	W-4(a): 332	Services	74,414	0	
Water-Assets A-5, 3 of 3. 334.4	Meters & Meter Installations	144,709.99	W-4(a): 334	Meters & Meter Installations	144,710	(0)	
Water-Assets A-5, 3 of 3. 335.4	Hydrants	8,000.00	W-4(a): 335	Hydrants	8,000	-	
-	-	-	-	-	-	-	
-	-	-	-	-	-	-	
Water-Assets A-5, 3 of 3. 339.4	Other Plant & Misc. Equipment	-	W-4(a): 336	Backflow Prevention Devices	-	-	
Water-Assets A-5, 3 of 3. 303.5	Land & Land Rights	-	W-4(a): 339	Other Plant & Misc. Equipment	305	(305)	Asset Retirement
Water-Assets A-5, 3 of 3. 304.5	Structures & Improvements	-	-	-	-	-	
Water-Assets A-5, 3 of 3. 340.5	Office Furniture & Equipment	-	W-4(a): 340	Office Furniture & Equipment	5,740	(5,740)	Asset Retirement
Water-Assets A-5, 3 of 3. 341.5	Transportation Equipment	-	W-4(a): 341	Transportation Equipment	800	(800)	Asset Retirement
Water-Assets A-5, 3 of 3. 342.5	Stores Equipment	-	W-4(a): 342	Stores Equipment	-	-	
Water-Assets A-5, 3 of 3. 343.5	Tools, Shop & Garage Equipment	-	W-4(a): 343	Tools, Shop & Garage Equipment	937	(937)	Asset Retirement
Water-Assets A-5, 3 of 3. 344.5	Laboratory Equipment	-	W-4(a): 344	Laboratory Equipment	-	-	
Water-Assets A-5, 3 of 3. 345.5	Power Operated Equipment	-	W-4(a): 345	Power Operated Equipment	-	-	
Water-Assets A-5, 3 of 3. 346.5	Communication Equipment	14,778.18	W-4(a): 346	Communication Equipment	14,778	0	
Water-Assets A-5, 3 of 3. 347.5	Miscellaneous Equipment	-	W-4(a): 347	Miscellaneous Equipment	-	-	
Water-Assets A-5, 3 of 3. 348.5	Other Tangible Plant	-	W-4(a): 348	Other Tangible Plant	-	-	
Sewer-Assets A-8, 3 of 3. 351.1	Organization	-	S-4(a): 351	Organization	947	(947)	Asset Retirement
Sewer-Assets A-8, 3 of 3. 352.1	Franchises	-	S-4(a): 352	Franchises	3,808	(3,808)	Asset Retirement
Sewer-Assets A-8, 3 of 3. 389.1	Other Plant & Misc. Equipment	-	-	-	-	-	
Sewer-Assets A-8, 3 of 3. 353.2	Land & Land Rights	33,937.93	S-4(a): 353	Land and Land Rights	18,779	15,159	Asset Capitalization
Sewer-Assets A-8, 3 of 3. 354.2	Structures & Improvements	1,320.00	S-4(a): 354	Structures & Improvements	1,320	-	
-	-	-	-	-	-	-	
-	-	-	-	-	-	-	
Sewer-Assets A-8, 3 of 3. 380.2	Collection Wastewaters- Force	43,925.58	S-4(a): 355	Power Generated Equipment	-	-	
Sewer-Assets A-8, 3 of 3. 361.2	Collection Wastewaters- Gravity	148,439.40	S-4(a): 360	Collection Sewers-Force	43,926	(0)	
Sewer-Assets A-8, 3 of 3. 362.2	Special Collecting Structures	-	S-4(a): 361	Collection Sewers-Gravity	148,439	0	
Sewer-Assets A-8, 3 of 3. 363.2	Services to Customers	64,155.00	S-4(a): 362	Special Collection Structures	-	-	
Sewer-Assets A-8, 3 of 3. 364.2	Flow Measuring Devices	209,442.00	S-4(a): 363	Services to Customers	64,155	-	
Sewer-Assets A-8, 3 of 3. 365.2	Flow Measuring Installations	-	S-4(a): 364	Flow Measuring Devices	209,442	-	
-	-	-	S-4(a): 365	Flow Measuring Installations	-	-	
-	-	-	-	-	-	-	
Sewer-Assets A-8, 3 of 3. 389.2	Other Plant & Misc. Equipment	-	-	-	-	-	
Sewer-Assets A-8, 3 of 3. 353.3	Land & Land Rights	-	-	-	-	-	
Sewer-Assets A-8, 3 of 3. 354.3	Structures & Improvements	-	-	-	-	-	
-	-	-	S-4(a): 366	Reuse Services	-	-	
-	-	-	S-4(a): 367	Reuse Meters and Meter Installations	-	-	
-	-	-	S-4(a): 370	Receiving wells	-	-	
Sewer-Assets A-8, 3 of 3. 370.3	Receiving Wells	127,086.00	S-4(a): 371	Pumping Equipment	127,086	-	
Sewer-Assets A-8, 3 of 3. 371.3	Pumping Equipment	-	S-4(a): 374	Reuse Distribution Reservoirs	-	-	
-	-	-	S-4(a): 375	Reuse Transmission and Dist System	-	-	
-	-	-	-	-	-	-	
Sewer-Assets A-8, 3 of 3. 389.3	Other Plant & Misc. Equipment	-	-	-	-	-	
Sewer-Assets A-8, 3 of 3. 353.4	Land & Land Rights	-	-	-	-	-	
Sewer-Assets A-8, 3 of 3. 354.4	Structures & Improvements	-	-	-	-	-	
Sewer-Assets A-8, 3 of 3. 380.4	Treatment & Disposal Equipment	9,287.37	S-4(a): 380	Treatment and Disposal Equipment	9,287	0	
Sewer-Assets A-8, 3 of 3. 381.4	Plant Wastewaters	1,952.00	S-4(a): 381	Plant Sewers	1,952	-	
Sewer-Assets A-8, 3 of 3. 382.4	Outfall Wastewater Lines	-	S-4(a): 382	Outfall Sewer Lines	-	-	
Sewer-Assets A-8, 3 of 3. 389.4	Other Plant & Misc. Equipment	-	S-4(a): 389	Other Plant Miscellaneous Equipment	5,138	(5,138)	Asset Retirement
Sewer-Assets A-8, 3 of 3. 353.5	Land & Land Rights	-	-	-	-	-	
Sewer-Assets A-8, 3 of 3. 354.5	Structures & Improvements	-	-	-	-	-	
Sewer-Assets A-8, 3 of 3. 390.5	Office Furniture & Equipment	-	S-4(a): 390	Office Furniture & Equipment	5,397	(5,397)	Asset Retirement
Sewer-Assets A-8, 3 of 3. 391.5	Transportation Equipment	-	S-4(a): 391	Transportation Equipment	-	-	
Sewer-Assets A-8, 3 of 3. 392.5	Stores Equipment	-	S-4(a): 392	Stores Equipment	-	-	
Sewer-Assets A-8, 3 of 3. 393.5	Tools, Shop & Garage Equipment	-	S-4(a): 393	Tools, Shop & Garage Equipment	775	(775)	Asset Retirement
Sewer-Assets A-8, 3 of 3. 394.5	Laboratory Equipment	-	S-4(a): 394	Laboratory Equipment	-	-	
Sewer-Assets A-8, 3 of 3. 395.5	Power Operated Equipment	-	S-4(a): 395	Power Operated Equipment	16,049	(16,049)	Asset Retirement
Sewer-Assets A-8, 3 of 3. 396.5	Communication Equipment	43,447.32	S-4(a): 396	Communication Equipment	43,447	0	
Sewer-Assets A-8, 3 of 3. 397.5	Miscellaneous Equipment	-	S-4(a): 397	Miscellaneous Equipment	-	-	
Sewer-Assets A-8, 3 of 3. 398.5	Other Tangible Plant	-	S-4(a): 398	Other Tangible Plant	-	-	
Water-Accum Depr A-9, 3 of 3. 301.1	Organization	-	W-8(b): 301	Organization	-	-	
Water-Accum Depr A-9, 3 of 3. 302.1	Franchises	-	W-8(b): 302	Franchises	-	-	
Water-Accum Depr A-9, 3 of 3. 339.1	Other Plant & Misc. Equipment	-	-	-	-	-	
Water-Accum Depr A-9, 3 of 3. 303.2	Land & Land Rights	-	W-8(b): 303	Land and Land Rights	-	-	
Water-Accum Depr A-9, 3 of 3. 304.2	Structures & Improvements	112,815	W-8(b): 304	Structures & Improvements	112,522	293	Normalization and ture-up of depreciation expense and accumulated depreciation
Water-Accum Depr A-9, 3 of 3. 305.2	Collect. & Impound. Reservoirs	-	W-8(b): 305	Collect. & Impound. Reservoirs	-	-	
Water-Accum Depr A-9, 3 of 3. 306.2	Lake, River & Other Intakes	-	W-8(b): 306	Lake, River & Other Intakes	-	-	
Water-Accum Depr A-9, 3 of 3. 307.2	Wells & Springs	54.54	W-8(b): 307	Wells & Springs	53	2	Rounding/ Immaterial
Water-Accum Depr A-9, 3 of 3. 308.2	Infiltration Galleries & Tunnels	-	W-8(b): 308	Infiltration Galleries & Tunnels	-	-	
Water-Accum Depr A-9, 3 of 3. 309.2	Supply Mans	2,459.10	W-8(b): 309	Supply Mans	2,430	29	Rounding/ Immaterial
Water-Accum Depr A-9, 3 of 3. 310.2	Power Generated Equipment	19,733.00	W-8(b): 310	Power Generated Equipment	19,733	-	
Water-Accum Depr A-9, 3 of 3. 311.2	Pumping Equipment	75,689.31	W-8(b): 311	Pumping Equipment	75,685	4	Rounding/ Immaterial
Water-Accum Depr A-9, 3 of 3. 339.2	Other Plant & Misc. Equipment	-	-	-	-	-	
Water-Accum Depr A-9, 3 of 3. 303.3	Land & Land Rights	-	-	-	-	-	
Water-Accum Depr A-9, 3 of 3. 304.3	Structures & Improvements	-	-	-	-	-	
Water-Accum Depr A-9, 3 of 3. 320.3	Water Treatment Equipment	6,595	W-8(b): 320	Water Treatment Equipment	6,651	(56)	Normalization and ture-up of depreciation expense and accumulated depreciation
Water-Accum Depr A-9, 3 of 3. 339.3	Other Plant & Misc. Equipment	-	-	-	-	-	
Water-Accum Depr A-9, 3 of 3. 303.4	Land & Land Rights	-	-	-	-	-	
Water-Accum Depr A-9, 3 of 3. 304.4	Structures & Improvements	-	-	-	-	-	
Water-Accum Depr A-9, 3 of 3. 330.4	Dist. Reservoirs & Standpipes	228,143	W-8(b): 330	Dist. Reservoirs & Standpipes	224,850	1,293	Normalization and ture-up of depreciation expense and accumulated depreciation

