



**BEN ALBRITTON**  
*President of the Senate*

**STATE OF FLORIDA**  
**OFFICE OF PUBLIC COUNSEL**

c/o THE FLORIDA LEGISLATURE  
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SUITE 812  
TALLAHASSEE, FLORIDA 32399-1400  
850-488-9330  
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**DANIEL PEREZ**  
*Speaker of the House of  
Representatives*

FILED 5/6/2026  
DOCUMENT NO. 02653-2026  
FPSC - COMMISSION CLERK

May 6, 2026

Adam J. Teitzman, Commission Clerk  
Florida Public Service Commission  
2540 Shumard Oak Blvd.  
Tallahassee, FL 32399-0850

**Re: Docket No. 20250052-WS - Application for increase in water and wastewater rates in Brevard, Citrus, Duval, Highlands, Marion, and Volusia Counties by CSWR-Florida Utility Operating Company.**

Dear Mr. Teitzman:

This filing is being made via the Florida Public Service Commission's web-based electronic filing portal in *four separate filings* due to the size of the Exhibits filed with the Office of Public Counsel's Motion and Notice of Intent to Seek Official Recognition. Each filing is identified by Numbers 1-4.

This filing is **No. 2 of 4, which includes:**

- Exhibit B

If you have any questions or concerns, please do not hesitate to contact me. Thank you for your assistance in this matter.

Respectfully Submitted,

Walt Trierweiler  
Public Counsel

/s/ Austin Watrous  
Austin Watrous  
Associate Public Counsel  
Florida Bar No.: 1044249  
watrous.austin@leg.state.fl.us  
(850) 488-9330

**CERTIFICATE OF SERVICE**  
**DOCKET NO. 20250052-WS**

I HEREBY CERTIFY that a true and correct copy of the foregoing has been furnished by electronic mail on this 6<sup>th</sup> day of May, 2026, to the following:

Daniel Dose  
Zachary Bloom  
Jennifer Crawford  
Office of General Counsel  
Florida Public Service Commission  
2540 Shumard Oak Blvd.  
Tallahassee, FL 32399-0850  
ddose@psc.state.fl.us  
jcrawfor@psc.state.fl.us  
zbloom@psc.state.fl.us  
discovery-gcl@psc.state.fl.us

Susan F. Clark, Esq.  
Thomas A. Crabb, Esq.  
Jordann Wilhelm, Esq.  
Radey Law Firm  
301 South Bronough Street, Suite 200  
Tallahassee, FL 32301  
sclark@radeylaw.com  
tcrabb@radeylaw.com  
jwilhelm@radeylaw.com  
sturner@radeylaw.com

Aaron Silas  
CSWR-Florida Utility Operating Company  
1630 Des Peres Road. Suite 140  
Des Peres, MO 63131  
asilas@cswrgroup.com  
regulatory@cswrgroup.com

/s/ Austin Watrous  
Austin Watrous  
Associate Public Counsel  
watrous.austin@leg.state.fl.us

**CLASS "A" OR "B"**

**WATER AND/OR WASTEWATER UTILITIES**  
(Gross Revenue of More Than \$200,000 Each)

**ANNUAL REPORT**

OF

CSWR-Florida Utility Operating Company - Aquarina

Exact Legal Name of Respondent

Certificate Number(s)

517W & 450S

Submitted To The

STATE OF FLORIDA



FOR THE

YEAR ENDED DECEMBER 31, 2024

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## GENERAL INSTRUCTIONS

1. Prepare this report in conformity with the 1996 National Association of Regulatory Utility Commissioners Uniform System of Accounts for Water and/or Wastewater Utilities (USOA).
2. Interpret all accounting words and phrases in accordance with the USOA.
3. Complete each question fully and accurately, even if it has been answered in a previous annual report. Enter the word "None" where it truly and completely states the fact.
4. For any question, section, or page which is not applicable to the respondent, enter the words "Not Applicable." Do not omit any pages.
5. Where dates are called for, the month and day should be stated as well as the year.
6. All schedules requiring dollar entries should be rounded to the nearest dollar unless otherwise specifically indicated.
7. Complete this report by means which result in a permanent record, such as by computer or typewriter.
8. If there is not enough room on any schedule, an additional page or pages may be added, provided the format of the added schedule matches the format of the schedule with not enough room. Such a schedule should reference the appropriate schedules, state the name of the utility, and state the year of the report.
9. If it is necessary or desirable to insert additional statements for the purpose of further explanation of schedules, such statement should be made at the bottom of the page or an additional page inserted. Any additional pages should state the name of the utility, the year of the report, and reference the appropriate schedule.
10. For water and wastewater utilities with more than one rate group and/or system, water and wastewater pages should be completed for each rate group and/or system group. These pages should be grouped together and tabbed by rate group and/or system.
11. All other water and wastewater operations not regulated by the Commission and other regulated industries should be reported as "Other than Reporting Systems."
12. Financial information for multiple systems charging rates which are covered under the same tariff should be reported as one system. However, the engineering data must be reported by individual system.
13. For water and wastewater utilities with more than one system, one (1) copy of workpapers showing the consolidation of systems for the operating sections, should be filed with the annual report.
14. The report should be filled out in quadruplicate and the original and two copies returned by March 31, of the year following the date of the report. The report should be returned to:

**Florida Public Service Commission  
Division of Accounting and Finance  
2540 Shumard Oak Boulevard  
Tallahassee, Florida 32399-0850**

The fourth copy should be retained by the utility.

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# **EXECUTIVE SUMMARY**

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### CERTIFICATION OF ANNUAL REPORT

I HEREBY CERTIFY, to the best of my knowledge and belief:

YES  NO 
 1. The utility is in substantial compliance with the Uniform System of Accounts prescribed by the Florida Public Service Commission.

YES  NO 
 2. The utility is in substantial compliance with all applicable rules and orders of the Florida Public Service Commission.

YES  NO 
 3. There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices that could have a material effect on the the financial statement of the utility.

YES  NO 
 4. The annual report fairly represents the financial condition and results of operations of the respondent for the period presented and other information and statements presented in the the report as to the business affairs of the respondent are true, correct and complete for the period for which it represents.

Items Certified			
1.	2.	3.	4.

  
 \_\_\_\_\_  
 (Signature of Chief Executive Officer of the utility) \*

1.	2.	3.	4.
X	X	X	X

\_\_\_\_\_  
 (Signature of Chief Financial Officer of the utility) \*

\* Each of the four items must be certified YES or NO. Each item need not be certified by both officers. The items being certified by the officer should be indicated in the appropriate area to the left of the signature.

**NOTICE:** Section 837.06, Florida Statutes, provides that any person who knowingly makes a false statement in writing with the intent to mislead a public servant in the performance of his duty shall be guilty of a misdemeanor of the second degree.

ANNUAL REPORT OF

YEAR OF REPORT

December 31, 2024

CSWR-Florida Utility Operating Company - Aquarina
(Exact Name of Utility)

County:

List below the exact mailing address of the utility for which normal correspondence should be sent:

1630 Des Peres Rd., Suite 140
Des Peres, MO 63131

Telephone: 314-380-8505

E Mail Address: bthies@cswrgroup.com

WEB Site: https://www.centralstateswaterresources.com/

Sunshine State One-Call of Florida, Inc. Member Number

Name and address of person to whom correspondence concerning this report should be addressed:

1630 Des Peres Rd., Suite 140
Des Peres, MO 63131

Telephone: 314-380-8505

List below the address of where the utility's books and records are located:

1630 Des Peres Rd., Suite 140
Des Peres, MO 63131

Telephone: 314-380-8505

List below any groups auditing or reviewing the records and operations:

[Blank lines for auditing groups]

Date of original organization of the utility:

Check the appropriate business entity of the utility as filed with the Internal Revenue Service

Individual Partnership Sub S Corporation 1120 Corporation
[ ] [ ] [ ] [X]

List below every corporation or person owning or holding directly or indirectly 5% or more of the voting securities of the utility:

Table with 2 columns: Name, Percent Ownership. Row 1: CSWR, LLC, 100%. Rows 2-10 are blank.



UTILITY NAME: CSWR-Florida Utility Operating Company - Aquarina

**YEAR OF REPORT**  
December 31, 2024

### COMPANY PROFILE

Provide a brief narrative company profile which covers the following areas:

- A. Brief company history.
- B. Public services rendered.
- C. Major goals and objectives.
- D. Major operating divisions and functions.
- E. Current and projected growth patterns.
- F. Major transactions having a material effect on operations.

See Supplemental

## CSWR-Florida Utility Operating Company: COMPANY PROFILE

### **A. Brief Company History**

Founded in 2014 by Josiah Cox, President and CEO, Central States Water Resources (CSWR) has expanded its national footprint across 11 states since its inception. Today, CSWR is the 11<sup>th</sup> largest investor-owned water utility and the single largest owner/operator of individual wastewater plants in the United States. CSWR-Florida completed its first acquisition of assets in Florida on 5/16/2022.

### **B. Public Services Rendered**

CSWR-Florida provides water treatment and distribution services as well as sewer collection and treatment services in Florida communities.

### **C. Major Goals and Objectives**

CSWR-Florida brings to life its mission to deliver safe, reliable, and environmentally responsible water resources to every community it serves, while also protecting the aquifers, lakes, rivers, and streams so essential to the environment. Goals include 100% compliance with regulatory requirements and the rehabilitation of historically underfunded systems.

### **D. Major Operating Divisions and Functions**

- **Environmental Health and Safety (EHS):** Responsible for managing operations contractors and compliance with environmental regulations.
- **Engineering:** responsible for designing and implementing new infrastructure projects as well as improving existing infrastructure.
- **Business Operations:** Admin functions including, but not limited to, accounting, finance, human resources, IT, communications, customer experience (customer service), and regulatory affairs.

### **E. Current and Projected Growth Patterns**

The Company is projecting a continued pattern of acquiring, rehabilitating, and operating facilities across the state of Florida.

### **F. Major Transactions Having a Material Effect on Operations**

- Acquisition of the assets of Aquarina Utilities – 5/16/22
- Acquisition of the assets of Sunshine Utilities of Central Florida, Inc. – 5/24/22
- Acquisition of the assets of North Peninsula Utilities – 5/25/22
- Acquisition of the assets of Neighborhood Utilities, Inc. – 11/17/22
- Acquisition of the assets of Rolling Oaks – 11/30/22
- Acquisition of the assets of Sebring Ridge – 8/29/23
- Acquisition of the assets of CFAT – 11/30/23
- Acquisition of the assets of BFF – 11/30/23
- Acquisition of the assets of Tradewinds – 11/30/23
- Acquisition of the assets of TKCB – 12/27/23
- Acquisition of the assets of Tymber Creek – 5/31/2024

**UTILITY NAME:** CSWR-Florida Utility Operating Company - Aquarina

**PARENT / AFFILIATE ORGANIZATION CHART**

**Current as of** \_\_\_\_\_ 12/31/24 \_\_\_\_\_

Complete below an organizational chart that shows all parents, subsidiaries and affiliates of the utility.  
The chart must also show the relationship between the utility and affiliates listed on E-7, E-10(a) and E-10(b).

CSWR, LLC  
Florida Central States Water Resources  
CSWR-Florida Utility Holding Company  
CSWR-Florida Utility Operating Company

**COMPENSATION OF OFFICERS**

For each officer, list the time spent on respondent as an officer compared to time spent on total business activities and the compensation received as an officer from the respondent.			
NAME (a)	TITLE (b)	% OF TIME SPENT AS OFFICER OF THE UTILITY (c)	OFFICERS' COMPENSATION (d)
N/A		_____	\$ _____
		_____	_____
		_____	_____
		_____	_____
		_____	_____
		_____	_____
		_____	_____
		_____	_____
		_____	_____
		_____	_____

**COMPENSATION OF DIRECTORS**

For each director, list the number of directors' meetings attended by each director and the compensation received as a director from the respondent.			
NAME (a)	TITLE (b)	NUMBER OF DIRECTORS' MEETINGS ATTENDED (c)	DIRECTORS' COMPENSATION (d)
N/A		_____	\$ _____
		_____	_____
		_____	_____
		_____	_____
		_____	_____
		_____	_____
		_____	_____
		_____	_____
		_____	_____
		_____	_____

**BUSINESS CONTRACTS WITH OFFICERS, DIRECTORS AND AFFILIATES**

List all contracts, agreements, or other business arrangements\* entered into during the calendar year (other than compensation related to position with Respondents) between the Respondent and officer and director listed on page E-6. In addition, provide the same information with respect to professional services for each firm, partnership, or organization with which the officer or director is affiliated.

NAME OF OFFICER, DIRECTOR OR AFFILIATE (a)	IDENTIFICATION OF SERVICE OR PRODUCT (b)	AMOUNT (c)	NAME AND ADDRESS OF AFFILIATED ENTITY (d)
N/A		\$ _____	
		_____	
		_____	
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		_____	
		_____	

\* Business Agreement, for this schedule, shall mean any oral or written business deal which binds the concerned parties for products or services during the reporting year or future years. Although the Respondent and/or other companies will benefit from the arrangement, the officer or director is, however, acting on his behalf or for the benefit of other companies or persons.

**AFFILIATION OF OFFICERS AND DIRECTORS**

<p>For each of the officials listed on page E-6, list the principal occupation or business affiliations or connections with any other business or financial organizations, firms, or partnerships. For purposes of this part, an official will be considered to have an affiliation with any business or financial organization, firm or partnership in which he is an officer, director, trustee, partner, or a person exercising similar functions.</p>			
<p><b>NAME</b> <b>(a)</b></p>	<p><b>PRINCIPAL OCCUPATION OR BUSINESS AFFILIATION</b> <b>(b)</b></p>	<p><b>AFFILIATION OR CONNECTION</b> <b>(c)</b></p>	<p><b>NAME AND ADDRESS OF AFFILIATION OR CONNECTION</b> <b>(d)</b></p>
N/A			

**YEAR OF REPORT**  
December 31, 2024

**UTILITY NAME:** CSWR-Florida Utility Operating Company - Aquarina

**BUSINESSES WHICH ARE A BY-PRODUCT, CO PRODUCT OR JOINT-PRODUCT  
RESULT OF PROVIDING WATER OR WASTEWATER SERVICE**

Complete the following for any business which is conducted as a byproduct, co product, or joint product as a result of providing water and / or wastewater service. This would include any business which requires the use of utility land and facilities. Examples of these types of businesses would be orange groves, nurseries, tree farms, fertilizer manufacturing, etc. This would not include any business for which the assets are properly included in Account 121 - Nonutility Property along with the associated revenue and expenses segregated out as nonutility also.

	ASSETS			REVENUES		EXPENSES	
	BOOK COST OF ASSETS (b)	ACCOUNT NUMBER (c)	REVENUES GENERATED (d)	ACCOUNT NUMBER (e)	EXPENSES INCURRED (f)	ACCOUNT NUMBER (g)	
N/A	\$ _____		\$ _____				
	_____		_____				
	_____		_____				
	_____		_____				
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	_____		_____				
	_____		_____				
	_____		_____				

**BUSINESS TRANSACTIONS WITH RELATED PARTIES**

List each contract, agreement, or other business transaction exceeding a cumulative amount of \$500 in any on year, entered into between the Respondent and a business or financial organization, firm, or partnership named on pages E-2 and E-6, identifying the parties, amounts, dates and product, and asset, or service involved.

**Part I. Specific Instructions: Services and Products Received or Provided**

1. Enter in this part all transactions involving services and products received or provided.
2. Below are some types of transactions to include:
  - management, legal and accounting services
  - computer services
  - engineering & construction services
  - repairing and servicing of equipment
  - material and supplies furnished
  - leasing of structures, land, and equipment
  - rental transactions
  - sale, purchase or transfer of various products

NAME OF COMPANY OR RELATED PARTY (a)	DESCRIPTION SERVICE AND/OR NAME OF PRODUCT (b)	CONTRACT OR AGREEMENT EFFECTIVE DATES (c)	ANNUAL CHARGES	
			(P)urchased (S)old (d)	AMOUNT (e)
N/A				\$ _____

UTILITY NAME: CSWR-Florida Utility Operating Company - Aquarina

**BUSINESS TRANSACTIONS WITH RELATED PARTIES (Cont'd)**

<b>NAME OF COMPANY OR RELATED PARTY (a)</b>	<b>DESCRIPTION OF ITEMS (b)</b>	<b>SALE OR PURCHASE PRICE (c)</b>	<b>NET BOOK VALUE (d)</b>	<b>GAIN OR LOSS (e)</b>	<b>FAIR MARKET VALUE (f)</b>
---	---------------------------------	-----------------------------------	---------------------------	-------------------------	------------------------------

**Part II. Specific Instructions: Sale, Purchase and Transfer of Assets**

1. Enter in this part all transactions relating to the purchase, sale, or transfer of assets.
2. Below are examples of some types of transactions to include:
  - purchase, sale or transfer of equipment
  - purchase, sale or transfer of land and structures
  - purchase, sale or transfer of securities
  - noncash transfers of assets
  - noncash dividends other than stock dividends
  - write-off of bad debts or loans
3. The columnar instructions follow:
  - (a) Enter name of related party or company.
  - (b) Describe briefly the type of assets purchased, sold or transferred.
  - (c) Enter the total received or paid. Indicate purchase with "P" and sale with "S".
  - (d) Enter the net book value for each item reported.
  - (e) Enter the net profit or loss for each item reported. (column (c) - column (d))
  - (f) Enter the fair market value for each item reported. In space below or in a supplemental schedule, describe the basis used to calculate fair market value.

N/A

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UTILITY NAME: CSWR-Florida Utility Operating Company - Aquarina

<b>YEAR OF REPORT</b> December 31, 2024
--

**COMPARATIVE BALANCE SHEET  
ASSETS AND OTHER DEBITS**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR (e)
<b>UTILITY PLANT</b>				
101-106	Utility Plant	F-7	\$ 5,039,230	\$ 6,290,639
108-110	Less: Accumulated Depreciation and Amortization	F-8	3,734,946	3,838,225
Net Plant			\$ 1,304,284	\$ 2,452,414
114-115	Utility Plant Acquisition adjustment (Net)	F-7	_____	0
116 *	Other Utility Plant Adjustments		_____	_____
Total Net Utility Plant			\$ 1,304,284	\$ 2,452,414
<b>OTHER PROPERTY AND INVESTMENTS</b>				
121	Nonutility Property	F-9	\$ _____	\$ 0
122	Less: Accumulated Depreciation and Amortization		_____	_____
Net Nonutility Property			\$ 0	\$ 0
123	Investment in Associated Companies	F-10	_____	0
124	Utility Investments	F-10	_____	0
125	Other Investments	F-10	_____	0
126-127	Special Funds	F-10	_____	0
Total Other Property & Investments			\$ 0	\$ 0
<b>CURRENT AND ACCRUED ASSETS</b>				
131	Cash		\$ 9,477	\$ 137
132	Special Deposits	F-9	0	0
133	Other Special Deposits	F-9	0	0
134	Working Funds		_____	_____
135	Temporary Cash Investments		_____	_____
141-144	Accounts and Notes Receivable, Less Accumulated Provision for Uncollectible Accounts	F-11	33,678	55,992
145	Accounts Receivable from Associated Companies	F-12	0	0
146	Notes Receivable from Associated Companies	F-12	0	0
151-153	Material and Supplies		_____	_____
161	Stores Expense		_____	_____
162	Prepayments		3,690	3,386
171	Accrued Interest and Dividends Receivable		_____	_____
172 *	Rents Receivable		_____	_____
173 *	Accrued Utility Revenues		28,388	27,854
174	Miscellaneous Current and Accrued Assets	F-12	0	0
Total Current and Accrued Assets			\$ 75,233	\$ 87,369

\* Not Applicable for Class B Utilities

**COMPARATIVE BALANCE SHEET  
ASSETS AND OTHER DEBITS**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR (e)
<b>DEFERRED DEBITS</b>				
181	Unamortized Debt Discount & Expense	F-13	\$ 0	\$ 0
182	Extraordinary Property Losses	F-13	0	0
183	Preliminary Survey & Investigation Charges		24,157	15,840
184	Clearing Accounts		(2,603)	966
185 *	Temporary Facilities		1,214	891
186	Miscellaneous Deferred Debits	F-14	2,323,121	2,328,988
187 *	Research & Development Expenditures			
190	Accumulated Deferred Income Taxes			
Total Deferred Debits			\$ 2,345,887	\$ 2,346,685
<b>TOTAL ASSETS AND OTHER DEBITS</b>			<b>\$ 3,725,404</b>	<b>\$ 4,886,469</b>

\* Not Applicable for Class B Utilities

<p><b>NOTES TO THE BALANCE SHEET</b></p> <p>The space below is provided for important notes regarding the balance sheet</p>
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**COMPARATIVE BALANCE SHEET  
EQUITY CAPITAL AND LIABILITIES**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR (e)
<b>EQUITY CAPITAL</b>				
201	Common Stock Issued	F-15	\$ 2,970,543	\$ 3,446,930
204	Preferred Stock Issued	F-15	0	0
202,205 *	Capital Stock Subscribed			
203,206 *	Capital Stock Liability for Conversion			
207 *	Premium on Capital Stock			
209 *	Reduction in Par or Stated Value of Capital Stock			
210 *	Gain on Resale or Cancellation of Reacquired Capital Stock			
211	Other Paid - In Capital			
212	Discount On Capital Stock			
213	Capital Stock Expense			
214-215	Retained Earnings	F-16	131,221	259,762
216	Reacquired Capital Stock			
218	Proprietary Capital (Proprietorship and Partnership Only)			
Total Equity Capital			\$ 3,101,764	\$ 3,706,692
<b>LONG TERM DEBT</b>				
221	Bonds	F-15		0
222 *	Reacquired Bonds			
223	Advances from Associated Companies	F-17		0
224	Other Long Term Debt	F-17		0
Total Long Term Debt			\$ 0	\$ 0
<b>CURRENT AND ACCRUED LIABILITIES</b>				
231	Accounts Payable		184,238	250,749
232	Notes Payable	F-18	0	0
233	Accounts Payable to Associated Companies	F-18	0	0
234	Notes Payable to Associated Companies	F-18	152,137	666,171
235	Customer Deposits			
236	Accrued Taxes	W/S-3		
237	Accrued Interest	F-19	0	0
238	Accrued Dividends			
239	Matured Long Term Debt			
240	Matured Interest			
241	Miscellaneous Current & Accrued Liabilities	F-20	36,337	46,403
Total Current & Accrued Liabilities			\$ 372,712	\$ 963,324

\* Not Applicable for Class B Utilities

**COMPARATIVE BALANCE SHEET  
EQUITY CAPITAL AND LIABILITIES**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR (e)
<b>DEFERRED CREDITS</b>				
251	Unamortized Premium On Debt	F-13	\$ _____	\$ _____ 0
252	Advances For Construction	F-20	_____	_____ 0
253	Other Deferred Credits	F-21	_____	_____ 0
255	Accumulated Deferred Investment Tax Credits			
Total Deferred Credits			\$ _____ 0	\$ _____ 0
<b>OPERATING RESERVES</b>				
261	Property Insurance Reserve		\$ _____	\$ _____
262	Injuries & Damages Reserve		_____	_____
263	Pensions and Benefits Reserve		_____	_____
265	Miscellaneous Operating Reserves		_____	_____
Total Operating Reserves			\$ _____ 0	\$ _____ 0
<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>				
271	Contributions in Aid of Construction	F-22	\$ 1,035,154	\$ 1,035,154
272	Accumulated Amortization of Contributions in Aid of Construction	F-22	784,226	(818,700)
Total Net CIAC			\$ _____ 250,928	\$ _____ 216,454
<b>ACCUMULATED DEFERRED INCOME TAXES</b>				
281	Accumulated Deferred Income Taxes - Accelerated Depreciation		\$ _____	\$ _____
282	Accumulated Deferred Income Taxes - Liberalized Depreciation		_____	_____
283	Accumulated Deferred Income Taxes - Other		_____	_____
Total Accumulated Deferred Income Tax			\$ _____ 0	\$ _____ 0
<b>TOTAL EQUITY CAPITAL AND LIABILITIES</b>			<b>\$ _____ 3,725,404</b>	<b>\$ _____ 4,886,469</b>

UTILITY NAME: CSWR-Florida Utility Operating Company - Aquarina

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**COMPARATIVE OPERATING STATEMENT**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR * (e)
<b>UTILITY OPERATING INCOME</b>				
400	Operating Revenues	F-3(b)	\$ 685,923	\$ 710,724
469, 530	Less: Guaranteed Revenue and AFPI	F-3(b)	0	0
Net Operating Revenues			\$ 685,923	\$ 710,724
401	Operating Expenses	F-3(b)	\$ 604,113	\$ 478,108
403	Depreciation Expense:	F-3(b)	\$ 82,508	\$ 103,279
	Less: Amortization of CIAC	F-22	34,505	34,465
Net Depreciation Expense			\$ 48,003	\$ 68,814
406	Amortization of Utility Plant Acquisition Adjustment	F-3(b)	0	0
407	Amortization Expense (Other than CIAC)	F-3(b)	0	0
408	Taxes Other Than Income	W/S-3	11,782	14,923
409	Current Income Taxes	W/S-3	0	0
410.1	Deferred Federal Income Taxes	W/S-3	0	0
410.11	Deferred State Income Taxes	W/S-3	0	0
411.1	Provision for Deferred Income Taxes - Credit	W/S-3	0	0
412.1	Investment Tax Credits Deferred to Future Periods	W/S-3	0	0
412.11	Investment Tax Credits Restored to Operating Income	W/S-3	0	0
Utility Operating Expenses			\$ 663,898	\$ 561,845
Net Utility Operating Income			\$ 22,025	\$ 148,879
469, 530	Add Back: Guaranteed Revenue and AFPI	F-3(b)		0
413	Income From Utility Plant Leased to Others			0
414	Gains (losses) From Disposition of Utility Property			(16,930)
420	Allowance for Funds Used During Construction			0
Total Utility Operating Income [Enter here and on Page F-3(c)]			\$ 22,025	\$ 131,949

\* For each account, Column e should agree with Columns f, g and h on F-3(b)

UTILITY NAME: CSWR-Florida Utility Operating Company - Ag

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**COMPARATIVE OPERATING STATEMENT (Cont'd)**

WATER SCHEDULE W-3 * (f)	WASTEWATER SCHEDULE S-3 * (g)	OTHER THAN REPORTING SYSTEMS (h)
\$ <u>452,774</u> 0	\$ <u>257,950</u> 0	\$ _____
\$ <u>452,774</u>	\$ <u>257,950</u>	\$ <u>0</u>
\$ 273,707	\$ 204,401	\$ _____
<u>78,598</u> <u>14,095</u>	<u>24,681</u> <u>20,369</u>	_____
\$ <u>64,502</u>	\$ <u>4,312</u>	\$ <u>0</u>
<u>0</u> <u>0</u> <u>7,462</u> <u>0</u> <u>0</u> <u>0</u> <u>0</u> <u>0</u> <u>0</u> <u>0</u>	<u>0</u> <u>0</u> <u>7,462</u> <u>0</u> <u>0</u> <u>0</u> <u>0</u> <u>0</u> <u>0</u> <u>0</u>	_____ _____ _____ _____ _____ _____ _____ _____ _____ _____
\$ <u>345,671</u>	\$ <u>216,174</u>	\$ <u>0</u>
\$ <u>107,104</u>	\$ <u>41,776</u>	\$ <u>0</u>
<u>0</u> <u>0</u> <u>(12,833)</u> <u>0</u>	<u>0</u> <u>0</u> <u>(4,097)</u> <u>0</u>	_____ _____ _____ _____
\$ <u>94,271</u>	\$ <u>37,678</u>	\$ <u>0</u>

\* Total of Schedules W-3 / S-3 for all rate groups.

UTILITY NAME: CSWR-Florida Utility Operating Company - Aquarina

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**COMPARATIVE OPERATING STATEMENT (Cont'd)**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR (e)
Total Utility Operating Income [from page F-3(a)]			\$ 22,025	\$ 131,949
<b>OTHER INCOME AND DEDUCTIONS</b>				
415	Revenues-Merchandising, Jobbing, and Contract Deductions		\$ _____	\$ _____
416	Costs & Expenses of Merchandising Jobbing, and Contract Work		_____	_____
419	Interest and Dividend Income		_____	_____
421	Nonutility Income		_____	_____
426	Miscellaneous Nonutility Expenses		_____	_____
Total Other Income and Deductions			\$ 0	\$ 0
<b>TAXES APPLICABLE TO OTHER INCOME</b>				
408.2	Taxes Other Than Income		\$ _____	\$ _____
409.2	Income Taxes		_____	_____
410.2	Provision for Deferred Income Taxes		_____	_____
411.2	Provision for Deferred Income Taxes - Credit		_____	_____
412.2	Investment Tax Credits - Net		_____	_____
412.3	Investment Tax Credits Restored to Operating Income		_____	_____
Total Taxes Applicable To Other Income			\$ 0	\$ 0
<b>INTEREST EXPENSE</b>				
427	Interest Expense	F-19	\$ _____	\$ 3,408
428	Amortization of Debt Discount & Expense	F-13	_____	0
429	Amortization of Premium on Debt	F-13	_____	0
Total Interest Expense			\$ 0	\$ 3,408
<b>EXTRAORDINARY ITEMS</b>				
433	Extraordinary Income		\$ _____	\$ _____
434	Extraordinary Deductions		_____	_____
409.3	Income Taxes, Extraordinary Items		_____	_____
Total Extraordinary Items			\$ 0	\$ 0
<b>NET INCOME</b>			<u>\$ 22,025</u>	<u>\$ 128,541</u>

Explain Extraordinary Income:

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UTILITY NAME: CSWR-Florida Utility Operating Company - Aquarina

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**SCHEDULE OF YEAR END RATE BASE**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	WATER UTILITY (d)	WASTEWATER UTILITY (e)
101	Utility Plant In Service	F-7	\$ 3,492,875	\$ 2,449,817
	Less:			
	Nonused and Useful Plant (1)			
108	Accumulated Depreciation	F-8	<u>2,297,222</u>	<u>1,541,003</u>
110	Accumulated Amortization	F-8	<u>0</u>	<u>0</u>
271	Contributions in Aid of Construction	F-22	<u>422,659</u>	<u>612,495</u>
252	Advances for Construction	F-20		
Subtotal			\$ <u>772,995</u>	\$ <u>296,318</u>
272	Add: Accumulated Amortization of Contributions in Aid of Construction	F-22	285,914	532,786
Subtotal			\$ <u>1,058,909</u>	\$ <u>829,105</u>
114	Plus or Minus: Acquisition Adjustments (2)	F-7	<u>0</u>	<u>0</u>
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	<u>0</u>	<u>0</u>
	Working Capital Allowance (3)		<u>0</u>	<u>0</u>
	Other (Specify):			
	_____		_____	_____
	_____		_____	_____
	_____		_____	_____
RATE BASE			\$ <u>1,058,909</u>	\$ <u>829,105</u>
NET UTILITY OPERATING INCOME			\$ <u>107,104</u>	\$ <u>41,776</u>
ACHIEVED RATE OF RETURN (Operating Income / Rate Base)			<u>10.11%</u>	<u>5.04%</u>

**NOTES :**

- (1) Estimate based on the methodology used in the last rate proceeding.
- (2) Include only those Acquisition Adjustments that have been approved by the Commission.
- (3) Calculation consistent with last rate proceeding.  
In absence of a rate proceeding, Class A utilities will use the Balance Sheet Method and Class B Utilities will use the One-eighth Operating and Maintenance Expense Method.

**SCHEDULE OF CURRENT COST OF CAPITAL  
CONSISTENT WITH THE METHODOLOGY USED IN THE LAST RATE PROCEEDING (1)**

<b>CLASS OF CAPITAL (a)</b>	<b>DOLLAR AMOUNT (2) (b)</b>	<b>PERCENTAGE OF CAPITAL (c)</b>	<b>ACTUAL COST RATES (3) (d)</b>	<b>WEIGHTED COST (c x d) (e)</b>
Common Equity	\$ 0	0.00%		0.00%
Preferred Stock	0	0.00%		0.00%
Long Term Debt	0	0.00%		0.00%
Customer Deposits	0	0.00%		0.00%
Tax Credits - Zero Cost	0	0.00%		0.00%
Tax Credits - Weighted Cost	0	0.00%		0.00%
Deferred Income Taxes	0	0.00%		0.00%
Other (Explain)	0	0.00%		0.00%
	0	0.00%		0.00%
<b>Total</b>	<b>\$ 0</b>	<b>0.00%</b>		<b>0.00%</b>

(1) If the utility's capital structure is not used, explain which capital structure is used.

\_\_\_\_\_

\_\_\_\_\_

(2) Should equal amounts on Schedule F-6, Column (g).

(3) Mid-point of the last authorized Return On Equity or current leverage formula if none has been established.

Must be calculated using the same methodology used in the last rate proceeding using current annual report year end amounts and cost rates.

**APPROVED RETURN ON EQUITY**

Current Commission Return on Equity:	_____
Commission order approving Return on Equity:	_____

**APPROVED AFUDC RATE**

COMPLETION ONLY REQUIRED IF AFUDC WAS CHARGED DURING YEAR

Current Commission Approved AFUDC rate:	_____
Commission order approving AFUDC rate:	_____

If any utility capitalized any charge in lieu of AFUDC (such as interest only), state the basis of the charge, an explanation as to why AFUDC was not charged and the percentage capitalized.

UTILITY NAME:

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SCHEDULE OF CAPITAL STRUCTURE ADJUSTMENTS  
CONSISTENT WITH THE METHODOLOGY USED IN THE LAST RATE PROCEEDING

CLASS OF CAPITAL (a)	PER BOOK BALANCE (b)	NON-UTILITY ADJUSTMENTS (c)	NON-JURISDICTIONAL ADJUSTMENTS (d)	OTHER (I) ADJUSTMENTS SPECIFIC (e)	OTHER (I) ADJUSTMENTS PRO RATA (f)	CAPITAL STRUCTURE (g)
Common Equity	\$					\$
Preferred Stock						
Long Term Debt						
Customer Deposits						
Tax Credits - Zero Cost						
Tax Credits - Weighted Cost						
Deferred Inc. Taxes						
Other (Explain)						
Total	\$	\$	\$	\$	\$	\$

(I) Explain below all adjustments made in Columns (e) and (f):


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**UTILITY PLANT  
ACCOUNTS 101 - 106**

ACCT. NO. (a)	DESCRIPTION (b)	WATER (c)	WASTEWATER (d)	OTHER THAN REPORTING SYSTEMS (e)	TOTAL (f)
101	Plant Accounts: Utility Plant In Service	\$ 3,492,875	\$ 2,449,817	\$ _____	\$ 5,942,692
102	Utility Plant Leased to Other	_____	_____	_____	0
103	Property Held for Future Use	_____	_____	_____	0
104	Utility Plant Purchased or Sold	_____	_____	_____	0
105	Construction Work in Progress	219,956	127,991	_____	347,947
106	Completed Construction Not Classified	_____	_____	_____	0
	<b>Total Utility Plant</b>	<u>\$ 3,712,832</u>	<u>\$ 2,577,808</u>	<u>\$ 0</u>	<u>\$ 6,290,639</u>

**UTILITY PLANT ACQUISITION ADJUSTMENTS  
ACCOUNTS 114 AND 115**

Report each acquisition adjustment and related accumulated amortization separately.  
For any acquisition adjustments approved by the Commission, include the Order Number.

ACCT. NO. (a)	DESCRIPTION (b)	WATER (c)	WASTEWATER (d)	OTHER THAN REPORTING SYSTEMS (e)	TOTAL (f)
114	Acquisition Adjustment	\$ _____	\$ _____	\$ _____	\$ 0
		_____	_____	_____	0
		_____	_____	_____	0
		_____	_____	_____	0
	<b>Total Plant Acquisition Adjustments</b>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
115	Accumulated Amortization	\$ _____	\$ _____	\$ _____	\$ 0
		_____	_____	_____	0
		_____	_____	_____	0
		_____	_____	_____	0
	<b>Total Accumulated Amortization</b>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
	<b>Net Acquisition Adjustments</b>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

**ACCUMULATED DEPRECIATION ( ACCT. 108 ) AND AMORTIZATION (ACCT. 110)**

DESCRIPTION (a)	WATER (b)	WASTEWATER (c)	OTHER THAN REPORTING SYSTEMS (d)	TOTAL (e)
<b>ACCUMULATED DEPRECIATION</b>				
<b>Account 108</b>				
Balance first of year	\$ 2,218,624	\$ 1,516,322	\$	\$ 3,734,946
Credit during year:				
Accruals charged to:				
Account 108.1 (1)	\$ 78,598	\$ 24,681	\$	\$ 103,279
Account 108.2 (2)				0
Account 108.3 (2)				0
Other Accounts (specify):				0
				0
Salvage				0
Other Credits (Specify):				0
				0
Total Credits	\$ 78,598	\$ 24,681	\$ 0	\$ 103,279
Debits during year:				
Book cost of plant retired				0
Cost of Removal				0
Other Debits (specify):				0
				0
Total Debits	\$ 0	\$ 0	\$ 0	\$ 0
Balance end of year	\$ <u>2,297,222</u>	\$ <u>1,541,003</u>	\$ <u>0</u>	\$ <u>3,838,225</u>
<b>ACCUMULATED AMORTIZATION</b>				
<b>Account 110</b>				
Balance first of year	\$	\$	\$	\$ 0
Credit during year:				
Accruals charged to:				
Account 110.2 (3)	\$	\$	\$	\$ 0
Other Accounts (specify):				0
				0
Total credits	\$ 0	\$ 0	\$ 0	\$ 0
Debits during year:				
Book cost of plant retired				0
Other debits (specify):				0
				0
Total Debits	\$ 0	\$ 0	\$ 0	\$ 0
Balance end of year	\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>

- (1) Account 108 for Class B utilities.
- (2) Not applicable for Class B utilities.
- (3) Account 110 for Class B utilities.

UTILITY NAME: CSWR-Florida Utility Operating Company - Aquarina

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**REGULATORY COMMISSION EXPENSE  
AMORTIZATION OF RATE CASE EXPENSE (ACCOUNTS 666 AND 766)**

DESCRIPTION OF CASE (DOCKET NO.) (a)	EXPENSE INCURRED DURING YEAR (b)	CHARGED OFF DURING YEAR	
		ACCT. (d)	AMOUNT (e)
_____	\$ _____	_____	\$ _____
_____	_____	_____	_____
_____	_____	_____	_____
Total	\$ <u>0</u>		\$ <u>0</u>

**NONUTILITY PROPERTY (ACCOUNT 121)**

Report separately each item of property with a book cost of \$25,000 or more included in Account 121.  
Other Items may be grouped by classes of property.

DESCRIPTION (a)	BEGINNING YEAR (b)	ADDITIONS (c)	REDUCTIONS (d)	ENDING YEAR BALANCE (e)
_____	\$ _____	\$ _____	\$ _____	\$ _____ 0
_____	_____	_____	_____	_____ 0
_____	_____	_____	_____	_____ 0
_____	_____	_____	_____	_____ 0
Total Nonutility Property	\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>

**SPECIAL DEPOSITS (ACCOUNTS 132 AND 133)**

Report hereunder all special deposits carried in Accounts 132 and 133.

DESCRIPTION OF SPECIAL DEPOSITS (a)	YEAR END BOOK COST (b)
SPECIAL DEPOSITS (Account 132): _____ _____ _____	\$ _____ _____ _____
Total Special Deposits	\$ <u>0</u>
OTHER SPECIAL DEPOSITS (Account 133): _____ _____ _____	\$ _____ _____ _____
Total Other Special Deposits	\$ <u>0</u>

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**INVESTMENTS AND SPECIAL FUNDS  
ACCOUNTS 123 - 127**

Report hereunder all investments and special funds carried in Accounts 123 through 127.

DESCRIPTION OF SECURITY OR SPECIAL FUND (a)	FACE OR PAR VALUE (b)	YEAR END BOOK COST (c)
INVESTMENT IN ASSOCIATED COMPANIES (Account 123): <hr/> <hr/> <hr/> <hr/> <hr/> <hr/>	\$ _____ _____ _____ _____ _____	\$ _____ _____ _____ _____ _____
Total Investment in Associated Companies		\$ <u>0</u>
UTILITY INVESTMENTS (Account 124): <hr/> <hr/> <hr/> <hr/> <hr/> <hr/>	\$ _____ _____ _____ _____ _____	\$ _____ _____ _____ _____ _____
Total Utility Investment		\$ <u>0</u>
OTHER INVESTMENTS (Account 125): <hr/> <hr/> <hr/> <hr/> <hr/> <hr/>	\$ _____ _____ _____ _____ _____	\$ _____ _____ _____ _____ _____
Total Other Investment		\$ <u>0</u>
SPECIAL FUNDS (Class A Utilities: Accounts 126 and 127; Class B Utilities: Account 127): <hr/> <hr/> <hr/> <hr/> <hr/> <hr/>		\$ _____ _____ _____ _____ _____
Total Special Funds		\$ <u>0</u>

UTILITY NAME: CSWR-Florida Utility Operating Company - Aquarina

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**ACCOUNTS AND NOTES RECEIVABLE - NET**  
**ACCOUNTS 141 - 144**

Report hereunder all accounts and notes receivable included in Accounts 141, 142, and 144. Amounts included in  
Amounts included in Accounts 142 and 144 should be listed individually.

DESCRIPTION (a)		TOTAL (b)
CUSTOMER ACCOUNTS RECEIVABLE (Account 141):		
Water	\$ 37,964	
Wastewater	24,511	
Other		
Total Customer Accounts Receivable		\$ 62,475
OTHER ACCOUNTS RECEIVABLE ( Account 142):		
	\$	
Total Other Accounts Receivable		\$ 0
NOTES RECEIVABLE (Account 144):		
	\$	
Total Notes Receivable		\$ 0
Total Accounts and Notes Receivable		\$ 62,475
ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS ( Account 143)		
Balance first of year	\$	
Add: Provision for uncollectibles for current year	\$ 6,484	
Collection of accounts previously written off		
Utility Accounts		
Others		
Total Additions	\$ 6,484	
Deduct accounts written off during year:		
Utility Accounts		
Others		
Total accounts written off	\$ 0	
Balance end of year		\$ 6,484
<b>TOTAL ACCOUNTS AND NOTES RECEIVABLE - NET</b>		<b>\$ 55,992</b>

UTILITY NAME: CSWR-Florida Utility Operating Company - Aquarina

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**ACCOUNTS RECEIVABLE FROM ASSOCIATED COMPANIES  
ACCOUNT 145**

Report each account receivable from associated companies separately.

DESCRIPTION (a)	TOTAL (b)
_____	\$ _____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
Total	\$ <u>          0</u>

**NOTES RECEIVABLE FROM ASSOCIATED COMPANIES  
ACCOUNT 146**

Report each note receivable from associated companies separately.

DESCRIPTION (a)	INTEREST RATE (b)	TOTAL (c)
_____	_____ %	\$ _____
_____	_____ %	_____
_____	_____ %	_____
_____	_____ %	_____
_____	_____ %	_____
_____	_____ %	_____
_____	_____ %	_____
_____	_____ %	_____
_____	_____ %	_____
Total		\$ <u>          0</u>

**MISCELLANEOUS CURRENT AND ACCRUED ASSETS  
ACCOUNT 174**

DESCRIPTION - Provide itemized listing (a)	BALANCE END OF YEAR (b)
_____	\$ _____
_____	_____
_____	_____
_____	_____
Total Miscellaneous Current and Accrued Liabilities	\$ <u>          0</u>

UTILITY NAME: CSWR-Florida Utility Operating Company - Aquarina

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**UNAMORTIZED DEBT DISCOUNT AND EXPENSE AND PREMIUM ON DEBT  
ACCOUNTS 181 AND 251**

Report the net discount and expense or premium separately for each security issue.

DESCRIPTION (a)	AMOUNT WRITTEN OFF DURING YEAR (b)	YEAR END BALANCE (c)
UNAMORTIZED DEBT DISCOUNT AND EXPENSE (Account 181):	\$ _____	\$ _____
_____	_____	_____
_____	_____	_____
_____	_____	_____
Total Unamortized Debt Discount and Expense	\$ <u>0</u>	\$ <u>0</u>
UNAMORTIZED PREMIUM ON DEBT (Account 251):	\$ _____	\$ _____
_____	_____	_____
_____	_____	_____
_____	_____	_____
Total Unamortized Premium on Debt	\$ <u>0</u>	\$ <u>0</u>

**EXTRAORDINARY PROPERTY LOSSES  
ACCOUNT 182**

Report each item separately.

DESCRIPTION (a)	TOTAL (b)
_____	\$ _____
_____	_____
_____	_____
Total Extraordinary Property Losses	\$ <u>0</u>

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**MISCELLANEOUS DEFERRED DEBITS  
ACCOUNT 186**

DESCRIPTION - Provide itemized listing (a)	AMOUNT WRITTEN OFF DURING YEAR (b)	YEAR END BALANCE (c)
DEFERRED RATE CASE EXPENSE (Class A Utilities: Account 186.1)		
_____	\$ _____	\$ _____
_____	_____	_____
_____	_____	_____
_____	_____	_____
<b>Total Deferred Rate Case Expense</b>	<b>\$ <u>0</u></b>	<b>\$ <u>0</u></b>
OTHER DEFERRED DEBITS (Class A Utilities: Account 186.2):		
Misc. Deferred Debits	\$ _____	\$ <u>2,328,988</u>
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
<b>Total Other Deferred Debits</b>	<b>\$ <u>0</u></b>	<b>\$ <u>2,328,988</u></b>
REGULATORY ASSETS (Class A Utilities: Account. 186.3):		
_____	\$ _____	\$ _____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
<b>Total Regulatory Assets</b>	<b>\$ <u>0</u></b>	<b>\$ <u>0</u></b>
<b>TOTAL MISCELLANEOUS DEFERRED DEBITS</b>	<b>\$ <u>0</u></b>	<b>\$ <u>2,328,988</u></b>

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**CAPITAL STOCK  
ACCOUNTS 201 AND 204\***

DESCRIPTION (a)	RATE (b)	TOTAL (c)
<b>COMMON STOCK</b>		
Par or stated value per share	_____ %	\$ _____
Shares authorized		_____
Shares issued and outstanding		_____
Total par value of stock issued	_____ %	\$ 3,446,930
Dividends declared per share for year	_____ %	\$ _____
<b>PREFERRED STOCK</b>		
Par or stated value per share	_____ %	\$ _____
Shares authorized		_____
Shares issued and outstanding		_____
Total par value of stock issued	_____ %	\$ _____
Dividends declared per share for year	_____ %	\$ _____

\* Account 204 not applicable for Class B utilities.

**BONDS  
ACCOUNT 221**

DESCRIPTION OF OBLIGATION (INCLUDING DATE OF ISSUE AND DATE OF MATURITY) (a)	INTEREST		PRINCIPAL AMOUNT PER BALANCE SHEET (d)
	ANNUAL RATE (b)	FIXED OR VARIABLE * (c)	
_____	_____ %	_____	\$ _____
_____	_____ %	_____	_____
_____	_____ %	_____	_____
_____	_____ %	_____	_____
_____	_____ %	_____	_____
_____	_____ %	_____	_____
_____	_____ %	_____	_____
_____	_____ %	_____	_____
_____	_____ %	_____	_____
_____	_____ %	_____	_____
<b>Total</b>			\$ _____ <u>0</u>

\* For variable rate obligations, provide the basis for the rate. (i.e., prime + 2%, etc.)

**STATEMENT OF RETAINED EARNINGS**

- Dividends should be shown for each class and series of capital stock. Show amounts as dividends per share.
- Show separately the state and federal income tax effect of items shown in Account No. 439.

ACCT. NO. (a)	DESCRIPTION (b)	AMOUNTS (c)
215	Unappropriated Retained Earnings: Balance Beginning of Year	\$ 131,221
439	Changes to Account: Adjustments to Retained Earnings ( requires Commission approval prior to use): Credits: _____	\$ _____
	Total Credits:	\$ 0
	Debits: _____	\$ _____
	Total Debits:	\$ 0
435	Balance Transferred from Income	\$ 128,541
436	Appropriations of Retained Earnings: _____	_____
	Total Appropriations of Retained Earnings	\$ 0
437	Dividends Declared: Preferred Stock Dividends Declared _____	_____
438	Common Stock Dividends Declared _____	_____
	Total Dividends Declared	\$ 0
215	Year end Balance	\$ 259,762
214	Appropriated Retained Earnings (state balance and purpose of each appropriated amount at year end): _____	_____
214	Total Appropriated Retained Earnings	\$ 0
Total Retained Earnings		\$ 259,762
Notes to Statement of Retained Earnings:		

UTILITY NAME: CSWR-Florida Utility Operating Company - Aquarina

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**ADVANCES FROM ASSOCIATED COMPANIES  
ACCOUNT 223**

Report each advance separately.

DESCRIPTION (a)	TOTAL (b)
_____	\$ _____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
Total	\$ <u>0</u>

**OTHER LONG-TERM DEBT  
ACCOUNT 224**

DESCRIPTION OF OBLIGATION (INCLUDING DATE OF ISSUE AND DATE OF MATURITY) (a)	INTEREST		PRINCIPAL AMOUNT PER BALANCE SHEET (d)
	ANNUAL RATE (b)	FIXED OR VARIABLE * (c)	
_____	%	_____	\$ _____
_____	%	_____	_____
_____	%	_____	_____
_____	%	_____	_____
_____	%	_____	_____
_____	%	_____	_____
_____	%	_____	_____
_____	%	_____	_____
_____	%	_____	_____
_____	%	_____	_____
_____	%	_____	_____
_____	%	_____	_____
_____	%	_____	_____
_____	%	_____	_____
_____	%	_____	_____
_____	%	_____	_____
_____	%	_____	_____
_____	%	_____	_____
_____	%	_____	_____
_____	%	_____	_____
_____	%	_____	_____
_____	%	_____	_____
Total			\$ <u>0</u>

\* For variable rate obligations, provide the basis for the rate. (i.e., prime + 2%, etc.)

UTILITY NAME: CSWR-Florida Utility Operating Company - Aquarina

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**NOTES PAYABLE  
ACCOUNTS 232 AND 234**

DESCRIPTION OF OBLIGATION (INCLUDING DATE OF ISSUE AND DATE OF MATURITY) (a)	INTEREST		PRINCIPAL AMOUNT PER BALANCE SHEET (d)
	ANNUAL RATE (b)	FIXED OR VARIABLE * (c)	
NOTES PAYABLE ( Account 232): _____ _____ _____ _____ _____ _____ _____ _____	_____ % _____ % _____ % _____ % _____ % _____ %	_____ _____ _____ _____ _____ _____ _____ _____	\$ _____ _____ _____ _____ _____ _____ _____ _____
Total Account 232			\$ <u>          0</u>
NOTES PAYABLE TO ASSOC. COMPANIES (Account 234): _____ _____ _____ _____ _____ _____ _____ _____	_____ % _____ % _____ % _____ % _____ % _____ %	_____ _____ _____ _____ _____ _____ _____ _____	\$ _____ _____ _____ _____ _____ _____ _____ _____
Total Account 234			\$ <u>          0</u>

\* For variable rate obligations, provide the basis for the rate. (i.e.. prime + 2%, etc.)

**ACCOUNTS PAYABLE TO ASSOCIATED COMPANIES  
ACCOUNT 233**

Report each account payable separately.

DESCRIPTION (a)	TOTAL (b)
Misc. working capital payable _____ _____ _____ _____ _____ _____	\$ <u>        666,171</u> _____ _____ _____ _____ _____
Total	\$ <u>        666,171</u>

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**UTILITY NAME:** CSWR-Florida Utility Operating Company - Aquarina

**ACCRUED INTEREST AND EXPENSE  
ACCOUNTS 237 AND 427**

DESCRIPTION OF DEBIT (a)	BALANCE BEGINNING OF YEAR (b)	INTEREST ACCRUED DURING YEAR		INTEREST PAID DURING YEAR (e)	BALANCE END OF YEAR (f)
		ACCT. DEBIT (c)	AMOUNT (d)		
ACCOUNT NO. 237.1 - Accrued Interest on Long Term Debt	\$ _____		\$ _____	\$ _____	\$ _____
_____	_____		_____	_____	_____
_____	_____		_____	_____	_____
_____	_____		_____	_____	_____
Total Account 237.1	\$ _____ 0		\$ _____ 0	\$ _____ 0	\$ _____ 0
ACCOUNT NO. 237.2 - Accrued Interest on Other Liabilities	\$ _____		\$ _____	\$ _____	\$ _____
Customer Deposits	_____	427	_____	_____	_____
_____	_____		_____	_____	_____
_____	_____		_____	_____	_____
Total Account 237.2	\$ _____ 0		\$ _____ 0	\$ _____ 0	\$ _____ 0
Total Account 237 (1)	\$ _____ 0		\$ _____ 0	\$ _____ 0	\$ _____ 0
<b>INTEREST EXPENSED:</b>					
Total accrual Account 237		237	\$ _____ 0		
Less Capitalized Interest Portion of AFUDC:					
Interest Expense			(3,408)		
_____			_____		
_____			_____		
Net Interest Expensed to Account No. 427 (2)			\$ _____ 3,408		

(1) Must agree to F-2 (a), Beginning and Ending Balance of Accrued Interest.  
(2) Must agree to F-3 (c), Current Year Interest Expense

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**UTILITY NAME:** CSWR-Florida Utility Operating Company - Aquarina

**MISCELLANEOUS CURRENT AND ACCRUED LIABILITIES  
ACCOUNT 241**

DESCRIPTION - Provide itemized listing (a)	BALANCE END OF YEAR (b)
Misc liabilities	\$ 46,403
Total Miscellaneous Current and Accrued Liabilities	\$ 46,403

**ADVANCES FOR CONSTRUCTION  
ACCOUNT 252**

NAME OF PAYOR * (a)	BALANCE BEGINNING OF YEAR (b)	DEBITS		CREDITS (e)	BALANCE END OF YEAR (f)
		ACCT. DEBIT (c)	AMOUNT (d)		
	\$ 0				\$ 0
Total	\$ 0				\$ 0

\* Report advances separately by reporting group, designating water or wastewater in column (a).

UTILITY NAME: CSWR-Florida Utility Operating Company - Aquarina

**OTHER DEFERRED CREDITS  
ACCOUNT 253**

DESCRIPTION - Provide itemized listing (a)	AMOUNT WRITTEN OFF DURING YEAR (b)	YEAR END BALANCE (c)
REGULATORY LIABILITIES (Class A Utilities: Account 253.1):  _____ _____ _____	\$ _____ _____ _____	\$ _____ _____ _____
Total Regulatory Liabilities	\$ _____	\$ _____
OTHER DEFERRED LIABILITIES (Class A Utilities: Account 253.2):  _____ _____ _____ _____ _____ _____	\$ _____ _____ _____ _____ _____ _____	\$ _____ _____ _____ _____ _____ _____
Total Other Deferred Liabilities	\$ _____	\$ _____
<b>TOTAL OTHER DEFERRED CREDITS</b>	\$ _____	\$ _____

**CONTRIBUTIONS IN AID OF CONSTRUCTION  
ACCOUNT 271**

DESCRIPTION (a)	WATER (W-7) (b)	WASTEWATER (S-7) (c)	W & WW OTHER THAN SYSTEM REPORTING (d)	TOTAL (e)
Balance first of year	\$ <u>422,659</u>	\$ <u>612,495</u>	\$ _____	\$ <u>1,035,154</u>
Add credits during year:	\$ <u>0</u>	\$ <u>0</u>	\$ _____	\$ <u>0</u>
Less debit charged during the year	\$ <u>0</u>	\$ <u>0</u>	\$ _____	\$ <u>0</u>
Total Contribution In Aid of Construction	\$ <u>422,659</u>	\$ <u>612,495</u>	\$ <u>0</u>	\$ <u>1,035,154</u>

**ACCUMULATED AMORTIZATION OF CONTRIBUTIONS IN AID OF CONSTRUCTION  
ACCOUNT 272**

DESCRIPTION (a)	WATER (W-8(a)) (b)	WASTEWATER (S-8(a)) (c)	W & WW OTHER THAN SYSTEM REPORTING (d)	TOTAL (e)
Balance first of year	\$ <u>271,820</u>	\$ <u>512,407</u>	\$ _____	\$ <u>784,227</u>
Debits during the year:	\$ <u>14,095</u>	\$ <u>20,369</u>	\$ _____	\$ <u>34,465</u>
Credits during the year	\$ <u>1</u>	\$ <u>(10)</u>	\$ _____	\$ <u>(9)</u>
Total Accumulated Amortization of Contributions In Aid of Construction	\$ <u>285,914</u>	\$ <u>532,786</u>	\$ <u>0</u>	\$ <u>818,700</u>

UTILITY NAME: CSWR-Florida Utility Operating Company - Aquarina

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**RECONCILIATION OF REPORTED NET INCOME WITH TAXABLE INCOME FOR FEDERAL INCOME TAXES (UTILITY OPERATIONS)**

- The reconciliation should include the same detail as furnished on Schedule M-1 of the federal tax return for the year. The reconciliation shall be submitted even though there is no taxable income for the year. Descriptions should clearly indicate the nature of each reconciling amount and show the computations of all tax accruals.
- If the utility is a member of a group which files a consolidated federal tax return, reconcile reported net income with taxable net income as if a separate return were to be filed, indicating intercompany amounts to be eliminated in such consolidated return. State names of group members, tax assigned to each group member, and basis of allocation, assignments or sharing of the consolidated tax among the group members.

DESCRIPTION (a)	REF. NO. (b)	AMOUNT (c)
Net income for the year	F-3(c)	\$ 128,541
Reconciling items for the year:		
Taxable income not reported on books:		
_____		_____
_____		_____
_____		_____
Deductions recorded on books not deducted for return:		
_____		_____
_____		_____
_____		_____
Income recorded on books not included in return:		
_____		_____
_____		_____
_____		_____
Deduction on return not charged against book income:		
_____		_____
_____		_____
_____		_____
Federal tax net income		\$ <u>128,541</u>

Computation of tax :

**WATER  
OPERATION  
SECTION**



UTILITY NAME: CSWR-Florida Utility Operating Company - Aquarina

<b>YEAR OF REPORT</b> December 31, 2024
--

SYSTEM NAME / COUNTY : Aquarina

**SCHEDULE OF YEAR END WATER RATE BASE**

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	WATER UTILITY (d)
101	Utility Plant In Service	W-4(b)	\$ 3,492,875
	Less:		
	Nonused and Useful Plant (1)		
108	Accumulated Depreciation	W-6(b)	<u>2,297,224</u>
110	Accumulated Amortization	F-8	<u>0</u>
271	Contributions in Aid of Construction	W-7	<u>422,659</u>
252	Advances for Construction	F-20	
Subtotal			\$ <u>772,993</u>
272	Add: Accumulated Amortization of Contributions in Aid of Construction	W-8(a)	\$ 285,914
Subtotal			\$ <u>1,058,907</u>
	Plus or Minus:		
114	Acquisition Adjustments (2)	F-7	
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	
	Working Capital Allowance (3)		
	Other (Specify):		
WATER RATE BASE			\$ <u>1,058,907</u>
WATER OPERATING INCOME		W-3	\$ <u>107,104</u>
ACHIEVED RATE OF RETURN (Water Operating Income / Water Rate Base)			<u>10.11%</u>

- NOTES : (1) Estimate based on the methodology used in the last rate proceeding.
- (2) Include only those Acquisition Adjustments that have been approved by the Commission.
- (3) Calculation consistent with last rate proceeding.  
 In absence of a rate proceeding, Class A utilities will use the Balance Sheet Method and Class B Utilities will use the One-eighth Operating and Maintenance Expense Method.

UTILITY NAME: CSWR-Florida Utility Operating Company - Aquarina

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SYSTEM NAME / COUNTY : Aquarina

**WATER OPERATING STATEMENT**

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	CURRENT YEAR (d)
	UTILITY OPERATING INCOME		
400	Operating Revenues	W-9	\$ 452,774
469	Less: Guaranteed Revenue and AFPI	W-9	0
	Net Operating Revenues		\$ 452,774
401	Operating Expenses	W-10(a)	\$ 273,707
403	Depreciation Expense	W-6(a)	78,598
	Less: Amortization of CIAC	W-8(a)	14,095
	Net Depreciation Expense		\$ 64,502
406	Amortization of Utility Plant Acquisition Adjustment	F-7	
407	Amortization Expense (Other than CIAC)	F-8	0
408.10	Taxes Other Than Income		
	Utility Regulatory Assessment Fee		
408.11	Property Taxes		7,462
408.12	Payroll Taxes		
408.13	Other Taxes and Licenses		
408	Total Taxes Other Than Income		\$ 7,462
409.1	Income Taxes		
410.10	Deferred Federal Income Taxes		
410.11	Deferred State Income Taxes		
411.10	Provision for Deferred Income Taxes - Credit		
412.10	Investment Tax Credits Deferred to Future Periods		
412.11	Investment Tax Credits Restored to Operating Income		
	Utility Operating Expenses		\$ 345,671
	Utility Operating Income		\$ 107,104
469	Add Back:		
	Guaranteed Revenue (and AFPI)	W-9	0
413	Income From Utility Plant Leased to Others		
414	Gains (losses) From Disposition of Utility Property		(12,833)
420	Allowance for Funds Used During Construction		
	Total Utility Operating Income		\$ 94,271

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**UTILITY NAME:** CSWR-Florida Utility Operating Company - Aquarina

**SYSTEM NAME / COUNTY:** Auarina

**WATER UTILITY PLANT ACCOUNTS**

ACCT. NO. (a)	ACCOUNT NAME (b)	PREVIOUS YEAR (c)	ADDITIONS (d)	RETIREMENTS (e)	CURRENT YEAR (f)
301	Organization	\$ 1,050	\$	\$	\$ 1,050
302	Franchises	0			0
303	Land and Land Rights	68,059			68,059
304	Structures and Improvements	33,299	183,937		217,236
305	Collecting and Impounding Reservoirs	0			0
306	Lake, River and Other Intakes	0			0
307	Wells and Springs	231,937			231,937
308	Infiltration Galleries and Tunnels	0			0
309	Supply Mains	25,200	31,750		56,950
310	Power Generation Equipment	5,791	17,819		23,610
311	Pumping Equipment	177,271	21,543		198,814
320	Water Treatment Equipment	399,147	5,041		404,188
330	Distribution Reservoirs and Standpipes	1,138,240	53,192		1,191,432
331	Transmission and Distribution Mains	409,230	164,602		573,832
333	Services	65,428	10,009		75,437
334	Meters and Meter Installations	248,742	44,715		293,457
335	Hydrants	10,050	14,141		24,191
336	Backflow Prevention Devices	4,408			4,408
339	Other Plant Miscellaneous Equipment	2,161			2,161
340	Office Furniture and Equipment	0			0
341	Transportation Equipment	40,596			40,596
342	Stores Equipment	0			0
343	Tools, Shop and Garage Equipment	900			900
344	Laboratory Equipment	2,000			2,000
345	Power Operated Equipment	0			0
346	Communication Equipment	26,660	54,698		81,358
347	Miscellaneous Equipment	0			0
348	Other Tangible Plant	1,261			1,261
<b>TOTAL WATER PLANT</b>		<b>\$ 2,891,430</b>	<b>\$ 601,445</b>	<b>\$ 0</b>	<b>\$ 3,492,875</b>

**NOTE:** Any adjustments made to reclassify property from one account to another must be footnoted.

W-4(a)  
GROUP \_\_\_\_\_

**YEAR OF REPORT**  
December 31, 2024

UTILITY NAME: CSWR-Florida Utility Operating Company - Aquarina

SYSTEM NAME / COUNTY: Aquarina

**WATER UTILITY PLANT MATRIX**

ACCT. NO. (a)	ACCOUNT NAME (b)	CURRENT YEAR (c)	.1 INTANGIBLE PLANT (d)	.2 SOURCE OF SUPPLY AND PUMPING PLANT (e)	.3 WATER TREATMENT PLANT (f)	.4 TRANSMISSION AND DISTRIBUTION PLANT (g)	.5 GENERAL PLANT (h)
301	Organization	\$ 1,050	\$ 1,050	\$	\$	\$	\$
302	Franchises	0					
303	Land and Land Rights	68,059					68,059
304	Structures and Improvements	217,236		217,236			
305	Collecting and Impounding Reservoirs	0					
306	Lake, River and Other Intakes	0					
307	Wells and Springs	231,937		231,937			
308	Infiltration Galleries and Tunnels	0					
309	Supply Mains	56,950		56,950			
310	Power Generation Equipment	23,610		23,610			
311	Pumping Equipment	198,814		198,814			
320	Water Treatment Equipment	404,188			404,188		
330	Distribution Reservoirs and Standpipes	1,191,432				1,191,432	
331	Transmission and Distribution Mains	573,832				573,832	
333	Services	75,437				75,437	
334	Meters and Meter Installations	293,457				293,457	
335	Hydrants	24,191				24,191	
336	Backflow Prevention Devices	4,408				4,408	
339	Other Plant Miscellaneous Equipment	2,161			2,161		
340	Office Furniture and Equipment	0					
341	Transportation Equipment	40,596					40,596
342	Stores Equipment	0					
343	Tools, Shop and Garage Equipment	900					900
344	Laboratory Equipment	2,000					2,000
345	Power Operated Equipment	0					
346	Communication Equipment	81,358					81,358
347	Miscellaneous Equipment	0					
348	Other Tangible Plant	1,261					1,261
<b>TOTAL WATER PLANT</b>		<b>\$ 3,492,875</b>	<b>\$ 1,050</b>	<b>\$ 728,545</b>	<b>\$ 406,349</b>	<b>\$ 2,162,757</b>	<b>\$ 194,174</b>

W-4(b)  
GROUP \_\_\_\_\_

UTILITY NAME:

CSWR-Florida Utility Operating Company - Aquarina

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SYSTEM NAME / COUNTY :

Aquarina

**BASIS FOR WATER DEPRECIATION CHARGES**

ACCT. NO. (a)	ACCOUNT NAME (b)	AVERAGE SERVICE LIFE IN YEARS (c)	AVERAGE NET SALVAGE IN PERCENT (d)	DEPRECIATION RATE APPLIED IN PERCENT (100% - d) / c (e)
304	Structures and Improvements	40		2.50%
305	Collecting and Impounding Reservoirs	10		10.00%
306	Lake, River and Other Intakes			
307	Wells and Springs	50		2.00%
308	Infiltration Galleries and Tunnels			
309	Supply Mains	50		2.00%
310	Power Generation Equipment	15		6.67%
311	Pumping Equipment	15		6.67%
320	Water Treatment Equipment	20		5.00%
330	Distribution Reservoirs and Standpipes	40		2.50%
331	Transmission and Distribution Mains	50		2.00%
333	Services	40		2.50%
334	Meters and Meter Installations	10		10.00%
335	Hydrants	50		2.00%
336	Backflow Prevention Devices	50		2.00%
339	Other Plant Miscellaneous Equipment	10		10.00%
340	Office Furniture and Equipment	5		20.00%
341	Transportation Equipment	10		10.00%
342	Stores Equipment	10		10.00%
343	Tools, Shop and Garage Equipment	20		5.00%
344	Laboratory Equipment	20		5.00%
345	Power Operated Equipment	10		10.00%
346	Communication Equipment	10		10.00%
347	Miscellaneous Equipment	10		10.00%
348	Other Tangible Plant	10		10.00%
Water Plant Composite Depreciation Rate *				

\* If depreciation rates prescribed by this Commission are on a total composite basis, entries should be made on this line only.

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**UTILITY NAME:** CSWR-Florida Utility Operating Company - Aquarina

**SYSTEM NAME / COUNTY:** Aquarina

**ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION**

ACCT. NO. (a)	ACCOUNT NAME (b)	BALANCE AT BEGINNING OF YEAR (c)	ACCUALS (d)	OTHER CREDITS * (e)	TOTAL CREDITS (d + e) (f)
304	Structures and Improvements	\$ 33,050	\$ 2,864		\$ 2,864
305	Collecting and Impounding Reservoirs	0			0
306	Lake, River and Other Intakes	0			0
307	Wells and Springs	231,937			0
308	Infiltration Galleries and Tunnels	0			0
309	Supply Mains	19,467	900		900
310	Power Generation Equipment	257	881		881
311	Pumping Equipment	74,983	12,629		12,629
320	Water Treatment Equipment	378,772	17,029		17,029
330	Distribution Reservoirs and Standpipes	1,138,240	554		554
331	Transmission and Distribution Mains	180,563	9,638		9,638
333	Services	3,324	1,823		1,823
334	Meters and Meter Installations	102,259	26,565		26,565
335	Hydrants	6,424	319		319
336	Backflow Prevention Devices	2,594	88		88
339	Other Plant Miscellaneous Equipment	1,382	216		216
340	Office Furniture and Equipment	40,596			0
341	Transportation Equipment	0			0
342	Stores Equipment	0			0
343	Tools, Shop and Garage Equipment	506	45		45
344	Laboratory Equipment	1,175	100		100
345	Power Operated Equipment	0			0
346	Communication Equipment	0	4,945		4,945
347	Miscellaneous Equipment	0			0
348	Other Tangible Plant	3,097			0
<b>TOTAL WATER ACCUMULATED DEPRECIATION</b>		<b>\$ 2,218,626</b>	<b>78,598</b>	<b>0</b>	<b>78,598</b>

\* Specify nature of transaction  
Use ( ) to denote reversal entries.

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UTILITY NAME: CSWR-Florida Utility Operating Company - Aquarina

SYSTEM NAME / COUNTY: Aquarina

**ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION (CONT'D)**

ACCT. NO. (a)	ACCOUNT NAME (b)	PLANT RETIRED (g)	SALVAGE AND INSURANCE (h)	COST OF REMOVAL AND OTHER CHARGES (i)	TOTAL CHARGES (g-h+i) (j)	BALANCE AT END OF YEAR (c+f-j) (k)
304	Structures and Improvements	\$	\$	\$	\$ 0	\$ 35,914
305	Collecting and Impounding Reservoirs				0	0
306	Lake, River and Other Intakes				0	0
307	Wells and Springs				0	231,937
308	Infiltration Galleries and Tunnels				0	0
309	Supply Mains				0	20,367
310	Power Generation Equipment				0	1,138
311	Pumping Equipment				0	87,612
320	Water Treatment Equipment				0	395,801
330	Distribution Reservoirs and Standpipes				0	1,138,794
331	Transmission and Distribution Mains				0	190,201
333	Services				0	5,147
334	Meters and Meter Installations				0	128,824
335	Hydrants				0	6,743
336	Backflow Prevention Devices				0	2,682
339	Other Plant Miscellaneous Equipment				0	1,598
340	Office Furniture and Equipment				0	40,596
341	Transportation Equipment				0	0
342	Stores Equipment				0	0
343	Tools, Shop and Garage Equipment				0	551
344	Laboratory Equipment				0	1,275
345	Power Operated Equipment				0	0
346	Communication Equipment				0	4,945
347	Miscellaneous Equipment				0	0
348	Other Tangible Plant				0	3,097
<b>TOTAL WATER ACCUMULATED DEPRECIATION</b>						<b>\$ 2,297,224</b>

UTILITY NAME:

CSWR-Florida Utility Operating Company - Aquarina

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SYSTEM NAME / COUNTY :

Aquarina

CONTRIBUTIONS IN AID OF CONSTRUCTION  
ACCOUNT 271

DESCRIPTION (a)	REFERENCE (b)	WATER (c)
Balance first of year		\$ <u>422,659</u>
Add credits during year:		
Contributions received from Capacity, Main Extension and Customer Connection Charges	W-8(a)	\$ <u>0</u>
Contributions received from Developer or Contractor Agreements in cash or property	W-8(b)	<u>0</u>
Total Credits		\$ <u>0</u>
Less debits charged during the year (All debits charged during the year must be explained below)		\$ _____
Total Contributions In Aid of Construction		\$ <u>422,659</u>

If any prepaid CIAC has been collected, provide a supporting schedule showing how the amount is determined.

Explain all debits charged to Account 271 during the year below:

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UTILITY NAME:

CSWR-Florida Utility Operating Company - Aquarina

**YEAR OF REPORT**

December 31, 2024

SYSTEM NAME / COUNTY :

Aquarina

**WATER CIAC SCHEDULE "A"**

ADDITIONS TO CONTRIBUTIONS IN AID OF CONSTRUCTION RECEIVED FROM CAPACITY,  
MAIN EXTENSION AND CUSTOMER CONNECTION CHARGES RECEIVED DURING THE YEAR

DESCRIPTION OF CHARGE (a)	NUMBER OF CONNECTIONS (b)	CHARGE PER CONNECTION (c)	AMOUNT (d)
N/A		\$	0
			0
			0
			0
			0
			0
			0
			0
			0
			0
Total Credits			\$ 0

**ACCUMULATED AMORTIZATION OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION**

DESCRIPTION (a)	WATER (b)
Balance first of year	\$ 271,820
Debits during the year:	
Accruals charged to Account 272	\$ 14,095
Other debits (specify):	
_____	_____
_____	_____
Total debits	\$ 14,095
Credits during the year (specify):	
_____	\$ 1
_____	_____
Total credits	\$ 1
Balance end of year	\$ 285,914

UTILITY NAME:

CSWR-Florida Utility Operating Company - Aquarina

**YEAR OF REPORT**

December 31, 2024

SYSTEM NAME / COUNTY :

Aquarina

**WATER CIAC SCHEDULE "B"**  
ADDITIONS TO CONTRIBUTIONS IN AID OF CONSTRUCTION  
RECEIVED FROM ALL DEVELOPERS OR CONTRACTORS AGREEMENTS  
WHICH CASH OR PROPERTY WAS RECEIVED DURING THE YEAR

<b>DESCRIPTION (a)</b>	<b>INDICATE CASH OR PROPERTY (b)</b>	<b>AMOUNT (c)</b>
N/A		\$ _____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
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_____	_____	_____
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_____	_____	_____
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_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
Total Credits		\$ _____ 0

UTILITY NAME:

CSWR-Florida Utility Operating Company - Aquarina

**YEAR OF REPORT**

December 31, 2024

SYSTEM NAME / COUNTY :

Aquarina

**WATER OPERATING REVENUE**

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS * (c)	YEAR END NUMBER OF CUSTOMERS (d)	AMOUNT (e)
460	Water Sales: Unmetered Water Revenue			\$
461.1	Metered Water Revenue: Sales to Residential Customers	621	442	451,139
461.2	Sales to Commercial Customers			
461.3	Sales to Industrial Customers			
461.4	Sales to Public Authorities			
461.5	Sales Multiple Family Dwellings			
Total Metered Sales		621	442	\$ 451,139
462.1	Fire Protection Revenue: Public Fire Protection			
462.2	Private Fire Protection			
Total Fire Protection Revenue		0	0	\$ 0
464	Other Sales To Public Authorities			
465	Sales To Irrigation Customers			
466	Sales For Resale			
467	Interdepartmental Sales			
Total Water Sales		621	442	\$ 451,139
469	Other Water Revenues: Guaranteed Revenues (Including Allowance for Funds Prudently Invested or AFPI)			\$
470	Forfeited Discounts			1,635
471	Miscellaneous Service Revenues			
472	Rents From Water Property			
473	Interdepartmental Rents			
474	Other Water Revenues			
Total Other Water Revenues				\$ 1,635
Total Water Operating Revenues				\$ 452,774

\* Customer is defined by Rule 25-30.210(1), Florida Administrative Code.

UTILITY NAME:

CSWR-Florida Utility Operating Company - Aquarina

**YEAR OF REPORT**

December 31, 2024

SYSTEM NAME / COUNTY :

Aquarina

**WATER UTILITY EXPENSE ACCOUNT MATRIX**

ACCT. NO. (a)	ACCOUNT NAME (b)	CURRENT YEAR (c)	.1 SOURCE OF SUPPLY AND EXPENSES - OPERATIONS (d)	.2 SOURCE OF SUPPLY AND EXPENSES - MAINTENANCE (e)
601	Salaries and Wages - Employees	\$ 0	\$	\$
603	Salaries and Wages - Officers, Directors and Majority Stockholders	0		
604	Employee Pensions and Benefits	0		
610	Purchased Water	0		
615	Purchased Power	53,376	53,376	
616	Fuel for Power Production	0		
618	Chemicals	4,894	4,894	
620	Materials and Supplies	3,417	3,417	
631	Contractual Services-Engineering	0		
632	Contractual Services - Accounting	134		
633	Contractual Services - Legal	988		
634	Contractual Services - Mgt. Fees	1,130		
635	Contractual Services - Testing	2,559		
636	Contractual Services - Other	113,900	1,806	1,299
641	Rental of Building/Real Property	0		
642	Rental of Equipment	0		
650	Transportation Expenses	0		
656	Insurance - Vehicle	0		
657	Insurance - General Liability	0		
658	Insurance - Workman's Comp.	0		
659	Insurance - Other	5,360		
660	Advertising Expense	0		
666	Regulatory Commission Expenses - Amortization of Rate Case Expense	0		
667	Regulatory Commission Exp.-Other	13,926		
668	Water Resource Conservation Exp.	0		
670	Bad Debt Expense	132		
675	Miscellaneous Expenses	73,890		
Total Water Utility Expenses		\$ 273,707	\$ 63,493	\$ 1,299



UTILITY NAME:

CSWR-Florida Utility Operating Company - Aquarina

<b>YEAR OF REPORT</b> December 31, 2024
--

SYSTEM NAME / COUNTY :

Aquarina

**PUMPING AND PURCHASED WATER STATISTICS**

MONTH (a)	WATER PURCHASED FOR RESALE ( Omit 000's ) (b)	FINISHED WATER PUMPED FROM WELLS ( Omit 000's ) (c)	WATER USED FOR LINE FLUSHING, FIGHTING FIRES, ETC. (d)	TOTAL WATER PUMPED AND PURCHASED ( Omit 000's ) [ (b)+(c)-(d) ] (e)	WATER SOLD TO CUSTOMERS ( Omit 000's ) (f)
January		43,033		43,033	
February		61,286		61,286	
March		48,900		48,900	
April		42,700		42,700	
May		37,774		37,774	
June		33,233		33,233	
July		32,968		32,968	
August		29,355		29,355	
September		30,533		30,533	
October		32,968		32,968	
November		43,307		43,307	
December		35,935		35,935	
Total for Year	<u>0</u>	<u>471,992</u>	<u>0</u>	<u>471,992</u>	<u>0</u>

If water is purchased for resale, indicate the following:  
 Vendor \_\_\_\_\_  
 Point of delivery \_\_\_\_\_

If water is sold to other water utilities for redistribution, list names of such utilities below:  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

**SOURCE OF SUPPLY**

List for each source of supply:	CAPACITY OF WELL	GALLONS PER DAY FROM SOURCE	TYPE OF SOURCE
Potable Well #2	75,000 GPD	39,189 GPD	Ground Water
Non-Potable Well #1 (irrigation only)	75,000 GPD	39,189 GPD	Ground Water
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____

UTILITY NAME:

CSWR-Florida Utility Operating Company - Aquarina

**YEAR OF REPORT**  
December 31, 2024

SYSTEM NAME / COUNTY :

Aquarina

**WATER TREATMENT PLANT INFORMATION**

Provide a separate sheet for each water treatment facility

**Permitted Capacity of Plant (GPD):**

75,000

**Location of measurement of capacity  
(i.e. Wellhead, Storage Tank):**

Distribution

**Type of treatment (reverse osmosis,  
sedimentation, chemical, aerated, etc.):**

Reverse Osmosis & Disinfection

**LIME TREATMENT**

Unit rating (i.e., GPM, pounds  
per gallon): N/A

Manufacturer:

N/A

**FILTRATION**

Type and size of area:

Pressure (in square feet):

N/A

Manufacturer:

N/A

Gravity (in GPM/square feet):

N/A

Manufacturer:

N/A

UTILITY NAME:

CSWR-Florida Utility Operating Company - Aquarina

**YEAR OF REPORT**

December 31, 2024

SYSTEM NAME / COUNTY :

Aquarina

**CALCULATION OF THE WATER SYSTEM METER EQUIVALENTS**

METER SIZE (a)	TYPE OF METER (b)	EQUIVALENT FACTOR (c)	NUMBER OF METERS (d)	TOTAL NUMBER OF METER EQUIVALENTS (c x d) (e)
All Residential		1.0		
5/8"	Displacement	1.0	2	2
3/4"	Displacement	1.5	396	594
1"	Displacement	2.5	5	13
1 1/2"	Displacement or Turbine	5.0		
2"	Displacement, Compound or Turbine	8.0	32	256
3"	Displacement	15.0		
3"	Compound	16.0	4	64
3"	Turbine	17.5		
4"	Displacement or Compound	25.0	2	50
4"	Turbine	30.0		
6"	Displacement or Compound	50.0		
6"	Turbine	62.5		
8"	Compound	80.0	1	80
8"	Turbine	90.0		
10"	Compound	115.0		
10"	Turbine	145.0		
12"	Turbine	215.0		
Total Water System Meter Equivalents				<u>1,059</u>

**CALCULATION OF THE WATER SYSTEM EQUIVALENT RESIDENTIAL CONNECTIONS**

Provide a calculation used to determine the value of one water equivalent residential connection (ERC).

Use one of the following methods:

- (a) If actual flow data are available from the preceding 12 months, divide the total annual single family residence (SFR) gallons sold by the average number of single family residence customers for the same period and divide the result by 365 days.
- (b) If no historical flow data are available, use:  
 $ERC = ( \text{Total SFR gallons sold (Omit 000)} / 365 \text{ days} / 350 \text{ gallons per day} )$

ERC Calculation:

471,992,000 Flow  
 442 SFR  
 365 Days  
 2925.63 ERC

UTILITY NAME:

CSWR-Florida Utility Operating Company - Aquarina

YEAR OF REPORT

December 31, 2024

SYSTEM NAME / COUNTY :

Aquarina

**OTHER WATER SYSTEM INFORMATION**

Furnish information below for each system. A separate page should be supplied where necessary.

1. Present ERCs \* the system can efficiently serve. 2925.63

2. Maximum number of ERCs \* which can be served. 600

3. Present system connection capacity (in ERCs \*) using existing lines. 2925.63

4. Future connection capacity (in ERCs \*) upon service area buildout. 550

5. Estimated annual increase in ERCs \*. 0

6. Is the utility required to have fire flow capacity? yes  
If so, how much capacity is required? 500 gallons/minute at 20 PSI.

7. Attach a description of the fire fighting facilities.

8. Describe any plans and estimated completion dates for any enlargements or improvements of this system:  
N/A

9. When did the company last file a capacity analysis report with the DEP? Florida has not submitted

10. If the present system **does not** meet the requirements of DEP rules:  
a. Attach a description of the plant upgrade necessary to meet the DEP rules.  
b. Have these plans been approved by DEP? N/A  
c. When will construction begin? N/A  
d. Attach plans for funding the required upgrading.  
e. Is this system under any Consent Order with DEP? N/A

11. Department of Environmental Protection ID # FL3054060

12. Water Management District Consumptive Use Permit # 1719-10  
a. Is the system in compliance with the requirements of the CUP? Yes  
b. If not, what are the utility's plans to gain compliance? N/A

\* An ERC is determined based on the calculation on the bottom of Page W-13.

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**WASTEWATER  
OPERATION  
SECTION**

UTILITY NAME:

CSWR-Florida Utility Operating Company - Aquarina

<b>YEAR OF REPORT</b> December 31, 2024
--

**WASTEWATER LISTING OF SYSTEM GROUPS**

List below the name of each reporting system and its certificate number. Those systems which have been consolidated under the same tariff should be assigned a group number. Each individual system which has not been consolidated should be assigned its own group number.

The wastewater financial schedules (S-2 through S-10) should be filed for the group in total.

The wastewater engineering schedules (S-11 through S-13) must be filed for each system in the group.

All of the following wastewater pages (S-2 through S-13) should be completed for each group and arranged by group number.

<u>SYSTEM NAME / COUNTY</u>	<u>CERTIFICATE NUMBER</u>	<u>GROUP NUMBER</u>
Aquarina Utilities, Inc	450S	1
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
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_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____

UTILITY NAME: CSWR-Florida Utility Operating Company - Aquarina

<b>YEAR OF REPORT</b> December 31, 2024
--

SYSTEM NAME / COUNTY : Aquarina

**SCHEDULE OF YEAR END WASTEWATER RATE BASE**

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	WASTEWATER UTILITY (d)
101	Utility Plant In Service	S-4(a)	\$ 2,449,817
	Less:		
	Nonused and Useful Plant (1)		
108	Accumulated Depreciation	S-6(b)	1,541,003
110	Accumulated Amortization	F-8	0
271	Contributions in Aid of Construction	S-7	612,495
252	Advances for Construction	F-20	
Subtotal			\$ 296,319
	Add:		
272	Accumulated Amortization of Contributions in Aid of Construction	S-8(a)	\$ 532,786
Subtotal			\$ 829,105
	Plus or Minus:		
114	Acquisition Adjustments (2)	F-7	
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	
	Working Capital Allowance (3)		
	Other (Specify):		
WASTEWATER RATE BASE			\$ 829,105
WASTEWATER OPERATING INCOME		S-3	\$ 41,776
ACHIEVED RATE OF RETURN (Wastewater Operating Income / Wastewater Rate Base)			5.04%

NOTES : (1) Estimate based on the methodology used in the last rate proceeding.

(2) Include only those Acquisition Adjustments that have been approved by the Commission.

(3) Calculation consistent with last rate proceeding.

In absence of a rate proceeding, Class A utilities will use the Balance Sheet Method and Class B Utilities will use the One-eighth Operating and Maintenance Expense Method.

UTILITY NAME: CSWR-Florida Utility Operating Company - Aquarina

<b>YEAR OF REPORT</b> December 31, 2024
--

SYSTEM NAME / COUNTY : Aquarina

**WASTEWATER OPERATING STATEMENT**

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	WASTEWATER UTILITY (d)
UTILITY OPERATING INCOME			
400	Operating Revenues	S-9(a)	\$ 257,950
530	Less: Guaranteed Revenue (and AFPI)	S-9(a)	0
Net Operating Revenues			\$ 257,950
401	Operating Expenses	S-10(a)	\$ 204,401
403	Depreciation Expense	S-6(a)	24,681
	Less: Amortization of CIAC	S-8(a)	20,369
Net Depreciation Expense			\$ 4,312
406	Amortization of Utility Plant Acquisition Adjustment	F-7	
407	Amortization Expense (Other than CIAC)	F-8	0
Taxes Other Than Income			
408.10	Utility Regulatory Assessment Fee		
408.11	Property Taxes		7,462
408.12	Payroll Taxes		
408.13	Other Taxes and Licenses		
408	Total Taxes Other Than Income		\$ 7,462
409.1	Income Taxes		
410.10	Deferred Federal Income Taxes		
410.11	Deferred State Income Taxes		
411.10	Provision for Deferred Income Taxes - Credit		
412.10	Investment Tax Credits Deferred to Future Periods		
412.11	Investment Tax Credits Restored to Operating Income		
Utility Operating Expenses			\$ 216,174
Utility Operating Income			\$ 41,776
Add Back:			
530	Guaranteed Revenue (and AFPI)	S-9(a)	\$ 0
413	Income From Utility Plant Leased to Others		
414	Gains (losses) From Disposition of Utility Property		(4,097)
420	Allowance for Funds Used During Construction		
Total Utility Operating Income			\$ 37,678

**YEAR OF REPORT**  
December 31, 2024

**UTILITY NAME:** CSWR-Florida Utility Operating Company - Aquarina

**SYSTEM NAME / COUNTY :** Aquarina

**WASTEWATER UTILITY PLANT ACCOUNTS**

ACCT. NO. (a)	ACCOUNT NAME (b)	PREVIOUS YEAR (c)	ADDITIONS (d)	RETIREMENTS (e)	CURRENT YEAR (f)
		\$	\$	\$	\$
351	Organization	1,050			1,050
352	Franchises	0			0
353	Land and Land Rights	39,659			39,659
354	Structures and Improvements	43,298	147,956		191,254
355	Power Generation Equipment	0	3,261		3,261
360	Collection Sewers - Force	245,028	193,592		438,620
361	Collection Sewers - Gravity	334,954	106,241		441,195
362	Special Collecting Structures	0			0
363	Services to Customers	170,960	1,825		172,785
364	Flow Measuring Devices	0			0
365	Flow Measuring Installations	0			0
366	Reuse Services	0			0
367	Reuse Meters and Meter Installations	0			0
370	Receiving Wells	0			0
371	Pumping Equipment	84,292	26,855		111,147
374	Reuse Distribution Reservoirs	0			0
375	Reuse Transmission and Distribution System	0			0
380	Treatment and Disposal Equipment	717,307	110,069		827,376
381	Plant Sewers	0			0
382	Outfall Sewer Lines	144,908			144,908
389	Other Plant Miscellaneous Equipment	3,333	5,703		9,036
390	Office Furniture and Equipment	0			0
391	Transportation Equipment	20,298			20,298
392	Stores Equipment	0			0
393	Tools, Shop and Garage Equipment	0	1,090		1,090
394	Laboratory Equipment	565	3,353		3,918
395	Power Operated Equipment	0			0
396	Communication Equipment	11,814	28,959		40,773
397	Miscellaneous Equipment	0			0
398	Other Tangible Plant	3,449			3,449
	<b>Total Wastewater Plant</b>	<b>\$ 1,820,915</b>	<b>\$ 628,902</b>	<b>\$ 0</b>	<b>\$ 2,449,817</b>

**NOTE:** Any adjustments made to reclassify property from one account to another must be footnoted.

UTILITY NAME: CSWR-Florida Utility Operating Company - Aquarina

SYSTEM NAME / COUNTY: Auarina

**WASTEWATER UTILITY PLANT MATRIX**

ACCT. NO. (a)	ACCOUNT NAME (b)	.1 INTANGIBLE PLANT (g)	.2 COLLECTION PLANT (h)	.3 SYSTEM PUMPING PLANT (i)	.4 TREATMENT AND DISPOSAL (j)	.5 RECLAIMED WASTEWATER TREATMENT PLANT (i)	.6 RECLAIMED WASTEWATER DISTRIBUTION PLANT (j)	.7 GENERAL PLANT (k)
351	Organization	\$ 1,050						
352	Franchises							
353	Land and Land Rights							
354	Structures and Improvements		191,254					39,659
355	Power Generation Equipment		3,261					
360	Collection Sewers - Force		438,620					
361	Collection Sewers - Gravity		441,195					
362	Special Collecting Structures							
363	Services to Customers		172,785					
364	Flow Measuring Devices							
365	Flow Measuring Installations							
366	Reuse Services							
367	Reuse Meters and Meter Installations							
370	Receiving Wells							
371	Pumping Equipment			111,147				
374	Reuse Distribution Reservoirs							
375	Reuse Transmission and Distribution System							
380	Treatment and Disposal Equipment				827,376			
381	Plant Sewers							
382	Outfall Sewer Lines				144,908			
389	Other Plant Miscellaneous Equipment				9,036			
390	Office Furniture and Equipment							
391	Transportation Equipment							
392	Stores Equipment							20,298
393	Tools, Shop and Garage Equipment							1,090
394	Laboratory Equipment							3,918
395	Power Operated Equipment							
396	Communication Equipment							40,773
397	Miscellaneous Equipment							
398	Other Tangible Plant							3,449
	Total Wastewater Plant	\$ 1,050	\$ 1,247,114	\$ 111,147	\$ 981,320	\$ 0	\$ 0	\$ 109,186

NOTE: Any adjustments made to reclassify property from one account to another must be footnoted.