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 Test Year Ended 1/31/2025

Account Number- MFR	Description	Amount	Account Number Annual Report	Description	Amount	Difference	Comments
Water-Accum Depr A-9, 3 of 3: 331.4	Trains & Distribution Mains	227,782	W-8(b): 331	Trains & Distribution Mains	226,136	1,646	Normalization and true-up of depreciation expense and accumulated depreciation
Water-Accum Depr A-9, 3 of 3: 333.4	Services	58,748	W-8(b): 333	Services	58,593	155	Normalization and true-up of depreciation expense and accumulated depreciation
Water-Accum Depr A-9, 3 of 3: 334.4	Meters & Meter Installations	126,093	W-8(b): 334	Meters & Meter Installations	133,225	(7,132)	Normalization and true-up of depreciation expense and accumulated depreciation
Water-Accum Depr A-9, 3 of 3: 335.4	Hydrants	8,000	W-8(b): 335	Hydrants	8,000	-	
Water-Accum Depr A-9, 3 of 3: 339.4	Other Plant & Misc. Equipment	-	W-8(b): 339	Backflow Prevention Devices	-	-	
Water-Accum Depr A-9, 3 of 3: 303.5	Land & Land Rights	-	W-8(b): 339	Other Plant & Misc. Equipment	305	(305)	Normalization and true-up of depreciation expense and accumulated depreciation
Water-Accum Depr A-9, 3 of 3: 304.5	Structures & Improvements	-	W-8(b): 340	Structures & Improvements	-	-	
Water-Accum Depr A-9, 3 of 3: 340.5	Office Furniture & Equipment	-	W-8(b): 340	Office Furniture & Equipment	5,740	(5,740)	Normalization and true-up of depreciation expense and accumulated depreciation
Water-Accum Depr A-9, 3 of 3: 341.5	Transportation Equipment	-	W-8(b): 341	Transportation Equipment	800	(800)	Normalization and true-up of depreciation expense and accumulated depreciation
Water-Accum Depr A-9, 3 of 3: 342.5	Stores Equipment	-	W-8(b): 342	Stores Equipment	-	-	
Water-Accum Depr A-9, 3 of 3: 343.5	Tools, Shop & Garage Equipment	-	W-8(b): 343	Tools, Shop & Garage Equipment	937	(937)	Normalization and true-up of depreciation expense and accumulated depreciation
Water-Accum Depr A-9, 3 of 3: 344.5	Laboratory Equipment	-	W-8(b): 344	Laboratory Equipment	-	-	
Water-Accum Depr A-9, 3 of 3: 345.5	Power Operated Equipment	-	W-8(b): 345	Power Operated Equipment	-	-	
Water-Accum Depr A-9, 3 of 3: 346.5	Communication Equipment	1,019.47	W-8(b): 346	Communication Equipment	896	123	Normalization and true-up of depreciation expense and accumulated depreciation
Water-Accum Depr A-9, 3 of 3: 347.5	Miscellaneous Equipment	-	W-8(b): 347	Miscellaneous Equipment	-	-	
Water-Accum Depr A-9, 3 of 3: 348.5	Other Tangible Plant	-	W-8(b): 348	Other Tangible Plant	-	-	
Sewer-Accum Depr A-10, 3 of 3: 351.1	Organization	-	-	-	-	-	
Sewer-Accum Depr A-10, 3 of 3: 352.1	Franchises	-	-	-	-	-	
Sewer-Accum Depr A-10, 3 of 3: 389.1	Other Plant & Misc. Equipment	-	-	-	-	-	
Sewer-Accum Depr A-10, 3 of 3: 353.2	Land & Land Rights	-	-	-	-	-	
Sewer-Accum Depr A-10, 3 of 3: 354.2	Structures & Improvements	41.25	S-8(b): 354	Structures & Improvements	45	(4)	Rounding/ Immaterial
Sewer-Accum Depr A-10, 3 of 3: 350.2	Collection Wastewaters - Force	33,796	S-8(b): 350	Power Generated Equipment	-	-	
Sewer-Accum Depr A-10, 3 of 3: 351.2	Collection Wastewaters - Gravity	119,945	S-8(b): 351	Collection Sewers-Face	33,803	(7)	Rounding/ Immaterial
Sewer-Accum Depr A-10, 3 of 3: 352.2	Special Collecting Structures	-	S-8(b): 352	Collection Sewers-Gravity	124,112	(4,167)	Normalization and true-up of depreciation expense and accumulated depreciation
Sewer-Accum Depr A-10, 3 of 3: 353.2	Services to Customers	62,548	S-8(b): 353	Special Collecting Structures	-	-	
Sewer-Accum Depr A-10, 3 of 3: 354.2	Flow Measuring Devices	209,442	S-8(b): 354	Services to Customers	81,869	579	Normalization and true-up of depreciation expense and accumulated depreciation
Sewer-Accum Depr A-10, 3 of 3: 355.2	Flow Measuring Installations	-	S-8(b): 355	Flow Measuring Devices	209,442	-	
Sewer-Accum Depr A-10, 3 of 3: 356.2	Reuse Services	-	S-8(b): 356	Flow Measuring Installations	-	-	
Sewer-Accum Depr A-10, 3 of 3: 357.2	Reuse Meters and Meter Installations	-	S-8(b): 357	Reuse Services	-	-	
Sewer-Accum Depr A-10, 3 of 3: 389.2	Other Plant & Misc. Equipment	-	-	Reuse Meters and Meter Installations	-	-	
Sewer-Accum Depr A-10, 3 of 3: 353.3	Land & Land Rights	-	-	-	-	-	
Sewer-Accum Depr A-10, 3 of 3: 354.3	Structures & Improvements	-	-	-	-	-	
Sewer-Accum Depr A-10, 3 of 3: 370.3	Receiving Wells	127,086	S-8(b): 370	Receiving Wells	127,086	-	
Sewer-Accum Depr A-10, 3 of 3: 371.3	Pumping Equipment	-	S-8(b): 371	Pumping Equipment	-	-	
Sewer-Accum Depr A-10, 3 of 3: 372.3	Reuse Distribution Reservoirs	-	S-8(b): 372	Reuse Distribution Reservoirs	-	-	
Sewer-Accum Depr A-10, 3 of 3: 373.3	Reuse Transmission Distribution System	-	S-8(b): 373	Reuse Transmission Distribution System	-	-	
Sewer-Accum Depr A-10, 3 of 3: 389.3	Other Plant & Misc. Equipment	-	-	-	-	-	
Sewer-Accum Depr A-10, 3 of 3: 353.4	Land & Land Rights	-	-	-	-	-	
Sewer-Accum Depr A-10, 3 of 3: 354.4	Structures & Improvements	-	-	-	-	-	
Sewer-Accum Depr A-10, 3 of 3: 380.4	Treatment & Disposal Equipment	516	S-8(b): 380	Treatment & Disposal Equipment	567	(51)	Rounding/ Immaterial
Sewer-Accum Depr A-10, 3 of 3: 381.4	Plant Wastewaters	672	S-8(b): 381	Plant Sewers	660	12	Rounding/ Immaterial
Sewer-Accum Depr A-10, 3 of 3: 382.4	Outfall Wastewater Lines	-	S-8(b): 382	Outfall Sewer Lines	-	-	
Sewer-Accum Depr A-10, 3 of 3: 389.4	Other Plant & Misc. Equipment	-	S-8(b): 389	Outfall Wastewater Lines	-	-	
Sewer-Accum Depr A-10, 3 of 3: 353.5	Land & Land Rights	-	-	Other Plant Miscellaneous Equipment	5,138	(5,138)	Normalization and true-up of depreciation expense and accumulated depreciation
Sewer-Accum Depr A-10, 3 of 3: 354.5	Structures & Improvements	-	-	-	-	-	
Sewer-Accum Depr A-10, 3 of 3: 380.5	Office Furniture & Equipment	-	S-8(b): 380	Office Furniture and Equipment	5,397	(5,397)	Normalization and true-up of depreciation expense and accumulated depreciation
Sewer-Accum Depr A-10, 3 of 3: 381.5	Transportation Equipment	-	S-8(b): 381	Transportation Equipment	-	-	
Sewer-Accum Depr A-10, 3 of 3: 382.5	Stores Equipment	-	S-8(b): 382	Stores Equipment	-	-	
Sewer-Accum Depr A-10, 3 of 3: 383.5	Tools, Shop & Garage Equipment	-	S-8(b): 383	Tools, Shop & Garage Equipment	775	(775)	Normalization and true-up of depreciation expense and accumulated depreciation
Sewer-Accum Depr A-10, 3 of 3: 384.5	Laboratory Equipment	-	S-8(b): 384	Laboratory Equipment	-	-	
Sewer-Accum Depr A-10, 3 of 3: 385.5	Power Operated Equipment	-	S-8(b): 385	Power Operated Equipment	3,678	(3,678)	Normalization and true-up of depreciation expense and accumulated depreciation
Sewer-Accum Depr A-10, 3 of 3: 386.5	Communication Equipment	4,040	S-8(b): 386	Communication Equipment	4,040	-	Normalization and true-up of depreciation expense and accumulated depreciation
Sewer-Accum Depr A-10, 3 of 3: 387.5	Miscellaneous Equipment	-	S-8(b): 387	Miscellaneous Equipment	-	-	
Sewer-Accum Depr A-10, 3 of 3: 388.5	Other Tangible Plant	-	S-8(b): 388	Other Tangible Plant	-	-	
Revenue B4: 460	Unmetered Water Revenue	-	W-9: 460	Unmetered Water Revenue	-	-	
Revenue B4: 461.1	Metered - Residential	169,375.37	W-9: 461.1	Metered Sales to Res Customers	478,459	(309,084)	Offset with account 461.2. Remaining variance due to normal fluctuation and test year to annual report period change.
Revenue B4: 461.2	Metered - Commercial	337,263.87	W-9: 461.2	Metered Sales to Commercial Customers	-	337,264	Offset with account 461.1. Remaining variance due to normal fluctuation and test year to annual report period change.
Revenue B4: 461.3	Metered - Industrial	-	W-9: 461.3	Metered Sales to Industrial Customers	-	-	
Revenue B4: 461.4	Metered - Public Authorities	-	W-9: 461.4	Metered Sales to Public Authorities	-	-	
Revenue B4: 461.5	Metered - Multi-Family	-	W-9: 461.5	Metered Sales to Multiple Family Dwellin	-	-	
Revenue B4: 462.1	Public Fire Protection	-	W-9: 462.1	Public Fire Protection	-	-	
Revenue B4: 462.2	Private Fire Protection	-	W-9: 462.2	Private Fire Protection	-	-	
Revenue B4: 464	Other Sales - Public Authorities	-	W-9: 464	Other Sales - Public Authorities	-	-	
Revenue B4: 465	Irrigation Customers	-	W-9: 465	Sales to Irrigation Customers	-	-	
Revenue B4: 466	Sales for Resale	-	W-9: 466	Sales for Resale	-	-	
Revenue B4: 467	Interdepartmental Sales	-	W-9: 467	Interdepartmental Sales	-	-	
Revenue B4: 470	Forfeited Discounts	-	W-9: 470	Forfeited Discounts	-	-	
Revenue B4: 471	Misc. Service Revenues	1,397.63	W-9: 471	Misc. Service Revenues	1,223	175	Reflects normal fluctuation expected to result from the difference between test period and annual report period
Revenue B4: 472	Rents From Water Property	-	W-9: 472	Rents From Water Property	-	-	
Revenue B4: 473	Interdepartmental Rents	-	W-9: 473	Interdepartmental Rents	-	-	
Revenue B4: 474	Other Water Revenues	-	W-9: 474	Other Water Revenues	-	-	
Revenue B4: 521.1	Flat Rate - Residential	216,743.16	S-9 (a): 521.1	Flat Rate - Residential	261,588	(44,845)	Offset with account 521.2. Remaining variance due to normal fluctuation and test year to annual report period change.
Revenue B4: 521.2	Flat Rate - Commercial	42,362.35	S-9 (a): 521.2	Flat Rate - Commercial	-	42,362	Offset with account 521.1. Remaining variance due to normal fluctuation and test year to annual report period change.
Revenue B4: 521.3	Flat Rate - Industrial	-	S-9 (a): 521.3	Flat Rate - Industrial	-	-	
Revenue B4: 521.4	Flat Rate - Public Authorities	-	S-9 (a): 521.4	Flat Rate - Public Authorities	-	-	
Revenue B4: 521.5	Flat Rate - Multi-Family	-	S-9 (a): 521.5	Flat Rate - Multi-Family Dwelling	-	-	
Revenue B4: 521.6	Flat Rate - Other	-	S-9 (a): 521.6	Flat Rate - Other	-	-	
Revenue B4: 522.1	Measured - Residential	-	S-9 (a): 522.1	Measured - Residential	-	-	
Revenue B4: 522.2	Measured - Commercial	-	S-9 (a): 522.2	Measured - Commercial	-	-	
Revenue B4: 522.3	Measured - Industrial	-	S-9 (a): 522.3	Measured - Industrial	-	-	
Revenue B4: 522.4	Measured - Public Authority	-	S-9 (a): 522.4	Measured - Public Authority	-	-	
Revenue B4: 522.5	Measured - Multi-Family	-	S-9 (a): 522.5	Measured - Multi-Family Dwelling	-	-	
Revenue B4: 523	Other Sales - Public Authorities	-	S-9 (a): 523	Other Sales - Public Authorities	-	-	
Revenue B4: 524	Revenues from Other Systems	-	S-9 (a): 524	Revenues from Other Systems	-	-	
Revenue B4: 525	Interdepartmental Sales	-	S-9 (a): 525	Interdepartmental Sales	-	-	
Revenue B4: 531	Sale of Sludge	-	S-9 (a): 531	Sale of Sludge	-	-	
Revenue B4: 532	Forfeited Discounts	-	S-9 (a): 532	Forfeited Discounts	-	-	
Revenue B4: 534	Rents From Wastewater Property	-	S-9 (a): 534	Rents From Wastewater Property	-	-	
Revenue B4: 535	Interdepartmental Rents	-	S-9 (a): 535	Interdepartmental Rents	-	-	
Revenue B4: 536	Other Wastewater Revenues	-	S-9 (a): 536	Other Wastewater Revenues	-	-	
Water-IS B5: 601	Salaries & Wages - Employees	-	W-10(a): 601	Salaries & Wages - Employees	-	-	
Water-IS B5: 603	Salaries & Wages - Officers, Etc.	-	W-10(a): 603	Salaries & Wages - Officers, Etc.	-	-	
Water-IS B5: 604	Employee Pensions & Benefits	-	W-10(a): 604	Employee Pensions & Benefits	-	-	
Water-IS B5: 610	Purchased Water	-	W-10(a): 610	Purchased Water	-	-	
Water-IS B5: 615	Purchased Power	20,068.07	W-10(a): 615	Purchased Power	20,946	(878)	Reflects normal fluctuation expected to result from the difference between test period and annual report period
Water-IS B5: 616	Fuel for Power Purchased	-	W-10(a): 616	Fuel for Power Purchased	-	-	
Water-IS B5: 618	Chemicals	3,585.64	W-10(a): 618	Chemicals	3,077	509	Reflects normal fluctuation expected to result from the difference between test period and annual report period
Water-IS B5: 620	Materials & Supplies	386.40	W-10(a): 620	Materials & Supplies	679	(293)	Reflects normal fluctuation expected to result from the difference between test period and annual report period
Water-IS B5: 631	Contractual Services - Engr	-	W-10(a): 631	Contractual Services - Engr	-	-	
Water-IS B5: 632	Contractual Services - Acct.	\$ 168	W-10(a): 632	Contractual Services - Acct.	168	2	Rounding/ Immaterial