UTILITY NAME:

CSWR-Florida Utility Operating Company - Aquarina

<b>YEAR OF REPORT</b> December 31, 2024
--

SYSTEM NAME / COUNTY :

Aquarina

**BASIS FOR WASTEWATER DEPRECIATION CHARGES**

ACCT. NO. (a)	ACCOUNT NAME (b)	AVERAGE SERVICE LIFE IN YEARS (c)	AVERAGE NET SALVAGE IN PERCENT (d)	DEPRECIATION RATE APPLIED IN PERCENT (100% - D) / C (e)
354	Structures and Improvements	40		2.50%
355	Power Generation Equipment	15		6.67%
360	Collection Sewers - Force	50		2.00%
361	Collection Sewers - Gravity	50		2.00%
362	Special Collecting Structures	40		2.50%
363	Services to Customers	50		2.00%
364	Flow Measuring Devices	5		20.00%
365	Flow Measuring Installations			
366	Reuse Services			
367	Reuse Meters and Meter Installations			
370	Receiving Wells	25		4.00%
371	Pumping Equipment	10		10.00%
374	Reuse Distribution Reservoirs			
375	Reuse Transmission/Distribution Sys.			
380	Treatment and Disposal Equipment	20		5.00%
381	Plant Sewers	40		2.50%
382	Outfall Sewer Lines	50		2.00%
389	Other Plant Miscellaneous Equipment	10		10.00%
390	Office Furniture and Equipment	20		5.00%
391	Transportation Equipment	10		10.00%
392	Stores Equipment			
393	Tools, Shop and Garage Equipment	16		6.25%
394	Laboratory Equipment	20		5.00%
395	Power Operated Equipment	15		6.67%
396	Communication Equipment	10		10.00%
397	Miscellaneous Equipment			
398	Other Tangible Plant	40		2.50%
Wastewater Plant Composite Depreciation Rate *				

\* If depreciation rates prescribed by this Commission are on a total composite basis, entries should be made on this line only.

**YEAR OF REPORT**  
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UTILITY NAME: CSWR-Florida Utility Operating Company - Aquarina

SYSTEM NAME / COUNTY : Aquarina

**ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION**

ACCT. NO. (a)	ACCOUNT NAME (b)	BALANCE AT BEGINNING OF YEAR (c)	ACCRAUALS (d)	OTHER CREDITS * (e)	TOTAL CREDITS (d + e) (f)
354	Structures and Improvements	\$ 14,263	\$ 2,684	\$	\$ 2,684
355	Power Generation Equipment	0	163		163
360	Collection Sewers - Force	171,453	3,114		3,114
361	Collection Sewers - Gravity	224,837	7,659		7,659
362	Special Collecting Structures	0			0
363	Services to Customers	170,530	34		34
364	Flow Measuring Devices	0			0
365	Flow Measuring Installations	0			0
366	Reuse Services	0			0
367	Reuse Meters and Meter Installations	0			0
370	Receiving Wells	0			0
371	Pumping Equipment	52,525	5,016		5,016
374	Reuse Distribution Reservoirs	0			0
375	Reuse Transmission/Distribution Sys.	0			0
380	Treatment and Disposal Equipment	711,078	2,926		2,926
381	Plant Sewers	0			0
382	Outfall Sewer Lines	144,908			0
389	Other Plant Miscellaneous Equipment	1,731	571		571
390	Office Furniture and Equipment	0			0
391	Transportation Equipment	20,298			0
392	Stores Equipment	0			0
393	Tools, Shop and Garage Equipment	0	28		28
394	Laboratory Equipment	462	98		98
395	Power Operated Equipment	0			0
396	Communication Equipment	788	2,388		2,388
397	Miscellaneous Equipment	0			0
398	Other Tangible Plant	3,449			0
Total Depreciable Wastewater Plant in Service		\$ 1,516,322	\$ 24,681	\$ 0	\$ 24,681

\* Specify nature of transaction.  
Use ( ) to denote reversal entries.

UTILITY NAME: CSWR-Florida Utility Operating Company - Aquarina

SYSTEM NAME / COUNTY : Auarina

**ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION**

ACCT. NO. (a)	ACCOUNT NAME (b)	PLANT RETIRED (g)	SALVAGE AND INSURANCE (h)	COST OF REMOVAL AND OTHER CHARGES (i)	TOTAL CHARGES (g-h+i) (j)	BALANCE AT END OF YEAR (c+f-j) (k)
354	Structures and Improvements	\$	\$	\$	\$ 0	\$ 16,947
355	Power Generation Equipment				0	163
360	Collection Sewers - Force				0	174,567
361	Collection Sewers - Gravity				0	232,496
362	Special Collecting Structures				0	0
363	Services to Customers				0	170,564
364	Flow Measuring Devices				0	0
365	Flow Measuring Installations				0	0
366	Reuse Services				0	0
367	Reuse Meters and Meter Installations				0	0
370	Receiving Wells				0	0
371	Pumping Equipment				0	57,541
374	Reuse Distribution Reservoirs				0	0
375	Reuse Transmission/Distribution Sys.				0	0
380	Treatment and Disposal Equipment				0	714,004
381	Plant Sewers				0	0
382	Outfall Sewer Lines				0	144,908
389	Other Plant Miscellaneous Equipment				0	2,302
390	Office Furniture and Equipment				0	0
391	Transportation Equipment				0	20,298
392	Stores Equipment				0	0
393	Tools, Shop and Garage Equipment				0	28
394	Laboratory Equipment				0	560
395	Power Operated Equipment				0	0
396	Communication Equipment				0	3,176
397	Miscellaneous Equipment				0	0
398	Other Tangible Plant				0	3,449
Total Depreciable Wastewater Plant in Service						\$ 1,541,003

\* Specify nature of transaction.  
Use ( ) to denote reversal entries.

UTILITY NAME: CSWR-Florida Utility Operating Company - Aquarina

<b>YEAR OF REPORT</b> December 31, 2024
--

SYSTEM NAME / COUNTY : Aquarina

**CONTRIBUTIONS IN AID OF CONSTRUCTION  
ACCOUNT 271**

DESCRIPTION (a)	REFERENCE (b)	WASTEWATER (c)
Balance first of year		\$ <u>612,495</u>
Add credits during year:		
Contributions received from Capacity, Main Extension and Customer Connection Charges	S-8(a)	\$ <u>0</u>
Contributions received from Developer or Contractor Agreements in cash or property	S-8(b)	<u>0</u>
Total Credits		\$ <u>0</u>
Less debits charged during the year (All debits charged during the year must be explained below)		\$ _____
Total Contributions In Aid of Construction		\$ <u>612,495</u>

Explain all debits charged to Account 271 during the year below:

N/A

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UTILITY NAME: CSWR-Florida Utility Operating Company - Aquarina

<b>YEAR OF REPORT</b> December 31, 2024
--

SYSTEM NAME / COUNTY : Aquarina

**WASTEWATER CIAC SCHEDULE "A"**

ADDITIONS TO CONTRIBUTIONS IN AID OF CONSTRUCTION RECEIVED FROM CAPACITY,  
MAIN EXTENSION AND CUSTOMER CONNECTION CHARGES RECEIVED DURING THE YEAR

DESCRIPTION OF CHARGE (a)	NUMBER OF CONNECTIONS (b)	CHARGE PER CONNECTION (c)	AMOUNT (d)
_____	_____	\$ _____	\$ _____ 0
_____	_____	_____	_____ 0
_____	_____	_____	_____ 0
_____	_____	_____	_____ 0
_____	_____	_____	_____ 0
_____	_____	_____	_____ 0
_____	_____	_____	_____ 0
_____	_____	_____	_____ 0
_____	_____	_____	_____ 0
Total Credits			\$ _____ 0

**ACCUMULATED AMORTIZATION OF WASTEWATER CONTRIBUTIONS IN AID OF CONSTRUCTION**

DESCRIPTION (a)	WASTEWATER (b)
Balance first of year	\$ _____ 512,407
Debits during the year:	
Accruals charged to Account 272	\$ _____ 20,369
Other debits (specify) :	_____
_____	_____
_____	_____
Total debits	\$ _____ 20,369
Credits during the year (specify) :	
_____	\$ _____ (10)
_____	_____
Total credits	\$ _____ (10)
Balance end of year	\$ _____ 532,786

UTILITY NAME: CSWR-Florida Utility Operating Company - Aquarina

**YEAR OF REPORT**  
December 31, 2024

SYSTEM NAME / COUNTY : Aquarina

**WASTEWATER CIAC SCHEDULE "B"**  
ADDITIONS TO CONTRIBUTIONS IN AID OF CONSTRUCTION  
RECEIVED FROM ALL DEVELOPERS OR CONTRACTORS AGREEMENTS  
WHICH CASH OR PROPERTY WAS RECEIVED DURING THE YEAR

DESCRIPTION (a)	INDICATE CASH OR PROPERTY (b)	AMOUNT (c)
N/A		\$ _____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
Total Credits		\$ _____ 0

UTILITY NAME:

CSWR-Florida Utility Operating Company - Aquarina

YEAR OF REPORT

December 31, 2024

SYSTEM NAME / COUNTY :

Aquarina

**WASTEWATER OPERATING REVENUE**

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS * (c)	YEAR END NUMBER OF CUSTOMERS * (d)	AMOUNTS (e)
<b>WASTEWATER SALES</b>				
521.1	Flat Rate Revenues: Residential Revenues	422	346	\$ 256,190
521.2	Commercial Revenues			
521.3	Industrial Revenues			
521.4	Revenues From Public Authorities			
521.5	Multiple Family Dwelling Revenues			
521.6	Other Revenues			
521	Total Flat Rate Revenues	422	346	\$ 256,190
522.1	Measured Revenues: Residential Revenues			
522.2	Commercial Revenues			
522.3	Industrial Revenues			
522.4	Revenues From Public Authorities			
522.5	Multiple Family Dwelling Revenues			
522	Total Measured Revenues	0	0	\$ 0
523	Revenues From Public Authorities			
524	Revenues From Other Systems			
525	Interdepartmental Revenues			
Total Wastewater Sales		422	346	\$ 256,190
<b>OTHER WASTEWATER REVENUES</b>				
530	Guaranteed Revenues (Including Allowance for Funds Prudently Invested or AFPI)			\$
531	Sale of Sludge			
532	Forfeited Discounts			1,761
534	Rents From Wastewater Property			
535	Interdepartmental Rents			
536	Other Wastewater Revenues			
Total Other Wastewater Revenues				\$ 1,761

\* Customer is defined by Rule 25-30.210(1), Florida Administrative Code.

UTILITY NAME:

CSWR-Florida Utility Operating Company - Aquarina

YEAR OF REPORT

December 31, 2024

SYSTEM NAME / COUNTY :

Aquarina

**WASTEWATER OPERATING REVENUE**

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS * (c)	YEAR END NUMBER OF CUSTOMERS * (d)	AMOUNTS (e)
RECLAIMED WATER SALES				
	Flat Rate Reuse Revenues:			
540.1	Residential Reuse Revenues	_____	_____	\$ _____
540.2	Commercial Reuse Revenues	_____	_____	_____
540.3	Industrial Reuse Revenues	_____	_____	_____
540.4	Reuse Revenues From Public Authorities	_____	_____	_____
540.5	Other Revenues	_____	_____	_____
540	Total Flat Rate Reuse Revenues	0	0	\$ _____ 0
	Measured Reuse Revenues:			
541.1	Residential Reuse Revenues	_____	_____	_____
541.2	Commercial Reuse Revenues	_____	_____	_____
541.3	Industrial Reuse Revenues	_____	_____	_____
541.4	Reuse Revenues From Public Authorities	_____	_____	_____
541	Total Measured Reuse Revenues	0	0	\$ _____ 0
544	Reuse Revenues From Other Systems			
Total Reclaimed Water Sales				\$ _____ 0
Total Wastewater Operating Revenues				\$ _____ 257,950

\* Customer is defined by Rule 25-30.210(1), Florida Administrative Code.

**UTILITY NAME:** CSWR-Florida Utility Operating Company - Aquarina

**SYSTEM NAME / COUNTY:** Aquarina

**WASTEWATER UTILITY EXPENSE ACCOUNT MATRIX**

ACCT. NO. (a)	ACCOUNT NAME (b)	CURRENT YEAR (c)	.1 COLLECTION EXPENSES- OPERATIONS (d)	.2 COLLECTION EXPENSES- MAINTENANCE (e)	.3 PUMPING EXPENSES- OPERATIONS (f)	.4 PUMPING EXPENSES- MAINTENANCE (g)	.5 TREATMENT & DISPOSAL EXPENSES - OPERATIONS (h)	.6 TREATMENT & DISPOSAL EXPENSES - MAINTENANCE (i)
701	Salaries and Wages - Employees	\$ 0	\$	\$	\$	\$	\$	\$
703	Salaries and Wages - Officers, Directors and Majority Stockholders	0						
704	Employee Pensions and Benefits	0						
710	Purchased Sewage Treatment	0						
711	Sludge Removal Expense	2,849	420				2,849	
715	Purchased Power	420						
716	Fuel for Power Production	0						
718	Chemicals	7,219	7,219					
720	Materials and Supplies	624					624	
731	Contractual Services-Engineering	13,764						
732	Contractual Services - Accounting	105						
733	Contractual Services - Legal	848						
734	Contractual Services - Mgt. Fees	885					885	
735	Contractual Services - Testing	2,476					2,476	
736	Contractual Services - Other	98,824	93,986	3,822			1,017	
741	Rental of Building/Real Property	0						
742	Rental of Equipment	0						
750	Transportation Expenses	0						
756	Insurance - Vehicle	0						
757	Insurance - General Liability	0						
758	Insurance - Workman's Comp.	0						
759	Insurance - Other	4,196						
760	Advertising Expense	0						
766	Regulatory Commission Expenses - Amortization of Rate Case Expense	0						
767	Regulatory Commission Exp -Other	11,618						
770	Bad Debt Expense	647						
775	Miscellaneous Expenses	59,926		456			2,084	
<b>Total Wastewater Utility Expenses</b>		\$ 204,401	\$ 101,625	\$ 4,278	\$ 0	\$ 0	\$ 9,934	\$ 0

**UTILITY NAME:** CSWR-Florida Utility Operating Company - Aquarina

**SYSTEM NAME / COUNTY :** Aquarina

**WASTEWATER UTILITY EXPENSE ACCOUNT MATRIX**

ACCT. NO. (a)	ACCOUNT NAME (b)	.7 CUSTOMER ACCOUNTS EXPENSE (j)	.8 ADMIN. & GENERAL EXPENSES (k)	.9 RECLAIMED WATER TREATMENT EXPENSES- OPERATIONS (l)	.10 RECLAIMED WATER TREATMENT EXPENSES- MAINTENANCE (m)	.11 RECLAIMED WATER DISTRIBUTION EXPENSES- OPERATIONS (n)	.12 RECLAIMED WATER DISTRIBUTION EXPENSES- MAINTENANCE (o)
701	Salaries and Wages - Employees	\$	\$	\$	\$	\$	\$
703	Salaries and Wages - Officers, Directors and Majority Stockholders						
704	Employee Pensions and Benefits						
710	Purchased Sewage Treatment						
711	Sludge Removal Expense						
715	Purchased Power						
716	Fuel for Power Purchased						
718	Chemicals						
720	Materials and Supplies						
731	Contractual Services-Engineering		13,764				
732	Contractual Services - Accounting		105				
733	Contractual Services - Legal		848				
734	Contractual Services - Mgt. Fees						
735	Contractual Services - Testing						
736	Contractual Services - Other						
741	Rental of Building/Real Property						
742	Rental of Equipment						
750	Transportation Expenses						
756	Insurance - Vehicle						
757	Insurance - General Liability						
758	Insurance - Workman's Comp.						
759	Insurance - Other		4,196				
760	Advertising Expense						
766	Regulatory Commission Expenses - Amortization of Rate Case Expense						
767	Regulatory Commission Exp.-Other		11,618				
770	Bad Debt Expense	647					
775	Miscellaneous Expenses	17,133	40,253				
<b>Total Wastewater Utility Expenses</b>		<b>\$ 17,780</b>	<b>\$ 70,784</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>

UTILITY NAME: CSWR-Florida Utility Operating Company - Aquarina

<b>YEAR OF REPORT</b> December 31, 2024
--

SYSTEM NAME / COUNTY : Aquarina

**CALCULATION OF THE WASTEWATER SYSTEM METER EQUIVALENTS**

WATER METER SIZE (a)	TYPE OF WATER METER (b)	EQUIVALENT FACTOR (c)	NUMBER OF WATER METERS (d)	TOTAL NUMBER OF METER EQUIVALENTS (c x d) (e)
All Residential		1.0		0
5/8"	Displacement	1.0	2	2
3/4"	Displacement	1.5	331	497
1"	Displacement	2.5	5	13
1 1/2"	Displacement or Turbine	5.0		0
2"	Displacement, Compound or Turbine	8.0	7	56
3"	Displacement	15.0	1	15
3"	Compound	16.0		0
3"	Turbine	17.5		0
4"	Displacement or Compound	25.0		0
4"	Turbine	30.0		0
6"	Displacement or Compound	50.0		0
6"	Turbine	62.5		0
8"	Compound	80.0		0
8"	Turbine	90.0		0
10"	Compound	115.0		0
10"	Turbine	145.0		0
12"	Turbine	215.0		0
Total Wastewater System Meter Equivalents				582

**CALCULATION OF THE WASTEWATER SYSTEM EQUIVALENT RESIDENTIAL CONNECTIONS**

Provide a calculation used to determine the value of one wastewater equivalent residential connection (ERC).

Use one of the following methods:

- (a) If actual flow data are available from the preceding 12 months, divide the total annual single family residence (SFR) gallons sold by the average number of single family residence customers for the same period and divide the result by 365 days.
- (b) If no historical flow data are available, use:

$$ERC = ( \text{Total SFR gallons treated (Omit 000)} / 365 \text{ days} / 280 \text{ gallons per day} )$$

For wastewater only utilities:

Subtract all general use and other non residential customer gallons from the total gallons treated.  
 Divide the remainder (SFR customers) by 365 days to reveal single family residence customer gallons per day.

**NOTE:** Total gallons treated includes both treated and purchased treatment.

ERC Calculation:	
	22,353,330 Flow
	346 SFR
	365 Days
	177 ERC

UTILITY NAME: CSWR-Florida Utility Operating Company - Aquarina

<b>YEAR OF REPORT</b> December 31, 2024
--

SYSTEM NAME / COUNTY : Aquarina

**WASTEWATER TREATMENT PLANT INFORMATION**

Provide a separate sheet for each wastewater treatment facility

Permitted Capacity	99,000	GPD	
Basis of Permit Capacity (1)	AADF		
Manufacturer	Schreiber		
Type (2)	Extended Air/Activated Sludge		
Hydraulic Capacity	99,000	GPD	
Average Daily Flow	61,242	GPD	
Total Gallons of Wastewater Treated	22,353,330		
Method of Effluent Disposal	Drain Field		

(1) Basis of permitted capacity as stated on the Florida DEP WWTP Operating Permit (i.e. average annual daily flow, etc.)

(2) Contact stabilization, advanced treatment, etc.

UTILITY NAME: CSWR-Florida Utility Operating Company - Aquarina

SYSTEM NAME / COUNTY : Aquarina

**OTHER WASTEWATER SYSTEM INFORMATION**

Furnish information below for each system. A separate page should be supplied where necessary.

1. Present number of ERCs\* now being served 177

2. Maximum number of ERCs\* which can be served 286.13

3. Present system connection capacity (in ERCs\*) using existing lines 286.13

4. Future connection capacity (in ERCs\*) upon service area buildout 550

5. Estimated annual increase in ERCs\* 2

6. Describe any plans and estimated completion dates for any enlargements or improvements of this system  
N/A

7. If the utility uses reuse as a means of effluent disposal, attach a list of the reuse end users and the amount of reuse provided to each, if known. Reclaimed water goes to effluent disposal field R00-1

8. If the utility does not engage in reuse, has a reuse feasibility study been completed? N/A

If so, when? \_\_\_\_\_

9. Has the utility been required by the DEP or water management district to implement reuse? No

If so, what are the utility's plans to comply with this requirement? \_\_\_\_\_

10. When did the company last file a capacity analysis report with the DEP? 2022

11. If the present system does not meet the requirements of DEP rules:

a. Attach a description of the plant upgrade necessary to meet the DEP rules.

b. Have these plans been approved by DEP? N/A

c. When will construction begin? N/A

d. Attach plans for funding the required upgrading.

e. Is this system under any Consent Order with DEP? No

12. Department of Environmental Protection ID # FLA 010352-005-DW31

\* An ERC is determined based on the calculation on S-11.

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**CLASS "A" OR "B"**

**WATER AND/OR WASTEWATER UTILITIES**  
(Gross Revenue of More Than \$200,000 Each)

**ANNUAL REPORT**

OF

CSWR-Florida Utility Operating Company - BFF

Exact Legal Name of Respondent

Certificate Number(s)

SU595

Submitted To The

STATE OF FLORIDA



FOR THE

YEAR ENDED DECEMBER 31, 2024

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## GENERAL INSTRUCTIONS

1. Prepare this report in conformity with the 1996 National Association of Regulatory Utility Commissioners Uniform System of Accounts for Water and/or Wastewater Utilities (USOA).
2. Interpret all accounting words and phrases in accordance with the USOA.
3. Complete each question fully and accurately, even if it has been answered in a previous annual report. Enter the word "None" where it truly and completely states the fact.
4. For any question, section, or page which is not applicable to the respondent, enter the words "Not Applicable." Do not omit any pages.
5. Where dates are called for, the month and day should be stated as well as the year.
6. All schedules requiring dollar entries should be rounded to the nearest dollar unless otherwise specifically indicated.
7. Complete this report by means which result in a permanent record, such as by computer or typewriter.
8. If there is not enough room on any schedule, an additional page or pages may be added, provided the format of the added schedule matches the format of the schedule with not enough room. Such a schedule should reference the appropriate schedules, state the name of the utility, and state the year of the report.
9. If it is necessary or desirable to insert additional statements for the purpose of further explanation of schedules, such statement should be made at the bottom of the page or an additional page inserted. Any additional pages should state the name of the utility, the year of the report, and reference the appropriate schedule.
10. For water and wastewater utilities with more than one rate group and/or system, water and wastewater pages should be completed for each rate group and/or system group. These pages should be grouped together and tabbed by rate group and/or system.
11. All other water and wastewater operations not regulated by the Commission and other regulated industries should be reported as "Other than Reporting Systems."
12. Financial information for multiple systems charging rates which are covered under the same tariff should be reported as one system. However, the engineering data must be reported by individual system.
13. For water and wastewater utilities with more than one system, one (1) copy of workpapers showing the consolidation of systems for the operating sections, should be filed with the annual report.
14. The report should be filled out in quadruplicate and the original and two copies returned by March 31, of the year following the date of the report. The report should be returned to:

**Florida Public Service Commission  
Division of Accounting and Finance  
2540 Shumard Oak Boulevard  
Tallahassee, Florida 32399-0850**

The fourth copy should be retained by the utility.

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# **EXECUTIVE SUMMARY**

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### CERTIFICATION OF ANNUAL REPORT

I HEREBY CERTIFY, to the best of my knowledge and belief:

- |  |                                |  |
|--|--------------------------------|--|
| YES<br><input checked="" type="checkbox"/> | NO<br><input type="checkbox"/> | 1. The utility is in substantial compliance with the Uniform System of Accounts prescribed by the Florida Public Service Commission.   |
| YES<br><input checked="" type="checkbox"/> | NO<br><input type="checkbox"/> | 2. The utility is in substantial compliance with all applicable rules and orders of the Florida Public Service Commission.   |
| YES<br><input checked="" type="checkbox"/> | NO<br><input type="checkbox"/> | 3. There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices that could have a material effect on the the financial statement of the utility.  |
| YES<br><input checked="" type="checkbox"/> | NO<br><input type="checkbox"/> | 4. The annual report fairly represents the financial condition and results of operations of the respondent for the period presented and other information and statements presented in the the report as to the business affairs of the respondent are true, correct and complete for the period for which it represents. |

Items Certified			
1.	2.	3.	4.

---

 (Signature of Chief Executive Officer of the utility) \*

1.	2.	3.	4.
X	X	X	X

---

 (Signature of Chief Financial Officer of the utility) \*

\* Each of the four items must be certified YES or NO. Each item need not be certified by both officers. The items being certified by the officer should be indicated in the appropriate area to the left of the signature.

**NOTICE:** Section 837.06, Florida Statutes, provides that any person who knowingly makes a false statement in writing with the intent to mislead a public servant in the performance of his duty shall be guilty of a misdemeanor of the second degree.

ANNUAL REPORT OF

YEAR OF REPORT

December 31, 2024

CSWR-Florida Utility Operating Company - BFF

(Exact Name of Utility)

County: \_\_\_\_\_

List below the exact mailing address of the utility for which normal correspondence should be sent:

1630 Des Peres Rd., Suite 140

Des Peres, MO 63131

Telephone: 314-380-8505

E Mail Address: bthies@cswrgroup.com

WEB Site: https://www.centralstateswaterresources.com/

Sunshine State One-Call of Florida, Inc. Member Number \_\_\_\_\_

Name and address of person to whom correspondence concerning this report should be addressed:

1630 Des Peres Rd., Suite 140

Des Peres, MO 63131

Telephone: 314-380-8505

List below the address of where the utility's books and records are located:

1630 Des Peres Rd., Suite 140

Des Peres, MO 63131

Telephone: 314-380-8505

List below any groups auditing or reviewing the records and operations:

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Date of original organization of the utility: \_\_\_\_\_

Check the appropriate business entity of the utility as filed with the Internal Revenue Service

Individual  Partnership  Sub S Corporation  1120 Corporation

List below every corporation or person owning or holding directly or indirectly 5% or more of the voting securities of the utility:

	Name	Percent Ownership
1.	CSWR, LLC	100%
2.	_____	_____
3.	_____	_____
4.	_____	_____
5.	_____	_____
6.	_____	_____
7.	_____	_____
8.	_____	_____
9.	_____	_____
10.	_____	_____

**DIRECTORY OF PERSONNEL WHO CONTACT  
THE FLORIDA PUBLIC SERVICE COMMISSION**

NAME OF COMPANY REPRESENTATIVE (1)	TITLE OR POSITION (2)	ORGANIZATIONAL UNIT TITLE (3)	USUAL PURPOSE FOR CONTACT WITH FPSC
Aaron Silas	Assistance VP	Regulatory	Regulatory

(1) Also list appropriate legal counsel, accountants and others who may not be on general payroll.  
 (2) Provide individual telephone numbers if the person is not normally reached at the company.  
 (3) Name of company employed by, if not on general payroll.

### COMPANY PROFILE

Provide a brief narrative company profile which covers the following areas:

- A. Brief company history.
- B. Public services rendered.
- C. Major goals and objectives.
- D. Major operating divisions and functions.
- E. Current and projected growth patterns.
- F. Major transactions having a material effect on operations.

See Supplemental

## **CSWR-Florida Utility Operating Company: COMPANY PROFILE**

### **A. Brief Company History**

Founded in 2014 by Josiah Cox, President and CEO, Central States Water Resources (CSWR) has expanded its national footprint across 11 states since its inception. Today, CSWR is the 11<sup>th</sup> largest investor-owned water utility and the single largest owner/operator of individual wastewater plants in the United States. CSWR-Florida completed its first acquisition of assets in Florida on 5/16/2022.

### **B. Public Services Rendered**

CSWR-Florida provides water treatment and distribution services as well as sewer collection and treatment services in Florida communities.

### **C. Major Goals and Objectives**

CSWR-Florida brings to life its mission to deliver safe, reliable, and environmentally responsible water resources to every community it serves, while also protecting the aquifers, lakes, rivers, and streams so essential to the environment. Goals include 100% compliance with regulatory requirements and the rehabilitation of historically underfunded systems.

### **D. Major Operating Divisions and Functions**

- **Environmental Health and Safety (EHS):** Responsible for managing operations contractors and compliance with environmental regulations.
- **Engineering:** responsible for designing and implementing new infrastructure projects as well as improving existing infrastructure.
- **Business Operations:** Admin functions including, but not limited to, accounting, finance, human resources, IT, communications, customer experience (customer service), and regulatory affairs.

### **E. Current and Projected Growth Patterns**

The Company is projecting a continued pattern of acquiring, rehabilitating, and operating facilities across the state of Florida.

### **F. Major Transactions Having a Material Effect on Operations**

- Acquisition of the assets of Aquarina Utilities – 5/16/22
- Acquisition of the assets of Sunshine Utilities of Central Florida, Inc. – 5/24/22
- Acquisition of the assets of North Peninsula Utilities – 5/25/22
- Acquisition of the assets of Neighborhood Utilities, Inc. – 11/17/22
- Acquisition of the assets of Rolling Oaks – 11/30/22
- Acquisition of the assets of Sebring Ridge – 8/29/23
- Acquisition of the assets of CFAT – 11/30/23
- Acquisition of the assets of BFF – 11/30/23
- Acquisition of the assets of Tradewinds – 11/30/23
- Acquisition of the assets of TKCB – 12/27/23
- Acquisition of the assets of Tymber Creek – 5/31/2024

**UTILITY NAME:** CSWR-Florida Utility Operating Company - BFF

**PARENT / AFFILIATE ORGANIZATION CHART**

**Current as of** 12/31/24

Complete below an organizational chart that shows all parents, subsidiaries and affiliates of the utility.  
The chart must also show the relationship between the utility and affiliates listed on E-7, E-10(a) and E-10(b).

CSWR, LLC  
Florida Central States Water Resources  
CSWR-Florida Utility Holding Company  
CSWR-Florida Utility Operating Company

**COMPENSATION OF OFFICERS**

For each officer, list the time spent on respondent as an officer compared to time spent on total business activities and the compensation received as an officer from the respondent.			
NAME (a)	TITLE (b)	% OF TIME SPENT AS OFFICER OF THE UTILITY (c)	OFFICERS' COMPENSATION (d)
N/A		_____	\$ _____
		_____	_____
		_____	_____
		_____	_____
		_____	_____
		_____	_____
		_____	_____
		_____	_____
		_____	_____

**COMPENSATION OF DIRECTORS**

For each director, list the number of directors' meetings attended by each director and the compensation received as a director from the respondent.			
NAME (a)	TITLE (b)	NUMBER OF DIRECTORS' MEETINGS ATTENDED (c)	DIRECTORS' COMPENSATION (d)
N/A		_____	\$ _____
		_____	_____
		_____	_____
		_____	_____
		_____	_____
		_____	_____
		_____	_____
		_____	_____
		_____	_____

**BUSINESS CONTRACTS WITH OFFICERS, DIRECTORS AND AFFILIATES**

List all contracts, agreements, or other business arrangements\* entered into during the calendar year (other than compensation related to position with Respondents) between the Respondent and officer and director listed on page E-6. In addition, provide the same information with respect to professional services for each firm, partnership, or organization with which the officer or director is affiliated.

<b>NAME OF OFFICER, DIRECTOR OR AFFILIATE</b> (a)	<b>IDENTIFICATION OF SERVICE OR PRODUCT</b> (b)	<b>AMOUNT</b> (c)	<b>NAME AND ADDRESS OF AFFILIATED ENTITY</b> (d)
N/A		\$ _____	
		_____	
		_____	
		_____	
		_____	
		_____	
		_____	
		_____	
		_____	
		_____	
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		_____	
		_____	
		_____	
		_____	
		_____	

\* Business Agreement, for this schedule, shall mean any oral or written business deal which binds the concerned parties for products or services during the reporting year or future years. Although the Respondent and/or other companies will benefit from the arrangement, the officer or director is, however, acting on his behalf or for the benefit of other companies or persons.

**AFFILIATION OF OFFICERS AND DIRECTORS**

For each of the officials listed on page E-6, list the principal occupation or business affiliations or connections with any other business or financial organizations, firms, or partnerships. For purposes of this part, an official will be considered to have an affiliation with any business or financial organization, firm or partnership in which he is an officer, director, trustee, partner, or a person exercising similar functions.			
<b>NAME</b> (a)	<b>PRINCIPAL OCCUPATION OR BUSINESS AFFILIATION</b> (b)	<b>AFFILIATION OR CONNECTION</b> (c)	<b>NAME AND ADDRESS OF AFFILIATION OR CONNECTION</b> (d)
N/A			

**YEAR OF REPORT**  
December 31, 2024

**UTILITY NAME:** CSWR-Florida Utility Operating Company - BFF

**BUSINESSES WHICH ARE A BY-PRODUCT, CO PRODUCT OR JOINT-PRODUCT  
RESULT OF PROVIDING WATER OR WASTEWATER SERVICE**

<b>BUSINESS OR SERVICE CONDUCTED (a)</b>	<b>ASSETS</b>		<b>REVENUES</b>		<b>EXPENSES</b>	
	<b>BOOK COST OF ASSETS (b)</b>	<b>ACCOUNT NUMBER (c)</b>	<b>REVENUES GENERATED (d)</b>	<b>ACCOUNT NUMBER (e)</b>	<b>EXPENSES INCURRED (f)</b>	<b>ACCOUNT NUMBER (g)</b>
N/A	\$ _____		\$ _____		\$ _____	

Complete the following for any business which is conducted as a byproduct, co product, or joint product as a result of providing water and / or wastewater service. This would include any business which requires the use of utility land and facilities. Examples of these types of businesses would be orange groves, nurseries, tree farms, fertilizer manufacturing, etc. This would not include any business for which the assets are properly included in Account 121 - Nonutility Property along with the associated revenue and expenses segregated out as nonutility also.

UTILITY NAME: CSWR-Florida Utility Operating Company - BFF

**BUSINESS TRANSACTIONS WITH RELATED PARTIES**

List each contract, agreement, or other business transaction exceeding a cumulative amount of \$500 in any on year, entered into between the Respondent and a business or financial organization, firm, or partnership named on pages E-2 and E-6, identifying the parties, amounts, dates and product, and asset, or service involved.

**Part I. Specific Instructions: Services and Products Received or Provided**

1. Enter in this part all transactions involving services and products received or provided.
  
2. Below are some types of transactions to include:
 

-management, legal and accounting services	-material and supplies furnished
-computer services	-leasing of structures, land, and equipment
-engineering & construction services	-rental transactions
-repairing and servicing of equipment	-sale, purchase or transfer of various products

NAME OF COMPANY OR RELATED PARTY (a)	DESCRIPTION SERVICE AND/OR NAME OF PRODUCT (b)	CONTRACT OR AGREEMENT EFFECTIVE DATES (c)	ANNUAL CHARGES	
			(P)urchased (S)old (d)	AMOUNT (e)
N/A				\$



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**COMPARATIVE BALANCE SHEET  
ASSETS AND OTHER DEBITS**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR (e)
<b>UTILITY PLANT</b>				
101-106	Utility Plant	F-7	\$ 273,146	\$ 419,833
108-110	Less: Accumulated Depreciation and Amortization	F-8	199,775	205,910
Net Plant			\$ 73,371	\$ 213,923
114-115	Utility Plant Acquisition adjustment (Net)	F-7		0
116 *	Other Utility Plant Adjustments			
Total Net Utility Plant			\$ 73,371	\$ 213,923
<b>OTHER PROPERTY AND INVESTMENTS</b>				
121	Nonutility Property	F-9		0
122	Less: Accumulated Depreciation and Amortization			
Net Nonutility Property			\$ 0	\$ 0
123	Investment in Associated Companies	F-10		0
124	Utility Investments	F-10		0
125	Other Investments	F-10		0
126-127	Special Funds	F-10		0
Total Other Property & Investments			\$ 0	\$ 0
<b>CURRENT AND ACCRUED ASSETS</b>				
131	Cash		\$ 981	\$ 20
132	Special Deposits	F-9	0	0
133	Other Special Deposits	F-9	0	0
134	Working Funds			
135	Temporary Cash Investments			
141-144	Accounts and Notes Receivable, Less Accumulated Provision for Uncollectible Accounts	F-11	3,124	15,662
145	Accounts Receivable from Associated Companies	F-12	0	0
146	Notes Receivable from Associated Companies	F-12	0	0
151-153	Material and Supplies			
161	Stores Expense			
162	Prepayments			
171	Accrued Interest and Dividends Receivable			
172 *	Rents Receivable			
173 *	Accrued Utility Revenues			4,763
174	Miscellaneous Current and Accrued Assets	F-12	0	0
Total Current and Accrued Assets			\$ 4,105	\$ 20,445

\* Not Applicable for Class B Utilities

UTILITY NAME: CSWR-Florida Utility Operating Company - BFF

<b>YEAR OF REPORT</b> December 31, 2024
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**COMPARATIVE BALANCE SHEET  
ASSETS AND OTHER DEBITS**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR (e)
<b>DEFERRED DEBITS</b>				
181	Unamortized Debt Discount & Expense	F-13	\$ 0	\$ 0
182	Extraordinary Property Losses	F-13	0	0
183	Preliminary Survey & Investigation Charges		79,884	(1,327)
184	Clearing Accounts		(7,162)	141
185 *	Temporary Facilities		126	130
186	Miscellaneous Deferred Debits	F-14	351,300	383,971
187 *	Research & Development Expenditures			
190	Accumulated Deferred Income Taxes			
Total Deferred Debits			\$ 424,148	\$ 382,915
<b>TOTAL ASSETS AND OTHER DEBITS</b>			<b>\$ 501,624</b>	<b>\$ 617,284</b>

\* Not Applicable for Class B Utilities

<p><b>NOTES TO THE BALANCE SHEET</b></p> <p>The space below is provided for important notes regarding the balance sheet</p>
---

**COMPARATIVE BALANCE SHEET  
EQUITY CAPITAL AND LIABILITIES**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR (e)
<b>EQUITY CAPITAL</b>				
201	Common Stock Issued	F-15	\$ 389,990	\$ 459,513
204	Preferred Stock Issued	F-15	0	0
202,205 *	Capital Stock Subscribed			
203,206 *	Capital Stock Liability for Conversion			
207 *	Premium on Capital Stock			
209 *	Reduction in Par or Stated Value of Capital Stock			
210 *	Gain on Resale or Cancellation of Reacquired Capital Stock			
211	Other Paid - In Capital			
212	Discount On Capital Stock			
213	Capital Stock Expense			
214-215	Retained Earnings	F-16	(23,435)	(39,408)
216	Reacquired Capital Stock			
218	Proprietary Capital (Proprietorship and Partnership Only)			
Total Equity Capital			\$ 366,555	\$ 420,106
<b>LONG TERM DEBT</b>				
221	Bonds	F-15		0
222 *	Reacquired Bonds			
223	Advances from Associated Companies	F-17		0
224	Other Long Term Debt	F-17		0
Total Long Term Debt			\$ 0	\$ 0
<b>CURRENT AND ACCRUED LIABILITIES</b>				
231	Accounts Payable		49,986	3,609
232	Notes Payable	F-18	0	0
233	Accounts Payable to Associated Companies	F-18	0	0
234	Notes Payable to Associated Companies	F-18	74,765	184,854
235	Customer Deposits			
236	Accrued Taxes	W/S-3	43	
237	Accrued Interest	F-19	0	0
238	Accrued Dividends			
239	Matured Long Term Debt			
240	Matured Interest			
241	Miscellaneous Current & Accrued Liabilities	F-20	5,284	4,901
Total Current & Accrued Liabilities			\$ 130,078	\$ 193,363

\* Not Applicable for Class B Utilities

**COMPARATIVE BALANCE SHEET  
EQUITY CAPITAL AND LIABILITIES**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR (e)
<b>DEFERRED CREDITS</b>				
251	Unamortized Premium On Debt	F-13	\$ _____	\$ _____ 0
252	Advances For Construction	F-20	_____	_____ 0
253	Other Deferred Credits	F-21	_____	_____ 0
255	Accumulated Deferred Investment Tax Credits			
Total Deferred Credits			\$ _____ 0	\$ _____ 0
<b>OPERATING RESERVES</b>				
261	Property Insurance Reserve		\$ _____	\$ _____
262	Injuries & Damages Reserve		_____	_____
263	Pensions and Benefits Reserve		_____	_____
265	Miscellaneous Operating Reserves		_____	_____
Total Operating Reserves			\$ _____ 0	\$ _____ 0
<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>				
271	Contributions in Aid of Construction	F-22	\$ _____ 35,402	\$ _____ 35,402
272	Accumulated Amortization of Contributions in Aid of Construction	F-22	_____ 30,411	_____ (31,587)
Total Net CIAC			\$ _____ 4,991	\$ _____ 3,815
<b>ACCUMULATED DEFERRED INCOME TAXES</b>				
281	Accumulated Deferred Income Taxes - Accelerated Depreciation		\$ _____	\$ _____
282	Accumulated Deferred Income Taxes - Liberalized Depreciation		_____	_____
283	Accumulated Deferred Income Taxes - Other		_____	_____
Total Accumulated Deferred Income Tax			\$ _____ 0	\$ _____ 0
<b>TOTAL EQUITY CAPITAL AND LIABILITIES</b>			<b>\$ _____ 501,624</b>	<b>\$ _____ 617,284</b>

UTILITY NAME: CSWR-Florida Utility Operating Company - BFF

**COMPARATIVE OPERATING STATEMENT**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR * (e)
<b>UTILITY OPERATING INCOME</b>				
400	Operating Revenues	F-3(b)	\$ 0	\$ 103,408
469, 530	Less: Guaranteed Revenue and AFPI	F-3(b)		0
Net Operating Revenues			\$ 0	\$ 103,408
401	Operating Expenses	F-3(b)	\$ 22,984	\$ 112,620
403	Depreciation Expense:	F-3(b)	\$ 447	\$ 6,135
	Less: Amortization of CIAC	F-22	0	1,176
Net Depreciation Expense			\$ 447	\$ 4,959
406	Amortization of Utility Plant Acquisition Adjustment	F-3(b)	0	0
407	Amortization Expense (Other than CIAC)	F-3(b)	0	0
408	Taxes Other Than Income	W/S-3	3	522
409	Current Income Taxes	W/S-3	0	0
410.1	Deferred Federal Income Taxes	W/S-3	0	0
410.11	Deferred State Income Taxes	W/S-3	0	0
411.1	Provision for Deferred Income Taxes - Credit	W/S-3	0	0
412.1	Investment Tax Credits Deferred to Future Periods	W/S-3	0	0
412.11	Investment Tax Credits Restored to Operating Income	W/S-3	0	0
Utility Operating Expenses			\$ 23,434	\$ 118,101
Net Utility Operating Income			\$ (23,434)	\$ (14,693)
469, 530	Add Back: Guaranteed Revenue and AFPI	F-3(b)		0
413	Income From Utility Plant Leased to Others			0
414	Gains (losses) From Disposition of Utility Property			(782)
420	Allowance for Funds Used During Construction			0
Total Utility Operating Income [Enter here and on Page F-3(c)]			\$ (23,434)	\$ (15,475)

\* For each account, Column e should agree with Columns f, g and h on F-3(b)

UTILITY NAME: CSWR-Florida Utility Operating Company - BF

**COMPARATIVE OPERATING STATEMENT (Cont'd)**

WATER SCHEDULE W-3 * (f)	WASTEWATER SCHEDULE S-3 * (g)	OTHER THAN REPORTING SYSTEMS (h)
\$ 0 0	\$ 103,408 0	\$ _____
\$ 0	\$ 103,408	\$ 0
\$ 0	\$ 112,620	\$ _____
0 0	6,135 1,176	_____
\$ 0	\$ 4,959	\$ 0
0 0 0 0 0 0 0 0 0 0	0 0 522 0 0 0 0 0 0 0	_____ _____ _____ _____ _____ _____ _____ _____ _____ _____
\$ 0	\$ 118,101	\$ 0
\$ 0	\$ (14,693)	\$ 0
0 0 0 0	0 0 (782) 0	_____ _____ _____ _____
\$ 0	\$ (15,475)	\$ 0

\* Total of Schedules W-3 / S-3 for all rate groups.

**COMPARATIVE OPERATING STATEMENT (Cont'd)**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR (e)
Total Utility Operating Income [from page F-3(a)]			\$ (23,434)	\$ (15,475)
<b>OTHER INCOME AND DEDUCTIONS</b>				
415	Revenues-Merchandising, Jobbing, and Contract Deductions		\$ _____	\$ _____
416	Costs & Expenses of Merchandising Jobbing, and Contract Work		_____	_____
419	Interest and Dividend Income		_____	_____
421	Nonutility Income		_____	_____
426	Miscellaneous Nonutility Expenses		_____	_____
Total Other Income and Deductions			\$ 0	\$ 0
<b>TAXES APPLICABLE TO OTHER INCOME</b>				
408.2	Taxes Other Than Income		\$ _____	\$ _____
409.2	Income Taxes		_____	_____
410.2	Provision for Deferred Income Taxes		_____	_____
411.2	Provision for Deferred Income Taxes - Credit		_____	_____
412.2	Investment Tax Credits - Net		_____	_____
412.3	Investment Tax Credits Restored to Operating Income		_____	_____
Total Taxes Applicable To Other Income			\$ 0	\$ 0
<b>INTEREST EXPENSE</b>				
427	Interest Expense	F-19	\$ _____	\$ 497
428	Amortization of Debt Discount & Expense	F-13	_____	0
429	Amortization of Premium on Debt	F-13	_____	0
Total Interest Expense			\$ 0	\$ 497
<b>EXTRAORDINARY ITEMS</b>				
433	Extraordinary Income		\$ _____	\$ _____
434	Extraordinary Deductions		_____	_____
409.3	Income Taxes, Extraordinary Items		_____	_____
Total Extraordinary Items			\$ 0	\$ 0
<b>NET INCOME</b>			<u>\$ (23,434)</u>	<u>\$ (15,973)</u>

Explain Extraordinary Income:

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UTILITY NAME: CSWR-Florida Utility Operating Company - BFF

**SCHEDULE OF YEAR END RATE BASE**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	WATER UTILITY (d)	WASTEWATER UTILITY (e)
101	Utility Plant In Service	F-7	\$ 0	\$ 317,820
	Less:			
	Nonused and Useful Plant (1)			
108	Accumulated Depreciation	F-8	0	205,910
110	Accumulated Amortization	F-8	0	0
271	Contributions in Aid of Construction	F-22	0	35,402
252	Advances for Construction	F-20		
Subtotal			\$ 0	\$ 76,509
272	Add: Accumulated Amortization of Contributions in Aid of Construction	F-22	0	31,587
Subtotal			\$ 0	\$ 108,095
114	Plus or Minus: Acquisition Adjustments (2)	F-7	0	0
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	0	0
	Working Capital Allowance (3)		0	0
	Other (Specify): _____ _____ _____		_____ _____ _____	_____ _____ _____
RATE BASE			\$ 0	\$ 108,095
NET UTILITY OPERATING INCOME			\$ 0	\$ (14,693)
ACHIEVED RATE OF RETURN (Operating Income / Rate Base)			0.00%	-13.59%

**NOTES :**

- (1) Estimate based on the methodology used in the last rate proceeding.
- (2) Include only those Acquisition Adjustments that have been approved by the Commission.
- (3) Calculation consistent with last rate proceeding.  
In absence of a rate proceeding, Class A utilities will use the Balance Sheet Method and Class B Utilities will use the One-eighth Operating and Maintenance Expense Method.

**SCHEDULE OF CURRENT COST OF CAPITAL  
CONSISTENT WITH THE METHODOLOGY USED IN THE LAST RATE PROCEEDING (1)**

<b>CLASS OF CAPITAL (a)</b>	<b>DOLLAR AMOUNT (2) (b)</b>	<b>PERCENTAGE OF CAPITAL (c)</b>	<b>ACTUAL COST RATES (3) (d)</b>	<b>WEIGHTED COST (c x d) (e)</b>
Common Equity	\$ 0	0.00%		0.00%
Preferred Stock	0	0.00%		0.00%
Long Term Debt	0	0.00%		0.00%
Customer Deposits	0	0.00%		0.00%
Tax Credits - Zero Cost	0	0.00%		0.00%
Tax Credits - Weighted Cost	0	0.00%		0.00%
Deferred Income Taxes	0	0.00%		0.00%
Other (Explain)	0	0.00%		0.00%
	0	0.00%		0.00%
<b>Total</b>	<b>\$ 0</b>	<b>0.00%</b>		<b>0.00%</b>

(1) If the utility's capital structure is not used, explain which capital structure is used.

\_\_\_\_\_

\_\_\_\_\_

(2) Should equal amounts on Schedule F-6, Column (g).

(3) Mid-point of the last authorized Return On Equity or current leverage formula if none has been established.

Must be calculated using the same methodology used in the last rate proceeding using current annual report year end amounts and cost rates.

**APPROVED RETURN ON EQUITY**

Current Commission Return on Equity:	_____
Commission order approving Return on Equity:	_____

**APPROVED AFUDC RATE**

COMPLETION ONLY REQUIRED IF AFUDC WAS CHARGED DURING YEAR

Current Commission Approved AFUDC rate:	_____
Commission order approving AFUDC rate:	_____

If any utility capitalized any charge in lieu of AFUDC (such as interest only), state the basis of the charge, an explanation as to why AFUDC was not charged and the percentage capitalized.

**YEAR OF REPORT**  
December 31, 2024

**UTILITY NAME:** CSWR-Florida Utility Operating Company - BFF

**SCHEDULE OF CAPITAL STRUCTURE ADJUSTMENTS  
CONSISTENT WITH THE METHODOLOGY USED IN THE LAST RATE PROCEEDING**

<b>CLASS OF CAPITAL (a)</b>	<b>PER BOOK BALANCE (b)</b>	<b>NON-UTILITY ADJUSTMENTS (c)</b>	<b>NON-JURISDICTIONAL ADJUSTMENTS (d)</b>	<b>OTHER (1) ADJUSTMENTS SPECIFIC (e)</b>	<b>OTHER (1) ADJUSTMENTS PRO RATA (f)</b>	<b>CAPITAL STRUCTURE (g)</b>
Common Equity	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
Preferred Stock	_____	_____	_____	_____	_____	_____
Long Term Debt	_____	_____	_____	_____	_____	_____
Customer Deposits	_____	_____	_____	_____	_____	_____
Tax Credits - Zero Cost	_____	_____	_____	_____	_____	_____
Tax Credits - Weighted Cost	_____	_____	_____	_____	_____	_____
Deferred Inc. Taxes	_____	_____	_____	_____	_____	_____
Other (Explain)	_____	_____	_____	_____	_____	_____
<b>Total</b>	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____

(1) Explain below all adjustments made in Columns (e) and (f):

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UTILITY NAME: CSWR-Florida Utility Operating Company - BFF

<b>YEAR OF REPORT</b> December 31, 2024
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**UTILITY PLANT  
ACCOUNTS 101 - 106**

ACCT. NO. (a)	DESCRIPTION (b)	WATER (c)	WASTEWATER (d)	OTHER THAN REPORTING SYSTEMS (e)	TOTAL (f)
101	Plant Accounts: Utility Plant In Service	\$ 0	\$ 317,820	\$	\$ 317,820
102	Utility Plant Leased to Other				0
103	Property Held for Future Use				0
104	Utility Plant Purchased or Sold				0
105	Construction Work in Progress		102,013		102,013
106	Completed Construction Not Classified				0
	<b>Total Utility Plant</b>	<b>\$ 0</b>	<b>\$ 419,833</b>	<b>\$ 0</b>	<b>\$ 419,833</b>

**UTILITY PLANT ACQUISITION ADJUSTMENTS  
ACCOUNTS 114 AND 115**

Report each acquisition adjustment and related accumulated amortization separately.  
For any acquisition adjustments approved by the Commission, include the Order Number.

ACCT. NO. (a)	DESCRIPTION (b)	WATER (c)	WASTEWATER (d)	OTHER THAN REPORTING SYSTEMS (e)	TOTAL (f)
114	Acquisition Adjustment	\$	\$	\$	\$ 0
					0
					0
					0
					0
	<b>Total Plant Acquisition Adjustments</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>
115	Accumulated Amortization	\$	\$	\$	\$ 0
					0
					0
					0
	<b>Total Accumulated Amortization</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>
	<b>Net Acquisition Adjustments</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>

**ACCUMULATED DEPRECIATION ( ACCT. 108 ) AND AMORTIZATION (ACCT. 110)**

DESCRIPTION (a)	WATER (b)	WASTEWATER (c)	OTHER THAN REPORTING SYSTEMS (d)	TOTAL (e)
<b>ACCUMULATED DEPRECIATION</b>				
<b>Account 108</b>				
Balance first of year	\$	\$ 199,775	\$	\$ 199,775
Credit during year:				
Accruals charged to:				
Account 108.1 (1)	\$	\$ 6,135	\$	\$ 6,135
Account 108.2 (2)	_____	_____	_____	_____
Account 108.3 (2)	_____	_____	_____	_____
Other Accounts (specify):	_____	_____	_____	_____
	_____	_____	_____	_____
Salvage	_____	_____	_____	_____
Other Credits (Specify):	_____	_____	_____	_____
	_____	_____	_____	_____
Total Credits	\$ 0	\$ 6,135	\$ 0	\$ 6,135
Debits during year:				
Book cost of plant retired	_____	_____	_____	_____
Cost of Removal	_____	_____	_____	_____
Other Debits (specify):	_____	_____	_____	_____
	_____	_____	_____	_____
Total Debits	\$ 0	\$ 0	\$ 0	\$ 0
Balance end of year	\$ <u>0</u>	\$ <u>205,910</u>	\$ <u>0</u>	\$ <u>205,910</u>
<b>ACCUMULATED AMORTIZATION</b>				
<b>Account 110</b>				
Balance first of year	\$	\$	\$	\$ 0
Credit during year:				
Accruals charged to:				
Account 110.2 (3)	\$	\$	\$	\$ 0
Other Accounts (specify):	_____	_____	_____	_____
	_____	_____	_____	_____
Total credits	\$ 0	\$ 0	\$ 0	\$ 0
Debits during year:				
Book cost of plant retired	_____	_____	_____	_____
Other debits (specify):	_____	_____	_____	_____
	_____	_____	_____	_____
Total Debits	\$ 0	\$ 0	\$ 0	\$ 0
Balance end of year	\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>

- (1) Account 108 for Class B utilities.
- (2) Not applicable for Class B utilities.
- (3) Account 110 for Class B utilities.

UTILITY NAME: CSWR-Florida Utility Operating Company - BFF

<b>YEAR OF REPORT</b> December 31, 2024
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**REGULATORY COMMISSION EXPENSE  
AMORTIZATION OF RATE CASE EXPENSE (ACCOUNTS 666 AND 766)**

DESCRIPTION OF CASE (DOCKET NO.) (a)	EXPENSE INCURRED DURING YEAR (b)	CHARGED OFF DURING YEAR	
		ACCT. (d)	AMOUNT (e)
_____	\$ _____	_____	\$ _____
_____	_____	_____	_____
_____	_____	_____	_____
Total	\$ <u>0</u>		\$ <u>0</u>

**NONUTILITY PROPERTY (ACCOUNT 121)**

Report separately each item of property with a book cost of \$25,000 or more included in Account 121.  
Other Items may be grouped by classes of property.

DESCRIPTION (a)	BEGINNING YEAR (b)	ADDITIONS (c)	REDUCTIONS (d)	ENDING YEAR BALANCE (e)
_____	\$ _____	\$ _____	\$ _____	\$ _____ 0
_____	_____	_____	_____	_____ 0
_____	_____	_____	_____	_____ 0
_____	_____	_____	_____	_____ 0
Total Nonutility Property	\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>

**SPECIAL DEPOSITS ( ACCOUNTS 132 AND 133)**

Report hereunder all special deposits carried in Accounts 132 and 133.

DESCRIPTION OF SPECIAL DEPOSITS (a)	YEAR END BOOK COST (b)
SPECIAL DEPOSITS (Account 132): _____ _____ _____	\$ _____ _____ _____
Total Special Deposits	\$ <u>0</u>
OTHER SPECIAL DEPOSITS (Account 133): _____ _____ _____	\$ _____ _____ _____
Total Other Special Deposits	\$ <u>0</u>

UTILITY NAME: CSWR-Florida Utility Operating Company - BFF

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**INVESTMENTS AND SPECIAL FUNDS  
ACCOUNTS 123 - 127**

Report hereunder all investments and special funds carried in Accounts 123 through 127.

DESCRIPTION OF SECURITY OR SPECIAL FUND (a)	FACE OR PAR VALUE (b)	YEAR END BOOK COST (c)
INVESTMENT IN ASSOCIATED COMPANIES (Account 123): _____ _____ _____ _____ _____	\$ _____ _____ _____ _____ _____	\$ _____ _____ _____ _____ _____
Total Investment in Associated Companies		\$ <u>0</u>
UTILITY INVESTMENTS (Account 124): _____ _____ _____ _____ _____	\$ _____ _____ _____ _____ _____	\$ _____ _____ _____ _____ _____
Total Utility Investment		\$ <u>0</u>
OTHER INVESTMENTS (Account 125): _____ _____ _____ _____ _____	\$ _____ _____ _____ _____ _____	\$ _____ _____ _____ _____ _____
Total Other Investment		\$ <u>0</u>
SPECIAL FUNDS (Class A Utilities: Accounts 126 and 127; Class B Utilities: Account 127): _____ _____ _____ _____ _____		\$ _____ _____ _____ _____ _____
Total Special Funds		\$ <u>0</u>

UTILITY NAME: CSWR-Florida Utility Operating Company - BFF

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**ACCOUNTS AND NOTES RECEIVABLE - NET**  
**ACCOUNTS 141 - 144**

Report hereunder all accounts and notes receivable included in Accounts 141, 142, and 144. Amounts included in  
Amounts included in Accounts 142 and 144 should be listed individually.

DESCRIPTION (a)		TOTAL (b)
CUSTOMER ACCOUNTS RECEIVABLE (Account 141):		
Water	\$ 16,608	
Wastewater	_____	
Other	_____	
Total Customer Accounts Receivable		\$ 16,608
OTHER ACCOUNTS RECEIVABLE ( Account 142):		
_____	\$ _____	
_____	_____	
_____	_____	
Total Other Accounts Receivable		\$ 0
NOTES RECEIVABLE (Account 144):		
_____	\$ _____	
_____	_____	
_____	_____	
Total Notes Receivable		\$ 0
Total Accounts and Notes Receivable		\$ 16,608
ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS ( Account 143)		
Balance first of year	\$ _____	
Add: Provision for uncollectibles for current year	\$ 946	
Collection of accounts previously written off	_____	
Utility Accounts	_____	
Others	_____	
_____	_____	
Total Additions	\$ 946	
Deduct accounts written off during year:		
Utility Accounts	_____	
Others	_____	
_____	_____	
Total accounts written off	\$ 0	
Balance end of year		\$ 946
<b>TOTAL ACCOUNTS AND NOTES RECEIVABLE - NET</b>		<b>\$ 15,662</b>

**ACCOUNTS RECEIVABLE FROM ASSOCIATED COMPANIES**  
**ACCOUNT 145**

Report each account receivable from associated companies separately.

DESCRIPTION (a)	TOTAL (b)
_____	\$ _____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
Total	\$ <u>          0</u>

**NOTES RECEIVABLE FROM ASSOCIATED COMPANIES**  
**ACCOUNT 146**

Report each note receivable from associated companies separately.

DESCRIPTION (a)	INTEREST RATE (b)	TOTAL (c)
_____	_____ %	\$ _____
_____	_____ %	_____
_____	_____ %	_____
_____	_____ %	_____
_____	_____ %	_____
_____	_____ %	_____
_____	_____ %	_____
_____	_____ %	_____
Total		\$ <u>          0</u>

**MISCELLANEOUS CURRENT AND ACCRUED ASSETS**  
**ACCOUNT 174**

DESCRIPTION - Provide itemized listing (a)	BALANCE END OF YEAR (b)
_____	\$ _____
_____	_____
_____	_____
_____	_____
Total Miscellaneous Current and Accrued Liabilities	\$ <u>          0</u>

UTILITY NAME: CSWR-Florida Utility Operating Company - BFF

**UNAMORTIZED DEBT DISCOUNT AND EXPENSE AND PREMIUM ON DEBT  
ACCOUNTS 181 AND 251**

Report the net discount and expense or premium separately for each security issue.

DESCRIPTION (a)	AMOUNT WRITTEN OFF DURING YEAR (b)	YEAR END BALANCE (c)
UNAMORTIZED DEBT DISCOUNT AND EXPENSE (Account 181): _____ _____ _____	\$ _____ _____ _____	\$ _____ _____ _____
Total Unamortized Debt Discount and Expense	\$ <u>0</u>	\$ <u>0</u>
UNAMORTIZED PREMIUM ON DEBT (Account 251): _____ _____ _____	\$ _____ _____ _____	\$ _____ _____ _____
Total Unamortized Premium on Debt	\$ <u>0</u>	\$ <u>0</u>

**EXTRAORDINARY PROPERTY LOSSES  
ACCOUNT 182**

Report each item separately.

DESCRIPTION (a)	TOTAL (b)
_____ _____ _____	\$ _____ _____ _____
Total Extraordinary Property Losses	\$ <u>0</u>

UTILITY NAME: CSWR-Florida Utility Operating Company - BFF

**MISCELLANEOUS DEFERRED DEBITS  
ACCOUNT 186**

DESCRIPTION - Provide itemized listing (a)	AMOUNT WRITTEN OFF DURING YEAR (b)	YEAR END BALANCE (c)
DEFERRED RATE CASE EXPENSE (Class A Utilities: Account 186.1)		
_____	\$ _____	\$ _____
_____	_____	_____
_____	_____	_____
<b>Total Deferred Rate Case Expense</b>	<b>\$ <u>0</u></b>	<b>\$ <u>0</u></b>
OTHER DEFERRED DEBITS (Class A Utilities: Account 186.2):		
Misc. Deferred Debits	\$ _____	\$ <u>383,971</u>
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
<b>Total Other Deferred Debits</b>	<b>\$ <u>0</u></b>	<b>\$ <u>383,971</u></b>
REGULATORY ASSETS (Class A Utilities: Account. 186.3):		
_____	\$ _____	\$ _____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
<b>Total Regulatory Assets</b>	<b>\$ <u>0</u></b>	<b>\$ <u>0</u></b>
<b>TOTAL MISCELLANEOUS DEFERRED DEBITS</b>	<b>\$ <u>0</u></b>	<b>\$ <u>383,971</u></b>

UTILITY NAME: CSWR-Florida Utility Operating Company - BFF

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**CAPITAL STOCK  
ACCOUNTS 201 AND 204\***

DESCRIPTION (a)	RATE (b)	TOTAL (c)
<b>COMMON STOCK</b>		
Par or stated value per share	%	\$
Shares authorized		
Shares issued and outstanding		
Total par value of stock issued	%	\$ 459,513
Dividends declared per share for year	%	\$
<b>PREFERRED STOCK</b>		
Par or stated value per share	%	\$
Shares authorized		
Shares issued and outstanding		
Total par value of stock issued	%	\$
Dividends declared per share for year	%	\$

\* Account 204 not applicable for Class B utilities.

**BONDS  
ACCOUNT 221**

DESCRIPTION OF OBLIGATION (INCLUDING DATE OF ISSUE AND DATE OF MATURITY) (a)	INTEREST		PRINCIPAL AMOUNT PER BALANCE SHEET (d)
	ANNUAL RATE (b)	FIXED OR VARIABLE * (c)	
	%		\$
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
Total			\$ <u>0</u>

\* For variable rate obligations, provide the basis for the rate. (i.e.. prime + 2%, etc.)

UTILITY NAME: CSWR-Florida Utility Operating Company - BFF

**STATEMENT OF RETAINED EARNINGS**

1. Dividends should be shown for each class and series of capital stock. Show amounts as dividends per share.
2. Show separately the state and federal income tax effect of items shown in Account No. 439.

ACCT. NO. (a)	DESCRIPTION (b)	AMOUNTS (c)
215	Unappropriated Retained Earnings: Balance Beginning of Year	\$ (23,435)
439	Changes to Account: Adjustments to Retained Earnings ( requires Commission approval prior to use): Credits: _____	\$ _____
	Total Credits:	\$ 0
	Debits: _____	\$ _____
	Total Debits:	\$ 0
435	Balance Transferred from Income	\$ (15,973)
436	Appropriations of Retained Earnings: _____	_____
	Total Appropriations of Retained Earnings	\$ 0
437	Dividends Declared: Preferred Stock Dividends Declared _____	_____
438	Common Stock Dividends Declared _____	_____
	Total Dividends Declared	\$ 0
215	Year end Balance	\$ (39,408)
214	Appropriated Retained Earnings (state balance and purpose of each appropriated amount at year end): _____	_____
214	Total Appropriated Retained Earnings	\$ 0
	Total Retained Earnings	\$ (39,408)

Notes to Statement of Retained Earnings:

UTILITY NAME: CSWR-Florida Utility Operating Company - BFF

**ADVANCES FROM ASSOCIATED COMPANIES  
ACCOUNT 223**

Report each advance separately.

DESCRIPTION (a)	TOTAL (b)
	\$ _____
	_____
	_____
	_____
	_____
	_____
	_____
	_____
	_____
	_____
Total	\$ <u>          0</u>

**OTHER LONG-TERM DEBT  
ACCOUNT 224**

DESCRIPTION OF OBLIGATION (INCLUDING DATE OF ISSUE AND DATE OF MATURITY) (a)	INTEREST		PRINCIPAL AMOUNT PER BALANCE SHEET (d)
	ANNUAL RATE (b)	FIXED OR VARIABLE * (c)	
	%		\$ _____
	%		_____
	%		_____
	%		_____
	%		_____
	%		_____
	%		_____
	%		_____
	%		_____
	%		_____
	%		_____
	%		_____
	%		_____
	%		_____
	%		_____
	%		_____
	%		_____
	%		_____
	%		_____
	%		_____
	%		_____
	%		_____
Total			\$ <u>          0</u>

\* For variable rate obligations, provide the basis for the rate. (i.e., prime + 2%, etc.)

UTILITY NAME: CSWR-Florida Utility Operating Company - BFF

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**NOTES PAYABLE  
ACCOUNTS 232 AND 234**

DESCRIPTION OF OBLIGATION (INCLUDING DATE OF ISSUE AND DATE OF MATURITY) (a)	INTEREST		PRINCIPAL AMOUNT PER BALANCE SHEET (d)
	ANNUAL RATE (b)	FIXED OR VARIABLE * (c)	
NOTES PAYABLE ( Account 232): _____ _____ _____ _____ _____ _____ _____ _____	_____ % _____ % _____ % _____ % _____ % _____ %	_____ _____ _____ _____ _____ _____ _____ _____	\$ _____ _____ _____ _____ _____ _____ _____ _____
Total Account 232			\$ <u>0</u>
NOTES PAYABLE TO ASSOC. COMPANIES (Account 234): _____ _____ _____ _____ _____ _____ _____ _____	_____ % _____ % _____ % _____ % _____ % _____ %	_____ _____ _____ _____ _____ _____ _____ _____	\$ _____ _____ _____ _____ _____ _____ _____ _____
Total Account 234			\$ <u>0</u>

\* For variable rate obligations, provide the basis for the rate. (i.e.. prime + 2%, etc.)

**ACCOUNTS PAYABLE TO ASSOCIATED COMPANIES  
ACCOUNT 233**

Report each account payable separately.

DESCRIPTION (a)	TOTAL (b)
Misc. working capital payable _____ _____ _____ _____ _____ _____	\$ 184,854 _____ _____ _____ _____ _____
Total	\$ <u>184,854</u>

**UTILITY NAME:** CSWR-Florida Utility Operating Company - BFF

**ACCRUED INTEREST AND EXPENSE  
ACCOUNTS 237 AND 427**

DESCRIPTION OF DEBIT (a)	BALANCE BEGINNING OF YEAR (b)	INTEREST ACCRUED DURING YEAR		INTEREST PAID DURING YEAR (e)	BALANCE END OF YEAR (f)
		ACCT. DEBIT (c)	AMOUNT (d)		
ACCOUNT NO. 237.1 - Accrued Interest on Long Term Debt	\$ _____		\$ _____	\$ _____	\$ _____
_____	_____		_____	_____	_____
_____	_____		_____	_____	_____
_____	_____		_____	_____	_____
Total Account 237.1	\$ _____ 0		\$ _____ 0	\$ _____ 0	\$ _____ 0
ACCOUNT NO. 237.2 - Accrued Interest on Other Liabilities	\$ _____		\$ _____	\$ _____	\$ _____
Customer Deposits	_____	427	_____	_____	_____
_____	_____		_____	_____	_____
_____	_____		_____	_____	_____
Total Account 237.2	\$ _____ 0		\$ _____ 0	\$ _____ 0	\$ _____ 0
Total Account 237 (1)	\$ _____ 0		\$ _____ 0	\$ _____ 0	\$ _____ 0
INTEREST EXPENSED:					
Total accrual Account 237		237	\$ _____ 0		
Less Capitalized Interest Portion of AFUDC:					
Interest Expense			(497)		
_____			_____		
_____			_____		
Net Interest Expensed to Account No. 427 (2)			\$ _____ 497		

(1) Must agree to F-2 (a), Beginning and Ending Balance of Accrued Interest.  
(2) Must agree to F-3 (c), Current Year Interest Expense

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UTILITY NAME: CSWR-Florida Utility Operating Company - BFF

**MISCELLANEOUS CURRENT AND ACCRUED LIABILITIES**  
**ACCOUNT 241**

DESCRIPTION - Provide itemized listing (a)	BALANCE END OF YEAR (b)
Misc liabilities	\$ 4,901
Total Miscellaneous Current and Accrued Liabilities	\$ 4,901

**ADVANCES FOR CONSTRUCTION**  
**ACCOUNT 252**

NAME OF PAYOR * (a)	BALANCE BEGINNING OF YEAR (b)	ACCT. DEBIT (c)	DEBITS		CREDITS (e)	BALANCE END OF YEAR (f)
			AMOUNT (d)			
\$	\$				\$	0
						0
						0
						0
						0
						0
Total	\$ 0		\$ 0		\$ 0	0

\* Report advances separately by reporting group, designating water or wastewater in column (a).

UTILITY NAME: CSWR-Florida Utility Operating Company - BFF

<b>YEAR OF REPORT</b> December 31, 2024
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**OTHER DEFERRED CREDITS  
ACCOUNT 253**

DESCRIPTION - Provide itemized listing (a)	AMOUNT WRITTEN OFF DURING YEAR (b)	YEAR END BALANCE (c)
REGULATORY LIABILITIES (Class A Utilities: Account 253.1):  _____ _____ _____	\$ _____ _____ _____	\$ _____ _____ _____
Total Regulatory Liabilities	\$ _____	\$ _____
OTHER DEFERRED LIABILITIES (Class A Utilities: Account 253.2):  _____ _____ _____ _____ _____ _____ _____	\$ _____ _____ _____ _____ _____ _____ _____	\$ _____ _____ _____ _____ _____ _____ _____
Total Other Deferred Liabilities	\$ _____	\$ _____
<b>TOTAL OTHER DEFERRED CREDITS</b>	\$ _____	\$ _____

**CONTRIBUTIONS IN AID OF CONSTRUCTION  
ACCOUNT 271**

DESCRIPTION (a)	WATER (W-7) (b)	WASTEWATER (S-7) (c)	W & WW OTHER THAN SYSTEM REPORTING (d)	TOTAL (e)
Balance first of year	\$ 0	\$ 35,402	\$	\$ 35,402
Add credits during year:	\$ 0	\$ 0	\$	\$ 0
Less debit charged during the year	\$ 0	\$ 0	\$	\$ 0
Total Contribution In Aid of Construction	\$ 0	\$ 35,402	\$ 0	\$ 35,402

**ACCUMULATED AMORTIZATION OF CONTRIBUTIONS IN AID OF CONSTRUCTION  
ACCOUNT 272**

DESCRIPTION (a)	WATER (W-8(a)) (b)	WASTEWATER (S-8(a)) (c)	W & WW OTHER THAN SYSTEM REPORTING (d)	TOTAL (e)
Balance first of year	\$ 0	\$ 30,411	\$	\$ 30,411
Debits during the year:	\$	\$ 1,176	\$	\$ 1,176
Credits during the year	\$ 0	\$ 0	\$	\$ 0
Total Accumulated Amortization of Contributions In Aid of Construction	\$ 0	\$ 31,587	\$ 0	\$ 31,587

UTILITY NAME: CSWR-Florida Utility Operating Company - BFF

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**RECONCILIATION OF REPORTED NET INCOME WITH TAXABLE INCOME FOR FEDERAL INCOME TAXES (UTILITY OPERATIONS)**

- The reconciliation should include the same detail as furnished on Schedule M-1 of the federal tax return for the year. The reconciliation shall be submitted even though there is no taxable income for the year. Descriptions should clearly indicate the nature of each reconciling amount and show the computations of all tax accruals.
- If the utility is a member of a group which files a consolidated federal tax return, reconcile reported net income with taxable net income as if a separate return were to be filed, indicating intercompany amounts to be eliminated in such consolidated return. State names of group members, tax assigned to each group member, and basis of allocation, assignments or sharing of the consolidated tax among the group members.

DESCRIPTION (a)	REF. NO. (b)	AMOUNT (c)
Net income for the year	F-3(c)	\$ (15,973)
Reconciling items for the year:		
Taxable income not reported on books:		
_____		_____
_____		_____
_____		_____
Deductions recorded on books not deducted for return:		
_____		_____
_____		_____
_____		_____
Income recorded on books not included in return:		
_____		_____
_____		_____
_____		_____
Deduction on return not charged against book income:		
_____		_____
_____		_____
_____		_____
Federal tax net income		\$ <u>(15,973)</u>

Computation of tax :

**WATER  
OPERATION  
SECTION**

UTILITY NAME:

CSWR-Florida Utility Operating Company - BFF

**YEAR OF REPORT**  
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**WATER LISTING OF SYSTEM GROUPS**

List below the name of each reporting system and its certificate number. Those systems which have been consolidated under the same tariff should be assigned a group number. Each individual system which has not been consolidated should be assigned its own group number.  
The water financial schedules (W-2 through W-10) should be filed for the group in total.  
The water engineering schedules (W-11 through W-14) must be filed for each system in the group.  
All of the following water pages (W-2 through W-14) should be completed for each group and arranged by group number.

<u>SYSTEM NAME / COUNTY</u>	<u>CERTIFICATE NUMBER</u>	<u>GROUP NUMBER</u>

UTILITY NAME:

CSWR-Florida Utility Operating Company - BFF

**YEAR OF REPORT**

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SYSTEM NAME / COUNTY :

\_\_\_\_\_

**SCHEDULE OF YEAR END WATER RATE BASE**

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	WATER UTILITY (d)
101	Utility Plant In Service	W-4(b)	\$ 0
	Less:		
	Nonused and Useful Plant (1)		
108	Accumulated Depreciation	W-6(b)	0
110	Accumulated Amortization	F-8	0
271	Contributions in Aid of Construction	W-7	0
252	Advances for Construction	F-20	
Subtotal			\$ 0
272	Add: Accumulated Amortization of Contributions in Aid of Construction	W-8(a)	\$ 0
Subtotal			\$ 0
	Plus or Minus:		
114	Acquisition Adjustments (2)	F-7	
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	
	Working Capital Allowance (3)		
	Other (Specify):		
WATER RATE BASE			\$ 0
WATER OPERATING INCOME		W-3	\$ 0
ACHIEVED RATE OF RETURN (Water Operating Income / Water Rate Base)			0.00%

NOTES : (1) Estimate based on the methodology used in the last rate proceeding.

(2) Include only those Acquisition Adjustments that have been approved by the Commission.

(3) Calculation consistent with last rate proceeding.

In absence of a rate proceeding, Class A utilities will use the Balance Sheet Method and Class B Utilities will use the One-eighth Operating and Maintenance Expense Method.

UTILITY NAME:

CSWR-Florida Utility Operating Company - BFF

**YEAR OF REPORT**

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SYSTEM NAME / COUNTY :

**WATER OPERATING STATEMENT**

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	CURRENT YEAR (d)
	UTILITY OPERATING INCOME		
400	Operating Revenues	W-9	\$ 0
469	Less: Guaranteed Revenue and AFPI	W-9	0
	Net Operating Revenues		\$ 0
401	Operating Expenses	W-10(a)	\$ 0
403	Depreciation Expense	W-6(a)	0
	Less: Amortization of CIAC	W-8(a)	0
	Net Depreciation Expense		\$ 0
406	Amortization of Utility Plant Acquisition Adjustment	F-7	
407	Amortization Expense (Other than CIAC)	F-8	0
408.10	Taxes Other Than Income		
	Utility Regulatory Assessment Fee		
408.11	Property Taxes		
408.12	Payroll Taxes		
408.13	Other Taxes and Licenses		
408	Total Taxes Other Than Income		\$ 0
409.1	Income Taxes		
410.10	Deferred Federal Income Taxes		
410.11	Deferred State Income Taxes		
411.10	Provision for Deferred Income Taxes - Credit		
412.10	Investment Tax Credits Deferred to Future Periods		
412.11	Investment Tax Credits Restored to Operating Income		
	Utility Operating Expenses		\$ 0
	Utility Operating Income		\$ 0
469	Add Back:		
	Guaranteed Revenue (and AFPI)	W-9	\$ 0
413	Income From Utility Plant Leased to Others		
414	Gains (losses) From Disposition of Utility Property		
420	Allowance for Funds Used During Construction		
	Total Utility Operating Income		\$ 0

**YEAR OF REPORT**  
December 31, 2024

**UTILITY NAME:** CSWR-Florida Utility Operating Company - BFF

**SYSTEM NAME / COUNTY :** \_\_\_\_\_

**WATER UTILITY PLANT ACCOUNTS**

ACCT. NO. (a)	ACCOUNT NAME (b)	PREVIOUS YEAR (c)	ADDITIONS (d)	RETIREMENTS (e)	CURRENT YEAR (f)
301	Organization	\$ 0	\$	\$	\$ 0
302	Franchises				0
303	Land and Land Rights				0
304	Structures and Improvements				0
305	Collecting and Impounding Reservoirs				0
306	Lake, River and Other Intakes				0
307	Wells and Springs				0
308	Infiltration Galleries and Tunnels				0
309	Supply Mains				0
310	Power Generation Equipment				0
311	Pumping Equipment				0
320	Water Treatment Equipment				0
330	Distribution Reservoirs and Standpipes				0
331	Transmission and Distribution Mains				0
333	Services				0
334	Meters and Meter Installations				0
335	Hydrants				0
336	Backflow Prevention Devices				0
339	Other Plant Miscellaneous Equipment				0
340	Office Furniture and Equipment				0
341	Transportation Equipment				0
342	Stores Equipment				0
343	Tools, Shop and Garage Equipment				0
344	Laboratory Equipment				0
345	Power Operated Equipment				0
346	Communication Equipment				0
347	Miscellaneous Equipment				0
348	Other Tangible Plant				0
<b>TOTAL WATER PLANT</b>		\$ 0	\$ 0	\$ 0	\$ 0

**NOTE:** Any adjustments made to reclassify property from one account to another must be footnoted.

W-4(a)  
GROUP \_\_\_\_\_

UTILITY NAME: CSWR-Florida Utility Operating Company - BFF

SYSTEM NAME / COUNTY : \_\_\_\_\_

**WATER UTILITY PLANT MATRIX**

ACCT. NO. (a)	ACCOUNT NAME (b)	CURRENT YEAR (c)	.1 INTANGIBLE PLANT (d)	.2 SOURCE OF SUPPLY AND PUMPING PLANT (e)	.3 WATER TREATMENT PLANT (f)	.4 TRANSMISSION AND DISTRIBUTION PLANT (g)	.5 GENERAL PLANT (h)
301	Organization	\$ 0	\$	\$	\$	\$	\$
302	Franchises	0					
303	Land and Land Rights	0					
304	Structures and Improvements	0					
305	Collecting and Impounding Reservoirs	0					
306	Lake, River and Other Intakes	0					
307	Wells and Springs	0					
308	Infiltration Galleries and Tunnels	0					
309	Supply Mains	0					
310	Power Generation Equipment	0					
311	Pumping Equipment	0					
320	Water Treatment Equipment	0					
330	Distribution Reservoirs and Standpipes	0					
331	Transmission and Distribution Mains	0					
333	Services	0					
334	Meters and Meter Installations	0					
335	Hydrants	0					
336	Backflow Prevention Devices	0					
339	Other Plant Miscellaneous Equipment	0					
340	Office Furniture and Equipment	0					
341	Transportation Equipment	0					
342	Stores Equipment	0					
343	Tools, Shop and Garage Equipment	0					
344	Laboratory Equipment	0					
345	Power Operated Equipment	0					
346	Communication Equipment	0					
347	Miscellaneous Equipment	0					
348	Other Tangible Plant	0					
TOTAL WATER PLANT		\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0

W-4(b)  
GROUP \_\_\_\_\_

UTILITY NAME:

CSWR-Florida Utility Operating Company - BFF

**YEAR OF REPORT**

December 31, 2024

SYSTEM NAME / COUNTY :

\_\_\_\_\_

**BASIS FOR WATER DEPRECIATION CHARGES**

ACCT. NO. (a)	ACCOUNT NAME (b)	AVERAGE SERVICE LIFE IN YEARS (c)	AVERAGE NET SALVAGE IN PERCENT (d)	DEPRECIATION RATE APPLIED IN PERCENT (100% - d) / c (e)
304	Structures and Improvements	_____	_____	_____
305	Collecting and Impounding Reservoirs	_____	_____	_____
306	Lake, River and Other Intakes	_____	_____	_____
307	Wells and Springs	_____	_____	_____
308	Infiltration Galleries and Tunnels	_____	_____	_____
309	Supply Mains	_____	_____	_____
310	Power Generation Equipment	_____	_____	_____
311	Pumping Equipment	_____	_____	_____
320	Water Treatment Equipment	_____	_____	_____
330	Distribution Reservoirs and Standpipes	_____	_____	_____
331	Transmission and Distribution Mains	_____	_____	_____
333	Services	_____	_____	_____
334	Meters and Meter Installations	_____	_____	_____
335	Hydrants	_____	_____	_____
336	Backflow Prevention Devices	_____	_____	_____
339	Other Plant Miscellaneous Equipment	_____	_____	_____
340	Office Furniture and Equipment	_____	_____	_____
341	Transportation Equipment	_____	_____	_____
342	Stores Equipment	_____	_____	_____
343	Tools, Shop and Garage Equipment	_____	_____	_____
344	Laboratory Equipment	_____	_____	_____
345	Power Operated Equipment	_____	_____	_____
346	Communication Equipment	_____	_____	_____
347	Miscellaneous Equipment	_____	_____	_____
348	Other Tangible Plant	_____	_____	_____
Water Plant Composite Depreciation Rate *		_____	_____	_____

\* If depreciation rates prescribed by this Commission are on a total composite basis, entries should be made on this line only.

**YEAR OF REPORT**  
December 31, 2024

**UTILITY NAME:** CSWR-Florida Utility Operating Company - BFF

**SYSTEM NAME / COUNTY :** \_\_\_\_\_

**ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION**

ACCT. NO. (a)	ACCOUNT NAME (b)	BALANCE AT BEGINNING OF YEAR (c)	ACCUALS (d)	OTHER CREDITS * (e)	TOTAL CREDITS (d + e) (f)
304	Structures and Improvements	\$ _____	_____	_____	_____
305	Collecting and Impounding Reservoirs	_____	_____	_____	_____
306	Lake, River and Other Intakes	_____	_____	_____	_____
307	Wells and Springs	_____	_____	_____	_____
308	Infiltration Galleries and Tunnels	_____	_____	_____	_____
309	Supply Mains	_____	_____	_____	_____
310	Power Generation Equipment	_____	_____	_____	_____
311	Pumping Equipment	_____	_____	_____	_____
320	Water Treatment Equipment	_____	_____	_____	_____
330	Distribution Reservoirs and Standpipes	_____	_____	_____	_____
331	Transmission and Distribution Mains	_____	_____	_____	_____
333	Services	_____	_____	_____	_____
334	Meters and Meter Installations	_____	_____	_____	_____
335	Hydrants	_____	_____	_____	_____
336	Backflow Prevention Devices	_____	_____	_____	_____
339	Other Plant Miscellaneous Equipment	_____	_____	_____	_____
340	Office Furniture and Equipment	_____	_____	_____	_____
341	Transportation Equipment	_____	_____	_____	_____
342	Stores Equipment	_____	_____	_____	_____
343	Tools, Shop and Garage Equipment	_____	_____	_____	_____
344	Laboratory Equipment	_____	_____	_____	_____
345	Power Operated Equipment	_____	_____	_____	_____
346	Communication Equipment	_____	_____	_____	_____
347	Miscellaneous Equipment	_____	_____	_____	_____
348	Other Tangible Plant	_____	_____	_____	_____
<b>TOTAL WATER ACCUMULATED DEPRECIATION</b>		\$ _____	_____	_____	_____

\* Specify nature of transaction  
Use ( ) to denote reversal entries.

W-6(a)  
GROUP \_\_\_\_\_

**YEAR OF REPORT**  
December 31, 2024

**UTILITY NAME:** CSWR-Florida Utility Operating Company - BFF

**SYSTEM NAME / COUNTY :** \_\_\_\_\_

**ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION (CONT'D)**

ACCT. NO. (a)	ACCOUNT NAME (b)	PLANT RETIRED (g)	SALVAGE AND INSURANCE (h)	COST OF REMOVAL AND OTHER CHARGES (i)	TOTAL CHARGES (g-h+i) (j)	BALANCE AT END OF YEAR (c+f-j) (k)
304	Structures and Improvements	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
305	Collecting and Impounding Reservoirs	_____	_____	_____	_____	_____
306	Lake, River and Other Intakes	_____	_____	_____	_____	_____
307	Wells and Springs	_____	_____	_____	_____	_____
308	Infiltration Galleries and Tunnels	_____	_____	_____	_____	_____
309	Supply Mains	_____	_____	_____	_____	_____
310	Power Generation Equipment	_____	_____	_____	_____	_____
311	Pumping Equipment	_____	_____	_____	_____	_____
320	Water Treatment Equipment	_____	_____	_____	_____	_____
330	Distribution Reservoirs and Standpipes	_____	_____	_____	_____	_____
331	Transmission and Distribution Mains	_____	_____	_____	_____	_____
333	Services	_____	_____	_____	_____	_____
334	Meters and Meter Installations	_____	_____	_____	_____	_____
335	Hydrants	_____	_____	_____	_____	_____
336	Backflow Prevention Devices	_____	_____	_____	_____	_____
339	Other Plant Miscellaneous Equipment	_____	_____	_____	_____	_____
340	Office Furniture and Equipment	_____	_____	_____	_____	_____
341	Transportation Equipment	_____	_____	_____	_____	_____
342	Stores Equipment	_____	_____	_____	_____	_____
343	Tools, Shop and Garage Equipment	_____	_____	_____	_____	_____
344	Laboratory Equipment	_____	_____	_____	_____	_____
345	Power Operated Equipment	_____	_____	_____	_____	_____
346	Communication Equipment	_____	_____	_____	_____	_____
347	Miscellaneous Equipment	_____	_____	_____	_____	_____
348	Other Tangible Plant	_____	_____	_____	_____	_____
<b>TOTAL WATER ACCUMULATED DEPRECIATION</b>		\$ _____	\$ _____	\$ _____	\$ _____	\$ _____

W-6(b)  
GROUP \_\_\_\_\_

**UTILITY NAME:** CSWR-Florida Utility Operating Company - BFF

**SYSTEM NAME / COUNTY :** \_\_\_\_\_

**CONTRIBUTIONS IN AID OF CONSTRUCTION  
ACCOUNT 271**

DESCRIPTION (a)	REFERENCE (b)	WATER (c)
Balance first of year		\$ _____
Add credits during year:		
Contributions received from Capacity, Main Extension and Customer Connection Charges	W-8(a)	\$ _____ 0
Contributions received from Developer or Contractor Agreements in cash or property	W-8(b)	_____ 0
Total Credits		\$ _____ 0
Less debits charged during the year (All debits charged during the year must be explained below)		\$ _____
Total Contributions In Aid of Construction		\$ _____ 0

If any prepaid CIAC has been collected, provide a supporting schedule showing how the amount is determined.

Explain all debits charged to Account 271 during the year below:

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UTILITY NAME:

CSWR-Florida Utility Operating Company - BFF

**YEAR OF REPORT**

December 31, 2024

SYSTEM NAME / COUNTY :

\_\_\_\_\_

**WATER CIAC SCHEDULE "A"**

ADDITIONS TO CONTRIBUTIONS IN AID OF CONSTRUCTION RECEIVED FROM CAPACITY,  
MAIN EXTENSION AND CUSTOMER CONNECTION CHARGES RECEIVED DURING THE YEAR

DESCRIPTION OF CHARGE (a)	NUMBER OF CONNECTIONS (b)	CHARGE PER CONNECTION (c)	AMOUNT (d)
_____	_____	\$ _____	\$ _____ 0
_____	_____	_____	_____ 0
_____	_____	_____	_____ 0
_____	_____	_____	_____ 0
_____	_____	_____	_____ 0
_____	_____	_____	_____ 0
_____	_____	_____	_____ 0
_____	_____	_____	_____ 0
_____	_____	_____	_____ 0
Total Credits			\$ _____ 0

**ACCUMULATED AMORTIZATION OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION**

DESCRIPTION (a)	WATER (b)
Balance first of year	\$ _____
Debits during the year:	
Accruals charged to Account 272	\$ _____
Other debits (specify) :	_____
_____	_____
_____	_____
Total debits	\$ _____ 0
Credits during the year (specify) :	
_____	\$ _____
_____	_____
Total credits	\$ _____ 0
Balance end of year	\$ _____ 0



UTILITY NAME:

CSWR-Florida Utility Operating Company - BFF

**YEAR OF REPORT**

December 31, 2024

SYSTEM NAME / COUNTY :

\_\_\_\_\_

**WATER OPERATING REVENUE**

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS * (c)	YEAR END NUMBER OF CUSTOMERS (d)	AMOUNT (e)
460	Water Sales: Unmetered Water Revenue			\$
461.1	Metered Water Revenue: Sales to Residential Customers	_____	_____	_____
461.2	Sales to Commercial Customers	_____	_____	_____
461.3	Sales to Industrial Customers	_____	_____	_____
461.4	Sales to Public Authorities	_____	_____	_____
461.5	Sales Multiple Family Dwellings	_____	_____	_____
Total Metered Sales		_____ 0	_____ 0	\$ _____ 0
462.1	Fire Protection Revenue: Public Fire Protection	_____	_____	_____
462.2	Private Fire Protection	_____	_____	_____
Total Fire Protection Revenue		_____ 0	_____ 0	\$ _____ 0
464	Other Sales To Public Authorities	_____	_____	_____
465	Sales To Irrigation Customers	_____	_____	_____
466	Sales For Resale	_____	_____	_____
467	Interdepartmental Sales	_____	_____	_____
Total Water Sales		_____ 0	_____ 0	\$ _____ 0
469	Other Water Revenues: Guaranteed Revenues (Including Allowance for Funds Prudently Invested or AFPI)			\$ _____
470	Forfeited Discounts			_____
471	Miscellaneous Service Revenues			_____
472	Rents From Water Property			_____
473	Interdepartmental Rents			_____
474	Other Water Revenues			_____
Total Other Water Revenues				\$ _____ 0
Total Water Operating Revenues				\$ _____ 0

\* Customer is defined by Rule 25-30.210(1), Florida Administrative Code.

UTILITY NAME: CSWR-Florida Utility Operating Company - BFF

SYSTEM NAME / COUNTY : \_\_\_\_\_

**WATER UTILITY EXPENSE ACCOUNT MATRIX**

ACCT. NO. (a)	ACCOUNT NAME (b)	CURRENT YEAR (c)	.1 SOURCE OF SUPPLY AND EXPENSES - OPERATIONS (d)	.2 SOURCE OF SUPPLY AND EXPENSES - MAINTENANCE (e)
601	Salaries and Wages - Employees	\$ 0	\$	\$
603	Salaries and Wages - Officers, Directors and Majority Stockholders	0		
604	Employee Pensions and Benefits	0		
610	Purchased Water	0		
615	Purchased Power	0		
616	Fuel for Power Production	0		
618	Chemicals	0		
620	Materials and Supplies	0		
631	Contractual Services-Engineering	0		
632	Contractual Services - Accounting	0		
633	Contractual Services - Legal	0		
634	Contractual Services - Mgt. Fees	0		
635	Contractual Services - Testing	0		
636	Contractual Services - Other	0		
641	Rental of Building/Real Property	0		
642	Rental of Equipment	0		
650	Transportation Expenses	0		
656	Insurance - Vehicle	0		
657	Insurance - General Liability	0		
658	Insurance - Workman's Comp.	0		
659	Insurance - Other	0		
660	Advertising Expense	0		
666	Regulatory Commission Expenses - Amortization of Rate Case Expense	0		
667	Regulatory Commission Exp.-Other	0		
668	Water Resource Conservation Exp.	0		
670	Bad Debt Expense	0		
675	Miscellaneous Expenses	0		
Total Water Utility Expenses		\$ 0	\$ 0	\$ 0

**UTILITY NAME:**

CSWR-Florida Utility Operating Company - BFF

**SYSTEM NAME / COUNTY :** \_\_\_\_\_

**WATER UTILITY EXPENSE ACCOUNT MATRIX**

<b>.3 WATER TREATMENT EXPENSES - OPERATIONS (f)</b>	<b>.4 WATER TREATMENT EXPENSES - MAINTENANCE (g)</b>	<b>.5 TRANSMISSION &amp; DISTRIBUTION EXPENSES - OPERATIONS (h)</b>	<b>.6 TRANSMISSION &amp; DISTRIBUTION EXPENSES - MAINTENANCE (i)</b>	<b>.7 CUSTOMER ACCOUNTS EXPENSE (j)</b>	<b>.8 ADMIN. &amp; GENERAL EXPENSES (k)</b>
\$ _____	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>

UTILITY NAME:

CSWR-Florida Utility Operating Company - BFF

**YEAR OF REPORT**

December 31, 2024

SYSTEM NAME / COUNTY :

**PUMPING AND PURCHASED WATER STATISTICS**

MONTH (a)	WATER PURCHASED FOR RESALE ( Omit 000's ) (b)	FINISHED WATER PUMPED FROM WELLS ( Omit 000's ) (c)	WATER USED FOR LINE FLUSHING, FIGHTING FIRES, ETC. (d)	TOTAL WATER PUMPED AND PURCHASED ( Omit 000's ) [ (b)+(c)-(d) ] (e)	WATER SOLD TO CUSTOMERS ( Omit 000's ) (f)
January				0	
February				0	
March				0	
April				0	
May				0	
June				0	
July				0	
August				0	
September				0	
October				0	
November				0	
December				0	
Total for Year	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

If water is purchased for resale, indicate the following:

Vendor \_\_\_\_\_

Point of delivery \_\_\_\_\_

If water is sold to other water utilities for redistribution, list names of such utilities below:

\_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

**SOURCE OF SUPPLY**

List for each source of supply:	CAPACITY OF WELL	GALLONS PER DAY FROM SOURCE	TYPE OF SOURCE
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____

W-11

GROUP \_\_\_\_\_

SYSTEM \_\_\_\_\_

UTILITY NAME:

CSWR-Florida Utility Operating Company - BFF

**YEAR OF REPORT**

December 31, 2024

SYSTEM NAME / COUNTY :

\_\_\_\_\_

**WATER TREATMENT PLANT INFORMATION**

Provide a separate sheet for each water treatment facility

**Permitted Capacity of Plant (GPD):** \_\_\_\_\_

**Location of measurement of capacity  
(i.e. Wellhead, Storage Tank):** \_\_\_\_\_

**Type of treatment (reverse osmosis,  
sedimentation, chemical, aerated, etc.):** \_\_\_\_\_

**LIME TREATMENT**

Unit rating (i.e., GPM, pounds  
per gallon): \_\_\_\_\_

Manufacturer: \_\_\_\_\_

**FILTRATION**

Type and size of area: \_\_\_\_\_

Pressure (in square feet): \_\_\_\_\_

Manufacturer: \_\_\_\_\_

Gravity (in GPM/square feet): \_\_\_\_\_

Manufacturer: \_\_\_\_\_

UTILITY NAME: CSWR-Florida Utility Operating Company - BFF

SYSTEM NAME / COUNTY : \_\_\_\_\_

**CALCULATION OF THE WATER SYSTEM METER EQUIVALENTS**

METER SIZE (a)	TYPE OF METER (b)	EQUIVALENT FACTOR (c)	NUMBER OF METERS (d)	TOTAL NUMBER OF METER EQUIVALENTS (c x d) (e)
All Residential		1.0		
5/8"	Displacement	1.0		
3/4"	Displacement	1.5		
1"	Displacement	2.5		
1 1/2"	Displacement or Turbine	5.0		
2"	Displacement, Compound or Turbine	8.0		
3"	Displacement	15.0		
3"	Compound	16.0		
3"	Turbine	17.5		
4"	Displacement or Compound	25.0		
4"	Turbine	30.0		
6"	Displacement or Compound	50.0		
6"	Turbine	62.5		
8"	Compound	80.0		
8"	Turbine	90.0		
10"	Compound	115.0		
10"	Turbine	145.0		
12"	Turbine	215.0		
Total Water System Meter Equivalents				

**CALCULATION OF THE WATER SYSTEM EQUIVALENT RESIDENTIAL CONNECTIONS**

Provide a calculation used to determine the value of one water equivalent residential connection (ERC).

Use one of the following methods:

- (a) If actual flow data are available from the preceding 12 months, divide the total annual single family residence (SFR) gallons sold by the average number of single family residence customers for the same period and divide the result by 365 days.
- (b) If no historical flow data are available, use:  
 $ERC = ( \text{Total SFR gallons sold (Omit 000)} / 365 \text{ days} / 350 \text{ gallons per day} )$

ERC Calculation:

UTILITY NAME:

CSWR-Florida Utility Operating Company - BFF

YEAR OF REPORT

December 31, 2024

SYSTEM NAME / COUNTY :

\_\_\_\_\_

**OTHER WATER SYSTEM INFORMATION**

Furnish information below for each system. A separate page should be supplied where necessary.

1. Present ERCs \* the system can efficiently serve. \_\_\_\_\_
2. Maximum number of ERCs \* which can be served. \_\_\_\_\_
3. Present system connection capacity (in ERCs \*) using existing lines. \_\_\_\_\_
4. Future connection capacity (in ERCs \*) upon service area buildout. \_\_\_\_\_
5. Estimated annual increase in ERCs \*. \_\_\_\_\_
6. Is the utility required to have fire flow capacity?  
If so, how much capacity is required? \_\_\_\_\_
7. Attach a description of the fire fighting facilities.
8. Describe any plans and estimated completion dates for any enlargements or improvements of this system:  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_
9. When did the company last file a capacity analysis report with the DEP? \_\_\_\_\_
10. If the present system **does not** meet the requirements of DEP rules:
  - a. Attach a description of the plant upgrade necessary to meet the DEP rules.
  - b. Have these plans been approved by DEP? \_\_\_\_\_
  - c. When will construction begin? \_\_\_\_\_
  - d. Attach plans for funding the required upgrading.
  - e. Is this system under any Consent Order with DEP? \_\_\_\_\_
11. Department of Environmental Protection ID # \_\_\_\_\_
12. Water Management District Consumptive Use Permit # \_\_\_\_\_
  - a. Is the system in compliance with the requirements of the CUP? \_\_\_\_\_
  - b. If not, what are the utility's plans to gain compliance? \_\_\_\_\_

\* An ERC is determined based on the calculation on the bottom of Page W-13.

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**WASTEWATER  
OPERATION  
SECTION**

UTILITY NAME:

CSWR-Florida Utility Operating Company - BFF

**YEAR OF REPORT**  
December 31, 2024

**WASTEWATER LISTING OF SYSTEM GROUPS**

List below the name of each reporting system and its certificate number. Those systems which have been consolidated under the same tariff should be assigned a group number. Each individual system which has not been consolidated should be assigned its own group number.

The wastewater financial schedules (S-2 through S-10) should be filed for the group in total.

The wastewater engineering schedules (S-11 through S-13) must be filed for each system in the group.

All of the following wastewater pages (S-2 through S-13) should be completed for each group and arranged by group number.

SYSTEM NAME / COUNTY	CERTIFICATE NUMBER	GROUP NUMBER
BFF Corp	SU595	1

UTILITY NAME: CSWR-Florida Utility Operating Company - BFF

**YEAR OF REPORT**

December 31, 2024

SYSTEM NAME / COUNTY : BFF Corp

**SCHEDULE OF YEAR END WASTEWATER RATE BASE**

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	WASTEWATER UTILITY (d)
101	Utility Plant In Service	S-4(a)	\$ 317,820
	Less:		
	Nonused and Useful Plant (1)		
108	Accumulated Depreciation	S-6(b)	205,911
110	Accumulated Amortization	F-8	0
271	Contributions in Aid of Construction	S-7	35,402
252	Advances for Construction	F-20	
Subtotal			\$ 76,508
	Add:		
272	Accumulated Amortization of Contributions in Aid of Construction	S-8(a)	\$ 31,587
Subtotal			\$ 108,094
	Plus or Minus:		
114	Acquisition Adjustments (2)	F-7	
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	
	Working Capital Allowance (3)		
	Other (Specify):		
WASTEWATER RATE BASE			\$ 108,094
WASTEWATER OPERATING INCOME		S-3	\$ (14,693)
ACHIEVED RATE OF RETURN (Wastewater Operating Income / Wastewater Rate Base)			-13.59%

NOTES : (1) Estimate based on the methodology used in the last rate proceeding.

(2) Include only those Acquisition Adjustments that have been approved by the Commission.

(3) Calculation consistent with last rate proceeding.

In absence of a rate proceeding, Class A utilities will use the Balance Sheet Method and Class B Utilities will use the One-eighth Operating and Maintenance Expense Method.

UTILITY NAME:

CSWR-Florida Utility Operating Company - BFF

YEAR OF REPORT

December 31, 2024

SYSTEM NAME / COUNTY :

BFF Corp

**WASTEWATER OPERATING STATEMENT**

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	WASTEWATER UTILITY (d)
UTILITY OPERATING INCOME			
400	Operating Revenues	S-9(a)	\$ 103,408
530	Less: Guaranteed Revenue (and AFPI)	S-9(a)	0
Net Operating Revenues			\$ 103,408
401	Operating Expenses	S-10(a)	\$ 112,620
403	Depreciation Expense	S-6(a)	6,135
	Less: Amortization of CIAC	S-8(a)	1,176
Net Depreciation Expense			\$ 4,959
406	Amortization of Utility Plant Acquisition Adjustment	F-7	
407	Amortization Expense (Other than CIAC)	F-8	0
Taxes Other Than Income			
408.10	Utility Regulatory Assessment Fee		
408.11	Property Taxes		522
408.12	Payroll Taxes		
408.13	Other Taxes and Licenses		
408	Total Taxes Other Than Income		\$ 522
409.1	Income Taxes		
410.10	Deferred Federal Income Taxes		
410.11	Deferred State Income Taxes		
411.10	Provision for Deferred Income Taxes - Credit		
412.10	Investment Tax Credits Deferred to Future Periods		
412.11	Investment Tax Credits Restored to Operating Income		
Utility Operating Expenses			\$ 118,101
Utility Operating Income			\$ (14,693)
Add Back:			
530	Guaranteed Revenue (and AFPI)	S-9(a)	\$ 0
413	Income From Utility Plant Leased to Others		
414	Gains (losses) From Disposition of Utility Property		(782)
420	Allowance for Funds Used During Construction		
Total Utility Operating Income			\$ (15,475)

**YEAR OF REPORT**  
December 31, 2024

**UTILITY NAME:** CSWR-Florida Utility Operating Company - BFF

**SYSTEM NAME / COUNTY:** BFF Corp

**WASTEWATER UTILITY PLANT ACCOUNTS**

ACCT. NO. (a)	ACCOUNT NAME (b)	PREVIOUS YEAR (c)	ADDITIONS (d)	RETIREMENTS (e)	CURRENT YEAR (f)
351	Organization	\$ 2,411	\$	\$	\$ 2,411
352	Franchises	0			0
353	Land and Land Rights	13,884			13,884
354	Structures and Improvements	0	11,405		11,405
355	Power Generation Equipment	0			0
360	Collection Sewers - Force	110,666			110,666
361	Collection Sewers - Gravity	77,795	7,921		85,716
362	Special Collecting Structures	0			0
363	Services to Customers	6,219			6,219
364	Flow Measuring Devices	383			383
365	Flow Measuring Installations	0			0
366	Reuse Services	0			0
367	Reuse Meters and Meter Installations	0			0
370	Receiving Wells	21,334			21,334
371	Pumping Equipment	0			0
374	Reuse Distribution Reservoirs	0			0
375	Reuse Transmission and Distribution System	0			0
380	Treatment and Disposal Equipment	0			0
381	Plant Sewers	17,043			17,043
382	Outfall Sewer Lines	0			0
389	Other Plant Miscellaneous Equipment	0			0
390	Office Furniture and Equipment	0			0
391	Transportation Equipment	0			0
392	Stores Equipment	0			0
393	Tools, Shop and Garage Equipment	0			0
394	Laboratory Equipment	0			0
395	Power Operated Equipment	0			0
396	Communication Equipment	0	48,760		48,760
397	Miscellaneous Equipment	0			0
398	Other Tangible Plant	0			0
Total Wastewater Plant		\$ 249,735	\$ 68,086	\$ 0	\$ 317,820

**NOTE:** Any adjustments made to reclassify property from one account to another must be footnoted.

UTILITY NAME: CSWR-Florida Utility Operating Company - BFF

SYSTEM NAME / COUNTY : BFF Corp

WASTEWATER UTILITY PLANT MATRIX

ACCT. NO. (a)	ACCOUNT NAME (b)	.1 INTANGIBLE PLANT (g)	.2 COLLECTION PLANT (h)	.3 SYSTEM PUMPING PLANT (i)	.4 TREATMENT AND DISPOSAL (j)	.5 RECLAIMED WASTEWATER TREATMENT PLANT (i)	.6 RECLAIMED WASTEWATER DISTRIBUTION PLANT (j)	.7 GENERAL PLANT (k)
351	Organization	\$ 2,411						
352	Franchises							
353	Land and Land Rights							13,884
354	Structures and Improvements							11,405
355	Power Generation Equipment							
360	Collection Sewers - Force		110,666					
361	Collection Sewers - Gravity		85,716					
362	Special Collecting Structures							
363	Services to Customers		6,219					
364	Flow Measuring Devices		383					
365	Flow Measuring Installations							
366	Reuse Services							
367	Reuse Meters and Meter Installations							
370	Receiving Wells			21,334				
371	Pumping Equipment							
374	Reuse Distribution Reservoirs							
375	Reuse Transmission and Distribution System							
380	Treatment and Disposal Equipment							
381	Plant Sewers				17,043			
382	Overflow Sewer Lines							
389	Other Plant Miscellaneous Equipment							
390	Office Furniture and Equipment							
391	Transportation Equipment							
392	Stores Equipment							
393	Tools, Shop and Garage Equipment							
394	Laboratory Equipment							
395	Power Operated Equipment							
396	Communication Equipment							
397	Miscellaneous Equipment							48,760
398	Other Tangible Plant							
	Total Wastewater Plant	\$ 2,411	\$ 202,984	\$ 21,334	\$ 17,043	\$ 0	\$ 0	\$ 74,048

NOTE: Any adjustments made to reclassify property from one account to another must be footnoted.

UTILITY NAME: CSWR-Florida Utility Operating Company - BFF

<b>YEAR OF REPORT</b> December 31, 2024
--

SYSTEM NAME / COUNTY : BFF Corp

**BASIS FOR WASTEWATER DEPRECIATION CHARGES**

ACCT. NO. (a)	ACCOUNT NAME (b)	AVERAGE SERVICE LIFE IN YEARS (c)	AVERAGE NET SALVAGE IN PERCENT (d)	DEPRECIATION RATE APPLIED IN PERCENT (100% - D) / C (e)
354	Structures and Improvements	40		2.50%
355	Power Generation Equipment	15		6.67%
360	Collection Sewers - Force	50		2.00%
361	Collection Sewers - Gravity	50		2.00%
362	Special Collecting Structures	40		2.50%
363	Services to Customers	50		2.00%
364	Flow Measuring Devices	5		20.00%
365	Flow Measuring Installations			
366	Reuse Services			
367	Reuse Meters and Meter Installations			
370	Receiving Wells	25		4.00%
371	Pumping Equipment	10		10.00%
374	Reuse Distribution Reservoirs			
375	Reuse Transmission/Distribution Sys.			
380	Treatment and Disposal Equipment	20		5.00%
381	Plant Sewers	40		2.50%
382	Outfall Sewer Lines	50		2.00%
389	Other Plant Miscellaneous Equipment	10		10.00%
390	Office Furniture and Equipment	20		5.00%
391	Transportation Equipment	10		10.00%
392	Stores Equipment			
393	Tools, Shop and Garage Equipment	16		6.25%
394	Laboratory Equipment	20		5.00%
395	Power Operated Equipment	15		6.67%
396	Communication Equipment	10		10.00%
397	Miscellaneous Equipment			
398	Other Tangible Plant	40		2.50%
Wastewater Plant Composite Depreciation Rate *				

\* If depreciation rates prescribed by this Commission are on a total composite basis, entries should be made on this line only.

UTILITY NAME: CSWR-Florida Utility Operating Company - BFF

SYSTEM NAME / COUNTY : BFF Corp

ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	BALANCE AT BEGINNING OF YEAR (c)	ACCRUALS (d)	OTHER CREDITS * (e)	TOTAL CREDITS (d + e) (f)
354	Structures and Improvements	\$ 0	\$ 168	\$	\$ 168
355	Power Generation Equipment	0			0
360	Collection Sewers - Force	91,883	2,213		2,213
361	Collection Sewers - Gravity	77,443	418		418
362	Special Collecting Structures	0			0
363	Services to Customers	6,219			0
364	Flow Measuring Devices	359	24		24
365	Flow Measuring Installations	0			0
366	Reuse Services	0			0
367	Reuse Meters and Meter Installations	0			0
370	Receiving Wells	13,765	853		853
371	Pumping Equipment	0			0
374	Reuse Distribution Reservoirs	0			0
375	Reuse Transmission/Distribution Sys.	0			0
380	Treatment and Disposal Equipment	0			0
381	Plant Sewers	10,107	426		426
382	Outfall Sewer Lines	0			0
389	Other Plant Miscellaneous Equipment	0			0
390	Office Furniture and Equipment	0			0
391	Transportation Equipment	0			0
392	Stores Equipment	0			0
393	Tools, Shop and Garage Equipment	0			0
394	Laboratory Equipment	0			0
395	Power Operated Equipment	0			0
396	Communication Equipment	0	2,032		2,032
397	Miscellaneous Equipment	0			0
398	Other Tangible Plant	0			0
Total Depreciable Wastewater Plant in Service		\$ 199,776	\$ 6,135	\$ 0	\$ 6,135

\* Specify nature of transaction.  
Use ( ) to denote reversal entries.

**YEAR OF REPORT**  
December 31, 2024

UTILITY NAME: CSWR-Florida Utility Operating Company - BFF

SYSTEM NAME / COUNTY : BFF Corp

**ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION**

ACCT. NO. (a)	ACCOUNT NAME (b)	PLANT RETIRED (g)	SALVAGE AND INSURANCE (h)	COST OF REMOVAL AND OTHER CHARGES (i)	TOTAL CHARGES (g-h+i) (j)	BALANCE AT END OF YEAR (e+f-j) (k)
354	Structures and Improvements	\$	\$	\$	\$ 0	\$ -168
355	Power Generation Equipment				0	0
360	Collection Sewers - Force				0	94,096
361	Collection Sewers - Gravity				0	77,861
362	Special Collecting Structures				0	0
363	Services to Customers				0	6,219
364	Flow Measuring Devices				0	383
365	Flow Measuring Installations				0	0
366	Reuse Services				0	0
367	Reuse Meters and Meter Installations				0	0
370	Receiving Wells				0	14,618
371	Pumping Equipment				0	0
374	Reuse Distribution Reservoirs				0	0
375	Reuse Transmission/Distribution Sys.				0	0
380	Treatment and Disposal Equipment				0	0
381	Plant Sewers				0	10,533
382	Outfall Sewer Lines				0	0
389	Other Plant Miscellaneous Equipment				0	0
390	Office Furniture and Equipment				0	0
391	Transportation Equipment				0	0
392	Stores Equipment				0	0
393	Tools, Shop and Garage Equipment				0	0
394	Laboratory Equipment				0	0
395	Power Operated Equipment				0	0
396	Communication Equipment				0	2,032
397	Miscellaneous Equipment				0	0
398	Other Tangible Plant				0	0
Total Depreciable Wastewater Plant in Service		\$ 0	\$ 0	\$ 0	\$ 0	\$ 205,911

\* Specify nature of transaction.  
Use ( ) to denote reversal entries.

UTILITY NAME: CSWR-Florida Utility Operating Company - BFF

<b>YEAR OF REPORT</b> December 31, 2024
--

SYSTEM NAME / COUNTY : BFF Corp

**CONTRIBUTIONS IN AID OF CONSTRUCTION  
ACCOUNT 271**

DESCRIPTION (a)	REFERENCE (b)	WASTEWATER (c)
Balance first of year		\$ <u>35,402</u>
Add credits during year:		
Contributions received from Capacity, Main Extension and Customer Connection Charges	S-8(a)	\$ <u>0</u>
Contributions received from Developer or Contractor Agreements in cash or property	S-8(b)	<u>0</u>
<b>Total Credits</b>		<b>\$ <u>0</u></b>
Less debits charged during the year (All debits charged during the year must be explained below)		\$ _____
<b>Total Contributions In Aid of Construction</b>		<b>\$ <u>35,402</u></b>

Explain all debits charged to Account 271 during the year below:

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UTILITY NAME: CSWR-Florida Utility Operating Company - BFF

<b>YEAR OF REPORT</b> December 31, 2024
--

SYSTEM NAME / COUNTY : BFF Corp

**WASTEWATER CIAC SCHEDULE "A"**

ADDITIONS TO CONTRIBUTIONS IN AID OF CONSTRUCTION RECEIVED FROM CAPACITY,  
MAIN EXTENSION AND CUSTOMER CONNECTION CHARGES RECEIVED DURING THE YEAR

DESCRIPTION OF CHARGE (a)	NUMBER OF CONNECTIONS (b)	CHARGE PER CONNECTION (c)	AMOUNT (d)
_____	_____	\$ _____	\$ _____ 0
_____	_____	_____	_____ 0
_____	_____	_____	_____ 0
_____	_____	_____	_____ 0
_____	_____	_____	_____ 0
_____	_____	_____	_____ 0
_____	_____	_____	_____ 0
_____	_____	_____	_____ 0
_____	_____	_____	_____ 0
Total Credits			\$ <u>_____ 0</u>

**ACCUMULATED AMORTIZATION OF WASTEWATER CONTRIBUTIONS IN AID OF CONSTRUCTION**

DESCRIPTION (a)	WASTEWATER (b)
Balance first of year	\$ _____ 30,411
Debits during the year:	
Accruals charged to Account 272	\$ _____ 1,176
Other debits (specify) :	_____
_____	_____
Total debits	\$ _____ 1,176
Credits during the year (specify) :	
_____	\$ _____
_____	_____
Total credits	\$ _____ 0
Balance end of year	\$ <u>_____ 31,587</u>

UTILITY NAME: CSWR-Florida Utility Operating Company - BFF

<b>YEAR OF REPORT</b> December 31, 2024
--

SYSTEM NAME / COUNTY : BFF Corp

**WASTEWATER CIAC SCHEDULE "B"**  
 ADDITIONS TO CONTRIBUTIONS IN AID OF CONSTRUCTION  
 RECEIVED FROM ALL DEVELOPERS OR CONTRACTORS AGREEMENTS  
 WHICH CASH OR PROPERTY WAS RECEIVED DURING THE YEAR

DESCRIPTION (a)	INDICATE CASH OR PROPERTY (b)	AMOUNT (c)
		\$ _____
		_____
		_____
		_____
		_____
		_____
		_____
		_____
		_____
		_____
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		_____
		_____
		_____
		_____
Total Credits		\$ _____ 0

UTILITY NAME: CSWR-Florida Utility Operating Company - BFF

**YEAR OF REPORT**  
December 31, 2024

SYSTEM NAME / COUNTY : BFF Corp

**WASTEWATER OPERATING REVENUE**

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS * (c)	YEAR END NUMBER OF CUSTOMERS * (d)	AMOUNTS (e)
<b>WASTEWATER SALES</b>				
Flat Rate Revenues:				
521.1	Residential Revenues	108	115	\$ 103,408
521.2	Commercial Revenues			
521.3	Industrial Revenues			
521.4	Revenues From Public Authorities			
521.5	Multiple Family Dwelling Revenues			
521.6	Other Revenues			
521	Total Flat Rate Revenues	108	115	\$ 103,408
Measured Revenues:				
522.1	Residential Revenues			
522.2	Commercial Revenues			
522.3	Industrial Revenues			
522.4	Revenues From Public Authorities			
522.5	Multiple Family Dwelling Revenues			
522	Total Measured Revenues	0	0	\$ 0
523	Revenues From Public Authorities			
524	Revenues From Other Systems			
525	Interdepartmental Revenues			
Total Wastewater Sales		108	115	\$ 103,408
<b>OTHER WASTEWATER REVENUES</b>				
530	Guaranteed Revenues (Including Allowance for Funds Prudently Invested or AFPI)			\$
531	Sale of Sludge			
532	Forfeited Discounts			
534	Rents From Wastewater Property			
535	Interdepartmental Rents			
536	Other Wastewater Revenues			
Total Other Wastewater Revenues				\$ 0

\* Customer is defined by Rule 25-30.210(1), Florida Administrative Code.

UTILITY NAME: CSWR-Florida Utility Operating Company - BFF

<b>YEAR OF REPORT</b> December 31, 2024
--

SYSTEM NAME / COUNTY : BFF Corp

**WASTEWATER OPERATING REVENUE**

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS * (c)	YEAR END NUMBER OF CUSTOMERS * (d)	AMOUNTS (e)
RECLAIMED WATER SALES				
Flat Rate Reuse Revenues:				
540.1	Residential Reuse Revenues	_____	_____	\$ _____
540.2	Commercial Reuse Revenues	_____	_____	_____
540.3	Industrial Reuse Revenues	_____	_____	_____
540.4	Reuse Revenues From Public Authorities	_____	_____	_____
540.5	Other Revenues	_____	_____	_____
540	Total Flat Rate Reuse Revenues	_____ 0	_____ 0	\$ _____ 0
Measured Reuse Revenues:				
541.1	Residential Reuse Revenues	_____	_____	_____
541.2	Commercial Reuse Revenues	_____	_____	_____
541.3	Industrial Reuse Revenues	_____	_____	_____
541.4	Reuse Revenues From Public Authorities	_____	_____	_____
541	Total Measured Reuse Revenues	_____ 0	_____ 0	\$ _____ 0
544	Reuse Revenues From Other Systems	_____	_____	_____
Total Reclaimed Water Sales				\$ _____ 0
Total Wastewater Operating Revenues				\$ <u>103,408</u>

\* Customer is defined by Rule 25-30.210(1), Florida Administrative Code.

**UTILITY NAME:** CSWR-Florida Utility Operating Company - BFF

**SYSTEM NAME / COUNTY :** BFF Corp

**WASTEWATER UTILITY EXPENSE ACCOUNT MATRIX**

ACCT. NO. (a)	ACCOUNT NAME (b)	CURRENT YEAR (c)	.1 COLLECTION EXPENSES- OPERATIONS (d)	.2 COLLECTION EXPENSES- MAINTENANCE (e)	.3 PUMPING EXPENSES - OPERATIONS (f)	.4 PUMPING EXPENSES - MAINTENANCE (g)	.5 TREATMENT & DISPOSAL EXPENSES - OPERATIONS (h)	.6 TREATMENT & DISPOSAL EXPENSES - MAINTENANCE (i)
701	Salaries and Wages - Employees	\$ 0	\$	\$	\$	\$	\$	\$
703	Salaries and Wages - Officers, Directors and Majority Stockholders	0						
704	Employee Pensions and Benefits	0						
710	Purchased Sewage Treatment	35,183					35,183	
711	Sludge Removal Expense	118						118
715	Purchased Power	3,240	3,240					
716	Fuel for Power Production	0						
718	Chemicals	0						
720	Materials and Supplies	0						
731	Contractual Services-Engineering	0						
732	Contractual Services - Accounting	35						
733	Contractual Services - Legal	131						
734	Contractual Services - Mgt. Fees	294					294	
735	Contractual Services - Testing	0						
736	Contractual Services - Other	47,620	41,264	3,643			2,713	
741	Rental of Building/Real Property	0						
742	Rental of Equipment	0						
750	Transportation Expenses	0						
756	Insurance - Vehicle	0						
757	Insurance - General Liability	0						
758	Insurance - Workman's Comp.	0						
759	Insurance - Other	3,777						
760	Advertising Expense	0						
766	Regulatory Commission Expenses - Amortization of Rate Case Expense	0						
767	Regulatory Commission Exp -Other	5,458						
770	Bad Debt Expense	215						
775	Miscellaneous Expenses	16,549						
<b>Total Wastewater Utility Expenses</b>		<b>\$ 112,620</b>	<b>\$ 44,504</b>	<b>\$ 3,643</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 38,190</b>	<b>\$ 118</b>

**UTILITY NAME:** CSWR-Florida Utility Operating Company - BFF

**SYSTEM NAME / COUNTY :** BFF Corp

**WASTEWATER UTILITY EXPENSE ACCOUNT MATRIX**

ACCT. NO. (a)	ACCOUNT NAME (b)	.7 CUSTOMER ACCOUNTS EXPENSE (j)	.8 ADMIN. & GENERAL EXPENSES (k)	.9 RECLAIMED WATER TREATMENT EXPENSES- OPERATIONS (l)	.10 RECLAIMED WATER TREATMENT EXPENSES- MAINTENANCE (m)	.11 RECLAIMED WATER DISTRIBUTION EXPENSES- OPERATIONS (n)	.12 RECLAIMED WATER DISTRIBUTION EXPENSES- MAINTENANCE (o)
701	Salaries and Wages - Employees	\$	\$	\$	\$	\$	\$
703	Salaries and Wages - Officers, Directors and Majority Stockholders						
704	Employee Pensions and Benefits						
710	Purchased Sewage Treatment						
711	Sludge Removal Expense						
715	Purchased Power						
716	Fuel for Power Purchased						
718	Chemicals						
720	Materials and Supplies						
731	Contractual Services-Engineering		35				
732	Contractual Services - Accounting		131				
733	Contractual Services - Legal						
734	Contractual Services - Mgt. Fees						
735	Contractual Services - Testing						
736	Contractual Services - Other						
741	Rental of Building/Real Property						
742	Rental of Equipment						
750	Transportation Expenses						
756	Insurance - Vehicle						
757	Insurance - General Liability						
758	Insurance - Workman's Comp.						
759	Insurance - Other		3,777				
760	Advertising Expense						
766	Regulatory Commission Expenses - Amortization of Rate Case Expense						
767	Regulatory Commission Exp.-Other		5,458				
770	Bad Debt Expense	215					
775	Miscellaneous Expenses	4,286	12,263				
<b>Total Wastewater Utility Expenses</b>		\$ 4,501	\$ 21,664	\$ 0	\$ 0	\$ 0	\$ 0

UTILITY NAME:

CSWR-Florida Utility Operating Company - BFF

YEAR OF REPORT

December 31, 2024

SYSTEM NAME / COUNTY :

BFF Corp

**CALCULATION OF THE WASTEWATER SYSTEM METER EQUIVALENTS**

WATER METER SIZE (a)	TYPE OF WATER METER (b)	EQUIVALENT FACTOR (c)	NUMBER OF WATER METERS (d)	TOTAL NUMBER OF METER EQUIVALENTS (e x d)
All Residential		1.0		0
5/8"	Displacement	1.0	111	111
3/4"	Displacement	1.5		0
1"	Displacement	2.5		0
1 1/2"	Displacement or Turbine	5.0		0
2"	Displacement, Compound or Turbine	8.0		0
3"	Displacement	15.0		0
3"	Compound	16.0		0
3"	Turbine	17.5		0
4"	Displacement or Compound	25.0		0
4"	Turbine	30.0		0
6"	Displacement or Compound	50.0		0
6"	Turbine	62.5		0
8"	Compound	80.0		0
8"	Turbine	90.0		0
10"	Compound	115.0		0
10"	Turbine	145.0		0
12"	Turbine	215.0		0
Total Wastewater System Meter Equivalents				111

**CALCULATION OF THE WASTEWATER SYSTEM EQUIVALENT RESIDENTIAL CONNECTIONS**

Provide a calculation used to determine the value of one wastewater equivalent residential connection (ERC).

Use one of the following methods:

- (a) If actual flow data are available from the preceding 12 months, divide the total annual single family residence (SFR) gallons sold by the average number of single family residence customers for the same period and divide the result by 365 days.
- (b) If no historical flow data are available, use:

$$ERC = ( \text{Total SFR gallons treated (Omit 000)} / 365 \text{ days} / 280 \text{ gallons per day} )$$

For wastewater only utilities:

- Subtract all general use and other non residential customer gallons from the total gallons treated.
- Divide the remainder (SFR customers) by 365 days to reveal single family residence customer gallons per day.

**NOTE:** Total gallons treated includes both treated and purchased treatment.

ERC Calculation:	N/A
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UTILITY NAME: CSWR-Florida Utility Operating Company - BFF

<b>YEAR OF REPORT</b> December 31, 2024
--

SYSTEM NAME / COUNTY : BFF Corp

**WASTEWATER TREATMENT PLANT INFORMATION**

Provide a separate sheet for each wastewater treatment facility

Permitted Capacity	N/A		
Basis of Permit Capacity (1)	N/A		
Manufacturer	N/A		
Type (2)	N/A		
Hydraulic Capacity	N/A		
Average Daily Flow	N/A		
Total Gallons of Wastewater Treated	N/A		
Method of Effluent Disposal	N/A		

(1) Basis of permitted capacity as stated on the Florida DEP WWTP Operating Permit  
(i.e. average annual daily flow, etc.)

(2) Contact stabilization, advanced treatment, etc.

UTILITY NAME: CSWR-Florida Utility Operating Company - BFF

SYSTEM NAME / COUNTY : BFF Corp

**OTHER WASTEWATER SYSTEM INFORMATION**

Furnish information below for each system. A separate page should be supplied where necessary.

1. Present number of ERCs\* now being served N/A

2. Maximum number of ERCs\* which can be served N/A

3. Present system connection capacity (in ERCs\*) using existing lines N/A

4. Future connection capacity (in ERCs\*) upon service area buildout N/A

5. Estimated annual increase in ERCs\* N/A

6. Describe any plans and estimated completion dates for any enlargements or improvements of this system  
N/A

7. If the utility uses reuse as a means of effluent disposal, attach a list of the reuse end users and the amount of reuse provided to each, if known. N/A

8. If the utility does not engage in reuse, has a reuse feasibility study been completed? N/A

If so, when? \_\_\_\_\_

9. Has the utility been required by the DEP or water management district to implement reuse? No

If so, what are the utility's plans to comply with this requirement? \_\_\_\_\_

10. When did the company last file a capacity analysis report with the DEP? N/A

- 11. If the present system does not meet the requirements of DEP rules:
  - a. Attach a description of the plant upgrade necessary to meet the DEP rules.
  - b. Have these plans been approved by DEP? N/A
  - c. When will construction begin? N/A
  - d. Attach plans for funding the required upgrading.
  - e. Is this system under any Consent Order with DEP? No

12. Department of Environmental Protection ID # FLA011869

\* An ERC is determined based on the calculation on S-11.

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**CLASS "A" OR "B"**

**WATER AND/OR WASTEWATER UTILITIES**  
(Gross Revenue of More Than \$200,000 Each)

**ANNUAL REPORT**

OF

CSWR-Florida Utility Operating Company - CFAT

Exact Legal Name of Respondent

Certificate Number(s)

WS719

Submitted To The

STATE OF FLORIDA



FOR THE

YEAR ENDED DECEMBER 31, 2024

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## GENERAL INSTRUCTIONS

1. Prepare this report in conformity with the 1996 National Association of Regulatory Utility Commissioners Uniform System of Accounts for Water and/or Wastewater Utilities (USOA).
2. Interpret all accounting words and phrases in accordance with the USOA.
3. Complete each question fully and accurately, even if it has been answered in a previous annual report. Enter the word "None" where it truly and completely states the fact.
4. For any question, section, or page which is not applicable to the respondent, enter the words "Not Applicable." Do not omit any pages.
5. Where dates are called for, the month and day should be stated as well as the year.
6. All schedules requiring dollar entries should be rounded to the nearest dollar unless otherwise specifically indicated.
7. Complete this report by means which result in a permanent record, such as by computer or typewriter.
8. If there is not enough room on any schedule, an additional page or pages may be added, provided the format of the added schedule matches the format of the schedule with not enough room. Such a schedule should reference the appropriate schedules, state the name of the utility, and state the year of the report.
9. If it is necessary or desirable to insert additional statements for the purpose of further explanation of schedules, such statement should be made at the bottom of the page or an additional page inserted. Any additional pages should state the name of the utility, the year of the report, and reference the appropriate schedule.
10. For water and wastewater utilities with more than one rate group and/or system, water and wastewater pages should be completed for each rate group and/or system group. These pages should be grouped together and tabbed by rate group and/or system.
11. All other water and wastewater operations not regulated by the Commission and other regulated industries should be reported as "Other than Reporting Systems."
12. Financial information for multiple systems charging rates which are covered under the same tariff should be reported as one system. However, the engineering data must be reported by individual system.
13. For water and wastewater utilities with more than one system, one (1) copy of workpapers showing the consolidation of systems for the operating sections, should be filed with the annual report.
14. The report should be filled out in quadruplicate and the original and two copies returned by March 31, of the year following the date of the report. The report should be returned to:

**Florida Public Service Commission  
Division of Accounting and Finance  
2540 Shumard Oak Boulevard  
Tallahassee, Florida 32399-0850**

The fourth copy should be retained by the utility.

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# **EXECUTIVE SUMMARY**

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UTILITY NAME: CSWR-Florida Utility Operating Company - CFAT

**YEAR OF REPORT**  
December 31, 2024

**CERTIFICATION OF ANNUAL REPORT**

I HEREBY CERTIFY, to the best of my knowledge and belief:

YES NO  
  1. The utility is in substantial compliance with the Uniform System of Accounts prescribed by the Florida Public Service Commission.

YES NO  
  2. The utility is in substantial compliance with all applicable rules and orders of the Florida Public Service Commission.

YES NO  
  3. There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices that could have a material effect on the the financial statement of the utility.

YES NO  
  4. The annual report fairly represents the financial condition and results of operations of the respondent for the period presented and other information and statements presented in the the report as to the business affairs of the respondent are true, correct and complete for the period for which it represents.

Items Certified			
1.	2.	3.	4.



(Signature of Chief Executive Officer of the utility) \*

1.	2.	3.	4.
X	X	X	X

(Signature of Chief Financial Officer of the utility) \*

\* Each of the four items must be certified YES or NO. Each item need not be certified by both officers. The items being certified by the officer should be indicated in the appropriate area to the left of the signature.

**NOTICE:** Section 837.06, Florida Statutes, provides that any person who knowingly makes a false statement in writing with the intent to mislead a public servant in the performance of his duty shall be guilty of a misdemeanor of the second degree.

**ANNUAL REPORT OF**

<b>YEAR OF REPORT</b> December 31, 2024
--

CSWR-Florida Utility Operating Company - CFAT  
 (Exact Name of Utility)

County: \_\_\_\_\_

List below the exact mailing address of the utility for which normal correspondence should be sent:

1630 Des Peres Rd., Suite 140  
Des Peres, MO 63131

Telephone: 314-380-8505

E Mail Address: bthies@cswrgroup.com

WEB Site: https://www.centralstateswaterresources.com/

Sunshine State One-Call of Florida, Inc. Member Number \_\_\_\_\_

Name and address of person to whom correspondence concerning this report should be addressed:

1630 Des Peres Rd., Suite 140  
Des Peres, MO 63131

Telephone: 314-380-8505

List below the address of where the utility's books and records are located:

1630 Des Peres Rd., Suite 140  
Des Peres, MO 63131

Telephone: 314-380-8505

List below any groups auditing or reviewing the records and operations:

\_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

Date of original organization of the utility: \_\_\_\_\_

Check the appropriate business entity of the utility as filed with the Internal Revenue Service

Individual      
 Partnership      
 Sub S Corporation      
 1120 Corporation

List below every corporation or person owning or holding directly or indirectly 5% or more of the voting securities of the utility:

	Name	Percent Ownership
1.	<u>CSWR, LLC</u>	<u>100%</u>
2.	_____	_____
3.	_____	_____
4.	_____	_____
5.	_____	_____
6.	_____	_____
7.	_____	_____
8.	_____	_____
9.	_____	_____
10.	_____	_____

UTILITY NAME: CSWR-Florida Utility Operating Company - CEAT

<b>YEAR OF REPORT</b> December 31, 2024
--

**DIRECTORY OF PERSONNEL WHO CONTACT  
THE FLORIDA PUBLIC SERVICE COMMISSION**

NAME OF COMPANY REPRESENTATIVE (1)	TITLE OR POSITION (2)	ORGANIZATIONAL UNIT TITLE (3)	USUAL PURPOSE FOR CONTACT WITH FPSC
Aaron Silas	Assistance VP	Regulatory	Regulatory

- (1) Also list appropriate legal counsel, accountants and others who may not be on general payroll.
- (2) Provide individual telephone numbers if the person is not normally reached at the company.
- (3) Name of company employed by, if not on general payroll.

UTILITY NAME: CSWR-Florida Utility Operating Company - CFAT

<b>YEAR OF REPORT</b> December 31, 2024
--

### COMPANY PROFILE

Provide a brief narrative company profile which covers the following areas:

- A. Brief company history.
- B. Public services rendered.
- C. Major goals and objectives.
- D. Major operating divisions and functions.
- E. Current and projected growth patterns.
- F. Major transactions having a material effect on operations.

See Supplemental

## **CSWR-Florida Utility Operating Company: COMPANY PROFILE**

### **A. Brief Company History**

Founded in 2014 by Josiah Cox, President and CEO, Central States Water Resources (CSWR) has expanded its national footprint across 11 states since its inception. Today, CSWR is the 11<sup>th</sup> largest investor-owned water utility and the single largest owner/operator of individual wastewater plants in the United States. CSWR-Florida completed its first acquisition of assets in Florida on 5/16/2022.

### **B. Public Services Rendered**

CSWR-Florida provides water treatment and distribution services as well as sewer collection and treatment services in Florida communities.

### **C. Major Goals and Objectives**

CSWR-Florida brings to life its mission to deliver safe, reliable, and environmentally responsible water resources to every community it serves, while also protecting the aquifers, lakes, rivers, and streams so essential to the environment. Goals include 100% compliance with regulatory requirements and the rehabilitation of historically underfunded systems.

### **D. Major Operating Divisions and Functions**

- **Environmental Health and Safety (EHS):** Responsible for managing operations contractors and compliance with environmental regulations.
- **Engineering:** responsible for designing and implementing new infrastructure projects as well as improving existing infrastructure.
- **Business Operations:** Admin functions including, but not limited to, accounting, finance, human resources, IT, communications, customer experience (customer service), and regulatory affairs.

### **E. Current and Projected Growth Patterns**

The Company is projecting a continued pattern of acquiring, rehabilitating, and operating facilities across the state of Florida.

### **F. Major Transactions Having a Material Effect on Operations**

- Acquisition of the assets of Aquarina Utilities – 5/16/22
- Acquisition of the assets of Sunshine Utilities of Central Florida, Inc. – 5/24/22
- Acquisition of the assets of North Peninsula Utilities – 5/25/22
- Acquisition of the assets of Neighborhood Utilities, Inc. – 11/17/22
- Acquisition of the assets of Rolling Oaks – 11/30/22
- Acquisition of the assets of Sebring Ridge – 8/29/23
- Acquisition of the assets of CFAT – 11/30/23
- Acquisition of the assets of BFF – 11/30/23
- Acquisition of the assets of Tradewinds – 11/30/23
- Acquisition of the assets of TKCB – 12/27/23
- Acquisition of the assets of Tymber Creek – 5/31/2024

UTILITY NAME: CSWR-Florida Utility Operating Company - CFAT

<b>YEAR OF REPORT</b> December 31, 2024
--

**PARENT / AFFILIATE ORGANIZATION CHART**

Current as of \_\_\_\_\_ 12/31/24 \_\_\_\_\_

Complete below an organizational chart that shows all parents, subsidiaries and affiliates of the utility.  
The chart must also show the relationship between the utility and affiliates listed on E-7, E-10(a) and E-10(b).

<p>CSWR, LLC Florida Central States Water Resources CSWR-Florida Utility Holding Company CSWR-Florida Utility Operating Company</p>
---

UTILITY NAME: CSWR-Florida Utility Operating Company - CFAT

**COMPENSATION OF OFFICERS**

For each officer, list the time spent on respondent as an officer compared to time spent on total business activities and the compensation received as an officer from the respondent.

NAME (a)	TITLE (b)	% OF TIME SPENT AS OFFICER OF THE UTILITY (c)	OFFICERS' COMPENSATION (d)
N/A		_____	\$ _____
		_____	_____
		_____	_____
		_____	_____
		_____	_____
		_____	_____
		_____	_____
		_____	_____
		_____	_____
		_____	_____

**COMPENSATION OF DIRECTORS**

For each director, list the number of directors' meetings attended by each director and the compensation received as a director from the respondent.

NAME (a)	TITLE (b)	NUMBER OF DIRECTORS' MEETINGS ATTENDED (c)	DIRECTORS' COMPENSATION (d)
N/A		_____	\$ _____
		_____	_____
		_____	_____
		_____	_____
		_____	_____
		_____	_____
		_____	_____
		_____	_____
		_____	_____
		_____	_____

UTILITY NAME: CSWR-Florida Utility Operating Company - CFAT

<b>YEAR OF REPORT</b> December 31, 2024
--

**BUSINESS CONTRACTS WITH OFFICERS, DIRECTORS AND AFFILIATES**

List all contracts, agreements, or other business arrangements\* entered into during the calendar year (other than compensation related to position with Respondents) between the Respondent and officer and director listed on page E-6. In addition, provide the same information with respect to professional services for each firm, partnership, or organization with which the officer or director is affiliated.

<b>NAME OF OFFICER, DIRECTOR OR AFFILIATE</b> (a)	<b>IDENTIFICATION OF SERVICE OR PRODUCT</b> (b)	<b>AMOUNT</b> (c)	<b>NAME AND ADDRESS OF AFFILIATED ENTITY</b> (d)
N/A		\$ _____	
		_____	
		_____	
		_____	
		_____	
		_____	
		_____	
		_____	
		_____	
		_____	
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		_____	
		_____	
		_____	
		_____	
		_____	
		_____	
		_____	
		_____	

\* Business Agreement, for this schedule, shall mean any oral or written business deal which binds the concerned parties for products or services during the reporting year or future years. Although the Respondent and/or other companies will benefit from the arrangement, the officer or director is, however, acting on his behalf or for the benefit of other companies or persons.

UTILITY NAME: CSWR-Florida Utility Operating Company - CFAT

**YEAR OF REPORT**  
December 31, 2024

**AFFILIATION OF OFFICERS AND DIRECTORS**

For each of the officials listed on page E-6, list the principal occupation or business affiliations or connections with any other business or financial organizations, firms, or partnerships. For purposes of this part, an official will be considered to have an affiliation with any business or financial organization, firm or partnership in which he is an officer, director, trustee, partner, or a person exercising similar functions.

NAME (a)	PRINCIPAL OCCUPATION OR BUSINESS AFFILIATION (b)	AFFILIATION OR CONNECTION (c)	NAME AND ADDRESS OF AFFILIATION OR CONNECTION (d)
N/A			

**YEAR OF REPORT**  
December 31, 2024

**UTILITY NAME:** CSWR-Florida Utility Operating Company - CFAT

**BUSINESSES WHICH ARE A BY-PRODUCT, CO PRODUCT OR JOINT-PRODUCT  
RESULT OF PROVIDING WATER OR WASTEWATER SERVICE**

Complete the following for any business which is conducted as a byproduct, co product, or joint product as a result of providing water and / or wastewater service. This would include any business which requires the use of utility land and facilities. Examples of these types of businesses would be orange groves, nurseries, tree farms, fertilizer manufacturing, etc. This would not include any business for which the assets are properly included in Account 121 - Nonutility Property along with the associated revenue and expenses segregated out as nonutility also.

BUSINESS OR SERVICE CONDUCTED (a)	ASSETS		REVENUES		EXPENSES	
	BOOK COST OF ASSETS (b)	ACCOUNT NUMBER (c)	REVENUES GENERATED (d)	ACCOUNT NUMBER (e)	EXPENSES INCURRED (f)	ACCOUNT NUMBER (g)
N/A	\$ _____	_____	\$ _____	_____	\$ _____	_____
	_____	_____	_____	_____	_____	_____
	_____	_____	_____	_____	_____	_____
	_____	_____	_____	_____	_____	_____
	_____	_____	_____	_____	_____	_____
	_____	_____	_____	_____	_____	_____
	_____	_____	_____	_____	_____	_____
	_____	_____	_____	_____	_____	_____
	_____	_____	_____	_____	_____	_____
	_____	_____	_____	_____	_____	_____
	_____	_____	_____	_____	_____	_____
	_____	_____	_____	_____	_____	_____
	_____	_____	_____	_____	_____	_____
	_____	_____	_____	_____	_____	_____
	_____	_____	_____	_____	_____	_____
	_____	_____	_____	_____	_____	_____
	_____	_____	_____	_____	_____	_____
	_____	_____	_____	_____	_____	_____
	_____	_____	_____	_____	_____	_____
	_____	_____	_____	_____	_____	_____
	_____	_____	_____	_____	_____	_____
	_____	_____	_____	_____	_____	_____
	_____	_____	_____	_____	_____	_____

UTILITY NAME: CSWR-Florida Utility Operating Company - CFAT

**BUSINESS TRANSACTIONS WITH RELATED PARTIES**

List each contract, agreement, or other business transaction exceeding a cumulative amount of \$500 in any on year, entered into between the Respondent and a business or financial organization, firm, or partnership named on pages E-2 and E-6, identifying the parties, amounts, dates and product, and asset, or service involved.

**Part I. Specific Instructions: Services and Products Received or Provided**

1. Enter in this part all transactions involving services and products received or provided.
2. Below are some types of transactions to include:
 

-management, legal and accounting services	-material and supplies furnished
-computer services	-leasing of structures, land, and equipment
-engineering & construction services	-rental transactions
-repairing and servicing of equipment	-sale, purchase or transfer of various products

NAME OF COMPANY OR RELATED PARTY (a)	DESCRIPTION SERVICE AND/OR NAME OF PRODUCT (b)	CONTRACT OR AGREEMENT EFFECTIVE DATES (c)	ANNUAL CHARGES	
			(P)urchased (S)old (d)	AMOUNT (e)
N/A				\$

UTILITY NAME: CSWR-Florida Utility Operating Company - CFAT

**BUSINESS TRANSACTIONS WITH RELATED PARTIES (Cont'd)**

<b>Part II. Specific Instructions: Sale, Purchase and Transfer of Assets</b>							
<p>1. Enter in this part all transactions relating to the purchase, sale, or transfer of assets.</p> <p>2. Below are examples of some types of transactions to include:</p> <ul style="list-style-type: none"> <li>-purchase, sale or transfer of equipment</li> <li>-purchase, sale or transfer of land and structures</li> <li>-purchase, sale or transfer of securities</li> <li>-noncash transfers of assets</li> <li>-noncash dividends other than stock dividends</li> <li>-write-off of bad debts or loans</li> </ul>	<p>3. The columnar instructions follow:</p> <ul style="list-style-type: none"> <li>(a) Enter name of related party or company.</li> <li>(b) Describe briefly the type of assets purchased, sold or transferred.</li> <li>(c) Enter the total received or paid. Indicate purchase with "P" and sale with "S".</li> <li>(d) Enter the net book value for each item reported.</li> <li>(e) Enter the net profit or loss for each item reported. (column (c) - column (d))</li> <li>(f) Enter the fair market value for each item reported. In space below or in a supplemental schedule, describe the basis used to calculate fair market value.</li> </ul>	<b>NAME OF COMPANY OR RELATED PARTY (a)</b>	<b>DESCRIPTION OF ITEMS (b)</b>	<b>SALE OR PURCHASE PRICE (c)</b>	<b>NET BOOK VALUE (d)</b>	<b>GAIN OR LOSS (e)</b>	<b>FAIR MARKET VALUE (f)</b>
		N/A		\$	\$	\$	

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UTILITY NAME: CSWR-Florida Utility Operating Company - CFAT

<b>YEAR OF REPORT</b> December 31, 2024
--

**COMPARATIVE BALANCE SHEET  
ASSETS AND OTHER DEBITS**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR (e)
<b>UTILITY PLANT</b>				
101-106	Utility Plant	F-7	\$ 896,149	\$ 1,720,667
108-110	Less: Accumulated Depreciation and Amortization	F-8	511,195	563,947
Net Plant			\$ 384,954	\$ 1,156,720
114-115	Utility Plant Acquisition adjustment (Net)	F-7	_____	0
116 *	Other Utility Plant Adjustments		_____	_____
Total Net Utility Plant			\$ 384,954	\$ 1,156,720
<b>OTHER PROPERTY AND INVESTMENTS</b>				
121	Nonutility Property	F-9	_____	\$ 0
122	Less: Accumulated Depreciation and Amortization		_____	_____
Net Nonutility Property			\$ 0	\$ 0
123	Investment in Associated Companies	F-10	_____	0
124	Utility Investments	F-10	_____	0
125	Other Investments	F-10	_____	0
126-127	Special Funds	F-10	_____	0
Total Other Property & Investments			\$ 0	\$ 0
<b>CURRENT AND ACCRUED ASSETS</b>				
131	Cash		\$ 4,552	\$ 83
132	Special Deposits	F-9	0	0
133	Other Special Deposits	F-9	0	0
134	Working Funds		_____	_____
135	Temporary Cash Investments		_____	_____
141-144	Accounts and Notes Receivable, Less Accumulated Provision for Uncollectible Accounts	F-11	16,189	62,473
145	Accounts Receivable from Associated Companies	F-12	0	0
146	Notes Receivable from Associated Companies	F-12	0	0
151-153	Material and Supplies		_____	_____
161	Stores Expense		_____	_____
162	Prepayments		_____	_____
171	Accrued Interest and Dividends Receivable		_____	_____
172 *	Rents Receivable		_____	_____
173 *	Accrued Utility Revenues		38	10,973
174	Miscellaneous Current and Accrued Assets	F-12	0	0
Total Current and Accrued Assets			\$ 20,779	\$ 73,530

\* Not Applicable for Class B Utilities

UTILITY NAME: CSWR-Florida Utility Operating Company - CFAT

<b>YEAR OF REPORT</b> December 31, 2024
--

**COMPARATIVE BALANCE SHEET  
ASSETS AND OTHER DEBITS**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR (e)
DEFERRED DEBITS				
181	Unamortized Debt Discount & Expense	F-13	\$ 0	\$ 0
182	Extraordinary Property Losses	F-13	0	0
183	Preliminary Survey & Investigation Charges		119,992	5,948
184	Clearing Accounts		(1,250)	586
185 *	Temporary Facilities		583	541
186	Miscellaneous Deferred Debits	F-14	1,251,737	1,268,927
187 *	Research & Development Expenditures			
190	Accumulated Deferred Income Taxes			
Total Deferred Debits			\$ 1,371,062	\$ 1,276,002
<b>TOTAL ASSETS AND OTHER DEBITS</b>			<b>\$ 1,776,795</b>	<b>\$ 2,506,251</b>

\* Not Applicable for Class B Utilities

<p><b>NOTES TO THE BALANCE SHEET</b></p> <p>The space below is provided for important notes regarding the balance sheet</p>
---

UTILITY NAME: CSWR-Florida Utility Operating Company - CFAT

<b>YEAR OF REPORT</b> December 31, 2024
--

**COMPARATIVE BALANCE SHEET  
EQUITY CAPITAL AND LIABILITIES**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR (e)
<b>EQUITY CAPITAL</b>				
201	Common Stock Issued	F-15	\$ 1,566,540	\$ 1,855,515
204	Preferred Stock Issued	F-15	0	0
202,205 *	Capital Stock Subscribed			
203,206 *	Capital Stock Liability for Conversion			
207 *	Premium on Capital Stock			
209 *	Reduction in Par or Stated Value of Capital Stock			
210 *	Gain on Resale or Cancellation of Reacquired Capital Stock			
211	Other Paid - In Capital			
212	Discount On Capital Stock			
213	Capital Stock Expense			
214-215	Retained Earnings	F-16	(100,626)	(232,010)
216	Reacquired Capital Stock			
218	Proprietary Capital (Proprietorship and Partnership Only)			
Total Equity Capital			\$ 1,465,914	\$ 1,623,505
<b>LONG TERM DEBT</b>				
221	Bonds	F-15		0
222 *	Reacquired Bonds			
223	Advances from Associated Companies	F-17		0
224	Other Long Term Debt	F-17		0
Total Long Term Debt			\$ 0	\$ 0
<b>CURRENT AND ACCRUED LIABILITIES</b>				
231	Accounts Payable		50,455	59,186
232	Notes Payable	F-18	0	0
233	Accounts Payable to Associated Companies	F-18	0	0
234	Notes Payable to Associated Companies	F-18	231,425	801,697
235	Customer Deposits			
236	Accrued Taxes	W/S-3	293	293
237	Accrued Interest	F-19	0	0
238	Accrued Dividends			
239	Matured Long Term Debt			
240	Matured Interest			
241	Miscellaneous Current & Accrued Liabilities	F-20	25,561	21,562
Total Current & Accrued Liabilities			\$ 307,735	\$ 882,739

\* Not Applicable for Class B Utilities

UTILITY NAME: CSWR-Florida Utility Operating Company - CFAT

<b>YEAR OF REPORT</b> December 31, 2024
--

**COMPARATIVE BALANCE SHEET  
EQUITY CAPITAL AND LIABILITIES**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR (e)
<b>DEFERRED CREDITS</b>				
251	Unamortized Premium On Debt	F-13	\$ _____	\$ _____ 0
252	Advances For Construction	F-20	_____	_____ 0
253	Other Deferred Credits	F-21	_____	_____ 0
255	Accumulated Deferred Investment Tax Credits			
Total Deferred Credits			\$ _____ 0	\$ _____ 0
<b>OPERATING RESERVES</b>				
261	Property Insurance Reserve		\$ _____	\$ _____
262	Injuries & Damages Reserve		_____	_____
263	Pensions and Benefits Reserve		_____	_____
265	Miscellaneous Operating Reserves		_____	_____
Total Operating Reserves			\$ _____ 0	\$ _____ 0
<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>				
271	Contributions in Aid of Construction	F-22	\$ _____ 387,815	\$ _____ 387,815
272	Accumulated Amortization of Contributions in Aid of Construction	F-22	_____ 384,670	_____ (387,808)
Total Net CIAC			\$ _____ 3,145	\$ _____ 7
<b>ACCUMULATED DEFERRED INCOME TAXES</b>				
281	Accumulated Deferred Income Taxes - Accelerated Depreciation		\$ _____	\$ _____
282	Accumulated Deferred Income Taxes - Liberalized Depreciation		_____	_____
283	Accumulated Deferred Income Taxes - Other		_____	_____
Total Accumulated Deferred Income Tax			\$ _____ 0	\$ _____ 0
<b>TOTAL EQUITY CAPITAL AND LIABILITIES</b>			\$ _____ 1,776,795	\$ _____ 2,506,251

UTILITY NAME: **CSWR-Florida Utility Operating Company - CFAT**

**COMPARATIVE OPERATING STATEMENT**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR * (e)
<b>UTILITY OPERATING INCOME</b>				
400	Operating Revenues	F-3(b)	\$ _____	\$ 239,711
469, 530	Less: Guaranteed Revenue and AFPI	F-3(b)		0
Net Operating Revenues			\$ 0	\$ 239,711
401	Operating Expenses	F-3(b)	\$ 97,852	\$ 297,172
403	Depreciation Expense:	F-3(b)	\$ 2,758	\$ 52,752
	Less: Amortization of CIAC	F-22	0	3,145
Net Depreciation Expense			\$ 2,758	\$ 49,607
406	Amortization of Utility Plant Acquisition Adjustment	F-3(b)	0	0
407	Amortization Expense (Other than CIAC)	F-3(b)	0	0
408	Taxes Other Than Income	W/S-3	15	3,941
409	Current Income Taxes	W/S-3	0	0
410.1	Deferred Federal Income Taxes	W/S-3	0	0
410.11	Deferred State Income Taxes	W/S-3	0	0
411.1	Provision for Deferred Income Taxes - Credit	W/S-3	0	0
412.1	Investment Tax Credits Deferred to Future Periods	W/S-3	0	0
412.11	Investment Tax Credits Restored to Operating Income	W/S-3	0	0
Utility Operating Expenses			\$ 100,626	\$ 350,720
Net Utility Operating Income			\$ (100,626)	\$ (111,010)
469, 530	Add Back: Guaranteed Revenue and AFPI	F-3(b)		0
413	Income From Utility Plant Leased to Others			0
414	Gains (losses) From Disposition of Utility Property			(18,307)
420	Allowance for Funds Used During Construction			0
Total Utility Operating Income [Enter here and on Page F-3(c)]			\$ (100,626)	\$ (129,317)

\* For each account, Column e should agree with Columns f, g and h on F-3(b)

UTILITY NAME: CSWR-Florida Utility Operating Company - CF

**COMPARATIVE OPERATING STATEMENT (Cont'd)**

WATER SCHEDULE W-3 * (f)	WASTEWATER SCHEDULE S-3 * (g)	OTHER THAN REPORTING SYSTEMS (h)
\$ <u>101,109</u> 0	\$ <u>138,602</u> 0	\$ _____
\$ <u>101,109</u>	\$ <u>138,602</u>	\$ <u>0</u>
\$ <u>167,747</u>	\$ <u>129,425</u>	\$ _____
<u>30,749</u> 0	<u>22,003</u> 3,145	_____
\$ <u>30,749</u>	\$ <u>18,858</u>	\$ <u>0</u>
<u>0</u>	<u>0</u>	_____
<u>0</u>	<u>0</u>	_____
<u>824</u>	<u>3,117</u>	_____
<u>0</u>	<u>0</u>	_____
<u>0</u>	<u>0</u>	_____
<u>0</u>	<u>0</u>	_____
<u>0</u>	<u>0</u>	_____
<u>0</u>	<u>0</u>	_____
<u>0</u>	<u>0</u>	_____
\$ <u>199,320</u>	\$ <u>151,400</u>	\$ <u>0</u>
\$ <u>(98,212)</u>	\$ <u>(12,798)</u>	\$ <u>0</u>
<u>0</u>	<u>0</u>	_____
<u>0</u>	<u>0</u>	_____
<u>(7,772)</u>	<u>(10,535)</u>	_____
<u>0</u>	<u>0</u>	_____
\$ <u>(105,984)</u>	\$ <u>(23,333)</u>	\$ <u>0</u>

\* Total of Schedules W-3 / S-3 for all rate groups.

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**COMPARATIVE OPERATING STATEMENT (Cont'd)**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR (e)
Total Utility Operating Income [from page F-3(a)]			\$ <u>(100,626)</u>	\$ <u>(129,317)</u>
<b>OTHER INCOME AND DEDUCTIONS</b>				
415	Revenues-Merchandising, Jobbing, and Contract Deductions		\$ _____	\$ _____
416	Costs & Expenses of Merchandising Jobbing, and Contract Work		_____	_____
419	Interest and Dividend Income		_____	_____
421	Nonutility Income		_____	_____
426	Miscellaneous Nonutility Expenses		_____	_____
Total Other Income and Deductions			\$ <u>0</u>	\$ <u>0</u>
<b>TAXES APPLICABLE TO OTHER INCOME</b>				
408.2	Taxes Other Than Income		\$ _____	\$ _____
409.2	Income Taxes		_____	_____
410.2	Provision for Deferred Income Taxes		_____	_____
411.2	Provision for Deferred Income Taxes - Credit		_____	_____
412.2	Investment Tax Credits - Net		_____	_____
412.3	Investment Tax Credits Restored to Operating Income		_____	_____
Total Taxes Applicable To Other Income			\$ <u>0</u>	\$ <u>0</u>
<b>INTEREST EXPENSE</b>				
427	Interest Expense	F-19	\$ _____	\$ <u>2,068</u>
428	Amortization of Debt Discount & Expense	F-13	_____	<u>0</u>
429	Amortization of Premium on Debt	F-13	_____	<u>0</u>
Total Interest Expense			\$ <u>0</u>	\$ <u>2,068</u>
<b>EXTRAORDINARY ITEMS</b>				
433	Extraordinary Income		\$ _____	\$ _____
434	Extraordinary Deductions		_____	_____
409.3	Income Taxes, Extraordinary Items		_____	_____
Total Extraordinary Items			\$ <u>0</u>	\$ <u>0</u>
<b>NET INCOME</b>			\$ <u><u>(100,626)</u></u>	\$ <u><u>(131,384)</u></u>

Explain Extraordinary Income:

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UTILITY NAME: **CSWR-Florida Utility Operating Company - CFAT**

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**SCHEDULE OF YEAR END RATE BASE**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	WATER UTILITY (d)	WASTEWATER UTILITY (e)
101	Utility Plant In Service	F-7	\$ 748,487	\$ 673,988
	Less:			
	Nonused and Useful Plant (1)			
108	Accumulated Depreciation	F-8	401,495	162,452
110	Accumulated Amortization	F-8	0	0
271	Contributions in Aid of Construction	F-22	0	387,815
252	Advances for Construction	F-20		
Subtotal			\$ 346,992	\$ 123,721
272	Add: Accumulated Amortization of Contributions in Aid of Construction	F-22	0	387,808
Subtotal			\$ 346,992	\$ 511,529
114	Plus or Minus: Acquisition Adjustments (2)	F-7	0	0
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	0	0
	Working Capital Allowance (3)		0	0
	Other (Specify):			
	_____			
	_____			
	_____			
RATE BASE			\$ 346,992	\$ 511,529
NET UTILITY OPERATING INCOME			\$ (98,212)	\$ (12,798)
ACHIEVED RATE OF RETURN (Operating Income / Rate Base)			-28.30%	-2.50%

**NOTES :**

- (1) Estimate based on the methodology used in the last rate proceeding.
- (2) Include only those Acquisition Adjustments that have been approved by the Commission.
- (3) Calculation consistent with last rate proceeding.  
In absence of a rate proceeding, Class A utilities will use the Balance Sheet Method and Class B Utilities will use the One-eighth Operating and Maintenance Expense Method.

**SCHEDULE OF CURRENT COST OF CAPITAL  
CONSISTENT WITH THE METHODOLOGY USED IN THE LAST RATE PROCEEDING (1)**

<b>CLASS OF CAPITAL (a)</b>	<b>DOLLAR AMOUNT (2) (b)</b>	<b>PERCENTAGE OF CAPITAL (c)</b>	<b>ACTUAL COST RATES (3) (d)</b>	<b>WEIGHTED COST (c x d) (e)</b>
Common Equity	\$ 0	0.00%		0.00%
Preferred Stock	0	0.00%		0.00%
Long Term Debt	0	0.00%		0.00%
Customer Deposits	0	0.00%		0.00%
Tax Credits - Zero Cost	0	0.00%		0.00%
Tax Credits - Weighted Cost	0	0.00%		0.00%
Deferred Income Taxes	0	0.00%		0.00%
Other (Explain)	0	0.00%		0.00%
	0	0.00%		0.00%
<b>Total</b>	\$ <u>0</u>	<u>0.00%</u>		<u>0.00%</u>

(1) If the utility's capital structure is not used, explain which capital structure is used.

\_\_\_\_\_

(2) Should equal amounts on Schedule F-6, Column (g).

(3) Mid-point of the last authorized Return On Equity or current leverage formula if none has been established.

Must be calculated using the same methodology used in the last rate proceeding using current annual report year end amounts and cost rates.

**APPROVED RETURN ON EQUITY**

Current Commission Return on Equity:	_____
Commission order approving Return on Equity:	_____

**APPROVED AFUDC RATE**

COMPLETION ONLY REQUIRED IF AFUDC WAS CHARGED DURING YEAR

Current Commission Approved AFUDC rate:	_____
Commission order approving AFUDC rate:	_____

If any utility capitalized any charge in lieu of AFUDC (such as interest only), state the basis of the charge, an explanation as to why AFUDC was not charged and the percentage capitalized.



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**UTILITY PLANT  
ACCOUNTS 101 - 106**

ACCT. NO. (a)	DESCRIPTION (b)	WATER (c)	WASTEWATER (d)	OTHER THAN REPORTING SYSTEMS (e)	TOTAL (f)
101	Plant Accounts: Utility Plant In Service	\$ 748,487	\$ 673,988	\$	\$ 1,422,475
102	Utility Plant Leased to Other				0
103	Property Held for Future Use				0
104	Utility Plant Purchased or Sold				0
105	Construction Work in Progress	179,544	118,648		298,192
106	Completed Construction Not Classified				0
	<b>Total Utility Plant</b>	<u>\$ 928,031</u>	<u>\$ 792,636</u>	<u>\$ 0</u>	<u>\$ 1,720,667</u>

**UTILITY PLANT ACQUISITION ADJUSTMENTS  
ACCOUNTS 114 AND 115**

Report each acquisition adjustment and related accumulated amortization separately.  
For any acquisition adjustments approved by the Commission, include the Order Number.

ACCT. NO. (a)	DESCRIPTION (b)	WATER (c)	WASTEWATER (d)	OTHER THAN REPORTING SYSTEMS (e)	TOTAL (f)
114	Acquisition Adjustment	\$	\$	\$	\$ 0
					0
					0
					0
	<b>Total Plant Acquisition Adjustments</b>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
115	Accumulated Amortization	\$	\$	\$	\$ 0
					0
					0
					0
	<b>Total Accumulated Amortization</b>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
	<b>Net Acquisition Adjustments</b>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

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**ACCUMULATED DEPRECIATION ( ACCT. 108 ) AND AMORTIZATION (ACCT. 110)**

DESCRIPTION (a)	WATER (b)	WASTEWATER (c)	OTHER THAN REPORTING SYSTEMS (d)	TOTAL (e)
<b>ACCUMULATED DEPRECIATION</b>				
<b>Account 108</b>				
Balance first of year	\$ 370,746	\$ 140,449	\$	\$ 511,195
Credit during year:				
Accruals charged to:				
Account 108.1 (1)	\$ 30,749	\$ 22,003	\$	\$ 52,752
Account 108.2 (2)	_____	_____	_____	_____
Account 108.3 (2)	_____	_____	_____	_____
Other Accounts (specify):	_____	_____	_____	_____
	_____	_____	_____	_____
Salvage	_____	_____	_____	_____
Other Credits (Specify):	_____	_____	_____	_____
	_____	_____	_____	_____
Total Credits	\$ 30,749	\$ 22,003	\$ 0	\$ 52,752
Debits during year:				
Book cost of plant retired	_____	_____	_____	_____
Cost of Removal	_____	_____	_____	_____
Other Debits (specify):	_____	_____	_____	_____
	_____	_____	_____	_____
Total Debits	\$ 0	\$ 0	\$ 0	\$ 0
Balance end of year	\$ <u>401,495</u>	\$ <u>162,452</u>	\$ <u>0</u>	\$ <u>563,947</u>
<b>ACCUMULATED AMORTIZATION</b>				
<b>Account 110</b>				
Balance first of year	\$	\$	\$	\$ 0
Credit during year:				
Accruals charged to:				
Account 110.2 (3)	\$ _____	\$ _____	\$ _____	\$ _____
Other Accounts (specify):	_____	_____	_____	_____
	_____	_____	_____	_____
Total credits	\$ 0	\$ 0	\$ 0	\$ 0
Debits during year:				
Book cost of plant retired	_____	_____	_____	_____
Other debits (specify):	_____	_____	_____	_____
	_____	_____	_____	_____
Total Debits	\$ 0	\$ 0	\$ 0	\$ 0
Balance end of year	\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>

- (1) Account 108 for Class B utilities.
- (2) Not applicable for Class B utilities.
- (3) Account 110 for Class B utilities.

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**REGULATORY COMMISSION EXPENSE  
AMORTIZATION OF RATE CASE EXPENSE (ACCOUNTS 666 AND 766)**

DESCRIPTION OF CASE (DOCKET NO.) (a)	EXPENSE INCURRED DURING YEAR (b)	CHARGED OFF DURING YEAR	
		ACCT. (d)	AMOUNT (e)
_____	\$ _____	_____	\$ _____
_____	_____	_____	_____
_____	_____	_____	_____
Total	\$ <u>_____ 0</u>		\$ <u>_____ 0</u>

**NONUTILITY PROPERTY (ACCOUNT 121)**

Report separately each item of property with a book cost of \$25,000 or more included in Account 121.  
Other Items may be grouped by classes of property.

DESCRIPTION (a)	BEGINNING YEAR (b)	ADDITIONS (c)	REDUCTIONS (d)	ENDING YEAR BALANCE (e)
_____	\$ _____	\$ _____	\$ _____	\$ _____ 0
_____	_____	_____	_____	_____ 0
_____	_____	_____	_____	_____ 0
_____	_____	_____	_____	_____ 0
Total Nonutility Property	\$ <u>_____ 0</u>	\$ <u>_____ 0</u>	\$ <u>_____ 0</u>	\$ <u>_____ 0</u>

**SPECIAL DEPOSITS ( ACCOUNTS 132 AND 133)**

Report hereunder all special deposits carried in Accounts 132 and 133.

DESCRIPTION OF SPECIAL DEPOSITS (a)	YEAR END BOOK COST (b)
SPECIAL DEPOSITS (Account 132): _____ _____ _____	\$ _____ _____ _____
Total Special Deposits	\$ <u>_____ 0</u>
OTHER SPECIAL DEPOSITS (Account 133): _____ _____ _____	\$ _____ _____ _____
Total Other Special Deposits	\$ <u>_____ 0</u>

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**INVESTMENTS AND SPECIAL FUNDS  
ACCOUNTS 123 - 127**

Report hereunder all investments and special funds carried in Accounts 123 through 127.

DESCRIPTION OF SECURITY OR SPECIAL FUND (a)	FACE OR PAR VALUE (b)	YEAR END BOOK COST (c)
INVESTMENT IN ASSOCIATED COMPANIES (Account 123): _____ _____ _____ _____ _____	\$ _____ _____ _____ _____ _____	\$ _____ _____ _____ _____ _____
Total Investment in Associated Companies		\$ <u>0</u>
UTILITY INVESTMENTS (Account 124): _____ _____ _____ _____ _____	\$ _____ _____ _____ _____ _____	\$ _____ _____ _____ _____ _____
Total Utility Investment		\$ <u>0</u>
OTHER INVESTMENTS (Account 125): _____ _____ _____ _____ _____	\$ _____ _____ _____ _____ _____	\$ _____ _____ _____ _____ _____
Total Other Investment		\$ <u>0</u>
SPECIAL FUNDS (Class A Utilities: Accounts 126 and 127; Class B Utilities: Account 127): _____ _____ _____ _____ _____		\$ _____ _____ _____ _____ _____
Total Special Funds		\$ <u>0</u>

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**ACCOUNTS AND NOTES RECEIVABLE - NET**  
**ACCOUNTS 141 - 144**

Report hereunder all accounts and notes receivable included in Accounts 141, 142, and 144. Amounts included in  
Amounts included in Accounts 142 and 144 should be listed individually.

DESCRIPTION (a)		TOTAL (b)
CUSTOMER ACCOUNTS RECEIVABLE (Account 141):		
Water	\$ 33,988	
Wastewater	32,418	
Other		
<b>Total Customer Accounts Receivable</b>		\$ 66,406
OTHER ACCOUNTS RECEIVABLE ( Account 142):		
_____	\$ _____	
_____	_____	
_____	_____	
<b>Total Other Accounts Receivable</b>		\$ 0
NOTES RECEIVABLE (Account 144):		
_____	\$ _____	
_____	_____	
_____	_____	
<b>Total Notes Receivable</b>		\$ 0
<b>Total Accounts and Notes Receivable</b>		\$ 66,406
ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS ( Account 143)		
Balance first of year	\$	
Add: Provision for uncollectibles for current year	\$ 3,933	
Collection of accounts previously written off	_____	
Utility Accounts	_____	
Others	_____	
_____	_____	
<b>Total Additions</b>	\$ 3,933	
Deduct accounts written off during year:		
Utility Accounts	_____	
Others	_____	
_____	_____	
<b>Total accounts written off</b>	\$ 0	
<b>Balance end of year</b>		\$ 3,933
<b>TOTAL ACCOUNTS AND NOTES RECEIVABLE - NET</b>		\$ 62,473

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**ACCOUNTS RECEIVABLE FROM ASSOCIATED COMPANIES**  
**ACCOUNT 145**

Report each account receivable from associated companies separately.

DESCRIPTION (a)	TOTAL (b)
_____	\$ _____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
Total	\$ <u>          0</u>

**NOTES RECEIVABLE FROM ASSOCIATED COMPANIES**  
**ACCOUNT 146**

Report each note receivable from associated companies separately.

DESCRIPTION (a)	INTEREST RATE (b)	TOTAL (c)
_____	_____ %	\$ _____
_____	_____ %	_____
_____	_____ %	_____
_____	_____ %	_____
_____	_____ %	_____
_____	_____ %	_____
_____	_____ %	_____
_____	_____ %	_____
Total		\$ <u>          0</u>

**MISCELLANEOUS CURRENT AND ACCRUED ASSETS**  
**ACCOUNT 174**

DESCRIPTION - Provide itemized listing (a)	BALANCE END OF YEAR (b)
_____	\$ _____
_____	_____
_____	_____
_____	_____
Total Miscellaneous Current and Accrued Liabilities	\$ <u>          0</u>

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UTILITY NAME: CSWR-Florida Utility Operating Company - CFAT

**UNAMORTIZED DEBT DISCOUNT AND EXPENSE AND PREMIUM ON DEBT  
ACCOUNTS 181 AND 251**

Report the net discount and expense or premium separately for each security issue.

DESCRIPTION (a)	AMOUNT WRITTEN OFF DURING YEAR (b)	YEAR END BALANCE (c)
UNAMORTIZED DEBT DISCOUNT AND EXPENSE (Account 181): _____ _____ _____	\$ _____ _____ _____	\$ _____ _____ _____
Total Unamortized Debt Discount and Expense	\$ <u>0</u>	\$ <u>0</u>
UNAMORTIZED PREMIUM ON DEBT (Account 251): _____ _____ _____	\$ _____ _____ _____	\$ _____ _____ _____
Total Unamortized Premium on Debt	\$ <u>0</u>	\$ <u>0</u>

**EXTRAORDINARY PROPERTY LOSSES  
ACCOUNT 182**

Report each item separately.

DESCRIPTION (a)	TOTAL (b)
_____ _____ _____	\$ _____ _____ _____
Total Extraordinary Property Losses	\$ <u>0</u>

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**MISCELLANEOUS DEFERRED DEBITS  
ACCOUNT 186**

DESCRIPTION - Provide itemized listing (a)	AMOUNT WRITTEN OFF DURING YEAR (b)	YEAR END BALANCE (c)
DEFERRED RATE CASE EXPENSE (Class A Utilities: Account 186.1)		
_____	\$ _____	\$ _____
_____	_____	_____
_____	_____	_____
_____	_____	_____
<b>Total Deferred Rate Case Expense</b>	<b>\$ <u>0</u></b>	<b>\$ <u>0</u></b>
OTHER DEFERRED DEBITS (Class A Utilities: Account 186.2):		
Misc. Deferred Debits	\$ _____	\$ <u>1,268,927</u>
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
<b>Total Other Deferred Debits</b>	<b>\$ <u>0</u></b>	<b>\$ <u>1,268,927</u></b>
REGULATORY ASSETS (Class A Utilities: Account. 186.3):		
_____	\$ _____	\$ _____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
<b>Total Regulatory Assets</b>	<b>\$ <u>0</u></b>	<b>\$ <u>0</u></b>
<b>TOTAL MISCELLANEOUS DEFERRED DEBITS</b>	<b>\$ <u>0</u></b>	<b>\$ <u>1,268,927</u></b>

UTILITY NAME: CSWR-Florida Utility Operating Company - CFAT

**CAPITAL STOCK  
ACCOUNTS 201 AND 204\***

DESCRIPTION (a)	RATE (b)	TOTAL (c)
<b>COMMON STOCK</b>		
Par or stated value per share	_____ %	\$ _____
Shares authorized		_____
Shares issued and outstanding		_____
Total par value of stock issued	_____ %	\$ <u>1,855,515</u>
Dividends declared per share for year	_____ %	\$ _____
<b>PREFERRED STOCK</b>		
Par or stated value per share	_____ %	\$ _____
Shares authorized		_____
Shares issued and outstanding		_____
Total par value of stock issued	_____ %	\$ _____
Dividends declared per share for year	_____ %	\$ _____

\* Account 204 not applicable for Class B utilities.

**BONDS  
ACCOUNT 221**

DESCRIPTION OF OBLIGATION (INCLUDING DATE OF ISSUE AND DATE OF MATURITY) (a)	INTEREST		PRINCIPAL AMOUNT PER BALANCE SHEET (d)
	ANNUAL RATE (b)	FIXED OR VARIABLE * (c)	
_____	_____ %	_____	\$ _____
_____	_____ %	_____	_____
_____	_____ %	_____	_____
_____	_____ %	_____	_____
_____	_____ %	_____	_____
_____	_____ %	_____	_____
_____	_____ %	_____	_____
_____	_____ %	_____	_____
_____	_____ %	_____	_____
<b>Total</b>			\$ <u>0</u>

\* For variable rate obligations, provide the basis for the rate. (i.e.. prime + 2%, etc.)

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**STATEMENT OF RETAINED EARNINGS**

- Dividends should be shown for each class and series of capital stock. Show amounts as dividends per share.
- Show separately the state and federal income tax effect of items shown in Account No. 439.

ACCT. NO. (a)	DESCRIPTION (b)	AMOUNTS (c)
215	Unappropriated Retained Earnings: Balance Beginning of Year	\$ (100,626)
439	Changes to Account: Adjustments to Retained Earnings ( requires Commission approval prior to use): Credits: _____	\$ _____
	Total Credits:	\$ 0
	Debits: _____	\$ _____
	Total Debits:	\$ 0
435	Balance Transferred from Income	\$ (131,384)
436	Appropriations of Retained Earnings: _____	_____
	Total Appropriations of Retained Earnings	\$ 0
437	Dividends Declared: Preferred Stock Dividends Declared _____	_____
438	Common Stock Dividends Declared _____	_____
	Total Dividends Declared	\$ 0
215	Year end Balance	\$ (232,010)
214	Appropriated Retained Earnings (state balance and purpose of each appropriated amount at year end): _____	_____
214	Total Appropriated Retained Earnings	\$ 0
Total Retained Earnings		\$ (232,010)
Notes to Statement of Retained Earnings:		

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**ADVANCES FROM ASSOCIATED COMPANIES  
ACCOUNT 223**

Report each advance separately.

DESCRIPTION (a)	TOTAL (b)
_____	\$ _____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
Total	\$ <u>0</u>

**OTHER LONG-TERM DEBT  
ACCOUNT 224**

DESCRIPTION OF OBLIGATION (INCLUDING DATE OF ISSUE AND DATE OF MATURITY) (a)	INTEREST		PRINCIPAL AMOUNT PER BALANCE SHEET (d)
	ANNUAL RATE (b)	FIXED OR VARIABLE * (c)	
_____	%	_____	\$ _____
_____	%	_____	_____
_____	%	_____	_____
_____	%	_____	_____
_____	%	_____	_____
_____	%	_____	_____
_____	%	_____	_____
_____	%	_____	_____
_____	%	_____	_____
_____	%	_____	_____
_____	%	_____	_____
_____	%	_____	_____
_____	%	_____	_____
_____	%	_____	_____
_____	%	_____	_____
_____	%	_____	_____
_____	%	_____	_____
_____	%	_____	_____
_____	%	_____	_____
_____	%	_____	_____
_____	%	_____	_____
_____	%	_____	_____
Total			\$ <u>0</u>

\* For variable rate obligations, provide the basis for the rate. (i.e.. prime + 2%, etc.)

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**NOTES PAYABLE  
ACCOUNTS 232 AND 234**

DESCRIPTION OF OBLIGATION (INCLUDING DATE OF ISSUE AND DATE OF MATURITY) (a)	INTEREST		PRINCIPAL AMOUNT PER BALANCE SHEET (d)
	ANNUAL RATE (b)	FIXED OR VARIABLE * (c)	
NOTES PAYABLE ( Account 232):			
_____	%		\$ _____
_____	%		_____
_____	%		_____
_____	%		_____
_____	%		_____
_____	%		_____
_____	%		_____
_____	%		_____
_____	%		_____
_____	%		_____
_____	%		_____
<b>Total Account 232</b>			\$ <u>          0</u>
NOTES PAYABLE TO ASSOC. COMPANIES (Account 234):			
_____	%		\$ _____
_____	%		_____
_____	%		_____
_____	%		_____
_____	%		_____
_____	%		_____
_____	%		_____
_____	%		_____
_____	%		_____
_____	%		_____
<b>Total Account 234</b>			\$ <u>          0</u>

\* For variable rate obligations, provide the basis for the rate. (i.e.. prime + 2%, etc.)

**ACCOUNTS PAYABLE TO ASSOCIATED COMPANIES  
ACCOUNT 233**

Report each account payable separately.

DESCRIPTION (a)	TOTAL (b)
Misc. working capital payable	\$ <u>          801,697</u>
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
<b>Total</b>	\$ <u>          801,697</u>

**YEAR OF REPORT**  
December 31, 2024

**UTILITY NAME:** CSWR-Florida Utility Operating Company - CFAT

**ACCRUED INTEREST AND EXPENSE  
ACCOUNTS 237 AND 427**

DESCRIPTION OF DEBIT (a)	BALANCE BEGINNING OF YEAR (b)	INTEREST ACCRUED DURING YEAR		INTEREST PAID DURING YEAR (e)	BALANCE END OF YEAR (f)
		ACCT. DEBIT (c)	AMOUNT (d)		
ACCOUNT NO. 237.1 - Accrued Interest on Long Term Debt	\$ _____		\$ _____	\$ _____	\$ _____
	_____		_____	_____	_____
	_____		_____	_____	_____
	_____		_____	_____	_____
Total Account 237.1	\$ _____ 0		\$ _____ 0	\$ _____ 0	\$ _____ 0
ACCOUNT NO. 237.2 - Accrued Interest on Other Liabilities	\$ _____		\$ _____	\$ _____	\$ _____
Customer Deposits	_____	427	_____	_____	_____
	_____		_____	_____	_____
	_____		_____	_____	_____
Total Account 237.2	\$ _____ 0		\$ _____ 0	\$ _____ 0	\$ _____ 0
Total Account 237 (1)	\$ _____ 0		\$ _____ 0	\$ _____ 0	\$ _____ 0
INTEREST EXPENSED:					
Total accrual Account 237		237	\$ _____ 0		(1) Must agree to F-2 (a), Beginning and Ending Balance of Accrued Interest.
Less Capitalized Interest Portion of AFUDC:					
Interest Expense			(2,068)		(2) Must agree to F-3 (c), Current Year Interest Expense
			_____		
Net Interest Expensed to Account No. 427 (2)			\$ _____ 2,068		

UTILITY NAME: CSWR-Florida Utility Operating Company - CFAT

**YEAR OF REPORT**  
December 31, 2024

**MISCELLANEOUS CURRENT AND ACCRUED LIABILITIES**  
**ACCOUNT 241**

DESCRIPTION - Provide itemized listing (a)	BALANCE END OF YEAR (b)
Misc liabilities _____ _____ _____	\$ 21,562 _____ _____
Total Miscellaneous Current and Accrued Liabilities	\$ 21,562 _____

**ADVANCES FOR CONSTRUCTION**  
**ACCOUNT 252**

NAME OF PAYOR * (a)	BALANCE BEGINNING OF YEAR (b)	ACCT. DEBIT (c)	DEBITS		CREDITS (e)	BALANCE END OF YEAR (f)
			AMOUNT (d)			
_____	\$ _____					\$ _____
_____	_____		_____			_____
_____	_____		_____			_____
_____	_____		_____			_____
_____	_____		_____			_____
_____	_____		_____			_____
Total	\$ _____		_____			\$ _____

\* Report advances separately by reporting group, designating water or wastewater in column (a).

UTILITY NAME: CSWR-Florida Utility Operating Company - CFAT

<b>YEAR OF REPORT</b> December 31, 2024
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**OTHER DEFERRED CREDITS  
ACCOUNT 253**

DESCRIPTION - Provide itemized listing (a)	AMOUNT WRITTEN OFF DURING YEAR (b)	YEAR END BALANCE (c)
REGULATORY LIABILITIES (Class A Utilities: Account 253.1): _____ _____ _____	\$ _____ _____ _____	\$ _____ _____ _____
Total Regulatory Liabilities	\$ _____	\$ _____
OTHER DEFERRED LIABILITIES (Class A Utilities: Account 253.2): _____ _____ _____ _____ _____ _____	\$ _____ _____ _____ _____ _____	\$ _____ _____ _____ _____ _____
Total Other Deferred Liabilities	\$ _____	\$ _____
<b>TOTAL OTHER DEFERRED CREDITS</b>	\$ _____	\$ _____

UTILITY NAME: CSWR-Florida Utility Operating Company - CFAT

<b>YEAR OF REPORT</b> December 31, 2024
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**CONTRIBUTIONS IN AID OF CONSTRUCTION  
ACCOUNT 271**

DESCRIPTION (a)	WATER (W-7) (b)	WASTEWATER (S-7) (c)	W & WW OTHER THAN SYSTEM REPORTING (d)	TOTAL (e)
Balance first of year	\$ <u>0</u>	\$ <u>387,815</u>	\$ _____	\$ <u>387,815</u>
Add credits during year:	\$ <u>0</u>	\$ <u>0</u>	\$ _____	\$ <u>0</u>
Less debit charged during the year	\$ <u>0</u>	\$ <u>0</u>	\$ _____	\$ <u>0</u>
Total Contribution In Aid of Construction	\$ <u>0</u>	\$ <u>387,815</u>	\$ <u>0</u>	\$ <u>387,815</u>

**ACCUMULATED AMORTIZATION OF CONTRIBUTIONS IN AID OF CONSTRUCTION  
ACCOUNT 272**

DESCRIPTION (a)	WATER (W-8(a)) (b)	WASTEWATER (S-8(a)) (c)	W & WW OTHER THAN SYSTEM REPORTING (d)	TOTAL (e)
Balance first of year	\$ <u>0</u>	\$ <u>384,670</u>	\$ _____	\$ <u>384,670</u>
Debits during the year:	\$ _____	\$ <u>3,145</u>	\$ _____	\$ <u>3,145</u>
Credits during the year	\$ <u>0</u>	\$ <u>7</u>	\$ _____	\$ <u>7</u>
Total Accumulated Amortization of Contributions In Aid of Construction	\$ <u>0</u>	\$ <u>387,808</u>	\$ <u>0</u>	\$ <u>387,808</u>

UTILITY NAME: CSWR-Florida Utility Operating Company - CFAT

<b>YEAR OF REPORT</b> December 31, 2024
--

**RECONCILIATION OF REPORTED NET INCOME WITH TAXABLE INCOME FOR FEDERAL INCOME TAXES (UTILITY OPERATIONS)**

- The reconciliation should include the same detail as furnished on Schedule M-1 of the federal tax return for the year. The reconciliation shall be submitted even though there is no taxable income for the year. Descriptions should clearly indicate the nature of each reconciling amount and show the computations of all tax accruals.
- If the utility is a member of a group which files a consolidated federal tax return, reconcile reported net income with taxable net income as if a separate return were to be filed, indicating intercompany amounts to be eliminated in such consolidated return. State names of group members, tax assigned to each group member, and basis of allocation, assignments or sharing of the consolidated tax among the group members.