CSWR-Florida  
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Account Number-MFR	Description	Amount	Account Number Annual Report	Description	Amount	Difference	Comments
Water-IS B5, 633	Contractual Services - Legal	604.48	W-10(a): 633	Contractual Services - Legal	822	(217.52)	(18) Rounding/ Immaterial
Water-IS B5, 634	Contractual Services - Mgmt. Fees	55,291.02	W-10(a): 634	Contractual Services - Mgmt. Fees	1,396	53,895	Variance based on review of corporate allocations as part of rate case preparation
Water-IS B5, 635	Contractual Services - Other	115,773.45	W-10(a): 635	Contractual Services - Testing	5,018	(5,018)	Balance mapped to 636 to MFRS
Water-IS B5, 641	Rental of Building/Real Prop.	-	W-10(a): 641	Contractual Services - Other	106,510	9,263	Reflects normal fluctuation expected to result from the difference between test period and annual report period
Water-IS B5, 642	Rental of Equipment	-	W-10(a): 642	Rental of Building/Real Prop.	-	-	
Water-IS B5, 650	Transportation Expenses	-	W-10(a): 650	Transportation Expenses	-	-	
Water-IS B5, 656	Insurance - Vehicle	-	W-10(a): 656	Insurance - Vehicle	-	-	
Water-IS B5, 657	Insurance - General Liability	10,670.72	W-10(a): 657	Insurance - General Liability	-	10,671	Offset by account 659: Reflects normal fluctuation expected to result from the difference between test period and annual report period
Water-IS B5, 658	Insurance - Workman's Comp.	-	W-10(a): 658	Insurance - Workman's Comp.	-	-	
Water-IS B5, 659	Insurance - Other	-	W-10(a): 659	Insurance - Other	11,454	(11,454)	Offset by account 657: Reflects normal fluctuation expected to result from the difference between test period and annual report period
Water-IS B5, 660	Advertising Expense	-	W-10(a): 660	Advertising Expense	-	-	
Water-IS B5, 666	Reg. Comm. Exp. - Rate Case Amort.	-	W-10(a): 666	Reg. Comm. Exp. - Rate Case Amort.	-	-	
Water-IS B5, 667	Reg. Comm. Exp. - Other	19,962.33	W-10(a): 667	Reg. Comm. Exp. - Other	12,335	7,627	Reflects normal fluctuation expected to result from the difference between test period and annual report period
Water-IS B5, 670	Bad Debt Expense	198.49	W-10(a): 670	Water Resource Conservation Exp	-	-	
Water-IS B5, 675	Miscellaneous Expenses	24,188.73	W-10(a): 675	Bad Debt Expense	163	35	Rounding/ Immaterial
Sewer-IS B6,701	Salaries & Wages - Employees	-	S-10(a): 701	Miscellaneous Expenses	78,418	(54,229)	Variance for accounts 635, 636 and 675 offset
Sewer-IS B6,703	Salaries & Wages - Officers, Etc.	-	S-10(a): 703	Salaries & Wages - Officers, Etc.	-	-	
Sewer-IS B6,704	Employee Pensions & Benefits	-	S-10(a): 704	Employee Pensions & Benefits	-	-	
Sewer-IS B6,710	Purchased Sewage Treatment	23,291.93	S-10(a): 710	Employee Pensions & Benefits	-	23,292	Balance mapped to 735 for annual report
Sewer-IS B6,711	Sludge Removal Expense	(136.70)	S-10(a): 711	Purchased Sewage Treatment	119	(256)	Reflects normal fluctuation expected to result from the difference between test period and annual report period
Sewer-IS B6,715	Purchased Power	11,480.74	S-10(a): 715	Sludge Removal Expense	-	(246)	Reflects normal fluctuation expected to result from the difference between test period and annual report period
Sewer-IS B6,716	Fuel for Power Purchased	-	S-10(a): 716	Purchased Power	11,727	-	
Sewer-IS B6,718	Chemicals	(44.80)	S-10(a): 718	Fuel for Power Production	-	-	
Sewer-IS B6,720	Materials & Supplies	35.30	S-10(a): 720	Chemicals	(133)	88	Reflects normal fluctuation expected to result from the difference between test period and annual report period
Sewer-IS B6,731	Contractual Services - Engr	-	S-10(a): 731	Materials & Supplies	35	-	
Sewer-IS B6,732	Contractual Services - Acct.	119.63	S-10(a): 732	Contractual Services - Engr	-	(1,069)	Reflects normal fluctuation expected to result from the difference between test period and annual report period
Sewer-IS B6,733	Contractual Services - Legal	429.55	S-10(a): 733	Contractual Services - Legal	1,189	442	(12) Rounding/ Immaterial
Sewer-IS B6,734	Contractual Services - Mgmt. Fees	39,291.06	S-10(a): 734	Contractual Services - Mgmt. Fees	992	38,299	Variance for accounts 734 and 775 offset
Sewer-IS B6,735	Contractual Services - Other	38,669.36	S-10(a): 735	Contractual Services - Testing	-	(23,770)	Balance includes account 710 for annual report
Sewer-IS B6,741	Rental of Building/Real Prop.	-	S-10(a): 741	Contractual Services - Other	62,439	-	
Sewer-IS B6,742	Rental of Equipment	-	S-10(a): 742	Rental of Building/Real Prop.	-	-	
Sewer-IS B6,750	Transportation Expenses	-	S-10(a): 750	Rental of Equipment	-	-	
Sewer-IS B6,756	Insurance - Vehicle	-	S-10(a): 756	Transportation Expenses	-	-	
Sewer-IS B6,757	Insurance - General Liability	8,498.76	S-10(a): 757	Insurance - Vehicle	-	8,499	Offset by account 659: Reflects normal fluctuation expected to result from the difference between test period and annual report period
Sewer-IS B6,758	Insurance - Workman's Comp.	-	S-10(a): 758	Insurance - General Liability	-	-	
Sewer-IS B6,759	Insurance - Other	-	S-10(a): 759	Insurance - Workman's Comp.	-	-	
Sewer-IS B6,760	Advertising Expense	-	S-10(a): 760	Insurance - Other	9,943	(9,943)	Offset by account 657: Reflects normal fluctuation expected to result from the difference between test period and annual report period
Sewer-IS B6,766	Reg. Comm. Exp. - Rate Case Amort.	-	S-10(a): 766	Advertising Expense	-	-	
Sewer-IS B6,767	Reg. Comm. Exp. - Other	10,662.80	S-10(a): 767	Reg. Comm. Exp. - Rate Case Amort.	-	-	
Sewer-IS B6,770	Bad Debt Expense	782.08	S-10(a): 770	Reg. Comm. Exp. - Other	8,508	2,155	Reflects normal fluctuation expected to result from the difference between test period and annual report period
Sewer-IS B6,775	Miscellaneous Expenses	16,999.87	S-10(a): 775	Bad Debt Expense	725	57	Rounding/ Immaterial
W&S A18, 2 of 2 Line 1	Utility Plant in Service	1,934.06	F-1 (a): 101-106	Miscellaneous Expenses	54,727	(37,727)	Variance for accounts 734 and 775 offset
W&S A18, 2 of 2 Line 2	Construction Work in Progress	363,728	F7: 105	Utility Plant	2,325,883	(391,477)	Please see specific account variance descriptions above
W&S A18, 2 of 2 Line 3	Other Utility Plant Adjustments	2,296,622		Construction work in Progress	397,026	(33,298)	Reflects normal fluctuation expected to result from the difference between test period and annual report period
W&S A18, 2 of 2 Line 19	Other Miscellaneous Deferred Debits	18,869					
	<b>Total Misc Deferred Debit</b>	<b>2,315,691</b>	F-1 (b): 186	Misc Deferred Debits	2,319,250	(3,559)	Reflects normal fluctuation expected to result from the difference between test period and annual report period
W&S A18, 2 of 2 Line 5	Accumulated Depreciation	(1,423,228)	F-1 (a): 106-110	Less: Accumulated Depr & Amort	(1,466,318)	42,090	Please see specific account variance descriptions above
W&S A18, 2 of 2 Line 7	Cash	3,706	F-1 (a): 131	Cash	163	3,543	Reflective of working capital cycle and allocations from consolidated entity
W&S A18, 2 of 2 Line 8	Accounts Rec'b - Customer	115,886					
W&S A18, 2 of 2 Line 11	Allowance for Bad Debts	(20,705)					
	<b>Total Accts &amp; Notes Receivable Less Accum Provision for Uncollectible Accts</b>	<b>95,181</b>	F-1 (a): 141-144	Accts & Notes Receivable Less Accum Provision for Uncollectible Accts	92,414	2,767	Reflects normal fluctuation expected to result from the difference between test period and annual report period
W&S A18, 2 of 2 Line 9	Notes & Accts. Rec'b - Assoc. Cos.	-					
W&S A18, 2 of 2 Line 10	Accounts Rec'b - Other	-					
W&S A18, 2 of 2 Line 12	Prepayments	-	F-1 (a): 162	Prepayments	-	-	
W&S A18, 2 of 2 Line 13	Miscellaneous Current & Accrued Assets	15,387	F-1 (a): 173 & 185	Accrued Utility Revenues & Temporary F	34,730	(19,343)	Reflects normal fluctuation expected to result from the difference between test period and annual report period
W&S A18, 2 of 2 Line 15	Unamortized Debt Discount & Exp.	-					
W&S A18, 2 of 2 Line 16	Prelim. Survey & Investigation Charges	(1,591)	F-1(b): 183	Preliminary Survey & Investigation Chrg	15,125	(16,716)	Reflects normal fluctuation expected to result from the difference between test period and annual report period
W&S A18, 2 of 2 Line 17	Clearing Accounts	2,360	F-1(b): 184	Clearing Accounts	1,145	1,215	Reflective of customer payment cycles
W&S A18, 2 of 2 Line 18	Deferred Rate Case Expense	1,994					1,994 Rate case filing preparation booked beginning in January 2025
W&S A18, 2 of 2 Line 20	Accum. Deferred Income Taxes	-	F-1 (b): 190	Accum. Deferred Income Taxes	-	-	
W&S A19, 2 of 2 Line 1	Common Stock Issued	2,892,467	F-2(a): 201	Common Stock	3,120,365	(227,898)	Reflects a difference in the allocation procedure for paid in capital to CSWR-Florida
W&S A19, 2 of 2 Line 2	Preferred Stock Issued	-					
W&S A19, 2 of 2 Line 3	Additional Paid in Capital	-					
W&S A19, 2 of 2 Line 4	Retained Earnings	278,567	F-2(a): 214-215	Retained Earnings	110,242	168,325	Result of change in net income, please see income statement account specific variance descriptions above
W&S A19, 2 of 2 Line 5	Other Equity Capital	-					
W&S A19, 2 of 2 Line 7	Bonds	-					
W&S A19, 2 of 2 Line 8	Reacquired Bonds	-					
W&S A19, 2 of 2 Line 9	Advances From Associated Companies	(37,486)	F-2(a): 223	Advances from Associated Companies	-	(37,486)	Reflective of working capital cycle and allocations from consolidated entity
W&S A19, 2 of 2 Line 10	Other Long-Term Debt	-	F-2(a): 231	Accounts Payable	29,308	(105,625)	Reflective of working capital cycle and allocations from consolidated entity
W&S A19, 2 of 2 Line 12	Accounts Payable	(76,317)	F-2(a): 221	Notes Payable	-	205,168	Reflective of working capital cycle and allocations from consolidated entity
W&S A19, 2 of 2 Line 13	Notes Payable	-	F-2(a): 232	Notes Payable	-	-	
W&S A19, 2 of 2 Line 14	Notes & Accounts Payable - Assoc. Cos.	227,058	F-2(a): 234	Notes Payable to Associated Companies	21,890	205,168	Reflective of working capital cycle and allocations from consolidated entity
W&S A19, 2 of 2 Line 15	Customer Deposits	-					
W&S A19, 2 of 2 Line 16	Accrued Taxes	334	F-2(a): 236	Accrued Taxes	-	334	Reflects normal fluctuation expected to result from the difference between test period and annual report period
W&S A19, 2 of 2 Line 17	Accrued Interest	-					
W&S A19, 2 of 2 Line 18	Accrued Dividends	-					
W&S A19, 2 of 2 Line 19	Misc. Current & Accrued Liabilities	12,131	F-2(a): 241	Misc. Current & Accrued Liabilities	42,069	(29,938)	Reflective of working capital cycle and allocations from consolidated entity
W&S A19, 2 of 2 Line 21	Advances For Construction	-					
W&S A19, 2 of 2 Line 22	Other Deferred Credits	-					
W&S A19, 2 of 2 Line 23	Accum. Deferred ITCs	-					
W&S A19, 2 of 2 Line 24	Operating Reserves	-					
W&S A19, 2 of 2 Line 26	Contributions in Aid of Construction	899,075	F-2(b): 271	Contributions in Aid of Construction	887,714	11,361	Reflects normal fluctuation expected to result from the difference between test period and annual report period
W&S A19, 2 of 2 Line 27	Less: Accum. Amortization of CIAC	(888,196)	F-2(b): 272	Accumulated Amort of CIAC	(888,196)	-	1 Rounding/ Immaterial
W&S A19, 2 of 2 Line 28	Accumulated Deferred Income Taxes	-					
water B1, Line 1	Operating Revenues	508,037	F-3(a & b): 400	Operating Revenue	479,881	28,356	Please see specific account variance descriptions above
water B1, Line 2	Operation & Maintenance	250,918	F-3(a & b): 401	Operating Expenses	240,781	10,137	Please see specific account variance descriptions above
water B1, Line 3	Depreciation, net of CIAC Amort	31,479	F-3(a & b): 404	Net Depreciation Expense	35,169	(3,690)	Please see specific account variance descriptions above
water B1, Line 4	Amortization	-					
water B1, Line 5	Taxes Other Than Income	21,588	F-3(a & b): 408	Taxes Other Than Income	2,976	18,612	Please see specific account variance descriptions above
water B1, Line 6	Provision for Income Taxes	-	F-3(a & b): 411.1	Provision for Deferred Income Taxes-Cre	-	-	
water B1, Line 7	Operating Expenses	303,984	F-3(a & b): Operating Expense	Operating Expenses	278,925	25,059	Please see specific account variance descriptions above