DESCRIPTION (a)	REF. NO. (b)	AMOUNT (c)
Net income for the year	F-3(c)	\$ (131,384)
Reconciling items for the year:		
Taxable income not reported on books:		
_____		_____
_____		_____
_____		_____
_____		_____
Deductions recorded on books not deducted for return:		
_____		_____
_____		_____
_____		_____
_____		_____
Income recorded on books not included in return:		
_____		_____
_____		_____
_____		_____
_____		_____
Deduction on return not charged against book income:		
_____		_____
_____		_____
_____		_____
_____		_____

Federal tax net income		\$ <u>(131,384)</u>
------------------------	--	---------------------

Computation of tax :

**WATER  
OPERATION  
SECTION**

UTILITY NAME:

CSWR-Florida Utility Operating Company - CFAT

**YEAR OF REPORT**  
December 31, 2024

**WATER LISTING OF SYSTEM GROUPS**

List below the name of each reporting system and its certificate number. Those systems which have been consolidated under the same tariff should be assigned a group number. Each individual system which has not been consolidated should be assigned its own group number.

The water financial schedules (W-2 through W-10) should be filed for the group in total.

The water engineering schedules (W-11 through W-14) must be filed for each system in the group.

All of the following water pages (W-2 through W-14) should be completed for each group and arranged by group number.

<u>SYSTEM NAME / COUNTY</u>	<u>CERTIFICATE NUMBER</u>	<u>GROUP NUMBER</u>
<u>CSWR-Florida Utility Operating Company - CFAT</u>	<u>WS719</u>	<u>1</u>
<hr/>	<hr/>	<hr/>
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UTILITY NAME: CSWR-Florida Utility Operating Company - CFAT

<b>YEAR OF REPORT</b> December 31, 2024
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SYSTEM NAME / COUNTY : CFAT

**SCHEDULE OF YEAR END WATER RATE BASE**

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	WATER UTILITY (d)
101	Utility Plant In Service	W-4(b)	\$ 748,487
	Less:		
	Nonused and Useful Plant (1)		
108	Accumulated Depreciation	W-6(b)	<u>401,495</u>
110	Accumulated Amortization	F-8	<u>0</u>
271	Contributions in Aid of Construction	W-7	<u>0</u>
252	Advances for Construction	F-20	
Subtotal			\$ <u>346,992</u>
272	Add: Accumulated Amortization of Contributions in Aid of Construction	W-8(a)	\$ 0
Subtotal			\$ <u>346,992</u>
114	Plus or Minus: Acquisition Adjustments (2)	F-7	
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	
	Working Capital Allowance (3)		
	Other (Specify):		
WATER RATE BASE			\$ <u>346,992</u>
WATER OPERATING INCOME		W-3	\$ <u>(98,212)</u>
ACHIEVED RATE OF RETURN (Water Operating Income / Water Rate Base)			<u><u>-28.30%</u></u>

NOTES : (1) Estimate based on the methodology used in the last rate proceeding.

(2) Include only those Acquisition Adjustments that have been approved by the Commission.

(3) Calculation consistent with last rate proceeding.

In absence of a rate proceeding, Class A utilities will use the Balance Sheet Method and Class B Utilities will use the One-eighth Operating and Maintenance Expense Method.

UTILITY NAME: CSWR-Florida Utility Operating Company - CFAT

<b>YEAR OF REPORT</b> December 31, 2024
--

SYSTEM NAME / COUNTY : CFAT

**WATER OPERATING STATEMENT**

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	CURRENT YEAR (d)
	UTILITY OPERATING INCOME		
400	Operating Revenues	W-9	\$ 101,109
469	Less: Guaranteed Revenue and AFPI	W-9	0
	Net Operating Revenues		\$ 101,109
401	Operating Expenses	W-10(a)	\$ 167,747
403	Depreciation Expense	W-6(a)	30,749
	Less: Amortization of CIAC	W-8(a)	0
	Net Depreciation Expense		\$ 30,749
406	Amortization of Utility Plant Acquisition Adjustment	F-7	
407	Amortization Expense (Other than CIAC)	F-8	0
408.10	Taxes Other Than Income Utility Regulatory Assessment Fee		
408.11	Property Taxes		824
408.12	Payroll Taxes		
408.13	Other Taxes and Licenses		
408	Total Taxes Other Than Income		\$ 824
409.1	Income Taxes		
410.10	Deferred Federal Income Taxes		
410.11	Deferred State Income Taxes		
411.10	Provision for Deferred Income Taxes - Credit		
412.10	Investment Tax Credits Deferred to Future Periods		
412.11	Investment Tax Credits Restored to Operating Income		
	Utility Operating Expenses		\$ 199,320
	Utility Operating Income		\$ (98,212)
469	Add Back: Guaranteed Revenue (and AFPI)	W-9	\$ 0
413	Income From Utility Plant Leased to Others		
414	Gains (losses) From Disposition of Utility Property		(7,772)
420	Allowance for Funds Used During Construction		
	Total Utility Operating Income		\$ (105,984)

**YEAR OF REPORT**  
December 31, 2024

**UTILITY NAME:** CSWR-Florida Utility Operating Company - CFAT

**SYSTEM NAME / COUNTY :** CFAT

**WATER UTILITY PLANT ACCOUNTS**

ACCT. NO. (a)	ACCOUNT NAME (b)	PREVIOUS YEAR (c)	ADDITIONS (d)	RETIREMENTS (e)	CURRENT YEAR (f)
301	Organization	\$ 0	\$	\$	\$ 0
302	Franchises	0			0
303	Land and Land Rights	34,009			34,009
304	Structures and Improvements	23,320	23,068		46,388
305	Collecting and Impounding Reservoirs	0			0
306	Lake, River and Other Intakes	0			0
307	Wells and Springs	38,888			38,888
308	Infiltration Galleries and Tunnels	0			0
309	Supply Mains	0	1,293		1,293
310	Power Generation Equipment	22,587			22,587
311	Pumping Equipment	113,271			113,271
320	Water Treatment Equipment	10,142	26,382		36,524
330	Distribution Reservoirs and Standpipes	198,197	29,371		227,568
331	Transmission and Distribution Mains	74,217	8,256		82,473
333	Services	15,635	13,840		29,475
334	Meters and Meter Installations	48,200	47,356		95,556
335	Hydrants	0			0
336	Backflow Prevention Devices	0			0
339	Other Plant Miscellaneous Equipment	0			0
340	Office Furniture and Equipment	0			0
341	Transportation Equipment	0			0
342	Stores Equipment	0			0
343	Tools, Shop and Garage Equipment	207			207
344	Laboratory Equipment	0			0
345	Power Operated Equipment	0			0
346	Communication Equipment	0	10,200		10,200
347	Miscellaneous Equipment	0	10,049		10,049
348	Other Tangible Plant	0			0
<b>TOTAL WATER PLANT</b>		<b>\$ 578,673</b>	<b>\$ 169,814</b>	<b>\$ 0</b>	<b>\$ 748,487</b>

**NOTE:** Any adjustments made to reclassify property from one account to another must be footnoted.

W-4(a)  
GROUP

**YEAR OF REPORT**  
December 31, 2024

**UTILITY NAME:** CSWR-Florida Utility Operating Company - CFAT

**SYSTEM NAME / COUNTY :** CFAT

**WATER UTILITY PLANT MATRIX**

ACCT. NO. (a)	ACCOUNT NAME (b)	CURRENT YEAR (c)	.1 INTANGIBLE PLANT (d)	.2 SOURCE OF SUPPLY AND PUMPING PLANT (e)	.3 WATER TREATMENT PLANT (f)	.4 TRANSMISSION AND DISTRIBUTION PLANT (g)	.5 GENERAL PLANT (h)
301	Organization	\$ 0	\$	\$	\$	\$	\$
302	Franchises	0					
303	Land and Land Rights	34,009					34,009
304	Structures and Improvements	46,388		46,388			
305	Collecting and Impounding Reservoirs	0					
306	Lake, River and Other Intakes	0					
307	Wells and Springs	38,888		38,888			
308	Infiltration Galleries and Tunnels	0					
309	Supply Mains	1,293		1,293			
310	Power Generation Equipment	22,587		22,587			
311	Pumping Equipment	113,271		113,271			
320	Water Treatment Equipment	36,524			36,524		
330	Distribution Reservoirs and Standpipes	227,568				227,568	
331	Transmission and Distribution Mains	82,473				82,473	
333	Services	29,475				29,475	
334	Meters and Meter Installations	95,556				95,556	
335	Hydrants	0					
336	Backflow Prevention Devices	0					
339	Other Plant Miscellaneous Equipment	0					
340	Office Furniture and Equipment	0					
341	Transportation Equipment	0					
342	Stores Equipment	0					
343	Tools, Shop and Garage Equipment	207					207
344	Laboratory Equipment	0					
345	Power Operated Equipment	0					
346	Communication Equipment	10,200					10,200
347	Miscellaneous Equipment	10,049					10,049
348	Other Tangible Plant	0					
<b>TOTAL WATER PLANT</b>		<b>\$ 748,487</b>	<b>\$ 0</b>	<b>\$ 222,426</b>	<b>\$ 36,524</b>	<b>\$ 435,072</b>	<b>\$ 54,464</b>

W-4(b)  
GROUP \_\_\_\_\_

UTILITY NAME: CSWR-Florida Utility Operating Company - CFAT

<b>YEAR OF REPORT</b> December 31, 2024
--

SYSTEM NAME / COUNTY : CFAT

**BASIS FOR WATER DEPRECIATION CHARGES**

ACCT. NO. (a)	ACCOUNT NAME (b)	AVERAGE SERVICE LIFE IN YEARS (c)	AVERAGE NET SALVAGE IN PERCENT (d)	DEPRECIATION RATE APPLIED IN PERCENT (100% - d) / c (e)
304	Structures and Improvements	40		2.50%
305	Collecting and Impounding Reservoirs	10		10.00%
306	Lake, River and Other Intakes			
307	Wells and Springs	50		2.00%
308	Infiltration Galleries and Tunnels			
309	Supply Mains	50		2.00%
310	Power Generation Equipment	15		6.67%
311	Pumping Equipment	15		6.67%
320	Water Treatment Equipment	20		5.00%
330	Distribution Reservoirs and Standpipes	40		2.50%
331	Transmission and Distribution Mains	50		2.00%
333	Services	40		2.50%
334	Meters and Meter Installations	10		10.00%
335	Hydrants	50		2.00%
336	Backflow Prevention Devices	50		2.00%
339	Other Plant Miscellaneous Equipment	10		10.00%
340	Office Furniture and Equipment	5		20.00%
341	Transportation Equipment	10		10.00%
342	Stores Equipment	10		10.00%
343	Tools, Shop and Garage Equipment	20		5.00%
344	Laboratory Equipment	20		5.00%
345	Power Operated Equipment	10		10.00%
346	Communication Equipment	10		10.00%
347	Miscellaneous Equipment	10		10.00%
348	Other Tangible Plant	10		10.00%
Water Plant Composite Depreciation Rate *		=====	=====	=====

\* If depreciation rates prescribed by this Commission are on a total composite basis, entries should be made on this line only.

**YEAR OF REPORT**  
December 31, 2024

**UTILITY NAME:** CSWR-Florida Utility Operating Company - CFAT

**SYSTEM NAME / COUNTY :** CFAT

**ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION**

ACCT. NO. (a)	ACCOUNT NAME (b)	BALANCE AT BEGINNING OF YEAR (c)	ACCUALS (d)	OTHER CREDITS * (e)	TOTAL CREDITS (d + e) (f)
304	Structures and Improvements	\$ 2,223	\$ 1,271	\$	\$ 1,271
305	Collecting and Impounding Reservoirs	0			0
306	Lake, River and Other Intakes	0			0
307	Wells and Springs	29,021	778		778
308	Infiltration Galleries and Tunnels	0			0
309	Supply Mains	0	30		30
310	Power Generation Equipment	22,587			0
311	Pumping Equipment	98,392	11,327		11,327
320	Water Treatment Equipment	7,272	1,736		1,736
330	Distribution Reservoirs and Standpipes	104,992	5,407		5,407
331	Transmission and Distribution Mains	48,699	1,647		1,647
333	Services	14,852	653		653
334	Meters and Meter Installations	42,501	6,661		6,661
335	Hydrants	0			0
336	Backflow Prevention Devices	0			0
339	Other Plant Miscellaneous Equipment	0			0
340	Office Furniture and Equipment	0			0
341	Transportation Equipment	0			0
342	Stores Equipment	0			0
343	Tools, Shop and Garage Equipment	207			0
344	Laboratory Equipment	0			0
345	Power Operated Equipment	0			0
346	Communication Equipment	0	849		849
347	Miscellaneous Equipment	0	391		391
348	Other Tangible Plant				0
<b>TOTAL WATER ACCUMULATED DEPRECIATION</b>		<b>\$ 370,746</b>	<b>30,749</b>	<b>0</b>	<b>30,749</b>

\* Specify nature of transaction  
Use ( ) to denote reversal entries.

**YEAR OF REPORT**  
December 31, 2024

**UTILITY NAME:** CSWR-Florida Utility Operating Company - CFAT

**SYSTEM NAME / COUNTY :** CFAT

**ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION (CONT'D)**

ACCT. NO. (a)	ACCOUNT NAME (b)	PLANT RETIRED (g)	SALVAGE AND INSURANCE (h)	COST OF REMOVAL AND OTHER CHARGES (i)	TOTAL CHARGES (g-h+i) (j)	BALANCE AT END OF YEAR (c+f-j) (k)
304	Structures and Improvements	\$	\$	\$	\$ 0	\$ 3,494
305	Collecting and Impounding Reservoirs				0	0
306	Lake, River and Other Intakes				0	0
307	Wells and Springs				0	29,799
308	Infiltration Galleries and Tunnels				0	0
309	Supply Mains				0	30
310	Power Generation Equipment				0	22,587
311	Pumping Equipment				0	109,719
320	Water Treatment Equipment				0	9,008
330	Distribution Reservoirs and Standpipes				0	110,399
331	Transmission and Distribution Mains				0	50,346
333	Services				0	15,505
334	Meters and Meter Installations				0	49,162
335	Hydrants				0	0
336	Backflow Prevention Devices				0	0
339	Other Plant Miscellaneous Equipment				0	0
340	Office Furniture and Equipment				0	0
341	Transportation Equipment				0	0
342	Stores Equipment				0	0
343	Tools, Shop and Garage Equipment				0	207
344	Laboratory Equipment				0	0
345	Power Operated Equipment				0	0
346	Communication Equipment				0	849
347	Miscellaneous Equipment				0	391
348	Other Tangible Plant				0	
<b>TOTAL WATER ACCUMULATED DEPRECIATION</b>		\$ 0	\$ 0	\$ 0	\$ 0	\$ 401,495

W-6(b)  
GROUP \_\_\_\_\_

UTILITY NAME: CSWR-Florida Utility Operating Company - CFAT

<b>YEAR OF REPORT</b> December 31, 2024
--

SYSTEM NAME / COUNTY : CFAT

**CONTRIBUTIONS IN AID OF CONSTRUCTION  
ACCOUNT 271**

DESCRIPTION (a)	REFERENCE (b)	WATER (c)
Balance first of year		\$ _____ 0
Add credits during year:		
Contributions received from Capacity, Main Extension and Customer Connection Charges	W-8(a)	\$ _____ 0
Contributions received from Developer or Contractor Agreements in cash or property	W-8(b)	_____ 0
<b>Total Credits</b>		\$ _____ 0
Less debits charged during the year (All debits charged during the year must be explained below)		\$ _____
<b>Total Contributions In Aid of Construction</b>		\$ _____ 0

If any prepaid CIAC has been collected, provide a supporting schedule showing how the amount is determined.

Explain all debits charged to Account 271 during the year below:

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W-7  
GROUP \_\_\_\_\_

UTILITY NAME:

CSWR-Florida Utility Operating Company - CFAT

<b>YEAR OF REPORT</b> December 31, 2024
--

SYSTEM NAME / COUNTY :

CFAT

**WATER CIAC SCHEDULE "A"**

ADDITIONS TO CONTRIBUTIONS IN AID OF CONSTRUCTION RECEIVED FROM CAPACITY,  
MAIN EXTENSION AND CUSTOMER CONNECTION CHARGES RECEIVED DURING THE YEAR

DESCRIPTION OF CHARGE (a)	NUMBER OF CONNECTIONS (b)	CHARGE PER CONNECTION (c)	AMOUNT (d)
N/A		\$	\$ 0
			0
			0
			0
			0
			0
			0
			0
			0
Total Credits			\$ 0

**ACCUMULATED AMORTIZATION OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION**

DESCRIPTION (a)	WATER (b)
Balance first of year	\$ 0
Debits during the year:	
Accruals charged to Account 272	\$
Other debits (specify) :	
Total debits	\$ 0
Credits during the year (specify) :	
	\$
Total credits	\$ 0
Balance end of year	\$ 0

W-8(a)  
GROUP \_\_\_\_\_

UTILITY NAME: CSWR-Florida Utility Operating Company - CFAT

**YEAR OF REPORT**  
December 31, 2024

SYSTEM NAME / COUNTY : CFAT

**WATER CIAC SCHEDULE "B"**  
ADDITIONS TO CONTRIBUTIONS IN AID OF CONSTRUCTION  
RECEIVED FROM ALL DEVELOPERS OR CONTRACTORS AGREEMENTS  
WHICH CASH OR PROPERTY WAS RECEIVED DURING THE YEAR

DESCRIPTION (a)	INDICATE CASH OR PROPERTY (b)	AMOUNT (c)
N/A		\$ _____
		_____
		_____
		_____
		_____
		_____
		_____
		_____
		_____
		_____
		_____
		_____
		_____
		_____
		_____
		_____
		_____
		_____
		_____
		_____
Total Credits		\$ _____ 0

W-8(b)  
GROUP \_\_\_\_\_

UTILITY NAME:

CSWR-Florida Utility Operating Company - CFAT

**YEAR OF REPORT**

December 31, 2024

SYSTEM NAME / COUNTY :

CFAT

**WATER OPERATING REVENUE**

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS * (c)	YEAR END NUMBER OF CUSTOMERS (d)	AMOUNT (e)
460	Water Sales: Unmetered Water Revenue			\$
461.1	Metered Water Revenue: Sales to Residential Customers	247	238	101,109
461.2	Sales to Commercial Customers			
461.3	Sales to Industrial Customers			
461.4	Sales to Public Authorities			
461.5	Sales Multiple Family Dwellings			
Total Metered Sales		247	238	\$ 101,109
462.1	Fire Protection Revenue: Public Fire Protection			
462.2	Private Fire Protection			
Total Fire Protection Revenue		0	0	\$ 0
464	Other Sales To Public Authorities			
465	Sales To Irrigation Customers			
466	Sales For Resale			
467	Interdepartmental Sales			
Total Water Sales		247	238	\$ 101,109
469	Other Water Revenues: Guaranteed Revenues (Including Allowance for Funds Prudently Invested or AFPI)			\$
470	Forfeited Discounts			
471	Miscellaneous Service Revenues			
472	Rents From Water Property			
473	Interdepartmental Rents			
474	Other Water Revenues			
Total Other Water Revenues				\$ 0
Total Water Operating Revenues				\$ 101,109

\* Customer is defined by Rule 25-30.210(1), Florida Administrative Code.

**UTILITY NAME:** CSWR-Florida Utility Operating Company - CFAT

**SYSTEM NAME / COUNTY :** CFAT

**WATER UTILITY EXPENSE ACCOUNT MATRIX**

ACCT. NO. (a)	ACCOUNT NAME (b)	CURRENT YEAR (c)	.1 SOURCE OF SUPPLY AND EXPENSES - OPERATIONS (d)	.2 SOURCE OF SUPPLY AND EXPENSES - MAINTENANCE (e)
601	Salaries and Wages - Employees	\$ 0	\$	\$
603	Salaries and Wages - Officers, Directors and Majority Stockholders	0		
604	Employee Pensions and Benefits	0		
610	Purchased Water	0		
615	Purchased Power	5,407	5,407	
616	Fuel for Power Production	0		
618	Chemicals	3,126	3,126	
620	Materials and Supplies	329	329	
631	Contractual Services-Engineering	0		
632	Contractual Services - Accounting	72		
633	Contractual Services - Legal	271		
634	Contractual Services - Mgt. Fees	608		
635	Contractual Services - Testing	2,598		
636	Contractual Services - Other	101,084	344	520
641	Rental of Building/Real Property	92		
642	Rental of Equipment	0		
650	Transportation Expenses	0		
656	Insurance - Vehicle	0		
657	Insurance - General Liability	0		
658	Insurance - Workman's Comp.	0		
659	Insurance - Other	5,302		
660	Advertising Expense	0		
666	Regulatory Commission Expenses - Amortization of Rate Case Expense	0		
667	Regulatory Commission Exp.-Other	6,101		
668	Water Resource Conservation Exp.	0		
670	Bad Debt Expense	71		
675	Miscellaneous Expenses	42,687		
<b>Total Water Utility Expenses</b>		<b>\$ 167,747</b>	<b>\$ 9,206</b>	<b>\$ 520</b>

**YEAR OF REPORT**

December 31, 2024

UTILITY NAME:

CSWR-Florida Utility Operating Company - CFAT

SYSTEM NAME / COUNTY :

CFAT

**WATER UTILITY EXPENSE ACCOUNT MATRIX**

.3 WATER TREATMENT EXPENSES - OPERATIONS (f)	.4 WATER TREATMENT EXPENSES - MAINTENANCE (g)	.5 TRANSMISSION & DISTRIBUTION EXPENSES - OPERATIONS (h)	.6 TRANSMISSION & DISTRIBUTION EXPENSES - MAINTENANCE (i)	.7 CUSTOMER ACCOUNTS EXPENSE (j)	.8 ADMIN. & GENERAL EXPENSES (k)
\$ _____	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	72
_____	_____	_____	_____	_____	271
_____	_____	_____	_____	_____	_____
608	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
89,881	1,056	2,598	762	_____	92
_____	_____	8,520	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	5,302
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	6,101
_____	_____	_____	_____	_____	_____
8,051	_____	_____	_____	71	_____
_____	_____	_____	_____	9,177	25,460
\$ 98,540	\$ 1,056	\$ 11,118	\$ 762	\$ 9,248	\$ 37,298

W-10(b)  
GROUP \_\_\_\_\_

UTILITY NAME:

CSWR-Florida Utility Operating Company - CFAT

**YEAR OF REPORT**

December 31, 2024

SYSTEM NAME / COUNTY :

CFAT

**PUMPING AND PURCHASED WATER STATISTICS**

MONTH (a)	WATER PURCHASED FOR RESALE (Omit 000's) (b)	FINISHED WATER PUMPED FROM WELLS (Omit 000's) (c)	WATER USED FOR LINE FLUSHING, FIGHTING FIRES, ETC. (d)	TOTAL WATER PUMPED AND PURCHASED (Omit 000's) [ (b)+(c)-(d) ] (e)	WATER SOLD TO CUSTOMERS (Omit 000's) (f)
January		31,774		31,774	
February		32,448		32,448	
March		27,581		27,581	
April		28,500		28,500	
May		29,645		29,645	
June		34,343		34,343	
July		38,817		38,817	
August		50,032		50,032	
September		38,723		38,723	
October		41,068		41,068	
November		32,690		32,690	
December		33,709		33,709	
Total for Year	<u>0</u>	<u>419,332</u>	<u>0</u>	<u>419,332</u>	<u>0</u>

If water is purchased for resale, indicate the following:

Vendor \_\_\_\_\_

Point of delivery \_\_\_\_\_

If water is sold to other water utilities for redistribution, list names of such utilities below:

\_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

**SOURCE OF SUPPLY**

List for each source of supply:	CAPACITY OF WELL	GALLONS PER DAY FROM SOURCE	TYPE OF SOURCE
Well _____	<u>360,000</u>	<u>31,480</u>	<u>Ground Water</u>
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____

W-11

GROUP \_\_\_\_\_

SYSTEM \_\_\_\_\_

UTILITY NAME:

CSWR-Florida Utility Operating Company - CFAT

YEAR OF REPORT

December 31, 2024

SYSTEM NAME / COUNTY :

CFAT

**WATER TREATMENT PLANT INFORMATION**

Provide a separate sheet for each water treatment facility

Permitted Capacity of Plant (GPD):	<u>360,000</u>		
Location of measurement of capacity (i.e. Wellhead, Storage Tank):	<u>Storage Tank</u>		
Type of treatment (reverse osmosis, sedimentation, chemical, aerated, etc.):	<u>Chemical</u>		
<b>LIME TREATMENT</b>			
Unit rating (i.e., GPM, pounds per gallon): <u>N/A</u>	Manufacturer:	<u>N/A</u>	
<b>FILTRATION</b>			
Type and size of area:			
Pressure (in square feet): <u>N/A</u>	Manufacturer:	<u>N/A</u>	
Gravity (in GPM/square feet): <u>N/A</u>	Manufacturer:	<u>N/A</u>	

W-12  
GROUP \_\_\_\_\_  
SYSTEM \_\_\_\_\_

UTILITY NAME: CSWR-Florida Utility Operating Company - CFAT

<b>YEAR OF REPORT</b> December 31, 2024
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SYSTEM NAME / COUNTY : CFAT

**CALCULATION OF THE WATER SYSTEM METER EQUIVALENTS**

METER SIZE (a)	TYPE OF METER (b)	EQUIVALENT FACTOR (c)	NUMBER OF METERS (d)	TOTAL NUMBER OF METER EQUIVALENTS (c x d) (e)
All Residential		1.0		
5/8"	Displacement	1.0	9	9
3/4"	Displacement	1.5	225	338
1"	Displacement	2.5	3	8
1 1/2"	Displacement or Turbine	5.0		
2"	Displacement, Compound or Turbine	8.0		
3"	Displacement	15.0	1	15
3"	Compound	16.0		
3"	Turbine	17.5		
4"	Displacement or Compound	25.0		
4"	Turbine	30.0		
6"	Displacement or Compound	50.0		
6"	Turbine	62.5		
8"	Compound	80.0		
8"	Turbine	90.0		
10"	Compound	115.0		
10"	Turbine	145.0		
12"	Turbine	215.0		
Total Water System Meter Equivalents				<u>369</u>

**CALCULATION OF THE WATER SYSTEM EQUIVALENT RESIDENTIAL CONNECTIONS**

Provide a calculation used to determine the value of one water equivalent residential connection (ERC).

Use one of the following methods:

- (a) If actual flow data are available from the preceding 12 months, divide the total annual single family residence (SFR) gallons sold by the average number of single family residence customers for the same period and divide the result by 365 days.
- (b) If no historical flow data are available, use:  
 $ERC = ( \text{Total SFR gallons sold (Omit 000)} / 365 \text{ days} / 350 \text{ gallons per day} )$

<p>ERC Calculation:</p> <p align="center">419331620 Flow          238 SFR          365 Days          4827.12 ERC</p>
--

UTILITY NAME: CSWR-Florida Utility Operating Company - CFAT

SYSTEM NAME / COUNTY : CFAT

**OTHER WATER SYSTEM INFORMATION**

Furnish information below for each system. A separate page should be supplied where necessary.

1. Present ERCs * the system can efficiently serve.	<u>4827.12</u>
2. Maximum number of ERCs * which can be served.	<u>1445.38</u>
3. Present system connection capacity (in ERCs *) using existing lines.	<u>1445.38</u>
4. Future connection capacity (in ERCs *) upon service area buildout.	<u>1445.38</u>
5. Estimated annual increase in ERCs *.	<u>2</u>
6. Is the utility required to have fire flow capacity? If so, how much capacity is required?	<u>N/A</u>
7. Attach a description of the fire fighting facilities.	
8. Describe any plans and estimated completion dates for any enlargements or improvements of this system: None	
9. When did the company last file a capacity analysis report with the DEP?	<u>CSWR - Florida has not submitted a CAR</u>
10. If the present system <b>does not</b> meet the requirements of DEP rules:	
a. Attach a description of the plant upgrade necessary to meet the DEP rules.	
b. Have these plans been approved by DEP?	<u>No open violations with FDEP</u>
c. When will construction begin?	
d. Attach plans for funding the required upgrading.	
e. Is this system under any Consent Order with DEP?	<u>No</u>
11. Department of Environmental Protection ID #	<u>FL3424690</u>
12. Water Management District Consumptive Use Permit #	<u>3077-5</u>
a. Is the system in compliance with the requirements of the CUP?	<u>Yes</u>
b. If not, what are the utility's plans to gain compliance?	

\* An ERC is determined based on the calculation on the bottom of Page W-13.

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**WASTEWATER  
OPERATION  
SECTION**

UTILITY NAME:

CSWR-Florida Utility Operating Company - CFAT

YEAR OF REPORT December 31, 2024
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### WASTEWATER LISTING OF SYSTEM GROUPS

List below the name of each reporting system and its certificate number. Those systems which have been consolidated under the same tariff should be assigned a group number. Each individual system which has not been consolidated should be assigned its own group number.

The wastewater financial schedules (S-2 through S-10) should be filed for the group in total.

The wastewater engineering schedules (S-11 through S-13) must be filed for each system in the group.

All of the following wastewater pages (S-2 through S-13) should be completed for each group and arranged by group number.

SYSTEM NAME / COUNTY	CERTIFICATE NUMBER	GROUP NUMBER
CSWR-Florida Utility Operating Company - CFAT	WS719	1

UTILITY NAME: CSWR-Florida Utility Operating Company - CFAT

<b>YEAR OF REPORT</b> December 31, 2024
--

SYSTEM NAME / COUNTY : CFAT

**SCHEDULE OF YEAR END WASTEWATER RATE BASE**

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	WASTEWATER UTILITY (d)
101	Utility Plant In Service	S-4(a)	\$ 673,988
	Less:		
	Nonused and Useful Plant (1)		
108	Accumulated Depreciation	S-6(b)	162,452
110	Accumulated Amortization	F-8	0
271	Contributions in Aid of Construction	S-7	387,815
252	Advances for Construction	F-20	
Subtotal			\$ 123,721
272	Add: Accumulated Amortization of Contributions in Aid of Construction	S-8(a)	\$ 387,808
Subtotal			\$ 511,529
	Plus or Minus:		
114	Acquisition Adjustments (2)	F-7	
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	
	Working Capital Allowance (3)		
	Other (Specify):		
<b>WASTEWATER RATE BASE</b>			\$ 511,529
<b>WASTEWATER OPERATING INCOME</b>		S-3	\$ (12,798)
<b>ACHIEVED RATE OF RETURN (Wastewater Operating Income / Wastewater Rate Base)</b>			<u>-2.50%</u>

- NOTES : (1) Estimate based on the methodology used in the last rate proceeding.
- (2) Include only those Acquisition Adjustments that have been approved by the Commission.
- (3) Calculation consistent with last rate proceeding.  
 In absence of a rate proceeding, Class A utilities will use the Balance Sheet Method and Class B Utilities will use the One-eighth Operating and Maintenance Expense Method.

UTILITY NAME: CSWR-Florida Utility Operating Company - CFAT

<b>YEAR OF REPORT</b> December 31, 2024
--

SYSTEM NAME / COUNTY : CFAT

**WASTEWATER OPERATING STATEMENT**

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	WASTEWATER UTILITY (d)
<b>UTILITY OPERATING INCOME</b>			
400	Operating Revenues	S-9(a)	\$ 138,602
530	Less: Guaranteed Revenue (and AFPI)	S-9(a)	0
Net Operating Revenues			\$ 138,602
401	Operating Expenses	S-10(a)	\$ 129,425
403	Depreciation Expense	S-6(a)	22,003
	Less: Amortization of CIAC	S-8(a)	3,145
Net Depreciation Expense			\$ 18,858
406	Amortization of Utility Plant Acquisition Adjustment	F-7	0
407	Amortization Expense (Other than CIAC)	F-8	0
Taxes Other Than Income			
408.10	Utility Regulatory Assessment Fee		0
408.11	Property Taxes		3,117
408.12	Payroll Taxes		0
408.13	Other Taxes and Licenses		0
408	Total Taxes Other Than Income		\$ 3,117
409.1	Income Taxes		0
410.10	Deferred Federal Income Taxes		0
410.11	Deferred State Income Taxes		0
411.10	Provision for Deferred Income Taxes - Credit		0
412.10	Investment Tax Credits Deferred to Future Periods		0
412.11	Investment Tax Credits Restored to Operating Income		0
Utility Operating Expenses			\$ 151,400
Utility Operating Income			\$ (12,798)
Add Back:			
530	Guaranteed Revenue (and AFPI)	S-9(a)	\$ 0
413	Income From Utility Plant Leased to Others		0
414	Gains (losses) From Disposition of Utility Property		(10,535)
420	Allowance for Funds Used During Construction		0
Total Utility Operating Income			\$ (23,333)

**YEAR OF REPORT**  
December 31, 2024

**UTILITY NAME:** CSWR-Florida Utility Operating Company - CFAT

**SYSTEM NAME / COUNTY :** CFAT

**WASTEWATER UTILITY PLANT ACCOUNTS**

ACCT. NO. (a)	ACCOUNT NAME (b)	PREVIOUS YEAR (c)	ADDITIONS (d)	RETIREMENTS (e)	CURRENT YEAR (f)
351	Organization	\$ 2,500			\$ 2,500
352	Franchises	2,062			2,062
353	Land and Land Rights	53,509			53,509
354	Structures and Improvements	32,260	248,866		281,126
355	Power Generation Equipment	0			0
360	Collection Sewers - Force	7,700	8,035		15,735
361	Collection Sewers - Gravity	45,657	25,026		70,683
362	Special Collecting Structures	0			0
363	Services to Customers	8,500			8,500
364	Flow Measuring Devices	5,700	5,094		10,794
365	Flow Measuring Installations	0			0
366	Reuse Services	0			0
367	Reuse Meters and Meter Installations	0			0
370	Receiving Wells	0			0
371	Pumping Equipment	48,307	55,260		103,567
374	Reuse Distribution Reservoirs	0			0
375	Reuse Transmission and Distribution System	0			0
380	Treatment and Disposal Equipment	19,164	31,799		50,963
381	Plant Sewers	15,148			15,148
382	Outfall Sewer Lines	0			0
389	Other Plant Miscellaneous Equipment	13,234			13,234
390	Office Furniture and Equipment	0			0
391	Transportation Equipment	0			0
392	Stores Equipment	0			0
393	Tools, Shop and Garage Equipment	0			0
394	Laboratory Equipment	0	3,739		3,739
395	Power Operated Equipment	0			0
396	Communication Equipment	0	42,428		42,428
397	Miscellaneous Equipment	0			0
398	Other Tangible Plant	0			0
Total Wastewater Plant		\$ 253,741	\$ 420,247	\$ 0	\$ 673,988

**NOTE:** Any adjustments made to reclassify property from one account to another must be footnoted.

UTILITY NAME: CSWR-Florida Utility Operating Company - CFAT

SYSTEM NAME / COUNTY: CFAT

**WASTEWATER UTILITY PLANT MATRIX**

ACCT. NO. (a)	ACCOUNT NAME (b)	.1 INTANGIBLE PLANT (g)	.2 COLLECTION PLANT (h)	.3 SYSTEM PUMPING PLANT (i)	.4 TREATMENT AND DISPOSAL (j)	.5 RECLAIMED WASTEWATER TREATMENT PLANT (k)	.6 RECLAIMED WASTEWATER DISTRIBUTION PLANT (l)	.7 GENERAL PLANT (m)
351	Organization	\$ 2,500						
352	Franchises	2,062						
353	Land and Land Rights							
354	Structures and Improvements		281,126					53,509
355	Power Generation Equipment							
360	Collection Sewers - Force		15,735					
361	Collection Sewers - Gravity		70,683					
362	Special Collecting Structures							
363	Services to Customers		8,500					
364	Flow Measuring Devices		10,794					
365	Flow Measuring Installations							
366	Reuse Services							
367	Reuse Meters and Meter Installations							
370	Receiving Wells							
371	Pumping Equipment			103,567				
374	Reuse Distribution Reservoirs							
375	Reuse Transmission and Distribution System							
380	Treatment and Disposal Equipment				50,963			
381	Plant Sewers				15,148			
382	Outfall Sewer Lines							
389	Other Plant Miscellaneous Equipment				13,234			
390	Office Furniture and Equipment							3,739
391	Transportation Equipment							
392	Stores Equipment							
393	Tools, Shop and Garage Equipment							
394	Laboratory Equipment							
395	Power Operated Equipment							
396	Communication Equipment							
397	Miscellaneous Equipment							42,428
398	Other Tangible Plant							
	Total Wastewater Plant	\$ 4,562	\$ 386,838	\$ 103,567	\$ 79,345	\$ 0	\$ 0	\$ 99,676

NOTE: Any adjustments made to reclassify property from one account to another must be footnoted.

UTILITY NAME: CSWR-Florida Utility Operating Company - CFAT

<b>YEAR OF REPORT</b> December 31, 2024
--

SYSTEM NAME / COUNTY : CFAT

**BASIS FOR WASTEWATER DEPRECIATION CHARGES**

ACCT. NO. (a)	ACCOUNT NAME (b)	AVERAGE SERVICE LIFE IN YEARS (c)	AVERAGE NET SALVAGE IN PERCENT (d)	DEPRECIATION RATE APPLIED IN PERCENT (100% - D) / C (e)
354	Structures and Improvements	40		2.50%
355	Power Generation Equipment	15		6.67%
360	Collection Sewers - Force	50		2.00%
361	Collection Sewers - Gravity	50		2.00%
362	Special Collecting Structures	40		2.50%
363	Services to Customers	50		2.00%
364	Flow Measuring Devices	5		20.00%
365	Flow Measuring Installations			
366	Reuse Services			
367	Reuse Meters and Meter Installations			
370	Receiving Wells	25		4.00%
371	Pumping Equipment	10		10.00%
374	Reuse Distribution Reservoirs			
375	Reuse Transmission/Distribution Sys.			
380	Treatment and Disposal Equipment	20		5.00%
381	Plant Sewers	40		2.50%
382	Outfall Sewer Lines	50		2.00%
389	Other Plant Miscellaneous Equipment	10		10.00%
390	Office Furniture and Equipment	20		5.00%
391	Transportation Equipment	10		10.00%
392	Stores Equipment			
393	Tools, Shop and Garage Equipment	16		6.25%
394	Laboratory Equipment	20		5.00%
395	Power Operated Equipment	15		6.67%
396	Communication Equipment	10		10.00%
397	Miscellaneous Equipment			
398	Other Tangible Plant	40		2.50%
Wastewater Plant Composite Depreciation Rate *				

\* If depreciation rates prescribed by this Commission are on a total composite basis, entries should be made on this line only.

**YEAR OF REPORT**  
December 31, 2024

**UTILITY NAME:** CSWR-Florida Utility Operating Company - CFAT

**SYSTEM NAME / COUNTY :** CFAT

**ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION**

ACCT. NO. (a)	ACCOUNT NAME (b)	BALANCE AT BEGINNING OF YEAR (c)	ACCRUALS (d)	OTHER CREDITS * (e)	TOTAL CREDITS (d + e) (f)
354	Structures and Improvements	\$ 9,960	\$ 5,581	\$	\$ 5,581
355	Power Generation Equipment	0			0
360	Collection Sewers - Force	7,700	218		218
361	Collection Sewers - Gravity	40,378	1,268		1,268
362	Special Collecting Structures	0			0
363	Services to Customers	8,500			0
364	Flow Measuring Devices	5,700	679		679
365	Flow Measuring Installations	0			0
366	Reuse Services	0			0
367	Reuse Meters and Meter Installations	0			0
370	Receiving Wells	0			0
371	Pumping Equipment	28,608	6,975		6,975
374	Reuse Distribution Reservoirs	0			0
375	Reuse Transmission/Distribution Sys.	0			0
380	Treatment and Disposal Equipment	19,164	1,573		1,573
381	Plant Sewers	14,770	378		378
382	Outfall Sewer Lines	0			0
389	Other Plant Miscellaneous Equipment	5,669	1,323		1,323
390	Office Furniture and Equipment	0			0
391	Transportation Equipment	0			0
392	Stores Equipment	0			0
393	Tools, Shop and Garage Equipment	0			0
394	Laboratory Equipment	0	187		187
395	Power Operated Equipment	0			0
396	Communication Equipment	0	3,821		3,821
397	Miscellaneous Equipment	0			0
398	Other Tangible Plant	0			0
<b>Total Depreciable Wastewater Plant in Service</b>		<b>\$ 140,449</b>	<b>\$ 22,003</b>	<b>\$ 0</b>	<b>\$ 22,003</b>

\* Specify nature of transaction.  
Use ( ) to denote reversal entries.

S-6(a)  
GROUP

**YEAR OF REPORT**  
December 31, 2024

UTILITY NAME: CSWR-Florida Utility Operating Company - CFAT

SYSTEM NAME / COUNTY : CFAT

**ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION**

ACCT. NO. (a)	ACCOUNT NAME (b)	PLANT RETIRED (g)	SALVAGE AND INSURANCE (h)	COST OF REMOVAL AND OTHER CHARGES (i)	TOTAL CHARGES (g-h+i) (j)	BALANCE AT END OF YEAR (c+f-j) (k)
354	Structures and Improvements	\$	\$	\$	\$	\$ 15,541
355	Power Generation Equipment				0	0
360	Collection Sewers - Force				0	7,918
361	Collection Sewers - Gravity				0	41,646
362	Special Collecting Structures				0	0
363	Services to Customers				0	8,500
364	Flow Measuring Devices				0	6,379
365	Flow Measuring Installations				0	0
366	Reuse Services				0	0
367	Reuse Meters and Meter Installations				0	0
370	Receiving Wells				0	0
371	Pumping Equipment				0	35,583
374	Reuse Distribution Reservoirs				0	0
375	Reuse Transmission/Distribution Sys.				0	0
380	Treatment and Disposal Equipment				0	20,737
381	Plant Sewers				0	15,148
382	Outfall Sewer Lines				0	0
389	Other Plant Miscellaneous Equipment				0	6,992
390	Office Furniture and Equipment				0	0
391	Transportation Equipment				0	0
392	Stores Equipment				0	0
393	Tools, Shop and Garage Equipment				0	0
394	Laboratory Equipment				0	187
395	Power Operated Equipment				0	0
396	Communication Equipment				0	3,821
397	Miscellaneous Equipment				0	0
398	Other Tangible Plant				0	0
Total Depreciable Wastewater Plant in Service						\$ 162,452

\* Specify nature of transaction.  
Use ( ) to denote reversal entries.

UTILITY NAME: CSWR-Florida Utility Operating Company - CFAT

**YEAR OF REPORT**  
December 31, 2024

SYSTEM NAME / COUNTY : CFAT

**CONTRIBUTIONS IN AID OF CONSTRUCTION  
ACCOUNT 271**

DESCRIPTION (a)	REFERENCE (b)	WASTEWATER (c)
Balance first of year		\$ <u>387,815</u>
Add credits during year:		
Contributions received from Capacity, Main Extension and Customer Connection Charges	S-8(a)	\$ <u>0</u>
Contributions received from Developer or Contractor Agreements in cash or property	S-8(b)	<u>0</u>
Total Credits		
		\$ <u>0</u>
Less debits charged during the year (All debits charged during the year must be explained below)		
		\$ _____
Total Contributions In Aid of Construction		
		\$ <u>387,815</u>

Explain all debits charged to Account 271 during the year below:

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UTILITY NAME: CSWR-Florida Utility Operating Company - CFAT

**YEAR OF REPORT**  
December 31, 2024

SYSTEM NAME / COUNTY : CFAT

**WASTEWATER CIAC SCHEDULE "A"**

ADDITIONS TO CONTRIBUTIONS IN AID OF CONSTRUCTION RECEIVED FROM CAPACITY,  
MAIN EXTENSION AND CUSTOMER CONNECTION CHARGES RECEIVED DURING THE YEAR

DESCRIPTION OF CHARGE (a)	NUMBER OF CONNECTIONS (b)	CHARGE PER CONNECTION (c)	AMOUNT (d)
N/A		\$	\$ 0
			0
			0
			0
			0
			0
			0
			0
			0
			0
Total Credits			\$ 0

**ACCUMULATED AMORTIZATION OF WASTEWATER CONTRIBUTIONS IN AID OF CONSTRUCTION**

DESCRIPTION (a)	WASTEWATER (b)
Balance first of year	\$ 384,670
Debits during the year:	
Accruals charged to Account 272	\$ 3,145
Other debits (specify):	
_____	_____
_____	_____
Total debits	\$ 3,145
Credits during the year (specify):	
_____	\$ 7
_____	_____
Total credits	\$ 7
Balance end of year	\$ <u>387,808</u>

S-8(a)  
GROUP \_\_\_\_\_

UTILITY NAME: CSWR-Florida Utility Operating Company - CFAT

**YEAR OF REPORT**  
December 31, 2024

SYSTEM NAME / COUNTY : CFAT

**WASTEWATER CIAC SCHEDULE "B"**  
ADDITIONS TO CONTRIBUTIONS IN AID OF CONSTRUCTION  
RECEIVED FROM ALL DEVELOPERS OR CONTRACTORS AGREEMENTS  
WHICH CASH OR PROPERTY WAS RECEIVED DURING THE YEAR

DESCRIPTION (a)	INDICATE CASH OR PROPERTY (b)	AMOUNT (c)
N/A		\$ _____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
Total Credits		\$ _____ 0

UTILITY NAME: CSWR-Florida Utility Operating Company - CFAT

<b>YEAR OF REPORT</b> December 31, 2024
--

SYSTEM NAME / COUNTY : CFAT

**WASTEWATER OPERATING REVENUE**

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS * (c)	YEAR END NUMBER OF CUSTOMERS * (d)	AMOUNTS (e)
<b>WASTEWATER SALES</b>				
Flat Rate Revenues:				
521.1	Residential Revenues	254	240	\$ 138,602
521.2	Commercial Revenues			
521.3	Industrial Revenues			
521.4	Revenues From Public Authorities			
521.5	Multiple Family Dwelling Revenues			
521.6	Other Revenues			
521	Total Flat Rate Revenues	254	240	\$ 138,602
Measured Revenues:				
522.1	Residential Revenues			
522.2	Commercial Revenues			
522.3	Industrial Revenues			
522.4	Revenues From Public Authorities			
522.5	Multiple Family Dwelling Revenues			
522	Total Measured Revenues	0	0	\$ 0
523	Revenues From Public Authorities			
524	Revenues From Other Systems			
525	Interdepartmental Revenues			
Total Wastewater Sales		254	240	\$ 138,602
<b>OTHER WASTEWATER REVENUES</b>				
530	Guaranteed Revenues (Including Allowance for Funds Prudently Invested or AFPI)			\$
531	Sale of Sludge			
532	Forfeited Discounts			
534	Rents From Wastewater Property			
535	Interdepartmental Rents			
536	Other Wastewater Revenues			
Total Other Wastewater Revenues				\$ 0

\* Customer is defined by Rule 25-30.210(1), Florida Administrative Code.

UTILITY NAME: CSWR-Florida Utility Operating Company - CFAT

<b>YEAR OF REPORT</b> December 31, 2024
--

SYSTEM NAME / COUNTY : CFAT

**WASTEWATER OPERATING REVENUE**

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS * (c)	YEAR END NUMBER OF CUSTOMERS * (d)	AMOUNTS (e)
RECLAIMED WATER SALES				
Flat Rate Reuse Revenues:				
540.1	Residential Reuse Revenues	_____	_____	\$ _____
540.2	Commercial Reuse Revenues	_____	_____	_____
540.3	Industrial Reuse Revenues	_____	_____	_____
540.4	Reuse Revenues From Public Authorities	_____	_____	_____
540.5	Other Revenues	_____	_____	_____
540	Total Flat Rate Reuse Revenues	_____ 0	_____ 0	\$ _____ 0
Measured Reuse Revenues:				
541.1	Residential Reuse Revenues	_____	_____	_____
541.2	Commercial Reuse Revenues	_____	_____	_____
541.3	Industrial Reuse Revenues	_____	_____	_____
541.4	Reuse Revenues From Public Authorities	_____	_____	_____
541	Total Measured Reuse Revenues	_____ 0	_____ 0	\$ _____ 0
544	Reuse Revenues From Other Systems	_____	_____	_____
Total Reclaimed Water Sales				\$ _____ 0
Total Wastewater Operating Revenues				\$ <u>138,602</u>

\* Customer is defined by Rule 25-30.210(1), Florida Administrative Code.

**YEAR OF REPORT**  
December 31, 2024

**UTILITY NAME:** CSWR-Florida Utility Operating Company - CFAT

**SYSTEM NAME / COUNTY :** CFAT

**WASTEWATER UTILITY EXPENSE ACCOUNT MATRIX**

ACCT. NO. (a)	ACCOUNT NAME (b)	CURRENT YEAR (c)	.1 COLLECTION EXPENSES- OPERATIONS (d)	.2 COLLECTION EXPENSES- MAINTENANCE (e)	.3 PUMPING EXPENSES - OPERATIONS (f)	.4 PUMPING EXPENSES - MAINTENANCE (g)	.5 TREATMENT & DISPOSAL EXPENSES - OPERATIONS (h)	.6 TREATMENT & DISPOSAL EXPENSES - MAINTENANCE (i)
701	Salaries and Wages - Employees	\$ 0	\$	\$	\$	\$	\$	\$
703	Salaries and Wages - Officers, Directors and Majority Stockholders	0						
704	Employee Pensions and Benefits	0						
710	Purchased Sewage Treatment	0						
711	Sludge Removal Expense	118					118	
715	Purchased Power	18,600	18,600					
716	Fuel for Power Production	0						
718	Chemicals	8,389	8,389					
720	Materials and Supplies	623	623					
731	Contractual Services-Engineering	0						
732	Contractual Services - Accounting	73						
733	Contractual Services - Legal	274						
734	Contractual Services - Mgt. Fees	614					614	
735	Contractual Services - Testing	785					785	
736	Contractual Services - Other	44,532	43,251	445			837	
741	Rental of Building/Real Property	0						
742	Rental of Equipment	0						
750	Transportation Expenses	0						
756	Insurance - Vehicle	0						
757	Insurance - General Liability	0						
758	Insurance - Workman's Comp.	0						
759	Insurance - Other	5,288						
760	Advertising Expense	0						
766	Regulatory Commission Expenses	0						
	- Amortization of Rate Case Expense	0						
767	Regulatory Commission Exp.-Other	7,761						
770	Bad Debt Expense	449						
775	Miscellaneous Expenses	41,921		59			7,555	
<b>Total Wastewater Utility Expenses</b>		\$ 129,425	\$ 70,863	\$ 504	\$ 0	\$ 0	\$ 9,907	\$ 0

**YEAR OF REPORT**  
December 31, 2024

**UTILITY NAME:** CSWR-Florida Utility Operating Company - CFAT

**SYSTEM NAME / COUNTY :** CFAT

**WASTEWATER UTILITY EXPENSE ACCOUNT MATRIX**

ACCT. NO. (a)	ACCOUNT NAME (b)	.7 CUSTOMER ACCOUNTS EXPENSE (j)	.8 ADMIN. & GENERAL EXPENSES (k)	.9 RECLAIMED WATER TREATMENT EXPENSES- OPERATIONS (l)	.10 RECLAIMED WATER TREATMENT EXPENSES- MAINTENANCE (m)	.11 RECLAIMED WATER DISTRIBUTION EXPENSES- OPERATIONS (n)	.12 RECLAIMED WATER DISTRIBUTION EXPENSES- MAINTENANCE (o)
701	Salaries and Wages - Employees	\$	\$	\$	\$	\$	\$
703	Salaries and Wages - Officers, Directors and Majority Stockholders						
704	Employee Pensions and Benefits						
710	Purchased Sewage Treatment						
711	Sludge Removal Expense						
715	Purchased Power						
716	Fuel for Power Purchased						
718	Chemicals						
720	Materials and Supplies						
731	Contractual Services-Engineering						
732	Contractual Services - Accounting		73				
733	Contractual Services - Legal		274				
734	Contractual Services - Mgt. Fees						
735	Contractual Services - Testing						
736	Contractual Services - Other						
741	Rental of Building/Real Property						
742	Rental of Equipment						
750	Transportation Expenses						
756	Insurance - Vehicle						
757	Insurance - General Liability						
758	Insurance - Workman's Comp.						
759	Insurance - Other		5,288				
760	Advertising Expense						
766	Regulatory Commission Expenses - Amortization of Rate Case Expense						
767	Regulatory Commission Exp.-Other		7,761				
770	Bad Debt Expense	449					
775	Miscellaneous Expenses	8,715	25,592				
<b>Total Wastewater Utility Expenses</b>		<b>\$ 9,164</b>	<b>\$ 38,988</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>

UTILITY NAME:

CSWR-Florida Utility Operating Company - CFAT

**YEAR OF REPORT**

December 31, 2024

SYSTEM NAME / COUNTY :

CFAT

**CALCULATION OF THE WASTEWATER SYSTEM METER EQUIVALENTS**

WATER METER SIZE (a)	TYPE OF WATER METER (b)	EQUIVALENT FACTOR (c)	NUMBER OF WATER METERS (d)	TOTAL NUMBER OF METER EQUIVALENTS (c x d) (e)
All Residential		1.0		0
5/8"	Displacement	1.0	10	10
3/4"	Displacement	1.5	224	336
1"	Displacement	2.5	3	8
1 1/2"	Displacement or Turbine	5.0	1	5
2"	Displacement, Compound or Turbine	8.0		0
3"	Displacement	15.0	1	15
3"	Compound	16.0		0
3"	Turbine	17.5		0
4"	Displacement or Compound	25.0	1	25
4"	Turbine	30.0		0
6"	Displacement or Compound	50.0		0
6"	Turbine	62.5		0
8"	Compound	80.0		0
8"	Turbine	90.0		0
10"	Compound	115.0		0
10"	Turbine	145.0		0
12"	Turbine	215.0		0
Total Wastewater System Meter Equivalents				399

**CALCULATION OF THE WASTEWATER SYSTEM EQUIVALENT RESIDENTIAL CONNECTIONS**

Provide a calculation used to determine the value of one wastewater equivalent residential connection (ERC).

Use one of the following methods:

(a) If actual flow data are available from the preceding 12 months, divide the total annual single family residence (SFR) gallons sold by the average number of single family residence customers for the same period and divide the result by 365 days.

(b) If no historical flow data are available, use:

$$ERC = ( \text{Total SFR gallons treated (Omit 000)} / 365 \text{ days} / 280 \text{ gallons per day} )$$

For wastewater only utilities:

Subtract all general use and other non residential customer gallons from the total gallons treated.

Divide the remainder (SFR customers) by 365 days to reveal single family residence customer gallons per day.

**NOTE:** Total gallons treated includes both treated and purchased treatment.

ERC Calculation:
14,138,275 Flow
240 SFR
365 Days
161.4 ERC

UTILITY NAME: CSWR-Florida Utility Operating Company - CFAT

<b>YEAR OF REPORT</b> December 31, 2024
--

SYSTEM NAME / COUNTY : CFAT

**WASTEWATER TREATMENT PLANT INFORMATION**

Provide a separate sheet for each wastewater treatment facility

Permitted Capacity	99,000	GPD	
Basis of Permit Capacity (1)	AF		
Manufacturer	N/A		
Type (2)	Extended Aeration		
Hydraulic Capacity	99,000	GPD	
Average Daily Flow	38,735	GPD	
Total Gallons of Wastewater Treated	14,138,275		
Method of Effluent Disposal	Holding Pond		

(1) Basis of permitted capacity as stated on the Florida DEP WWTP Operating Permit (i.e. average annual daily flow, etc.)

(2) Contact stabilization, advanced treatment, etc.

UTILITY NAME: CSWR-Florida Utility Operating Company - CFAT

**YEAR OF REPORT**  
December 31, 2024

SYSTEM NAME / COUNTY : CFAT

**OTHER WASTEWATER SYSTEM INFORMATION**

Furnish information below for each system. A separate page should be supplied where necessary.

1. Present number of ERCs* now being served	<u>161.4</u>
2. Maximum number of ERCs* which can be served	<u>412.5</u>
3. Present system connection capacity (in ERCs*) using existing lines	<u>412.5</u>
4. Future connection capacity (in ERCs*) upon service area buildout	<u>412.5</u>
5. Estimated annual increase in ERCs*	<u>2</u>
6. Describe any plans and estimated completion dates for any enlargements or improvements of this system	<u>None</u>
7. If the utility uses reuse as a means of effluent disposal, attach a list of the reuse end users and the amount of reuse provided to each, if known.	<u> </u>
8. If the utility does not engage in reuse, has a reuse feasibility study been completed?	<u>N/A</u>
If so, when?	<u> </u>
9. Has the utility been required by the DEP or water management district to implement reuse?	<u>N/A</u>
If so, what are the utility's plans to comply with this requirement?	<u> </u>
10. When did the company last file a capacity analysis report with the DEP?	<u>Florida has not submitted</u>
11. If the present system does not meet the requirements of DEP rules:	
a. Attach a description of the plant upgrade necessary to meet the DEP rules.	
b. Have these plans been approved by DEP?	<u>See Supplemental</u>
c. When will construction begin?	<u> </u>
d. Attach plans for funding the required upgrading.	
e. Is this system under any Consent Order with DEP?	<u> </u>
12. Department of Environmental Protection ID #	<u>FLA010722</u>

\* An ERC is determined based on the calculation on S-11.

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11. If the present system does not meet the requirements of DEP rules:

a. Attach a description of the plant upgrade necessary to meet the DEP rules.

Has open Administrative Order with FDEP. CSWR- Florida has contracted Kimley Horn for a full plan  
No construction timeline has been established.

b. Have these plans been approved by DEP?           N/A          

c. When will construction begin?   N/A  

d. Attach plans for funding the required upgrading.

e. Is this system under any Consent Order with DEP?   N/A  

S-13  
CFAT

**CLASS "A" OR "B"**

**WATER AND/OR WASTEWATER UTILITIES**  
(Gross Revenue of More Than \$200,000 Each)

**ANNUAL REPORT**

OF

---

CSWR-Florida Utility Operating Company, LLC - Neighborhood Utilities

Exact Legal Name of Respondent

Certificate Number(s)

430W

Submitted To The

STATE OF FLORIDA



FOR THE

YEAR ENDED DECEMBER 31, 2024

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## GENERAL INSTRUCTIONS

1. Prepare this report in conformity with the 1996 National Association of Regulatory Utility Commissioners Uniform System of Accounts for Water and/or Wastewater Utilities (USOA).
2. Interpret all accounting words and phrases in accordance with the USOA.
3. Complete each question fully and accurately, even if it has been answered in a previous annual report. Enter the word "None" where it truly and completely states the fact.
4. For any question, section, or page which is not applicable to the respondent, enter the words "Not Applicable." Do not omit any pages.
5. Where dates are called for, the month and day should be stated as well as the year.
6. All schedules requiring dollar entries should be rounded to the nearest dollar unless otherwise specifically indicated.
7. Complete this report by means which result in a permanent record, such as by computer or typewriter.
8. If there is not enough room on any schedule, an additional page or pages may be added, provided the format of the added schedule matches the format of the schedule with not enough room. Such a schedule should reference the appropriate schedules, state the name of the utility, and state the year of the report.
9. If it is necessary or desirable to insert additional statements for the purpose of further explanation of schedules, such statement should be made at the bottom of the page or an additional page inserted. Any additional pages should state the name of the utility, the year of the report, and reference the appropriate schedule.
10. For water and wastewater utilities with more than one rate group and/or system, water and wastewater pages should be completed for each rate group and/or system group. These pages should be grouped together and tabbed by rate group and/or system.
11. All other water and wastewater operations not regulated by the Commission and other regulated industries should be reported as "Other than Reporting Systems."
12. Financial information for multiple systems charging rates which are covered under the same tariff should be reported as one system. However, the engineering data must be reported by individual system.
13. For water and wastewater utilities with more than one system, one (1) copy of workpapers showing the consolidation of systems for the operating sections, should be filed with the annual report.
14. The report should be filled out in quadruplicate and the original and two copies returned by March 31, of the year following the date of the report. The report should be returned to:

**Florida Public Service Commission  
Division of Accounting and Finance  
2540 Shumard Oak Boulevard  
Tallahassee, Florida 32399-0850**

The fourth copy should be retained by the utility.

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# **EXECUTIVE SUMMARY**

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UTILITY NAME:

CSWR-Florida Utility Operating Company, LLC - Neighborhood Utilities

**YEAR OF REPORT**  
December 31, 2024

**CERTIFICATION OF ANNUAL REPORT**

I HEREBY CERTIFY, to the best of my knowledge and belief:

YES  NO

1. The utility is in substantial compliance with the Uniform System of Accounts prescribed by the Florida Public Service Commission.

YES  NO

2. The utility is in substantial compliance with all applicable rules and orders of the Florida Public Service Commission.

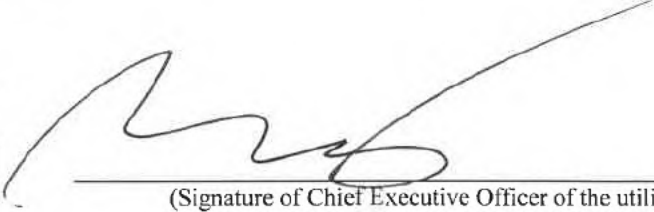
YES  NO

3. There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices that could have a material effect on the the financial statement of the utility.

YES  NO

4. The annual report fairly represents the financial condition and results of operations of the respondent for the period presented and other information and statements presented in the the report as to the business affairs of the respondent are true, correct and complete for the period for which it represents.

Items Certified			
1.	2.	3.	4.

  
\_\_\_\_\_  
(Signature of Chief Executive Officer of the utility) \*

1.	2.	3.	4.
X	X	X	X

\_\_\_\_\_  
(Signature of Chief Financial Officer of the utility) \*

\* Each of the four items must be certified YES or NO. Each item need not be certified by both officers. The items being certified by the officer should be indicated in the appropriate area to the left of the signature.

**NOTICE:**

Section 837.06, Florida Statutes, provides that any person who knowingly makes a false statement in writing with the intent to mislead a public servant in the performance of his duty shall be guilty of a misdemeanor of the second degree.

ANNUAL REPORT OF

YEAR OF REPORT  
December 31, 2024

CSWR-Florida Utility Operating Company, LLC - Neighborhood Utilities  
(Exact Name of Utility)

County: \_\_\_\_\_

List below the exact mailing address of the utility for which normal correspondence should be sent:

1630 Des Peres Rd., Suite 140  
Des Peres, MO 63131

Telephone: 314-380-8505

E Mail Address: bthies@cswrgroup.com

WEB Site: https://www.centralstateswaterresources.com/

Sunshine State One-Call of Florida, Inc. Member Number \_\_\_\_\_

Name and address of person to whom correspondence concerning this report should be addressed:

1630 Des Peres Rd., Suite 140  
Des Peres, MO 63131

Telephone: 314-380-8505

List below the address of where the utility's books and records are located:

1630 Des Peres Rd., Suite 140  
Des Peres, MO 63131

Telephone: 314-380-8505

List below any groups auditing or reviewing the records and operations:

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Date of original organization of the utility: \_\_\_\_\_

Check the appropriate business entity of the utility as filed with the Internal Revenue Service

Individual  Partnership  Sub S Corporation  1120 Corporation

List below every corporation or person owning or holding directly or indirectly 5% or more of the voting securities of the utility:

	Name	Percent Ownership
1.	<u>CSWR, LLC</u>	<u>100%</u>
2.	_____	_____
3.	_____	_____
4.	_____	_____
5.	_____	_____
6.	_____	_____
7.	_____	_____
8.	_____	_____
9.	_____	_____
10.	_____	_____

**DIRECTORY OF PERSONNEL WHO CONTACT  
THE FLORIDA PUBLIC SERVICE COMMISSION**

NAME OF COMPANY REPRESENTATIVE (1)	TITLE OR POSITION (2)	ORGANIZATIONAL UNIT TITLE (3)	USUAL PURPOSE FOR CONTACT WITH FPSC
Aaron Silas	Assistance VP	Regulatory	Regulatory

(1) Also list appropriate legal counsel, accountants and others who may not be on general payroll.  
 (2) Provide individual telephone numbers if the person is not normally reached at the company.  
 (3) Name of company employed by, if not on general payroll.

### COMPANY PROFILE

Provide a brief narrative company profile which covers the following areas:

- A. Brief company history.
- B. Public services rendered.
- C. Major goals and objectives.
- D. Major operating divisions and functions.
- E. Current and projected growth patterns.
- F. Major transactions having a material effect on operations.

See Supplemental

## **CSWR-Florida Utility Operating Company: COMPANY PROFILE**

### **A. Brief Company History**

Founded in 2014 by Josiah Cox, President and CEO, Central States Water Resources (CSWR) has expanded its national footprint across 11 states since its inception. Today, CSWR is the 11<sup>th</sup> largest investor-owned water utility and the single largest owner/operator of individual wastewater plants in the United States. CSWR-Florida completed its first acquisition of assets in Florida on 5/16/2022.

### **B. Public Services Rendered**

CSWR-Florida provides water treatment and distribution services as well as sewer collection and treatment services in Florida communities.

### **C. Major Goals and Objectives**

CSWR-Florida brings to life its mission to deliver safe, reliable, and environmentally responsible water resources to every community it serves, while also protecting the aquifers, lakes, rivers, and streams so essential to the environment. Goals include 100% compliance with regulatory requirements and the rehabilitation of historically underfunded systems.

### **D. Major Operating Divisions and Functions**

- **Environmental Health and Safety (EHS):** Responsible for managing operations contractors and compliance with environmental regulations.
- **Engineering:** responsible for designing and implementing new infrastructure projects as well as improving existing infrastructure.
- **Business Operations:** Admin functions including, but not limited to, accounting, finance, human resources, IT, communications, customer experience (customer service), and regulatory affairs.

### **E. Current and Projected Growth Patterns**

The Company is projecting a continued pattern of acquiring, rehabilitating, and operating facilities across the state of Florida.

### **F. Major Transactions Having a Material Effect on Operations**

- Acquisition of the assets of Aquarina Utilities – 5/16/22
- Acquisition of the assets of Sunshine Utilities of Central Florida, Inc. – 5/24/22
- Acquisition of the assets of North Peninsula Utilities – 5/25/22
- Acquisition of the assets of Neighborhood Utilities, Inc. – 11/17/22
- Acquisition of the assets of Rolling Oaks – 11/30/22
- Acquisition of the assets of Sebring Ridge – 8/29/23
- Acquisition of the assets of CFAT – 11/30/23
- Acquisition of the assets of BFF – 11/30/23
- Acquisition of the assets of Tradewinds – 11/30/23
- Acquisition of the assets of TKCB – 12/27/23
- Acquisition of the assets of Tymber Creek – 5/31/2024

**UTILITY NAME:** CSWR-Florida Utility Operating Company, LLC - Neighborhood Utilities

**PARENT / AFFILIATE ORGANIZATION CHART**

**Current as of** \_\_\_\_\_ 12/31/24 \_\_\_\_\_

Complete below an organizational chart that shows all parents, subsidiaries and affiliates of the utility.  
The chart must also show the relationship between the utility and affiliates listed on E-7, E-10(a) and E-10(b).

CSWR, LLC  
Florida Central States Water Resources  
CSWR-Florida Utility Holding Company  
CSWR-Florida Utility Operating Company

**COMPENSATION OF OFFICERS**

For each officer, list the time spent on respondent as an officer compared to time spent on total business activities and the compensation received as an officer from the respondent.			
NAME (a)	TITLE (b)	% OF TIME SPENT AS OFFICER OF THE UTILITY (c)	OFFICERS' COMPENSATION (d)
N/A		_____	\$ _____
		_____	_____
		_____	_____
		_____	_____
		_____	_____
		_____	_____
		_____	_____
		_____	_____
		_____	_____

**COMPENSATION OF DIRECTORS**

For each director, list the number of directors' meetings attended by each director and the compensation received as a director from the respondent.			
NAME (a)	TITLE (b)	NUMBER OF DIRECTORS' MEETINGS ATTENDED (c)	DIRECTORS' COMPENSATION (d)
N/A		_____	\$ _____
		_____	_____
		_____	_____
		_____	_____
		_____	_____
		_____	_____
		_____	_____
		_____	_____
		_____	_____

**BUSINESS CONTRACTS WITH OFFICERS, DIRECTORS AND AFFILIATES**

List all contracts, agreements, or other business arrangements\* entered into during the calendar year (other than compensation related to position with Respondents) between the Respondent and officer and director listed on page E-6. In addition, provide the same information with respect to professional services for each firm, partnership, or organization with which the officer or director is affiliated.

<b>NAME OF OFFICER, DIRECTOR OR AFFILIATE (a)</b>	<b>IDENTIFICATION OF SERVICE OR PRODUCT (b)</b>	<b>AMOUNT (c)</b>	<b>NAME AND ADDRESS OF AFFILIATED ENTITY (d)</b>
N/A		\$ _____	
		_____	
		_____	
		_____	
		_____	
		_____	
		_____	
		_____	
		_____	
		_____	
		_____	
		_____	
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		_____	
		_____	
		_____	
		_____	
		_____	
		_____	
		_____	
		_____	
		_____	
		_____	
		_____	

\* Business Agreement, for this schedule, shall mean any oral or written business deal which binds the concerned parties for products or services during the reporting year or future years. Although the Respondent and/or other companies will benefit from the arrangement, the officer or director is, however, acting on his behalf or for the benefit of other companies or persons.

### AFFILIATION OF OFFICERS AND DIRECTORS

For each of the officials listed on page E-6, list the principal occupation or business affiliations or connections with any other business or financial organizations, firms, or partnerships. For purposes of this part, an official will be considered to have an affiliation with any business or financial organization, firm or partnership in which he is an officer, director, trustee, partner, or a person exercising similar functions.			
NAME (a)	PRINCIPAL OCCUPATION OR BUSINESS AFFILIATION (b)	AFFILIATION OR CONNECTION (c)	NAME AND ADDRESS OF AFFILIATION OR CONNECTION (d)
N/A			

**YEAR OF REPORT**  
December 31, 2024

UTILITY NAME: C<sup>S</sup>W<sup>R</sup>-Florida Utility Operating Company, LLC - Neighborhood Utilities

**BUSINESSES WHICH ARE A BY-PRODUCT, CO PRODUCT OR JOINT-PRODUCT  
RESULT OF PROVIDING WATER OR WASTEWATER SERVICE**

Complete the following for any business which is conducted as a byproduct, co product, or joint product as a result of providing water and / or wastewater service. This would include any business which requires the use of utility land and facilities. Examples of these types of businesses would be orange groves, nurseries, tree farms, fertilizer manufacturing, etc. This would not include any business for which the assets are properly included in Account 121 - Nonutility Property along with the associated revenue and expenses segregated out as nonutility also.

BUSINESS OR SERVICE CONDUCTED (a)	ASSETS		REVENUES		EXPENSES	
	BOOK COST OF ASSETS (b)	ACCOUNT NUMBER (c)	REVENUES GENERATED (d)	ACCOUNT NUMBER (e)	EXPENSES INCURRED (f)	ACCOUNT NUMBER (g)
N/A	\$		\$		\$	



**UTILITY NAME:** CSWR-Florida Utility Operating Company, LLC - Neighborhood Utilities

**BUSINESS TRANSACTIONS WITH RELATED PARTIES (Cont'd)**

<b>Part II. Specific Instructions: Sale, Purchase and Transfer of Assets</b>						
<p>1. Enter in this part all transactions relating to the purchase, sale, or transfer of assets.</p> <p>2. Below are examples of some types of transactions to include:</p> <ul style="list-style-type: none"> <li>-purchase, sale or transfer of equipment</li> <li>-purchase, sale or transfer of land and structures</li> <li>-purchase, sale or transfer of securities</li> <li>-noncash transfers of assets</li> <li>-noncash dividends other than stock dividends</li> <li>-write-off of bad debts or loans</li> </ul>	<p>3. The columnar instructions follow:</p> <p>(a) Enter name of related party or company.</p> <p>(b) Describe briefly the type of assets purchased, sold or transferred.</p> <p>(c) Enter the total received or paid. Indicate purchase with "P" and sale with "S".</p> <p>(d) Enter the net book value for each item reported.</p> <p>(e) Enter the net profit or loss for each item reported. (column (c) - column (d))</p> <p>(f) Enter the fair market value for each item reported. In space below or in a supplemental schedule, describe the basis used to calculate fair market value.</p>	<b>DESCRIPTION OF ITEMS (b)</b>	<b>SALE OR PURCHASE PRICE (c)</b>	<b>NET BOOK VALUE (d)</b>	<b>GAIN OR LOSS (e)</b>	<b>FAIR MARKET VALUE (f)</b>
N/A			\$	\$	\$	\$

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UTILITY NAME: CSWR-Florida Utility Operating Company, LLC - Neighborhood Utilities

<b>YEAR OF REPORT</b> December 31, 2024
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**COMPARATIVE BALANCE SHEET  
ASSETS AND OTHER DEBITS**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR (e)
<b>UTILITY PLANT</b>				
101-106	Utility Plant	F-7	\$ 1,128,750	\$ 1,354,805
108-110	Less: Accumulated Depreciation and Amortization	F-8	595,970	619,822
Net Plant			\$ 532,780	\$ 734,983
114-115	Utility Plant Acquisition adjustment (Net)	F-7		0
116 *	Other Utility Plant Adjustments			
Total Net Utility Plant			\$ 532,780	\$ 734,983
<b>OTHER PROPERTY AND INVESTMENTS</b>				
121	Nonutility Property	F-9	\$	\$ 0
122	Less: Accumulated Depreciation and Amortization			
Net Nonutility Property			\$ 0	\$ 0
123	Investment in Associated Companies	F-10		0
124	Utility Investments	F-10		0
125	Other Investments	F-10		0
126-127	Special Funds	F-10		0
Total Other Property & Investments			\$ 0	\$ 0
<b>CURRENT AND ACCRUED ASSETS</b>				
131	Cash		\$ 4,061	\$ 78
132	Special Deposits	F-9	0	0
133	Other Special Deposits	F-9	0	0
134	Working Funds			
135	Temporary Cash Investments			
141-144	Accounts and Notes Receivable, Less Accumulated Provision for Uncollectible Accounts	F-11	14,086	24,933
145	Accounts Receivable from Associated Companies	F-12	0	0
146	Notes Receivable from Associated Companies	F-12	0	0
151-153	Material and Supplies			
161	Stores Expense			
162	Prepayments		545	750
171	Accrued Interest and Dividends Receivable			
172 *	Rents Receivable			
173 *	Accrued Utility Revenues		6,077	6,624
174	Miscellaneous Current and Accrued Assets	F-12	0	0
Total Current and Accrued Assets			\$ 24,769	\$ 32,385

\* Not Applicable for Class B Utilities

**COMPARATIVE BALANCE SHEET  
ASSETS AND OTHER DEBITS**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR (e)
DEFERRED DEBITS				
181	Unamortized Debt Discount & Expense	F-13	\$ 0	\$ 0
182	Extraordinary Property Losses	F-13	0	0
183	Preliminary Survey & Investigation Charges		10,353	8,985
184	Clearing Accounts		(8,008)	548
185 *	Temporary Facilities		520	505
186	Miscellaneous Deferred Debits	F-14	420,714	422,877
187 *	Research & Development Expenditures			
190	Accumulated Deferred Income Taxes			
Total Deferred Debits			\$ 423,580	\$ 432,916
TOTAL ASSETS AND OTHER DEBITS			\$ 981,129	\$ 1,200,284

\* Not Applicable for Class B Utilities

**NOTES TO THE BALANCE SHEET**

The space below is provided for important notes regarding the balance sheet

**COMPARATIVE BALANCE SHEET  
EQUITY CAPITAL AND LIABILITIES**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR (e)
<b>EQUITY CAPITAL</b>				
201	Common Stock Issued	F-15	\$ 532,740	\$ 802,974
204	Preferred Stock Issued	F-15	0	0
202,205 *	Capital Stock Subscribed			
203,206 *	Capital Stock Liability for Conversion			
207 *	Premium on Capital Stock			
209 *	Reduction in Par or Stated Value of Capital Stock			
210 *	Gain on Resale or Cancellation of Reacquired Capital Stock			
211	Other Paid - In Capital			
212	Discount On Capital Stock			
213	Capital Stock Expense			
214-215	Retained Earnings	F-16	(101,144)	(195,333)
216	Reacquired Capital Stock			
218	Proprietary Capital (Proprietorship and Partnership Only)			
<b>Total Equity Capital</b>			\$ 431,595	\$ 607,641
<b>LONG TERM DEBT</b>				
221	Bonds	F-15		0
222 *	Reacquired Bonds			0
223	Advances from Associated Companies	F-17		0
224	Other Long Term Debt	F-17		0
<b>Total Long Term Debt</b>			\$ 0	\$ 0
<b>CURRENT AND ACCRUED LIABILITIES</b>				
231	Accounts Payable		84,126	14,027
232	Notes Payable	F-18	0	0
233	Accounts Payable to Associated Companies	F-18	0	513,735
234	Notes Payable to Associated Companies	F-18	400,501	0
235	Customer Deposits			
236	Accrued Taxes	W/S-3		
237	Accrued Interest	F-19	0	0
238	Accrued Dividends			
239	Matured Long Term Debt			
240	Matured Interest			
241	Miscellaneous Current & Accrued Liabilities	F-20	21,869	30,876
<b>Total Current &amp; Accrued Liabilities</b>			\$ 506,496	\$ 558,637

\* Not Applicable for Class B Utilities

UTILITY NAME:

CSWR-Florida Utility Operating Company, LLC - Neighborhood Utilities

**YEAR OF REPORT**

December 31, 2024

**COMPARATIVE BALANCE SHEET  
EQUITY CAPITAL AND LIABILITIES**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR (e)
<b>DEFERRED CREDITS</b>				
251	Unamortized Premium On Debt	F-13	\$ _____	\$ _____ 0
252	Advances For Construction	F-20	_____	_____ 0
253	Other Deferred Credits	F-21	_____	_____ 0
255	Accumulated Deferred Investment Tax Credits			
Total Deferred Credits			\$ _____ 0	\$ _____ 0
<b>OPERATING RESERVES</b>				
261	Property Insurance Reserve		\$ _____	\$ _____
262	Injuries & Damages Reserve		_____	_____
263	Pensions and Benefits Reserve		_____	_____
265	Miscellaneous Operating Reserves			
Total Operating Reserves			\$ _____ 0	\$ _____ 0
<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>				
271	Contributions in Aid of Construction	F-22	\$ _____ 269,576	\$ _____ 269,576
272	Accumulated Amortization of Contributions in Aid of Construction	F-22	_____ 226,538	_____ (235,570)
Total Net CIAC			\$ _____ 43,038	\$ _____ 34,006
<b>ACCUMULATED DEFERRED INCOME TAXES</b>				
281	Accumulated Deferred Income Taxes - Accelerated Depreciation		\$ _____	\$ _____
282	Accumulated Deferred Income Taxes - Liberalized Depreciation		_____	_____
283	Accumulated Deferred Income Taxes - Other			
Total Accumulated Deferred Income Tax			\$ _____ 0	\$ _____ 0
<b>TOTAL EQUITY CAPITAL AND LIABILITIES</b>			\$ _____ 981,129	\$ _____ 1,200,284

**COMPARATIVE OPERATING STATEMENT**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR * (e)
<b>UTILITY OPERATING INCOME</b>				
400	Operating Revenues	F-3(b)	\$ 143,665	\$ 165,433
469, 530	Less: Guaranteed Revenue and AFPI	F-3(b)	0	0
Net Operating Revenues			\$ 143,665	\$ 165,433
401	Operating Expenses	F-3(b)	\$ 203,233	\$ 232,118
403	Depreciation Expense:	F-3(b)	\$ 13,987	\$ 23,852
	Less: Amortization of CIAC	F-22	8,986	9,045
Net Depreciation Expense			\$ 5,001	\$ 14,807
406	Amortization of Utility Plant Acquisition Adjustment	F-3(b)	0	0
407	Amortization Expense (Other than CIAC)	F-3(b)	0	0
408	Taxes Other Than Income	W/S-3	3,896	4,750
409	Current Income Taxes	W/S-3	0	0
410.1	Deferred Federal Income Taxes	W/S-3	0	0
410.11	Deferred State Income Taxes	W/S-3	0	0
411.1	Provision for Deferred Income Taxes - Credit	W/S-3	0	0
412.1	Investment Tax Credits Deferred to Future Periods	W/S-3	0	0
412.11	Investment Tax Credits Restored to Operating Income	W/S-3	0	0
Utility Operating Expenses			\$ 212,130	\$ 251,675
Net Utility Operating Income			\$ (68,465)	\$ (86,242)
469, 530	Add Back: Guaranteed Revenue and AFPI	F-3(b)	0	0
413	Income From Utility Plant Leased to Others		0	0
414	Gains (losses) From Disposition of Utility Property		0	(6,013)
420	Allowance for Funds Used During Construction		0	0
Total Utility Operating Income [Enter here and on Page F-3(c)]			\$ (68,465)	\$ (92,255)

\* For each account, Column e should agree with Columns f, g and h on F-3(b)

YEAR OF REPORT

UTILITY NAME: CSWR-Florida Utility Operating Company, LLC

**COMPARATIVE OPERATING STATEMENT (Cont'd)**

WATER SCHEDULE W-3 * (f)	WASTEWATER SCHEDULE S-3 * (g)	OTHER THAN REPORTING SYSTEMS (h)
\$ <u>165,433</u> 0	\$ <u>0</u> 0	\$ _____
\$ <u>165,433</u>	\$ <u>0</u>	\$ <u>0</u>
\$ <u>232,118</u>	\$ <u>0</u>	\$ _____
<u>23,852</u> <u>9,045</u>	<u>0</u> <u>0</u>	_____
\$ <u>14,807</u>	\$ <u>0</u>	\$ <u>0</u>
<u>0</u> <u>0</u> <u>4,750</u> <u>0</u> <u>0</u> <u>0</u> <u>0</u> <u>0</u> <u>0</u> <u>0</u>	<u>0</u> <u>0</u> <u>0</u> <u>0</u> <u>0</u> <u>0</u> <u>0</u> <u>0</u> <u>0</u> <u>0</u>	_____ _____ _____ _____ _____ _____ _____ _____ _____ _____
\$ <u>251,675</u>	\$ <u>0</u>	\$ <u>0</u>
\$ <u>(86,242)</u>	\$ <u>0</u>	\$ <u>0</u>
<u>0</u> <u>0</u> <u>(6,013)</u> <u>0</u>	<u>0</u> <u>0</u> <u>0</u> <u>0</u>	_____ _____ _____ _____
\$ <u>(92,255)</u>	\$ <u>0</u>	\$ <u>0</u>

\* Total of Schedules W-3 / S-3 for all rate groups.

**COMPARATIVE OPERATING STATEMENT (Cont'd)**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR (e)
Total Utility Operating Income [from page F-3(a)]			\$ (68,465)	\$ (92,255)
<b>OTHER INCOME AND DEDUCTIONS</b>				
415	Revenues-Merchandising, Jobbing, and Contract Deductions		\$ _____	\$ _____
416	Costs & Expenses of Merchandising Jobbing, and Contract Work		_____	_____
419	Interest and Dividend Income		_____	_____
421	Nonutility Income		_____	_____
426	Miscellaneous Nonutility Expenses		_____	_____
Total Other Income and Deductions			\$ 0	\$ 0
<b>TAXES APPLICABLE TO OTHER INCOME</b>				
408.2	Taxes Other Than Income		\$ _____	\$ _____
409.2	Income Taxes		_____	_____
410.2	Provision for Deferred Income Taxes		_____	_____
411.2	Provision for Deferred Income Taxes - Credit		_____	_____
412.2	Investment Tax Credits - Net		_____	_____
412.3	Investment Tax Credits Restored to Operating Income		_____	_____
Total Taxes Applicable To Other Income			\$ 0	\$ 0
<b>INTEREST EXPENSE</b>				
427	Interest Expense	F-19	\$ 0	\$ 1,933
428	Amortization of Debt Discount & Expense	F-13	_____	0
429	Amortization of Premium on Debt	F-13	_____	0
Total Interest Expense			\$ 0	\$ 1,933
<b>EXTRAORDINARY ITEMS</b>				
433	Extraordinary Income		\$ _____	\$ _____
434	Extraordinary Deductions		_____	_____
409.3	Income Taxes, Extraordinary Items		_____	_____
Total Extraordinary Items			\$ 0	\$ 0
<b>NET INCOME</b>			<u>\$ (68,465)</u>	<u>\$ (94,189)</u>

Explain Extraordinary Income:

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UTILITY NAME: CSWR-Florida Utility Operating Company, LLC - Neighborhood Utilities

**SCHEDULE OF YEAR END RATE BASE**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	WATER UTILITY (d)	WASTEWATER UTILITY (e)
101	Utility Plant In Service	F-7	\$ 1,110,711	\$ 0
	Less:			
	Nonused and Useful Plant (1)			
108	Accumulated Depreciation	F-8	619,822	0
110	Accumulated Amortization	F-8	0	0
271	Contributions in Aid of Construction	F-22	269,576	0
252	Advances for Construction	F-20		
Subtotal			\$ 221,312	\$ 0
272	Add: Accumulated Amortization of Contributions in Aid of Construction	F-22	235,570	0
Subtotal			\$ 456,882	\$ 0
114	Plus or Minus: Acquisition Adjustments (2)	F-7	0	0
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	0	0
	Working Capital Allowance (3)		0	0
	Other (Specify): _____ _____ _____		_____ _____ _____	_____ _____ _____
RATE BASE			\$ 456,882	\$ 0
NET UTILITY OPERATING INCOME			\$ (86,242)	\$ 0
ACHIEVED RATE OF RETURN (Operating Income / Rate Base)			-18.88%	0.00%

**NOTES :**

- (1) Estimate based on the methodology used in the last rate proceeding.
- (2) Include only those Acquisition Adjustments that have been approved by the Commission.
- (3) Calculation consistent with last rate proceeding.  
In absence of a rate proceeding, Class A utilities will use the Balance Sheet Method and Class B Utilities will use the One-eighth Operating and Maintenance Expense Method.

**SCHEDULE OF CURRENT COST OF CAPITAL  
CONSISTENT WITH THE METHODOLOGY USED IN THE LAST RATE PROCEEDING (1)**

<b>CLASS OF CAPITAL (a)</b>	<b>DOLLAR AMOUNT (2) (b)</b>	<b>PERCENTAGE OF CAPITAL (c)</b>	<b>ACTUAL COST RATES (3) (d)</b>	<b>WEIGHTED COST (c x d) (e)</b>
Common Equity	\$ 0	0.00%		0.00%
Preferred Stock	0	0.00%		0.00%
Long Term Debt	0	0.00%		0.00%
Customer Deposits	0	0.00%		0.00%
Tax Credits - Zero Cost	0	0.00%		0.00%
Tax Credits - Weighted Cost	0	0.00%		0.00%
Deferred Income Taxes	0	0.00%		0.00%
Other (Explain)	0	0.00%		0.00%
	0	0.00%		0.00%
<b>Total</b>	<b>\$ 0</b>	<b>0.00%</b>		<b>0.00%</b>

(1) If the utility's capital structure is not used, explain which capital structure is used.

\_\_\_\_\_

(2) Should equal amounts on Schedule F-6, Column (g).

(3) Mid-point of the last authorized Return On Equity or current leverage formula if none has been established.

Must be calculated using the same methodology used in the last rate proceeding using current annual report year end amounts and cost rates.

**APPROVED RETURN ON EQUITY**

Current Commission Return on Equity:	_____
Commission order approving Return on Equity:	_____

**APPROVED AFUDC RATE**

COMPLETION ONLY REQUIRED IF AFUDC WAS CHARGED DURING YEAR

Current Commission Approved AFUDC rate:	_____
Commission order approving AFUDC rate:	_____

If any utility capitalized any charge in lieu of AFUDC (such as interest only), state the basis of the charge, an explanation as to why AFUDC was not charged and the percentage capitalized.



UTILITY NAME: CSWR-Florida Utility Operating Company, LLC - Neighborhood Utilities

**YEAR OF REPORT**  
December 31, 2024

**UTILITY PLANT  
ACCOUNTS 101 - 106**

ACCT. NO. (a)	DESCRIPTION (b)	WATER (c)	WASTEWATER (d)	OTHER THAN REPORTING SYSTEMS (e)	TOTAL (f)
101	Plant Accounts: Utility Plant In Service	\$ 1,110,711	\$ 0	\$	\$ 1,110,711
102	Utility Plant Leased to Other				0
103	Property Held for Future Use				0
104	Utility Plant Purchased or Sold				0
105	Construction Work in Progress	244,094			244,094
106	Completed Construction Not Classified				0
	<b>Total Utility Plant</b>	<u>\$ 1,354,805</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 1,354,805</u>

**UTILITY PLANT ACQUISITION ADJUSTMENTS  
ACCOUNTS 114 AND 115**

Report each acquisition adjustment and related accumulated amortization separately.  
For any acquisition adjustments approved by the Commission, include the Order Number.

ACCT. NO. (a)	DESCRIPTION (b)	WATER (c)	WASTEWATER (d)	OTHER THAN REPORTING SYSTEMS (e)	TOTAL (f)
114	Acquisition Adjustment	\$	\$	\$	\$ 0
					0
					0
					0
					0
	<b>Total Plant Acquisition Adjustments</b>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
115	Accumulated Amortization	\$	\$	\$	\$ 0
					0
					0
					0
	<b>Total Accumulated Amortization</b>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
	<b>Net Acquisition Adjustments</b>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

**ACCUMULATED DEPRECIATION ( ACCT. 108 ) AND AMORTIZATION (ACCT. 110)**

DESCRIPTION (a)	WATER (b)	WASTEWATER (c)	OTHER THAN REPORTING SYSTEMS (d)	TOTAL (e)
<b>ACCUMULATED DEPRECIATION</b>				
<b>Account 108</b>				
Balance first of year	\$ 595,970	\$	\$	\$ 595,970
Credit during year:				
Accruals charged to:				
Account 108.1 (1)	\$ 23,852	\$	\$	\$ 23,852
Account 108.2 (2)				0
Account 108.3 (2)				0
Other Accounts (specify):				0
				0
				0
Salvage				0
Other Credits (Specify):				0
				0
Total Credits	\$ 23,852	\$ 0	\$ 0	\$ 23,852
Debits during year:				
Book cost of plant retired				0
Cost of Removal				0
Other Debits (specify):				0
				0
Total Debits	\$ 0	\$ 0	\$ 0	\$ 0
Balance end of year	\$ <u>619,822</u>	\$ <u>0</u>	\$ <u>0</u>	\$ <u>619,822</u>
<b>ACCUMULATED AMORTIZATION</b>				
<b>Account 110</b>				
Balance first of year	\$	\$	\$	\$ 0
Credit during year:				
Accruals charged to:				
Account 110.2 (3)				0
Other Accounts (specify):				0
				0
Total credits	\$ 0	\$ 0	\$ 0	\$ 0
Debits during year:				
Book cost of plant retired				0
Other debits (specify):				0
				0
Total Debits	\$ 0	\$ 0	\$ 0	\$ 0
Balance end of year	\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>

- (1) Account 108 for Class B utilities.
- (2) Not applicable for Class B utilities.
- (3) Account 110 for Class B utilities.

UTILITY NAME: CSWR-Florida Utility Operating Company, LLC - Neighborhood Utilities

<b>YEAR OF REPORT</b> December 31, 2024
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**REGULATORY COMMISSION EXPENSE  
AMORTIZATION OF RATE CASE EXPENSE (ACCOUNTS 666 AND 766)**

DESCRIPTION OF CASE (DOCKET NO.) (a)	EXPENSE INCURRED DURING YEAR (b)	CHARGED OFF DURING YEAR	
		ACCT. (d)	AMOUNT (e)
_____	\$ _____	_____	\$ _____
_____	_____	_____	_____
_____	_____	_____	_____
Total	\$ <u>0</u>		\$ <u>0</u>

**NONUTILITY PROPERTY (ACCOUNT 121)**

Report separately each item of property with a book cost of \$25,000 or more included in Account 121.  
Other Items may be grouped by classes of property.

DESCRIPTION (a)	BEGINNING YEAR (b)	ADDITIONS (c)	REDUCTIONS (d)	ENDING YEAR BALANCE (e)
_____	\$ _____	\$ _____	\$ _____	\$ _____ 0
_____	_____	_____	_____	_____ 0
_____	_____	_____	_____	_____ 0
_____	_____	_____	_____	_____ 0
Total Nonutility Property	\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>

**SPECIAL DEPOSITS ( ACCOUNTS 132 AND 133)**

Report hereunder all special deposits carried in Accounts 132 and 133.

DESCRIPTION OF SPECIAL DEPOSITS (a)	YEAR END BOOK COST (b)
SPECIAL DEPOSITS (Account 132): _____ _____ _____	\$ _____ _____ _____
Total Special Deposits	\$ <u>0</u>
OTHER SPECIAL DEPOSITS (Account 133): _____ _____ _____	\$ _____ _____ _____
Total Other Special Deposits	\$ <u>0</u>

UTILITY NAME: CSWR-Florida Utility Operating Company, LLC - Neighborhood Utilities

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**INVESTMENTS AND SPECIAL FUNDS  
ACCOUNTS 123 - 127**

Report hereunder all investments and special funds carried in Accounts 123 through 127.

DESCRIPTION OF SECURITY OR SPECIAL FUND (a)	FACE OR PAR VALUE (b)	YEAR END BOOK COST (c)
INVESTMENT IN ASSOCIATED COMPANIES (Account 123): <hr/> <hr/> <hr/> <hr/> <hr/> <hr/> <hr/>	\$ _____ _____ _____ _____ _____ _____	\$ _____ _____ _____ _____ _____ _____
Total Investment in Associated Companies		\$ <u>0</u>
UTILITY INVESTMENTS (Account 124): <hr/> <hr/> <hr/> <hr/> <hr/> <hr/> <hr/>	\$ _____ _____ _____ _____ _____ _____	\$ _____ _____ _____ _____ _____ _____
Total Utility Investment		\$ <u>0</u>
OTHER INVESTMENTS (Account 125): <hr/> <hr/> <hr/> <hr/> <hr/> <hr/> <hr/>	\$ _____ _____ _____ _____ _____ _____	\$ _____ _____ _____ _____ _____ _____
Total Other Investment		\$ <u>0</u>
SPECIAL FUNDS (Class A Utilities: Accounts 126 and 127; Class B Utilities: Account 127): <hr/> <hr/> <hr/> <hr/> <hr/> <hr/> <hr/>		\$ _____ _____ _____ _____ _____ _____
Total Special Funds		\$ <u>0</u>

UTILITY NAME: CSWR-Florida Utility Operating Company, LLC - Neighborhood Utilities

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**ACCOUNTS AND NOTES RECEIVABLE - NET**  
**ACCOUNTS 141 - 144**

Report hereunder all accounts and notes receivable included in Accounts 141, 142, and 144. Amounts included in  
Amounts included in Accounts 142 and 144 should be listed individually.

DESCRIPTION (a)		TOTAL (b)
CUSTOMER ACCOUNTS RECEIVABLE (Account 141):		
Water	\$ 28,611	
Wastewater		
Other		
Total Customer Accounts Receivable		\$ 28,611
OTHER ACCOUNTS RECEIVABLE ( Account 142):		
_____	\$ _____	
_____		
_____		
Total Other Accounts Receivable		\$ 0
NOTES RECEIVABLE (Account 144):		
_____	\$ _____	
_____		
_____		
Total Notes Receivable		\$ 0
Total Accounts and Notes Receivable		\$ 28,611
ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS ( Account 143)		
Balance first of year	\$	
Add: Provision for uncollectibles for current year	\$ 3,678	
Collection of accounts previously written off		
Utility Accounts		
Others		
Total Additions	\$ 3,678	
Deduct accounts written off during year:		
Utility Accounts		
Others		
Total accounts written off	\$ 0	
Balance end of year		\$ 3,678
<b>TOTAL ACCOUNTS AND NOTES RECEIVABLE - NET</b>		<b>\$ 24,933</b>

UTILITY NAME: CSWR-Florida Utility Operating Company, LLC - Neighborhood Utilities

<b>YEAR OF REPORT</b> December 31, 2024
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**ACCOUNTS RECEIVABLE FROM ASSOCIATED COMPANIES**  
**ACCOUNT 145**

Report each account receivable from associated companies separately.

DESCRIPTION (a)	TOTAL (b)
_____	\$ _____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
Total	\$ <u>0</u>

**NOTES RECEIVABLE FROM ASSOCIATED COMPANIES**  
**ACCOUNT 146**

Report each note receivable from associated companies separately.

DESCRIPTION (a)	INTEREST RATE (b)	TOTAL (c)
_____	_____ %	\$ _____
_____	_____ %	_____
_____	_____ %	_____
_____	_____ %	_____
_____	_____ %	_____
_____	_____ %	_____
_____	_____ %	_____
_____	_____ %	_____
Total		\$ <u>0</u>

**MISCELLANEOUS CURRENT AND ACCRUED ASSETS**  
**ACCOUNT 174**

DESCRIPTION - Provide itemized listing (a)	BALANCE END OF YEAR (b)
_____	\$ _____
_____	_____
_____	_____
_____	_____
Total Miscellaneous Current and Accrued Liabilities	\$ <u>0</u>

UTILITY NAME: CSWR-Florida Utility Operating Company, LLC - Neighborhood Utilities

**UNAMORTIZED DEBT DISCOUNT AND EXPENSE AND PREMIUM ON DEBT  
ACCOUNTS 181 AND 251**

Report the net discount and expense or premium separately for each security issue.

DESCRIPTION (a)	AMOUNT WRITTEN OFF DURING YEAR (b)	YEAR END BALANCE (c)
UNAMORTIZED DEBT DISCOUNT AND EXPENSE (Account 181): _____ _____ _____	\$ _____ _____ _____	\$ _____ _____ _____
Total Unamortized Debt Discount and Expense	\$ <u>0</u>	\$ <u>0</u>
UNAMORTIZED PREMIUM ON DEBT (Account 251): _____ _____ _____	\$ _____ _____ _____	\$ _____ _____ _____
Total Unamortized Premium on Debt	\$ <u>0</u>	\$ <u>0</u>

**EXTRAORDINARY PROPERTY LOSSES  
ACCOUNT 182**

Report each item separately.

DESCRIPTION (a)	TOTAL (b)
_____ _____ _____	\$ _____ _____ _____
Total Extraordinary Property Losses	\$ <u>0</u>

UTILITY NAME: CSWR-Florida Utility Operating Company, LLC - Neighborhood Utilities

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**MISCELLANEOUS DEFERRED DEBITS  
ACCOUNT 186**

DESCRIPTION - Provide itemized listing (a)	AMOUNT WRITTEN OFF DURING YEAR (b)	YEAR END BALANCE (c)
DEFERRED RATE CASE EXPENSE (Class A Utilities: Account 186.1)		
_____	\$ _____	\$ _____
_____	_____	_____
_____	_____	_____
_____	_____	_____
<b>Total Deferred Rate Case Expense</b>	\$ <u>0</u>	\$ <u>0</u>
OTHER DEFERRED DEBITS (Class A Utilities: Account 186.2):		
Misc Deferred Debits	\$ _____	\$ <u>422,877</u>
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
<b>Total Other Deferred Debits</b>	\$ <u>0</u>	\$ <u>422,877</u>
REGULATORY ASSETS (Class A Utilities: Account. 186.3):		
_____	\$ _____	\$ _____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
<b>Total Regulatory Assets</b>	\$ <u>0</u>	\$ <u>0</u>
<b>TOTAL MISCELLANEOUS DEFERRED DEBITS</b>	\$ <u>0</u>	\$ <u>422,877</u>

**CAPITAL STOCK  
ACCOUNTS 201 AND 204\***

DESCRIPTION (a)	RATE (b)	TOTAL (c)
<b>COMMON STOCK</b>		
Par or stated value per share	_____ %	\$ _____
Shares authorized		_____
Shares issued and outstanding		_____
Total par value of stock issued	_____ %	\$ <u>802,974</u>
Dividends declared per share for year	_____ %	\$ _____
<b>PREFERRED STOCK</b>		
Par or stated value per share	_____ %	\$ _____
Shares authorized		_____
Shares issued and outstanding		_____
Total par value of stock issued	_____ %	\$ _____
Dividends declared per share for year	_____ %	\$ _____

\* Account 204 not applicable for Class B utilities.

**BONDS  
ACCOUNT 221**

DESCRIPTION OF OBLIGATION (INCLUDING DATE OF ISSUE AND DATE OF MATURITY) (a)	INTEREST		PRINCIPAL AMOUNT PER BALANCE SHEET (d)
	ANNUAL RATE (b)	FIXED OR VARIABLE * (c)	
_____	_____ %	_____	\$ _____
_____	_____ %	_____	_____
_____	_____ %	_____	_____
_____	_____ %	_____	_____
_____	_____ %	_____	_____
_____	_____ %	_____	_____
_____	_____ %	_____	_____
_____	_____ %	_____	_____
_____	_____ %	_____	_____
_____	_____ %	_____	_____
<b>Total</b>			\$ <u>          0</u>

\* For variable rate obligations, provide the basis for the rate. (i.e.. prime + 2%, etc.)

UTILITY NAME: CSWR-Florida Utility Operating Company, LLC - Neighborhood Utilities

**STATEMENT OF RETAINED EARNINGS**

- Dividends should be shown for each class and series of capital stock. Show amounts as dividends per share.
- Show separately the state and federal income tax effect of items shown in Account No. 439.

ACCT. NO. (a)	DESCRIPTION (b)	AMOUNTS (c)
215	Unappropriated Retained Earnings: Balance Beginning of Year	\$ (101,144)
439	Changes to Account: Adjustments to Retained Earnings ( requires Commission approval prior to use): Credits: _____	\$ _____
	Total Credits:	\$ 0
	Debits: _____	\$ _____
	Total Debits:	\$ 0
435	Balance Transferred from Income	\$ (94,189)
436	Appropriations of Retained Earnings: _____	_____
	Total Appropriations of Retained Earnings	\$ 0
437	Dividends Declared: Preferred Stock Dividends Declared _____	_____
438	Common Stock Dividends Declared _____	_____
	Total Dividends Declared	\$ 0
215	Year end Balance	\$ (195,333)
214	Appropriated Retained Earnings (state balance and purpose of each appropriated amount at year end): _____	_____
214	Total Appropriated Retained Earnings	\$ 0
	Total Retained Earnings	\$ (195,333)
Notes to Statement of Retained Earnings:		

UTILITY NAME:

CSWR-Florida Utility Operating Company, LLC - Neighborhood Utilities

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**ADVANCES FROM ASSOCIATED COMPANIES**

**ACCOUNT 223**

Report each advance separately.

DESCRIPTION (a)	TOTAL (b)
_____	\$ _____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
Total	\$ <u>0</u>

**OTHER LONG-TERM DEBT**

**ACCOUNT 224**

DESCRIPTION OF OBLIGATION (INCLUDING DATE OF ISSUE AND DATE OF MATURITY) (a)	INTEREST		PRINCIPAL AMOUNT PER BALANCE SHEET (d)
	ANNUAL RATE (b)	FIXED OR VARIABLE * (c)	
_____	%	_____	\$ _____
_____	%	_____	_____
_____	%	_____	_____
_____	%	_____	_____
_____	%	_____	_____
_____	%	_____	_____
_____	%	_____	_____
_____	%	_____	_____
_____	%	_____	_____
_____	%	_____	_____
_____	%	_____	_____
_____	%	_____	_____
_____	%	_____	_____
_____	%	_____	_____
_____	%	_____	_____
_____	%	_____	_____
_____	%	_____	_____
_____	%	_____	_____
_____	%	_____	_____
_____	%	_____	_____
_____	%	_____	_____
_____	%	_____	_____
_____	%	_____	_____
Total			\$ <u>0</u>

\* For variable rate obligations, provide the basis for the rate. (i.e.. prime + 2%, etc.)

UTILITY NAME:

CSWR-Florida Utility Operating Company, LLC - Neighborhood Utilities

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**NOTES PAYABLE  
ACCOUNTS 232 AND 234**

DESCRIPTION OF OBLIGATION (INCLUDING DATE OF ISSUE AND DATE OF MATURITY) (a)	INTEREST		PRINCIPAL AMOUNT PER BALANCE SHEET (d)
	ANNUAL RATE (b)	FIXED OR VARIABLE * (c)	
NOTES PAYABLE ( Account 232): _____ _____ _____ _____ _____ _____ _____ _____ _____	_____ % _____ % _____ % _____ % _____ % _____ %	_____ _____ _____ _____ _____ _____ _____ _____ _____	\$ _____ _____ _____ _____ _____ _____ _____ _____ _____
Total Account 232			\$ _____ 0
NOTES PAYABLE TO ASSOC. COMPANIES (Account 234): Working Capital _____ _____ _____ _____ _____ _____ _____ _____ _____	_____ % _____ % _____ % _____ % _____ % _____ %	_____ _____ _____ _____ _____ _____ _____ _____ _____	\$ _____ 513,735 _____ _____ _____ _____ _____ _____ _____ _____
Total Account 234			\$ _____ 513,735

\* For variable rate obligations, provide the basis for the rate. (i.e., prime + 2%, etc.)

**ACCOUNTS PAYABLE TO ASSOCIATED COMPANIES  
ACCOUNT 233**

Report each account payable separately.

DESCRIPTION (a)	TOTAL (b)
_____ _____ _____ _____ _____ _____ _____ _____ _____	\$ _____ _____ _____ _____ _____ _____ _____ _____ _____
Total	\$ _____ 0

**UTILITY NAME:** CSWR-Florida Utility Operating Company, LLC - Neighborhood Utilities

**ACCRUED INTEREST AND EXPENSE  
ACCOUNTS 237 AND 427**

DESCRIPTION OF DEBIT (a)	BALANCE BEGINNING OF YEAR (b)	INTEREST ACCRUED DURING YEAR		INTEREST PAID DURING YEAR (e)	BALANCE END OF YEAR (f)
		ACCT. DEBIT (c)	AMOUNT (d)		
ACCOUNT NO. 237.1 - Accrued Interest on Long Term Debt	\$ 0		\$	\$ 0	\$
Total Account 237.1	\$ 0		\$ 0	\$ 0	\$ 0
ACCOUNT NO. 237.2 - Accrued Interest on Other Liabilities	\$	427	\$	\$	\$
Customer Deposits					
Total Account 237.2	\$ 0		\$ 0	\$ 0	\$ 0
Total Account 237 (1)	\$ 0		\$ 0	\$ 0	\$ 0
<b>INTEREST EXPENSED:</b>					
Total accrual Account 237		237	\$	\$ 0	
Less Capitalized Interest Portion of AFUDC:					
Interest Expense					(1,933)
Net Interest Expensed to Account No. 427 (2)					\$ 1,933

(1) Must agree to F-2 (a), Beginning and Ending Balance of Accrued Interest.  
(2) Must agree to F-3 (c), Current Year Interest Expense

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**UTILITY NAME:** CSWR-Florida Utility Operating Company, LLC - Neighborhood Utilities

**MISCELLANEOUS CURRENT AND ACCRUED LIABILITIES  
ACCOUNT 241**

DESCRIPTION - Provide itemized listing (a)	BALANCE END OF YEAR (b)
Misc liabilities	\$ 30,876
Total Miscellaneous Current and Accrued Liabilities	\$ 30,876

**ADVANCES FOR CONSTRUCTION  
ACCOUNT 252**

NAME OF PAYOR * (a)	BALANCE BEGINNING OF YEAR (b)	DEBITS		CREDITS (e)	BALANCE END OF YEAR (f)
		ACCT. DEBIT (c)	AMOUNT (d)		
	\$		\$	\$	0
Total	\$ 0		\$ 0	\$ 0	0

\* Report advances separately by reporting group, designating water or wastewater in column (a).

UTILITY NAME:

CSWR-Florida Utility Operating Company, LLC - Neighborhood Utilities

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**OTHER DEFERRED CREDITS  
ACCOUNT 253**

DESCRIPTION - Provide itemized listing (a)	AMOUNT WRITTEN OFF DURING YEAR (b)	YEAR END BALANCE (c)
REGULATORY LIABILITIES (Class A Utilities: Account 253.1):		
_____	\$ _____	\$ _____
_____	_____	_____
_____	_____	_____
_____	_____	_____
Total Regulatory Liabilities	\$ _____	\$ _____
OTHER DEFERRED LIABILITIES (Class A Utilities: Account 253.2):		
_____	\$ _____	\$ _____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
Total Other Deferred Liabilities	\$ _____	\$ _____
<b>TOTAL OTHER DEFERRED CREDITS</b>	\$ _____	\$ _____

UTILITY NAME:

CSWR-Florida Utility Operating Company, LLC - Neighborhood Utilities

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**CONTRIBUTIONS IN AID OF CONSTRUCTION  
ACCOUNT 271**

<b>DESCRIPTION (a)</b>	<b>WATER (W-7) (b)</b>	<b>WASTEWATER (S-7) (c)</b>	<b>W &amp; WW OTHER THAN SYSTEM REPORTING (d)</b>	<b>TOTAL (e)</b>
Balance first of year	\$ <u>269,576</u>	\$ <u>0</u>	\$ _____	\$ <u>269,576</u>
Add credits during year:	\$ <u>0</u>	\$ <u>0</u>	\$ _____	\$ <u>0</u>
Less debit charged during the year	\$ <u>0</u>	\$ <u>0</u>	\$ _____	\$ <u>0</u>
Total Contribution In Aid of Construction	\$ <u><u>269,576</u></u>	\$ <u><u>0</u></u>	\$ <u><u>0</u></u>	\$ <u><u>269,576</u></u>

**ACCUMULATED AMORTIZATION OF CONTRIBUTIONS IN AID OF CONSTRUCTION  
ACCOUNT 272**

<b>DESCRIPTION (a)</b>	<b>WATER (W-8(a)) (b)</b>	<b>WASTEWATER (S-8(a)) (c)</b>	<b>W &amp; WW OTHER THAN SYSTEM REPORTING (d)</b>	<b>TOTAL (e)</b>
Balance first of year	\$ <u>226,538</u>	\$ <u>0</u>	\$ _____	\$ <u>226,538</u>
Debits during the year:	\$ <u>9,045</u>	\$ <u>0</u>	\$ _____	\$ <u>9,045</u>
Credits during the year	\$ <u>13</u>	\$ <u>0</u>	\$ _____	\$ <u>13</u>
Total Accumulated Amortization of Contributions In Aid of Construction	\$ <u><u>235,570</u></u>	\$ <u><u>0</u></u>	\$ <u><u>0</u></u>	\$ <u><u>235,570</u></u>

UTILITY NAME: CSWR-Florida Utility Operating Company, LLC - Neighborhood Utilities

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**RECONCILIATION OF REPORTED NET INCOME WITH TAXABLE INCOME FOR FEDERAL INCOME TAXES (UTILITY OPERATIONS)**

- The reconciliation should include the same detail as furnished on Schedule M-1 of the federal tax return for the year. The reconciliation shall be submitted even though there is no taxable income for the year. Descriptions should clearly indicate the nature of each reconciling amount and show the computations of all tax accruals.
- If the utility is a member of a group which files a consolidated federal tax return, reconcile reported net income with taxable net income as if a separate return were to be filed, indicating intercompany amounts to be eliminated in such consolidated return. State names of group members, tax assigned to each group member, and basis of allocation, assignments or sharing of the consolidated tax among the group members.

DESCRIPTION (a)	REF. NO. (b)	AMOUNT (c)
Net income for the year	F-3(c)	\$ (94,189)
Reconciling items for the year:		
Taxable income not reported on books:		
_____		_____
_____		_____
_____		_____
_____		_____
Deductions recorded on books not deducted for return:		
_____		_____
_____		_____
_____		_____
_____		_____
Income recorded on books not included in return:		
_____		_____
_____		_____
_____		_____
_____		_____
Deduction on return not charged against book income:		
_____		_____
_____		_____
_____		_____
_____		_____
Federal tax net income		\$ <u>(94,189)</u>

Computation of tax :

**WATER  
OPERATION  
SECTION**

UTILITY NAME:

CSWR-Florida Utility Operating Company, LLC - Neighborhood

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**WATER LISTING OF SYSTEM GROUPS**

List below the name of each reporting system and its certificate number. Those systems which have been consolidated under the same tariff should be assigned a group number. Each individual system which has not been consolidated should be assigned its own group number.  
The water financial schedules (W-2 through W-10) should be filed for the group in total.  
The water engineering schedules (W-11 through W-14) must be filed for each system in the group.  
All of the following water pages (W-2 through W-14) should be completed for each group and arranged by group number.

<u>SYSTEM NAME / COUNTY</u>	<u>CERTIFICATE NUMBER</u>	<u>GROUP NUMBER</u>
Neighborhood Utilities, Inc.	430W	1

UTILITY NAME:

CSWR-Florida Utility Operating Company, LLC - Neighborhood

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SYSTEM NAME / COUNTY :

Neighborhood Utilities

**SCHEDULE OF YEAR END WATER RATE BASE**

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	WATER UTILITY (d)
101	Utility Plant In Service	W-4(b)	\$ 1,110,711
	Less:		
	Nonused and Useful Plant (1)		
108	Accumulated Depreciation	W-6(b)	619,821
110	Accumulated Amortization	F-8	0
271	Contributions in Aid of Construction	W-7	269,576
252	Advances for Construction	F-20	
Subtotal			\$ 221,313
272	Add: Accumulated Amortization of Contributions in Aid of Construction	W-8(a)	\$ 235,570
Subtotal			\$ 456,883
	Plus or Minus:		
114	Acquisition Adjustments (2)	F-7	
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	
	Working Capital Allowance (3)		
	Other (Specify):		
WATER RATE BASE			\$ 456,883
WATER OPERATING INCOME		W-3	\$ (86,242)
ACHIEVED RATE OF RETURN (Water Operating Income / Water Rate Base)			<u>-18.88%</u>

NOTES : (1) Estimate based on the methodology used in the last rate proceeding.

(2) Include only those Acquisition Adjustments that have been approved by the Commission.

(3) Calculation consistent with last rate proceeding.

In absence of a rate proceeding, Class A utilities will use the Balance Sheet Method and Class B Utilities will use the One-eighth Operating and Maintenance Expense Method.

UTILITY NAME:

CSWR-Florida Utility Operating Company, LLC - Neighborhood

**YEAR OF REPORT**

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SYSTEM NAME / COUNTY :

Neighborhood Utilities

**WATER OPERATING STATEMENT**

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	CURRENT YEAR (d)
	UTILITY OPERATING INCOME		
400	Operating Revenues	W-9	\$ 165,433
469	Less: Guaranteed Revenue and AFPI	W-9	0
	Net Operating Revenues		\$ 165,433
401	Operating Expenses	W-10(a)	\$ 232,118
403	Depreciation Expense	W-6(a)	23,852
	Less: Amortization of CIAC	W-8(a)	9,045
	Net Depreciation Expense		\$ 14,807
406	Amortization of Utility Plant Acquisition Adjustment	F-7	
407	Amortization Expense (Other than CIAC)	F-8	0
408.10	Taxes Other Than Income		
	Utility Regulatory Assessment Fee		
408.11	Property Taxes		2,781
408.12	Payroll Taxes		
408.13	Other Taxes and Licenses		1,969
408	Total Taxes Other Than Income		\$ 4,750
409.1	Income Taxes		
410.10	Deferred Federal Income Taxes		
410.11	Deferred State Income Taxes		
411.10	Provision for Deferred Income Taxes - Credit		
412.10	Investment Tax Credits Deferred to Future Periods		
412.11	Investment Tax Credits Restored to Operating Income		
	Utility Operating Expenses		\$ 251,675
	Utility Operating Income		\$ (86,242)
469	Add Back:		
	Guaranteed Revenue (and AFPI)	W-9	\$ 0
413	Income From Utility Plant Leased to Others		
414	Gains (losses) From Disposition of Utility Property		(6,013)
420	Allowance for Funds Used During Construction		
	Total Utility Operating Income		\$ (92,255)

**UTILITY NAME:** CSWR-Florida Utility Operating Company, LLC - Neighborhood Utilities

**SYSTEM NAME / COUNTY:** Neighborhood Utilities

**WATER UTILITY PLANT ACCOUNTS**

ACCT. NO. (a)	ACCOUNT NAME (b)	PREVIOUS YEAR (c)	ADDITIONS (d)	RETIREMENTS (e)	CURRENT YEAR (f)
301	Organization	\$	\$	\$	\$
302	Franchises				
303	Land and Land Rights	8,186			8,186
304	Structures and Improvements	14,967	25,727		40,694
305	Collecting and Impounding Reservoirs	90,940			90,940
306	Lake, River and Other Intakes	0			0
307	Wells and Springs	45,388	0		45,388
308	Infiltration Galleries and Tunnels	0			0
309	Supply Mains	2,708	10,674		13,382
310	Power Generation Equipment	2,089			2,089
311	Pumping Equipment	58,328	84,656		142,984
320	Water Treatment Equipment	33,508	20,046		53,554
330	Distribution Reservoirs and Standpipes	39,643	15,086		54,729
331	Transmission and Distribution Mains	381,425	22,378		403,803
333	Services	73,453	9,595		83,048
334	Meters and Meter Installations	35,722	60,849		96,571
335	Hydrants	35,812			35,812
336	Backflow Prevention Devices	0			0
339	Other Plant Miscellaneous Equipment	13,921			13,921
340	Office Furniture and Equipment	1,714			1,714
341	Transportation Equipment	0			0
342	Stores Equipment	0			0
343	Tools, Shop and Garage Equipment	0			0
344	Laboratory Equipment	0			0
345	Power Operated Equipment	0			0
346	Communication Equipment	5,583	18,312		23,895
347	Miscellaneous Equipment	0			0
348	Other Tangible Plant	0			0
<b>TOTAL WATER PLANT</b>		<b>\$ 843,387</b>	<b>\$ 267,324</b>	<b>\$ 0</b>	<b>\$ 1,110,711</b>

**NOTE:** Any adjustments made to reclassify property from one account to another must be footnoted.

UTILITY NAME: CSWR-Florida Utility Operating Company, LLC - Neighborhood Utilities

SYSTEM NAME / COUNTY : Neighborhood Utilities

**WATER UTILITY PLANT MATRIX**

ACCT. NO. (a)	ACCOUNT NAME (b)	CURRENT YEAR (c)	.1 INTANGIBLE PLANT (d)	.2 SOURCE OF SUPPLY AND PUMPING PLANT (e)	.3 WATER TREATMENT PLANT (f)	.4 TRANSMISSION AND DISTRIBUTION PLANT (g)	.5 GENERAL PLANT (h)
301	Organization	0	\$				
302	Franchises	0					
303	Land and Land Rights	8,186		8,186			
304	Structures and Improvements	40,694		40,694			
305	Collecting and Impounding Reservoirs	90,940		90,940			
306	Lake, River and Other Intakes	0					
307	Wells and Springs	45,388		45,388			
308	Infiltration Galleries and Tunnels	0					
309	Supply Mains	13,382		13,382			
310	Power Generation Equipment	2,089		2,089			
311	Pumping Equipment	142,984		142,984			
320	Water Treatment Equipment	53,554			53,554		
330	Distribution Reservoirs and Standpipes	54,729				54,729	
331	Transmission and Distribution Mains	403,803				403,803	
333	Services	83,048				83,048	
334	Meters and Meter Installations	96,571				96,571	
335	Hydrants	35,812				35,812	
336	Backflow Prevention Devices	0					
339	Other Plant Miscellaneous Equipment	13,921		13,921			
340	Office Furniture and Equipment	1,714					1,714
341	Transportation Equipment	0					
342	Stores Equipment	0					
343	Tools, Shop and Garage Equipment	0					
344	Laboratory Equipment	0					
345	Power Operated Equipment	0					
346	Communication Equipment	23,895					23,895
347	Miscellaneous Equipment	0					
348	Other Tangible Plant	0					
	<b>TOTAL WATER PLANT</b>	<b>\$ 1,110,711</b>	<b>\$ 0</b>	<b>\$ 357,584</b>	<b>\$ 53,554</b>	<b>\$ 673,964</b>	<b>\$ 25,609</b>

W-4(b)  
GROUP \_\_\_\_\_

UTILITY NAME:

CSWR-Florida Utility Operating Company, LLC - Neighborhood

**YEAR OF REPORT**

December 31, 2024

SYSTEM NAME / COUNTY :

Neighborhood Utilities

**BASIS FOR WATER DEPRECIATION CHARGES**

ACCT. NO. (a)	ACCOUNT NAME (b)	AVERAGE SERVICE LIFE IN YEARS (c)	AVERAGE NET SALVAGE IN PERCENT (d)	DEPRECIATION RATE APPLIED IN PERCENT (100% - d) / c (e)
304	Structures and Improvements	40		2.50%
305	Collecting and Impounding Reservoirs	10		10.00%
306	Lake, River and Other Intakes			
307	Wells and Springs	50		2.00%
308	Infiltration Galleries and Tunnels			
309	Supply Mains	50		2.00%
310	Power Generation Equipment	15		6.67%
311	Pumping Equipment	15		6.67%
320	Water Treatment Equipment	20		5.00%
330	Distribution Reservoirs and Standpipes	40		2.50%
331	Transmission and Distribution Mains	50		2.00%
333	Services	40		2.50%
334	Meters and Meter Installations	10		10.00%
335	Hydrants	50		2.00%
336	Backflow Prevention Devices	50		2.00%
339	Other Plant Miscellaneous Equipment	10		10.00%
340	Office Furniture and Equipment	5		20.00%
341	Transportation Equipment	10		10.00%
342	Stores Equipment	10		10.00%
343	Tools, Shop and Garage Equipment	20		5.00%
344	Laboratory Equipment	20		5.00%
345	Power Operated Equipment	10		10.00%
346	Communication Equipment	10		10.00%
347	Miscellaneous Equipment	10		10.00%
348	Other Tangible Plant	10		10.00%
Water Plant Composite Depreciation Rate *				

\* If depreciation rates prescribed by this Commission are on a total composite basis, entries should be made on this line only.

**YEAR OF REPORT**  
December 31, 2024

**UTILITY NAME:** CSWR-Florida Utility Operating Company, LLC - Neighborhood Utilities

**SYSTEM NAME / COUNTY :** Neighborhood Utilities

**ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION**

ACCT. NO. (a)	ACCOUNT NAME (b)	BALANCE AT BEGINNING OF YEAR (c)	ACCURALS (d)	OTHER CREDITS * (e)	TOTAL CREDITS (d + e) (f)
304	Structures and Improvements	\$ 13,912	\$ 862		\$ 862
305	Collecting and Impounding Reservoirs	90,182			0
306	Lake, River and Other Intakes	0			0
307	Wells and Springs	45,388			0
308	Infiltration Galleries and Tunnels	0			0
309	Supply Mains	661	340		340
310	Power Generation Equipment	93	139		139
311	Pumping Equipment	58,328	4,250		4,250
320	Water Treatment Equipment	33,368	1,008		1,008
330	Distribution Reservoirs and Standpipes	15,277	1,314		1,314
331	Transmission and Distribution Mains	214,479	8,177		8,177
333	Services	43,994	2,016		2,016
334	Meters and Meter Installations	32,796	2,285		2,285
335	Hydrants	35,752			0
336	Backflow Prevention Devices	0			0
339	Other Plant Miscellaneous Equipment	9,682	1,392		1,392
340	Office Furniture and Equipment	1,685			0
341	Transportation Equipment	0			0
342	Stores Equipment	0			0
343	Tools, Shop and Garage Equipment	0			0
344	Laboratory Equipment	0			0
345	Power Operated Equipment	0			0
346	Communication Equipment	372	2,068		2,068
347	Miscellaneous Equipment	0			0
348	Other Tangible Plant	0			0
<b>TOTAL WATER ACCUMULATED DEPRECIATION</b>		<b>\$ 595,969</b>	<b>23,852</b>	<b>0</b>	<b>23,852</b>

\* Specify nature of transaction  
Use ( ) to denote reversal entries.

**YEAR OF REPORT**  
December 31, 2024

**UTILITY NAME:** CSWR-Florida Utility Operating Company, LLC - Neighborhood Utilities  
**SYSTEM NAME / COUNTY:** Neighborhood Utilities

**ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION (CONT'D)**

ACCT. NO. (a)	ACCOUNT NAME (b)	PLANT RETIRED (g)	SALVAGE AND INSURANCE (h)	COST OF REMOVAL AND OTHER CHARGES (i)	TOTAL CHARGES (g-h+i) (j)	BALANCE AT END OF YEAR (c+f-j) (k)
304	Structures and Improvements	\$	\$	\$	\$ 0	\$ 14,774
305	Collecting and Impounding Reservoirs				0	90,182
306	Lake, River and Other Intakes				0	0
307	Wells and Springs				0	45,388
308	Infiltration Galleries and Tunnels				0	0
309	Supply Mains				0	1,001
310	Power Generation Equipment				0	232
311	Pumping Equipment				0	62,578
320	Water Treatment Equipment				0	34,376
330	Distribution Reservoirs and Standpipes				0	16,591
331	Transmission and Distribution Mains				0	222,656
333	Services				0	46,010
334	Meters and Meter Installations				0	35,081
335	Hydrants				0	35,752
336	Backflow Prevention Devices				0	0
339	Other Plant Miscellaneous Equipment				0	11,074
340	Office Furniture and Equipment				0	1,685
341	Transportation Equipment				0	0
342	Stores Equipment				0	0
343	Tools, Shop and Garage Equipment				0	0
344	Laboratory Equipment				0	0
345	Power Operated Equipment				0	0
346	Communication Equipment				0	0
347	Miscellaneous Equipment				0	2,440
348	Other Tangible Plant				0	0
<b>TOTAL WATER ACCUMULATED DEPRECIATION</b>						<b>\$ 619,821</b>

W-6(b)  
GROUP \_\_\_\_\_

UTILITY NAME:

CSWR-Florida Utility Operating Company, LLC - Neighborhood

<b>YEAR OF REPORT</b>
-----------------------

December 31, 2024
-------------------

SYSTEM NAME / COUNTY :

Neighborhood Utilities

**CONTRIBUTIONS IN AID OF CONSTRUCTION  
ACCOUNT 271**

DESCRIPTION (a)	REFERENCE (b)	WATER (c)
Balance first of year		\$ 269,576
Add credits during year:		
Contributions received from Capacity, Main Extension and Customer Connection Charges	W-8(a)	\$ 0
Contributions received from Developer or Contractor Agreements in cash or property	W-8(b)	0
Total Credits		\$ 0
Less debits charged during the year (All debits charged during the year must be explained below)		\$
Total Contributions In Aid of Construction		\$ 269,576

If any prepaid CIAC has been collected, provide a supporting schedule showing how the amount is determined.

Explain all debits charged to Account 271 during the year below:

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UTILITY NAME:

CSWR-Florida Utility Operating Company, LLC - Neighborhood

**YEAR OF REPORT**

December 31, 2024

SYSTEM NAME / COUNTY :

Neighborhood Utilities

**WATER CIAC SCHEDULE "A"**

ADDITIONS TO CONTRIBUTIONS IN AID OF CONSTRUCTION RECEIVED FROM CAPACITY,  
MAIN EXTENSION AND CUSTOMER CONNECTION CHARGES RECEIVED DURING THE YEAR

DESCRIPTION OF CHARGE (a)	NUMBER OF CONNECTIONS (b)	CHARGE PER CONNECTION (c)	AMOUNT (d)
N/A		\$	0
			0
			0
			0
			0
			0
			0
			0
			0
Total Credits			\$ 0

**ACCUMULATED AMORTIZATION OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION**

DESCRIPTION (a)	WATER (b)
Balance first of year	\$ 226,538
Debits during the year:	
Accruals charged to Account 272	\$ 9,045
Other debits (specify):	
Total debits	\$ 9,045
Credits during the year (specify):	
	\$ 13
Total credits	\$ 13
Balance end of year	\$ 235,570



UTILITY NAME:

CSWR-Florida Utility Operating Company, LLC - Neighborhood

**YEAR OF REPORT**

December 31, 2024

SYSTEM NAME / COUNTY :

Neighborhood Utilities

**WATER OPERATING REVENUE**

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS * (c)	YEAR END NUMBER OF CUSTOMERS (d)	AMOUNT (e)
460	Water Sales: Unmetered Water Revenue			\$
461.1	Metered Water Revenue: Sales to Residential Customers	447	447	159,622
461.2	Sales to Commercial Customers			
461.3	Sales to Industrial Customers			
461.4	Sales to Public Authorities			
461.5	Sales Multiple Family Dwellings			
Total Metered Sales		447	447	\$ 159,622
462.1	Fire Protection Revenue: Public Fire Protection			
462.2	Private Fire Protection			
Total Fire Protection Revenue		0	0	\$ 0
464	Other Sales To Public Authorities			
465	Sales To Irrigation Customers			
466	Sales For Resale			
467	Interdepartmental Sales			
Total Water Sales		447	447	\$ 159,622
469	Other Water Revenues: Guaranteed Revenues (Including Allowance for Funds Prudently Invested or AFPI)			\$
470	Forfeited Discounts			5,811
471	Miscellaneous Service Revenues			
472	Rents From Water Property			
473	Interdepartmental Rents			
474	Other Water Revenues			
Total Other Water Revenues				\$ 5,811
Total Water Operating Revenues				\$ 165,433

\* Customer is defined by Rule 25-30.210(1), Florida Administrative Code.

**UTILITY NAME:**

CSWR-Florida Utility Operating Company, LLC - Neighborhood

**SYSTEM NAME / COUNTY :**

Neighborhood Utilities

**WATER UTILITY EXPENSE ACCOUNT MATRIX**

ACCT. NO. (a)	ACCOUNT NAME (b)	CURRENT YEAR (c)	.1 SOURCE OF SUPPLY AND EXPENSES - OPERATIONS (d)	.2 SOURCE OF SUPPLY AND EXPENSES - MAINTENANCE (e)
601	Salaries and Wages - Employees	\$ 0	\$	\$
603	Salaries and Wages - Officers, Directors and Majority Stockholders	0		
604	Employee Pensions and Benefits	0		
610	Purchased Water	0		
615	Purchased Power	4,156	4,156	
616	Fuel for Power Production	0		
618	Chemicals	10,526		
620	Materials and Supplies	167	167	
631	Contractual Services-Engineering	296		
632	Contractual Services - Accounting	136		
633	Contractual Services - Legal	5,055		
634	Contractual Services - Mgt. Fees	1,143		
635	Contractual Services - Testing	0		
636	Contractual Services - Other	126,357	906	319
641	Rental of Building/Real Property	0		
642	Rental of Equipment	0		
650	Transportation Expenses	0		
656	Insurance - Vehicle	0		
657	Insurance - General Liability	5,421		
658	Insurance - Workman's Comp.	0		
659	Insurance - Other	0		
660	Advertising Expense	0		
666	Regulatory Commission Expenses - Amortization of Rate Case Expense	0		
667	Regulatory Commission Exp.-Other	7,333		
668	Water Resource Conservation Exp.	0		
670	Bad Debt Expense	133		
675	Miscellaneous Expenses	71,396		
Total Water Utility Expenses		\$ 232,118	\$ 5,229	\$ 319

UTILITY NAME:

CSWR-Florida Utility Operating Company, LLC - Neighborhood U

YEAR OF REPORT

December 31, 2024

SYSTEM NAME / COUNTY :

Neighborhood Utilities

**WATER UTILITY EXPENSE ACCOUNT MATRIX**

.3 WATER TREATMENT EXPENSES - OPERATIONS (f)	.4 WATER TREATMENT EXPENSES - MAINTENANCE (g)	.5 TRANSMISSION & DISTRIBUTION EXPENSES - OPERATIONS (h)	.6 TRANSMISSION & DISTRIBUTION EXPENSES - MAINTENANCE (i)	.7 CUSTOMER ACCOUNTS EXPENSE (j)	.8 ADMIN. & GENERAL EXPENSES (k)
\$ _____	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	10,526	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
296	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
1,143	_____	_____	_____	_____	136
_____	_____	_____	_____	_____	5,055
111,241	883	11,984	1,023	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	5,421
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	7,333
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
6,020	_____	_____	_____	133	_____
_____	_____	_____	_____	17,710	47,666
\$ <u>118,701</u>	\$ <u>11,409</u>	\$ <u>11,984</u>	\$ <u>1,023</u>	\$ <u>17,843</u>	\$ <u>65,610</u>

UTILITY NAME:

CSWR-Florida Utility Operating Company, LLC - Neighborhood

<b>YEAR OF REPORT</b> December 31, 2024
--

SYSTEM NAME / COUNTY :

Neighborhood Utilities

**PUMPING AND PURCHASED WATER STATISTICS**

MONTH (a)	WATER PURCHASED FOR RESALE ( Omit 000's ) (b)	FINISHED WATER PUMPED FROM WELLS ( Omit 000's ) (c)	WATER USED FOR LINE FLUSHING, FIGHTING FIRES, ETC. (d)	TOTAL WATER PUMPED AND PURCHASED ( Omit 000's ) [ (b)+(c)-(d) ] (e)	WATER SOLD TO CUSTOMERS ( Omit 000's ) (f)
January		2,277		2,277	2,277
February		2,038		2,038	2,038
March		2,228		2,228	2,228
April		2,370		2,370	2,370
May		2,741		2,741	2,741
June		2,816		2,816	2,816
July		2,417		2,417	2,417
August		2,591		2,591	2,591
September		2,203		2,203	2,203
October		2,240		2,240	2,240
November		2,156		2,156	2,156
December		2,138		2,138	2,138
Total for Year	0	28,215	0	28,215	28,215

If water is purchased for resale, indicate the following:

Vendor \_\_\_\_\_

Point of delivery \_\_\_\_\_

If water is sold to other water utilities for redistribution, list names of such utilities below:

\_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

**SOURCE OF SUPPLY**

List for each source of supply: Well	CAPACITY OF WELL	GALLONS PER DAY FROM SOURCE	TYPE OF SOURCE
	360,000	78,429	Ground Water
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____

UTILITY NAME:

CSWR-Florida Utility Operating Company, LLC - Neighborhood

**YEAR OF REPORT**

December 31, 2024

SYSTEM NAME / COUNTY :

Neighborhood Utilities

**WATER TREATMENT PLANT INFORMATION**

Provide a separate sheet for each water treatment facility

**Permitted Capacity of Plant (GPD):**

360,000

**Location of measurement of capacity  
(i.e. Wellhead, Storage Tank):**

Storage Tank

**Type of treatment (reverse osmosis,  
sedimentation, chemical, aerated, etc.):**

Chemical

**LIME TREATMENT**

Unit rating (i.e., GPM, pounds  
per gallon): N/A

Manufacturer: N/A

N/A

**FILTRATION**

Type and size of area:

Pressure (in square feet):

N/A

Manufacturer: N/A

N/A

Gravity (in GPM/square feet):

N/A

Manufacturer: N/A

N/A

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GROUP \_\_\_\_\_

SYSTEM \_\_\_\_\_

UTILITY NAME:

CSWR-Florida Utility Operating Company, LLC - Neighborhood

**YEAR OF REPORT**

December 31, 2024

SYSTEM NAME / COUNTY :

Neighborhood Utilities

**CALCULATION OF THE WATER SYSTEM METER EQUIVALENTS**

METER SIZE (a)	TYPE OF METER (b)	EQUIVALENT FACTOR (c)	NUMBER OF METERS (d)	TOTAL NUMBER OF METER EQUIVALENTS (c x d) (e)
All Residential		1.0		
5/8"	Displacement	1.0	328	328
3/4"	Displacement	1.5	66	99
1"	Displacement	2.5	51	128
1 1/2"	Displacement or Turbine	5.0	2	10
2"	Displacement, Compound or Turbine	8.0		
3"	Displacement	15.0		
3"	Compound	16.0		
3"	Turbine	17.5		
4"	Displacement or Compound	25.0		
4"	Turbine	30.0		
6"	Displacement or Compound	50.0		
6"	Turbine	62.5		
8"	Compound	80.0		
8"	Turbine	90.0		
10"	Compound	115.0		
10"	Turbine	145.0		
12"	Turbine	215.0		
Total Water System Meter Equivalents				<u>565</u>

**CALCULATION OF THE WATER SYSTEM EQUIVALENT RESIDENTIAL CONNECTIONS**

Provide a calculation used to determine the value of one water equivalent residential connection (ERC).

Use one of the following methods:

- (a) If actual flow data are available from the preceding 12 months, divide the total annual single family residence (SFR) gallons sold by the average number of single family residence customers for the same period and divide the result by 365 days.
- (b) If no historical flow data are available, use:  

$$ERC = ( \text{Total SFR gallons sold (Omit 000)} / 365 \text{ days} / 350 \text{ gallons per day} )$$

ERC Calculation:

28215000 Flow  
 447 SFR  
 365 Days  
 172.93 ERC

**UTILITY NAME:** CSWR-Florida Utility Operating Company, LLC - Neighborhood

**SYSTEM NAME / COUNTY :** Neighborhood Utilities

**OTHER WATER SYSTEM INFORMATION**

Furnish information below for each system. A separate page should be supplied where necessary.

1. Present ERCs \* the system can efficiently serve. 172.93
2. Maximum number of ERCs \* which can be served. 331.1
3. Present system connection capacity (in ERCs \*) using existing lines. 331.1
4. Future connection capacity (in ERCs \*) upon service area buildout. 158.17
5. Estimated annual increase in ERCs \*. 2
6. Is the utility required to have fire flow capacity?  
If so, how much capacity is required? N/A
7. Attach a description of the fire fighting facilities.
8. Describe any plans and estimated completion dates for any enlargements or improvements of this system:  
\_\_\_\_\_  
\_\_\_\_\_
9. When did the company last file a capacity analysis report with the DEP? CSWR - Florida has not submitted a CAR
10. If the present system **does not** meet the requirements of DEP rules:
  - a. Attach a description of the plant upgrade necessary to meet the DEP rules.
  - b. Have these plans been approved by DEP? No open violations with FDEP
  - c. When will construction begin? \_\_\_\_\_
  - d. Attach plans for funding the required upgrading.
  - e. Is this system under any Consent Order with DEP? \_\_\_\_\_
11. Department of Environmental Protection ID # FL2164279
12. Water Management District Consumptive Use Permit # 756
  - a. Is the system in compliance with the requirements of the CUP? Yes
  - b. If not, what are the utility's plans to gain compliance? \_\_\_\_\_

\* An ERC is determined based on the calculation on the bottom of Page W-13.

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**WASTEWATER  
OPERATION  
SECTION**

UTILITY NAME:

CSWR-Florida Utility Operating Company, LLC - Neighborhood

YEAR OF REPORT December 31, 2024
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### WASTEWATER LISTING OF SYSTEM GROUPS

List below the name of each reporting system and its certificate number. Those systems which have been consolidated under the same tariff should be assigned a group number. Each individual system which has not been consolidated should be assigned its own group number.

The wastewater financial schedules (S-2 through S-10) should be filed for the group in total.

The wastewater engineering schedules (S-11 through S-13) must be filed for each system in the group.

All of the following wastewater pages (S-2 through S-13) should be completed for each group and arranged by group number.

SYSTEM NAME / COUNTY	CERTIFICATE NUMBER	GROUP NUMBER

UTILITY NAME:

CSWR-Florida Utility Operating Company, LLC - Neighborhood

YEAR OF REPORT

December 31, 2024

SYSTEM NAME / COUNTY :

**SCHEDULE OF YEAR END WASTEWATER RATE BASE**

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	WASTEWATER UTILITY (d)
101	Utility Plant In Service	S-4(a)	\$ 0
	Less:		
	Nonused and Useful Plant (1)		
108	Accumulated Depreciation	S-6(b)	0
110	Accumulated Amortization	F-8	0
271	Contributions in Aid of Construction	S-7	0
252	Advances for Construction	F-20	
Subtotal			\$ 0
	Add:		
272	Accumulated Amortization of Contributions in Aid of Construction	S-8(a)	\$ 0
Subtotal			\$ 0
	Plus or Minus:		
114	Acquisition Adjustments (2)	F-7	
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	
	Working Capital Allowance (3)		
	Other (Specify):		
WASTEWATER RATE BASE			\$ 0
WASTEWATER OPERATING INCOME		S-3	\$ 0
ACHIEVED RATE OF RETURN (Wastewater Operating Income / Wastewater Rate Base)			0.00%

NOTES : (1) Estimate based on the methodology used in the last rate proceeding.

(2) Include only those Acquisition Adjustments that have been approved by the Commission.

(3) Calculation consistent with last rate proceeding.

In absence of a rate proceeding, Class A utilities will use the Balance Sheet Method and Class B Utilities will use the One-eighth Operating and Maintenance Expense Method.

UTILITY NAME:

CSWR-Florida Utility Operating Company, LLC - Neighborhood

YEAR OF REPORT

December 31, 2024

SYSTEM NAME / COUNTY :

**WASTEWATER OPERATING STATEMENT**

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	WASTEWATER UTILITY (d)
UTILITY OPERATING INCOME			
400	Operating Revenues	S-9(a)	\$ 0
530	Less: Guaranteed Revenue (and AFPI)	S-9(a)	0
Net Operating Revenues			\$ 0
401	Operating Expenses	S-10(a)	\$ 0
403	Depreciation Expense	S-6(a)	0
	Less: Amortization of CIAC	S-8(a)	0
Net Depreciation Expense			\$ 0
406	Amortization of Utility Plant Acquisition Adjustment	F-7	0
407	Amortization Expense (Other than CIAC)	F-8	0
408.10	Taxes Other Than Income		_____
	Utility Regulatory Assessment Fee		_____
408.11	Property Taxes		_____
408.12	Payroll Taxes		_____
408.13	Other Taxes and Licenses		_____
408	Total Taxes Other Than Income		\$ 0
409.1	Income Taxes		_____
410.10	Deferred Federal Income Taxes		_____
410.11	Deferred State Income Taxes		_____
411.10	Provision for Deferred Income Taxes - Credit		_____
412.10	Investment Tax Credits Deferred to Future Periods		_____
412.11	Investment Tax Credits Restored to Operating Income		_____
Utility Operating Expenses			\$ 0
Utility Operating Income			\$ 0
530	Add Back: Guaranteed Revenue (and AFPI)	S-9(a)	\$ 0
413	Income From Utility Plant Leased to Others		_____
414	Gains (losses) From Disposition of Utility Property		_____
420	Allowance for Funds Used During Construction		_____
Total Utility Operating Income			\$ 0

**YEAR OF REPORT**  
December 31, 2024

**UTILITY NAME:** CSWR-Florida Utility Operating Company, LLC - Neighborhood Utilities

**SYSTEM NAME / COUNTY :** \_\_\_\_\_

**WASTEWATER UTILITY PLANT ACCOUNTS**

ACCT. NO. (a)	ACCOUNT NAME (b)	PREVIOUS YEAR (c)	ADDITIONS (d)	RETIREMENTS (e)	CURRENT YEAR (f)
351	Organization	\$	\$	\$	\$
352	Franchises				0
353	Land and Land Rights				0
354	Structures and Improvements				0
355	Power Generation Equipment				0
360	Collection Sewers - Force				0
361	Collection Sewers - Gravity				0
362	Special Collecting Structures				0
363	Services to Customers				0
364	Flow Measuring Devices				0
365	Flow Measuring Installations				0
366	Reuse Services				0
367	Reuse Meters and Meter Installations				0
370	Receiving Wells				0
371	Pumping Equipment				0
374	Reuse Distribution Reservoirs				0
375	Reuse Transmission and Distribution System				0
380	Treatment and Disposal Equipment				0
381	Plant Sewers				0
382	Outfall Sewer Lines				0
389	Other Plant Miscellaneous Equipment				0
390	Office Furniture and Equipment				0
391	Transportation Equipment				0
392	Stores Equipment				0
393	Tools, Shop and Garage Equipment				0
394	Laboratory Equipment				0
395	Power Operated Equipment				0
396	Communication Equipment				0
397	Miscellaneous Equipment				0
398	Other Tangible Plant				0
<b>Total Wastewater Plant</b>		\$ 0	\$ 0	\$ 0	\$ 0

**NOTE:** Any adjustments made to reclassify property from one account to another must be footnoted.

S-4(a)  
GROUP \_\_\_\_\_

**UTILITY NAME:** CSWR-Florida Utility Operating Company, LLC - Neighborhood Utilities

**SYSTEM NAME / COUNTY :** \_\_\_\_\_

**WASTEWATER UTILITY PLANT MATRIX**

ACCT. NO. (a)	ACCOUNT NAME (b)	.1 INTANGIBLE PLANT (g)	.2 COLLECTION PLANT (h)	.3 SYSTEM PUMPING PLANT (i)	.4 TREATMENT AND DISPOSAL (j)	.5 RECLAIMED WASTEWATER TREATMENT PLANT (i)	.6 RECLAIMED WASTEWATER DISTRIBUTION PLANT (j)	.7 GENERAL PLANT (k)
351	Organization	\$	\$	\$	\$	\$	\$	\$
352	Franchises							
353	Land and Land Rights							
354	Structures and Improvements							
355	Power Generation Equipment							
360	Collection Sewers - Force							
361	Collection Sewers - Gravity							
362	Special Collecting Structures							
363	Services to Customers							
364	Flow Measuring Devices							
365	Flow Measuring Installations							
366	Reuse Services							
367	Reuse Meters and Meter Installations							
370	Receiving Wells							
371	Pumping Equipment							
374	Reuse Distribution Reservoirs							
375	Reuse Transmission and Distribution System							
380	Treatment and Disposal Equipment							
381	Plant Sewers							
382	Outfall Sewer Lines							
389	Other Plant Miscellaneous Equipment							
390	Office Furniture and Equipment							
391	Transportation Equipment							
392	Stores Equipment							
393	Tools, Shop and Garage Equipment							
394	Laboratory Equipment							
395	Power Operated Equipment							
396	Communication Equipment							
397	Miscellaneous Equipment							
398	Other Tangible Plant							
Total Wastewater Plant		\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0

**NOTE:** Any adjustments made to reclassify property from one account to another must be footnoted.

UTILITY NAME:

CSWR-Florida Utility Operating Company, LLC - Neighborhood

YEAR OF REPORT

December 31, 2024

SYSTEM NAME / COUNTY :

**BASIS FOR WASTEWATER DEPRECIATION CHARGES**

ACCT. NO. (a)	ACCOUNT NAME (b)	AVERAGE SERVICE LIFE IN YEARS (c)	AVERAGE NET SALVAGE IN PERCENT (d)	DEPRECIATION RATE APPLIED IN PERCENT (100% - D) / C (e)
354	Structures and Improvements			
355	Power Generation Equipment			
360	Collection Sewers - Force			
361	Collection Sewers - Gravity			
362	Special Collecting Structures			
363	Services to Customers			
364	Flow Measuring Devices			
365	Flow Measuring Installations			
366	Reuse Services			
367	Reuse Meters and Meter Installations			
370	Receiving Wells			
371	Pumping Equipment			
374	Reuse Distribution Reservoirs			
375	Reuse Transmission/Distribution Sys.			
380	Treatment and Disposal Equipment			
381	Plant Sewers			
382	Outfall Sewer Lines			
389	Other Plant Miscellaneous Equipment			
390	Office Furniture and Equipment			
391	Transportation Equipment			
392	Stores Equipment			
393	Tools, Shop and Garage Equipment			
394	Laboratory Equipment			
395	Power Operated Equipment			
396	Communication Equipment			
397	Miscellaneous Equipment			
398	Other Tangible Plant			
Wastewater Plant Composite Depreciation Rate *				

\* If depreciation rates prescribed by this Commission are on a total composite basis, entries should be made on this line only.

**YEAR OF REPORT**  
December 31, 2024

**UTILITY NAME:** CSWR-Florida Utility Operating Company, LLC - Neighborhood Utilities

**SYSTEM NAME / COUNTY :** \_\_\_\_\_

**ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION**

ACCT. NO. (a)	ACCOUNT NAME (b)	BALANCE AT BEGINNING OF YEAR (c)	ACCRUALS (d)	OTHER CREDITS * (e)	TOTAL CREDITS (d + e) (f)
354	Structures and Improvements	\$	\$	\$	\$ 0
355	Power Generation Equipment				0
360	Collection Sewers - Force				0
361	Collection Sewers - Gravity				0
362	Special Collecting Structures				0
363	Services to Customers				0
364	Flow Measuring Devices				0
365	Flow Measuring Installations				0
366	Reuse Services				0
367	Reuse Meters and Meter Installations				0
370	Receiving Wells				0
371	Pumping Equipment				0
374	Reuse Distribution Reservoirs				0
375	Reuse Transmission/Distribution Sys.				0
380	Treatment and Disposal Equipment				0
381	Plant Sewers				0
382	Outfall Sewer Lines				0
389	Other Plant Miscellaneous Equipment				0
390	Office Furniture and Equipment				0
391	Transportation Equipment				0
392	Stores Equipment				0
393	Tools, Shop and Garage Equipment				0
394	Laboratory Equipment				0
395	Power Operated Equipment				0
396	Communication Equipment				0
397	Miscellaneous Equipment				0
398	Other Tangible Plant				0
Total Depreciable Wastewater Plant in Service		\$ 0	\$ 0	\$ 0	\$ 0

\* Specify nature of transaction.  
Use ( ) to denote reversal entries.

UTILITY NAME: CSWR-Florida Utility Operating Company, LLC - Neighborhood Utilities

SYSTEM NAME / COUNTY: \_\_\_\_\_

ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	PLANT RETIRED (g)	SALVAGE AND INSURANCE (h)	COST OF REMOVAL AND OTHER CHARGES (i)	TOTAL CHARGES (g-h+i) (j)	BALANCE AT END OF YEAR (c+f-j) (k)
354	Structures and Improvements	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
355	Power Generation Equipment	_____	_____	_____	_____	_____
360	Collection Sewers - Force	_____	_____	_____	_____	_____
361	Collection Sewers - Gravity	_____	_____	_____	_____	_____
362	Special Collecting Structures	_____	_____	_____	_____	_____
363	Services to Customers	_____	_____	_____	_____	_____
364	Flow Measuring Devices	_____	_____	_____	_____	_____
365	Flow Measuring Installations	_____	_____	_____	_____	_____
366	Reuse Services	_____	_____	_____	_____	_____
367	Reuse Meters and Meter Installations	_____	_____	_____	_____	_____
370	Receiving Wells	_____	_____	_____	_____	_____
371	Pumping Equipment	_____	_____	_____	_____	_____
374	Reuse Distribution Reservoirs	_____	_____	_____	_____	_____
375	Reuse Transmission/Distribution Sys.	_____	_____	_____	_____	_____
380	Treatment and Disposal Equipment	_____	_____	_____	_____	_____
381	Plant Sewers	_____	_____	_____	_____	_____
382	Outfall Sewer Lines	_____	_____	_____	_____	_____
389	Other Plant Miscellaneous Equipment	_____	_____	_____	_____	_____
390	Office Furniture and Equipment	_____	_____	_____	_____	_____
391	Transportation Equipment	_____	_____	_____	_____	_____
392	Stores Equipment	_____	_____	_____	_____	_____
393	Tools, Shop and Garage Equipment	_____	_____	_____	_____	_____
394	Laboratory Equipment	_____	_____	_____	_____	_____
395	Power Operated Equipment	_____	_____	_____	_____	_____
396	Communication Equipment	_____	_____	_____	_____	_____
397	Miscellaneous Equipment	_____	_____	_____	_____	_____
398	Other Tangible Plant	_____	_____	_____	_____	_____
Total Depreciable Wastewater Plant in Service		\$ _____	\$ _____	\$ _____	\$ _____	\$ _____

\* Specify nature of transaction.  
Use ( ) to denote reversal entries.

UTILITY NAME:

CSWR-Florida Utility Operating Company, LLC - Neighborhood

**YEAR OF REPORT**

December 31, 2024

SYSTEM NAME / COUNTY :

\_\_\_\_\_

**CONTRIBUTIONS IN AID OF CONSTRUCTION  
ACCOUNT 271**

DESCRIPTION (a)	REFERENCE (b)	WASTEWATER (c)
Balance first of year		\$ _____
Add credits during year:		
Contributions received from Capacity, Main Extension and Customer Connection Charges	S-8(a)	\$ _____ 0
Contributions received from Developer or Contractor Agreements in cash or property	S-8(b)	_____ 0
Total Credits		\$ _____ 0
Less debits charged during the year (All debits charged during the year must be explained below)		\$ _____
Total Contributions In Aid of Construction		\$ _____ 0

Explain all debits charged to Account 271 during the year below:

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

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\_\_\_\_\_

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UTILITY NAME:

CSWR-Florida Utility Operating Company, LLC - Neighborhood

**YEAR OF REPORT**

December 31, 2024

SYSTEM NAME / COUNTY :

\_\_\_\_\_

**WASTEWATER CIAC SCHEDULE "A"**

ADDITIONS TO CONTRIBUTIONS IN AID OF CONSTRUCTION RECEIVED FROM CAPACITY,  
MAIN EXTENSION AND CUSTOMER CONNECTION CHARGES RECEIVED DURING THE YEAR

DESCRIPTION OF CHARGE (a)	NUMBER OF CONNECTIONS (b)	CHARGE PER CONNECTION (c)	AMOUNT (d)
_____	_____	\$ _____	\$ _____ 0
_____	_____	_____	_____ 0
_____	_____	_____	_____ 0
_____	_____	_____	_____ 0
_____	_____	_____	_____ 0
_____	_____	_____	_____ 0
_____	_____	_____	_____ 0
_____	_____	_____	_____ 0
_____	_____	_____	_____ 0
Total Credits			\$ _____ 0

**ACCUMULATED AMORTIZATION OF WASTEWATER CONTRIBUTIONS IN AID OF CONSTRUCTION**

DESCRIPTION (a)	WASTEWATER (b)
Balance first of year	\$ _____
Debits during the year:	
Accruals charged to Account 272	\$ _____
Other debits (specify) :	_____
_____	_____
_____	_____
Total debits	\$ _____ 0
Credits during the year (specify) :	
_____	\$ _____
_____	_____
Total credits	\$ _____ 0
Balance end of year	\$ _____ 0

UTILITY NAME:

CSWR-Florida Utility Operating Company, LLC - Neighborhood

YEAR OF REPORT

December 31, 2024

SYSTEM NAME / COUNTY :

\_\_\_\_\_

**WASTEWATER CIAC SCHEDULE "B"**

ADDITIONS TO CONTRIBUTIONS IN AID OF CONSTRUCTION  
RECEIVED FROM ALL DEVELOPERS OR CONTRACTORS AGREEMENTS  
WHICH CASH OR PROPERTY WAS RECEIVED DURING THE YEAR

DESCRIPTION (a)	INDICATE CASH OR PROPERTY (b)	AMOUNT (c)
		\$ _____
		_____
		_____
		_____
		_____
		_____
		_____
		_____
		_____
		_____
		_____
		_____
		_____
		_____
		_____
		_____
		_____
		_____
		_____
		_____
		_____
Total Credits		\$ _____ 0

UTILITY NAME:

CSWR-Florida Utility Operating Company, LLC - Neighborho

YEAR OF REPORT

December 31, 2024

SYSTEM NAME / COUNTY :

**WASTEWATER OPERATING REVENUE**

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS * (c)	YEAR END NUMBER OF CUSTOMERS * (d)	AMOUNTS (e)
<b>WASTEWATER SALES</b>				
Flat Rate Revenues:				
521.1	Residential Revenues	_____	_____	\$ _____
521.2	Commercial Revenues	_____	_____	_____
521.3	Industrial Revenues	_____	_____	_____
521.4	Revenues From Public Authorities	_____	_____	_____
521.5	Multiple Family Dwelling Revenues	_____	_____	_____
521.6	Other Revenues	_____	_____	_____
521	Total Flat Rate Revenues	0	0	\$ 0
Measured Revenues:				
522.1	Residential Revenues	_____	_____	_____
522.2	Commercial Revenues	_____	_____	_____
522.3	Industrial Revenues	_____	_____	_____
522.4	Revenues From Public Authorities	_____	_____	_____
522.5	Multiple Family Dwelling Revenues	_____	_____	_____
522	Total Measured Revenues	0	0	\$ 0
523	Revenues From Public Authorities	_____	_____	_____
524	Revenues From Other Systems	_____	_____	_____
525	Interdepartmental Revenues	_____	_____	_____
Total Wastewater Sales		0	0	\$ 0
<b>OTHER WASTEWATER REVENUES</b>				
530	Guaranteed Revenues (Including Allowance for Funds Prudently Invested or AFPI)			\$ _____
531	Sale of Sludge			_____
532	Forfeited Discounts			_____
534	Rents From Wastewater Property			_____
535	Interdepartmental Rents			_____
536	Other Wastewater Revenues			_____
Total Other Wastewater Revenues				\$ 0

\* Customer is defined by Rule 25-30.210(1), Florida Administrative Code.

UTILITY NAME:

CSWR-Florida Utility Operating Company, LLC - Neighborhood

YEAR OF REPORT

December 31, 2024

SYSTEM NAME / COUNTY :

**WASTEWATER OPERATING REVENUE**

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS * (c)	YEAR END NUMBER OF CUSTOMERS * (d)	AMOUNTS (e)
RECLAIMED WATER SALES				
540.1	Flat Rate Reuse Revenues: Residential Reuse Revenues			\$
540.2	Commercial Reuse Revenues			
540.3	Industrial Reuse Revenues			
540.4	Reuse Revenues From Public Authorities			
540.5	Other Revenues			
540	Total Flat Rate Reuse Revenues	0	0	\$ 0
541.1	Measured Reuse Revenues: Residential Reuse Revenues			
541.2	Commercial Reuse Revenues			
541.3	Industrial Reuse Revenues			
541.4	Reuse Revenues From Public Authorities			
541	Total Measured Reuse Revenues	0	0	\$ 0
544	Reuse Revenues From Other Systems			
Total Reclaimed Water Sales				\$ 0
Total Wastewater Operating Revenues				\$ 0

\* Customer is defined by Rule 25-30.210(1), Florida Administrative Code.

**UTILITY NAME:** CSWR-Florida Utility Operating Company, LLC - Neighborhood Utilities

**SYSTEM NAME / COUNTY :** \_\_\_\_\_

**WASTEWATER UTILITY EXPENSE ACCOUNT MATRIX**

ACCT. NO. (a)	ACCOUNT NAME (b)	CURRENT YEAR (c)	.1 COLLECTION EXPENSES- OPERATIONS (d)	.2 COLLECTION EXPENSES- MAINTENANCE (e)	.3 PUMPING EXPENSES - OPERATIONS (f)	.4 PUMPING EXPENSES - MAINTENANCE (g)	.5 TREATMENT & DISPOSAL EXPENSES - OPERATIONS (h)	.6 TREATMENT & DISPOSAL EXPENSES - MAINTENANCE (i)
701	Salaries and Wages - Employees	\$ 0	\$	\$	\$	\$	\$	\$
703	Salaries and Wages - Officers, Directors and Majority Stockholders	0						
704	Employee Pensions and Benefits	0						
710	Purchased Sewage Treatment	0						
711	Sludge Removal Expense	0						
715	Purchased Power	0						
716	Fuel for Power Production	0						
718	Chemicals	0						
720	Materials and Supplies	0						
731	Contractual Services-Engineering	0						
732	Contractual Services - Accounting	0						
733	Contractual Services - Legal	0						
734	Contractual Services - Mgt. Fees	0						
735	Contractual Services - Testing	0						
736	Contractual Services - Other	0						
741	Rental of Building/Real Property	0						
742	Rental of Equipment	0						
750	Transportation Expenses	0						
756	Insurance - Vehicle	0						
757	Insurance - General Liability	0						
758	Insurance - Workman's Comp.	0						
759	Insurance - Other	0						
760	Advertising Expense	0						
766	Regulatory Commission Expenses - Amortization of Rate Case Expense	0						
767	Regulatory Commission Exp-Other	0						
770	Bad Debt Expense	0						
775	Miscellaneous Expenses	0						
Total Wastewater Utility Expenses		\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0

**UTILITY NAME:** CSWR-Florida Utility Operating Company, LLC - Neighborhood Utilities

**SYSTEM NAME / COUNTY :** \_\_\_\_\_

**WASTEWATER UTILITY EXPENSE ACCOUNT MATRIX**

ACCT. NO. (a)	ACCOUNT NAME (b)	.7 CUSTOMER ACCOUNTS EXPENSE (j)	.8 ADMIN. & GENERAL EXPENSES (k)	.9 RECLAIMED WATER TREATMENT EXPENSES- OPERATIONS (l)	.10 RECLAIMED WATER TREATMENT EXPENSES- MAINTENANCE (m)	.11 RECLAIMED WATER DISTRIBUTION EXPENSES- OPERATIONS (n)	.12 RECLAIMED WATER DISTRIBUTION EXPENSES- MAINTENANCE (o)
701	Salaries and Wages - Employees	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
703	Salaries and Wages - Officers, Directors and Majority Stockholders	_____	_____	_____	_____	_____	_____
704	Employee Pensions and Benefits	_____	_____	_____	_____	_____	_____
710	Purchased Sewage Treatment	_____	_____	_____	_____	_____	_____
711	Sludge Removal Expense	_____	_____	_____	_____	_____	_____
715	Purchased Power	_____	_____	_____	_____	_____	_____
716	Fuel for Power Purchased	_____	_____	_____	_____	_____	_____
718	Chemicals	_____	_____	_____	_____	_____	_____
720	Materials and Supplies	_____	_____	_____	_____	_____	_____
731	Contractual Services-Engineering	_____	_____	_____	_____	_____	_____
732	Contractual Services - Accounting	_____	_____	_____	_____	_____	_____
733	Contractual Services - Legal	_____	_____	_____	_____	_____	_____
734	Contractual Services - Mgt. Fees	_____	_____	_____	_____	_____	_____
735	Contractual Services - Testing	_____	_____	_____	_____	_____	_____
736	Contractual Services - Other	_____	_____	_____	_____	_____	_____
741	Rental of Building/Real Property	_____	_____	_____	_____	_____	_____
742	Rental of Equipment	_____	_____	_____	_____	_____	_____
750	Transportation Expenses	_____	_____	_____	_____	_____	_____
756	Insurance - Vehicle	_____	_____	_____	_____	_____	_____
757	Insurance - General Liability	_____	_____	_____	_____	_____	_____
758	Insurance - Workman's Comp.	_____	_____	_____	_____	_____	_____
759	Insurance - Other	_____	_____	_____	_____	_____	_____
760	Advertising Expense	_____	_____	_____	_____	_____	_____
766	Regulatory Commission Expenses - Amortization of Rate Case Expense	_____	_____	_____	_____	_____	_____
767	Regulatory Commission Exp-Other	_____	_____	_____	_____	_____	_____
770	Bad Debt Expense	_____	_____	_____	_____	_____	_____
775	Miscellaneous Expenses	_____	_____	_____	_____	_____	_____
<b>Total Wastewater Utility Expenses</b>		<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>

UTILITY NAME:

CSWR-Florida Utility Operating Company, LLC - Neighborhood

YEAR OF REPORT

December 31, 2024

SYSTEM NAME / COUNTY :

**CALCULATION OF THE WASTEWATER SYSTEM METER EQUIVALENTS**

WATER METER SIZE (a)	TYPE OF WATER METER (b)	EQUIVALENT FACTOR (c)	NUMBER OF WATER METERS (d)	TOTAL NUMBER OF METER EQUIVALENTS (c x d) (e)
All Residential		1.0		0
5/8"	Displacement	1.0		0
3/4"	Displacement	1.5		0
1"	Displacement	2.5		0
1 1/2"	Displacement or Turbine	5.0		0
2"	Displacement, Compound or Turbine	8.0		0
3"	Displacement	15.0		0
3"	Compound	16.0		0
3"	Turbine	17.5		0
4"	Displacement or Compound	25.0		0
4"	Turbine	30.0		0
6"	Displacement or Compound	50.0		0
6"	Turbine	62.5		0
8"	Compound	80.0		0
8"	Turbine	90.0		0
10"	Compound	115.0		0
10"	Turbine	145.0		0
12"	Turbine	215.0		0
Total Wastewater System Meter Equivalents				0

**CALCULATION OF THE WASTEWATER SYSTEM EQUIVALENT RESIDENTIAL CONNECTIONS**

Provide a calculation used to determine the value of one wastewater equivalent residential connection (ERC).

Use one of the following methods:

(a) If actual flow data are available from the preceding 12 months, divide the total annual single family residence (SFR) gallons sold by the average number of single family residence customers for the same period and divide the result by 365 days.

(b) If no historical flow data are available, use:

$$ERC = ( \text{Total SFR gallons treated (Omit 000)} / 365 \text{ days} / 280 \text{ gallons per day} )$$

For wastewater only utilities:

Subtract all general use and other non residential customer gallons from the total gallons treated.

Divide the remainder (SFR customers) by 365 days to reveal single family residence customer gallons per day.

**NOTE:** Total gallons treated includes both treated and purchased treatment.

ERC Calculation:

UTILITY NAME:

CSWR-Florida Utility Operating Company, LLC - Neighborhood

**YEAR OF REPORT**

December 31, 2024

SYSTEM NAME / COUNTY :

\_\_\_\_\_

**WASTEWATER TREATMENT PLANT INFORMATION**

Provide a separate sheet for each wastewater treatment facility

Permitted Capacity	_____	_____	_____
Basis of Permit Capacity (1)	_____	_____	_____
Manufacturer	_____	_____	_____
Type (2)	_____	_____	_____
Hydraulic Capacity	_____	_____	_____
Average Daily Flow	_____	_____	_____
Total Gallons of Wastewater Treated	_____	_____	_____
Method of Effluent Disposal	_____	_____	_____

(1) Basis of permitted capacity as stated on the Florida DEP WWTP Operating Permit  
(i.e. average annual daily flow, etc.)

(2) Contact stabilization, advanced treatment, etc.

UTILITY NAME: CSWR-Florida Utility Operating Company, LLC - Neighborhood

SYSTEM NAME / COUNTY : \_\_\_\_\_

**OTHER WASTEWATER SYSTEM INFORMATION**

Furnish information below for each system. A separate page should be supplied where necessary.

1. Present number of ERCs\* now being served \_\_\_\_\_

2. Maximum number of ERCs\* which can be served \_\_\_\_\_

3. Present system connection capacity (in ERCs\*) using existing lines \_\_\_\_\_

4. Future connection capacity (in ERCs\*) upon service area buildout \_\_\_\_\_

5. Estimated annual increase in ERCs\* \_\_\_\_\_

6. Describe any plans and estimated completion dates for any enlargements or improvements of this system  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

7. If the utility uses reuse as a means of effluent disposal, attach a list of the reuse end users and the amount of reuse provided to each, if known. \_\_\_\_\_

8. If the utility does not engage in reuse, has a reuse feasibility study been completed? \_\_\_\_\_

If so, when? \_\_\_\_\_

9. Has the utility been required by the DEP or water management district to implement reuse? \_\_\_\_\_

If so, what are the utility's plans to comply with this requirement? \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

10. When did the company last file a capacity analysis report with the DEP? \_\_\_\_\_

- 11. If the present system does not meet the requirements of DEP rules:
  - a. Attach a description of the plant upgrade necessary to meet the DEP rules. \_\_\_\_\_
  - b. Have these plans been approved by DEP? \_\_\_\_\_
  - c. When will construction begin? \_\_\_\_\_
  - d. Attach plans for funding the required upgrading. \_\_\_\_\_
  - e. Is this system under any Consent Order with DEP? \_\_\_\_\_

12. Department of Environmental Protection ID # \_\_\_\_\_

\* An ERC is determined based on the calculation on S-11.

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**CLASS "A" OR "B"**

**WATER AND/OR WASTEWATER UTILITIES**  
(Gross Revenue of More Than \$200,000 Each)

**ANNUAL REPORT**

OF

CSWR-Florida Utility Operating Company, LLC - North Peninsula

Exact Legal Name of Respondent

Certificate Number(s)

**249S**

Submitted To The

STATE OF FLORIDA



FOR THE

YEAR ENDED DECEMBER 31, 2024

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## GENERAL INSTRUCTIONS

1. Prepare this report in conformity with the 1996 National Association of Regulatory Utility Commissioners Uniform System of Accounts for Water and/or Wastewater Utilities (USOA).
2. Interpret all accounting words and phrases in accordance with the USOA.
3. Complete each question fully and accurately, even if it has been answered in a previous annual report. Enter the word "None" where it truly and completely states the fact.
4. For any question, section, or page which is not applicable to the respondent, enter the words "Not Applicable." Do not omit any pages.
5. Where dates are called for, the month and day should be stated as well as the year.
6. All schedules requiring dollar entries should be rounded to the nearest dollar unless otherwise specifically indicated.
7. Complete this report by means which result in a permanent record, such as by computer or typewriter.
8. If there is not enough room on any schedule, an additional page or pages may be added, provided the format of the added schedule matches the format of the schedule with not enough room. Such a schedule should reference the appropriate schedules, state the name of the utility, and state the year of the report.
9. If it is necessary or desirable to insert additional statements for the purpose of further explanation of schedules, such statement should be made at the bottom of the page or an additional page inserted. Any additional pages should state the name of the utility, the year of the report, and reference the appropriate schedule.
10. For water and wastewater utilities with more than one rate group and/or system, water and wastewater pages should be completed for each rate group and/or system group. These pages should be grouped together and tabbed by rate group and/or system.
11. All other water and wastewater operations not regulated by the Commission and other regulated industries should be reported as "Other than Reporting Systems."
12. Financial information for multiple systems charging rates which are covered under the same tariff should be reported as one system. However, the engineering data must be reported by individual system.
13. For water and wastewater utilities with more than one system, one (1) copy of workpapers showing the consolidation of systems for the operating sections, should be filed with the annual report.
14. The report should be filled out in quadruplicate and the original and two copies returned by March 31, of the year following the date of the report. The report should be returned to:

**Florida Public Service Commission  
Division of Accounting and Finance  
2540 Shumard Oak Boulevard  
Tallahassee, Florida 32399-0850**

The fourth copy should be retained by the utility.

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# **EXECUTIVE SUMMARY**

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UTILITY NAME: CSWR-Florida Utility Operating Company, LLC - North Peninsula

**YEAR OF REPORT**  
December 31, 2024

**CERTIFICATION OF ANNUAL REPORT**

I HEREBY CERTIFY, to the best of my knowledge and belief:

- |                                     |                          |  |
|-------------------------------------|--------------------------|--|
| YES                                 | NO                       |  |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | 1. The utility is in substantial compliance with the Uniform System of Accounts prescribed by the Florida Public Service Commission.   |
| YES                                 | NO                       |  |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | 2. The utility is in substantial compliance with all applicable rules and orders of the Florida Public Service Commission.   |
| YES                                 | NO                       |  |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | 3. There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices that could have a material effect on the the financial statement of the utility.  |
| YES                                 | NO                       |  |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | 4. The annual report fairly represents the financial condition and results of operations of the respondent for the period presented and other information and statements presented in the the report as to the business affairs of the respondent are true, correct and complete for the period for which it represents. |

Items Certified			
1.	2.	3.	4.

  
\_\_\_\_\_  
(Signature of Chief Executive Officer of the utility) \*

1.	2.	3.	4.
X	X	X	X

\_\_\_\_\_  
(Signature of Chief Financial Officer of the utility) \*

\* Each of the four items must be certified YES or NO. Each item need not be certified by both officers. The items being certified by the officer should be indicated in the appropriate area to the left of the signature.

**NOTICE:** Section 837.06, Florida Statutes, provides that any person who knowingly makes a false statement in writing with the intent to mislead a public servant in the performance of his duty shall be guilty of a misdemeanor of the second degree.

ANNUAL REPORT OF

YEAR OF REPORT  
December 31, 2024

CSWR-Florida Utility Operating Company, LLC - North Peninsula  
(Exact Name of Utility)

County: \_\_\_\_\_

List below the exact mailing address of the utility for which normal correspondence should be sent:

1630 Des Peres Rd., Suite 140  
Des Peres, MO 63131

Telephone: 314-380-8505

E Mail Address: bthies@cswrgroup.com

WEB Site: https://www.centralstateswaterresources.com/

Sunshine State One-Call of Florida, Inc. Member Number \_\_\_\_\_

Name and address of person to whom correspondence concerning this report should be addressed:

1630 Des Peres Rd., Suite 140  
Des Peres, MO 63131

Telephone: 314-380-8505

List below the address of where the utility's books and records are located:

1630 Des Peres Rd., Suite 140  
Des Peres, MO 63131

Telephone: 314-380-8505

List below any groups auditing or reviewing the records and operations:

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Date of original organization of the utility: \_\_\_\_\_

Check the appropriate business entity of the utility as filed with the Internal Revenue Service

Individual      Partnership      Sub S Corporation      1120 Corporation  
                 

List below every corporation or person owning or holding directly or indirectly 5% or more of the voting securities of the utility:

	Name	Percent Ownership
1.	CSWR, LLC	100%
2.	_____	_____
3.	_____	_____
4.	_____	_____
5.	_____	_____
6.	_____	_____
7.	_____	_____
8.	_____	_____
9.	_____	_____
10.	_____	_____

**DIRECTORY OF PERSONNEL WHO CONTACT  
THE FLORIDA PUBLIC SERVICE COMMISSION**

NAME OF COMPANY REPRESENTATIVE (1)	TITLE OR POSITION (2)	ORGANIZATIONAL UNIT TITLE (3)	USUAL PURPOSE FOR CONTACT WITH FPSC
Aaron Silas	Assistance VP	Regulatory	Regulatory

(1) Also list appropriate legal counsel, accountants and others who may not be on general payroll.  
 (2) Provide individual telephone numbers if the person is not normally reached at the company.  
 (3) Name of company employed by, if not on general payroll.

### COMPANY PROFILE

Provide a brief narrative company profile which covers the following areas:

- A. Brief company history.
- B. Public services rendered.
- C. Major goals and objectives.
- D. Major operating divisions and functions.
- E. Current and projected growth patterns.
- F. Major transactions having a material effect on operations.

See Supplemental

## CSWR-Florida Utility Operating Company: COMPANY PROFILE

### **A. Brief Company History**

Founded in 2014 by Josiah Cox, President and CEO, Central States Water Resources (CSWR) has expanded its national footprint across 11 states since its inception. Today, CSWR is the 11<sup>th</sup> largest investor-owned water utility and the single largest owner/operator of individual wastewater plants in the United States. CSWR-Florida completed its first acquisition of assets in Florida on 5/16/2022.

### **B. Public Services Rendered**

CSWR-Florida provides water treatment and distribution services as well as sewer collection and treatment services in Florida communities.

### **C. Major Goals and Objectives**

CSWR-Florida brings to life its mission to deliver safe, reliable, and environmentally responsible water resources to every community it serves, while also protecting the aquifers, lakes, rivers, and streams so essential to the environment. Goals include 100% compliance with regulatory requirements and the rehabilitation of historically underfunded systems.

### **D. Major Operating Divisions and Functions**

- **Environmental Health and Safety (EHS):** Responsible for managing operations contractors and compliance with environmental regulations.
- **Engineering:** responsible for designing and implementing new infrastructure projects as well as improving existing infrastructure.
- **Business Operations:** Admin functions including, but not limited to, accounting, finance, human resources, IT, communications, customer experience (customer service), and regulatory affairs.

### **E. Current and Projected Growth Patterns**

The Company is projecting a continued pattern of acquiring, rehabilitating, and operating facilities across the state of Florida.

### **F. Major Transactions Having a Material Effect on Operations**

- Acquisition of the assets of Aquarina Utilities – 5/16/22
- Acquisition of the assets of Sunshine Utilities of Central Florida, Inc. – 5/24/22
- Acquisition of the assets of North Peninsula Utilities – 5/25/22
- Acquisition of the assets of Neighborhood Utilities, Inc. – 11/17/22
- Acquisition of the assets of Rolling Oaks – 11/30/22
- Acquisition of the assets of Sebring Ridge – 8/29/23
- Acquisition of the assets of CFAT – 11/30/23
- Acquisition of the assets of BFF – 11/30/23
- Acquisition of the assets of Tradewinds – 11/30/23
- Acquisition of the assets of TKCB – 12/27/23
- Acquisition of the assets of Tymber Creek – 5/31/2024

UTILITY NAME: CSWR-Florida Utility Operating Company, LLC - North Peninsula

<b>YEAR OF REPORT</b> December 31, 2024
--

**PARENT / AFFILIATE ORGANIZATION CHART**

Current as of 12/31/24

Complete below an organizational chart that shows all parents, subsidiaries and affiliates of the utility.  
The chart must also show the relationship between the utility and affiliates listed on E-7, E-10(a) and E-10(b).

<p>CSWR, LLC Florida Central States Water Resources CSWR-Florida Utility Holding Company CSWR-Florida Utility Operating Company</p>
---

**COMPENSATION OF OFFICERS**

For each officer, list the time spent on respondent as an officer compared to time spent on total business activities and the compensation received as an officer from the respondent.			
NAME (a)	TITLE (b)	% OF TIME SPENT AS OFFICER OF THE UTILITY (c)	OFFICERS' COMPENSATION (d)
N/A		_____	\$ _____
		_____	_____
		_____	_____
		_____	_____
		_____	_____
		_____	_____
		_____	_____
		_____	_____
		_____	_____

**COMPENSATION OF DIRECTORS**

For each director, list the number of directors' meetings attended by each director and the compensation received as a director from the respondent.			
NAME (a)	TITLE (b)	NUMBER OF DIRECTORS' MEETINGS ATTENDED (c)	DIRECTORS' COMPENSATION (d)
N/A		_____	\$ _____
		_____	_____
		_____	_____
		_____	_____
		_____	_____
		_____	_____
		_____	_____
		_____	_____
		_____	_____

**BUSINESS CONTRACTS WITH OFFICERS, DIRECTORS AND AFFILIATES**

List all contracts, agreements, or other business arrangements\* entered into during the calendar year (other than compensation related to position with Respondents) between the Respondent and officer and director listed on page E-6. In addition, provide the same information with respect to professional services for each firm, partnership, or organization with which the officer or director is affiliated.

<b>NAME OF OFFICER, DIRECTOR OR AFFILIATE</b> (a)	<b>IDENTIFICATION OF SERVICE OR PRODUCT</b> (b)	<b>AMOUNT</b> (c)	<b>NAME AND ADDRESS OF AFFILIATED ENTITY</b> (d)
N/A		\$ _____	
		_____	
		_____	
		_____	
		_____	
		_____	
		_____	
		_____	
		_____	
		_____	
		_____	
		_____	
		_____	
		_____	
		_____	
		_____	
		_____	
		_____	

\* Business Agreement, for this schedule, shall mean any oral or written business deal which binds the concerned parties for products or services during the reporting year or future years. Although the Respondent and/or other companies will benefit from the arrangement, the officer or director is, however, acting on his behalf or for the benefit of other companies or persons.

**AFFILIATION OF OFFICERS AND DIRECTORS**

For each of the officials listed on page E-6, list the principal occupation or business affiliations or connections with any other business or financial organizations, firms, or partnerships. For purposes of this part, an official will be considered to have an affiliation with any business or financial organization, firm or partnership in which he is an officer, director, trustee, partner, or a person exercising similar functions.

NAME (a)	PRINCIPAL OCCUPATION OR BUSINESS AFFILIATION (b)	AFFILIATION OR CONNECTION (c)	NAME AND ADDRESS OF AFFILIATION OR CONNECTION (d)
N/A			

**UTILITY NAME:** CSWR-Florida Utility Operating Company, LLC - North Peninsula

**BUSINESSES WHICH ARE A BY-PRODUCT, CO PRODUCT OR JOINT-PRODUCT  
RESULT OF PROVIDING WATER OR WASTEWATER SERVICE**

Complete the following for any business which is conducted as a byproduct, co product, or joint product as a result of providing water and / or wastewater service. This would include any business which requires the use of utility land and facilities. Examples of these types of businesses would be orange groves, nurseries, tree farms, fertilizer manufacturing, etc. This would not include any business for which the assets are properly included in Account 121 - Nonutility Property along with the associated revenue and expenses segregated out as nonutility also.

	<b>ASSETS</b>			<b>REVENUES</b>			<b>EXPENSES</b>	
	BUSINESS OR SERVICE CONDUCTED (a)	BOOK COST OF ASSETS (b)	ACCOUNT NUMBER (c)	REVENUES GENERATED (d)	ACCOUNT NUMBER (e)	EXPENSES INCURRED (f)	ACCOUNT NUMBER (g)	
N/A	\$			\$		\$		

UTILITY NAME:

CSWR-Florida Utility Operating Company, LLC - North Peninsula

YEAR OF REPORT

December 31, 2024

BUSINESS TRANSACTIONS WITH RELATED PARTIES

List each contract, agreement, or other business transaction exceeding a cumulative amount of \$500 in any on year, entered into between the Respondent and a business or financial organization, firm, or partnership named on pages E-2 and E-6, identifying the parties, amounts, dates and product, and asset, or service involved.

Part I. Specific Instructions: Services and Products Received or Provided

1. Enter in this part all transactions involving services and products received or provided.

2. Below are some types of transactions to include:

-management, legal and accounting services

-computer services

-engineering & construction services

-repairing and servicing of equipment

-material and supplies furnished

-leasing of structures, land, and equipment

-rental transactions

-sale, purchase or transfer of various products

Table with 5 columns: (a) NAME OF COMPANY OR RELATED PARTY, (b) DESCRIPTION SERVICE AND/OR NAME OF PRODUCT, (c) CONTRACT OR AGREEMENT EFFECTIVE DATES, (P)urchased (S)old (d), and (e) AMOUNT. The first row contains 'N/A' and '\$'. The table is otherwise empty.

**BUSINESS TRANSACTIONS WITH RELATED PARTIES (Cont'd)**

**Part II. Specific Instructions: Sale, Purchase and Transfer of Assets**

1. Enter in this part all transactions relating to the purchase, sale, or transfer of assets.
2. Below are examples of some types of transactions to include:
  - purchase, sale or transfer of equipment
  - purchase, sale or transfer of land and structures
  - purchase, sale or transfer of securities
  - noncash transfers of assets
  - noncash dividends other than stock dividends
  - write-off of bad debts or loans
3. The columnar instructions follow:
  - (a) Enter name of related party or company.
  - (b) Describe briefly the type of assets purchased, sold or transferred.
  - (c) Enter the total received or paid. Indicate purchase with "P" and sale with "S".
  - (d) Enter the net book value for each item reported.
  - (e) Enter the net profit or loss for each item reported. (column (c) - column (d))
  - (f) Enter the fair market value for each item reported. In space below or in a supplemental schedule, describe the basis used to calculate fair market value.