CSWR-Florida  
 Tradewinds  
 Reconciliation of Annual Report to MFR  
 Test Year Ended 1/31/2025

	Account Number- MFR	Description	Amount	Account Number Annual Report	Description	Amount	Difference	Comments
water	B1: Line 8	Net Operating Income	204,053	F-3(a & b): Net Income	Net Income	200,756	3,297	Please see specific account variance descriptions above
sewer	B2: Line 1	Operating Revenues	259,106	F-3(a & b): 400	Operating Revenue	261,588	(2,482)	Please see specific account variance descriptions above
sewer	B2: Line 2	Operation & Maintenance	150,080	F-3(a & b): 401	Operating Expenses	149,142	938	Please see specific account variance descriptions above
sewer	B2: Line 3	Depreciation, net of CIAC Amort	11,386	F-3(a & b): Net Depreciation Exp	Net Depreciation Expense	8,936	2,450	Please see specific account variance descriptions above
sewer	B2: Line 4	Amortization	-			-	-	
sewer	B2: Line 5	Taxes Other Than Income	12,006	F-3(a & b): 408	Taxes Other Than Income	-	12,006	Please see specific account variance descriptions above
sewer	B2: Line 6	Provision for Income Taxes	-	F-3(a & b): 411.1	Provision for Deferred Income Taxes-Cre	-	-	
sewer	B2: Line 7	Operating Expenses	173,472	F-3(a & b): Operating Expense	Operating Expenses	156,079	15,393	Please see specific account variance descriptions above
sewer	B2: Line 8	Net Operating Income	85,633	F-3(a & b): Net Income	Net Income	103,509	(17,876)	Please see specific account variance descriptions above

CSWR-Florida  
 Timber Creek  
 Reconciliation of Annual Report to MFR  
 Test Year Ended 1/31/2025

Account Number- MFR	Description	Amount	Account Number Annual Report	Description	Amount	Difference	Comments
Water-Assets A-5, 3 of 3: 301.1	Organization		W-4(a): 301	Organization	36	-	
Water-Assets A-5, 3 of 3: 302.1	Franchises		W-4(a): 302	Franchises	-	-	
Water-Assets A-5, 3 of 3: 339.1	Other Plant & Misc. Equipment						
Water-Assets A-5, 3 of 3: 303.2	Land & Land Rights	34,763	W-4(a): 303	Land and Land Rights	16,586	18,177	Asset Capitalization
Water-Assets A-5, 3 of 3: 304.2	Structures & Improvements	179	W-4(a): 304	Structures & Improvements	179	-	
Water-Assets A-5, 3 of 3: 305.2	Collect. & Impound. Reservoirs		W-4(a): 305	Collect. & Impound. Reservoirs	-	-	
Water-Assets A-5, 3 of 3: 306.2	Lake, River & Other Intakes		W-4(a): 306	Lake, River & Other Intakes	-	-	
Water-Assets A-5, 3 of 3: 307.2	Wells & Springs		W-4(a): 307	Wells & Springs	-	-	
Water-Assets A-5, 3 of 3: 308.2	Infiltration Galleries & Tunnels		W-4(a): 308	Infiltration Galleries & Tunnels	-	-	
Water-Assets A-5, 3 of 3: 309.2	Supply Mains	25,211	W-4(a): 309	Supply Mains	25,211	-	
Water-Assets A-5, 3 of 3: 310.2	Power Generated Equipment	15,165	W-4(a): 310	Power Generated Equipment	15,165	-	
Water-Assets A-5, 3 of 3: 311.2	Pumping Equipment	3,742	W-4(a): 311	Pumping Equipment	3,742	-	
Water-Assets A-5, 3 of 3: 339.2	Other Plant & Misc. Equipment						
Water-Assets A-5, 3 of 3: 303.3	Land & Land Rights						
Water-Assets A-5, 3 of 3: 304.3	Structures & Improvements						
Water-Assets A-5, 3 of 3: 320.3	Water Treatment Equipment		W-4(a): 320	Water Treatment Equipment	-	-	
Water-Assets A-5, 3 of 3: 339.3	Other Plant & Misc. Equipment						
Water-Assets A-5, 3 of 3: 303.4	Land & Land Rights						
Water-Assets A-5, 3 of 3: 304.4	Structures & Improvements						
Water-Assets A-5, 3 of 3: 330.4	Dist. Reservoirs & Standpipes		W-4(a): 330	Dist. Reservoirs & Standpipes	-	-	
Water-Assets A-5, 3 of 3: 331.4	Transm & Distribution Mains	179,982	W-4(a): 331	Transm & Distribution Mains	179,982	-	
Water-Assets A-5, 3 of 3: 333.4	Services	11,160	W-4(a): 333	Services	11,160	-	
Water-Assets A-5, 3 of 3: 334.4	Meters & Meter Installations	22,868	W-4(a): 334	Meters & Meter Installations	22,868	-	
Water-Assets A-5, 3 of 3: 335.4	Hydrants	9,185	W-4(a): 335	Hydrants	9,185	-	
Water-Assets A-5, 3 of 3: 339.4	Other Plant & Misc. Equipment		W-4(a): 336	Backflow Prevention Devices	-	-	
Water-Assets A-5, 3 of 3: 303.5	Land & Land Rights		W-4(a): 339	Other Plant & Misc. Equipment	-	-	
Water-Assets A-5, 3 of 3: 304.5	Structures & Improvements						
Water-Assets A-5, 3 of 3: 340.5	Office Furniture & Equipment	9,325	W-4(a): 340	Office Furniture & Equipment	9,325	-	
Water-Assets A-5, 3 of 3: 341.5	Transportation Equipment	7,812	W-4(a): 341	Transportation Equipment	7,812	-	
Water-Assets A-5, 3 of 3: 342.5	Stores Equipment		W-4(a): 342	Stores Equipment	-	-	
Water-Assets A-5, 3 of 3: 343.5	Tools, Shop & Garage Equipment		W-4(a): 343	Tools, Shop & Garage Equipment	-	-	
Water-Assets A-5, 3 of 3: 344.5	Laboratory Equipment		W-4(a): 344	Laboratory Equipment	-	-	
Water-Assets A-5, 3 of 3: 345.5	Power Operated Equipment	373	W-4(a): 345	Power Operated Equipment	373	-	
Water-Assets A-5, 3 of 3: 346.5	Communication Equipment		W-4(a): 346	Communication Equipment	-	-	
Water-Assets A-5, 3 of 3: 347.5	Miscellaneous Equipment		W-4(a): 347	Miscellaneous Equipment	-	-	
Water-Assets A-5, 3 of 3: 348.5	Other Tangible Plant	1,230	W-4(a): 348	Other Tangible Plant	1,230	-	
Sewer-Assets A-8, 3 of 3: 351.1	Organization		S-4(a): 351	Organization	-	-	
Sewer-Assets A-8, 3 of 3: 352.1	Franchises		S-4(a): 352	Franchises	-	-	
Sewer-Assets A-8, 3 of 3: 389.1	Other Plant & Misc. Equipment						
Sewer-Assets A-8, 3 of 3: 353.2	Land & Land Rights	19,979	S-4(a): 353	Land and Land Rights	19,979	-	18,723 Asset Capitalization
Sewer-Assets A-8, 3 of 3: 354.2	Structures & Improvements	159,521	S-4(a): 354	Structures & Improvements	159,521	-	
Sewer-Assets A-8, 3 of 3: 360.2	Collection Wastewaters - Force	12,551	S-4(a): 360	Collection Sewers-Force	12,551	-	
Sewer-Assets A-8, 3 of 3: 361.2	Collection Wastewaters - Gravity	273,085	S-4(a): 361	Collection Sewers-Gravity	273,085	-	
Sewer-Assets A-8, 3 of 3: 362.2	Special Collecting Structures		S-4(a): 362	Special Collecting Structures	-	-	
Sewer-Assets A-8, 3 of 3: 363.2	Services to Customers	43,346	S-4(a): 363	Services to Customers	43,346	-	
Sewer-Assets A-8, 3 of 3: 364.2	Flow Measuring Devices	31,553	S-4(a): 364	Flow Measuring Devices	31,553	-	
Sewer-Assets A-8, 3 of 3: 365.2	Flow Measuring Installations		S-4(a): 365	Flow Measuring Installations	-	-	
Sewer-Assets A-8, 3 of 3: 389.2	Other Plant & Misc. Equipment						
Sewer-Assets A-8, 3 of 3: 353.3	Land & Land Rights						
Sewer-Assets A-8, 3 of 3: 354.3	Structures & Improvements						
Sewer-Assets A-8, 3 of 3: 370.3	Receiving Wells	83,227	S-4(a): 366	Reuse Services	-	-	
Sewer-Assets A-8, 3 of 3: 371.3	Pumping Equipment	73,637	S-4(a): 367	Reuse Meters and Meter Installations	-	-	
Sewer-Assets A-8, 3 of 3: 370.3	Receiving Wells	83,227	S-4(a): 370	Receiving wells	83,227	-	
Sewer-Assets A-8, 3 of 3: 371.3	Pumping Equipment	73,637	S-4(a): 371	Pumping Equipment	73,637	0	
Sewer-Assets A-8, 3 of 3: 374	Reuse Distribution Reservoirs		S-4(a): 374	Reuse Distribution Reservoirs	-	-	
Sewer-Assets A-8, 3 of 3: 375	Reuse Transmission and Dist System		S-4(a): 375	Reuse Transmission and Dist System	-	-	
Sewer-Assets A-8, 3 of 3: 389.3	Other Plant & Misc. Equipment						
Sewer-Assets A-8, 3 of 3: 353.4	Land & Land Rights						
Sewer-Assets A-8, 3 of 3: 354.4	Structures & Improvements						
Sewer-Assets A-8, 3 of 3: 380.4	Treatment & Disposal Equipment	254,190	S-4(a): 380	Treatment and Disposal Equipment	254,190	-	
Sewer-Assets A-8, 3 of 3: 381.4	Plant Wastewaters		S-4(a): 381	Plant Sewers	-	-	
Sewer-Assets A-8, 3 of 3: 382.4	Outfall Wastewater Lines	10,827	S-4(a): 382	Outfall Sewer Lines	10,827	-	
Sewer-Assets A-8, 3 of 3: 389.4	Other Plant & Misc. Equipment	5,725	S-4(a): 389	Other Plant Miscellaneous Equipment	5,725	-	
Sewer-Assets A-8, 3 of 3: 353.5	Land & Land Rights						
Sewer-Assets A-8, 3 of 3: 354.5	Structures & Improvements						
Sewer-Assets A-8, 3 of 3: 390.5	Office Furniture & Equipment	8,935	S-4(a): 390	Office Furniture & Equipment	8,935	-	
Sewer-Assets A-8, 3 of 3: 391.5	Transportation Equipment	2,817	S-4(a): 391	Transportation Equipment	2,817	-	
Sewer-Assets A-8, 3 of 3: 392.5	Stores Equipment		S-4(a): 392	Stores Equipment	-	-	
Sewer-Assets A-8, 3 of 3: 393.5	Tools, Shop & Garage Equipment		S-4(a): 393	Tools, Shop & Garage Equipment	-	-	
Sewer-Assets A-8, 3 of 3: 394.5	Laboratory Equipment		S-4(a): 394	Laboratory Equipment	-	-	
Sewer-Assets A-8, 3 of 3: 395.5	Power Operated Equipment	3,120	S-4(a): 395	Power Operated Equipment	3,120	-	
Sewer-Assets A-8, 3 of 3: 396.5	Communication Equipment	15,502	S-4(a): 396	Communication Equipment	15,502	-	
Sewer-Assets A-8, 3 of 3: 397.5	Miscellaneous Equipment		S-4(a): 397	Miscellaneous Equipment	-	-	
Sewer-Assets A-8, 3 of 3: 398.5	Other Tangible Plant		S-4(a): 398	Other Tangible Plant	-	-	
Water-Accum Depr A-9, 3 of 3: 301.1	Organization		W-8(b): 301	Organization	-	-	34 Rounding/ Immaterial
Water-Accum Depr A-9, 3 of 3: 302.1	Franchises		W-8(b): 302	Franchises	-	-	
Water-Accum Depr A-9, 3 of 3: 339.1	Other Plant & Misc. Equipment						
Water-Accum Depr A-9, 3 of 3: 303.2	Land & Land Rights		W-8(b): 303	Land and Land Rights	-	-	
Water-Accum Depr A-9, 3 of 3: 304.2	Structures & Improvements	179	W-8(b): 304	Structures & Improvements	212	(33)	Rounding/ Immaterial
Water-Accum Depr A-9, 3 of 3: 305.2	Collect. & Impound. Reservoirs		W-8(b): 305	Collect. & Impound. Reservoirs	-	-	
Water-Accum Depr A-9, 3 of 3: 306.2	Lake, River & Other Intakes		W-8(b): 306	Lake, River & Other Intakes	-	-	
Water-Accum Depr A-9, 3 of 3: 307.2	Wells & Springs		W-8(b): 307	Wells & Springs	-	-	
Water-Accum Depr A-9, 3 of 3: 308.2	Infiltration Galleries & Tunnels		W-8(b): 308	Infiltration Galleries & Tunnels	-	-	
Water-Accum Depr A-9, 3 of 3: 309.2	Supply Mains	14,092	W-8(b): 309	Supply Mains	13,905	187	Normalization and ture-up of depreciation expense and accumulated depreciation
Water-Accum Depr A-9, 3 of 3: 310.2	Power Generated Equipment	15,165	W-8(b): 310	Power Generated Equipment	15,165	-	
Water-Accum Depr A-9, 3 of 3: 311.2	Pumping Equipment	1,127	W-8(b): 311	Pumping Equipment	1,148	(21)	Rounding/ Immaterial
Water-Accum Depr A-9, 3 of 3: 339.2	Other Plant & Misc. Equipment						
Water-Accum Depr A-9, 3 of 3: 303.3	Land & Land Rights						
Water-Accum Depr A-9, 3 of 3: 304.3	Structures & Improvements						
Water-Accum Depr A-9, 3 of 3: 320.3	Water Treatment Equipment		W-8(b): 320	Water Treatment Equipment	-	-	
Water-Accum Depr A-9, 3 of 3: 339.3	Other Plant & Misc. Equipment						
Water-Accum Depr A-9, 3 of 3: 303.4	Land & Land Rights						
Water-Accum Depr A-9, 3 of 3: 304.4	Structures & Improvements						
Water-Accum Depr A-9, 3 of 3: 330.4	Dist. Reservoirs & Standpipes		W-8(b): 330	Dist. Reservoirs & Standpipes	-	-	
Water-Accum Depr A-9, 3 of 3: 331.4	Transm & Distribution Mains	167,145	W-8(b): 331	Transm & Distribution Mains	168,449	(696)	Normalization and ture-up of depreciation expense and accumulated depreciation