NAME OF COMPANY OR RELATED PARTY (a)	DESCRIPTION OF ITEMS (b)	SALE OR PURCHASE PRICE (c)	NET BOOK VALUE (d)	GAIN OR LOSS (e)	FAIR MARKET VALUE (f)
N/A		\$ _____	\$ _____	\$ _____	\$ _____
		\$ _____	\$ _____	\$ _____	\$ _____
		\$ _____	\$ _____	\$ _____	\$ _____
		\$ _____	\$ _____	\$ _____	\$ _____
		\$ _____	\$ _____	\$ _____	\$ _____
		\$ _____	\$ _____	\$ _____	\$ _____
		\$ _____	\$ _____	\$ _____	\$ _____
		\$ _____	\$ _____	\$ _____	\$ _____
		\$ _____	\$ _____	\$ _____	\$ _____
		\$ _____	\$ _____	\$ _____	\$ _____
		\$ _____	\$ _____	\$ _____	\$ _____
		\$ _____	\$ _____	\$ _____	\$ _____
		\$ _____	\$ _____	\$ _____	\$ _____
		\$ _____	\$ _____	\$ _____	\$ _____
		\$ _____	\$ _____	\$ _____	\$ _____
		\$ _____	\$ _____	\$ _____	\$ _____

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**COMPARATIVE BALANCE SHEET  
ASSETS AND OTHER DEBITS**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR (e)
<b>UTILITY PLANT</b>				
101-106	Utility Plant	F-7	\$ 1,559,401	\$ 2,074,962
108-110	Less: Accumulated Depreciation and Amortization	F-8	810,984	861,755
Net Plant			\$ 748,417	\$ 1,213,207
114-115	Utility Plant Acquisition adjustment (Net)	F-7		0
116 *	Other Utility Plant Adjustments			
Total Net Utility Plant			\$ 748,417	\$ 1,213,207
<b>OTHER PROPERTY AND INVESTMENTS</b>				
121	Nonutility Property	F-9	\$	\$ 0
122	Less: Accumulated Depreciation and Amortization			
Net Nonutility Property			\$ 0	\$ 0
123	Investment in Associated Companies	F-10		0
124	Utility Investments	F-10		0
125	Other Investments	F-10		0
126-127	Special Funds	F-10		0
Total Other Property & Investments			\$ 0	\$ 0
<b>CURRENT AND ACCRUED ASSETS</b>				
131	Cash		\$ 5,533	\$ 107
132	Special Deposits	F-9	0	0
133	Other Special Deposits	F-9	0	0
134	Working Funds			
135	Temporary Cash Investments			
141-144	Accounts and Notes Receivable, Less Accumulated Provision for Uncollectible Accounts	F-11	19,691	36,025
145	Accounts Receivable from Associated Companies	F-12	0	0
146	Notes Receivable from Associated Companies	F-12	0	0
151-153	Material and Supplies			
161	Stores Expense			
162	Prepayments		1,998	2,798
171	Accrued Interest and Dividends Receivable			
172 *	Rents Receivable			
173 *	Accrued Utility Revenues		11,679	11,715
174	Miscellaneous Current and Accrued Assets	F-12	0	0
Total Current and Accrued Assets			\$ 38,902	\$ 50,646

\* Not Applicable for Class B Utilities

UTILITY NAME: CSWR-Florida Utility Operating Company, LLC - North Peninsula

<b>YEAR OF REPORT</b> December 31, 2024
--

**COMPARATIVE BALANCE SHEET  
ASSETS AND OTHER DEBITS**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR (e)
<b>DEFERRED DEBITS</b>				
181	Unamortized Debt Discount & Expense	F-13	\$ 0	\$ 0
182	Extraordinary Property Losses	F-13	0	0
183	Preliminary Survey & Investigation Charges		14,105	12,363
184	Clearing Accounts		(1,520)	754
185 *	Temporary Facilities		709	695
186	Miscellaneous Deferred Debits	F-14	1,200,730	1,209,854
187 *	Research & Development Expenditures			
190	Accumulated Deferred Income Taxes			
Total Deferred Debits			\$ 1,214,024	\$ 1,223,665
<b>TOTAL ASSETS AND OTHER DEBITS</b>			<b>\$ 2,001,342</b>	<b>\$ 2,487,518</b>

\* Not Applicable for Class B Utilities

<p><b>NOTES TO THE BALANCE SHEET</b></p> <p>The space below is provided for important notes regarding the balance sheet</p>
---

**COMPARATIVE BALANCE SHEET  
EQUITY CAPITAL AND LIABILITIES**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR (e)
<b>EQUITY CAPITAL</b>				
201	Common Stock Issued	F-15	\$ 1,498,153	\$ 1,869,952
204	Preferred Stock Issued	F-15	0	0
202,205 *	Capital Stock Subscribed			
203,206 *	Capital Stock Liability for Conversion			
207 *	Premium on Capital Stock			
209 *	Reduction in Par or Stated Value of Capital Stock			
210 *	Gain on Resale or Cancellation of Reacquired Capital Stock			
211	Other Paid - In Capital			
212	Discount On Capital Stock			
213	Capital Stock Expense			
214-215	Retained Earnings	F-16	(8,940)	(115,972)
216	Reacquired Capital Stock			
218	Proprietary Capital (Proprietorship and Partnership Only)			
Total Equity Capital			\$ 1,489,213	\$ 1,753,980
<b>LONG TERM DEBT</b>				
221	Bonds	F-15		0
222 *	Reacquired Bonds			
223	Advances from Associated Companies	F-17		0
224	Other Long Term Debt	F-17		0
Total Long Term Debt			\$ 0	\$ 0
<b>CURRENT AND ACCRUED LIABILITIES</b>				
231	Accounts Payable		95,437	19,298
232	Notes Payable	F-18	0	0
233	Accounts Payable to Associated Companies	F-18	0	0
234	Notes Payable to Associated Companies	F-18	394,548	684,009
235	Customer Deposits			
236	Accrued Taxes	W/S-3		
237	Accrued Interest	F-19	0	0
238	Accrued Dividends			
239	Matured Long Term Debt			
240	Matured Interest			
241	Miscellaneous Current & Accrued Liabilities	F-20	20,967	29,094
Total Current & Accrued Liabilities			\$ 510,952	\$ 732,401

\* Not Applicable for Class B Utilities

**COMPARATIVE BALANCE SHEET  
EQUITY CAPITAL AND LIABILITIES**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR (e)
<b>DEFERRED CREDITS</b>				
251	Unamortized Premium On Debt	F-13	\$ _____	\$ _____ 0
252	Advances For Construction	F-20	_____	_____ 0
253	Other Deferred Credits	F-21	_____	_____ 0
255	Accumulated Deferred Investment Tax Credits			
Total Deferred Credits			\$ _____ 0	\$ _____ 0
<b>OPERATING RESERVES</b>				
261	Property Insurance Reserve		\$ _____	\$ _____
262	Injuries & Damages Reserve		_____	_____
263	Pensions and Benefits Reserve		_____	_____
265	Miscellaneous Operating Reserves		_____	_____
Total Operating Reserves			\$ _____ 0	\$ _____ 0
<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>				
271	Contributions in Aid of Construction	F-22	\$ _____ 642,931	\$ _____ 642,931
272	Accumulated Amortization of Contributions in Aid of Construction	F-22	_____ 641,754	_____ (641,794)
Total Net CIAC			\$ _____ 1,177	\$ _____ 1,137
<b>ACCUMULATED DEFERRED INCOME TAXES</b>				
281	Accumulated Deferred Income Taxes - Accelerated Depreciation		\$ _____	\$ _____
282	Accumulated Deferred Income Taxes - Liberalized Depreciation		_____	_____
283	Accumulated Deferred Income Taxes - Other		_____	_____
Total Accumulated Deferred Income Tax			\$ _____ 0	\$ _____ 0
<b>TOTAL EQUITY CAPITAL AND LIABILITIES</b>			\$ _____ 2,001,342	\$ _____ 2,487,518

UTILITY NAME: CSWR-Florida Utility Operating Company, LLC - North Peninsula

<b>YEAR OF REPORT</b> December 31, 2024
--

**COMPARATIVE OPERATING STATEMENT**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR * (e)
<b>UTILITY OPERATING INCOME</b>				
400	Operating Revenues	F-3(b)	\$ 274,054	\$ 282,002
469, 530	Less: Guaranteed Revenue and AFPI	F-3(b)	0	0
Net Operating Revenues			\$ 274,054	\$ 282,002
401	Operating Expenses	F-3(b)	\$ 308,518	\$ 236,596
403	Depreciation Expense:	F-3(b)	\$ 29,225	\$ 50,770
	Less: Amortization of CIAC	F-22	27	40
Net Depreciation Expense			\$ 29,198	\$ 50,730
406	Amortization of Utility Plant Acquisition Adjustment	F-3(b)	0	0
407	Amortization Expense (Other than CIAC)	F-3(b)	0	0
408	Taxes Other Than Income	W/S-3	6,114	12,200
409	Current Income Taxes	W/S-3	0	0
410.1	Deferred Federal Income Taxes	W/S-3	0	0
410.11	Deferred State Income Taxes	W/S-3	0	0
411.1	Provision for Deferred Income Taxes - Credit	W/S-3	0	0
412.1	Investment Tax Credits Deferred to Future Periods	W/S-3	0	0
412.11	Investment Tax Credits Restored to Operating Income	W/S-3	0	0
Utility Operating Expenses			\$ 343,830	\$ 299,526
Net Utility Operating Income			\$ (69,776)	\$ (17,524)
469, 530	Add Back: Guaranteed Revenue and AFPI	F-3(b)	0	0
413	Income From Utility Plant Leased to Others		0	0
414	Gains (losses) From Disposition of Utility Property		0	(86,848)
420	Allowance for Funds Used During Construction		0	0
Total Utility Operating Income [Enter here and on Page F-3(c)]			\$ (69,776)	\$ (104,372)

\* For each account, Column e should agree with Columns f, g and h on F-3(b)

UTILITY NAME: CSWR-Florida Utility Operating Company, LLC

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**COMPARATIVE OPERATING STATEMENT (Cont'd)**

WATER SCHEDULE W-3 * (f)	WASTEWATER SCHEDULE S-3 * (g)	OTHER THAN REPORTING SYSTEMS (h)
\$ 0	\$ 282,002	\$ _____
0	0	
\$ 0	\$ 282,002	\$ 0
\$ 0	\$ 236,596	\$ _____
0	50,770	_____
0	40	
\$ 0	\$ 50,730	\$ 0
0	0	_____
0	0	_____
0	12,200	_____
0	0	_____
0	0	_____
0	0	_____
0	0	_____
0	0	_____
0	0	_____
\$ 0	\$ 299,526	\$ 0
\$ 0	\$ (17,524)	\$ 0
0	0	_____
0	0	_____
0	(86,848)	_____
0	0	_____
\$ 0	\$ (104,372)	\$ 0

\* Total of Schedules W-3 / S-3 for all rate groups.

**COMPARATIVE OPERATING STATEMENT (Cont'd)**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR (e)
Total Utility Operating Income [from page F-3(a)]			\$ (69,776)	\$ (104,372)
<b>OTHER INCOME AND DEDUCTIONS</b>				
415	Revenues-Merchandising, Jobbing, and Contract Deductions		\$ _____	\$ _____
416	Costs & Expenses of Merchandising Jobbing, and Contract Work		_____	_____
419	Interest and Dividend Income		_____	_____
421	Nonutility Income		_____	_____
426	Miscellaneous Nonutility Expenses		_____	_____
Total Other Income and Deductions			\$ 0	\$ 0
<b>TAXES APPLICABLE TO OTHER INCOME</b>				
408.2	Taxes Other Than Income		\$ _____	\$ _____
409.2	Income Taxes		_____	_____
410.2	Provision for Deferred Income Taxes		_____	_____
411.2	Provision for Deferred Income Taxes - Credit		_____	_____
412.2	Investment Tax Credits - Net		_____	_____
412.3	Investment Tax Credits Restored to Operating Income		_____	_____
Total Taxes Applicable To Other Income			\$ 0	\$ 0
<b>INTEREST EXPENSE</b>				
427	Interest Expense	F-19	\$ _____	\$ 2,660
428	Amortization of Debt Discount & Expense	F-13	_____	0
429	Amortization of Premium on Debt	F-13	_____	0
Total Interest Expense			\$ 0	\$ 2,660
<b>EXTRAORDINARY ITEMS</b>				
433	Extraordinary Income		\$ _____	\$ _____
434	Extraordinary Deductions		_____	_____
409.3	Income Taxes, Extraordinary Items		_____	_____
Total Extraordinary Items			\$ 0	\$ 0
<b>NET INCOME</b>			\$ (69,776)	\$ (107,032)

Explain Extraordinary Income:

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**SCHEDULE OF YEAR END RATE BASE**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	WATER UTILITY (d)	WASTEWATER UTILITY (e)
101	Utility Plant In Service	F-7	\$ 0	\$ 1,770,945
	Less:			
	Nonused and Useful Plant (1)			
108	Accumulated Depreciation	F-8	0	861,755
110	Accumulated Amortization	F-8	0	0
271	Contributions in Aid of Construction	F-22	0	642,931
252	Advances for Construction	F-20		
Subtotal			\$ 0	\$ 266,259
272	Add: Accumulated Amortization of Contributions in Aid of Construction	F-22	0	641,794
Subtotal			\$ 0	\$ 908,053
114	Plus or Minus: Acquisition Adjustments (2)	F-7	0	0
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	0	0
	Working Capital Allowance (3)		0	0
	Other (Specify): _____ _____ _____			
<b>RATE BASE</b>			<u>\$ 0</u>	<u>\$ 908,053</u>
<b>NET UTILITY OPERATING INCOME</b>			<u>\$ 0</u>	<u>\$ (17,524)</u>
<b>ACHIEVED RATE OF RETURN (Operating Income / Rate Base)</b>			<u>0.00%</u>	<u>-1.93%</u>

**NOTES :**

- (1) Estimate based on the methodology used in the last rate proceeding.
- (2) Include only those Acquisition Adjustments that have been approved by the Commission.
- (3) Calculation consistent with last rate proceeding.  
In absence of a rate proceeding, Class A utilities will use the Balance Sheet Method and Class B Utilities will use the One-eighth Operating and Maintenance Expense Method.

**SCHEDULE OF CURRENT COST OF CAPITAL  
CONSISTENT WITH THE METHODOLOGY USED IN THE LAST RATE PROCEEDING (1)**

<b>CLASS OF CAPITAL (a)</b>	<b>DOLLAR AMOUNT (2) (b)</b>	<b>PERCENTAGE OF CAPITAL (c)</b>	<b>ACTUAL COST RATES (3) (d)</b>	<b>WEIGHTED COST (c x d) (e)</b>
Common Equity	\$ 0	0.00%		0.00%
Preferred Stock	0	0.00%		0.00%
Long Term Debt	0	0.00%		0.00%
Customer Deposits	0	0.00%		0.00%
Tax Credits - Zero Cost	0	0.00%		0.00%
Tax Credits - Weighted Cost	0	0.00%		0.00%
Deferred Income Taxes	0	0.00%		0.00%
Other (Explain)	0	0.00%		0.00%
	0	0.00%		0.00%
<b>Total</b>	<b>\$ 0</b>	<b>0.00%</b>		<b>0.00%</b>

(1) If the utility's capital structure is not used, explain which capital structure is used.

\_\_\_\_\_

\_\_\_\_\_

(2) Should equal amounts on Schedule F-6, Column (g).

(3) Mid-point of the last authorized Return On Equity or current leverage formula if none has been established.

Must be calculated using the same methodology used in the last rate proceeding using current annual report year end amounts and cost rates.

**APPROVED RETURN ON EQUITY**

Current Commission Return on Equity:	_____
Commission order approving Return on Equity:	_____

**APPROVED AFUDC RATE**

COMPLETION ONLY REQUIRED IF AFUDC WAS CHARGED DURING YEAR

Current Commission Approved AFUDC rate:	_____
Commission order approving AFUDC rate:	_____

If any utility capitalized any charge in lieu of AFUDC (such as interest only), state the basis of the charge, an explanation as to why AFUDC was not charged and the percentage capitalized.

**UTILITY NAME:** CSWR-Florida Utility Operating Company, LLC - North Peninsula

**SCHEDULE OF CAPITAL STRUCTURE ADJUSTMENTS  
CONSISTENT WITH THE METHODOLOGY USED IN THE LAST RATE PROCEEDING**

CLASS OF CAPITAL (a)	PER BOOK BALANCE (b)	NON-UTILITY ADJUSTMENTS (c)	NON-JURISDICTIONAL ADJUSTMENTS (d)	OTHER (1) ADJUSTMENTS SPECIFIC (e)	OTHER (1) ADJUSTMENTS PRO RATA (f)	CAPITAL STRUCTURE (g)
Common Equity	\$ 0					\$ 0
Preferred Stock						0
Long Term Debt						0
Customer Deposits						0
Tax Credits - Zero Cost						0
Tax Credits - Weighted Cost						0
Deferred Inc. Taxes						0
Other (Explain)						0
<b>Total</b>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0

(1) Explain below all adjustments made in Columns (e) and (f):

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

**UTILITY PLANT  
ACCOUNTS 101 - 106**

ACCT. NO. (a)	DESCRIPTION (b)	WATER (c)	WASTEWATER (d)	OTHER THAN REPORTING SYSTEMS (e)	TOTAL (f)
101	Plant Accounts: Utility Plant In Service	\$ 0	\$ 1,770,945	\$	\$ 1,770,945
102	Utility Plant Leased to Other				0
103	Property Held for Future Use				0
104	Utility Plant Purchased or Sold				0
105	Construction Work in Progress		304,017		304,017
106	Completed Construction Not Classified				0
	<b>Total Utility Plant</b>	\$ 0	\$ 2,074,962	\$ 0	\$ 2,074,962

**UTILITY PLANT ACQUISITION ADJUSTMENTS  
ACCOUNTS 114 AND 115**

Report each acquisition adjustment and related accumulated amortization separately.  
For any acquisition adjustments approved by the Commission, include the Order Number.

ACCT. NO. (a)	DESCRIPTION (b)	WATER (c)	WASTEWATER (d)	OTHER THAN REPORTING SYSTEMS (e)	TOTAL (f)
114	Acquisition Adjustment	\$	\$	\$	\$ 0
					0
					0
					0
					0
	<b>Total Plant Acquisition Adjustments</b>	\$ 0	\$ 0	\$ 0	\$ 0
115	Accumulated Amortization	\$	\$	\$	\$ 0
					0
					0
					0
					0
	<b>Total Accumulated Amortization</b>	\$ 0	\$ 0	\$ 0	\$ 0
	<b>Net Acquisition Adjustments</b>	\$ 0	\$ 0	\$ 0	\$ 0

**ACCUMULATED DEPRECIATION ( ACCT. 108 ) AND AMORTIZATION (ACCT. 110)**

DESCRIPTION (a)	WATER (b)	WASTEWATER (c)	OTHER THAN REPORTING SYSTEMS (d)	TOTAL (e)
<b>ACCUMULATED DEPRECIATION</b>				
<b>Account 108</b>				
Balance first of year	\$	\$ 810,984	\$	\$ 810,984
Credit during year:				
Accruals charged to:				
Account 108.1 (1)	\$	\$ 50,770	\$	\$ 50,770
Account 108.2 (2)				0
Account 108.3 (2)				0
Other Accounts (specify):				0
				0
				0
Salvage				0
Other Credits (Specify):				0
				0
Total Credits	\$ 0	\$ 50,770	\$ 0	\$ 50,770
Debits during year:				
Book cost of plant retired				0
Cost of Removal				0
Other Debits (specify):				0
				0
Total Debits	\$ 0	\$ 0	\$ 0	\$ 0
Balance end of year	\$ 0	\$ 861,755	\$ 0	\$ 861,755
<b>ACCUMULATED AMORTIZATION</b>				
<b>Account 110</b>				
Balance first of year	\$	\$	\$	\$ 0
Credit during year:				
Accruals charged to:				
Account 110.2 (3)	\$	\$	\$	\$ 0
Other Accounts (specify):				0
				0
Total credits	\$ 0	\$ 0	\$ 0	\$ 0
Debits during year:				
Book cost of plant retired				0
Other debits (specify):				0
				0
Total Debits	\$ 0	\$ 0	\$ 0	\$ 0
Balance end of year	\$ 0	\$ 0	\$ 0	\$ 0

- (1) Account 108 for Class B utilities.
- (2) Not applicable for Class B utilities.
- (3) Account 110 for Class B utilities.

UTILITY NAME: CSWR-Florida Utility Operating Company, LLC - North Peninsula

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**REGULATORY COMMISSION EXPENSE  
AMORTIZATION OF RATE CASE EXPENSE (ACCOUNTS 666 AND 766)**

DESCRIPTION OF CASE (DOCKET NO.) (a)	EXPENSE INCURRED DURING YEAR (b)	CHARGED OFF DURING YEAR	
		ACCT. (d)	AMOUNT (e)
_____	\$ _____	_____	\$ _____
_____	_____	_____	_____
_____	_____	_____	_____
Total	\$ <u>0</u>		\$ <u>0</u>

**NONUTILITY PROPERTY (ACCOUNT 121)**

Report separately each item of property with a book cost of \$25,000 or more included in Account 121.

Other Items may be grouped by classes of property.

DESCRIPTION (a)	BEGINNING YEAR (b)	ADDITIONS (c)	REDUCTIONS (d)	ENDING YEAR BALANCE (e)
	\$ _____	\$ _____	\$ _____	\$ _____ 0
	_____	_____	_____	_____ 0
	_____	_____	_____	_____ 0
	_____	_____	_____	_____ 0
Total Nonutility Property	\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>

**SPECIAL DEPOSITS ( ACCOUNTS 132 AND 133)**

Report hereunder all special deposits carried in Accounts 132 and 133.

DESCRIPTION OF SPECIAL DEPOSITS (a)	YEAR END BOOK COST (b)
SPECIAL DEPOSITS (Account 132): _____ _____ _____	\$ _____ _____ _____
Total Special Deposits	\$ <u>0</u>
OTHER SPECIAL DEPOSITS (Account 133): _____ _____ _____	\$ _____ _____ _____
Total Other Special Deposits	\$ <u>0</u>

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**INVESTMENTS AND SPECIAL FUNDS  
ACCOUNTS 123 - 127**

Report hereunder all investments and special funds carried in Accounts 123 through 127.

DESCRIPTION OF SECURITY OR SPECIAL FUND (a)	FACE OR PAR VALUE (b)	YEAR END BOOK COST (c)
INVESTMENT IN ASSOCIATED COMPANIES (Account 123): _____ _____ _____ _____ _____	\$ _____ _____ _____ _____ _____	\$ _____ _____ _____ _____ _____
Total Investment in Associated Companies		\$ <u>0</u>
UTILITY INVESTMENTS (Account 124): _____ _____ _____ _____ _____	\$ _____ _____ _____ _____ _____	\$ _____ _____ _____ _____ _____
Total Utility Investment		\$ <u>0</u>
OTHER INVESTMENTS (Account 125): _____ _____ _____ _____ _____	\$ _____ _____ _____ _____ _____	\$ _____ _____ _____ _____ _____
Total Other Investment		\$ <u>0</u>
SPECIAL FUNDS (Class A Utilities: Accounts 126 and 127; Class B Utilities: Account 127): _____ _____ _____ _____ _____		\$ _____ _____ _____ _____ _____
Total Special Funds		\$ <u>0</u>

UTILITY NAME: CSWR-Florida Utility Operating Company, LLC - North Peninsula

**ACCOUNTS AND NOTES RECEIVABLE - NET**  
**ACCOUNTS 141 - 144**

Report hereunder all accounts and notes receivable included in Accounts 141, 142, and 144. Amounts included in  
Amounts included in Accounts 142 and 144 should be listed individually.

DESCRIPTION (a)		TOTAL (b)
CUSTOMER ACCOUNTS RECEIVABLE (Account 141):		
Water	\$ 41,086	
Wastewater		
Other		
<b>Total Customer Accounts Receivable</b>		\$ 41,086
OTHER ACCOUNTS RECEIVABLE ( Account 142):		
_____	\$ _____	
_____		
_____		
<b>Total Other Accounts Receivable</b>		\$ 0
NOTES RECEIVABLE (Account 144 ):		
_____	\$ _____	
_____		
_____		
<b>Total Notes Receivable</b>		\$ 0
<b>Total Accounts and Notes Receivable</b>		\$ 41,086
ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS ( Account 143)		
Balance first of year	\$	
Add: Provision for uncollectibles for current year	\$ 5,060	
Collection of accounts previously written off		
Utility Accounts		
Others		
<b>Total Additions</b>	\$ 5,060	
Deduct accounts written off during year:		
Utility Accounts		
Others		
<b>Total accounts written off</b>	\$ 0	
<b>Balance end of year</b>		\$ 5,060
<b>TOTAL ACCOUNTS AND NOTES RECEIVABLE - NET</b>		\$ 36,025

UTILITY NAME: CSWR-Florida Utility Operating Company, LLC - North Peninsula

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**ACCOUNTS RECEIVABLE FROM ASSOCIATED COMPANIES**  
**ACCOUNT 145**

Report each account receivable from associated companies separately.

DESCRIPTION (a)	TOTAL (b)
_____	\$ _____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
Total	\$ <u>          0</u>

**NOTES RECEIVABLE FROM ASSOCIATED COMPANIES**  
**ACCOUNT 146**

Report each note receivable from associated companies separately.

DESCRIPTION (a)	INTEREST RATE (b)	TOTAL (c)
_____	_____ %	\$ _____
_____	_____ %	_____
_____	_____ %	_____
_____	_____ %	_____
_____	_____ %	_____
_____	_____ %	_____
_____	_____ %	_____
_____	_____ %	_____
Total		\$ <u>          0</u>

**MISCELLANEOUS CURRENT AND ACCRUED ASSETS**  
**ACCOUNT 174**

DESCRIPTION - Provide itemized listing (a)	BALANCE END OF YEAR (b)
_____	\$ _____
_____	_____
_____	_____
_____	_____
Total Miscellaneous Current and Accrued Liabilities	\$ <u>          0</u>

UTILITY NAME: CSWR-Florida Utility Operating Company, LLC - North Peninsula

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**UNAMORTIZED DEBT DISCOUNT AND EXPENSE AND PREMIUM ON DEBT  
ACCOUNTS 181 AND 251**

Report the net discount and expense or premium separately for each security issue.

DESCRIPTION (a)	AMOUNT WRITTEN OFF DURING YEAR (b)	YEAR END BALANCE (c)
UNAMORTIZED DEBT DISCOUNT AND EXPENSE (Account 181):		
_____	\$ _____	\$ _____
_____	_____	_____
_____	_____	_____
_____	_____	_____
Total Unamortized Debt Discount and Expense	\$ _____ 0	\$ _____ 0
UNAMORTIZED PREMIUM ON DEBT (Account 251):		
_____	\$ _____	\$ _____
_____	_____	_____
_____	_____	_____
_____	_____	_____
Total Unamortized Premium on Debt	\$ _____ 0	\$ _____ 0

**EXTRAORDINARY PROPERTY LOSSES  
ACCOUNT 182**

Report each item separately.

DESCRIPTION (a)	TOTAL (b)
_____	\$ _____
_____	_____
_____	_____
Total Extraordinary Property Losses	\$ _____ 0

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UTILITY NAME: CSWR-Florida Utility Operating Company, LLC - North Peninsula

**MISCELLANEOUS DEFERRED DEBITS  
ACCOUNT 186**

DESCRIPTION - Provide itemized listing (a)	AMOUNT WRITTEN OFF DURING YEAR (b)	YEAR END BALANCE (c)
DEFERRED RATE CASE EXPENSE (Class A Utilities: Account 186.1)		
_____	\$ _____	\$ _____
_____	_____	_____
_____	_____	_____
_____	_____	_____
Total Deferred Rate Case Expense	\$ <u>0</u>	\$ <u>0</u>
OTHER DEFERRED DEBITS (Class A Utilities: Account 186.2):		
Misc. Deferred Debits	\$ _____	\$ <u>1,209,854</u>
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
Total Other Deferred Debits	\$ <u>0</u>	\$ <u>1,209,854</u>
REGULATORY ASSETS (Class A Utilities: Account. 186.3):		
_____	\$ _____	\$ _____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
Total Regulatory Assets	\$ <u>0</u>	\$ <u>0</u>
<b>TOTAL MISCELLANEOUS DEFERRED DEBITS</b>	\$ <u>0</u>	\$ <u>1,209,854</u>

UTILITY NAME: CSWR-Florida Utility Operating Company, LLC - North Peninsula

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**CAPITAL STOCK  
ACCOUNTS 201 AND 204\***

DESCRIPTION (a)	RATE (b)	TOTAL (c)
<b>COMMON STOCK</b>		
Par or stated value per share	%	\$ _____
Shares authorized		_____
Shares issued and outstanding		_____
Total par value of stock issued	%	\$ 1,869,952
Dividends declared per share for year	%	\$ _____
<b>PREFERRED STOCK</b>		
Par or stated value per share	%	\$ _____
Shares authorized		_____
Shares issued and outstanding		_____
Total par value of stock issued	%	\$ _____
Dividends declared per share for year	%	\$ _____

\* Account 204 not applicable for Class B utilities.

**BONDS  
ACCOUNT 221**

DESCRIPTION OF OBLIGATION (INCLUDING DATE OF ISSUE AND DATE OF MATURITY) (a)	INTEREST		PRINCIPAL AMOUNT PER BALANCE SHEET (d)
	ANNUAL RATE (b)	FIXED OR VARIABLE * (c)	
_____	%	_____	\$ _____
_____	%	_____	_____
_____	%	_____	_____
_____	%	_____	_____
_____	%	_____	_____
_____	%	_____	_____
_____	%	_____	_____
_____	%	_____	_____
_____	%	_____	_____
_____	%	_____	_____
<b>Total</b>			\$ <u>0</u>

\* For variable rate obligations, provide the basis for the rate. (i.e.. prime + 2%, etc.)

UTILITY NAME: CSWR-Florida Utility Operating Company, LLC - North Peninsula

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**STATEMENT OF RETAINED EARNINGS**

1. Dividends should be shown for each class and series of capital stock. Show amounts as dividends per share.
2. Show separately the state and federal income tax effect of items shown in Account No. 439.

ACCT. NO. (a)	DESCRIPTION (b)	AMOUNTS (c)
215	Unappropriated Retained Earnings: Balance Beginning of Year	\$ (8,940)
439	Changes to Account: Adjustments to Retained Earnings ( requires Commission approval prior to use): Credits: _____	\$ _____
	Total Credits:	\$ 0
	Debits: _____	\$ _____
	Total Debits:	\$ 0
435	Balance Transferred from Income	\$ (107,032)
436	Appropriations of Retained Earnings: _____	_____
	Total Appropriations of Retained Earnings	\$ 0
437	Dividends Declared: Preferred Stock Dividends Declared _____	_____
438	Common Stock Dividends Declared _____	_____
	Total Dividends Declared	\$ 0
215	Year end Balance	\$ (115,972)
214	Appropriated Retained Earnings (state balance and purpose of each appropriated amount at year end): _____	_____
214	Total Appropriated Retained Earnings	\$ 0
Total Retained Earnings		\$ (115,972)
Notes to Statement of Retained Earnings:		

UTILITY NAME: CSWR-Florida Utility Operating Company, LLC - North Peninsula

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**ADVANCES FROM ASSOCIATED COMPANIES**

**ACCOUNT 223**

Report each advance separately.

DESCRIPTION (a)	TOTAL (b)
_____	\$ _____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
Total	\$ <u>          0</u>

**OTHER LONG-TERM DEBT**

**ACCOUNT 224**

DESCRIPTION OF OBLIGATION (INCLUDING DATE OF ISSUE AND DATE OF MATURITY) (a)	INTEREST		PRINCIPAL AMOUNT PER BALANCE SHEET (d)
	ANNUAL RATE (b)	FIXED OR VARIABLE * (c)	
_____	%	_____	\$ _____
_____	%	_____	_____
_____	%	_____	_____
_____	%	_____	_____
_____	%	_____	_____
_____	%	_____	_____
_____	%	_____	_____
_____	%	_____	_____
_____	%	_____	_____
_____	%	_____	_____
_____	%	_____	_____
_____	%	_____	_____
_____	%	_____	_____
_____	%	_____	_____
_____	%	_____	_____
_____	%	_____	_____
_____	%	_____	_____
_____	%	_____	_____
_____	%	_____	_____
Total			\$ <u>          0</u>

\* For variable rate obligations, provide the basis for the rate. (i.e.. prime + 2%, etc.)

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**NOTES PAYABLE  
ACCOUNTS 232 AND 234**

DESCRIPTION OF OBLIGATION (INCLUDING DATE OF ISSUE AND DATE OF MATURITY) (a)	INTEREST		PRINCIPAL AMOUNT PER BALANCE SHEET (d)
	ANNUAL RATE (b)	FIXED OR VARIABLE * (c)	
NOTES PAYABLE ( Account 232):			\$ _____
_____	_____ %		_____
_____	_____ %		_____
_____	_____ %		_____
_____	_____ %		_____
_____	_____ %		_____
_____	_____ %		_____
_____	_____ %		_____
_____	_____ %		_____
_____	_____ %		_____
_____	_____ %		_____
_____	_____ %		_____
_____	_____ %		_____
Total Account 232			\$ <u>          0</u>
NOTES PAYABLE TO ASSOC. COMPANIES (Account 234):			\$ _____
_____	_____ %		_____
_____	_____ %		_____
_____	_____ %		_____
_____	_____ %		_____
_____	_____ %		_____
_____	_____ %		_____
_____	_____ %		_____
_____	_____ %		_____
_____	_____ %		_____
_____	_____ %		_____
Total Account 234			\$ <u>          0</u>

\* For variable rate obligations, provide the basis for the rate. (i.e.. prime + 2%, etc.)

**ACCOUNTS PAYABLE TO ASSOCIATED COMPANIES  
ACCOUNT 233**

Report each account payable separately.

DESCRIPTION (a)	TOTAL (b)
Misc. working capital payable	\$ 684,009
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
Total	\$ <u>684,009</u>

**ACCRUED INTEREST AND EXPENSE  
ACCOUNTS 237 AND 427**

DESCRIPTION OF DEBIT (a)	BALANCE BEGINNING OF YEAR (b)	INTEREST ACCRUED DURING YEAR		INTEREST PAID DURING YEAR (e)	BALANCE END OF YEAR (f)
		ACCT. DEBIT (c)	AMOUNT (d)		
ACCOUNT NO. 237.1 - Accrued Interest on Long Term Debt	\$ _____		\$ _____	\$ _____	\$ _____
	\$ _____		\$ _____	\$ _____	\$ _____
	\$ _____		\$ _____	\$ _____	\$ _____
	\$ _____		\$ _____	\$ _____	\$ _____
Total Account 237.1	\$ _____		\$ _____	\$ _____	\$ _____
ACCOUNT NO. 237.2 - Accrued Interest on Other Liabilities	\$ _____		\$ _____	\$ _____	\$ _____
Customer Deposits	\$ _____	427	\$ _____	\$ _____	\$ _____
	\$ _____		\$ _____	\$ _____	\$ _____
	\$ _____		\$ _____	\$ _____	\$ _____
Total Account 237.2	\$ _____		\$ _____	\$ _____	\$ _____
Total Account 237 (1)	\$ _____		\$ _____	\$ _____	\$ _____
OPC	\$ _____		\$ _____	\$ _____	\$ _____
<b>INTEREST EXPENSED:</b>					
Total accrual Account 237		237	\$ _____	\$ _____	\$ _____
Less Capitalized Interest Portion of AFUDC:					
Interest Expense					
Net Interest Expensed to Account No. 427 (2)			\$ _____	\$ _____	\$ _____

(1) Must agree to F-2 (a), Beginning and Ending Balance of Accrued Interest.  
(2) Must agree to F-3 (c), Current Year Interest Expense

**YEAR OF REPORT**  
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**UTILITY NAME:** CSWR-Florida Utility Operating Company, LLC - North Peninsula

**MISCELLANEOUS CURRENT AND ACCRUED LIABILITIES  
ACCOUNT 241**

DESCRIPTION - Provide itemized listing (a)	BALANCE END OF YEAR (b)
Misc. Liabilities	\$ 29,094
Total Miscellaneous Current and Accrued Liabilities	\$ 29,094

**ADVANCES FOR CONSTRUCTION  
ACCOUNT 252**

NAME OF PAYOR * (a)	BALANCE BEGINNING OF YEAR (b)	DEBITS		CREDITS (e)	BALANCE END OF YEAR (f)
		ACCT. DEBIT (c)	AMOUNT (d)		
	\$			\$	0
					0
					0
					0
					0
					0
					0
					0
					0
Total	\$ 0			\$ 0	\$ 0

\* Report advances separately by reporting group, designating water or wastewater in column (a).

UTILITY NAME: CSWR-Florida Utility Operating Company, LLC - North Peninsula

<b>YEAR OF REPORT</b> December 31, 2024
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**OTHER DEFERRED CREDITS  
ACCOUNT 253**

DESCRIPTION - Provide itemized listing (a)	AMOUNT WRITTEN OFF DURING YEAR (b)	YEAR END BALANCE (c)
REGULATORY LIABILITIES (Class A Utilities: Account 253.1):  _____ _____ _____	\$ _____ _____ _____	\$ _____ _____ _____
Total Regulatory Liabilities	\$ _____	\$ _____
OTHER DEFERRED LIABILITIES (Class A Utilities: Account 253.2):  _____ _____ _____ _____ _____ _____ _____	\$ _____ _____ _____ _____ _____ _____	\$ _____ _____ _____ _____ _____ _____
Total Other Deferred Liabilities	\$ _____	\$ _____
<b>TOTAL OTHER DEFERRED CREDITS</b>	\$ _____	\$ _____

UTILITY NAME: CSWR-Florida Utility Operating Company, LLC - North Peninsula

<b>YEAR OF REPORT</b> December 31, 2024
--

**CONTRIBUTIONS IN AID OF CONSTRUCTION  
ACCOUNT 271**

<b>DESCRIPTION (a)</b>	<b>WATER (W-7) (b)</b>	<b>WASTEWATER (S-7) (c)</b>	<b>W &amp; WW OTHER THAN SYSTEM REPORTING (d)</b>	<b>TOTAL (e)</b>
Balance first of year	\$ <u>0</u>	\$ <u>642,931</u>	\$ _____	\$ <u>642,931</u>
Add credits during year:	\$ <u>0</u>	\$ <u>0</u>	\$ _____	\$ <u>0</u>
Less debit charged during the year	\$ <u>0</u>	\$ <u>0</u>	\$ _____	\$ <u>0</u>
Total Contribution In Aid of Construction	\$ <u><u>0</u></u>	\$ <u><u>642,931</u></u>	\$ <u><u>0</u></u>	\$ <u><u>642,931</u></u>

**ACCUMULATED AMORTIZATION OF CONTRIBUTIONS IN AID OF CONSTRUCTION  
ACCOUNT 272**

<b>DESCRIPTION (a)</b>	<b>WATER (W-8(a)) (b)</b>	<b>WASTEWATER (S-8(a)) (c)</b>	<b>W &amp; WW OTHER THAN SYSTEM REPORTING (d)</b>	<b>TOTAL (e)</b>
Balance first of year	\$ <u>0</u>	\$ <u>641,754</u>	\$ _____	\$ <u>641,754</u>
Debits during the year:	\$ _____	\$ <u>40</u>	\$ _____	\$ <u>40</u>
Credits during the year	\$ <u>0</u>	\$ <u>0</u>	\$ _____	\$ <u>0</u>
Total Accumulated Amortization of Contributions In Aid of Construction	\$ <u><u>0</u></u>	\$ <u><u>641,794</u></u>	\$ <u><u>0</u></u>	\$ <u><u>641,794</u></u>

**UTILITY NAME:** CSWR-Florida Utility Operating Company, LLC - North Peninsula

**RECONCILIATION OF REPORTED NET INCOME WITH TAXABLE INCOME FOR FEDERAL INCOME TAXES (UTILITY OPERATIONS)**

- The reconciliation should include the same detail as furnished on Schedule M-1 of the federal tax return for the year. The reconciliation shall be submitted even though there is no taxable income for the year. Descriptions should clearly indicate the nature of each reconciling amount and show the computations of all tax accruals.
- If the utility is a member of a group which files a consolidated federal tax return, reconcile reported net income with taxable net income as if a separate return were to be filed, indicating intercompany amounts to be eliminated in such consolidated return. State names of group members, tax assigned to each group member, and basis of allocation, assignments or sharing of the consolidated tax among the group members.

DESCRIPTION (a)	REF. NO. (b)	AMOUNT (c)
Net income for the year	F-3(c)	\$ (107,032)
Reconciling items for the year:		
Taxable income not reported on books:		
_____		_____
_____		_____
_____		_____
_____		_____
Deductions recorded on books not deducted for return:		
_____		_____
_____		_____
_____		_____
_____		_____
Income recorded on books not included in return:		
_____		_____
_____		_____
_____		_____
_____		_____
Deduction on return not charged against book income:		
_____		_____
_____		_____
_____		_____
_____		_____
Federal tax net income		\$ (107,032)

Computation of tax :

**WATER  
OPERATION  
SECTION**

UTILITY NAME:

CSWR-Florida Utility Operating Company, LLC - North Peninsu

YEAR OF REPORT  
December 31, 2024

**WATER LISTING OF SYSTEM GROUPS**

List below the name of each reporting system and its certificate number. Those systems which have been consolidated under the same tariff should be assigned a group number. Each individual system which has not been consolidated should be assigned its own group number.  
The water financial schedules (W-2 through W-10) should be filed for the group in total.  
The water engineering schedules (W-11 through W-14) must be filed for each system in the group.  
All of the following water pages (W-2 through W-14) should be completed for each group and arranged by group number.

SYSTEM NAME / COUNTY	CERTIFICATE NUMBER	GROUP NUMBER

UTILITY NAME:

CSWR-Florida Utility Operating Company, LLC - North Peninsula

**YEAR OF REPORT**

December 31, 2024

SYSTEM NAME / COUNTY :

\_\_\_\_\_

**SCHEDULE OF YEAR END WATER RATE BASE**

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	WATER UTILITY (d)
101	Utility Plant In Service	W-4(b)	\$ 0
	Less:		
	Nonused and Useful Plant (1)		
108	Accumulated Depreciation	W-6(b)	0
110	Accumulated Amortization	F-8	0
271	Contributions in Aid of Construction	W-7	0
252	Advances for Construction	F-20	
Subtotal			\$ 0
272	Add: Accumulated Amortization of Contributions in Aid of Construction	W-8(a)	\$ 0
Subtotal			\$ 0
	Plus or Minus:		
114	Acquisition Adjustments (2)	F-7	
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	
	Working Capital Allowance (3)		
	Other (Specify):		
WATER RATE BASE			\$ 0
WATER OPERATING INCOME		W-3	\$ 0
ACHIEVED RATE OF RETURN (Water Operating Income / Water Rate Base)			<u>0.00%</u>

NOTES : (1) Estimate based on the methodology used in the last rate proceeding.

(2) Include only those Acquisition Adjustments that have been approved by the Commission.

(3) Calculation consistent with last rate proceeding.

In absence of a rate proceeding, Class A utilities will use the Balance Sheet Method and Class B Utilities will use the One-eighth Operating and Maintenance Expense Method.

UTILITY NAME:

CSWR-Florida Utility Operating Company, LLC - North Peninsu

SYSTEM NAME / COUNTY :

\_\_\_\_\_

**WATER OPERATING STATEMENT**

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	CURRENT YEAR (d)
	UTILITY OPERATING INCOME		
400	Operating Revenues	W-9	\$ 0
469	Less: Guaranteed Revenue and AFPI	W-9	0
	Net Operating Revenues		\$ 0
401	Operating Expenses	W-10(a)	\$ 0
403	Depreciation Expense	W-6(a)	0
	Less: Amortization of CIAC	W-8(a)	0
	Net Depreciation Expense		\$ 0
406	Amortization of Utility Plant Acquisition Adjustment	F-7	
407	Amortization Expense (Other than CIAC)	F-8	0
408.10	Taxes Other Than Income Utility Regulatory Assessment Fee		
408.11	Property Taxes		
408.12	Payroll Taxes		
408.13	Other Taxes and Licenses		
408	Total Taxes Other Than Income		\$ 0
409.1	Income Taxes		
410.10	Deferred Federal Income Taxes		
410.11	Deferred State Income Taxes		
411.10	Provision for Deferred Income Taxes - Credit		
412.10	Investment Tax Credits Deferred to Future Periods		
412.11	Investment Tax Credits Restored to Operating Income		
	Utility Operating Expenses		\$ 0
	Utility Operating Income		\$ 0
469	Add Back: Guaranteed Revenue (and AFPI)	W-9	\$ 0
413	Income From Utility Plant Leased to Others		
414	Gains (losses) From Disposition of Utility Property		
420	Allowance for Funds Used During Construction		
	Total Utility Operating Income		\$ 0

**YEAR OF REPORT**  
December 31, 2024

**UTILITY NAME:** CSWR-Florida Utility Operating Company, LLC - North Peninsula

**SYSTEM NAME / COUNTY :** \_\_\_\_\_

**WATER UTILITY PLANT ACCOUNTS**

ACCT. NO. (a)	ACCOUNT NAME (b)	PREVIOUS YEAR (c)	ADDITIONS (d)	RETIREMENTS (e)	CURRENT YEAR (f)
301	Organization	\$	\$	\$	\$
302	Franchises				0
303	Land and Land Rights				0
304	Structures and Improvements				0
305	Collecting and Impounding Reservoirs				0
306	Lake, River and Other Intakes				0
307	Wells and Springs				0
308	Infiltration Galleries and Tunnels				0
309	Supply Mains				0
310	Power Generation Equipment				0
311	Pumping Equipment				0
320	Water Treatment Equipment				0
330	Distribution Reservoirs and Standpipes				0
331	Transmission and Distribution Mains				0
333	Services				0
334	Meters and Meter Installations				0
335	Hydrants				0
336	Backflow Prevention Devices				0
339	Other Plant Miscellaneous Equipment				0
340	Office Furniture and Equipment				0
341	Transportation Equipment				0
342	Stores Equipment				0
343	Tools, Shop and Garage Equipment				0
344	Laboratory Equipment				0
345	Power Operated Equipment				0
346	Communication Equipment				0
347	Miscellaneous Equipment				0
348	Other Tangible Plant				0
<b>TOTAL WATER PLANT</b>		\$	\$	\$	\$

**NOTE:** Any adjustments made to reclassify property from one account to another must be footnoted.

W-4(a)  
GROUP \_\_\_\_\_

UTILITY NAME: CSWR-Florida Utility Operating Company, LLC - North Peninsula

SYSTEM NAME / COUNTY : \_\_\_\_\_

WATER UTILITY PLANT MATRIX

ACCT. NO. (a)	ACCOUNT NAME (b)	CURRENT YEAR (c)	.1 INTANGIBLE PLANT (d)	.2 SOURCE OF SUPPLY AND PUMPING PLANT (e)	.3 WATER TREATMENT PLANT (f)	.4 TRANSMISSION AND DISTRIBUTION PLANT (g)	.5 GENERAL PLANT (h)
301	Organization	0	\$	\$	\$	\$	\$
302	Franchises	0					
303	Land and Land Rights	0					
304	Structures and Improvements	0					
305	Collecting and Impounding Reservoirs	0					
306	Lake, River and Other Intakes	0					
307	Wells and Springs	0					
308	Infiltration Galleries and Tunnels	0					
309	Supply Mains	0					
310	Power Generation Equipment	0					
311	Pumping Equipment	0					
320	Water Treatment Equipment	0					
330	Distribution Reservoirs and Standpipes	0					
331	Transmission and Distribution Mains	0					
333	Services	0					
334	Meters and Meter Installations	0					
335	Hydrants	0					
336	Backflow Prevention Devices	0					
339	Other Plant Miscellaneous Equipment	0					
340	Office Furniture and Equipment	0					
341	Transportation Equipment	0					
342	Stores Equipment	0					
343	Tools, Shop and Garage Equipment	0					
344	Laboratory Equipment	0					
345	Power Operated Equipment	0					
346	Communication Equipment	0					
347	Miscellaneous Equipment	0					
348	Other Intangible Plant	0					
	TOTAL WATER PLANT	0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0

W-4(b)  
GROUP \_\_\_\_\_

UTILITY NAME:

CSWR-Florida Utility Operating Company, LLC - North Peninsula

YEAR OF REPORT

December 31, 2024

SYSTEM NAME / COUNTY :

\_\_\_\_\_

**BASIS FOR WATER DEPRECIATION CHARGES**

ACCT. NO. (a)	ACCOUNT NAME (b)	AVERAGE SERVICE LIFE IN YEARS (c)	AVERAGE NET SALVAGE IN PERCENT (d)	DEPRECIATION RATE APPLIED IN PERCENT (100% - d) / c (e)
304	Structures and Improvements			
305	Collecting and Impounding Reservoirs			
306	Lake, River and Other Intakes			
307	Wells and Springs			
308	Infiltration Galleries and Tunnels			
309	Supply Mains			
310	Power Generation Equipment			
311	Pumping Equipment			
320	Water Treatment Equipment			
330	Distribution Reservoirs and Standpipes			
331	Transmission and Distribution Mains			
333	Services			
334	Meters and Meter Installations			
335	Hydrants			
336	Backflow Prevention Devices			
339	Other Plant Miscellaneous Equipment			
340	Office Furniture and Equipment			
341	Transportation Equipment			
342	Stores Equipment			
343	Tools, Shop and Garage Equipment			
344	Laboratory Equipment			
345	Power Operated Equipment			
346	Communication Equipment			
347	Miscellaneous Equipment			
348	Other Tangible Plant			
Water Plant Composite Depreciation Rate *				

\* If depreciation rates prescribed by this Commission are on a total composite basis, entries should be made on this line only.

**YEAR OF REPORT**  
December 31, 2024

**UTILITY NAME:** CSWR-Florida Utility Operating Company, LLC - North Peninsula

**SYSTEM NAME / COUNTY :** \_\_\_\_\_

**ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION**

ACCT. NO. (a)	ACCOUNT NAME (b)	BALANCE AT BEGINNING OF YEAR (c)	ACCRUALS (d)	OTHER CREDITS * (e)	TOTAL CREDITS (d + e) (f)
304	Structures and Improvements	\$ _____	\$ _____	_____	_____
305	Collecting and Impounding Reservoirs	_____	_____	_____	_____
306	Lake, River and Other Intakes	_____	_____	_____	_____
307	Wells and Springs	_____	_____	_____	_____
308	Infiltration Galleries and Tunnels	_____	_____	_____	_____
309	Supply Mains	_____	_____	_____	_____
310	Power Generation Equipment	_____	_____	_____	_____
311	Pumping Equipment	_____	_____	_____	_____
320	Water Treatment Equipment	_____	_____	_____	_____
330	Distribution Reservoirs and Standpipes	_____	_____	_____	_____
331	Transmission and Distribution Mains	_____	_____	_____	_____
333	Services	_____	_____	_____	_____
334	Meters and Meter Installations	_____	_____	_____	_____
335	Hydrants	_____	_____	_____	_____
336	Backflow Prevention Devices	_____	_____	_____	_____
339	Other Plant Miscellaneous Equipment	_____	_____	_____	_____
340	Office Furniture and Equipment	_____	_____	_____	_____
341	Transportation Equipment	_____	_____	_____	_____
342	Stores Equipment	_____	_____	_____	_____
343	Tools, Shop and Garage Equipment	_____	_____	_____	_____
344	Laboratory Equipment	_____	_____	_____	_____
345	Power Operated Equipment	_____	_____	_____	_____
346	Communication Equipment	_____	_____	_____	_____
347	Miscellaneous Equipment	_____	_____	_____	_____
348	Other Tangible Plant	_____	_____	_____	_____
<b>TOTAL WATER ACCUMULATED DEPRECIATION</b>		<b>\$ _____</b>	<b>_____</b>	<b>_____</b>	<b>_____</b>

\* Specify nature of transaction  
Use ( ) to denote reversal entries.

UTILITY NAME: CSWR-Florida Utility Operating Company, LLC - North Peninsula

SYSTEM NAME / COUNTY : \_\_\_\_\_

**ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION (CONT'D)**

ACCT. NO. (a)	ACCOUNT NAME (b)	PLANT RETIRED (g)	SALVAGE AND INSURANCE (h)	COST OF REMOVAL AND OTHER CHARGES (i)	TOTAL CHARGES (g-h+i) (j)	BALANCE AT END OF YEAR (c+f-j) (k)
304	Structures and Improvements	\$	\$	\$	\$	\$
305	Collecting and Impounding Reservoirs					
306	Lake, River and Other Intakes					
307	Wells and Springs					
308	Infiltration Galleries and Tunnels					
309	Supply Mains					
310	Power Generation Equipment					
311	Pumping Equipment					
320	Water Treatment Equipment					
330	Distribution Reservoirs and Standpipes					
331	Transmission and Distribution Mains					
333	Services					
334	Meters and Meter Installations					
335	Hydrants					
336	Backflow Prevention Devices					
339	Other Plant Miscellaneous Equipment					
340	Office Furniture and Equipment					
341	Transportation Equipment					
342	Stores Equipment					
343	Tools, Shop and Garage Equipment					
344	Laboratory Equipment					
345	Power Operated Equipment					
346	Communication Equipment					
347	Miscellaneous Equipment					
348	Other Tangible Plant					
<b>TOTAL WATER ACCUMULATED DEPRECIATION</b>		\$ 0	\$ 0	\$ 0	\$ 0	\$ 0

UTILITY NAME:

CSWR-Florida Utility Operating Company, LLC - North Peninsu

<b>YEAR OF REPORT</b> December 31, 2024
--

SYSTEM NAME / COUNTY :

\_\_\_\_\_

**CONTRIBUTIONS IN AID OF CONSTRUCTION  
ACCOUNT 271**

DESCRIPTION (a)	REFERENCE (b)	WATER (c)
Balance first of year		\$ _____
Add credits during year:		
Contributions received from Capacity, Main Extension and Customer Connection Charges	W-8(a)	\$ _____ 0
Contributions received from Developer or Contractor Agreements in cash or property	W-8(b)	_____ 0
Total Credits		\$ _____ 0
Less debits charged during the year (All debits charged during the year must be explained below)		\$ _____
Total Contributions In Aid of Construction		\$ _____ 0

If any prepaid CIAC has been collected, provide a supporting schedule showing how the amount is determined.

Explain all debits charged to Account 271 during the year below:

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

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UTILITY NAME:

CSWR-Florida Utility Operating Company, LLC - North Peninsu

<b>YEAR OF REPORT</b> December 31, 2024
--

SYSTEM NAME / COUNTY : \_\_\_\_\_

**WATER CIAC SCHEDULE "A"**

ADDITIONS TO CONTRIBUTIONS IN AID OF CONSTRUCTION RECEIVED FROM CAPACITY,  
MAIN EXTENSION AND CUSTOMER CONNECTION CHARGES RECEIVED DURING THE YEAR

DESCRIPTION OF CHARGE (a)	NUMBER OF CONNECTIONS (b)	CHARGE PER CONNECTION (c)	AMOUNT (d)
_____	_____	\$ _____	\$ _____ 0
_____	_____	_____	_____ 0
_____	_____	_____	_____ 0
_____	_____	_____	_____ 0
_____	_____	_____	_____ 0
_____	_____	_____	_____ 0
_____	_____	_____	_____ 0
_____	_____	_____	_____ 0
_____	_____	_____	_____ 0
<b>Total Credits</b>			\$ _____ 0

**ACCUMULATED AMORTIZATION OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION**

DESCRIPTION (a)	WATER (b)
Balance first of year	\$ _____
Debits during the year: Accruals charged to Account 272	\$ _____
Other debits (specify): _____ _____	_____ _____
<b>Total debits</b>	\$ _____ 0
Credits during the year (specify): _____ _____	\$ _____ _____
<b>Total credits</b>	\$ _____ 0
<b>Balance end of year</b>	\$ _____ 0



UTILITY NAME:

CSWR-Florida Utility Operating Company, LLC - North Peninsu

<b>YEAR OF REPORT</b> December 31, 2024
--

SYSTEM NAME / COUNTY : \_\_\_\_\_

**WATER OPERATING REVENUE**

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS * (c)	YEAR END NUMBER OF CUSTOMERS (d)	AMOUNT (e)
460	Water Sales: Unmetered Water Revenue			\$ _____
461.1	Metered Water Revenue: Sales to Residential Customers	_____	_____	_____
461.2	Sales to Commercial Customers	_____	_____	_____
461.3	Sales to Industrial Customers	_____	_____	_____
461.4	Sales to Public Authorities	_____	_____	_____
461.5	Sales Multiple Family Dwellings	_____	_____	_____
Total Metered Sales		_____ 0	_____ 0	\$ _____ 0
462.1	Fire Protection Revenue: Public Fire Protection	_____	_____	_____
462.2	Private Fire Protection	_____	_____	_____
Total Fire Protection Revenue		_____ 0	_____ 0	\$ _____ 0
464	Other Sales To Public Authorities	_____	_____	_____
465	Sales To Irrigation Customers	_____	_____	_____
466	Sales For Resale	_____	_____	_____
467	Interdepartmental Sales	_____	_____	_____
Total Water Sales		_____ 0	_____ 0	\$ _____ 0
469	Other Water Revenues: Guaranteed Revenues (Including Allowance for Funds Prudently Invested or AFPI)			\$ _____
470	Forfeited Discounts			_____
471	Miscellaneous Service Revenues			_____
472	Rents From Water Property			_____
473	Interdepartmental Rents			_____
474	Other Water Revenues			_____
Total Other Water Revenues				\$ _____ 0
Total Water Operating Revenues				\$ _____ 0

\* Customer is defined by Rule 25-30.210(1), Florida Administrative Code.

UTILITY NAME:

CSWR-Florida Utility Operating Company, LLC - North Peninsula

YEAR OF REPORT

December 31, 2024

SYSTEM NAME / COUNTY :

**WATER UTILITY EXPENSE ACCOUNT MATRIX**

ACCT. NO. (a)	ACCOUNT NAME (b)	CURRENT YEAR (c)	.1 SOURCE OF SUPPLY AND EXPENSES - OPERATIONS (d)	.2 SOURCE OF SUPPLY AND EXPENSES - MAINTENANCE (e)
601	Salaries and Wages - Employees	\$ 0	\$	\$
603	Salaries and Wages - Officers, Directors and Majority Stockholders	0		
604	Employee Pensions and Benefits	0		
610	Purchased Water	0		
615	Purchased Power	0		
616	Fuel for Power Production	0		
618	Chemicals	0		
620	Materials and Supplies	0		
631	Contractual Services-Engineering	0		
632	Contractual Services - Accounting	0		
633	Contractual Services - Legal	0		
634	Contractual Services - Mgt. Fees	0		
635	Contractual Services - Testing	0		
636	Contractual Services - Other	0		
641	Rental of Building/Real Property	0		
642	Rental of Equipment	0		
650	Transportation Expenses	0		
656	Insurance - Vehicle	0		
657	Insurance - General Liability	0		
658	Insurance - Workman's Comp.	0		
659	Insurance - Other	0		
660	Advertising Expense	0		
666	Regulatory Commission Expenses - Amortization of Rate Case Expense	0		
667	Regulatory Commission Exp.-Other	0		
668	Water Resource Conservation Exp.	0		
670	Bad Debt Expense	0		
675	Miscellaneous Expenses	0		
Total Water Utility Expenses		\$ 0	\$ 0	\$ 0

**UTILITY NAME:**

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

**SYSTEM NAME / COUNTY :** \_\_\_\_\_

**WATER UTILITY EXPENSE ACCOUNT MATRIX**

<b>.3 WATER TREATMENT EXPENSES - OPERATIONS (f)</b>	<b>.4 WATER TREATMENT EXPENSES - MAINTENANCE (g)</b>	<b>.5 TRANSMISSION &amp; DISTRIBUTION EXPENSES - OPERATIONS (h)</b>	<b>.6 TRANSMISSION &amp; DISTRIBUTION EXPENSES - MAINTENANCE (i)</b>	<b>.7 CUSTOMER ACCOUNTS EXPENSE (j)</b>	<b>.8 ADMIN. &amp; GENERAL EXPENSES (k)</b>
\$ _____	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
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_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
<u>\$ _____</u> 0	<u>\$ _____</u> 0	<u>\$ _____</u> 0	<u>\$ _____</u> 0	<u>\$ _____</u> 0	<u>\$ _____</u> 0

UTILITY NAME:

CSWR-Florida Utility Operating Company, LLC - North Peninsula

YEAR OF REPORT

December 31, 2024

SYSTEM NAME / COUNTY :

**PUMPING AND PURCHASED WATER STATISTICS**

MONTH (a)	WATER PURCHASED FOR RESALE ( Omit 000's ) (b)	FINISHED WATER PUMPED FROM WELLS ( Omit 000's ) (c)	WATER USED FOR LINE FLUSHING, FIGHTING FIRES, ETC. (d)	TOTAL WATER PUMPED AND PURCHASED ( Omit 000's ) [ (b)+(c)-(d) ] (e)	WATER SOLD TO CUSTOMERS ( Omit 000's ) (f)
January				0	
February				0	
March				0	
April				0	
May				0	
June				0	
July				0	
August				0	
September				0	
October				0	
November				0	
December				0	
Total for Year	0	0	0	0	0

If water is purchased for resale, indicate the following:

Vendor \_\_\_\_\_

Point of delivery \_\_\_\_\_

If water is sold to other water utilities for redistribution, list names of such utilities below:

\_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

**SOURCE OF SUPPLY**

List for each source of supply:	CAPACITY OF WELL	GALLONS PER DAY FROM SOURCE	TYPE OF SOURCE
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____

UTILITY NAME:

CSWR-Florida Utility Operating Company, LLC - North Peninsu

YEAR OF REPORT

December 31, 2024

SYSTEM NAME / COUNTY :

\_\_\_\_\_

**WATER TREATMENT PLANT INFORMATION**

Provide a separate sheet for each water treatment facility

Permitted Capacity of Plant (GPD):

\_\_\_\_\_

Location of measurement of capacity  
(i.e. Wellhead, Storage Tank):

\_\_\_\_\_

Type of treatment (reverse osmosis,  
(sedimentation, chemical, aerated, etc.):

\_\_\_\_\_

**LIME TREATMENT**

Unit rating (i.e., GPM, pounds  
per gallon):

\_\_\_\_\_

Manufacturer:

\_\_\_\_\_

**FILTRATION**

Type and size of area:

Pressure (in square feet):

\_\_\_\_\_

Manufacturer:

\_\_\_\_\_

Gravity (in GPM/square feet):

\_\_\_\_\_

Manufacturer:

\_\_\_\_\_

UTILITY NAME:

CSWR-Florida Utility Operating Company, LLC - North Peninsula

YEAR OF REPORT

December 31, 2024

SYSTEM NAME / COUNTY :

**CALCULATION OF THE WATER SYSTEM METER EQUIVALENTS**

METER SIZE (a)	TYPE OF METER (b)	EQUIVALENT FACTOR (c)	NUMBER OF METERS (d)	TOTAL NUMBER OF METER EQUIVALENTS (c x d) (e)
All Residential		1.0		
5/8"	Displacement	1.0		
3/4"	Displacement	1.5		
1"	Displacement	2.5		
1 1/2"	Displacement or Turbine	5.0		
2"	Displacement, Compound or Turbine	8.0		
3"	Displacement	15.0		
3"	Compound	16.0		
3"	Turbine	17.5		
4"	Displacement or Compound	25.0		
4"	Turbine	30.0		
6"	Displacement or Compound	50.0		
6"	Turbine	62.5		
8"	Compound	80.0		
8"	Turbine	90.0		
10"	Compound	115.0		
10"	Turbine	145.0		
12"	Turbine	215.0		
Total Water System Meter Equivalents				

**CALCULATION OF THE WATER SYSTEM EQUIVALENT RESIDENTIAL CONNECTIONS**

Provide a calculation used to determine the value of one water equivalent residential connection (ERC).

Use one of the following methods:

- (a) If actual flow data are available from the preceding 12 months, divide the total annual single family residence (SFR) gallons sold by the average number of single family residence customers for the same period and divide the result by 365 days.
- (b) If no historical flow data are available, use:  
 $ERC = ( \text{Total SFR gallons sold (Omit 000)} / 365 \text{ days} / 350 \text{ gallons per day} )$

ERC Calculation:

UTILITY NAME: CSWR-Florida Utility Operating Company, LLC - North Peninsu

SYSTEM NAME / COUNTY : \_\_\_\_\_

**OTHER WATER SYSTEM INFORMATION**

Furnish information below for each system. A separate page should be supplied where necessary.

1. Present ERCs \* the system can efficiently serve. \_\_\_\_\_

2. Maximum number of ERCs \* which can be served. \_\_\_\_\_

3. Present system connection capacity (in ERCs \*) using existing lines. \_\_\_\_\_

4. Future connection capacity (in ERCs \*) upon service area buildout. \_\_\_\_\_

5. Estimated annual increase in ERCs \*. \_\_\_\_\_

6. Is the utility required to have fire flow capacity?  
If so, how much capacity is required? \_\_\_\_\_

7. Attach a description of the fire fighting facilities.

8. Describe any plans and estimated completion dates for any enlargements or improvements of this system:  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

9. When did the company last file a capacity analysis report with the DEP? \_\_\_\_\_

10. If the present system **does not** meet the requirements of DEP rules:

a. Attach a description of the plant upgrade necessary to meet the DEP rules.

b. Have these plans been approved by DEP? \_\_\_\_\_

c. When will construction begin? \_\_\_\_\_

d. Attach plans for funding the required upgrading.

e. Is this system under any Consent Order with DEP? \_\_\_\_\_

11. Department of Environmental Protection ID # \_\_\_\_\_

12. Water Management District Consumptive Use Permit # \_\_\_\_\_

a. Is the system in compliance with the requirements of the CUP? \_\_\_\_\_

b. If not, what are the utility's plans to gain compliance? \_\_\_\_\_

\_\_\_\_\_  
\_\_\_\_\_

\* An ERC is determined based on the calculation on the bottom of Page W-13.

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**WASTEWATER  
OPERATION  
SECTION**



UTILITY NAME:

CSWR-Florida Utility Operating Company, LLC - North Penins

<b>YEAR OF REPORT</b> December 31, 2024
--

SYSTEM NAME / COUNTY :

North Peninsula

**SCHEDULE OF YEAR END WASTEWATER RATE BASE**

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	WASTEWATER UTILITY (d)
101	Utility Plant In Service	S-4(a)	\$ 1,770,945
	Less:		
	Nonused and Useful Plant (1)		
108	Accumulated Depreciation	S-6(b)	861,754
110	Accumulated Amortization	F-8	0
271	Contributions in Aid of Construction	S-7	642,931
252	Advances for Construction	F-20	
Subtotal			\$ 266,259
272	Add: Accumulated Amortization of Contributions in Aid of Construction	S-8(a)	\$ 641,794
Subtotal			\$ 908,054
	Plus or Minus:		
114	Acquisition Adjustments (2)	F-7	
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	
	Working Capital Allowance (3)		
	Other (Specify):		
WASTEWATER RATE BASE			\$ 908,054
WASTEWATER OPERATING INCOME		S-3	\$ (17,524)
ACHIEVED RATE OF RETURN (Wastewater Operating Income / Wastewater Rate Base)			<u>-1.93%</u>

NOTES : (1) Estimate based on the methodology used in the last rate proceeding.

(2) Include only those Acquisition Adjustments that have been approved by the Commission.

(3) Calculation consistent with last rate proceeding.

In absence of a rate proceeding, Class A utilities will use the Balance Sheet Method and Class B Utilities will use the One-eighth Operating and Maintenance Expense Method.

UTILITY NAME:

CSWR-Florida Utility Operating Company, LLC - North Penins

YEAR OF REPORT

December 31, 2024

SYSTEM NAME / COUNTY :

North Peninsula

**WASTEWATER OPERATING STATEMENT**

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	WASTEWATER UTILITY (d)
UTILITY OPERATING INCOME			
400	Operating Revenues	S-9(a)	\$ 282,002
530	Less: Guaranteed Revenue (and AFPI)	S-9(a)	0
Net Operating Revenues			\$ 282,002
401	Operating Expenses	S-10(a)	\$ 236,596
403	Depreciation Expense	S-6(a)	50,770
	Less: Amortization of CIAC	S-8(a)	40
Net Depreciation Expense			\$ 50,730
406	Amortization of Utility Plant Acquisition Adjustment	F-7	0
407	Amortization Expense (Other than CIAC)	F-8	0
Taxes Other Than Income			
408.10	Utility Regulatory Assessment Fee		12,200
408.11	Property Taxes		12,200
408.12	Payroll Taxes		0
408.13	Other Taxes and Licenses		0
408	Total Taxes Other Than Income		\$ 12,200
409.1	Income Taxes		0
410.10	Deferred Federal Income Taxes		0
410.11	Deferred State Income Taxes		0
411.10	Provision for Deferred Income Taxes - Credit		0
412.10	Investment Tax Credits Deferred to Future Periods		0
412.11	Investment Tax Credits Restored to Operating Income		0
Utility Operating Expenses			\$ 299,526
Utility Operating Income			\$ (17,524)
Add Back:			
530	Guaranteed Revenue (and AFPI)	S-9(a)	\$ 0
413	Income From Utility Plant Leased to Others		0
414	Gains (losses) From Disposition of Utility Property		(86,848)
420	Allowance for Funds Used During Construction		0
Total Utility Operating Income			\$ (104,372)

**UTILITY NAME:** C.S.W.R-Florida Utility Operating Company, LLC - North Peninsula

**SYSTEM NAME / COUNTY :** North Peninsula

**WASTEWATER UTILITY PLANT ACCOUNTS**

ACCT. NO. (a)	ACCOUNT NAME (b)	PREVIOUS YEAR (c)	ADDITIONS (d)	RETIREMENTS (e)	CURRENT YEAR (f)
		\$	\$	\$	\$
351	Organization	0			0
352	Franchises	6,310			6,310
353	Land and Land Rights	60,717			60,717
354	Structures and Improvements	166,920	143,610		310,530
355	Power Generation Equipment	0			0
360	Collection Sewers - Force	449,675	605		450,280
361	Collection Sewers - Gravity	22,085	93,288		115,373
362	Special Collecting Structures	0			0
363	Services to Customers	54,475	5,462		59,937
364	Flow Measuring Devices	2,875	8,138		11,013
365	Flow Measuring Installations	0			0
366	Reuse Services	0			0
367	Reuse Meters and Meter Installations	0			0
370	Receiving Wells	1,278			1,278
371	Pumping Equipment	57,375	6,336		63,711
374	Reuse Distribution Reservoirs	0			0
375	Reuse Transmission and Distribution System	0			0
380	Treatment and Disposal Equipment	339,842	282,692		622,534
381	Plant Sewers	0			0
382	Outfall Sewer Lines	0	4,500		4,500
389	Other Plant Miscellaneous Equipment	0			0
390	Office Furniture and Equipment	0			0
391	Transportation Equipment	0			0
392	Stores Equipment	0			0
393	Tools, Shop and Garage Equipment	309	4,543		4,852
394	Laboratory Equipment	23,257			23,257
395	Power Operated Equipment	0			0
396	Communication Equipment	36,653			36,653
397	Miscellaneous Equipment	0			0
398	Other Tangible Plant	0			0
Total Wastewater Plant		\$ 1,221,771	\$ 549,173	\$ 0	\$ 1,770,945

**NOTE:** Any adjustments made to reclassify property from one account to another must be footnoted.

UTILITY NAME: CSWR-Florida Utility Operating Company, LLC - North Peninsula

SYSTEM NAME / COUNTY: North Peninsula

**WASTEWATER UTILITY PLANT MATRIX**

ACCT. NO. (a)	ACCOUNT NAME (b)	.1 INTANGIBLE PLANT (g)	.2 COLLECTION PLANT (h)	.3 SYSTEM PUMPING PLANT (i)	.4 TREATMENT AND DISPOSAL (j)	.5 RECLAIMED WASTEWATER TREATMENT PLANT (k)	.6 RECLAIMED WASTEWATER DISTRIBUTION PLANT (l)	.7 GENERAL PLANT (m)
351	Organization	\$ 6,310						
352	Franchises							
353	Land and Land Rights		310,530					60,717
354	Structures and Improvements							
355	Power Generation Equipment							
360	Collection Sewers - Force		450,280					
361	Collection Sewers - Gravity		115,373					
362	Special Collecting Structures							
363	Services to Customers		59,937					
364	Flow Measuring Devices		11,013					
365	Flow Measuring Installations							
366	Reuse Services							
367	Reuse Meters and Meter Installations							
370	Receiving Wells			1,278				
371	Pumping Equipment			63,711				
374	Reuse Distribution Reservoirs							
375	Reuse Transmission and Distribution System							
380	Treatment and Disposal Equipment				622,534			
381	Plant Sewers							
382	Outfall Sewer Lines				4,500			
389	Other Plant Miscellaneous Equipment							
390	Office Furniture and Equipment							
391	Transportation Equipment							
392	Stores Equipment							
393	Tools, Shop and Garage Equipment							4,852
394	Laboratory Equipment							23,257
395	Power Operated Equipment							
396	Communication Equipment							
397	Miscellaneous Equipment							36,653
398	Other Tangible Plant							
	<b>Total Wastewater Plant</b>	\$ 6,310	\$ 947,132	\$ 64,989	\$ 627,034	\$ 0	\$ 0	\$ 125,480

**NOTE:** Any adjustments made to reclassify property from one account to another must be footnoted.

UTILITY NAME:

CSWR-Florida Utility Operating Company, LLC - North Penins

**YEAR OF REPORT**

December 31, 2024

SYSTEM NAME / COUNTY :

North Peninsula

**BASIS FOR WASTEWATER DEPRECIATION CHARGES**

ACCT. NO. (a)	ACCOUNT NAME (b)	AVERAGE SERVICE LIFE IN YEARS (c)	AVERAGE NET SALVAGE IN PERCENT (d)	DEPRECIATION RATE APPLIED IN PERCENT (100% - D) / C (e)
354	Structures and Improvements	40		2.50%
355	Power Generation Equipment	15		6.67%
360	Collection Sewers - Force	50		2.00%
361	Collection Sewers - Gravity	50		2.00%
362	Special Collecting Structures			
363	Services to Customers	40		2.50%
364	Flow Measuring Devices	50		2.00%
365	Flow Measuring Installations			
366	Reuse Services			
367	Reuse Meters and Meter Installations			
370	Receiving Wells	25		4.00%
371	Pumping Equipment	10		10.00%
374	Reuse Distribution Reservoirs			
375	Reuse Transmission/Distribution Sys.			
380	Treatment and Disposal Equipment	20		5.00%
381	Plant Sewers			
382	Outfall Sewer Lines	50		2.00%
389	Other Plant Miscellaneous Equipment	10		10.00%
390	Office Furniture and Equipment			
391	Transportation Equipment	10		10.00%
392	Stores Equipment			
393	Tools, Shop and Garage Equipment	20		5.00%
394	Laboratory Equipment	20		5.00%
395	Power Operated Equipment	15		6.67%
396	Communication Equipment			
397	Miscellaneous Equipment			
398	Other Tangible Plant	40		2.50%
Wastewater Plant Composite Depreciation Rate *				

\* If depreciation rates prescribed by this Commission are on a total composite basis, entries should be made on this line only.

YEAR OF REPORT  
December 31, 2024

UTILITY NAME: CSWR-Florida Utility Operating Company, LLC - North Peninsula

SYSTEM NAME / COUNTY: North Peninsula

ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	BALANCE AT BEGINNING OF YEAR (c)	ACCRUALS (d)	OTHER CREDITS * (e)	TOTAL CREDITS (d + e) (f)
354	Structures and Improvements	\$ 179,393	\$ 3,803		\$ 3,803
355	Power Generation Equipment	0			0
360	Collection Sewers - Force	331,878	2,564		2,564
361	Collection Sewers - Gravity	4,170	2,240		2,240
362	Special Collecting Structures	0			0
363	Services to Customers	30,280	752		752
364	Flow Measuring Devices	1,136	1,278		1,278
365	Flow Measuring Installations	0			0
366	Reuse Services	0			0
367	Reuse Meters and Meter Installations	0			0
370	Receiving Wells	1,274			0
371	Pumping Equipment	12,658	6,089		6,089
374	Reuse Distribution Reservoirs	0			0
375	Reuse Transmission/Distribution Sys.	0			0
380	Treatment and Disposal Equipment	246,963	28,905		28,905
381	Plant Sewers	0			0
382	Outfall Sewer Lines	0	150		150
389	Other Plant Miscellaneous Equipment	0			0
390	Office Furniture and Equipment	0			0
391	Transportation Equipment	0			0
392	Stores Equipment	0			0
393	Tools, Shop and Garage Equipment	13	161		161
394	Laboratory Equipment	775	1,163		1,163
395	Power Operated Equipment	0			0
396	Communication Equipment	2,444	3,665		3,665
397	Miscellaneous Equipment	0			0
398	Other Tangible Plant	0			0
Total Depreciable Wastewater Plant in Service		\$ 810,984	\$ 50,770	\$ 0	\$ 50,770

\* Specify nature of transaction.  
Use ( ) to denote reversal entries.

S-6(a)  
GROUP

**YEAR OF REPORT**  
December 31, 2024

UTILITY NAME: CSWR-Florida Utility Operating Company, LLC - North Peninsula

SYSTEM NAME / COUNTY: North Peninsula

**ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION**

ACCT. NO. (a)	ACCOUNT NAME (b)	PLANT RETIRED (g)	SALVAGE AND INSURANCE (h)	COST OF REMOVAL AND OTHER CHARGES (i)	TOTAL CHARGES (g-h+i) (j)	BALANCE AT END OF YEAR (c+f-j) (k)
354	Structures and Improvements	\$	\$	\$	\$ 0	\$ 183,196
355	Power Generation Equipment				0	0
360	Collection Sewers - Force				0	334,442
361	Collection Sewers - Gravity				0	6,410
362	Special Collecting Structures				0	0
363	Services to Customers				0	31,032
364	Flow Measuring Devices				0	2,414
365	Flow Measuring Installations				0	0
366	Reuse Services				0	0
367	Reuse Meters and Meter Installations				0	0
370	Receiving Wells				0	1,274
371	Pumping Equipment				0	18,747
374	Reuse Distribution Reservoirs				0	0
375	Reuse Transmission/Distribution Sys.				0	0
380	Treatment and Disposal Equipment				0	275,868
381	Plant Sewers				0	0
382	Outfall Sewer Lines				0	150
389	Other Plant Miscellaneous Equipment				0	0
390	Office Furniture and Equipment				0	0
391	Transportation Equipment				0	0
392	Stores Equipment				0	0
393	Tools, Shop and Garage Equipment				0	174
394	Laboratory Equipment				0	1,938
395	Power Operated Equipment				0	0
396	Communication Equipment				0	6,109
397	Miscellaneous Equipment				0	0
398	Other Tangible Plant				0	0
Total Depreciable Wastewater Plant in Service		\$ 0	\$ 0	\$ 0	\$ 0	\$ 861,754

\* Specify nature of transaction.  
Use ( ) to denote reversal entries.

UTILITY NAME:

CSWR-Florida Utility Operating Company, LLC - North Penins

YEAR OF REPORT

December 31, 2024

SYSTEM NAME / COUNTY :

North Peninsula

CONTRIBUTIONS IN AID OF CONSTRUCTION  
ACCOUNT 271

DESCRIPTION (a)	REFERENCE (b)	WASTEWATER (c)
Balance first of year		\$ 642,931
Add credits during year: Contributions received from Capacity, Main Extension and Customer Connection Charges	S-8(a)	\$ 0
Contributions received from Developer or Contractor Agreements in cash or property	S-8(b)	0
Total Credits		\$ 0
Less debits charged during the year (All debits charged during the year must be explained below)		\$
Total Contributions In Aid of Construction		\$ 642,931

Explain all debits charged to Account 271 during the year below:

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UTILITY NAME:

CSWR-Florida Utility Operating Company, LLC - North Penins

**YEAR OF REPORT**  
December 31, 2024

SYSTEM NAME / COUNTY :

North Peninsula

**WASTEWATER CIAC SCHEDULE "A"**

ADDITIONS TO CONTRIBUTIONS IN AID OF CONSTRUCTION RECEIVED FROM CAPACITY,  
MAIN EXTENSION AND CUSTOMER CONNECTION CHARGES RECEIVED DURING THE YEAR

DESCRIPTION OF CHARGE (a)	NUMBER OF CONNECTIONS (b)	CHARGE PER CONNECTION (c)	AMOUNT (d)
N/A		\$	0
			0
			0
			0
			0
			0
			0
			0
			0
			0
Total Credits			\$ 0

**ACCUMULATED AMORTIZATION OF WASTEWATER CONTRIBUTIONS IN AID OF CONSTRUCTION**

DESCRIPTION (a)	WASTEWATER (b)
Balance first of year	\$ 641,754
Debits during the year:	
Accruals charged to Account 272	\$ 40
Other debits (specify) :	
Total debits	\$ 40
Credits during the year (specify) :	
Total credits	\$ 0
Balance end of year	\$ 641,794

UTILITY NAME:

CSWR-Florida Utility Operating Company, LLC - North Penins

<b>YEAR OF REPORT</b> December 31, 2024
--

SYSTEM NAME / COUNTY :

North Peninsula

**WASTEWATER CIAC SCHEDULE "B"**

ADDITIONS TO CONTRIBUTIONS IN AID OF CONSTRUCTION  
RECEIVED FROM ALL DEVELOPERS OR CONTRACTORS AGREEMENTS  
WHICH CASH OR PROPERTY WAS RECEIVED DURING THE YEAR

DESCRIPTION (a)	INDICATE CASH OR PROPERTY (b)	AMOUNT (c)
N/A		\$ _____
Total Credits		\$ _____ 0

UTILITY NAME:

CSWR-Florida Utility Operating Company, LLC - North Peninsula

<b>YEAR OF REPORT</b> December 31, 2024
--

SYSTEM NAME / COUNTY :

North Peninsula

**WASTEWATER OPERATING REVENUE**

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS * (c)	YEAR END NUMBER OF CUSTOMERS * (d)	AMOUNTS (e)
<b>WASTEWATER SALES</b>				
Flat Rate Revenues:				
521.1	Residential Revenues	608	615	\$ 200,567
521.2	Commercial Revenues			6,558
521.3	Industrial Revenues			
521.4	Revenues From Public Authorities			
521.5	Multiple Family Dwelling Revenues			74,034
521.6	Other Revenues			
521	Total Flat Rate Revenues	608	615	\$ 281,158
Measured Revenues:				
522.1	Residential Revenues			
522.2	Commercial Revenues			
522.3	Industrial Revenues			
522.4	Revenues From Public Authorities			
522.5	Multiple Family Dwelling Revenues			
522	Total Measured Revenues	0	0	\$ 0
523	Revenues From Public Authorities			
524	Revenues From Other Systems			
525	Interdepartmental Revenues			
Total Wastewater Sales		608	615	\$ 281,158
<b>OTHER WASTEWATER REVENUES</b>				
530	Guaranteed Revenues (Including Allowance for Funds Prudently Invested or AFPI)			\$
531	Sale of Sludge			
532	Forfeited Discounts			843
534	Rents From Wastewater Property			
535	Interdepartmental Rents			
536	Other Wastewater Revenues			
Total Other Wastewater Revenues				\$ 843

\* Customer is defined by Rule 25-30.210(1), Florida Administrative Code.

UTILITY NAME:

CSWR-Florida Utility Operating Company, LLC - North Penins

<b>YEAR OF REPORT</b> December 31, 2024
--

SYSTEM NAME / COUNTY :

North Peninsula

**WASTEWATER OPERATING REVENUE**

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS * (c)	YEAR END NUMBER OF CUSTOMERS * (d)	AMOUNTS (e)
RECLAIMED WATER SALES				
540.1	Flat Rate Reuse Revenues: Residential Reuse Revenues	_____	_____	\$ _____
540.2	Commercial Reuse Revenues	_____	_____	_____
540.3	Industrial Reuse Revenues	_____	_____	_____
540.4	Reuse Revenues From Public Authorities	_____	_____	_____
540.5	Other Revenues	_____	_____	_____
540	Total Flat Rate Reuse Revenues	0	0	\$ _____ 0
541.1	Measured Reuse Revenues: Residential Reuse Revenues	_____	_____	_____
541.2	Commercial Reuse Revenues	_____	_____	_____
541.3	Industrial Reuse Revenues	_____	_____	_____
541.4	Reuse Revenues From Public Authorities	_____	_____	_____
541	Total Measured Reuse Revenues	0	0	\$ _____ 0
544	Reuse Revenues From Other Systems	_____	_____	_____
Total Reclaimed Water Sales				\$ _____ 0
Total Wastewater Operating Revenues				\$ <u>282,002</u>

\* Customer is defined by Rule 25-30.210(1), Florida Administrative Code.

**UTILITY NAME:** CSWR-Florida Utility Operating Company, LLC - North Peninsula

**SYSTEM NAME / COUNTY :** North Peninsula

**WASTEWATER UTILITY EXPENSE ACCOUNT MATRIX**

ACCT. NO. (a)	ACCOUNT NAME (b)	CURRENT YEAR (c)	.1 COLLECTION EXPENSES- OPERATIONS (d)	.2 COLLECTION EXPENSES- MAINTENANCE (e)	.3 PUMPING EXPENSES- OPERATIONS (f)	.4 PUMPING EXPENSES- MAINTENANCE (g)	.5 TREATMENT & DISPOSAL EXPENSES - OPERATIONS (h)	.6 TREATMENT & DISPOSAL EXPENSES - MAINTENANCE (i)
701	Salaries and Wages - Employees	\$ 0	\$	\$	\$	\$	\$	\$
703	Salaries and Wages - Officers, Directors and Majority Stockholders	0						
704	Employee Pensions and Benefits	0						
710	Purchased Sewage Treatment	0						
711	Sludge Removal Expense	0						
715	Purchased Power	15,907	15,907					
716	Fuel for Power Production	0						
718	Chemicals	19,561						19,561
720	Materials and Supplies	0						
731	Contractual Services-Engineering	15,900					15,900	
732	Contractual Services - Accounting	187						
733	Contractual Services - Legal	2,884						
734	Contractual Services - Mgt. Fees	1,572					1,572	
735	Contractual Services - Testing	7,431					7,431	
736	Contractual Services - Other	63,774	59,958	397			3,419	
741	Rental of Building/Real Property	0						
742	Rental of Equipment	0						
750	Transportation Expenses	0						
756	Insurance - Vehicle	0						
757	Insurance - General Liability	0						
758	Insurance - Workman's Comp.	0						
759	Insurance - Other	7,458						
760	Advertising Expense	0						
766	Regulatory Commission Expenses - Amortization of Rate Case Expense	0						
767	Regulatory Commission Exp.-Other	12,552						
770	Bad Debt Expense	1,149						
775	Miscellaneous Expenses	88,221		298				
Total Wastewater Utility Expenses		\$ 236,596	\$ 75,864	\$ 694	\$ 0	\$ 0	\$ 28,323	\$ 19,561

**YEAR OF REPORT**  
December 31, 2024

**UTILITY NAME:** CSWR-Florida Utility Operating Company, LLC - North Peninsula

**SYSTEM NAME / COUNTY :** North Peninsula

**WASTEWATER UTILITY EXPENSE ACCOUNT MATRIX**

ACCT. NO. (a)	ACCOUNT NAME (b)	.7 CUSTOMER ACCOUNTS EXPENSE (i)	.8 ADMIN. & GENERAL EXPENSES (k)	.9 RECLAIMED WATER TREATMENT EXPENSES- OPERATIONS (l)	.10 RECLAIMED WATER TREATMENT EXPENSES- MAINTENANCE (m)	.11 RECLAIMED WATER DISTRIBUTION EXPENSES- OPERATIONS (n)	.12 RECLAIMED WATER DISTRIBUTION EXPENSES- MAINTENANCE (o)
701	Salaries and Wages - Employees	\$	\$	\$	\$	\$	\$
703	Salaries and Wages - Officers, Directors and Majority Stockholders						
704	Employee Pensions and Benefits						
710	Purchased Sewage Treatment						
711	Sludge Removal Expense						
715	Purchased Power						
716	Fuel for Power Purchased						
718	Chemicals						
720	Materials and Supplies						
731	Contractual Services-Engineering						
732	Contractual Services - Accounting		187				
733	Contractual Services - Legal		2,884				
734	Contractual Services - Mgt. Fees						
735	Contractual Services - Testing						
736	Contractual Services - Other						
741	Rental of Building/Real Property						
742	Rental of Equipment						
750	Transportation Expenses						
756	Insurance - Vehicle						
757	Insurance - General Liability						
758	Insurance - Workman's Comp.						
759	Insurance - Other		7,458				
760	Advertising Expense						
766	Regulatory Commission Expenses - Amortization of Rate Case Expense						
767	Regulatory Commission Exp.-Other		12,552				
770	Bad Debt Expense	1,149					
775	Miscellaneous Expenses	19,561	68,363				
<b>Total Wastewater Utility Expenses</b>		<b>\$ 20,710</b>	<b>\$ 91,444</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>

UTILITY NAME:

CSWR-Florida Utility Operating Company, LLC - North Peninsula

YEAR OF REPORT

December 31, 2024

SYSTEM NAME / COUNTY :

North Peninsula

**CALCULATION OF THE WASTEWATER SYSTEM METER EQUIVALENTS**

WATER METER SIZE (a)	TYPE OF WATER METER (b)	EQUIVALENT FACTOR (c)	NUMBER OF WATER METERS (d)	TOTAL NUMBER OF METER EQUIVALENTS (c x d) (e)
All Residential		1.0		0
5/8"	Displacement	1.0		0
3/4"	Displacement	1.5	439	659
1"	Displacement	2.5		0
1 1/2"	Displacement or Turbine	5.0		0
2"	Displacement, Compound or Turbine	8.0		0
3"	Displacement	15.0		0
3"	Compound	16.0		0
3"	Turbine	17.5		0
4"	Displacement or Compound	25.0		0
4"	Turbine	30.0		0
6"	Displacement or Compound	50.0		0
6"	Turbine	62.5		0
8"	Compound	80.0		0
8"	Turbine	90.0		0
10"	Compound	115.0		0
10"	Turbine	145.0		0
12"	Turbine	215.0		0
Total Wastewater System Meter Equivalents				659

**CALCULATION OF THE WASTEWATER SYSTEM EQUIVALENT RESIDENTIAL CONNECTIONS**

Provide a calculation used to determine the value of one wastewater equivalent residential connection (ERC).

Use one of the following methods:

(a) If actual flow data are available from the preceding 12 months, divide the total annual single family residence (SFR) gallons sold by the average number of single family residence customers for the same period and divide the result by 365 days.

(b) If no historical flow data are available, use:

$$ERC = ( \text{Total SFR gallons treated (Omit 000)} / 365 \text{ days} / 280 \text{ gallons per day} )$$

For wastewater only utilities:

Subtract all general use and other non residential customer gallons from the total gallons treated.

Divide the remainder (SFR customers) by 365 days to reveal single family residence customer gallons per day.

**NOTE:** Total gallons treated includes both treated and purchased treatment.

ERC Calculation:
19,345,000 Flow
615 SFR
365 Days
86.18 ERC

UTILITY NAME:

CSWR-Florida Utility Operating Company, LLC - North Penins

YEAR OF REPORT

December 31, 2024

SYSTEM NAME / COUNTY :

North Peninsula

**WASTEWATER TREATMENT PLANT INFORMATION**

Provide a separate sheet for each wastewater treatment facility

Permitted Capacity	181,000	GPD	
Basis of Permit Capacity (1)	WA		
Manufacturer	McNeil		
Type (2)	Contact Stabilization		
Hydraulic Capacity	181,000	GPD	
Average Daily Flow	53,000	GPD	
Total Gallons of Wastewater Treated	19,345,000		
Method of Effluent Disposal	RIB		

(1) Basis of permitted capacity as stated on the Florida DEP WWTP Operating Permit (i.e. average annual daily flow, etc.)

(2) Contact stabilization, advanced treatment, etc.

UTILITY NAME: CSWR-Florida Utility Operating Company, LLC - North Penins

SYSTEM NAME / COUNTY : North Peninsula

**OTHER WASTEWATER SYSTEM INFORMATION**

Furnish information below for each system. A separate page should be supplied where necessary.