CSWR-Florida  
 Timber Creek  
 Reconciliation of Annual Report to MFR  
 Test Year Ended 1/31/2025

Account Number- MFR	Description	Amount	Account Number Annual Report	Description	Amount	Difference	Comments
Water-Accum Depr	A-9; 3 of 3: 333.4		11,160	W-8(b): 333	11,160	-	
Water-Accum Depr	A-9; 3 of 3: 334.4		11,610	W-8(b): 334	12,182	(572)	Normalization and ture-up of depreciation expense and accumulated depreciation
Water-Accum Depr	A-9; 3 of 3: 335.4	9,053		W-8(b): 335	9,024	29	Rounding/ Immaterial
Water-Accum Depr	A-9; 3 of 3: 339.4			W-8(b): 336	-	-	
Water-Accum Depr	A-9; 3 of 3: 333.5			W-8(b): 339	-	-	
Water-Accum Depr	A-9; 3 of 3: 304.5			W-8(b): 340	-	-	
Water-Accum Depr	A-9; 3 of 3: 340.5	9,325		W-8(b): 341	9,325	-	
Water-Accum Depr	A-9; 3 of 3: 341.5	7,300		W-8(b): 342	6,887	413	Normalization and ture-up of depreciation expense and accumulated depreciation
Water-Accum Depr	A-9; 3 of 3: 342.5			W-8(b): 343	-	-	
Water-Accum Depr	A-9; 3 of 3: 343.5			W-8(b): 344	-	-	
Water-Accum Depr	A-9; 3 of 3: 344.5			W-8(b): 345	-	-	
Water-Accum Depr	A-9; 3 of 3: 345.5		373	W-8(b): 346	373	-	
Water-Accum Depr	A-9; 3 of 3: 346.5			W-8(b): 347	-	-	
Water-Accum Depr	A-9; 3 of 3: 347.5			W-8(b): 348	-	-	
Water-Accum Depr	A-9; 3 of 3: 348.5	1,057		W-8(b): 348	1,046	11	Rounding/ Immaterial
Sewer-Accum Depr	A-10; 3 of 3: 351.1			S-8(b): 351	-	-	
Sewer-Accum Depr	A-10; 3 of 3: 352.1			S-8(b): 352	-	-	
Sewer-Accum Depr	A-10; 3 of 3: 353.1			S-8(b): 353	-	-	
Sewer-Accum Depr	A-10; 3 of 3: 354.2			S-8(b): 354	146,194	988	Normalization and ture-up of depreciation expense and accumulated depreciation
Sewer-Accum Depr	A-10; 3 of 3: 320.2		5,456	S-8(b): 355	5,324	132	Normalization and ture-up of depreciation expense and accumulated depreciation
Sewer-Accum Depr	A-10; 3 of 3: 331.2	273,085		S-8(b): 356	273,085	-	
Sewer-Accum Depr	A-10; 3 of 3: 332.2			S-8(b): 357	-	-	
Sewer-Accum Depr	A-10; 3 of 3: 333.2			S-8(b): 358	-	-	
Sewer-Accum Depr	A-10; 3 of 3: 334.2	43,346		S-8(b): 359	43,346	-	
Sewer-Accum Depr	A-10; 3 of 3: 335.2	31,553		S-8(b): 360	31,553	-	
Sewer-Accum Depr	A-10; 3 of 3: 336.2			S-8(b): 361	-	-	
Sewer-Accum Depr	A-10; 3 of 3: 337.2			S-8(b): 362	-	-	
Sewer-Accum Depr	A-10; 3 of 3: 338.2			S-8(b): 363	-	-	
Sewer-Accum Depr	A-10; 3 of 3: 339.2			S-8(b): 364	-	-	
Sewer-Accum Depr	A-10; 3 of 3: 340.2			S-8(b): 365	-	-	
Sewer-Accum Depr	A-10; 3 of 3: 341.2			S-8(b): 366	-	-	
Sewer-Accum Depr	A-10; 3 of 3: 342.2			S-8(b): 367	-	-	
Sewer-Accum Depr	A-10; 3 of 3: 389.2			S-8(b): 368	-	-	
Sewer-Accum Depr	A-10; 3 of 3: 390.2			S-8(b): 369	-	-	
Sewer-Accum Depr	A-10; 3 of 3: 391.2			S-8(b): 370	18,857	(94)	Normalization and ture-up of depreciation expense and accumulated depreciation
Sewer-Accum Depr	A-10; 3 of 3: 392.2		2,047	S-8(b): 371	2,046	1	Rounding/ Immaterial
Sewer-Accum Depr	A-10; 3 of 3: 393.2			S-8(b): 372	-	-	
Sewer-Accum Depr	A-10; 3 of 3: 394.2			S-8(b): 373	-	-	
Sewer-Accum Depr	A-10; 3 of 3: 389.3			S-8(b): 374	-	-	
Sewer-Accum Depr	A-10; 3 of 3: 390.3			S-8(b): 375	-	-	
Sewer-Accum Depr	A-10; 3 of 3: 391.3			S-8(b): 376	-	-	
Sewer-Accum Depr	A-10; 3 of 3: 392.3			S-8(b): 377	-	-	
Sewer-Accum Depr	A-10; 3 of 3: 393.3			S-8(b): 378	-	-	
Sewer-Accum Depr	A-10; 3 of 3: 394.3			S-8(b): 379	-	-	
Sewer-Accum Depr	A-10; 3 of 3: 395.3			S-8(b): 380	252,685	0	
Sewer-Accum Depr	A-10; 3 of 3: 380.4			S-8(b): 381	-	-	
Sewer-Accum Depr	A-10; 3 of 3: 381.4			S-8(b): 382	-	-	
Sewer-Accum Depr	A-10; 3 of 3: 382.4	10,827		S-8(b): 383	10,827	-	
Sewer-Accum Depr	A-10; 3 of 3: 383.4	3,817		S-8(b): 384	3,938	(121)	Normalization and ture-up of depreciation expense and accumulated depreciation
Sewer-Accum Depr	A-10; 3 of 3: 384.4			S-8(b): 385	-	-	
Sewer-Accum Depr	A-10; 3 of 3: 385.4			S-8(b): 386	-	-	
Sewer-Accum Depr	A-10; 3 of 3: 386.4			S-8(b): 387	-	-	
Sewer-Accum Depr	A-10; 3 of 3: 387.4			S-8(b): 388	-	-	
Sewer-Accum Depr	A-10; 3 of 3: 388.4			S-8(b): 389	-	-	
Sewer-Accum Depr	A-10; 3 of 3: 389.4			S-8(b): 390	6,935	-	
Sewer-Accum Depr	A-10; 3 of 3: 390.4		1,301	S-8(b): 391	1,152	149	Normalization and ture-up of depreciation expense and accumulated depreciation
Sewer-Accum Depr	A-10; 3 of 3: 391.4			S-8(b): 392	-	-	
Sewer-Accum Depr	A-10; 3 of 3: 392.4			S-8(b): 393	-	-	
Sewer-Accum Depr	A-10; 3 of 3: 393.4			S-8(b): 394	-	-	
Sewer-Accum Depr	A-10; 3 of 3: 394.4			S-8(b): 395	3,120	-	
Sewer-Accum Depr	A-10; 3 of 3: 395.4		775	S-8(b): 396	646	129	Normalization and ture-up of depreciation expense and accumulated depreciation
Sewer-Accum Depr	A-10; 3 of 3: 396.4			S-8(b): 397	-	-	
Revenue	B4; 480			W-9; 460	-	-	
Revenue	B4; 481.1		83,900	W-9; 461	80,693	3,207	Offset account 481.2 Reflects normal fluctuation expected to result from the difference between test period and annual report period
Revenue	B4; 481.2	\$	10,201	W-9; 462	10,201	-	Offset account 481.1 Reflects normal fluctuation expected to result from the difference between test period and annual report period
Revenue	B4; 481.3			W-9; 463	-	-	
Revenue	B4; 481.4			W-9; 464	-	-	
Revenue	B4; 481.5			W-9; 465	-	-	
Revenue	B4; 482.1			W-9; 466	-	-	
Revenue	B4; 482.2			W-9; 467	-	-	
Revenue	B4; 484			W-9; 468	-	-	
Revenue	B4; 485			W-9; 469	-	-	
Revenue	B4; 486			W-9; 470	-	-	
Revenue	B4; 487		2,955	W-9; 471	2,484	471	Reflects normal fluctuation expected to result from the difference between test period and annual report period
Revenue	B4; 471	\$	217	W-9; 472	233	(16)	Rounding/ Immaterial
Revenue	B4; 472			W-9; 473	-	-	
Revenue	B4; 473			W-9; 474	-	-	
Revenue	B4; 474			W-9; 475	-	-	
Revenue	B4; 521.1		193,025	S-9 (a); 521.1	164,296	28,729	Offset account 521.2 Reflects normal fluctuation expected to result from the difference between test period and annual report period
Revenue	B4; 521.2	\$	1,821	S-9 (a); 521.2	-	1,821	Offset account 521.1 Reflects normal fluctuation expected to result from the difference between test period and annual report period
Revenue	B4; 521.3			S-9 (a); 521.3	-	-	
Revenue	B4; 521.4			S-9 (a); 521.4	-	-	
Revenue	B4; 521.5			S-9 (a); 521.5	-	-	
Revenue	B4; 521.6			S-9 (a); 521.6	-	-	
Revenue	B4; 522.1			S-9 (a); 522.1	-	-	
Revenue	B4; 522.2			S-9 (a); 522.2	-	-	
Revenue	B4; 522.3			S-9 (a); 522.3	-	-	
Revenue	B4; 522.4			S-9 (a); 522.4	-	-	
Revenue	B4; 522.5			S-9 (a); 522.5	-	-	
Revenue	B4; 523			S-9 (a); 523	-	-	
Revenue	B4; 524			S-9 (a); 524	-	-	
Revenue	B4; 525			S-9 (a); 525	-	-	
Revenue	B4; 531			S-9 (a); 531	-	-	
Revenue	B4; 532		3,133.88	S-9 (a); 532	2,717	417	Reflects normal fluctuation expected to result from the difference between test period and annual report period
Revenue	B4; 534			S-9 (a); 534	-	-	
Revenue	B4; 535			S-9 (a); 535	-	-	
Revenue	B4; 536			S-9 (a); 536	-	-	
Water-IS	B5; 601			W-10(a); 601	-	-	
Water-IS	B5; 603			W-10(a); 603	-	-	
Water-IS	B5; 604			W-10(a); 604	-	-	
Water-IS	B5; 610	42,481.26		W-10(a); 610	37,498	4,983	Reflects normal fluctuation expected to result from the difference between test period and annual report period
Water-IS	B5; 615	3,469.76		W-10(a); 615	3,477	(7)	Rounding/ Immaterial
Water-IS	B5; 616			W-10(a); 616	-	-	
Water-IS	B5; 618	1,427.33		W-10(a); 618	507	920	Reflects normal fluctuation expected to result from the difference between test period and annual report period
Water-IS	B5; 620	77.31		W-10(a); 620	51	26	Rounding/ Immaterial
Water-IS	B5; 631			W-10(a); 631	-	-	
Water-IS	B5; 632	119.29		W-10(a); 632	131	(12)	Rounding/ Immaterial

CSWR-Florida  
 Timber Creek  
 Reconciliation of Annual Report to MFR  
 Test Year Ended 1/31/2025

	Account Number- MFR	Description	Amount	Account Number Annual Report	Description	Amount	Difference	Comments
Water-IS	B5, 633	Contractual Services - Legal	441.94	W-10(a): 633	Contractual Services - Legal	491	(49)	(49) Rounding/ Immaterial
Water-IS	B5, 634	Contractual Services - Mgmt. Fees	32,965.11	W-10(a): 634	Contractual Services - Mgmt. Fees	1,102	31,863	Variance based on review of corporate allocations as part of rate case preparation
Water-IS	B5, 635	Contractual Services - Other	50,584.42	W-10(a): 635	Contractual Services - Testing	4,012	(4,012)	Offset Account 635; Reflects normal fluctuation expected to result from the difference between test period and annual report period
Water-IS	B5, 641	Rental of Building/Real Prop.	-	W-10(a): 641	Contractual Services - Other	40,041	10,543	Offset Account 675; Reflects normal fluctuation expected to result from the difference between test period and annual report period
Water-IS	B5, 642	Rental of Equipment	-	W-10(a): 642	Rental of Equipment	-	-	-
Water-IS	B5, 650	Transportation Expenses	-	W-10(a): 650	Transportation Expenses	-	-	-
Water-IS	B5, 656	Insurance - Vehicle	-	W-10(a): 656	Insurance - Vehicle	-	-	-
Water-IS	B5, 657	Insurance - General Liability	4,059.98	W-10(a): 657	Insurance - General Liability	-	4,060	Offset by account 659; Reflects normal fluctuation expected to result from the difference between test period and annual report period
Water-IS	B5, 658	Insurance - Workman's Comp.	-	W-10(a): 658	Insurance - Workman's Comp.	-	-	-
Water-IS	B5, 659	Insurance - Other	-	W-10(a): 659	Insurance - Other	5,227	(5,227)	Offset by account 657; Reflects normal fluctuation expected to result from the difference between test period and annual report period
Water-IS	B5, 660	Advertising Expense	-	W-10(a): 660	Advertising Expense	-	-	-
Water-IS	B5, 686	Reg. Comm. Exp. - Rate Case Amort.	-	W-10(a): 686	Reg. Comm. Exp. - Rate Case Amort.	-	-	-
Water-IS	B5, 687	Reg. Comm. Exp. - Other	2,753.68	W-10(a): 687	Reg. Comm. Exp. - Other	3,661	(907)	Reflects normal fluctuation expected to result from the difference between test period and annual report period
Water-IS	B5, 670	Bad Debt Expense	(350.40)	W-10(a): 670	Water Resource Conservation Exp	-	-	-
Water-IS	B5, 675	Miscellaneous Expenses	11,846.65	W-10(a): 675	Bad Debt Expense	128	(478)	Reflects normal fluctuation expected to result from the difference between test period and annual report period
Sewer-IS	B8,701	Salaries & Wages - Employees	-	S-10(a): 701	Miscellaneous Expenses	56,808	(45,021)	Offset Account 636; Reflects normal fluctuation expected to result from the difference between test period and annual report period
Sewer-IS	B8,703	Salaries & Wages - Officers, Etc.	-	S-10(a): 703	Salaries & Wages - Employees	-	-	-
Sewer-IS	B8,704	Employee Pensions & Benefits	-	S-10(a): 704	Salaries & Wages - Officers, Etc.	-	-	-
Sewer-IS	B8,710	Purchased Sewage Treatment	225.16	S-10(a): 710	Employee Pensions & Benefits	-	(9)	Rounding/ Immaterial
Sewer-IS	B8,711	Sludge Removal Expense	(275.45)	S-10(a): 711	Purchased Sewage Treatment	234	(275)	Reflects normal fluctuation expected to result from the difference between test period and annual report period
Sewer-IS	B8,715	Purchased Power	11,457.24	S-10(a): 715	Sludge Removal Expense	10,130	1,327	Reflects normal fluctuation expected to result from the difference between test period and annual report period
Sewer-IS	B8,716	Fuel for Power Purchased	404.79	S-10(a): 716	Purchased Power	405	(9)	(9)
Sewer-IS	B8,718	Chemicals	631.74	S-10(a): 718	Fuel for Power Production	537	95	Reflects normal fluctuation expected to result from the difference between test period and annual report period
Sewer-IS	B8,720	Materials & Supplies	797.53	S-10(a): 720	Chemicals	824	(26)	Rounding/ Immaterial
Sewer-IS	B8,731	Contractual Services - Engr.	-	S-10(a): 731	Materials & Supplies	537	-	-
Sewer-IS	B8,732	Contractual Services - Acct.	116.25	S-10(a): 732	Contractual Services - Engr.	824	-	-
Sewer-IS	B8,733	Contractual Services - Legal	430.66	S-10(a): 733	Contractual Services - Acct.	128	(12)	Rounding/ Immaterial
Sewer-IS	B8,734	Contractual Services - Mgmt. Fees	32,123.77	S-10(a): 734	Contractual Services - Legal	479	(48)	Rounding/ Immaterial
Sewer-IS	B8,735	Contractual Services - Other	45,418.44	S-10(a): 735	Contractual Services - Mgmt. Fees	1,074	31,050	Variance based on review of corporate allocations as part of rate case preparation
Sewer-IS	B8,741	Rental of Building/Real Prop.	-	S-10(a): 736	Contractual Services - Testing	6,452	(6,452)	Offset Account 735; Reflects normal fluctuation expected to result from the difference between test period and annual report period
Sewer-IS	B8,742	Rental of Equipment	-	S-10(a): 742	Contractual Services - Other	30,452	14,966	Offset Account 775; Reflects normal fluctuation expected to result from the difference between test period and annual report period
Sewer-IS	B8,750	Transportation Expenses	-	S-10(a): 750	Rental of Building/Real Prop.	-	-	-
Sewer-IS	B8,756	Insurance - Vehicle	-	S-10(a): 756	Rental of Equipment	-	-	-
Sewer-IS	B8,757	Insurance - General Liability	7,656.36	S-10(a): 757	Transportation Expenses	-	-	-
Sewer-IS	B8,758	Insurance - Workman's Comp.	-	S-10(a): 758	Insurance - Vehicle	-	-	-
Sewer-IS	B8,759	Insurance - Other	-	S-10(a): 759	Insurance - General Liability	-	7,656	Offset account 759; Reflects normal fluctuation expected to result from the difference between test period and annual report period
Sewer-IS	B8,760	Advertising Expense	-	S-10(a): 760	Insurance - Workman's Comp.	-	-	-
Sewer-IS	B8,766	Reg. Comm. Exp. - Rate Case Amort.	-	S-10(a): 766	Insurance - Other	8,331	(8,331)	Offset by account 757; Reflects normal fluctuation expected to result from the difference between test period and annual report period
Sewer-IS	B8,767	Reg. Comm. Exp. - Other	5,454.24	S-10(a): 767	Reg. Comm. Exp. - Other	-	-	-
Sewer-IS	B8,770	Bad Debt Expense	161.57	S-10(a): 770	Reg. Comm. Exp. - Rate Case Amort.	2,687	2,767	Reflects normal fluctuation expected to result from the difference between test period and annual report period
Sewer-IS	B8,775	Miscellaneous Expenses	10,035.00	S-10(a): 775	Reg. Comm. Exp. - Other	785	(603)	Reflects normal fluctuation expected to result from the difference between test period and annual report period
W&S	A18, 2 of 2 Line 1	Utility Plant in Service	1,335,769	F-1 (a): 101-106	Bad Debt Expense	59,870	(45,885)	Offset Account 736; Reflects normal fluctuation expected to result from the difference between test period and annual report period
W&S	A18, 2 of 2 Line 2	Construction Work in Progress	537,141	F7: 105	Miscellaneous Expenses	1,837,769	(502,029)	Please see specific account variance descriptions above
W&S	A18, 2 of 2 Line 3	Other Utility Plant Adjustments	858,874	-	Construction work in Progress	538,920	(1,779)	Reflects normal fluctuation expected to result from the difference between test period and annual report period