---

1. Present number of ERCs\* now being served 86.18

---

2. Maximum number of ERCs\* which can be served 294.31

---

3. Present system connection capacity (in ERCs\*) using existing lines 294.31

---

4. Future connection capacity (in ERCs\*) upon service area buildout 294.31

---

5. Estimated annual increase in ERCs\* 0-2

---

6. Describe any plans and estimated completion dates for any enlargements or improvements of this system  
N/A

---

7. If the utility uses reuse as a means of effluent disposal, attach a list of the reuse end users and the amount of reuse provided to each, if known. Reclaimed water goes to effluent disposal field R00-1

---

8. If the utility does not engage in reuse, has a reuse feasibility study been completed? N/A

If so, when? \_\_\_\_\_

---

9. Has the utility been required by the DEP or water management district to implement reuse? No

If so, what are the utility's plans to comply with this requirement? \_\_\_\_\_

---

10. When did the company last file a capacity analysis report with the DEP? Florida has not submitted

---

11. If the present system does not meet the requirements of DEP rules:

- a. Attach a description of the plant upgrade necessary to meet the DEP rules.
- b. Have these plans been approved by DEP? See Supplemental
- c. When will construction begin? \_\_\_\_\_
- d. Attach plans for funding the required upgrading.
- e. Is this system under any Consent Order with DEP? \_\_\_\_\_

---

12. Department of Environmental Protection ID # FLA011188

\* An ERC is determined based on the calculation on S-11.

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11. If the present system does not meet the requirements of DEP rules:

a. Attach a description of the plant upgrade necessary to meet the DEP rules.

Has open administrative order with FDEP. Plant is scheduled for tie-in with Ormond beach and decommissioning. No construction timeline has been established.

- b. Have these plans been approved by DEP?                   N/A
- c. When will construction begin?   N/A
- d. Attach plans for funding the required upgrading.
- e. Is this system under any Consent Order with DEP?   N/A

S-13  
North Peninsula

**CLASS "A" OR "B"**

**WATER AND/OR WASTEWATER UTILITIES**  
(Gross Revenue of More Than \$200,000 Each)

**ANNUAL REPORT**

OF

---

CSWR-Florida Utility Operating Company, LLC - Rolling Oaks

Exact Legal Name of Respondent

Certificate Number(s)

02W and 01S

Submitted To The

STATE OF FLORIDA



FOR THE

YEAR ENDED DECEMBER 31, 2024

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## GENERAL INSTRUCTIONS

1. Prepare this report in conformity with the 1996 National Association of Regulatory Utility Commissioners Uniform System of Accounts for Water and/or Wastewater Utilities (USOA).
2. Interpret all accounting words and phrases in accordance with the USOA.
3. Complete each question fully and accurately, even if it has been answered in a previous annual report. Enter the word "None" where it truly and completely states the fact.
4. For any question, section, or page which is not applicable to the respondent, enter the words "Not Applicable." Do not omit any pages.
5. Where dates are called for, the month and day should be stated as well as the year.
6. All schedules requiring dollar entries should be rounded to the nearest dollar unless otherwise specifically indicated.
7. Complete this report by means which result in a permanent record, such as by computer or typewriter.
8. If there is not enough room on any schedule, an additional page or pages may be added, provided the format of the added schedule matches the format of the schedule with not enough room. Such a schedule should reference the appropriate schedules, state the name of the utility, and state the year of the report.
9. If it is necessary or desirable to insert additional statements for the purpose of further explanation of schedules, such statement should be made at the bottom of the page or an additional page inserted. Any additional pages should state the name of the utility, the year of the report, and reference the appropriate schedule.
10. For water and wastewater utilities with more than one rate group and/or system, water and wastewater pages should be completed for each rate group and/or system group. These pages should be grouped together and tabbed by rate group and/or system.
11. All other water and wastewater operations not regulated by the Commission and other regulated industries should be reported as "Other than Reporting Systems."
12. Financial information for multiple systems charging rates which are covered under the same tariff should be reported as one system. However, the engineering data must be reported by individual system.
13. For water and wastewater utilities with more than one system, one (1) copy of workpapers showing the consolidation of systems for the operating sections, should be filed with the annual report.
14. The report should be filled out in quadruplicate and the original and two copies returned by March 31, of the year following the date of the report. The report should be returned to:

**Florida Public Service Commission  
Division of Accounting and Finance  
2540 Shumard Oak Boulevard  
Tallahassee, Florida 32399-0850**

The fourth copy should be retained by the utility.

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Directory of Personnel Who Contact the FPSC	E-3	Businesses which are a Byproduct, Coproduct or Joint Product Result of Providing Service	E-9
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Parent / Affiliate Organization Chart	E-5		
Compensation of Officers & Directors	E-6		
<b>FINANCIAL SECTION</b>			
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Comparative Operating Statement	F-3	Miscellaneous Deferred Debits	F-14
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Capital Structure Adjustments	F-6	Statement of Retained Earnings	F-16
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Utility Plant Acquisition Adjustments	F-7	Other Long Term Debt	F-17
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Accumulated Amortization	F-8	Accounts Payable to Associated Companies	F-18
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Accounts Receivable from Associated Companies	F-12	Accumulated Amortization of CIAC	F-22
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Wastewater Listing of System Groups	S-1	Contributions In Aid of Construction	S-7
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Basis for Wastewater Depreciation Charges	S-5	Calculation of ERCs	S-11
Analysis of Entries in Wastewater Depreciation Reserve	S-6	Wastewater Treatment Plant Information	S-12
		Other Wastewater System Information	S-13

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# **EXECUTIVE SUMMARY**

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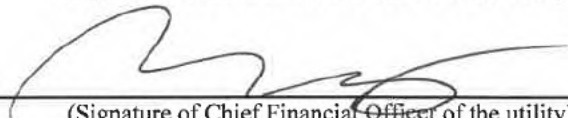
**CERTIFICATION OF ANNUAL REPORT**

I HEREBY CERTIFY, to the best of my knowledge and belief:

- |  |                                |  |
|--|--------------------------------|--|
| YES<br><input checked="" type="checkbox"/> | NO<br><input type="checkbox"/> | 1. The utility is in substantial compliance with the Uniform System of Accounts prescribed by the Florida Public Service Commission.   |
| YES<br><input checked="" type="checkbox"/> | NO<br><input type="checkbox"/> | 2. The utility is in substantial compliance with all applicable rules and orders of the Florida Public Service Commission.   |
| YES<br><input checked="" type="checkbox"/> | NO<br><input type="checkbox"/> | 3. There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices that could have a material effect on the the financial statement of the utility.  |
| YES<br><input checked="" type="checkbox"/> | NO<br><input type="checkbox"/> | 4. The annual report fairly represents the financial condition and results of operations of the respondent for the period presented and other information and statements presented in the the report as to the business affairs of the respondent are true, correct and complete for the period for which it represents. |

Items Certified			
1.	2.	3.	4.
X	X	X	X

\_\_\_\_\_  
 (Signature of Chief Executive Officer of the utility) \*

  
 \_\_\_\_\_  
 (Signature of Chief Financial Officer of the utility) \*

\* Each of the four items must be certified YES or NO. Each item need not be certified by both officers. The items being certified by the officer should be indicated in the appropriate area to the left of the signature.

**NOTICE:** Section 837.06, Florida Statutes, provides that any person who knowingly makes a false statement in writing with the intent to mislead a public servant in the performance of his duty shall be guilty of a misdemeanor of the second degree.

ANNUAL REPORT OF

YEAR OF REPORT  
December 31, 2024

CSWR-Florida Utility Operating Company, LLC - Rolling Oaks  
(Exact Name of Utility)

County: \_\_\_\_\_

List below the exact mailing address of the utility for which normal correspondence should be sent:

1630 Des Peres Rd., Suite 140  
Des Peres, MO 63131

Telephone: 314-380-8505

E Mail Address: bthies@cswrgroup.com

WEB Site: https://www.centralstateswaterresources.com/

Sunshine State One-Call of Florida, Inc. Member Number \_\_\_\_\_

Name and address of person to whom correspondence concerning this report should be addressed:

1630 Des Peres Rd., Suite 140  
Des Peres, MO 63131

Telephone: 314-380-8505

List below the address of where the utility's books and records are located:

1630 Des Peres Rd., Suite 140  
Des Peres, MO 63131

Telephone: 314-380-8505

List below any groups auditing or reviewing the records and operations:

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Date of original organization of the utility: \_\_\_\_\_

Check the appropriate business entity of the utility as filed with the Internal Revenue Service

Individual      Partnership      Sub S Corporation      1120 Corporation  
                 

List below every corporation or person owning or holding directly or indirectly 5% or more of the voting securities of the utility:

	Name	Percent Ownership
1.	CSWR, LLC	100%
2.	_____	_____
3.	_____	_____
4.	_____	_____
5.	_____	_____
6.	_____	_____
7.	_____	_____
8.	_____	_____
9.	_____	_____
10.	_____	_____

**DIRECTORY OF PERSONNEL WHO CONTACT  
THE FLORIDA PUBLIC SERVICE COMMISSION**

NAME OF COMPANY REPRESENTATIVE (1)	TITLE OR POSITION (2)	ORGANIZATIONAL UNIT TITLE (3)	USUAL PURPOSE FOR CONTACT WITH FPSC
Aaron Silas	Assistance VP	Regulatory	Regulatory

(1) Also list appropriate legal counsel, accountants and others who may not be on general payroll.  
 (2) Provide individual telephone numbers if the person is not normally reached at the company.  
 (3) Name of company employed by, if not on general payroll.

**COMPANY PROFILE**

Provide a brief narrative company profile which covers the following areas:

- A. Brief company history.
- B. Public services rendered.
- C. Major goals and objectives.
- D. Major operating divisions and functions.
- E. Current and projected growth patterns.
- F. Major transactions having a material effect on operations.

See Supplemental

## **CSWR-Florida Utility Operating Company: COMPANY PROFILE**

### **A. Brief Company History**

Founded in 2014 by Josiah Cox, President and CEO, Central States Water Resources (CSWR) has expanded its national footprint across 11 states since its inception. Today, CSWR is the 11<sup>th</sup> largest investor-owned water utility and the single largest owner/operator of individual wastewater plants in the United States. CSWR-Florida completed its first acquisition of assets in Florida on 5/16/2022.

### **B. Public Services Rendered**

CSWR-Florida provides water treatment and distribution services as well as sewer collection and treatment services in Florida communities.

### **C. Major Goals and Objectives**

CSWR-Florida brings to life its mission to deliver safe, reliable, and environmentally responsible water resources to every community it serves, while also protecting the aquifers, lakes, rivers, and streams so essential to the environment. Goals include 100% compliance with regulatory requirements and the rehabilitation of historically underfunded systems.

### **D. Major Operating Divisions and Functions**

- **Environmental Health and Safety (EHS):** Responsible for managing operations contractors and compliance with environmental regulations.
- **Engineering:** responsible for designing and implementing new infrastructure projects as well as improving existing infrastructure.
- **Business Operations:** Admin functions including, but not limited to, accounting, finance, human resources, IT, communications, customer experience (customer service), and regulatory affairs.

### **E. Current and Projected Growth Patterns**

The Company is projecting a continued pattern of acquiring, rehabilitating, and operating facilities across the state of Florida.

### **F. Major Transactions Having a Material Effect on Operations**

- Acquisition of the assets of Aquarina Utilities – 5/16/22
- Acquisition of the assets of Sunshine Utilities of Central Florida, Inc. – 5/24/22
- Acquisition of the assets of North Peninsula Utilities – 5/25/22
- Acquisition of the assets of Neighborhood Utilities, Inc. – 11/17/22
- Acquisition of the assets of Rolling Oaks – 11/30/22
- Acquisition of the assets of Sebring Ridge – 8/29/23
- Acquisition of the assets of CFAT – 11/30/23
- Acquisition of the assets of BFF – 11/30/23
- Acquisition of the assets of Tradewinds – 11/30/23
- Acquisition of the assets of TKCB – 12/27/23
- Acquisition of the assets of Tymber Creek – 5/31/2024

**UTILITY NAME:** CSWR-Florida Utility Operating Company, LLC - Rolling Oaks

**PARENT / AFFILIATE ORGANIZATION CHART**

**Current as of** 12/31/24

Complete below an organizational chart that shows all parents, subsidiaries and affiliates of the utility.  
The chart must also show the relationship between the utility and affiliates listed on E-7, E-10(a) and E-10(b).

CSWR, LLC  
Florida Central States Water Resources  
CSWR-Florida Utility Holding Company  
CSWR-Florida Utility Operating Company

**COMPENSATION OF OFFICERS**

For each officer, list the time spent on respondent as an officer compared to time spent on total business activities and the compensation received as an officer from the respondent.			
NAME (a)	TITLE (b)	% OF TIME SPENT AS OFFICER OF THE UTILITY (c)	OFFICERS' COMPENSATION (d)
N/A		_____	\$ _____
		_____	_____
		_____	_____
		_____	_____
		_____	_____
		_____	_____
		_____	_____
		_____	_____
		_____	_____

**COMPENSATION OF DIRECTORS**

For each director, list the number of directors' meetings attended by each director and the compensation received as a director from the respondent.			
NAME (a)	TITLE (b)	NUMBER OF DIRECTORS' MEETINGS ATTENDED (c)	DIRECTORS' COMPENSATION (d)
N/A		_____	\$ _____
		_____	_____
		_____	_____
		_____	_____
		_____	_____
		_____	_____
		_____	_____
		_____	_____
		_____	_____

**BUSINESS CONTRACTS WITH OFFICERS, DIRECTORS AND AFFILIATES**

List all contracts, agreements, or other business arrangements\* entered into during the calendar year (other than compensation related to position with Respondents) between the Respondent and officer and director listed on page E-6. In addition, provide the same information with respect to professional services for each firm, partnership, or organization with which the officer or director is affiliated.

NAME OF OFFICER, DIRECTOR OR AFFILIATE (a)	IDENTIFICATION OF SERVICE OR PRODUCT (b)	AMOUNT (c)	NAME AND ADDRESS OF AFFILIATED ENTITY (d)
N/A		\$ _____	

\* Business Agreement, for this schedule, shall mean any oral or written business deal which binds the concerned parties for products or services during the reporting year or future years. Although the Respondent and/or other companies will benefit from the arrangement, the officer or director is, however, acting on his behalf or for the benefit of other companies or persons.

**AFFILIATION OF OFFICERS AND DIRECTORS**

For each of the officials listed on page E-6, list the principal occupation or business affiliations or connections with any other business or financial organizations, firms, or partnerships. For purposes of this part, an official will be considered to have an affiliation with any business or financial organization, firm or partnership in which he is an officer, director, trustee, partner, or a person exercising similar functions.

NAME (a)	PRINCIPAL OCCUPATION OR BUSINESS AFFILIATION (b)	AFFILIATION OR CONNECTION (c)	NAME AND ADDRESS OF AFFILIATION OR CONNECTION (d)
N/A			



### BUSINESS TRANSACTIONS WITH RELATED PARTIES

List each contract, agreement, or other business transaction exceeding a cumulative amount of \$500 in any on year, entered into between the Respondent and a business or financial organization, firm, or partnership named on pages E-2 and E-6, identifying the parties, amounts, dates and product, and asset, or service involved.

**Part I. Specific Instructions: Services and Products Received or Provided**

1. Enter in this part all transactions involving services and products received or provided.
2. Below are some types of transactions to include:
 

-management, legal and accounting services	-material and supplies furnished
-computer services	-leasing of structures, land, and equipment
-engineering & construction services	-rental transactions
-repairing and servicing of equipment	-sale, purchase or transfer of various products

NAME OF COMPANY OR RELATED PARTY (a)	DESCRIPTION SERVICE AND/OR NAME OF PRODUCT (b)	CONTRACT OR AGREEMENT EFFECTIVE DATES (c)	ANNUAL CHARGES	
			(P)urchased (S)old (d)	AMOUNT (e)
N/A				\$

**UTILITY NAME:** CSWR-Florida Utility Operating Company, LLC - Rolling Oaks

**BUSINESS TRANSACTIONS WITH RELATED PARTIES (Cont'd)**

Part II. Specific Instructions: Sale, Purchase and Transfer of Assets						
1. Enter in this part all transactions relating to the purchase, sale, or transfer of assets.	2. Below are examples of some types of transactions to include: -purchase, sale or transfer of equipment -purchase, sale or transfer of land and structures -purchase, sale or transfer of securities -noncash transfers of assets -noncash dividends other than stock dividends -write-off of bad debts or loans	3. The columnar instructions follow:  (a) Enter name of related party or company. (b) Describe briefly the type of assets purchased, sold or transferred. (c) Enter the total received or paid. Indicate purchase with "P" and sale with "S". (d) Enter the net book value for each item reported. (e) Enter the net profit or loss for each item reported. (column (c) - column (d)) (f) Enter the fair market value for each item reported. In space below or in a supplemental schedule, describe the basis used to calculate fair market value.	SALE OR PURCHASE PRICE (c)	NET BOOK VALUE (d)	GAIN OR LOSS (e)	FAIR MARKET VALUE (f)
N/A			\$ _____	\$ _____	\$ _____	\$ _____

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**COMPARATIVE BALANCE SHEET  
ASSETS AND OTHER DEBITS**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR (e)
<b>UTILITY PLANT</b>				
101-106	Utility Plant	F-7	\$ 17,095,181	\$ 19,651,951
108-110	Less: Accumulated Depreciation and Amortization	F-8	8,609,260	8,827,961
Net Plant			\$ 8,485,921	\$ 10,823,990
114-115	Utility Plant Acquisition adjustment (Net)	F-7	_____	0
116 *	Other Utility Plant Adjustments		_____	_____
Total Net Utility Plant			\$ 8,485,921	\$ 10,823,990
<b>OTHER PROPERTY AND INVESTMENTS</b>				
121	Nonutility Property	F-9	_____	\$ 0
122	Less: Accumulated Depreciation and Amortization		_____	_____
Net Nonutility Property			\$ 0	\$ 0
123	Investment in Associated Companies	F-10	_____	0
124	Utility Investments	F-10	_____	0
125	Other Investments	F-10	_____	0
126-127	Special Funds	F-10	_____	0
Total Other Property & Investments			\$ 0	\$ 0
<b>CURRENT AND ACCRUED ASSETS</b>				
131	Cash		\$ 102,581	\$ 1,957
132	Special Deposits	F-9	0	0
133	Other Special Deposits	F-9	0	0
134	Working Funds		_____	_____
135	Temporary Cash Investments		_____	_____
141-144	Accounts and Notes Receivable, Less Accumulated Provision for Uncollectible Accounts	F-11	359,408	356,382
145	Accounts Receivable from Associated Companies	F-12	0	0
146	Notes Receivable from Associated Companies	F-12	0	0
151-153	Material and Supplies		_____	_____
161	Stores Expense		_____	_____
162	Prepayments		2,401	1,418
171	Accrued Interest and Dividends Receivable		_____	_____
172 *	Rents Receivable		_____	_____
173 *	Accrued Utility Revenues		127,992	135,142
174	Miscellaneous Current and Accrued Assets	F-12	0	0
Total Current and Accrued Assets			\$ 592,382	\$ 494,898

\* Not Applicable for Class B Utilities

**COMPARATIVE BALANCE SHEET  
ASSETS AND OTHER DEBITS**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR (e)
<b>DEFERRED DEBITS</b>				
181	Unamortized Debt Discount & Expense	F-13	\$ 0	\$ 0
182	Extraordinary Property Losses	F-13	0	0
183	Preliminary Survey & Investigation Charges		261,485	225,460
184	Clearing Accounts		(28,180)	13,749
185 *	Temporary Facilities		13,136	12,684
186	Miscellaneous Deferred Debits	F-14	28,410,177	28,522,062
187 *	Research & Development Expenditures			
190	Accumulated Deferred Income Taxes			
Total Deferred Debits			\$ 28,656,618	\$ 28,773,955
<b>TOTAL ASSETS AND OTHER DEBITS</b>			<b>\$ 37,734,921</b>	<b>\$ 40,092,844</b>

\* Not Applicable for Class B Utilities

<p><b>NOTES TO THE BALANCE SHEET</b></p> <p>The space below is provided for important notes regarding the balance sheet</p>
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**COMPARATIVE BALANCE SHEET  
EQUITY CAPITAL AND LIABILITIES**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR (e)
<b>EQUITY CAPITAL</b>				
201	Common Stock Issued	F-15	\$ 33,290,414	\$ 40,071,066
204	Preferred Stock Issued	F-15	0	0
202,205 *	Capital Stock Subscribed			
203,206 *	Capital Stock Liability for Conversion			
207 *	Premium on Capital Stock			
209 *	Reduction in Par or Stated Value of Capital Stock			
210 *	Gain on Resale or Cancellation of Reacquired Capital Stock			
211	Other Paid - In Capital			
212	Discount On Capital Stock			
213	Capital Stock Expense			
214-215	Retained Earnings	F-16	(1,334,459)	(1,800,019)
216	Reacquired Capital Stock			
218	Proprietary Capital (Proprietorship and Partnership Only)			
<b>Total Equity Capital</b>			<b>\$ 31,955,955</b>	<b>\$ 38,271,047</b>
<b>LONG TERM DEBT</b>				
221	Bonds	F-15		0
222 *	Reacquired Bonds			
223	Advances from Associated Companies	F-17		0
224	Other Long Term Debt	F-17		0
<b>Total Long Term Debt</b>			<b>\$ 0</b>	<b>\$ 0</b>
<b>CURRENT AND ACCRUED LIABILITIES</b>				
231	Accounts Payable		1,516,306	457,094
232	Notes Payable	F-18	0	0
233	Accounts Payable to Associated Companies	F-18	0	0
234	Notes Payable to Associated Companies	F-18	2,944,099	222,954
235	Customer Deposits			
236	Accrued Taxes	W/S-3		132
237	Accrued Interest	F-19	0	0
238	Accrued Dividends			
239	Matured Long Term Debt			
240	Matured Interest			
241	Miscellaneous Current & Accrued Liabilities	F-20	588,611	544,334
<b>Total Current &amp; Accrued Liabilities</b>			<b>\$ 5,049,015</b>	<b>\$ 1,224,514</b>

\* Not Applicable for Class B Utilities

**COMPARATIVE BALANCE SHEET  
EQUITY CAPITAL AND LIABILITIES**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR (e)
<b>DEFERRED CREDITS</b>				
251	Unamortized Premium On Debt	F-13	\$ _____	\$ _____ 0
252	Advances For Construction	F-20	_____	_____ 0
253	Other Deferred Credits	F-21	_____	_____ 0
255	Accumulated Deferred Investment Tax Credits			
Total Deferred Credits			\$ _____ 0	\$ _____ 0
<b>OPERATING RESERVES</b>				
261	Property Insurance Reserve		\$ _____	\$ _____
262	Injuries & Damages Reserve		_____	_____
263	Pensions and Benefits Reserve		_____	_____
265	Miscellaneous Operating Reserves		_____	_____
Total Operating Reserves			\$ _____ 0	\$ _____ 0
<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>				
271	Contributions in Aid of Construction	F-22	\$ _____ 4,587,325	\$ _____ 4,607,290
272	Accumulated Amortization of Contributions in Aid of Construction	F-22	_____ 3,857,375	_____ (4,010,008)
Total Net CIAC			\$ _____ 729,951	\$ _____ 597,282
<b>ACCUMULATED DEFERRED INCOME TAXES</b>				
281	Accumulated Deferred Income Taxes - Accelerated Depreciation		\$ _____	\$ _____
282	Accumulated Deferred Income Taxes - Liberalized Depreciation		_____	_____
283	Accumulated Deferred Income Taxes - Other		_____	_____
Total Accumulated Deferred Income Tax			\$ _____ 0	\$ _____ 0
<b>TOTAL EQUITY CAPITAL AND LIABILITIES</b>			\$ _____ 37,734,921	\$ _____ 40,092,844

**COMPARATIVE OPERATING STATEMENT**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR * (e)
<b>UTILITY OPERATING INCOME</b>				
400	Operating Revenues	F-3(b)	\$ 2,750,956	\$ 3,300,957
469, 530	Less: Guaranteed Revenue and AFPI	F-3(b)	0	0
Net Operating Revenues			\$ 2,750,956	\$ 3,300,957
401	Operating Expenses	F-3(b)	\$ 3,881,518	\$ 3,511,103
403	Depreciation Expense:	F-3(b)	\$ 162,225	\$ 218,702
	Less: Amortization of CIAC	F-22	152,062	152,580
Net Depreciation Expense			\$ 10,163	\$ 66,123
406	Amortization of Utility Plant Acquisition Adjustment	F-3(b)	0	0
407	Amortization Expense (Other than CIAC)	F-3(b)	0	0
408	Taxes Other Than Income	W/S-3	13,672	11,848
409	Current Income Taxes	W/S-3	0	0
410.1	Deferred Federal Income Taxes	W/S-3	0	0
410.11	Deferred State Income Taxes	W/S-3	0	0
411.1	Provision for Deferred Income Taxes - Credit	W/S-3	0	0
412.1	Investment Tax Credits Deferred to Future Periods	W/S-3	0	0
412.11	Investment Tax Credits Restored to Operating Income	W/S-3	0	0
Utility Operating Expenses			\$ 3,905,353	\$ 3,589,073
Net Utility Operating Income			\$ (1,154,397)	\$ (288,117)
469, 530	Add Back: Guaranteed Revenue and AFPI	F-3(b)		0
413	Income From Utility Plant Leased to Others			0
414	Gains (losses) From Disposition of Utility Property			(128,929)
420	Allowance for Funds Used During Construction			0
Total Utility Operating Income [Enter here and on Page F-3(c)]			\$ (1,154,397)	\$ (417,046)

\* For each account, Column e should agree with Columns f, g and h on F-3(b)

UTILITY NAME: CSWR-Florida Utility Operating Company, LL

**COMPARATIVE OPERATING STATEMENT (Cont'd)**

WATER SCHEDULE W-3 * (f)	WASTEWATER SCHEDULE S-3 * (g)	OTHER THAN REPORTING SYSTEMS (h)
\$ <u>1,418,640</u> 0	\$ <u>1,882,317</u> 0	\$ _____
\$ <u>1,418,640</u>	\$ <u>1,882,317</u>	\$ _____ 0
\$ 2,010,390	\$ 1,500,712	\$ _____
<u>88,263</u> <u>76,874</u>	<u>130,439</u> <u>75,706</u>	_____
\$ <u>11,389</u>	\$ <u>54,733</u>	\$ _____ 0
_____ _____ 4,071 _____ _____ _____ _____ _____ _____ _____ 0	_____ _____ 7,778 _____ _____ _____ _____ _____ _____ _____ 0	_____ _____ _____ _____ _____ _____ _____ _____ _____ _____ _____
\$ <u>2,025,850</u>	\$ <u>1,563,224</u>	\$ _____ 0
\$ <u>(607,210)</u>	\$ <u>319,093</u>	\$ _____ 0
<u>0</u> <u>0</u> <u>(58,988)</u> <u>0</u>	<u>0</u> <u>0</u> <u>(69,941)</u> <u>0</u>	_____ _____ _____ _____
\$ <u>(666,198)</u>	\$ <u>249,152</u>	\$ _____ 0

\* Total of Schedules W-3 / S-3 for all rate groups.

**COMPARATIVE OPERATING STATEMENT (Cont'd)**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR (e)
Total Utility Operating Income [from page F-3(a)]			\$ (1,154,397)	\$ (417,046)
<b>OTHER INCOME AND DEDUCTIONS</b>				
415	Revenues-Merchandising, Jobbing, and Contract Deductions		\$ _____	\$ _____
416	Costs & Expenses of Merchandising Jobbing, and Contract Work		_____	_____
419	Interest and Dividend Income		_____	_____
421	Nonutility Income		_____	_____
426	Miscellaneous Nonutility Expenses		_____	_____
Total Other Income and Deductions			\$ 0	\$ 0
<b>TAXES APPLICABLE TO OTHER INCOME</b>				
408.2	Taxes Other Than Income		\$ _____	\$ _____
409.2	Income Taxes		_____	_____
410.2	Provision for Deferred Income Taxes		_____	_____
411.2	Provision for Deferred Income Taxes - Credit		_____	_____
412.2	Investment Tax Credits - Net		_____	_____
412.3	Investment Tax Credits Restored to Operating Income		_____	_____
Total Taxes Applicable To Other Income			\$ 0	\$ 0
<b>INTEREST EXPENSE</b>				
427	Interest Expense	F-19	\$ _____	\$ 48,515
428	Amortization of Debt Discount & Expense	F-13	_____	0
429	Amortization of Premium on Debt	F-13	_____	0
Total Interest Expense			\$ 0	\$ 48,515
<b>EXTRAORDINARY ITEMS</b>				
433	Extraordinary Income		\$ _____	\$ _____
434	Extraordinary Deductions		_____	_____
409.3	Income Taxes, Extraordinary Items		_____	_____
Total Extraordinary Items			\$ 0	\$ 0
<b>NET INCOME</b>			<b>\$ (1,154,397)</b>	<b>\$ (465,560)</b>

Explain Extraordinary Income:

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**SCHEDULE OF YEAR END RATE BASE**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	WATER UTILITY (d)	WASTEWATER UTILITY (e)
101	Utility Plant In Service	F-7	\$ 6,989,809	\$ 9,806,548
	Less:			
	Nonused and Useful Plant (1)			
108	Accumulated Depreciation	F-8	<u>3,256,787</u>	<u>5,571,174</u>
110	Accumulated Amortization	F-8	<u>0</u>	<u>0</u>
271	Contributions in Aid of Construction	F-22	<u>2,316,167</u>	<u>2,291,123</u>
252	Advances for Construction	F-20		
Subtotal			\$ <u>1,416,855</u>	\$ <u>1,944,250</u>
272	Add: Accumulated Amortization of Contributions in Aid of Construction	F-22	2,022,089	1,987,918
Subtotal			\$ <u>3,438,944</u>	\$ <u>3,932,169</u>
114	Plus or Minus: Acquisition Adjustments (2)	F-7	<u>0</u>	<u>0</u>
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	<u>0</u>	<u>0</u>
	Working Capital Allowance (3)		<u>0</u>	<u>0</u>
	Other (Specify): _____ _____ _____		_____ _____ _____	_____ _____ _____
RATE BASE			\$ <u>3,438,944</u>	\$ <u>3,932,169</u>
NET UTILITY OPERATING INCOME			\$ <u>(607,210)</u>	\$ <u>319,093</u>
ACHIEVED RATE OF RETURN (Operating Income / Rate Base)			<u>-17.66%</u>	<u>8.11%</u>

**NOTES :**

- (1) Estimate based on the methodology used in the last rate proceeding.
- (2) Include only those Acquisition Adjustments that have been approved by the Commission.
- (3) Calculation consistent with last rate proceeding.  
In absence of a rate proceeding, Class A utilities will use the Balance Sheet Method and Class B Utilities will use the One-eighth Operating and Maintenance Expense Method.

**SCHEDULE OF CURRENT COST OF CAPITAL  
CONSISTENT WITH THE METHODOLOGY USED IN THE LAST RATE PROCEEDING (1)**

<b>CLASS OF CAPITAL (a)</b>	<b>DOLLAR AMOUNT (2) (b)</b>	<b>PERCENTAGE OF CAPITAL (c)</b>	<b>ACTUAL COST RATES (3) (d)</b>	<b>WEIGHTED COST (c x d) (e)</b>
Common Equity	\$ 0	0.00%	_____	0.00%
Preferred Stock	0	0.00%	_____	0.00%
Long Term Debt	0	0.00%	_____	0.00%
Customer Deposits	0	0.00%	_____	0.00%
Tax Credits - Zero Cost	0	0.00%	_____	0.00%
Tax Credits - Weighted Cost	0	0.00%	_____	0.00%
Deferred Income Taxes	0	0.00%	_____	0.00%
Other (Explain)	0	0.00%	_____	0.00%
	0	0.00%	_____	0.00%
<b>Total</b>	<b>\$ 0</b>	<b>0.00%</b>		<b>0.00%</b>

(1) If the utility's capital structure is not used, explain which capital structure is used.

\_\_\_\_\_

(2) Should equal amounts on Schedule F-6, Column (g).

(3) Mid-point of the last authorized Return On Equity or current leverage formula if none has been established.

Must be calculated using the same methodology used in the last rate proceeding using current annual report year end amounts and cost rates.

**APPROVED RETURN ON EQUITY**

Current Commission Return on Equity:	_____
Commission order approving Return on Equity:	_____

**APPROVED AFUDC RATE**

COMPLETION ONLY REQUIRED IF AFUDC WAS CHARGED DURING YEAR

Current Commission Approved AFUDC rate:	_____
Commission order approving AFUDC rate:	_____

If any utility capitalized any charge in lieu of AFUDC (such as interest only), state the basis of the charge, an explanation as to why AFUDC was not charged and the percentage capitalized.

**UTILITY NAME:** CSWR-Florida Utility Operating Company, LLC - Rolling Oaks

**SCHEDULE OF CAPITAL STRUCTURE ADJUSTMENTS  
CONSISTENT WITH THE METHODOLOGY USED IN THE LAST RATE PROCEEDING**

<b>CLASS OF CAPITAL (a)</b>	<b>PER BOOK BALANCE (b)</b>	<b>NON-UTILITY ADJUSTMENTS (c)</b>	<b>NON-JURISDICTIONAL ADJUSTMENTS (d)</b>	<b>OTHER (1) ADJUSTMENTS SPECIFIC (e)</b>	<b>OTHER (1) ADJUSTMENTS PRO RATA (f)</b>	<b>CAPITAL STRUCTURE (g)</b>
Common Equity	\$ 0					\$ 0
Preferred Stock						0
Long Term Debt						0
Customer Deposits						0
Tax Credits - Zero Cost						0
Tax Credits - Weighted Cost						0
Deferred Inc. Taxes						0
Other (Explain)						0
<b>Total</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>

(1) Explain below all adjustments made in Columns (e) and (f):

\_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

**UTILITY PLANT  
ACCOUNTS 101 - 106**

ACCT. NO. (a)	DESCRIPTION (b)	WATER (c)	WASTEWATER (d)	OTHER THAN REPORTING SYSTEMS (e)	TOTAL (f)
101	Plant Accounts: Utility Plant In Service	\$ 6,989,809	\$ 9,806,548	\$ _____	\$ 16,796,357
102	Utility Plant Leased to Other	_____	_____	_____	0
103	Property Held for Future Use	_____	_____	_____	0
104	Utility Plant Purchased or Sold	_____	_____	_____	0
105	Construction Work in Progress	1,151,867	1,703,728	_____	2,855,595
106	Completed Construction Not Classified	_____	_____	_____	0
	<b>Total Utility Plant</b>	<u>\$ 8,141,676</u>	<u>\$ 11,510,276</u>	<u>\$ 0</u>	<u>\$ 19,651,951</u>

**UTILITY PLANT ACQUISITION ADJUSTMENTS  
ACCOUNTS 114 AND 115**

Report each acquisition adjustment and related accumulated amortization separately.  
For any acquisition adjustments approved by the Commission, include the Order Number.

ACCT. NO. (a)	DESCRIPTION (b)	WATER (c)	WASTEWATER (d)	OTHER THAN REPORTING SYSTEMS (e)	TOTAL (f)
114	Acquisition Adjustment	\$ _____	\$ _____	\$ _____	\$ 0
		_____	_____	_____	0
		_____	_____	_____	0
		_____	_____	_____	0
	<b>Total Plant Acquisition Adjustments</b>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
115	Accumulated Amortization	\$ _____	\$ _____	\$ _____	\$ 0
		_____	_____	_____	0
		_____	_____	_____	0
		_____	_____	_____	0
	<b>Total Accumulated Amortization</b>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
	<b>Net Acquisition Adjustments</b>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

**ACCUMULATED DEPRECIATION ( ACCT. 108 ) AND AMORTIZATION (ACCT. 110)**

DESCRIPTION (a)	WATER (b)	WASTEWATER (c)	OTHER THAN REPORTING SYSTEMS (d)	TOTAL (e)
<b>ACCUMULATED DEPRECIATION</b>				
<b>Account 108</b>				
Balance first of year	\$ 3,168,524	\$ 5,440,735	\$	\$ 8,609,259
Credit during year:				
Accruals charged to:				
Account 108.1 (1)	\$ 88,263	\$ 130,439	\$	\$ 218,702
Account 108.2 (2)				0
Account 108.3 (2)				0
Other Accounts (specify):				0
				0
				0
Salvage				0
Other Credits (Specify):				0
				0
Total Credits	\$ 88,263	\$ 130,439	\$ 0	\$ 218,702
Debits during year:				
Book cost of plant retired				0
Cost of Removal				0
Other Debits (specify):				0
				0
Total Debits	\$ 0	\$ 0	\$ 0	\$ 0
Balance end of year	\$ <u>3,256,787</u>	\$ <u>5,571,174</u>	\$ <u>0</u>	\$ <u>8,827,961</u>
<b>ACCUMULATED AMORTIZATION</b>				
<b>Account 110</b>				
Balance first of year	\$	\$	\$	\$ 0
Credit during year:				
Accruals charged to:				
Account 110.2 (3)	\$	\$	\$	\$ 0
Other Accounts (specify):				0
				0
Total credits	\$ 0	\$ 0	\$ 0	\$ 0
Debits during year:				
Book cost of plant retired				0
Other debits (specify):				0
				0
Total Debits	\$ 0	\$ 0	\$ 0	\$ 0
Balance end of year	\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>

- (1) Account 108 for Class B utilities.
- (2) Not applicable for Class B utilities.
- (3) Account 110 for Class B utilities.

UTILITY NAME: CSWR-Florida Utility Operating Company, LLC - Rolling Oaks

<b>YEAR OF REPORT</b> December 31, 2024
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**REGULATORY COMMISSION EXPENSE  
AMORTIZATION OF RATE CASE EXPENSE (ACCOUNTS 666 AND 766)**

DESCRIPTION OF CASE (DOCKET NO.) (a)	EXPENSE INCURRED DURING YEAR (b)	CHARGED OFF DURING YEAR	
		ACCT. (d)	AMOUNT (e)
_____	\$ _____	_____	\$ _____
_____	_____	_____	_____
_____	_____	_____	_____
Total	\$ <u>0</u>		\$ <u>0</u>

**NONUTILITY PROPERTY (ACCOUNT 121)**

Report separately each item of property with a book cost of \$25,000 or more included in Account 121.  
Other Items may be grouped by classes of property.

DESCRIPTION (a)	BEGINNING YEAR (b)	ADDITIONS (c)	REDUCTIONS (d)	ENDING YEAR BALANCE (e)
	\$ _____	\$ _____	\$ _____	\$ _____ 0
	_____	_____	_____	_____ 0
	_____	_____	_____	_____ 0
	_____	_____	_____	_____ 0
Total Nonutility Property	\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>

**SPECIAL DEPOSITS ( ACCOUNTS 132 AND 133)**

Report hereunder all special deposits carried in Accounts 132 and 133.

DESCRIPTION OF SPECIAL DEPOSITS (a)	YEAR END BOOK COST (b)
SPECIAL DEPOSITS (Account 132): _____ _____ _____	\$ _____ _____ _____
Total Special Deposits	\$ <u>0</u>
OTHER SPECIAL DEPOSITS (Account 133): _____ _____ _____	\$ _____ _____ _____
Total Other Special Deposits	\$ <u>0</u>

**INVESTMENTS AND SPECIAL FUNDS**  
**ACCOUNTS 123 - 127**

Report hereunder all investments and special funds carried in Accounts 123 through 127.

DESCRIPTION OF SECURITY OR SPECIAL FUND (a)	FACE OR PAR VALUE (b)	YEAR END BOOK COST (c)
INVESTMENT IN ASSOCIATED COMPANIES (Account 123): _____ _____ _____ _____	\$ _____ _____ _____ _____	\$ _____ _____ _____ _____
Total Investment in Associated Companies		\$ <u>0</u>
UTILITY INVESTMENTS (Account 124): _____ _____ _____ _____	\$ _____ _____ _____ _____	\$ _____ _____ _____ _____
Total Utility Investment		\$ <u>0</u>
OTHER INVESTMENTS (Account 125): _____ _____ _____ _____	\$ _____ _____ _____ _____	\$ _____ _____ _____ _____
Total Other Investment		\$ <u>0</u>
SPECIAL FUNDS (Class A Utilities: Accounts 126 and 127; Class B Utilities: Account 127): _____ _____ _____ _____		\$ _____ _____ _____ _____
Total Special Funds		\$ <u>0</u>

**ACCOUNTS AND NOTES RECEIVABLE - NET**  
**ACCOUNTS 141 - 144**

Report hereunder all accounts and notes receivable included in Accounts 141, 142, and 144. Amounts included in  
Amounts included in Accounts 142 and 144 should be listed individually.

DESCRIPTION (a)		TOTAL (b)
CUSTOMER ACCOUNTS RECEIVABLE (Account 141):		
Water	\$ 228,100	
Wastewater	220,567	
Other		
Total Customer Accounts Receivable		\$ 448,666
OTHER ACCOUNTS RECEIVABLE ( Account 142):		
_____	\$ _____	
_____	_____	
_____	_____	
Total Other Accounts Receivable		\$ 0
NOTES RECEIVABLE (Account 144 ):		
_____	\$ _____	
_____	_____	
_____	_____	
Total Notes Receivable		\$ 0
Total Accounts and Notes Receivable		\$ 448,666
ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS ( Account 143)		
Balance first of year	\$ _____	
Add: Provision for uncollectibles for current year	\$ 92,284	
Collection of accounts previously written off	_____	
Utility Accounts	_____	
Others	_____	
_____	_____	
_____	_____	
Total Additions	\$ 92,284	
Deduct accounts written off during year:		
Utility Accounts	_____	
Others	_____	
_____	_____	
_____	_____	
Total accounts written off	\$ 0	
Balance end of year		\$ 92,284
<b>TOTAL ACCOUNTS AND NOTES RECEIVABLE - NET</b>		<b>\$ 356,382</b>

**ACCOUNTS RECEIVABLE FROM ASSOCIATED COMPANIES**  
**ACCOUNT 145**

Report each account receivable from associated companies separately.

DESCRIPTION (a)	TOTAL (b)
_____	\$ _____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
Total	\$ <u>          0</u>

**NOTES RECEIVABLE FROM ASSOCIATED COMPANIES**  
**ACCOUNT 146**

Report each note receivable from associated companies separately.

DESCRIPTION (a)	INTEREST RATE (b)	TOTAL (c)
_____	_____ %	\$ _____
_____	_____ %	_____
_____	_____ %	_____
_____	_____ %	_____
_____	_____ %	_____
_____	_____ %	_____
_____	_____ %	_____
_____	_____ %	_____
_____	_____ %	_____
Total		\$ <u>          0</u>

**MISCELLANEOUS CURRENT AND ACCRUED ASSETS**  
**ACCOUNT 174**

DESCRIPTION - Provide itemized listing (a)	BALANCE END OF YEAR (b)
_____	\$ _____
_____	_____
_____	_____
_____	_____
Total Miscellaneous Current and Accrued Liabilities	\$ <u>          0</u>

UTILITY NAME: CSWR-Florida Utility Operating Company, LLC - Rolling Oaks

YEAR OF REPORT
----------------

**UNAMORTIZED DEBT DISCOUNT AND EXPENSE AND PREMIUM ON DEBT  
ACCOUNTS 181 AND 251**

Report the net discount and expense or premium separately for each security issue.

DESCRIPTION (a)	AMOUNT WRITTEN OFF DURING YEAR (b)	YEAR END BALANCE (c)
UNAMORTIZED DEBT DISCOUNT AND EXPENSE (Account 181): _____ _____ _____	\$ _____ _____ _____	\$ _____ _____ _____
Total Unamortized Debt Discount and Expense	\$ <u>0</u>	\$ <u>0</u>
UNAMORTIZED PREMIUM ON DEBT (Account 251): _____ _____ _____	\$ _____ _____ _____	\$ _____ _____ _____
Total Unamortized Premium on Debt	\$ <u>0</u>	\$ <u>0</u>

**EXTRAORDINARY PROPERTY LOSSES  
ACCOUNT 182**

Report each item separately.

DESCRIPTION (a)	TOTAL (b)
_____ _____ _____	\$ _____ _____ _____
Total Extraordinary Property Losses	\$ <u>0</u>

**MISCELLANEOUS DEFERRED DEBITS  
ACCOUNT 186**

DESCRIPTION - Provide itemized listing (a)	AMOUNT WRITTEN OFF DURING YEAR (b)	YEAR END BALANCE (c)
DEFERRED RATE CASE EXPENSE (Class A Utilities: Account 186.1)		
_____	\$ _____	\$ _____
_____	_____	_____
_____	_____	_____
_____	_____	_____
<b>Total Deferred Rate Case Expense</b>	\$ <u>0</u>	\$ <u>0</u>
OTHER DEFERRED DEBITS (Class A Utilities: Account 186.2):		
Misc. Deferred Debits	\$ _____	\$ 28,522,062
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
<b>Total Other Deferred Debits</b>	\$ <u>0</u>	\$ <u>28,522,062</u>
REGULATORY ASSETS (Class A Utilities: Account. 186.3):		
_____	\$ _____	\$ _____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
<b>Total Regulatory Assets</b>	\$ <u>0</u>	\$ <u>0</u>
<b>TOTAL MISCELLANEOUS DEFERRED DEBITS</b>	\$ <u>0</u>	\$ <u>28,522,062</u>

**CAPITAL STOCK  
ACCOUNTS 201 AND 204\***

DESCRIPTION (a)	RATE (b)	TOTAL (c)
<b>COMMON STOCK</b>		
Par or stated value per share	%	\$
Shares authorized		
Shares issued and outstanding		
Total par value of stock issued	%	\$ 40,071,066
Dividends declared per share for year	%	\$
<b>PREFERRED STOCK</b>		
Par or stated value per share	%	\$
Shares authorized		
Shares issued and outstanding		
Total par value of stock issued	%	\$
Dividends declared per share for year	%	\$

\* Account 204 not applicable for Class B utilities.

**BONDS  
ACCOUNT 221**

DESCRIPTION OF OBLIGATION (INCLUDING DATE OF ISSUE AND DATE OF MATURITY) (a)	INTEREST		PRINCIPAL AMOUNT PER BALANCE SHEET (d)
	ANNUAL RATE (b)	FIXED OR VARIABLE * (c)	
	%		\$
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
Total			\$ 0

\* For variable rate obligations, provide the basis for the rate. (i.e.. prime + 2%, etc.)

**STATEMENT OF RETAINED EARNINGS**

- Dividends should be shown for each class and series of capital stock. Show amounts as dividends per share.
- Show separately the state and federal income tax effect of items shown in Account No. 439.

ACCT. NO. (a)	DESCRIPTION (b)	AMOUNTS (c)
215	Unappropriated Retained Earnings: Balance Beginning of Year	\$ (1,334,459)
439	Changes to Account: Adjustments to Retained Earnings ( requires Commission approval prior to use): Credits: _____	\$ _____
	Total Credits:	\$ 0
	Debits: _____	\$ _____
	Total Debits:	\$ 0
435	Balance Transferred from Income	\$ (465,560)
436	Appropriations of Retained Earnings: _____	_____
	Total Appropriations of Retained Earnings	\$ 0
437	Dividends Declared: Preferred Stock Dividends Declared _____	_____
438	Common Stock Dividends Declared _____	_____
	Total Dividends Declared	\$ 0
215	Year end Balance	\$ (1,800,019)
214	Appropriated Retained Earnings (state balance and purpose of each appropriated amount at year end): _____	_____
214	Total Appropriated Retained Earnings	\$ 0
Total Retained Earnings		\$ (1,800,019)
Notes to Statement of Retained Earnings:		

**ADVANCES FROM ASSOCIATED COMPANIES**  
**ACCOUNT 223**

Report each advance separately.

DESCRIPTION (a)	TOTAL (b)
_____	\$ _____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
<b>Total</b>	\$ <u>0</u>

**OTHER LONG-TERM DEBT**  
**ACCOUNT 224**

DESCRIPTION OF OBLIGATION (INCLUDING DATE OF ISSUE AND DATE OF MATURITY) (a)	INTEREST		PRINCIPAL AMOUNT PER BALANCE SHEET (d)
	ANNUAL RATE (b)	FIXED OR VARIABLE * (c)	
_____	%	_____	\$ _____
_____	%	_____	_____
_____	%	_____	_____
_____	%	_____	_____
_____	%	_____	_____
_____	%	_____	_____
_____	%	_____	_____
_____	%	_____	_____
_____	%	_____	_____
_____	%	_____	_____
_____	%	_____	_____
_____	%	_____	_____
_____	%	_____	_____
_____	%	_____	_____
_____	%	_____	_____
_____	%	_____	_____
_____	%	_____	_____
<b>Total</b>			\$ <u>0</u>

\* For variable rate obligations, provide the basis for the rate. (i.e.. prime + 2%, etc.)

**NOTES PAYABLE  
ACCOUNTS 232 AND 234**

DESCRIPTION OF OBLIGATION (INCLUDING DATE OF ISSUE AND DATE OF MATURITY) (a)	INTEREST		PRINCIPAL AMOUNT PER BALANCE SHEET (d)
	ANNUAL RATE (b)	FIXED OR VARIABLE * (c)	
NOTES PAYABLE ( Account 232):			\$ _____
_____	%	_____	_____
_____	%	_____	_____
_____	%	_____	_____
_____	%	_____	_____
_____	%	_____	_____
_____	%	_____	_____
_____	%	_____	_____
_____	%	_____	_____
_____	%	_____	_____
_____	%	_____	_____
Total Account 232			\$ <u>0</u>
NOTES PAYABLE TO ASSOC. COMPANIES (Account 234):			\$ _____
_____	%	_____	_____
_____	%	_____	_____
_____	%	_____	_____
_____	%	_____	_____
_____	%	_____	_____
_____	%	_____	_____
_____	%	_____	_____
_____	%	_____	_____
_____	%	_____	_____
Total Account 234			\$ <u>0</u>

\* For variable rate obligations, provide the basis for the rate. (i.e.. prime + 2%, etc.)

**ACCOUNTS PAYABLE TO ASSOCIATED COMPANIES  
ACCOUNT 233**

Report each account payable separately.

DESCRIPTION (a)	TOTAL (b)
Misc. working capital payables	\$ <u>222,954</u>
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
Total	\$ <u>222,954</u>

**YEAR OF REPORT**  
December 31, 2024

**UTILITY NAME:** C~~SWR~~-Florida Utility Operating Company, LLC - Rolling Oaks

**ACCRUED INTEREST AND EXPENSE  
ACCOUNTS 237 AND 427**

DESCRIPTION OF DEBIT (a)	BALANCE BEGINNING OF YEAR (b)	INTEREST ACCRUED DURING YEAR		INTEREST PAID DURING YEAR (e)	BALANCE END OF YEAR (f)
		ACCT. DEBIT (c)	AMOUNT (d)		
ACCOUNT NO. 237.1 - Accrued Interest on Long Term Debt _____ _____ _____	\$ _____ _____ _____		\$ _____ _____ _____	\$ _____ _____ _____	\$ _____ _____ _____
Total Account 237.1	\$ _____ 0		\$ _____ 0	\$ _____ 0	\$ _____ 0
ACCOUNT NO. 237.2 - Accrued Interest on Other Liabilities Customer Deposits _____ _____ _____	\$ _____ _____ _____	427	\$ _____ _____ _____	\$ _____ _____ _____	\$ _____ _____ _____
Total Account 237.2	\$ _____ 0		\$ _____ 0	\$ _____ 0	\$ _____ 0
Total Account 237 (1)	\$ _____ 0		\$ _____ 0	\$ _____ 0	\$ _____ 0
<b>INTEREST EXPENSED:</b>					
Total accrual Account 237		237	\$ _____ 0		
Less Capitalized Interest Portion of AFUDC: Interest Expense _____ _____			(48,515)		
Net Interest Expensed to Account No. 427 (2)			\$ _____ 48,515		\$ _____ 0

(1) Must agree to F-2 (a), Beginning and Ending Balance of Accrued Interest.  
(2) Must agree to F-3 (c), Current Year Interest Expense

**YEAR OF REPORT**  
December 31, 2024

**UTILITY NAME:** CSWR-Florida Utility Operating Company, LLC - Rolling Oaks

**MISCELLANEOUS CURRENT AND ACCRUED LIABILITIES  
ACCOUNT 241**

DESCRIPTION - Provide itemized listing (a)	BALANCE END OF YEAR (b)
Misc Liabilities	\$ 544,334
Total Miscellaneous Current and Accrued Liabilities	\$ 544,334

**ADVANCES FOR CONSTRUCTION  
ACCOUNT 252**

NAME OF PAYOR * (a)	BALANCE BEGINNING OF YEAR (b)	DEBITS		CREDITS (e)	BALANCE END OF YEAR (f)
		ACCT. DEBIT (c)	AMOUNT (d)		
\$	0	0	0	\$	0
Total	\$ 0			\$ 0	\$ 0

\* Report advances separately by reporting group, designating water or wastewater in column (a).

**OTHER DEFERRED CREDITS  
ACCOUNT 253**

DESCRIPTION - Provide itemized listing (a)	AMOUNT WRITTEN OFF DURING YEAR (b)	YEAR END BALANCE (c)
REGULATORY LIABILITIES (Class A Utilities: Account 253.1):		
_____	\$ _____	\$ _____
_____	_____	_____
_____	_____	_____
_____	_____	_____
<b>Total Regulatory Liabilities</b>	\$ <u>_____</u>	\$ <u>_____</u>
OTHER DEFERRED LIABILITIES (Class A Utilities: Account 253.2):		
_____	\$ _____	\$ _____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
<b>Total Other Deferred Liabilities</b>	\$ <u>_____</u>	\$ <u>_____</u>
<b>TOTAL OTHER DEFERRED CREDITS</b>	\$ <u>_____</u>	\$ <u>_____</u>

**CONTRIBUTIONS IN AID OF CONSTRUCTION  
ACCOUNT 271**

<b>DESCRIPTION (a)</b>	<b>WATER (W-7) (b)</b>	<b>WASTEWATER (S-7) (c)</b>	<b>W &amp; WW OTHER THAN SYSTEM REPORTING (d)</b>	<b>TOTAL (e)</b>
Balance first of year	\$ <u>2,314,705</u>	\$ <u>2,272,620</u>	\$ _____	\$ <u>4,587,325</u>
Add credits during year:	\$ <u>1,462</u>	\$ <u>18,503</u>	\$ _____	\$ <u>19,965</u>
Less debit charged during the year	\$ <u>0</u>	\$ <u>0</u>	\$ _____	\$ <u>0</u>
Total Contribution In Aid of Construction	\$ <u><u>2,316,167</u></u>	\$ <u><u>2,291,123</u></u>	\$ <u><u>0</u></u>	\$ <u><u>4,607,290</u></u>

**ACCUMULATED AMORTIZATION OF CONTRIBUTIONS IN AID OF CONSTRUCTION  
ACCOUNT 272**

<b>DESCRIPTION (a)</b>	<b>WATER (W-8(a)) (b)</b>	<b>WASTEWATER (S-8(a)) (c)</b>	<b>W &amp; WW OTHER THAN SYSTEM REPORTING (d)</b>	<b>TOTAL (e)</b>
Balance first of year	\$ <u>1,945,165</u>	\$ <u>1,912,209</u>	\$ _____	\$ <u>3,857,375</u>
Debits during the year:	\$ <u>76,874</u>	\$ <u>75,706</u>	\$ _____	\$ <u>152,580</u>
Credits during the year	\$ <u>(49)</u>	\$ <u>(3)</u>	\$ _____	\$ <u>(53)</u>
Total Accumulated Amortization of Contributions In Aid of Construction	\$ <u><u>2,022,089</u></u>	\$ <u><u>1,987,918</u></u>	\$ <u><u>0</u></u>	\$ <u><u>4,010,008</u></u>

**RECONCILIATION OF REPORTED NET INCOME WITH TAXABLE INCOME FOR FEDERAL INCOME TAXES (UTILITY OPERATIONS)**

- The reconciliation should include the same detail as furnished on Schedule M-1 of the federal tax return for the year. The reconciliation shall be submitted even though there is no taxable income for the year. Descriptions should clearly indicate the nature of each reconciling amount and show the computations of all tax accruals.
- If the utility is a member of a group which files a consolidated federal tax return, reconcile reported net income with taxable net income as if a separate return were to be filed, indicating intercompany amounts to be eliminated in such consolidated return. State names of group members, tax assigned to each group member, and basis of allocation, assignments or sharing of the consolidated tax among the group members.

DESCRIPTION (a)	REF. NO. (b)	AMOUNT (c)
Net income for the year	F-3(c)	\$ (465,560)
Reconciling items for the year:		
Taxable income not reported on books:		
_____		_____
_____		_____
_____		_____
_____		_____
Deductions recorded on books not deducted for return:		
_____		_____
_____		_____
_____		_____
_____		_____
Income recorded on books not included in return:		
_____		_____
_____		_____
_____		_____
_____		_____
Deduction on return not charged against book income:		
_____		_____
_____		_____
_____		_____
_____		_____
Federal tax net income		\$ <u>(465,560)</u>

Computation of tax :

**WATER  
OPERATION  
SECTION**

**UTILITY NAME:**

CSWR-Florida Utility Operating Company, LLC - Rolling Oaks

**YEAR OF REPORT**

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**WATER LISTING OF SYSTEM GROUPS**

List below the name of each reporting system and its certificate number. Those systems which have been consolidated under the same tariff should be assigned a group number. Each individual system which has not been consolidated should be assigned its own group number.

The water financial schedules (W-2 through W-10) should be filed for the group in total.

The water engineering schedules (W-11 through W-14) must be filed for each system in the group.

All of the following water pages (W-2 through W-14) should be completed for each group and arranged by group number.

SYSTEM NAME / COUNTY	CERTIFICATE NUMBER	GROUP NUMBER
Rolling Oaks	02W	1

UTILITY NAME:

CSWR-Florida Utility Operating Company, LLC - Rolling Oaks

YEAR OF REPORT

December 31, 2024

SYSTEM NAME / COUNTY :

Rolling Oaks

**SCHEDULE OF YEAR END WATER RATE BASE**

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	WATER UTILITY (d)
101	Utility Plant In Service	W-4(b)	\$ 6,989,809
	Less:		
	Nonused and Useful Plant (1)		
108	Accumulated Depreciation	W-6(b)	3,256,787
110	Accumulated Amortization	F-8	0
271	Contributions in Aid of Construction	W-7	2,316,167
252	Advances for Construction	F-20	
Subtotal			\$ 1,416,856
272	Add: Accumulated Amortization of Contributions in Aid of Construction	W-8(a)	\$ 2,022,089
Subtotal			\$ 3,438,945
114	Plus or Minus: Acquisition Adjustments (2)	F-7	
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	
	Working Capital Allowance (3)		
	Other (Specify):		
WATER RATE BASE			\$ 3,438,945
WATER OPERATING INCOME		W-3	\$ (607,210)
ACHIEVED RATE OF RETURN (Water Operating Income / Water Rate Base)			<u>-17.66%</u>

NOTES : (1) Estimate based on the methodology used in the last rate proceeding.

(2) Include only those Acquisition Adjustments that have been approved by the Commission.

(3) Calculation consistent with last rate proceeding.

In absence of a rate proceeding, Class A utilities will use the Balance Sheet Method and Class B Utilities will use the One-eighth Operating and Maintenance Expense Method.

UTILITY NAME:

CSWR-Florida Utility Operating Company, LLC - Rolling Oaks

<b>YEAR OF REPORT</b> December 31, 2024
--

SYSTEM NAME / COUNTY :

Rolling Oaks

**WATER OPERATING STATEMENT**

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	CURRENT YEAR (d)
	UTILITY OPERATING INCOME		
400	Operating Revenues	W-9	\$ 1,418,640
469	Less: Guaranteed Revenue and AFPI	W-9	0
	Net Operating Revenues		\$ 1,418,640
401	Operating Expenses	W-10(a)	\$ 2,010,390
403	Depreciation Expense	W-6(a)	88,263
	Less: Amortization of CIAC	W-8(a)	76,874
	Net Depreciation Expense		\$ 11,389
406	Amortization of Utility Plant Acquisition Adjustment	F-7	
407	Amortization Expense (Other than CIAC)	F-8	0
408.10	Taxes Other Than Income Utility Regulatory Assessment Fee		
408.11	Property Taxes		4,071
408.12	Payroll Taxes		
408.13	Other Taxes and Licenses		
408	Total Taxes Other Than Income		\$ 4,071
409.1	Income Taxes		
410.10	Deferred Federal Income Taxes		
410.11	Deferred State Income Taxes		
411.10	Provision for Deferred Income Taxes - Credit		
412.10	Investment Tax Credits Deferred to Future Periods		
412.11	Investment Tax Credits Restored to Operating Income		
	Utility Operating Expenses		\$ 2,025,850
	Utility Operating Income		\$ (607,210)
469	Add Back: Guaranteed Revenue (and AFPI)	W-9	\$ 0
413	Income From Utility Plant Leased to Others		
414	Gains (losses) From Disposition of Utility Property		(58,988)
420	Allowance for Funds Used During Construction		
	Total Utility Operating Income		\$ (666,198)

**YEAR OF REPORT**  
December 31, 2024

**UTILITY NAME:** CSWR-Florida Utility Operating Company, LLC - Rolling Oaks

**SYSTEM NAME / COUNTY :** Rolling Oaks

**WATER UTILITY PLANT ACCOUNTS**

ACCT. NO. (a)	ACCOUNT NAME (b)	PREVIOUS YEAR (c)	ADDITIONS (d)	RETIREMENTS (e)	CURRENT YEAR (f)
301	Organization	\$ 0	\$	\$	\$ 0
302	Franchises	0			0
303	Land and Land Rights	2,427,428	1,647		2,429,075
304	Structures and Improvements	29,744	213,635		243,379
305	Collecting and Impounding Reservoirs	0			0
306	Lake, River and Other Intakes	0			0
307	Wells and Springs	569,623	100,908		670,531
308	Infiltration Galleries and Tunnels	0			0
309	Supply Mains	0	2,612		2,612
310	Power Generation Equipment	3,084	12,554		15,638
311	Pumping Equipment	177,423	57,649		235,072
320	Water Treatment Equipment	4,055	52,916		56,971
330	Distribution Reservoirs and Standpipes	710,780	15,825		726,605
331	Transmission and Distribution Mains	1,453,332	211,546		1,664,878
333	Services	23,272	79,499		102,771
334	Meters and Meter Installations	179,842	130,308		310,150
335	Hydrants	19,913	64,133		84,046
336	Backflow Prevention Devices	0			0
339	Other Plant Miscellaneous Equipment	0			0
340	Office Furniture and Equipment	35,391			35,391
341	Transportation Equipment	252,075			252,075
342	Stores Equipment	0			0
343	Tools, Shop and Garage Equipment	14,237			14,237
344	Laboratory Equipment	0			0
345	Power Operated Equipment	20,437			20,437
346	Communication Equipment	108,527	15,555		124,082
347	Miscellaneous Equipment	0	1,859		1,859
348	Other Tangible Plant	0			0
<b>TOTAL WATER PLANT</b>		<b>\$ 6,029,163</b>	<b>\$ 960,646</b>	<b>\$ 0</b>	<b>\$ 6,989,809</b>

**NOTE:** Any adjustments made to reclassify property from one account to another must be footnoted.

W-4(a)  
GROUP \_\_\_\_\_

**YEAR OF REPORT**  
December 31, 2024

**UTILITY NAME:** CSWR-Florida Utility Operating Company, LLC - Rolling Oaks

**SYSTEM NAME / COUNTY :** Rolling Oaks

**WATER UTILITY PLANT MATRIX**

ACCT. NO. (a)	ACCOUNT NAME (b)	CURRENT YEAR (c)	.1 INTANGIBLE PLANT (d)	.2 SOURCE OF SUPPLY AND PUMPING PLANT (e)	.3 WATER TREATMENT PLANT (f)	.4 TRANSMISSION AND DISTRIBUTION PLANT (g)	.5 GENERAL PLANT (h)
301	Organization	\$ 0	\$	\$	\$	\$	\$
302	Franchises	0					
303	Land and Land Rights	2,429,075					2,429,075
304	Structures and Improvements	243,379					243,379
305	Collecting and Impounding Reservoirs	0					
306	Lake, River and Other Intakes	0					
307	Wells and Springs	670,531		670,531			
308	Infiltration Galleries and Tunnels	0					
309	Supply Mains	2,612		2,612			
310	Power Generation Equipment	15,638		15,638			
311	Pumping Equipment	235,072		235,072			
320	Water Treatment Equipment	56,971			56,971		
330	Distribution Reservoirs and Standpipes	726,605				726,605	
331	Transmission and Distribution Mains	1,664,878				1,664,878	
333	Services	102,771				102,771	
334	Meters and Meter Installations	310,150				310,150	
335	Hydrants	84,046				84,046	
336	Backflow Prevention Devices	0					
339	Other Plant Miscellaneous Equipment	0					
340	Office Furniture and Equipment	35,391					35,391
341	Transportation Equipment	252,075					252,075
342	Stores Equipment	0					
343	Tools, Shop and Garage Equipment	14,237					14,237
344	Laboratory Equipment	0					
345	Power Operated Equipment	20,437					20,437
346	Communication Equipment	124,082					124,082
347	Miscellaneous Equipment	1,859					1,859
348	Other Tangible Plant	0					
<b>TOTAL WATER PLANT</b>		<b>\$ 6,989,809</b>	<b>\$ 0</b>	<b>\$ 923,853</b>	<b>\$ 56,971</b>	<b>\$ 2,888,450</b>	<b>\$ 3,120,535</b>

W-4(b)  
GROUP \_\_\_\_\_

UTILITY NAME:

CSWR-Florida Utility Operating Company, LLC - Rolling Oaks

**YEAR OF REPORT**

December 31, 2024

SYSTEM NAME / COUNTY :

Rolling Oaks

**BASIS FOR WATER DEPRECIATION CHARGES**

ACCT. NO. (a)	ACCOUNT NAME (b)	AVERAGE SERVICE LIFE IN YEARS (c)	AVERAGE NET SALVAGE IN PERCENT (d)	DEPRECIATION RATE APPLIED IN PERCENT (100% - d) / c (e)
304	Structures and Improvements	40		2.50%
305	Collecting and Impounding Reservoirs	10		10.00%
306	Lake, River and Other Intakes			
307	Wells and Springs	50		2.00%
308	Infiltration Galleries and Tunnels			
309	Supply Mains	50		2.00%
310	Power Generation Equipment	15		6.67%
311	Pumping Equipment	15		6.67%
320	Water Treatment Equipment	20		5.00%
330	Distribution Reservoirs and Standpipes	40		2.50%
331	Transmission and Distribution Mains	50		2.00%
333	Services	40		2.50%
334	Meters and Meter Installations	10		10.00%
335	Hydrants	50		2.00%
336	Backflow Prevention Devices	50		2.00%
339	Other Plant Miscellaneous Equipment	10		10.00%
340	Office Furniture and Equipment	5		20.00%
341	Transportation Equipment	10		10.00%
342	Stores Equipment	10		10.00%
343	Tools, Shop and Garage Equipment	20		5.00%
344	Laboratory Equipment	20		5.00%
345	Power Operated Equipment	10		10.00%
346	Communication Equipment	10		10.00%
347	Miscellaneous Equipment	10		10.00%
348	Other Tangible Plant	10		10.00%
Water Plant Composite Depreciation Rate *				

\* If depreciation rates prescribed by this Commission are on a total composite basis, entries should be made on this line only.

**YEAR OF REPORT**  
December 31, 2024

**UTILITY NAME:** CSWR-Florida Utility Operating Company, LLC - Rolling Oaks

**SYSTEM NAME / COUNTY :** Rolling Oaks

**ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION**

ACCT. NO. (a)	ACCOUNT NAME (b)	BALANCE AT BEGINNING OF YEAR (c)	ACCRUALS (d)	OTHER CREDITS * (e)	TOTAL CREDITS (d+e) (f)
		\$ 18,233	\$ 4,867	\$	\$ 4,867
304	Structures and Improvements	0			0
305	Collecting and Impounding Reservoirs	0			0
306	Lake, River and Other Intakes	532,680	13,776		13,776
307	Wells and Springs	0			0
308	Infiltration Galleries and Tunnels	0	41		41
309	Supply Mains	137	554		554
310	Power Generation Equipment	149,527	4,501		4,501
311	Pumping Equipment	135	1,586		1,586
320	Water Treatment Equipment	698,703	10,719		10,719
330	Distribution Reservoirs and Standpipes	1,247,268	32,848		32,848
331	Transmission and Distribution Mains	11,708	1,679		1,679
333	Services	169,054	4,067		4,067
334	Meters and Meter Installations	12,979	1,439		1,439
335	Hydrants	0			0
336	Backflow Prevention Devices	0			0
339	Other Plant Miscellaneous Equipment	0			0
340	Office Furniture and Equipment	35,391			0
341	Transportation Equipment	250,798	147		147
342	Stores Equipment	0			0
343	Tools, Shop and Garage Equipment	14,237			0
344	Laboratory Equipment	0			0
345	Power Operated Equipment	20,437			0
346	Communication Equipment	7,235	11,899		11,899
347	Miscellaneous Equipment	0	139		139
348	Other Tangible Plant				0
<b>TOTAL WATER ACCUMULATED DEPRECIATION</b>		\$ 3,168,524	\$ 88,263	\$ 0	\$ 88,263

\* Specify nature of transaction  
Use ( ) to denote reversal entries.

UTILITY NAME: CSWR-Florida Utility Operating Company, LLC - Rolling Oaks

SYSTEM NAME / COUNTY: Rolling Oaks

**ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION (CONT'D)**

ACCT. NO. (a)	ACCOUNT NAME (b)	PLANT RETIRED (g)	SALVAGE AND INSURANCE (h)	COST OF REMOVAL AND OTHER CHARGES (i)	TOTAL CHARGES (g-h+i) (j)	BALANCE AT END OF YEAR (c+f-j) (k)
304	Structures and Improvements	\$	\$	\$	\$	\$ 23,100
305	Collecting and Impounding Reservoirs				0	0
306	Lake, River and Other Intakes				0	0
307	Wells and Springs				0	546,456
308	Infiltration Galleries and Tunnels				0	0
309	Supply Mains				0	41
310	Power Generation Equipment				0	691
311	Pumping Equipment				0	154,028
320	Water Treatment Equipment				0	1,721
330	Distribution Reservoirs and Standpipes				0	709,423
331	Transmission and Distribution Mains				0	1,280,117
333	Services				0	13,387
334	Meters and Meter Installations				0	173,121
335	Hydrants				0	14,418
336	Backflow Prevention Devices				0	0
339	Other Plant Miscellaneous Equipment				0	0
340	Office Furniture and Equipment				0	35,391
341	Transportation Equipment				0	250,945
342	Stores Equipment				0	0
343	Tools, Shop and Garage Equipment				0	14,237
344	Laboratory Equipment				0	0
345	Power Operated Equipment				0	20,437
346	Communication Equipment				0	19,134
347	Miscellaneous Equipment				0	139
348	Other Tangible Plant				0	
<b>TOTAL WATER ACCUMULATED DEPRECIATION</b>						<b>\$ 3,256,787</b>

W-6(b)  
GROUP \_\_\_\_\_

UTILITY NAME: CSWR-Florida Utility Operating Company, LLC - Rolling Oaks

SYSTEM NAME / COUNTY : Rolling Oaks

**CONTRIBUTIONS IN AID OF CONSTRUCTION  
ACCOUNT 271**

DESCRIPTION (a)	REFERENCE (b)	WATER (c)
Balance first of year		\$ <u>2,314,705</u>
Add credits during year:		
Contributions received from Capacity, Main Extension and Customer Connection Charges	W-8(a)	\$ <u>1,462</u>
Contributions received from Developer or Contractor Agreements in cash or property	W-8(b)	<u>0</u>
Total Credits		\$ <u>1,462</u>
Less debits charged during the year (All debits charged during the year must be explained below)		\$ _____
Total Contributions In Aid of Construction		\$ <u>2,316,167</u>

If any prepaid CIAC has been collected, provide a supporting schedule showing how the amount is determined.

Explain all debits charged to Account 271 during the year below:

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UTILITY NAME:

CSWR-Florida Utility Operating Company, LLC - Rolling Oaks

<b>YEAR OF REPORT</b> December 31, 2024
--

SYSTEM NAME / COUNTY :

Rolling Oaks

**WATER CIAC SCHEDULE "A"**

ADDITIONS TO CONTRIBUTIONS IN AID OF CONSTRUCTION RECEIVED FROM CAPACITY,  
MAIN EXTENSION AND CUSTOMER CONNECTION CHARGES RECEIVED DURING THE YEAR

DESCRIPTION OF CHARGE (a)	NUMBER OF CONNECTIONS (b)	CHARGE PER CONNECTION (c)	AMOUNT (d)
New Customer Connection	6	\$ 244	\$ 1,462
			0
			0
			0
			0
			0
			0
			0
			0
Total Credits			\$ 1,462

**ACCUMULATED AMORTIZATION OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION**

DESCRIPTION (a)	WATER (b)
Balance first of year	\$ 1,945,165
Debits during the year:	
Accruals charged to Account 272	\$ 76,874
Other debits (specify):	
_____	_____
_____	_____
Total debits	\$ 76,874
Credits during the year (specify):	
_____	\$ (49)
_____	_____
Total credits	\$ (49)
Balance end of year	\$ 2,022,089

UTILITY NAME:

CSWR-Florida Utility Operating Company, LLC - Rolling Oaks

**YEAR OF REPORT**

December 31, 2024

SYSTEM NAME / COUNTY :

Rolling Oaks

**WATER CIAC SCHEDULE "B"**

ADDITIONS TO CONTRIBUTIONS IN AID OF CONSTRUCTION  
 RECEIVED FROM ALL DEVELOPERS OR CONTRACTORS AGREEMENTS  
 WHICH CASH OR PROPERTY WAS RECEIVED DURING THE YEAR

DESCRIPTION (a)	INDICATE CASH OR PROPERTY (b)	AMOUNT (c)
		\$ _____
		_____
		_____
		_____
		_____
		_____
		_____
		_____
		_____
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		_____
		_____
		_____
		_____
Total Credits		\$ _____ 0

UTILITY NAME:

CSWR-Florida Utility Operating Company, LLC - Rolling Oaks

SYSTEM NAME / COUNTY :

Rolling Oaks

**WATER OPERATING REVENUE**

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS * (c)	YEAR END NUMBER OF CUSTOMERS (d)	AMOUNT (e)
460	Water Sales: Unmetered Water Revenue			\$
461.1	Metered Water Revenue: Sales to Residential Customers	6,497	6,284	1,348,277
461.2	Sales to Commercial Customers			
461.3	Sales to Industrial Customers			
461.4	Sales to Public Authorities			
461.5	Sales Multiple Family Dwellings			
Total Metered Sales		6,497	6,284	\$ 1,348,277
462.1	Fire Protection Revenue: Public Fire Protection			
462.2	Private Fire Protection			
Total Fire Protection Revenue		0	0	\$ 0
464	Other Sales To Public Authorities			
465	Sales To Irrigation Customers			
466	Sales For Resale			
467	Interdepartmental Sales			
Total Water Sales		6,497	6,284	\$ 1,348,277
469	Other Water Revenues: Guaranteed Revenues (Including Allowance for Funds Prudently Invested or AFPI)			\$
470	Forfeited Discounts			66,764
471	Miscellaneous Service Revenues			3,599
472	Rents From Water Property			
473	Interdepartmental Rents			
474	Other Water Revenues			
Total Other Water Revenues				\$ 70,362
Total Water Operating Revenues				\$ 1,418,640

\* Customer is defined by Rule 25-30.210(1), Florida Administrative Code.

UTILITY NAME:

CSWR-Florida Utility Operating Company, LLC - Rolling Oaks

SYSTEM NAME / COUNTY :

Rolling Oaks

WATER UTILITY EXPENSE ACCOUNT MATRIX

ACCT. NO. (a)	ACCOUNT NAME (b)	CURRENT YEAR (c)	.1 SOURCE OF SUPPLY AND EXPENSES - OPERATIONS (d)	.2 SOURCE OF SUPPLY AND EXPENSES - MAINTENANCE (e)
601	Salaries and Wages - Employees	\$ 0	\$	\$
603	Salaries and Wages - Officers, Directors and Majority Stockholders	0		
604	Employee Pensions and Benefits	0		
610	Purchased Water	256,461	256,461	
615	Purchased Power	26,036	26,036	
616	Fuel for Power Production	0		
618	Chemicals	0		
620	Materials and Supplies	5,760	5,760	
631	Contractual Services-Engineering	0		
632	Contractual Services - Accounting	1,912		
633	Contractual Services - Legal	12,595		
634	Contractual Services - Mgt. Fees	16,065		
635	Contractual Services - Testing	16,505		
636	Contractual Services - Other	622,396	6,229	16,869
641	Rental of Building/Real Property	0		
642	Rental of Equipment	0		
650	Transportation Expenses	0		
656	Insurance - Vehicle	0		
657	Insurance - General Liability	0		
658	Insurance - Workman's Comp.	0		
659	Insurance - Other	76,207		
660	Advertising Expense	0		
666	Regulatory Commission Expenses - Amortization of Rate Case Expense	0		
667	Regulatory Commission Exp.-Other	56,857		
668	Water Resource Conservation Exp.	0		
670	Bad Debt Expense	1,873		
675	Miscellaneous Expenses	917,723		
Total Water Utility Expenses		\$ 2,010,390	\$ 294,486	\$ 16,869



UTILITY NAME:

CSWR-Florida Utility Operating Company, LLC - Rolling Oaks

<b>YEAR OF REPORT</b> December 31, 2024
--

SYSTEM NAME / COUNTY :

Rolling Oaks

**PUMPING AND PURCHASED WATER STATISTICS**

MONTH (a)	WATER PURCHASED FOR RESALE ( Omit 000's ) (b)	FINISHED WATER PUMPED FROM WELLS ( Omit 000's ) (c)	WATER USED FOR LINE FLUSHING, FIGHTING FIRES, ETC. (d)	TOTAL WATER PUMPED AND PURCHASED ( Omit 000's ) [ (b)+(c)-(d) ] (e)	WATER SOLD TO CUSTOMERS ( Omit 000's ) (f)
January		1,724		1,724	1,724
February		1,563		1,563	1,563
March		1,603		1,603	1,603
April		1,857		1,857	1,857
May		2,139		2,139	2,139
June		2,099		2,099	2,099
July		1,750		1,750	1,750
August		1,735		1,735	1,735
September		1,607		1,607	1,607
October		1,700		1,700	1,700
November		1,835		1,835	1,835
December		1,815		1,815	1,815
Total for Year	<u>0</u>	<u>21,426</u>	<u>0</u>	<u>21,426</u>	<u>21,426</u>

If water is purchased for resale, indicate the following:

Vendor \_\_\_\_\_

Point of delivery \_\_\_\_\_

If water is sold to other water utilities for redistribution, list names of such utilities below:

\_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

**SOURCE OF SUPPLY**

List for each source of supply:	CAPACITY OF WELL	GALLONS PER DAY FROM SOURCE	TYPE OF SOURCE
Well 1&2	426,100 GPD		Ground Water
Well 4&5	182,600 GPD		Ground Water
Well 6&7	385,300 GPD		Ground Water
Well 8&9	750,900 GPD		Ground Water
Well 10	284,200 GPD		Ground Water

W-11  
 GROUP \_\_\_\_\_  
 SYSTEM \_\_\_\_\_

UTILITY NAME: CSWR-Florida Utility Operating Company, LLC - Rolling Oaks

SYSTEM NAME / COUNTY : Rolling Oaks

**WATER TREATMENT PLANT INFORMATION**

Provide a separate sheet for each water treatment facility

Permitted Capacity of Plant (GPD):	<u>5,600,000 GPD</u>		
Location of measurement of capacity (i.e. Wellhead, Storage Tank):	<u>Wellhead</u>		
Type of treatment (reverse osmosis, sedimentation, chemical, aerated, etc.):	<u>Chemical</u>		
<b>LIME TREATMENT</b>			
Unit rating (i.e., GPM, pounds per gallon): <u>N/A</u>	Manufacturer:	<u>N/A</u>	
<b>FILTRATION</b>			
Type and size of area:			
Pressure (in square feet):	<u>N/A</u>	Manufacturer:	<u>N/A</u>
Gravity (in GPM/square feet):	<u>N/A</u>	Manufacturer:	<u>N/A</u>

UTILITY NAME:

CSWR-Florida Utility Operating Company, LLC - Rolling Oaks

SYSTEM NAME / COUNTY :

Rolling Oaks

**CALCULATION OF THE WATER SYSTEM METER EQUIVALENTS**

METER SIZE (a)	TYPE OF METER (b)	EQUIVALENT FACTOR (c)	NUMBER OF METERS (d)	TOTAL NUMBER OF METER EQUIVALENTS (c x d) (e)
All Residential		1.0		
5/8"	Displacement	1.0	274	274
3/4"	Displacement	1.5	5,955	8,933
1"	Displacement	2.5	38	95
1 1/2"	Displacement or Turbine	5.0	10	50
2"	Displacement, Compound or Turbine	8.0	7	56
3"	Displacement	15.0		
3"	Compound	16.0		
3"	Turbine	17.5		
4"	Displacement or Compound	25.0		
4"	Turbine	30.0		
6"	Displacement or Compound	50.0		
6"	Turbine	62.5		
8"	Compound	80.0		
8"	Turbine	90.0		
10"	Compound	115.0		
10"	Turbine	145.0		
12"	Turbine	215.0		
Total Water System Meter Equivalents				<u>9,408</u>

**CALCULATION OF THE WATER SYSTEM EQUIVALENT RESIDENTIAL CONNECTIONS**

Provide a calculation used to determine the value of one water equivalent residential connection (ERC).

Use one of the following methods:

- (a) If actual flow data are available from the preceding 12 months, divide the total annual single family residence (SFR) gallons sold by the average number of single family residence customers for the same period and divide the result by 365 days.
- (b) If no historical flow data are available, use:  
 $ERC = ( \text{Total SFR gallons sold (Omit 000)} / 365 \text{ days} / 350 \text{ gallons per day} )$

ERC Calculation:

21425600 Flow  
 6,284 SFR  
 365 Days  
 9.34 ERC

UTILITY NAME:

CSWR-Florida Utility Operating Company, LLC - Rolling Oaks

YEAR OF REPORT

December 31, 2024

SYSTEM NAME / COUNTY :

Rolling Oaks

**OTHER WATER SYSTEM INFORMATION**

Furnish information below for each system. A separate page should be supplied where necessary.

1. Present ERCs \* the system can efficiently serve. 9.34

2. Maximum number of ERCs \* which can be served. 54.72

3. Present system connection capacity (in ERCs \*) using existing lines. 9.34

4. Future connection capacity (in ERCs \*) upon service area buildout. 54.72

5. Estimated annual increase in ERCs \*. 25

6. Is the utility required to have fire flow capacity? Yes  
If so, how much capacity is required? 1,500 GPM for 4 hours @ 20 PSI

7. Attach a description of the fire fighting facilities.

8. Describe any plans and estimated completion dates for any enlargements or improvements of this system:  
None

9. When did the company last file a capacity analysis report with the DEP? N/A

10. If the present system **does not** meet the requirements of DEP rules:

a. Attach a description of the plant upgrade necessary to meet the DEP rules.

b. Have these plans been approved by DEP? N/A

c. When will construction begin? N/A

d. Attach plans for funding the required upgrading.

e. Is this system under any Consent Order with DEP? N/A

11. Department of Environmental Protection ID # FL6090150

12. Water Management District Consumptive Use Permit # 4153

a. Is the system in compliance with the requirements of the CUP? Potential over pumpage of rated capacity.

b. If not, what are the utility's plans to gain compliance? N/A  
Florida will submit permit modification to reflect area development and permit greater capacity.

\* An ERC is determined based on the calculation on the bottom of Page W-13.

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**WASTEWATER  
OPERATION  
SECTION**

UTILITY NAME:

CSWR-Florida Utility Operating Company, LLC - Rolling Oaks

<b>YEAR OF REPORT</b> December 31, 2024
--

**WASTEWATER LISTING OF SYSTEM GROUPS**

List below the name of each reporting system and its certificate number. Those systems which have been consolidated under the same tariff should be assigned a group number. Each individual system which has not been consolidated should be assigned its own group number.

The wastewater financial schedules (S-2 through S-10) should be filed for the group in total.

The wastewater engineering schedules (S-11 through S-13) must be filed for each system in the group.

All of the following wastewater pages (S-2 through S-13) should be completed for each group and arranged by group number.

<u>SYSTEM NAME / COUNTY</u>	<u>CERTIFICATE NUMBER</u>	<u>GROUP NUMBER</u>
Rolling Oaks	01S	1

UTILITY NAME:

CSWR-Florida Utility Operating Company, LLC - Rolling Oaks

<b>YEAR OF REPORT</b> December 31, 2024
--

SYSTEM NAME / COUNTY :

Rolling Oaks

**SCHEDULE OF YEAR END WASTEWATER RATE BASE**

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	WASTEWATER UTILITY (d)
101	Utility Plant In Service	S-4(a)	\$ 9,806,548
	Less:		
	Nonused and Useful Plant (1)		
108	Accumulated Depreciation	S-6(b)	5,571,174
110	Accumulated Amortization	F-8	0
271	Contributions in Aid of Construction	S-7	2,291,123
252	Advances for Construction	F-20	
Subtotal			\$ 1,944,250
	Add:		
272	Accumulated Amortization of Contributions in Aid of Construction	S-8(a)	\$ 1,987,918
Subtotal			\$ 3,932,169
	Plus or Minus:		
114	Acquisition Adjustments (2)	F-7	
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	
	Working Capital Allowance (3)		
	Other (Specify):		
WASTEWATER RATE BASE			\$ 3,932,169
WASTEWATER OPERATING INCOME		S-3	\$ 319,093
ACHIEVED RATE OF RETURN (Wastewater Operating Income / Wastewater Rate Base)			8.11%

NOTES : (1) Estimate based on the methodology used in the last rate proceeding.

(2) Include only those Acquisition Adjustments that have been approved by the Commission.

(3) Calculation consistent with last rate proceeding.

In absence of a rate proceeding, Class A utilities will use the Balance Sheet Method and Class B Utilities will use the One-eighth Operating and Maintenance Expense Method.

UTILITY NAME:

CSWR-Florida Utility Operating Company, LLC - Rolling Oaks

**YEAR OF REPORT**

December 31, 2024

SYSTEM NAME / COUNTY :

Rolling Oaks

**WASTEWATER OPERATING STATEMENT**

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	WASTEWATER UTILITY (d)
UTILITY OPERATING INCOME			
400	Operating Revenues	S-9(a)	\$ 1,882,317
530	Less: Guaranteed Revenue (and AFPI)	S-9(a)	0
Net Operating Revenues			\$ 1,882,317
401	Operating Expenses	S-10(a)	\$ 1,500,712
403	Depreciation Expense	S-6(a)	130,439
	Less: Amortization of CIAC	S-8(a)	75,706
Net Depreciation Expense			\$ 54,733
406	Amortization of Utility Plant Acquisition Adjustment	F-7	
407	Amortization Expense (Other than CIAC)	F-8	0
Taxes Other Than Income			
408.10	Utility Regulatory Assessment Fee		
408.11	Property Taxes		7,778
408.12	Payroll Taxes		
408.13	Other Taxes and Licenses		
408	Total Taxes Other Than Income		\$ 7,778
409.1	Income Taxes		
410.10	Deferred Federal Income Taxes		
410.11	Deferred State Income Taxes		
411.10	Provision for Deferred Income Taxes - Credit		
412.10	Investment Tax Credits Deferred to Future Periods		
412.11	Investment Tax Credits Restored to Operating Income		
Utility Operating Expenses			\$ 1,563,224
Utility Operating Income			\$ 319,093
Add Back:			
530	Guaranteed Revenue (and AFPI)	S-9(a)	\$ 0
413	Income From Utility Plant Leased to Others		
414	Gains (losses) From Disposition of Utility Property		(69,941)
420	Allowance for Funds Used During Construction		
Total Utility Operating Income			\$ 249,152

**YEAR OF REPORT**  
December 31, 2024

**UTILITY NAME:** CSWR-Florida Utility Operating Company, LLC - Rolling Oaks

**SYSTEM NAME / COUNTY:** Rolling Oaks

**WASTEWATER UTILITY PLANT ACCOUNTS**

ACCT. NO. (a)	ACCOUNT NAME (b)	PREVIOUS YEAR (c)	ADDITIONS (d)	RETIREMENTS (e)	CURRENT YEAR (f)
		\$	\$	\$	\$
351	Organization	0			0
352	Franchises	0			0
353	Land and Land Rights	2,427,361			2,427,361
354	Structures and Improvements	507,859	599,758		1,107,617
355	Power Generation Equipment	14,360			14,360
360	Collection Sewers - Force	3,047,367	226,608		3,273,975
361	Collection Sewers - Gravity	0	6,987		6,987
362	Special Collecting Structures	0			0
363	Services to Customers	81,015	10,861		91,876
364	Flow Measuring Devices	0			0
365	Flow Measuring Installations	0			0
366	Reuse Services	0			0
367	Reuse Meters and Meter Installations	0			0
370	Receiving Wells	0			0
371	Pumping Equipment	412,520	86,379		498,899
374	Reuse Distribution Reservoirs	0			0
375	Reuse Transmission and Distribution System	0			0
380	Treatment and Disposal Equipment	1,742,468	239,086		1,981,554
381	Plant Sewers	0			0
382	Outfall Sewer Lines	0	5,364		5,364
389	Other Plant Miscellaneous Equipment	36,430			36,430
390	Office Furniture and Equipment	0			0
391	Transportation Equipment	187,836			187,836
392	Stores Equipment	0			0
393	Tools, Shop and Garage Equipment	12,357	12,140		24,497
394	Laboratory Equipment	0			0
395	Power Operated Equipment	23,946	3,376		27,322
396	Communication Equipment	102,726	17,685		120,411
397	Miscellaneous Equipment	0			0
398	Other Tangible Plant	0	2,060		2,060
	<b>Total Wastewater Plant</b>	<b>\$ 8,596,245</b>	<b>\$ 1,210,303</b>	<b>\$ 0</b>	<b>\$ 9,806,548</b>

**NOTE:** Any adjustments made to reclassify property from one account to another must be footnoted.

S-4(a)  
GROUP \_\_\_\_\_

UTILITY NAME: CSWR-Florida Utility Operating Company, LLC - Rolling Oaks

SYSTEM NAME / COUNTY: Rolling Oaks

**WASTEWATER UTILITY PLANT MATRIX**

ACCT. NO. (a)	ACCOUNT NAME (b)	.1 INTANGIBLE PLANT (g)	.2 COLLECTION PLANT (h)	.3 SYSTEM PUMPING PLANT (i)	.4 TREATMENT AND DISPOSAL (j)	.5 RECLAIMED WASTEWATER TREATMENT PLANT (l)	.6 RECLAIMED WASTEWATER DISTRIBUTION PLANT (m)	.7 GENERAL PLANT (k)
351	Organization	\$	\$	\$	\$	\$	\$	\$
352	Franchises							
353	Land and Land Rights		1,107,617					2,427,361
354	Structures and Improvements			14,360				
355	Power Generation Equipment		3,273,975					
360	Collection Sewers - Force		6,987					
361	Collection Sewers - Gravity							
362	Special Collecting Structures							
363	Services to Customers		91,876					
364	Flow Measuring Devices							
365	Flow Measuring Installations							
366	Reuse Services							
367	Reuse Meters and Meter Installations							
370	Receiving Wells			498,899				
371	Pumping Equipment							
374	Reuse Distribution Reservoirs							
375	Reuse Transmission and Distribution System				1,981,554			
380	Treatment and Disposal Equipment							
381	Plant Sewers							
382	Outfall Sewer Lines				5,364			
389	Other Plant Miscellaneous Equipment				36,430			
390	Office Furniture and Equipment							187,836
391	Transportation Equipment							
392	Stores Equipment							
393	Tools, Shop and Garage Equipment							24,497
394	Laboratory Equipment							
395	Power Operated Equipment							27,322
396	Communication Equipment							120,411
397	Miscellaneous Equipment							
398	Other Tangible Plant							2,060
	Total Wastewater Plant	\$ 0	\$ 4,480,454	\$ 513,259	\$ 2,023,348	\$ 0	\$ 0	\$ 2,789,487

NOTE: Any adjustments made to reclassify property from one account to another must be footnoted.