W&S	A18, 2 of 2 Line 19	Other Miscellaneous Deferred Debits	14,867	-	-	-	-	-
		<b>Total Misc Deferred Debit</b>	<b>873,742</b>	F-1 (b): 186	Misc Deferred Debits	871,112	2,630	Reflects normal fluctuation expected to result from the difference between test period and annual report period
W&S	A18, 2 of 2 Line 5	Accumulated Depreciation	(1,046,511)	F-1 (a): 108-110	Less: Accumulated Depr & Amort	(1,046,585)	(1,926)	Please see specific account variance descriptions above
W&S	A18, 2 of 2 Line 7	Cash	3,377	F-1 (a): 131	Cash	148	3,229	Reflective of working capital cycle and allocations from consolidated entity
W&S	A18, 2 of 2 Line 8	Accounts Rec'b - Customer	51,314	-	-	-	-	-
W&S	A18, 2 of 2 Line 11	Provision for Bad Debts	(12,897)	-	-	-	-	-
		<b>Total Accts &amp; Notes Receivable Less Accum Provision for Uncollectible Accts</b>	<b>38,416</b>	F-1 (a): 141-144	Accts & Notes Receivable Less Accum Provision for Uncollectible Accts	46,799	(8,383)	Reflects a difference in the allocation procedure for paid in capital to CSWR-Florida
W&S	A18, 2 of 2 Line 9	Notes & Accts. Rec'b - Assoc. Cos.	-	-	-	-	-	-
W&S	A18, 2 of 2 Line 10	Accounts Rec'b - Other	-	-	-	-	-	-
W&S	A18, 2 of 2 Line 12	Prepayments	956	F-1 (a): 162	Prepayments	1,146	(190)	Reflects a difference in the allocation procedure for paid in capital to CSWR-Florida
W&S	A18, 2 of 2 Line 13	Miscellaneous Current & Accrued Assets	14,020	F-1 (a): 173 & 185	Accrued Utility Revenues & Temporary Facilities	23,126	(9,106)	Reflects normal fluctuation expected to result from the difference between test period and annual report period
W&S	A18, 2 of 2 Line 15	Unamortized Debt Discount & Exp.	(2,134)	-	-	-	(2,134)	Immaterial
W&S	A18, 2 of 2 Line 16	Prelim. Survey & Investigation Charges	-	F-1(b): 183	Preliminary Survey & Investigation Charges	13,096	(13,096)	Reflects normal fluctuation expected to result from the difference between test period and annual report period
W&S	A18, 2 of 2 Line 17	Cleaning Accounts	2,150	F-1(b): 184	Cleaning Accounts	1,043	1,107	Reflective of customer payment cycles
W&S	A18, 2 of 2 Line 18	Deferred Rate Case Expense	1,817	-	-	-	1,817	Rate case filing preparation booked beginning in January 2025
W&S	A18, 2 of 2 Line 20	Accum. Deferred Income Taxes	-	F-1 (b): 190	-	-	-	-
W&S	A19, 2 of 2 Line 1	Common Stock Issued	183,175	F-2(a): 201	Common Stock	1,814,561	(1,431,376)	Reflects a difference in the allocation procedure for paid in capital to CSWR-Florida
W&S	A19, 2 of 2 Line 2	Preferred Stock Issued	-	-	-	-	-	-
W&S	A19, 2 of 2 Line 3	Additional Paid in Capital	-	-	-	-	-	-
W&S	A19, 2 of 2 Line 4	Retained Earnings	1,615	F-2(a): 214-215	Retained Earnings	(52,547)	54,162	Result of change in net income, please see income statement account specific variance descriptions above
W&S	A19, 2 of 2 Line 5	Other Equity Capital	-	-	-	-	-	-
W&S	A19, 2 of 2 Line 7	Bonds	-	-	-	-	-	-
W&S	A19, 2 of 2 Line 8	Reacquired Bonds	-	-	-	-	-	-
W&S	A19, 2 of 2 Line 9	Advances From Associated Companies	-	-	-	-	-	-
W&S	A19, 2 of 2 Line 10	Other Long-Term Debt	-	-	-	-	-	-
W&S	A19, 2 of 2 Line 12	Accounts Payable	1,225,402	F-2(a): 231	Accounts Payable	26,704	1,198,698	Reflective of working capital cycle and allocations from consolidated entity
W&S	A19, 2 of 2 Line 13	Notes Payable	-	F-2(a): 232	Notes Payable	-	-	-
W&S	A19, 2 of 2 Line 14	Notes & Accounts Payable - Assoc. Cos.	329,854	F-2(a): 234	Notes Payable to Associated Companies	113,150	216,704	Reflective of working capital cycle and allocations from consolidated entity
W&S	A19, 2 of 2 Line 15	Customer Deposits	-	-	-	-	-	-
W&S	A19, 2 of 2 Line 16	Accrued Taxes	1,943	F-2(a): 236	Accrued Taxes	2,320	(377)	Rounding/ Immaterial
W&S	A19, 2 of 2 Line 17	Accrued Interest	-	-	-	-	-	-
W&S	A19, 2 of 2 Line 18	Accrued Dividends	-	-	-	-	-	-
W&S	A19, 2 of 2 Line 19	Misc. Current & Accrued Liabilities	14,753	F-2(a): 241	Misc. Current & Accrued Liabilities	43,496	(28,743)	Reflective of working capital cycle and allocations from consolidated entity
W&S	A19, 2 of 2 Line 21	Advances For Construction	-	-	-	-	-	-
W&S	A19, 2 of 2 Line 22	Other Deferred Credits	-	-	-	-	-	-
W&S	A19, 2 of 2 Line 23	Accum. Deferred ITCs	-	-	-	-	-	-
W&S	A19, 2 of 2 Line 24	Operating Reserves	-	-	-	-	-	-
W&S	A19, 2 of 2 Line 26	Contributions in Aid of Construction	533,889	F-2(b): 271	Contributions in Aid of Construction	533,889	-	-
W&S	A19, 2 of 2 Line 27	Less: Accum. Amortization of CIAC	(533,889)	F-2(b): 272	Accumulated Amort of CIAC	(533,889)	-	-
W&S	A19, 2 of 2 Line 28	Accumulated Deferred Income Taxes	-	-	-	-	-	-
water	B1: Line 1	Operating Revenues	97,272	F-3(a & b): 400	Operating Revenues	83,409	13,863	Please see specific account variance descriptions above
water	B1: Line 2	Operation & Maintenance	149,676	F-3(a & b): 401	Operating Expenses	153,194	(3,318)	Please see specific account variance descriptions above
water	B1: Line 3	Depreciation, net of CIAC Amort	5,250	F-3(a & b) Net Depreciation	Net Depreciation Expense	4,508	742	Please see specific account variance descriptions above
water	B1: Line 4	Amortization	-	-	-	-	-	-
water	B1: Line 5	Taxes Other Than Income	1,587	F-3(a & b): 408	Taxes Other Than Income	-	1,587	Please see specific account variance descriptions above
water	B1: Line 6	Provision for Income Taxes	-	F-3(a & b): 411.1	Provision for Deferred Income Taxes-Credit	-	-	-
water	B1: Line 7	Operating Expenses	156,713	F-3(a & b): Operating Expns	Operating Expenses	157,702	(989)	Please see specific account variance descriptions above

CSWR-Florida  
 Tymber Creek  
 Reconciliation of Annual Report to MFR  
 Test Year Ended 1/31/2025

	Account Number- MFR	Description	Amount	Account Number Annual Report	Description	Amount	Difference	Comments
water	B1: Line 8	Net Operating Income		F-3(a & b): Net Income	Net Income	(74,292)	74,292	Please see specific account variance descriptions above
sewer	B2: Line 1	Operating Revenues	197,780	F-3(a & b): 400	Operating Revenue	167,013	30,767	Please see specific account variance descriptions above
sewer	B2: Line 2	Operation & Maintenance		F-3(a & b): 401	Operating Expenses	121,387	(121,387)	Please see specific account variance descriptions above
sewer	B2: Line 3	Depreciation, net of CIAC Amort	12,154	F-3(a & b): Net Depreciation Expense	Net Depreciation Expense	10,970	1,184	Please see specific account variance descriptions above
sewer	B2: Line 4	Amortization				-	-	
sewer	B2: Line 5	Taxes Other Than Income	6,748	F-3(a & b): 408	Taxes Other Than Income	1,343	5,405	Please see specific account variance descriptions above
sewer	B2: Line 6	Provision for Income Taxes		F-3(a & b): 411.1	Provision for Deferred Income Taxes-Credit	-	-	
sewer	B2: Line 7	Operating Expenses	130,529	F-3(a & b): Operating Expenses	Operating Expenses	133,701	2,828	Please see specific account variance descriptions above
sewer	B2: Line 8	Net Operating Income	61,251	F-3(a & b): Net Income	Net Income	33,312	27,939	Please see specific account variance descriptions above

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

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