UTILITY NAME:

CSWR-Florida Utility Operating Company, LLC - Rolling Oaks

**YEAR OF REPORT**

December 31, 2024

SYSTEM NAME / COUNTY :

Rolling Oaks

**BASIS FOR WASTEWATER DEPRECIATION CHARGES**

ACCT. NO. (a)	ACCOUNT NAME (b)	AVERAGE SERVICE LIFE IN YEARS (c)	AVERAGE NET SALVAGE IN PERCENT (d)	DEPRECIATION RATE APPLIED IN PERCENT (100% - D) / C (e)
354	Structures and Improvements	40		2.50%
355	Power Generation Equipment	15		6.67%
360	Collection Sewers - Force	50		2.00%
361	Collection Sewers - Gravity	50		2.00%
362	Special Collecting Structures	40		2.50%
363	Services to Customers	50		2.00%
364	Flow Measuring Devices	5		20.00%
365	Flow Measuring Installations			
366	Reuse Services			
367	Reuse Meters and Meter Installations			
370	Receiving Wells	25		4.00%
371	Pumping Equipment	10		10.00%
374	Reuse Distribution Reservoirs			
375	Reuse Transmission/Distribution Sys.			
380	Treatment and Disposal Equipment	20		5.00%
381	Plant Sewers	40		2.50%
382	Outfall Sewer Lines	50		2.00%
389	Other Plant Miscellaneous Equipment	10		10.00%
390	Office Furniture and Equipment	20		5.00%
391	Transportation Equipment	10		10.00%
392	Stores Equipment			
393	Tools, Shop and Garage Equipment	16		6.25%
394	Laboratory Equipment	20		5.00%
395	Power Operated Equipment	15		6.67%
396	Communication Equipment	10		10.00%
397	Miscellaneous Equipment			
398	Other Tangible Plant	40		2.50%
Wastewater Plant Composite Depreciation Rate *				

\* If depreciation rates prescribed by this Commission are on a total composite basis, entries should be made on this line only.

**ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION**

ACCT. NO. (a)	ACCOUNT NAME (b)	BALANCE AT BEGINNING OF YEAR (c)	ACCRUALS (d)	OTHER CREDITS * (e)	TOTAL CREDITS (d + e) (f)
354	Structures and Improvements	\$ 493,142	\$ 31,825	\$	\$ 31,825
355	Power Generation Equipment	1,276	957		957
360	Collection Sewers - Force	2,597,804	66,032		66,032
361	Collection Sewers - Gravity	0	131		131
362	Special Collecting Structures	0			0
363	Services to Customers	79,638	1,403		1,403
364	Flow Measuring Devices	0			0
365	Flow Measuring Installations	0			0
366	Reuse Services	0			0
367	Reuse Meters and Meter Installations	0			0
370	Receiving Wells	0			0
371	Pumping Equipment	338,020	14,186		14,186
374	Reuse Distribution Reservoirs	0			0
375	Reuse Transmission/Distribution Sys.	0			0
380	Treatment and Disposal Equipment	1,663,438	13,472		13,472
381	Plant Sewers	0			0
382	Outfall Sewer Lines	0	89		89
389	Other Plant Miscellaneous Equipment	36,430			0
390	Office Furniture and Equipment	0			0
391	Transportation Equipment	187,836			0
392	Stores Equipment	0			0
393	Tools, Shop and Garage Equipment	12,357	764		764
394	Laboratory Equipment	0			0
395	Power Operated Equipment	23,946	169		169
396	Communication Equipment	6,848	1,372		1,372
397	Miscellaneous Equipment	0			0
398	Other Tangible Plant	0	39		39
Total Depreciable Wastewater Plant in Service		\$ 5,440,735	\$ 130,439	\$ 0	\$ 130,439

\* Specify nature of transaction.  
Use ( ) to denote reversal entries.

UTILITY NAME: CSWR-Florida Utility Operating Company, LLC - Rolling Oaks

SYSTEM NAME / COUNTY : Rolling Oaks

**ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION**

ACCT. NO. (a)	ACCOUNT NAME (b)	PLANT RETIRED (g)	SALVAGE AND INSURANCE (h)	COST OF REMOVAL AND OTHER CHARGES (i)	TOTAL CHARGES (g-h+i)	BALANCE AT END OF YEAR (c+f-j) (k)
354	Structures and Improvements	\$	\$	\$	\$ 0	\$ 524,967
355	Power Generation Equipment				0	2,233
360	Collection Sewers - Force				0	2,663,836
361	Collection Sewers - Gravity				0	131
362	Special Collecting Structures				0	0
363	Services to Customers				0	81,041
364	Flow Measuring Devices				0	0
365	Flow Measuring Installations				0	0
366	Reuse Services				0	0
367	Reuse Meters and Meter Installations				0	0
370	Receiving Wells				0	0
371	Pumping Equipment				0	352,206
374	Reuse Distribution Reservoirs				0	0
375	Reuse Transmission/Distribution Sys.				0	0
380	Treatment and Disposal Equipment				0	1,676,910
381	Plant Sewers				0	0
382	Outfall Sewer Lines				0	89
389	Other Plant Miscellaneous Equipment				0	36,430
390	Office Furniture and Equipment				0	0
391	Transportation Equipment				0	187,836
392	Stores Equipment				0	0
393	Tools, Shop and Garage Equipment				0	13,121
394	Laboratory Equipment				0	0
395	Power Operated Equipment				0	24,115
396	Communication Equipment				0	8,220
397	Miscellaneous Equipment				0	0
398	Other Tangible Plant				0	39
Total Depreciable Wastewater Plant in Service						\$ 5,571,174

\* Specify nature of transaction.  
Use ( ) to denote reversal entries.

UTILITY NAME:

CSWR-Florida Utility Operating Company, LLC - Rolling Oaks

YEAR OF REPORT

December 31, 2024

SYSTEM NAME / COUNTY :

Rolling Oaks

**CONTRIBUTIONS IN AID OF CONSTRUCTION  
ACCOUNT 271**

DESCRIPTION (a)	REFERENCE (b)	WASTEWATER (c)
Balance first of year		\$ <u>2,272,620</u>
Add credits during year:		
Contributions received from Capacity, Main Extension and Customer Connection Charges	S-8(a)	\$ <u>18,503</u>
Contributions received from Developer or Contractor Agreements in cash or property	S-8(b)	<u>0</u>
Total Credits		\$ <u>18,503</u>
Less debits charged during the year (All debits charged during the year must be explained below)		\$ _____
Total Contributions In Aid of Construction		\$ <u>2,291,123</u>

Explain all debits charged to Account 271 during the year below:

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UTILITY NAME:

CSWR-Florida Utility Operating Company, LLC - Rolling Oaks

**YEAR OF REPORT**

December 31, 2024

SYSTEM NAME / COUNTY :

Rolling Oaks

**WASTEWATER CIAC SCHEDULE "A"**

ADDITIONS TO CONTRIBUTIONS IN AID OF CONSTRUCTION RECEIVED FROM CAPACITY,  
MAIN EXTENSION AND CUSTOMER CONNECTION CHARGES RECEIVED DURING THE YEAR

DESCRIPTION OF CHARGE (a)	NUMBER OF CONNECTIONS (b)	CHARGE PER CONNECTION (c)	AMOUNT (d)
New Customer Connection	27	\$ 685	\$ 18,503
			0
			0
			0
			0
			0
			0
			0
			0
Total Credits			\$ 18,503

**ACCUMULATED AMORTIZATION OF WASTEWATER  
CONTRIBUTIONS IN AID OF CONSTRUCTION**

DESCRIPTION (a)	WASTEWATER (b)
Balance first of year	\$ 1,912,209
Debits during the year:	
Accruals charged to Account 272	\$ 75,706
Other debits (specify):	
_____	_____
_____	_____
Total debits	\$ 75,706
Credits during the year (specify):	
_____	\$ (3)
_____	_____
Total credits	\$ (3)
Balance end of year	\$ 1,987,918

**YEAR OF REPORT**  
December 31, 2024

**UTILITY NAME:** CSWR-Florida Utility Operating Company, LLC - Rolling Oaks

**SYSTEM NAME / COUNTY :** Rolling Oaks

**WASTEWATER CIAC SCHEDULE "B"**  
 ADDITIONS TO CONTRIBUTIONS IN AID OF CONSTRUCTION  
 RECEIVED FROM ALL DEVELOPERS OR CONTRACTORS AGREEMENTS  
 WHICH CASH OR PROPERTY WAS RECEIVED DURING THE YEAR

<b>DESCRIPTION</b> (a)	<b>INDICATE CASH OR PROPERTY</b> (b)	<b>AMOUNT</b> (c)
		\$ _____
		_____
		_____
		_____
		_____
		_____
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Total Credits		\$ _____ 0

UTILITY NAME:

CSWR-Florida Utility Operating Company, LLC - Rolling Oaks

<b>YEAR OF REPORT</b> December 31, 2024
--

SYSTEM NAME / COUNTY :

Rolling Oaks

**WASTEWATER OPERATING REVENUE**

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS * (c)	YEAR END NUMBER OF CUSTOMERS * (d)	AMOUNTS (e)
<b>WASTEWATER SALES</b>				
521.1	Flat Rate Revenues: Residential Revenues	4,793	4,932	\$ 1,802,708
521.2	Commercial Revenues			
521.3	Industrial Revenues			
521.4	Revenues From Public Authorities			
521.5	Multiple Family Dwelling Revenues			
521.6	Other Revenues			
521	Total Flat Rate Revenues	4,793	4,932	\$ 1,802,708
522.1	Measured Revenues: Residential Revenues			
522.2	Commercial Revenues			
522.3	Industrial Revenues			
522.4	Revenues From Public Authorities			
522.5	Multiple Family Dwelling Revenues			
522	Total Measured Revenues	0	0	\$ 0
523	Revenues From Public Authorities			
524	Revenues From Other Systems			
525	Interdepartmental Revenues			
Total Wastewater Sales		4,793	4,932	\$ 1,802,708
<b>OTHER WASTEWATER REVENUES</b>				
530	Guaranteed Revenues (Including Allowance for Funds Prudently Invested or AFPI)			\$
531	Sale of Sludge			
532	Forfeited Discounts			49,609
534	Rents From Wastewater Property			
535	Interdepartmental Rents			
536	Other Wastewater Revenues			30,000
Total Other Wastewater Revenues				\$ 79,609

\* Customer is defined by Rule 25-30.210(1), Florida Administrative Code.

UTILITY NAME:

CSWR-Florida Utility Operating Company, LLC - Rolling Oaks

<b>YEAR OF REPORT</b> December 31, 2024
--

SYSTEM NAME / COUNTY :

Rolling Oaks

**WASTEWATER OPERATING REVENUE**

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS * (c)	YEAR END NUMBER OF CUSTOMERS * (d)	AMOUNTS (e)
RECLAIMED WATER SALES				
Flat Rate Reuse Revenues:				
540.1	Residential Reuse Revenues	_____	_____	\$ _____
540.2	Commercial Reuse Revenues	_____	_____	_____
540.3	Industrial Reuse Revenues	_____	_____	_____
540.4	Reuse Revenues From Public Authorities	_____	_____	_____
540.5	Other Revenues	_____	_____	_____
540	Total Flat Rate Reuse Revenues	0	0	\$ _____ 0
Measured Reuse Revenues:				
541.1	Residential Reuse Revenues	_____	_____	_____
541.2	Commercial Reuse Revenues	_____	_____	_____
541.3	Industrial Reuse Revenues	_____	_____	_____
541.4	Reuse Revenues From Public Authorities	_____	_____	_____
541	Total Measured Reuse Revenues	0	0	\$ _____ 0
544	Reuse Revenues From Other Systems	_____	_____	_____
Total Reclaimed Water Sales				\$ _____ 0
Total Wastewater Operating Revenues				\$ <u>1,882,317</u>

\* Customer is defined by Rule 25-30.210(1), Florida Administrative Code.

**UTILITY NAME:** CSWR-Florida Utility Operating Commnv. LLC - Rolling Oaks

**SYSTEM NAME / COUNTY :** Rolling Oaks

**WASTEWATER UTILITY EXPENSE ACCOUNT MATRIX**

ACCT. NO. (a)	ACCOUNT NAME (b)	CURRENT YEAR (c)	.1 COLLECTION EXPENSES- OPERATIONS (d)	.2 COLLECTION EXPENSES- MAINTENANCE (c)	.3 PUMPING EXPENSES- OPERATIONS (f)	.4 PUMPING EXPENSES - MAINTENANCE (g)	.5 TREATMENT & DISPOSAL EXPENSES - OPERATIONS (h)	.6 TREATMENT & DISPOSAL EXPENSES - MAINTENANCE (i)
701	Salaries and Wages - Employees	\$ 0	\$	\$	\$	\$	\$	\$
703	Salaries and Wages - Officers, Directors and Majority Stockholders	0						
704	Employee Pensions and Benefits	0						
710	Purchased Sewage Treatment	0						
711	Sludge Removal Expense	3,390					3,390	
715	Purchased Power	20,354	20,354					
716	Fuel for Power Production	466	466					
718	Chemicals	38,518						38,518
720	Materials and Supplies	1,996					1,996	
731	Contractual Services-Engineering	4,858					4,858	
732	Contractual Services - Accounting	1,501						
733	Contractual Services - Legal	10,279						
734	Contractual Services - Mgt. Fees	12,608					12,608	
735	Contractual Services - Testing	13,206					13,206	
736	Contractual Services - Other	448,835	414,486	21,125			13,224	
741	Rental of Building/Real Property	50,000	50,000					
742	Rental of Equipment	0						
750	Transportation Expenses	0						
756	Insurance - Vehicle	0						
757	Insurance - General Liability	0						
758	Insurance - Workman's Comp.	0						
759	Insurance - Other	59,811						
760	Advertising Expense	0						
766	Regulatory Commission Expenses - Amortization of Rate Case Expense	0						
767	Regulatory Commission Exp.-Other	59,840						
770	Bad Debt Expense	9,217						
775	Miscellaneous Expenses	765,836		1,551			42,241	
<b>Total Wastewater Utility Expenses</b>		<b>\$ 1,500,712</b>	<b>\$ 485,306</b>	<b>\$ 22,676</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 91,522</b>	<b>\$ 38,518</b>

**UTILITY NAME:** Cswr-Florida Utility Operating Company, LLC - Rolling Oaks

**SYSTEM NAME / COUNTY :** Rolling Oaks

**WASTEWATER UTILITY EXPENSE ACCOUNT MATRIX**

ACCT. NO. (a)	ACCOUNT NAME (b)	.7 CUSTOMER ACCOUNTS EXPENSE (j)	.8 ADMIN. & GENERAL EXPENSES (k)	.9 RECLAIMED WATER TREATMENT EXPENSES- OPERATIONS (l)	.10 RECLAIMED WATER TREATMENT EXPENSES- MAINTENANCE (m)	.11 RECLAIMED WATER DISTRIBUTION EXPENSES- OPERATIONS (n)	.12 RECLAIMED WATER DISTRIBUTION EXPENSES- MAINTENANCE (o)
701	Salaries and Wages - Employees	\$	\$	\$	\$	\$	\$
703	Salaries and Wages - Officers, Directors and Majority Stockholders						
704	Employee Pensions and Benefits						
710	Purchased Sewage Treatment						
711	Sludge Removal Expense						
715	Purchased Power						
716	Fuel for Power Purchased						
718	Chemicals						
720	Materials and Supplies						
731	Contractual Services-Engineering		1,501				
732	Contractual Services - Accounting		10,279				
733	Contractual Services - Legal						
734	Contractual Services - Mgt. Fees						
735	Contractual Services - Testing						
736	Contractual Services - Other						
741	Rental of Building/Real Property						
742	Rental of Equipment						
750	Transportation Expenses						
756	Insurance - Vehicle						
757	Insurance - General Liability						
758	Insurance - Workman's Comp.						
759	Insurance - Other		59,811				
760	Advertising Expense						
766	Regulatory Commission Expenses - Amortization of Rate Case Expense		59,840				
767	Regulatory Commission Exp.-Other		526,814				
770	Bad Debt Expense	9,217					
775	Miscellaneous Expenses	195,230					
<b>Total Wastewater Utility Expenses</b>		<b>\$ 204,446</b>	<b>\$ 658,244</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>

UTILITY NAME:

CSWR-Florida Utility Operating Company, LLC - Rolling Oaks

<b>YEAR OF REPORT</b> December 31, 2024
--

SYSTEM NAME / COUNTY :

Rolling Oaks

**CALCULATION OF THE WASTEWATER SYSTEM METER EQUIVALENTS**

WATER METER SIZE (a)	TYPE OF WATER METER (b)	EQUIVALENT FACTOR (c)	NUMBER OF WATER METERS (d)	TOTAL NUMBER OF METER EQUIVALENTS (e x d) (e)
All Residential		1.0		0
5/8"	Displacement	1.0	4,778	4,778
3/4"	Displacement	1.5	125	188
1"	Displacement	2.5	18	45
1 1/2"	Displacement or Turbine	5.0	7	35
2"	Displacement, Compound or Turbine	8.0	4	32
3"	Displacement	15.0		0
3"	Compound	16.0		0
3"	Turbine	17.5		0
4"	Displacement or Compound	25.0		0
4"	Turbine	30.0		0
6"	Displacement or Compound	50.0		0
6"	Turbine	62.5		0
8"	Compound	80.0		0
8"	Turbine	90.0		0
10"	Compound	115.0		0
10"	Turbine	145.0		0
12"	Turbine	215.0		0
Total Wastewater System Meter Equivalents				<u>5,078</u>

**CALCULATION OF THE WASTEWATER SYSTEM EQUIVALENT RESIDENTIAL CONNECTIONS**

Provide a calculation used to determine the value of one wastewater equivalent residential connection (ERC).

Use one of the following methods:

(a) If actual flow data are available from the preceding 12 months, divide the total annual single family residence (SFR) gallons sold by the average number of single family residence customers for the same period and divide the result by 365 days.

(b) If no historical flow data are available, use:

$$ERC = ( \text{Total SFR gallons treated (Omit 000)} / 365 \text{ days} / 280 \text{ gallons per day} )$$

For wastewater only utilities:

Subtract all general use and other non residential customer gallons from the total gallons treated.

Divide the remainder (SFR customers) by 365 days to reveal single family residence customer gallons per day.

**NOTE:** Total gallons treated includes both treated and purchased treatment.

ERC Calculation:
206,955,000 Flow
4,932 SFR
365 Days
114.96 ERC

**UTILITY NAME:** CSWR-Florida Utility Operating Company, LLC - Rolling Oaks

**SYSTEM NAME / COUNTY :** Rolling Oaks

**WASTEWATER TREATMENT PLANT INFORMATION**

Provide a separate sheet for each wastewater treatment facility

Permitted Capacity	.575 MGD		
Basis of Permit Capacity (1)	AF		
Manufacturer	N/A		
Type (2)	Extended Aeration		
Hydraulic Capacity	N/A		
Average Daily Flow	.567 MGD		
Total Gallons of Wastewater Treated	206,955,000		
Method of Effluent Disposal	RIBS		

(1) Basis of permitted capacity as stated on the Florida DEP WWTP Operating Permit  
(i.e. average annual daily flow, etc.)

(2) Contact stabilization, advanced treatment, etc.

UTILITY NAME: CSWR-Florida Utility Operating Company, LLC - Rolling Oaks

SYSTEM NAME / COUNTY : Rolling Oaks

**OTHER WASTEWATER SYSTEM INFORMATION**

Furnish information below for each system. A separate page should be supplied where necessary.

- 1. Present number of ERCs\* now being served 114.96
- 2. Maximum number of ERCs\* which can be served 202.76
- 3. Present system connection capacity (in ERCs\*) using existing lines 202.76
- 4. Future connection capacity (in ERCs\*) upon service area buildout 202.76
- 5. Estimated annual increase in ERCs\* 40
- 6. Describe any plans and estimated completion dates for any enlargements or improvements of this system  
None
- 7. If the utility uses reuse as a means of effluent disposal, attach a list of the reuse end users and the amount of reuse provided to each, if known. Reclaimed water goes to effluent disposal field R00-1
- 8. If the utility does not engage in reuse, has a reuse feasibility study been completed? N/A  
If so, when? \_\_\_\_\_
- 9. Has the utility been required by the DEP or water management district to implement reuse? No  
If so, what are the utility's plans to comply with this requirement? \_\_\_\_\_
- 10. When did the company last file a capacity analysis report with the DEP? Has not been submitted
- 11. If the present system does not meet the requirements of DEP rules:
  - a. Attach a description of the plant upgrade necessary to meet the DEP rules.
  - b. Have these plans been approved by DEP? N/A
  - c. When will construction begin? N/A
  - d. Attach plans for funding the required upgrading.
  - e. Is this system under any Consent Order with DEP? N/A
- 12. Department of Environmental Protection ID # FLA011869

\* An ERC is determined based on the calculation on S-11.

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**CLASS "A" OR "B"**

**WATER AND/OR WASTEWATER UTILITIES**  
(Gross Revenue of More Than \$200,000 Each)

**ANNUAL REPORT**

OF

CSWR-Florida Utility Operating Company, LLC - Sebring Ridge Utilities

Exact Legal Name of Respondent

Certificate Number(s)

WS345

Submitted To The

STATE OF FLORIDA



FOR THE

YEAR ENDED DECEMBER 31, 2024

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## GENERAL INSTRUCTIONS

1. Prepare this report in conformity with the 1996 National Association of Regulatory Utility Commissioners Uniform System of Accounts for Water and/or Wastewater Utilities (USOA).
2. Interpret all accounting words and phrases in accordance with the USOA.
3. Complete each question fully and accurately, even if it has been answered in a previous annual report. Enter the word "None" where it truly and completely states the fact.
4. For any question, section, or page which is not applicable to the respondent, enter the words "Not Applicable." Do not omit any pages.
5. Where dates are called for, the month and day should be stated as well as the year.
6. All schedules requiring dollar entries should be rounded to the nearest dollar unless otherwise specifically indicated.
7. Complete this report by means which result in a permanent record, such as by computer or typewriter.
8. If there is not enough room on any schedule, an additional page or pages may be added, provided the format of the added schedule matches the format of the schedule with not enough room. Such a schedule should reference the appropriate schedules, state the name of the utility, and state the year of the report.
9. If it is necessary or desirable to insert additional statements for the purpose of further explanation of schedules, such statement should be made at the bottom of the page or an additional page inserted. Any additional pages should state the name of the utility, the year of the report, and reference the appropriate schedule.
10. For water and wastewater utilities with more than one rate group and/or system, water and wastewater pages should be completed for each rate group and/or system group. These pages should be grouped together and tabbed by rate group and/or system.
11. All other water and wastewater operations not regulated by the Commission and other regulated industries should be reported as "Other than Reporting Systems."
12. Financial information for multiple systems charging rates which are covered under the same tariff should be reported as one system. However, the engineering data must be reported by individual system.
13. For water and wastewater utilities with more than one system, one (1) copy of workpapers showing the consolidation of systems for the operating sections, should be filed with the annual report.
14. The report should be filled out in quadruplicate and the original and two copies returned by March 31, of the year following the date of the report. The report should be returned to:

**Florida Public Service Commission  
Division of Accounting and Finance  
2540 Shumard Oak Boulevard  
Tallahassee, Florida 32399-0850**

The fourth copy should be retained by the utility.

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# **EXECUTIVE SUMMARY**

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**CERTIFICATION OF ANNUAL REPORT**

I HEREBY CERTIFY, to the best of my knowledge and belief:

- |  |                                |  |
|--|--------------------------------|--|
| YES<br><input checked="" type="checkbox"/> | NO<br><input type="checkbox"/> | 1. The utility is in substantial compliance with the Uniform System of Accounts prescribed by the Florida Public Service Commission.   |
| YES<br><input checked="" type="checkbox"/> | NO<br><input type="checkbox"/> | 2. The utility is in substantial compliance with all applicable rules and orders of the Florida Public Service Commission.   |
| YES<br><input checked="" type="checkbox"/> | NO<br><input type="checkbox"/> | 3. There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices that could have a material effect on the the financial statement of the utility.  |
| YES<br><input checked="" type="checkbox"/> | NO<br><input type="checkbox"/> | 4. The annual report fairly represents the financial condition and results of operations of the respondent for the period presented and other information and statements presented in the the report as to the business affairs of the respondent are true, correct and complete for the period for which it represents. |

Items Certified			
1.	2.	3.	4.

  
 \_\_\_\_\_  
 (Signature of Chief Executive Officer of the utility) \*

1.	2.	3.	4.
X	X	X	X

\_\_\_\_\_  
 (Signature of Chief Financial Officer of the utility) \*

\* Each of the four items must be certified YES or NO. Each item need not be certified by both officers. The items being certified by the officer should be indicated in the appropriate area to the left of the signature.

**NOTICE:** Section 837.06, Florida Statutes, provides that any person who knowingly makes a false statement in writing with the intent to mislead a public servant in the performance of his duty shall be guilty of a misdemeanor of the second degree.

ANNUAL REPORT OF

YEAR OF REPORT

December 31, 2024

CSWR-Florida Utility Operating Company, LLC - Sebring Ridge Utilities

County: \_\_\_\_\_

(Exact Name of Utility)

List below the exact mailing address of the utility for which normal correspondence should be sent:

1630 Des Peres Rd., Suite 140  
Des Peres, MO 63131

Telephone: 314-380-8505

E Mail Address: bthies@cswrgroup.com

WEB Site: https://www.centralstateswaterresources.com/

Sunshine State One-Call of Florida, Inc. Member Number \_\_\_\_\_

Name and address of person to whom correspondence concerning this report should be addressed:

1630 Des Peres Rd., Suite 140  
Des Peres, MO 63131

Telephone: 314-380-8505

List below the address of where the utility's books and records are located:

1630 Des Peres Rd., Suite 140  
Des Peres, MO 63131

Telephone: 314-380-8505

List below any groups auditing or reviewing the records and operations:

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Date of original organization of the utility: \_\_\_\_\_

Check the appropriate business entity of the utility as filed with the Internal Revenue Service

Individual  Partnership  Sub S Corporation  1120 Corporation

List below every corporation or person owning or holding directly or indirectly 5% or more of the voting securities of the utility:

	Name	Percent Ownership
1.	CSWR, LLC	100%
2.	_____	_____
3.	_____	_____
4.	_____	_____
5.	_____	_____
6.	_____	_____
7.	_____	_____
8.	_____	_____
9.	_____	_____
10.	_____	_____

**DIRECTORY OF PERSONNEL WHO CONTACT  
THE FLORIDA PUBLIC SERVICE COMMISSION**

<b>NAME OF COMPANY REPRESENTATIVE</b> (1)	<b>TITLE OR POSITION</b> (2)	<b>ORGANIZATIONAL UNIT TITLE</b> (3)	<b>USUAL PURPOSE FOR CONTACT WITH FPSC</b>
Aaron Silas	Assistance VP	Regulatory	Regulatory

(1) Also list appropriate legal counsel, accountants and others who may not be on general payroll.  
(2) Provide individual telephone numbers if the person is not normally reached at the company.  
(3) Name of company employed by, if not on general payroll.

**UTILITY NAME:** CSWR-Florida Utility Operating Company, LLC - Sebring Ridge Utilities

### COMPANY PROFILE

Provide a brief narrative company profile which covers the following areas:

- A. Brief company history.
- B. Public services rendered.
- C. Major goals and objectives.
- D. Major operating divisions and functions.
- E. Current and projected growth patterns.
- F. Major transactions having a material effect on operations.

See Supplemental

## **CSWR-Florida Utility Operating Company: COMPANY PROFILE**

### **A. Brief Company History**

Founded in 2014 by Josiah Cox, President and CEO, Central States Water Resources (CSWR) has expanded its national footprint across 11 states since its inception. Today, CSWR is the 11<sup>th</sup> largest investor-owned water utility and the single largest owner/operator of individual wastewater plants in the United States. CSWR-Florida completed its first acquisition of assets in Florida on 5/16/2022.

### **B. Public Services Rendered**

CSWR-Florida provides water treatment and distribution services as well as sewer collection and treatment services in Florida communities.

### **C. Major Goals and Objectives**

CSWR-Florida brings to life its mission to deliver safe, reliable, and environmentally responsible water resources to every community it serves, while also protecting the aquifers, lakes, rivers, and streams so essential to the environment. Goals include 100% compliance with regulatory requirements and the rehabilitation of historically underfunded systems.

### **D. Major Operating Divisions and Functions**

- **Environmental Health and Safety (EHS):** Responsible for managing operations contractors and compliance with environmental regulations.
- **Engineering:** responsible for designing and implementing new infrastructure projects as well as improving existing infrastructure.
- **Business Operations:** Admin functions including, but not limited to, accounting, finance, human resources, IT, communications, customer experience (customer service), and regulatory affairs.

### **E. Current and Projected Growth Patterns**

The Company is projecting a continued pattern of acquiring, rehabilitating, and operating facilities across the state of Florida.

### **F. Major Transactions Having a Material Effect on Operations**

- Acquisition of the assets of Aquarina Utilities – 5/16/22
- Acquisition of the assets of Sunshine Utilities of Central Florida, Inc. – 5/24/22
- Acquisition of the assets of North Peninsula Utilities – 5/25/22
- Acquisition of the assets of Neighborhood Utilities, Inc. – 11/17/22
- Acquisition of the assets of Rolling Oaks – 11/30/22
- Acquisition of the assets of Sebring Ridge – 8/29/23
- Acquisition of the assets of CFAT – 11/30/23
- Acquisition of the assets of BFF – 11/30/23
- Acquisition of the assets of Tradewinds – 11/30/23
- Acquisition of the assets of TKCB – 12/27/23
- Acquisition of the assets of Tymber Creek – 5/31/2024

UTILITY NAME: CSWR-Florida Utility Operating Company, LLC - Sebring Ridge Utilities

<b>YEAR OF REPORT</b> December 31, 2024
--

**PARENT / AFFILIATE ORGANIZATION CHART**

Current as of 12/31/24

Complete below an organizational chart that shows all parents, subsidiaries and affiliates of the utility.  
The chart must also show the relationship between the utility and affiliates listed on E-7, E-10(a) and E-10(b).

<p>CSWR, LLC Florida Central States Water Resources CSWR-Florida Utility Holding Company CSWR-Florida Utility Operating Company</p>
---

**COMPENSATION OF OFFICERS**

For each officer, list the time spent on respondent as an officer compared to time spent on total business activities and the compensation received as an officer from the respondent.			
NAME (a)	TITLE (b)	% OF TIME SPENT AS OFFICER OF THE UTILITY (c)	OFFICERS' COMPENSATION (d)
N/A		_____	\$ _____
		_____	_____
		_____	_____
		_____	_____
		_____	_____
		_____	_____
		_____	_____
		_____	_____
		_____	_____

**COMPENSATION OF DIRECTORS**

For each director, list the number of directors' meetings attended by each director and the compensation received as a director from the respondent.			
NAME (a)	TITLE (b)	NUMBER OF DIRECTORS' MEETINGS ATTENDED (c)	DIRECTORS' COMPENSATION (d)
N/A		_____	\$ _____
		_____	_____
		_____	_____
		_____	_____
		_____	_____
		_____	_____
		_____	_____
		_____	_____
		_____	_____

### BUSINESS CONTRACTS WITH OFFICERS, DIRECTORS AND AFFILIATES

List all contracts, agreements, or other business arrangements\* entered into during the calendar year (other than compensation related to position with Respondents) between the Respondent and officer and director listed on page E-6. In addition, provide the same information with respect to professional services for each firm, partnership, or organization with which the officer or director is affiliated.

NAME OF OFFICER, DIRECTOR OR AFFILIATE (a)	IDENTIFICATION OF SERVICE OR PRODUCT (b)	AMOUNT (c)	NAME AND ADDRESS OF AFFILIATED ENTITY (d)
N/A		\$ _____	

\* Business Agreement, for this schedule, shall mean any oral or written business deal which binds the concerned parties for products or services during the reporting year or future years. Although the Respondent and/or other companies will benefit from the arrangement, the officer or director is, however, acting on his behalf or for the benefit of other companies or persons.

**AFFILIATION OF OFFICERS AND DIRECTORS**

For each of the officials listed on page E-6, list the principal occupation or business affiliations or connections with any other business or financial organizations, firms, or partnerships. For purposes of this part, an official will be considered to have an affiliation with any business or financial organization, firm or partnership in which he is an officer, director, trustee, partner, or a person exercising similar functions.

NAME (a)	PRINCIPAL OCCUPATION OR BUSINESS AFFILIATION (b)	AFFILIATION OR CONNECTION (c)	NAME AND ADDRESS OF AFFILIATION OR CONNECTION (d)
N/A			

**YEAR OF REPORT**  
December 31, 2024

**UTILITY NAME:** CSWR-Florida Utility Operating Company, LLC - Sebring Ridge Utilities

**BUSINESSES WHICH ARE A BY-PRODUCT, CO PRODUCT OR JOINT-PRODUCT  
RESULT OF PROVIDING WATER OR WASTEWATER SERVICE**

Complete the following for any business which is conducted as a byproduct, co product, or joint product as a result of providing water and / or wastewater service. This would include any business which requires the use of utility land and facilities. Examples of these types of businesses would be orange groves, nurseries, tree farms, fertilizer manufacturing, etc. This would not include any business for which the assets are properly included in Account 121 - Nonutility Property along with the associated revenue and expenses segregated out as nonutility also.

BUSINESS OR SERVICE CONDUCTED (a)	ASSETS		REVENUES		EXPENSES	
	BOOK COST OF ASSETS (b)	ACCOUNT NUMBER (c)	REVENUES GENERATED (d)	ACCOUNT NUMBER (e)	EXPENSES INCURRED (f)	ACCOUNT NUMBER (g)
N/A	\$		\$		\$	

UTILITY NAME:

CSWR-Florida Utility Operating Company, LLC - Sebring Ridge Utilities

**YEAR OF REPORT**  
December 31, 2024

### BUSINESS TRANSACTIONS WITH RELATED PARTIES

List each contract, agreement, or other business transaction exceeding a cumulative amount of \$500 in any on year, entered into between the Respondent and a business or financial organization, firm, or partnership named on pages E-2 and E-6, identifying the parties, amounts, dates and product, and asset, or service involved.

**Part I. Specific Instructions: Services and Products Received or Provided**

1. Enter in this part all transactions involving services and products received or provided.
2. Below are some types of transactions to include:
  - management, legal and accounting services
  - computer services
  - engineering & construction services
  - repairing and servicing of equipment
  - material and supplies furnished
  - leasing of structures, land, and equipment
  - rental transactions
  - sale, purchase or transfer of various products

NAME OF COMPANY OR RELATED PARTY (a)	DESCRIPTION SERVICE AND/OR NAME OF PRODUCT (b)	CONTRACT OR AGREEMENT EFFECTIVE DATES (c)	ANNUAL CHARGES	
			(P)urchased (S)old (d)	AMOUNT (e)
N/A				\$

**UTILITY NAME:** CSWR-Florida Utility Operating Company, LLC - Sebring Ridge Utilities

**BUSINESS TRANSACTIONS WITH RELATED PARTIES (Cont'd)**

**Part II. Specific Instructions: Sale, Purchase and Transfer of Assets**

1. Enter in this part all transactions relating to the purchase, sale, or transfer of assets.

2. Below are examples of some types of transactions to include:  
 -purchase, sale or transfer of equipment  
 -purchase, sale or transfer of land and structures  
 -purchase, sale or transfer of securities  
 -noncash transfers of assets  
 -noncash dividends other than stock dividends  
 -write-off of bad debts or loans

3. The columnar instructions follow:  
 (a) Enter name of related party or company.  
 (b) Describe briefly the type of assets purchased, sold or transferred.  
 (c) Enter the total received or paid. Indicate purchase with "P" and sale with "S".  
 (d) Enter the net book value for each item reported.  
 (e) Enter the net profit or loss for each item reported. (column (c) - column (d))  
 (f) Enter the fair market value for each item reported. In space below or in a supplemental schedule, describe the basis used to calculate fair market value.

<b>NAME OF COMPANY OR RELATED PARTY (a)</b>	<b>DESCRIPTION OF ITEMS (b)</b>	<b>SALE OR PURCHASE PRICE (c)</b>	<b>NET BOOK VALUE (d)</b>	<b>GAIN OR LOSS (e)</b>	<b>FAIR MARKET VALUE (f)</b>
N/A		\$ _____	\$ _____	\$ _____	\$ _____

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**COMPARATIVE BALANCE SHEET  
ASSETS AND OTHER DEBITS**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR (e)
<b>UTILITY PLANT</b>				
101-106	Utility Plant	F-7	\$ 858,372	\$ 1,782,730
108-110	Less: Accumulated Depreciation and Amortization	F-8	411,721	446,819
Net Plant			\$ 446,651	\$ 1,335,910
114-115	Utility Plant Acquisition adjustment (Net)	F-7	_____	0
116 *	Other Utility Plant Adjustments			
Total Net Utility Plant			\$ 446,651	\$ 1,335,910
<b>OTHER PROPERTY AND INVESTMENTS</b>				
121	Nonutility Property	F-9	_____	\$ 0
122	Less: Accumulated Depreciation and Amortization			
Net Nonutility Property			\$ 0	\$ 0
123	Investment in Associated Companies	F-10	_____	0
124	Utility Investments	F-10	_____	0
125	Other Investments	F-10	_____	0
126-127	Special Funds	F-10	_____	0
Total Other Property & Investments			\$ 0	\$ 0
<b>CURRENT AND ACCRUED ASSETS</b>				
131	Cash		\$ 4,725	\$ 50
132	Special Deposits	F-9	0	0
133	Other Special Deposits	F-9	0	0
134	Working Funds			
135	Temporary Cash Investments			
141-144	Accounts and Notes Receivable, Less Accumulated Provision for Uncollectible Accounts	F-11	16,814	12,873
145	Accounts Receivable from Associated Companies	F-12	0	0
146	Notes Receivable from Associated Companies	F-12	0	0
151-153	Material and Supplies			
161	Stores Expense			
162	Prepayments			2,730
171	Accrued Interest and Dividends Receivable			
172 *	Rents Receivable			
173 *	Accrued Utility Revenues		4,609	5,094
174	Miscellaneous Current and Accrued Assets	F-12	0	0
Total Current and Accrued Assets			\$ 26,148	\$ 20,747

\* Not Applicable for Class B Utilities

**COMPARATIVE BALANCE SHEET  
ASSETS AND OTHER DEBITS**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR (e)
<b>DEFERRED DEBITS</b>				
181	Unamortized Debt Discount & Expense	F-13	\$ 0	\$ 0
182	Extraordinary Property Losses	F-13	0	0
183	Preliminary Survey & Investigation Charges		18,424	5,769
184	Clearing Accounts		(1,298)	352
185 *	Temporary Facilities		605	325
186	Miscellaneous Deferred Debits	F-14	239,677	261,844
187 *	Research & Development Expenditures			
190	Accumulated Deferred Income Taxes			
Total Deferred Debits			\$ 257,408	\$ 268,290
<b>TOTAL ASSETS AND OTHER DEBITS</b>			<b>\$ 730,207</b>	<b>\$ 1,624,948</b>

\* Not Applicable for Class B Utilities

**NOTES TO THE BALANCE SHEET**

The space below is provided for important notes regarding the balance sheet

UTILITY NAME:

CSWR-Florida Utility Operating Company, LLC - Sebring Ridge Utilities

**YEAR OF REPORT**

December 31, 2024

**COMPARATIVE BALANCE SHEET  
EQUITY CAPITAL AND LIABILITIES**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR (e)
<b>EQUITY CAPITAL</b>				
201	Common Stock Issued	F-15	\$ 264,104	\$ 437,610
204	Preferred Stock Issued	F-15	0	0
202,205 *	Capital Stock Subscribed			
203,206 *	Capital Stock Liability for Conversion			
207 *	Premium on Capital Stock			
209 *	Reduction in Par or Stated Value of Capital Stock			
210 *	Gain on Resale or Cancellation of Reacquired Capital Stock			
211	Other Paid - In Capital			
212	Discount On Capital Stock			
213	Capital Stock Expense			
214-215	Retained Earnings	F-16	(87,698)	(233,795)
216	Reacquired Capital Stock			
218	Proprietary Capital (Proprietorship and Partnership Only)			
<b>Total Equity Capital</b>			\$ 176,406	\$ 203,815
<b>LONG TERM DEBT</b>				
221	Bonds	F-15		0
222 *	Reacquired Bonds			0
223	Advances from Associated Companies	F-17		0
224	Other Long Term Debt	F-17		0
<b>Total Long Term Debt</b>			\$ 0	\$ 0
<b>CURRENT AND ACCRUED LIABILITIES</b>				
231	Accounts Payable		58,747	56,318
232	Notes Payable	F-18	0	0
233	Accounts Payable to Associated Companies	F-18	0	0
234	Notes Payable to Associated Companies	F-18	410,309	1,306,762
235	Customer Deposits			
236	Accrued Taxes	W/S-3		
237	Accrued Interest	F-19	0	0
238	Accrued Dividends			
239	Matured Long Term Debt			
240	Matured Interest			
241	Miscellaneous Current & Accrued Liabilities	F-20	29,521	9,497
<b>Total Current &amp; Accrued Liabilities</b>			\$ 498,577	\$ 1,372,576

\* Not Applicable for Class B Utilities

UTILITY NAME:

CSWR-Florida Utility Operating Company, LLC - Sebring Ridge Utilities

<b>YEAR OF REPORT</b> December 31, 2024
--

**COMPARATIVE BALANCE SHEET  
EQUITY CAPITAL AND LIABILITIES**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR (e)
<b>DEFERRED CREDITS</b>				
251	Unamortized Premium On Debt	F-13	\$ _____	\$ _____ 0
252	Advances For Construction	F-20	_____	_____ 0
253	Other Deferred Credits	F-21	_____	_____ 0
255	Accumulated Deferred Investment Tax Credits			
Total Deferred Credits			\$ _____ 0	\$ _____ 0
<b>OPERATING RESERVES</b>				
261	Property Insurance Reserve		\$ _____	\$ _____
262	Injuries & Damages Reserve		_____	_____
263	Pensions and Benefits Reserve		_____	_____
265	Miscellaneous Operating Reserves		_____	_____
Total Operating Reserves			\$ _____ 0	\$ _____ 0
<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>				
271	Contributions in Aid of Construction	F-22	\$ _____ 280,590	\$ _____ 283,320
272	Accumulated Amortization of Contributions in Aid of Construction	F-22	_____ 225,365	_____ (234,763)
Total Net CIAC			\$ _____ 55,224	\$ _____ 48,557
<b>ACCUMULATED DEFERRED INCOME TAXES</b>				
281	Accumulated Deferred Income Taxes - Accelerated Depreciation		\$ _____	\$ _____
282	Accumulated Deferred Income Taxes - Liberalized Depreciation		_____	_____
283	Accumulated Deferred Income Taxes - Other		_____	_____
Total Accumulated Deferred Income Tax			\$ _____ 0	\$ _____ 0
<b>TOTAL EQUITY CAPITAL AND LIABILITIES</b>			\$ _____ 730,207	\$ _____ 1,624,948

UTILITY NAME: CSWR-Florida Utility Operating Company, LLC - Sebring Ridge Utilities

**COMPARATIVE OPERATING STATEMENT**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR * (e)
<b>UTILITY OPERATING INCOME</b>				
400	Operating Revenues	F-3(b)	\$ 34,679	\$ 117,417
469, 530	Less: Guaranteed Revenue and AFPI	F-3(b)	0	0
Net Operating Revenues			\$ 34,679	\$ 117,417
401	Operating Expenses	F-3(b)	\$ 123,681	\$ 178,376
403	Depreciation Expense:	F-3(b)	\$ 1,014	\$ 35,098
	Less: Amortization of CIAC	F-22	2,334	9,394
Net Depreciation Expense			\$ (1,320)	\$ 25,704
406	Amortization of Utility Plant Acquisition Adjustment	F-3(b)	0	0
407	Amortization Expense (Other than CIAC)	F-3(b)	0	0
408	Taxes Other Than Income	W/S-3	16	0
409	Current Income Taxes	W/S-3	0	0
410.1	Deferred Federal Income Taxes	W/S-3	0	0
410.11	Deferred State Income Taxes	W/S-3	0	0
411.1	Provision for Deferred Income Taxes - Credit	W/S-3	0	0
412.1	Investment Tax Credits Deferred to Future Periods	W/S-3	0	0
412.11	Investment Tax Credits Restored to Operating Income	W/S-3	0	0
Utility Operating Expenses			\$ 122,377	\$ 204,080
Net Utility Operating Income			\$ (87,698)	\$ (86,662)
469, 530	Add Back: Guaranteed Revenue and AFPI	F-3(b)		0
413	Income From Utility Plant Leased to Others			0
414	Gains (losses) From Disposition of Utility Property			(58,194)
420	Allowance for Funds Used During Construction			0
Total Utility Operating Income [Enter here and on Page F-3(c)]			\$ (87,698)	\$ (144,856)

\* For each account, Column e should agree with Columns f, g and h on F-3(b)

UTILITY NAME: CSWR-Florida Utility Operating Company, LLC

COMPARATIVE OPERATING STATEMENT (Cont'd)

WATER SCHEDULE W-3 * (f)	WASTEWATER SCHEDULE S-3 * (g)	OTHER THAN REPORTING SYSTEMS (h)
\$ 0	\$ 117,417	\$
0	0	
\$ 0	\$ 117,417	\$ 0
\$ 0	\$ 178,376	\$
0	35,098	
0	9,394	
\$ 0	\$ 25,704	\$ 0
0	0	
0	0	
0	0	
0	0	
0	0	
0	0	
0	0	
0	0	
0	0	
\$ 0	\$ 204,080	\$ 0
\$ 0	\$ (86,662)	\$ 0
0	0	
0	0	
0	(58,194)	
0	0	
\$ 0	\$ (144,856)	\$ 0

\* Total of Schedules W-3 / S-3 for all rate groups.

UTILITY NAME:

CSWR-Florida Utility Operating Company, LLC - Sebring Ridge Utilities

**YEAR OF REPORT**

December 31, 2024

**COMPARATIVE OPERATING STATEMENT (Cont'd)**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR (e)
Total Utility Operating Income [from page F-3(a)]			\$ <u>(87,698)</u>	\$ <u>(144,856)</u>
<b>OTHER INCOME AND DEDUCTIONS</b>				
415	Revenues-Merchandising, Jobbing, and Contract Deductions		\$ _____	\$ _____
416	Costs & Expenses of Merchandising Jobbing, and Contract Work		_____	_____
419	Interest and Dividend Income		_____	_____
421	Nonutility Income		_____	_____
426	Miscellaneous Nonutility Expenses		_____	_____
Total Other Income and Deductions			\$ <u>0</u>	\$ <u>0</u>
<b>TAXES APPLICABLE TO OTHER INCOME</b>				
408.2	Taxes Other Than Income		\$ _____	\$ _____
409.2	Income Taxes		_____	_____
410.2	Provision for Deferred Income Taxes		_____	_____
411.2	Provision for Deferred Income Taxes - Credit		_____	_____
412.2	Investment Tax Credits - Net		_____	_____
412.3	Investment Tax Credits Restored to Operating Income		_____	_____
Total Taxes Applicable To Other Income			\$ <u>0</u>	\$ <u>0</u>
<b>INTEREST EXPENSE</b>				
427	Interest Expense	F-19	\$ _____	\$ <u>1,241</u>
428	Amortization of Debt Discount & Expense	F-13	_____	<u>0</u>
429	Amortization of Premium on Debt	F-13	_____	<u>0</u>
Total Interest Expense			\$ <u>0</u>	\$ <u>1,241</u>
<b>EXTRAORDINARY ITEMS</b>				
433	Extraordinary Income		\$ _____	\$ _____
434	Extraordinary Deductions		_____	_____
409.3	Income Taxes, Extraordinary Items		_____	_____
Total Extraordinary Items			\$ <u>0</u>	\$ <u>0</u>
NET INCOME			\$ <u>(87,698)</u>	\$ <u>(146,097)</u>

Explain Extraordinary Income:

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UTILITY NAME:

CSWR-Florida Utility Operating Company, LLC - Sebring Ridge Utilities

**YEAR OF REPORT**

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**SCHEDULE OF YEAR END RATE BASE**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	WATER UTILITY (d)	WASTEWATER UTILITY (e)
101	Utility Plant In Service	F-7	\$ 0	\$ 1,392,423
	Less:			
	Nonused and Useful Plant (1)			
108	Accumulated Depreciation	F-8	0	446,819
110	Accumulated Amortization	F-8	0	0
271	Contributions in Aid of Construction	F-22	0	283,320
252	Advances for Construction	F-20		
Subtotal			\$ 0	\$ 662,284
272	Add: Accumulated Amortization of Contributions in Aid of Construction	F-22	0	234,763
Subtotal			\$ 0	\$ 897,047
114	Plus or Minus: Acquisition Adjustments (2)	F-7	0	0
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	0	0
	Working Capital Allowance (3)		0	0
	Other (Specify): _____ _____ _____			
<b>RATE BASE</b>			\$ 0	\$ 897,047
<b>NET UTILITY OPERATING INCOME</b>			\$ 0	\$ (86,662)
<b>ACHIEVED RATE OF RETURN (Operating Income / Rate Base)</b>			0.00%	-9.66%

**NOTES :**

- (1) Estimate based on the methodology used in the last rate proceeding.
- (2) Include only those Acquisition Adjustments that have been approved by the Commission.
- (3) Calculation consistent with last rate proceeding.  
In absence of a rate proceeding, Class A utilities will use the Balance Sheet Method and Class B Utilities will use the One-eighth Operating and Maintenance Expense Method.

UTILITY NAME:

CSWR-Florida Utility Operating Company, LLC - Sebring Ridge Utilities

<b>YEAR OF REPORT</b> December 31, 2024
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**SCHEDULE OF CURRENT COST OF CAPITAL  
CONSISTENT WITH THE METHODOLOGY USED IN THE LAST RATE PROCEEDING (1)**

<b>CLASS OF CAPITAL (a)</b>	<b>DOLLAR AMOUNT (2) (b)</b>	<b>PERCENTAGE OF CAPITAL (c)</b>	<b>ACTUAL COST RATES (3) (d)</b>	<b>WEIGHTED COST (c x d) (e)</b>
Common Equity	\$ 0	0.00%		0.00%
Preferred Stock	0	0.00%		0.00%
Long Term Debt	0	0.00%		0.00%
Customer Deposits	0	0.00%		0.00%
Tax Credits - Zero Cost	0	0.00%		0.00%
Tax Credits - Weighted Cost	0	0.00%		0.00%
Deferred Income Taxes	0	0.00%		0.00%
Other (Explain)	0	0.00%		0.00%
	0	0.00%		0.00%
<b>Total</b>	\$ <u>0</u>	<u>0.00%</u>		<u>0.00%</u>

(1) If the utility's capital structure is not used, explain which capital structure is used.

\_\_\_\_\_

\_\_\_\_\_

(2) Should equal amounts on Schedule F-6, Column (g).

(3) Mid-point of the last authorized Return On Equity or current leverage formula if none has been established.

Must be calculated using the same methodology used in the last rate proceeding using current annual report year end amounts and cost rates.

**APPROVED RETURN ON EQUITY**

Current Commission Return on Equity:	_____
Commission order approving Return on Equity:	_____

**APPROVED AFUDC RATE**

COMPLETION ONLY REQUIRED IF AFUDC WAS CHARGED DURING YEAR

Current Commission Approved AFUDC rate:	_____
Commission order approving AFUDC rate:	_____

If any utility capitalized any charge in lieu of AFUDC (such as interest only), state the basis of the charge, an explanation as to why AFUDC was not charged and the percentage capitalized.

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UTILITY NAME:  
CSWR-Florida Utility Operating Company, LLC - Sebring Ridge Utilities

**SCHEDULE OF CAPITAL STRUCTURE ADJUSTMENTS  
CONSISTENT WITH THE METHODOLOGY USED IN THE LAST RATE PROCEEDING**

<b>CLASS OF CAPITAL (a)</b>	<b>PER BOOK BALANCE (b)</b>	<b>NON-UTILITY ADJUSTMENTS (c)</b>	<b>NON-JURISDICTIONAL ADJUSTMENTS (d)</b>	<b>OTHER (I) ADJUSTMENTS SPECIFIC (e)</b>	<b>OTHER (I) ADJUSTMENTS PRO RATA (f)</b>	<b>CAPITAL STRUCTURE (g)</b>
Common Equity	\$ _____	_____	_____	_____	_____	\$ _____
Preferred Stock	_____	_____	_____	_____	_____	_____
Long Term Debt	_____	_____	_____	_____	_____	_____
Customer Deposits	_____	_____	_____	_____	_____	_____
Tax Credits - Zero Cost	_____	_____	_____	_____	_____	_____
Tax Credits - Weighted Cost	_____	_____	_____	_____	_____	_____
Deferred Inc. Taxes	_____	_____	_____	_____	_____	_____
Other (Explain)	_____	_____	_____	_____	_____	_____
<b>Total</b>	<b>\$ _____</b>	<b>\$ _____</b>	<b>\$ _____</b>	<b>\$ _____</b>	<b>\$ _____</b>	<b>\$ _____</b>

(1) Explain below all adjustments made in Columns (e) and (f):

UTILITY NAME: CSWR-Florida Utility Operating Company, LLC - Sebring Ridge Utilities

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**UTILITY PLANT  
ACCOUNTS 101 - 106**

ACCT. NO. (a)	DESCRIPTION (b)	WATER (c)	WASTEWATER (d)	OTHER THAN REPORTING SYSTEMS (e)	TOTAL (f)
101	Plant Accounts: Utility Plant In Service	\$ 0	\$ 1,392,423	\$	\$ 1,392,423
102	Utility Plant Leased to Other				0
103	Property Held for Future Use				0
104	Utility Plant Purchased or Sold				0
105	Construction Work in Progress		390,306		390,306
106	Completed Construction Not Classified				0
	<b>Total Utility Plant</b>	\$ 0	\$ 1,782,730	\$ 0	\$ 1,782,730

**UTILITY PLANT ACQUISITION ADJUSTMENTS  
ACCOUNTS 114 AND 115**

Report each acquisition adjustment and related accumulated amortization separately.  
For any acquisition adjustments approved by the Commission, include the Order Number.

ACCT. NO. (a)	DESCRIPTION (b)	WATER (c)	WASTEWATER (d)	OTHER THAN REPORTING SYSTEMS (e)	TOTAL (f)
114	Acquisition Adjustment	\$	\$	\$	\$ 0
					0
					0
					0
					0
	<b>Total Plant Acquisition Adjustments</b>	\$ 0	\$ 0	\$ 0	\$ 0
115	Accumulated Amortization	\$	\$	\$	\$ 0
					0
					0
					0
					0
	<b>Total Accumulated Amortization</b>	\$ 0	\$ 0	\$ 0	\$ 0
	<b>Net Acquisition Adjustments</b>	\$ 0	\$ 0	\$ 0	\$ 0

**ACCUMULATED DEPRECIATION ( ACCT. 108 ) AND AMORTIZATION (ACCT. 110)**

DESCRIPTION (a)	WATER (b)	WASTEWATER (c)	OTHER THAN REPORTING SYSTEMS (d)	TOTAL (e)
<b>ACCUMULATED DEPRECIATION</b>				
<b>Account 108</b>				
Balance first of year	\$	\$ 411,721	\$	\$ 411,721
Credit during year:				
Accruals charged to:				
Account 108.1 (1)	\$	\$ 35,098	\$	\$ 35,098
Account 108.2 (2)				0
Account 108.3 (2)				0
Other Accounts (specify):				0
				0
				0
Salvage				0
Other Credits (Specify):				0
				0
Total Credits	\$ 0	\$ 35,098	\$ 0	\$ 35,098
Debits during year:				
Book cost of plant retired				0
Cost of Removal				0
Other Debits (specify):				0
				0
Total Debits	\$ 0	\$ 0	\$ 0	\$ 0
Balance end of year	\$ 0	\$ 446,819	\$ 0	\$ 446,819
<b>ACCUMULATED AMORTIZATION</b>				
<b>Account 110</b>				
Balance first of year	\$	\$	\$	\$ 0
Credit during year:				
Accruals charged to:				
Account 110.2 (3)	\$	\$	\$	\$ 0
Other Accounts (specify):				0
				0
Total credits	\$ 0	\$ 0	\$ 0	\$ 0
Debits during year:				
Book cost of plant retired				0
Other debits (specify):				0
				0
Total Debits	\$ 0	\$ 0	\$ 0	\$ 0
Balance end of year	\$ 0	\$ 0	\$ 0	\$ 0

(1) Account 108 for Class B utilities.  
 (2) Not applicable for Class B utilities.  
 (3) Account 110 for Class B utilities.

UTILITY NAME:

CSWR-Florida Utility Operating Company, LLC - Sebring Ridge Utilities

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**REGULATORY COMMISSION EXPENSE  
AMORTIZATION OF RATE CASE EXPENSE (ACCOUNTS 666 AND 766)**

DESCRIPTION OF CASE (DOCKET NO.) (a)	EXPENSE INCURRED DURING YEAR (b)	CHARGED OFF DURING YEAR	
		ACCT. (d)	AMOUNT (e)
_____	\$ _____	_____	\$ _____
_____	_____	_____	_____
_____	_____	_____	_____
Total	\$ <u>0</u>		\$ <u>0</u>

**NONUTILITY PROPERTY (ACCOUNT 121)**

Report separately each item of property with a book cost of \$25,000 or more included in Account 121.  
Other Items may be grouped by classes of property.

DESCRIPTION (a)	BEGINNING YEAR (b)	ADDITIONS (c)	REDUCTIONS (d)	ENDING YEAR BALANCE (e)
_____	\$ _____	\$ _____	\$ _____	\$ _____ 0
_____	_____	_____	_____	_____ 0
_____	_____	_____	_____	_____ 0
_____	_____	_____	_____	_____ 0
Total Nonutility Property	\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>

**SPECIAL DEPOSITS ( ACCOUNTS 132 AND 133)**

Report hereunder all special deposits carried in Accounts 132 and 133.

DESCRIPTION OF SPECIAL DEPOSITS (a)	YEAR END BOOK COST (b)
SPECIAL DEPOSITS (Account 132): _____ _____ _____	\$ _____ _____ _____
Total Special Deposits	\$ <u>0</u>
OTHER SPECIAL DEPOSITS (Account 133): _____ _____ _____	\$ _____ _____ _____
Total Other Special Deposits	\$ <u>0</u>

UTILITY NAME: CSWR-Florida Utility Operating Company, LLC - Sebring Ridge Utilities

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**INVESTMENTS AND SPECIAL FUNDS  
ACCOUNTS 123 - 127**

Report hereunder all investments and special funds carried in Accounts 123 through 127.

DESCRIPTION OF SECURITY OR SPECIAL FUND (a)	FACE OR PAR VALUE (b)	YEAR END BOOK COST (c)
INVESTMENT IN ASSOCIATED COMPANIES (Account 123): <hr/> <hr/> <hr/> <hr/> <hr/> <hr/>	\$ _____ _____ _____ _____ _____ _____	\$ _____ _____ _____ _____ _____ _____
Total Investment in Associated Companies		\$ <u>0</u>
UTILITY INVESTMENTS (Account 124): <hr/> <hr/> <hr/> <hr/> <hr/> <hr/>	\$ _____ _____ _____ _____ _____ _____	\$ _____ _____ _____ _____ _____ _____
Total Utility Investment		\$ <u>0</u>
OTHER INVESTMENTS (Account 125): <hr/> <hr/> <hr/> <hr/> <hr/> <hr/>	\$ _____ _____ _____ _____ _____ _____	\$ _____ _____ _____ _____ _____ _____
Total Other Investment		\$ <u>0</u>
SPECIAL FUNDS (Class A Utilities: Accounts 126 and 127; Class B Utilities: Account 127): <hr/> <hr/> <hr/> <hr/> <hr/> <hr/>		\$ _____ _____ _____ _____ _____ _____
Total Special Funds		\$ <u>0</u>

**ACCOUNTS AND NOTES RECEIVABLE - NET**  
**ACCOUNTS 141 - 144**

Report hereunder all accounts and notes receivable included in Accounts 141, 142, and 144. Amounts included in  
Amounts included in Accounts 142 and 144 should be listed individually.

DESCRIPTION (a)		TOTAL (b)
CUSTOMER ACCOUNTS RECEIVABLE (Account 141):		
Water	\$ 15,234	
Wastewater		
Other		
<b>Total Customer Accounts Receivable</b>		\$ 15,234
OTHER ACCOUNTS RECEIVABLE ( Account 142):		
_____	\$ _____	
_____		
_____		
<b>Total Other Accounts Receivable</b>		\$ 0
NOTES RECEIVABLE (Account 144):		
_____	\$ _____	
_____		
_____		
<b>Total Notes Receivable</b>		\$ 0
<b>Total Accounts and Notes Receivable</b>		\$ 15,234
ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS ( Account 143)		
Balance first of year	\$	
Add: Provision for uncollectibles for current year	\$ 2,361	
Collection of accounts previously written off		
Utility Accounts		
Others		
<b>Total Additions</b>	\$ 2,361	
Deduct accounts written off during year:		
Utility Accounts		
Others		
<b>Total accounts written off</b>	\$ 0	
<b>Balance end of year</b>		\$ 2,361
<b>TOTAL ACCOUNTS AND NOTES RECEIVABLE - NET</b>		\$ 12,873

UTILITY NAME:

CSWR-Florida Utility Operating Company, LLC - Sebring Ridge Utilities

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**ACCOUNTS RECEIVABLE FROM ASSOCIATED COMPANIES**  
**ACCOUNT 145**

Report each account receivable from associated companies separately.

DESCRIPTION (a)	TOTAL (b)
_____	\$ _____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
Total	\$ <u>0</u>

**NOTES RECEIVABLE FROM ASSOCIATED COMPANIES**  
**ACCOUNT 146**

Report each note receivable from associated companies separately.

DESCRIPTION (a)	INTEREST RATE (b)	TOTAL (c)
_____	_____ %	\$ _____
_____	_____ %	_____
_____	_____ %	_____
_____	_____ %	_____
_____	_____ %	_____
_____	_____ %	_____
_____	_____ %	_____
_____	_____ %	_____
Total	\$ <u>0</u>	

**MISCELLANEOUS CURRENT AND ACCRUED ASSETS**  
**ACCOUNT 174**

DESCRIPTION - Provide itemized listing (a)	BALANCE END OF YEAR (b)
_____	\$ _____
_____	_____
_____	_____
Total Miscellaneous Current and Accrued Liabilities	\$ <u>0</u>

UTILITY NAME: CSWR-Florida Utility Operating Company, LLC - Sebring Ridge Utilities

**UNAMORTIZED DEBT DISCOUNT AND EXPENSE AND PREMIUM ON DEBT  
ACCOUNTS 181 AND 251**

Report the net discount and expense or premium separately for each security issue.

DESCRIPTION (a)	AMOUNT WRITTEN OFF DURING YEAR (b)	YEAR END BALANCE (c)
UNAMORTIZED DEBT DISCOUNT AND EXPENSE (Account 181): _____ _____ _____	\$ _____ _____ _____	\$ _____ _____ _____
Total Unamortized Debt Discount and Expense	\$ <u>0</u>	\$ <u>0</u>
UNAMORTIZED PREMIUM ON DEBT (Account 251): _____ _____ _____	\$ _____ _____ _____	\$ _____ _____ _____
Total Unamortized Premium on Debt	\$ <u>0</u>	\$ <u>0</u>

**EXTRAORDINARY PROPERTY LOSSES  
ACCOUNT 182**

Report each item separately.

DESCRIPTION (a)	TOTAL (b)
_____ _____ _____	\$ _____ _____ _____
Total Extraordinary Property Losses	\$ <u>0</u>

UTILITY NAME: CSWR-Florida Utility Operating Company, LLC - Sebring Ridge Utilities

**MISCELLANEOUS DEFERRED DEBITS  
ACCOUNT 186**

DESCRIPTION - Provide itemized listing (a)	AMOUNT WRITTEN OFF DURING YEAR (b)	YEAR END BALANCE (c)
DEFERRED RATE CASE EXPENSE (Class A Utilities: Account 186.1)		
_____	\$ _____	\$ _____
_____	_____	_____
_____	_____	_____
_____	_____	_____
Total Deferred Rate Case Expense	\$ <u>0</u>	\$ <u>0</u>
OTHER DEFERRED DEBITS (Class A Utilities: Account 186.2):		
Misc Deferred Debits	\$ _____	\$ <u>261,844</u>
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
Total Other Deferred Debits	\$ <u>0</u>	\$ <u>261,844</u>
REGULATORY ASSETS (Class A Utilities: Account. 186.3):		
_____	\$ _____	\$ _____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
Total Regulatory Assets	\$ <u>0</u>	\$ <u>0</u>
<b>TOTAL MISCELLANEOUS DEFERRED DEBITS</b>	\$ <u>0</u>	\$ <u>261,844</u>

**CAPITAL STOCK  
ACCOUNTS 201 AND 204\***

DESCRIPTION (a)	RATE (b)	TOTAL (c)
<b>COMMON STOCK</b>		
Par or stated value per share	_____ %	\$ _____
Shares authorized		_____
Shares issued and outstanding		_____
Total par value of stock issued	_____ %	\$ 437,610
Dividends declared per share for year	_____ %	\$ _____
<b>PREFERRED STOCK</b>		
Par or stated value per share	_____ %	\$ _____
Shares authorized		_____
Shares issued and outstanding		_____
Total par value of stock issued	_____ %	\$ _____
Dividends declared per share for year	_____ %	\$ _____

\* Account 204 not applicable for Class B utilities.

**BONDS  
ACCOUNT 221**

DESCRIPTION OF OBLIGATION (INCLUDING DATE OF ISSUE AND DATE OF MATURITY) (a)	INTEREST		PRINCIPAL AMOUNT PER BALANCE SHEET (d)
	ANNUAL RATE (b)	FIXED OR VARIABLE * (c)	
_____	_____ %	_____	\$ _____
_____	_____ %	_____	_____
_____	_____ %	_____	_____
_____	_____ %	_____	_____
_____	_____ %	_____	_____
_____	_____ %	_____	_____
_____	_____ %	_____	_____
_____	_____ %	_____	_____
_____	_____ %	_____	_____
_____	_____ %	_____	_____
<b>Total</b>			\$ _____ <b>0</b>

\* For variable rate obligations, provide the basis for the rate. (i.e.. prime + 2%, etc.)

UTILITY NAME: CSWR-Florida Utility Operating Company, LLC - Sebring Ridge Utilities

**STATEMENT OF RETAINED EARNINGS**

- Dividends should be shown for each class and series of capital stock. Show amounts as dividends per share.
- Show separately the state and federal income tax effect of items shown in Account No. 439.

ACCT. NO. (a)	DESCRIPTION (b)	AMOUNTS (c)
215	Unappropriated Retained Earnings: Balance Beginning of Year	\$ (87,698)
439	Changes to Account: Adjustments to Retained Earnings ( requires Commission approval prior to use): Credits: _____	\$ _____
	Total Credits:	\$ 0
	Debits: _____	\$ _____
	Total Debits:	\$ 0
435	Balance Transferred from Income	\$ (146,097)
436	Appropriations of Retained Earnings: _____	_____
	Total Appropriations of Retained Earnings	\$ 0
437	Dividends Declared: Preferred Stock Dividends Declared _____	_____
438	Common Stock Dividends Declared _____	_____
	Total Dividends Declared	\$ 0
215	Year end Balance	\$ (233,795)
214	Appropriated Retained Earnings (state balance and purpose of each appropriated amount at year end): _____	_____
214	Total Appropriated Retained Earnings	\$ 0
	<b>Total Retained Earnings</b>	<b>\$ (233,795)</b>
Notes to Statement of Retained Earnings:		



UTILITY NAME: CSWR-Florida Utility Operating Company, LLC - Sebring Ridge Utilities

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**NOTES PAYABLE  
ACCOUNTS 232 AND 234**

DESCRIPTION OF OBLIGATION (INCLUDING DATE OF ISSUE AND DATE OF MATURITY) (a)	INTEREST		PRINCIPAL AMOUNT PER BALANCE SHEET (d)
	ANNUAL RATE (b)	FIXED OR VARIABLE * (c)	
NOTES PAYABLE ( Account 232):			\$ _____
_____	%		_____
_____	%		_____
_____	%		_____
_____	%		_____
_____	%		_____
_____	%		_____
_____	%		_____
_____	%		_____
_____	%		_____
_____	%		_____
<b>Total Account 232</b>			\$ <u>0</u>
NOTES PAYABLE TO ASSOC. COMPANIES (Account 234):			\$ _____
_____	%		_____
_____	%		_____
_____	%		_____
_____	%		_____
_____	%		_____
_____	%		_____
_____	%		_____
_____	%		_____
_____	%		_____
<b>Total Account 234</b>			\$ <u>0</u>

\* For variable rate obligations, provide the basis for the rate. (i.e.. prime + 2%, etc.)

**ACCOUNTS PAYABLE TO ASSOCIATED COMPANIES  
ACCOUNT 233**

Report each account payable separately.

DESCRIPTION (a)	TOTAL (b)
Misc. working capital payables	\$ 1,306,762
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
<b>Total</b>	\$ <u>1,306,762</u>

**UTILITY NAME:** CSWR-Florida Utility Operating Company, LLC - Sebring Ridge Utilities

**ACCRUED INTEREST AND EXPENSE  
ACCOUNTS 237 AND 427**

DESCRIPTION OF DEBIT (a)	BALANCE BEGINNING OF YEAR (b)	INTEREST ACCRUED DURING YEAR		INTEREST PAID DURING YEAR (e)	BALANCE END OF YEAR (f)
		ACCT. DEBIT (c)	AMOUNT (d)		
ACCOUNT NO. 237.1 - Accrued Interest on Long Term Debt	\$ _____		\$ _____	\$ _____	\$ _____
_____	_____		_____	_____	_____
_____	_____		_____	_____	_____
_____	_____		_____	_____	_____
Total Account 237.1	\$ _____ 0		\$ _____ 0	\$ _____ 0	\$ _____ 0
ACCOUNT NO. 237.2 - Accrued Interest on Other Liabilities	\$ _____		\$ _____	\$ _____	\$ _____
Customer Deposits	_____	427	_____	_____	_____
_____	_____		_____	_____	_____
_____	_____		_____	_____	_____
Total Account 237.2	\$ _____ 0		\$ _____ 0	\$ _____ 0	\$ _____ 0
Total Account 237 (1)	\$ _____ 0		\$ _____ 0	\$ _____ 0	\$ _____ 0
INTEREST EXPENSED:					
Total accrual Account 237		237	\$ _____ 0		
Less Capitalized Interest Portion of AFUDC:					
Interest Expense			(1,241)		
_____			_____		
_____			_____		
Net Interest Expensed to Account No. 427 (2)			\$ _____ 1,241		

(1) Must agree to F-2 (a), Beginning and Ending Balance of Accrued Interest.  
(2) Must agree to F-3 (c), Current Year Interest Expense



UTILITY NAME:

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**OTHER DEFERRED CREDITS  
ACCOUNT 253**

DESCRIPTION - Provide itemized listing (a)	AMOUNT WRITTEN OFF DURING YEAR (b)	YEAR END BALANCE (c)
REGULATORY LIABILITIES (Class A Utilities: Account 253.1):		
_____	\$ _____	\$ _____
_____	_____	_____
_____	_____	_____
_____	_____	_____
Total Regulatory Liabilities	\$ _____	\$ _____
OTHER DEFERRED LIABILITIES (Class A Utilities: Account 253.2):		
_____	\$ _____	\$ _____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
Total Other Deferred Liabilities	\$ _____	\$ _____
<b>TOTAL OTHER DEFERRED CREDITS</b>	\$ _____	\$ _____

**CONTRIBUTIONS IN AID OF CONSTRUCTION  
ACCOUNT 271**

DESCRIPTION (a)	WATER (W-7) (b)	WASTEWATER (S-7) (c)	W & WW OTHER THAN SYSTEM REPORTING (d)	TOTAL (e)
Balance first of year	\$ <u>0</u>	\$ <u>280,590</u>	\$ _____	\$ <u>280,590</u>
Add credits during year:	\$ <u>0</u>	\$ <u>2,730</u>	\$ _____	\$ <u>2,730</u>
Less debit charged during the year	\$ <u>0</u>	\$ <u>0</u>	\$ _____	\$ <u>0</u>
Total Contribution In Aid of Construction	\$ <u><u>0</u></u>	\$ <u><u>283,320</u></u>	\$ <u><u>0</u></u>	\$ <u><u>283,320</u></u>

**ACCUMULATED AMORTIZATION OF CONTRIBUTIONS IN AID OF CONSTRUCTION  
ACCOUNT 272**

DESCRIPTION (a)	WATER (W-8(a)) (b)	WASTEWATER (S-8(a)) (c)	W & WW OTHER THAN SYSTEM REPORTING (d)	TOTAL (e)
Balance first of year	\$ <u>0</u>	\$ <u>225,365</u>	\$ _____	\$ <u>225,365</u>
Debits during the year:	\$ _____	\$ <u>9,394</u>	\$ _____	\$ <u>9,394</u>
Credits during the year	\$ <u>0</u>	\$ <u>(4)</u>	\$ _____	\$ <u>(4)</u>
Total Accumulated Amortization of Contributions In Aid of Construction	\$ <u><u>0</u></u>	\$ <u><u>234,763</u></u>	\$ <u><u>0</u></u>	\$ <u><u>234,763</u></u>

UTILITY NAME: CSWR-Florida Utility Operating Company, LLC - Sebring Ridge Utilities

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**RECONCILIATION OF REPORTED NET INCOME WITH TAXABLE INCOME FOR FEDERAL INCOME TAXES (UTILITY OPERATIONS)**

- The reconciliation should include the same detail as furnished on Schedule M-1 of the federal tax return for the year. The reconciliation shall be submitted even though there is no taxable income for the year. Descriptions should clearly indicate the nature of each reconciling amount and show the computations of all tax accruals.
- If the utility is a member of a group which files a consolidated federal tax return, reconcile reported net income with taxable net income as if a separate return were to be filed, indicating intercompany amounts to be eliminated in such consolidated return. State names of group members, tax assigned to each group member, and basis of allocation, assignments or sharing of the consolidated tax among the group members.

DESCRIPTION (a)	REF. NO. (b)	AMOUNT (c)
Net income for the year	F-3(c)	\$ (146,097)
Reconciling items for the year:		
Taxable income not reported on books:		
_____		_____
_____		_____
_____		_____
_____		_____
Deductions recorded on books not deducted for return:		
_____		_____
_____		_____
_____		_____
_____		_____
Income recorded on books not included in return:		
_____		_____
_____		_____
_____		_____
_____		_____
Deduction on return not charged against book income:		
_____		_____
_____		_____
_____		_____
_____		_____
Federal tax net income		\$ (146,097)

Computation of tax :

**WATER  
OPERATION  
SECTION**

UTILITY NAME:

CSWR-Florida Utility Operating Company, LLC - Sebring Ridge

<p><b>YEAR OF REPORT</b> December 31, 2024</p>
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**WATER LISTING OF SYSTEM GROUPS**

List below the name of each reporting system and its certificate number. Those systems which have been consolidated under the same tariff should be assigned a group number. Each individual system which has not been consolidated should be assigned its own group number.

The water financial schedules (W-2 through W-10) should be filed for the group in total.

The water engineering schedules (W-11 through W-14) must be filed for each system in the group.

All of the following water pages (W-2 through W-14) should be completed for each group and arranged by group number.

SYSTEM NAME / COUNTY	CERTIFICATE NUMBER	GROUP NUMBER

UTILITY NAME:

CSWR-Florida Utility Operating Company, LLC - Sebring Ridge

YEAR OF REPORT

December 31, 2024

SYSTEM NAME / COUNTY :

**SCHEDULE OF YEAR END WATER RATE BASE**

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	WATER UTILITY (d)
101	Utility Plant In Service	W-4(b)	\$ 0
	Less:		
	Nonused and Useful Plant (1)		
108	Accumulated Depreciation	W-6(b)	0
110	Accumulated Amortization	F-8	0
271	Contributions in Aid of Construction	W-7	0
252	Advances for Construction	F-20	
Subtotal			\$ 0
272	Add: Accumulated Amortization of Contributions in Aid of Construction	W-8(a)	\$ 0
Subtotal			\$ 0
	Plus or Minus:		
114	Acquisition Adjustments (2)	F-7	
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	
	Working Capital Allowance (3)		
	Other (Specify):		
WATER RATE BASE			\$ 0
WATER OPERATING INCOME		W-3	\$ 0
ACHIEVED RATE OF RETURN (Water Operating Income / Water Rate Base)			<u>0.00%</u>

- NOTES : (1) Estimate based on the methodology used in the last rate proceeding.
- (2) Include only those Acquisition Adjustments that have been approved by the Commission.
- (3) Calculation consistent with last rate proceeding.  
 In absence of a rate proceeding, Class A utilities will use the Balance Sheet Method and Class B Utilities will use the One-eighth Operating and Maintenance Expense Method.

UTILITY NAME:

CSWR-Florida Utility Operating Company, LLC - Sebring Ridge

SYSTEM NAME / COUNTY :

**WATER OPERATING STATEMENT**

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	CURRENT YEAR (d)
<b>UTILITY OPERATING INCOME</b>			
400	Operating Revenues	W-9	\$ 0
469	Less: Guaranteed Revenue and AFPI	W-9	0
Net Operating Revenues			\$ 0
401	Operating Expenses	W-10(a)	\$ 0
403	Depreciation Expense	W-6(a)	0
	Less: Amortization of CIAC	W-8(a)	0
Net Depreciation Expense			\$ 0
406	Amortization of Utility Plant Acquisition Adjustment	F-7	
407	Amortization Expense (Other than CIAC)	F-8	0
408.10	Taxes Other Than Income		
	Utility Regulatory Assessment Fee		
408.11	Property Taxes		
408.12	Payroll Taxes		
408.13	Other Taxes and Licenses		
408	Total Taxes Other Than Income		\$ 0
409.1	Income Taxes		
410.10	Deferred Federal Income Taxes		
410.11	Deferred State Income Taxes		
411.10	Provision for Deferred Income Taxes - Credit		
412.10	Investment Tax Credits Deferred to Future Periods		
412.11	Investment Tax Credits Restored to Operating Income		
Utility Operating Expenses			\$ 0
Utility Operating Income			\$ 0
469	Add Back:		
	Guaranteed Revenue (and AFPI)	W-9	\$ 0
413	Income From Utility Plant Leased to Others		
414	Gains (losses) From Disposition of Utility Property		
420	Allowance for Funds Used During Construction		
Total Utility Operating Income			\$ 0

**YEAR OF REPORT**  
December 31, 2024

**UTILITY NAME:** CSWR-Florida Utility Operating Company, LLC - Sebring Ridge Utilities

**SYSTEM NAME / COUNTY :** \_\_\_\_\_

**WATER UTILITY PLANT ACCOUNTS**

ACCT. NO. (a)	ACCOUNT NAME (b)	PREVIOUS YEAR (c)	ADDITIONS (d)	RETIREMENTS (e)	CURRENT YEAR (f)
301	Organization	\$	\$	\$	\$
302	Franchises				
303	Land and Land Rights				
304	Structures and Improvements				
305	Collecting and Impounding Reservoirs				
306	Lake, River and Other Intakes				
307	Wells and Springs				
308	Infiltration Galleries and Tunnels				
309	Supply Mains				
310	Power Generation Equipment				
311	Pumping Equipment				
320	Water Treatment Equipment				
330	Distribution Reservoirs and Standpipes				
331	Transmission and Distribution Mains				
333	Services				
334	Meters and Meter Installations				
335	Hydrants				
336	Backflow Prevention Devices				
339	Other Plant Miscellaneous Equipment				
340	Office Furniture and Equipment				
341	Transportation Equipment				
342	Stores Equipment				
343	Tools, Shop and Garage Equipment				
344	Laboratory Equipment				
345	Power Operated Equipment				
346	Communication Equipment				
347	Miscellaneous Equipment				
348	Other Tangible Plant				
<b>TOTAL WATER PLANT</b>		\$	\$	\$	\$

**NOTE:** Any adjustments made to reclassify property from one account to another must be footnoted.

W-4(a)  
GROUP \_\_\_\_\_

**UTILITY NAME:** CSWR-Florida Utility Operating Company, LLC - Sebring Ridge Utilities

**SYSTEM NAME / COUNTY :** \_\_\_\_\_

<b>WATER UTILITY PLANT MATRIX</b>							
ACCT. NO. (a)	ACCOUNT NAME (b)	CURRENT YEAR (c)	.1 INTANGIBLE PLANT (d)	.2 SOURCE OF SUPPLY AND PUMPING PLANT (e)	.3 WATER TREATMENT PLANT (f)	.4 TRANSMISSION AND DISTRIBUTION PLANT (g)	.5 GENERAL PLANT (h)
301	Organization	\$ 0	\$	\$	\$	\$	\$
302	Franchises	0					
303	Land and Land Rights	0					
304	Structures and Improvements	0					
305	Collecting and Impounding Reservoirs	0					
306	Lake, River and Other Intakes	0					
307	Wells and Springs	0					
308	Infiltration Galleries and Tunnels	0					
309	Supply Mains	0					
310	Power Generation Equipment	0					
311	Pumping Equipment	0					
320	Water Treatment Equipment	0					
330	Distribution Reservoirs and Standpipes	0					
331	Transmission and Distribution Mains	0					
333	Services	0					
334	Meters and Meter Installations	0					
335	Hydrants	0					
336	Backflow Prevention Devices	0					
339	Other Plant Miscellaneous Equipment	0					
340	Office Furniture and Equipment	0					
341	Transportation Equipment	0					
342	Stores Equipment	0					
343	Tools, Shop and Garage Equipment	0					
344	Laboratory Equipment	0					
345	Power Operated Equipment	0					
346	Communication Equipment	0					
347	Miscellaneous Equipment	0					
348	Other Tangible Plant	0					
<b>TOTAL WATER PLANT</b>		<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>

W-4(b)  
GROUP \_\_\_\_\_

UTILITY NAME:

CSWR-Florida Utility Operating Company, LLC - Sebring Ridge

YEAR OF REPORT

December 31, 2024

SYSTEM NAME / COUNTY :

**BASIS FOR WATER DEPRECIATION CHARGES**

ACCT. NO. (a)	ACCOUNT NAME (b)	AVERAGE SERVICE LIFE IN YEARS (c)	AVERAGE NET SALVAGE IN PERCENT (d)	DEPRECIATION RATE APPLIED IN PERCENT (100% - d) / c (e)
304	Structures and Improvements			
305	Collecting and Impounding Reservoirs			
306	Lake, River and Other Intakes			
307	Wells and Springs			
308	Infiltration Galleries and Tunnels			
309	Supply Mains			
310	Power Generation Equipment			
311	Pumping Equipment			
320	Water Treatment Equipment			
330	Distribution Reservoirs and Standpipes			
331	Transmission and Distribution Mains			
333	Services			
334	Meters and Meter Installations			
335	Hydrants			
336	Backflow Prevention Devices			
339	Other Plant Miscellaneous Equipment			
340	Office Furniture and Equipment			
341	Transportation Equipment			
342	Stores Equipment			
343	Tools, Shop and Garage Equipment			
344	Laboratory Equipment			
345	Power Operated Equipment			
346	Communication Equipment			
347	Miscellaneous Equipment			
348	Other Tangible Plant			
Water Plant Composite Depreciation Rate *				

\* If depreciation rates prescribed by this Commission are on a total composite basis, entries should be made on this line only.

**YEAR OF REPORT**  
December 31, 2024

**UTILITY NAME:** CSWR-Florida Utility Operating Company, LLC - Sebring Ridge Utilities

**SYSTEM NAME / COUNTY :** \_\_\_\_\_

**ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION**

ACCT. NO. (a)	ACCOUNT NAME (b)	BALANCE AT BEGINNING OF YEAR (c)	ACCRUALS (d)	OTHER CREDITS * (e)	TOTAL CREDITS (d + e) (f)
304	Structures and Improvements	\$ _____	_____	_____	_____
305	Collecting and Impounding Reservoirs	_____	_____	_____	_____
306	Lake, River and Other Intakes	_____	_____	_____	_____
307	Wells and Springs	_____	_____	_____	_____
308	Infiltration Galleries and Tunnels	_____	_____	_____	_____
309	Supply Mains	_____	_____	_____	_____
310	Power Generation Equipment	_____	_____	_____	_____
311	Pumping Equipment	_____	_____	_____	_____
320	Water Treatment Equipment	_____	_____	_____	_____
330	Distribution Reservoirs and Standpipes	_____	_____	_____	_____
331	Transmission and Distribution Mains	_____	_____	_____	_____
333	Services	_____	_____	_____	_____
334	Meters and Meter Installations	_____	_____	_____	_____
335	Hydrants	_____	_____	_____	_____
336	Backflow Prevention Devices	_____	_____	_____	_____
339	Other Plant Miscellaneous Equipment	_____	_____	_____	_____
340	Office Furniture and Equipment	_____	_____	_____	_____
341	Transportation Equipment	_____	_____	_____	_____
342	Stores Equipment	_____	_____	_____	_____
343	Tools, Shop and Garage Equipment	_____	_____	_____	_____
344	Laboratory Equipment	_____	_____	_____	_____
345	Power Operated Equipment	_____	_____	_____	_____
346	Communication Equipment	_____	_____	_____	_____
347	Miscellaneous Equipment	_____	_____	_____	_____
348	Other Tangible Plant	_____	_____	_____	_____
<b>TOTAL WATER ACCUMULATED DEPRECIATION</b>		\$ _____	_____	_____	_____

\* Specify nature of transaction  
Use ( ) to denote reversal entries.

**UTILITY NAME:** CSWR-Florida Utility Operating Company, LLC - Sebring Ridge Utilities

**SYSTEM NAME / COUNTY :** \_\_\_\_\_

**ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION (CONT'D)**

ACCT. NO. (a)	ACCOUNT NAME (b)	PLANT RETIRED (g)	SALVAGE AND INSURANCE (h)	COST OF REMOVAL AND OTHER CHARGES (i)	TOTAL CHARGES (g-h+i) (j)	BALANCE AT END OF YEAR (c+f-j) (k)
304	Structures and Improvements	\$	\$	\$	\$	\$
305	Collecting and Impounding Reservoirs					
306	Lake, River and Other Intakes					
307	Wells and Springs					
308	Infiltration Galleries and Tunnels					
309	Supply Mains					
310	Power Generation Equipment					
311	Pumping Equipment					
320	Water Treatment Equipment					
330	Distribution Reservoirs and Standpipes					
331	Transmission and Distribution Mains					
333	Services					
334	Meters and Meter Installations					
335	Hydrants					
336	Backflow Prevention Devices					
339	Other Plant Miscellaneous Equipment					
340	Office Furniture and Equipment					
341	Transportation Equipment					
342	Stores Equipment					
343	Tools, Shop and Garage Equipment					
344	Laboratory Equipment					
345	Power Operated Equipment					
346	Communication Equipment					
347	Miscellaneous Equipment					
348	Other Tangible Plant					
<b>TOTAL WATER ACCUMULATED DEPRECIATION</b>		\$	\$	\$	\$	\$

UTILITY NAME:

CSWR-Florida Utility Operating Company, LLC - Sebring Ridge

**YEAR OF REPORT**

December 31, 2024

SYSTEM NAME / COUNTY : \_\_\_\_\_

**CONTRIBUTIONS IN AID OF CONSTRUCTION  
ACCOUNT 271**

DESCRIPTION (a)	REFERENCE (b)	WATER (c)
Balance first of year		\$ _____
Add credits during year:		
Contributions received from Capacity, Main Extension and Customer Connection Charges	W-8(a)	\$ _____ 0
Contributions received from Developer or Contractor Agreements in cash or property	W-8(b)	_____ 0
Total Credits		\$ _____ 0
Less debits charged during the year (All debits charged during the year must be explained below)		\$ _____
Total Contributions In Aid of Construction		\$ _____ 0

If any prepaid CIAC has been collected, provide a supporting schedule showing how the amount is determined.

Explain all debits charged to Account 271 during the year below:

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UTILITY NAME:

CSWR-Florida Utility Operating Company, LLC - Sebring Ridge

<b>YEAR OF REPORT</b> December 31, 2024
--

SYSTEM NAME / COUNTY : \_\_\_\_\_

**WATER CIAC SCHEDULE "A"**

ADDITIONS TO CONTRIBUTIONS IN AID OF CONSTRUCTION RECEIVED FROM CAPACITY,  
MAIN EXTENSION AND CUSTOMER CONNECTION CHARGES RECEIVED DURING THE YEAR

DESCRIPTION OF CHARGE (a)	NUMBER OF CONNECTIONS (b)	CHARGE PER CONNECTION (c)	AMOUNT (d)
_____	_____	\$ _____	\$ _____ 0
_____	_____	_____	_____ 0
_____	_____	_____	_____ 0
_____	_____	_____	_____ 0
_____	_____	_____	_____ 0
_____	_____	_____	_____ 0
_____	_____	_____	_____ 0
_____	_____	_____	_____ 0
_____	_____	_____	_____ 0
<b>Total Credits</b>			\$ _____ 0

**ACCUMULATED AMORTIZATION OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION**

DESCRIPTION (a)	WATER (b)
Balance first of year	\$ _____
Debits during the year: Accruals charged to Account 272	\$ _____
Other debits (specify): _____ _____	_____ _____
<b>Total debits</b>	\$ _____ 0
Credits during the year (specify): _____ _____	\$ _____ _____
<b>Total credits</b>	\$ _____ 0
<b>Balance end of year</b>	\$ _____ 0

UTILITY NAME:

CSWR-Florida Utility Operating Company, LLC - Sebring Ridge

**YEAR OF REPORT**  
December 31, 2024

SYSTEM NAME / COUNTY : \_\_\_\_\_

**WATER CIAC SCHEDULE "B"**

ADDITIONS TO CONTRIBUTIONS IN AID OF CONSTRUCTION  
RECEIVED FROM ALL DEVELOPERS OR CONTRACTORS AGREEMENTS  
WHICH CASH OR PROPERTY WAS RECEIVED DURING THE YEAR

DESCRIPTION (a)	INDICATE CASH OR PROPERTY (b)	AMOUNT (c)
		\$ _____
<b>Total Credits</b>		\$ _____ <b>0</b>

UTILITY NAME:

CSWR-Florida Utility Operating Company, LLC - Sebring Ridge

**YEAR OF REPORT**

December 31, 2024

SYSTEM NAME / COUNTY :

\_\_\_\_\_

**WATER OPERATING REVENUE**

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS * (c)	YEAR END NUMBER OF CUSTOMERS (d)	AMOUNT (e)
460	Water Sales: Unmetered Water Revenue			\$ _____
461.1	Metered Water Revenue: Sales to Residential Customers	_____	_____	_____
461.2	Sales to Commercial Customers	_____	_____	_____
461.3	Sales to Industrial Customers	_____	_____	_____
461.4	Sales to Public Authorities	_____	_____	_____
461.5	Sales Multiple Family Dwellings	_____	_____	_____
Total Metered Sales		_____ 0	_____ 0	\$ _____ 0
462.1	Fire Protection Revenue: Public Fire Protection	_____	_____	_____
462.2	Private Fire Protection	_____	_____	_____
Total Fire Protection Revenue		_____ 0	_____ 0	\$ _____ 0
464	Other Sales To Public Authorities	_____	_____	_____
465	Sales To Irrigation Customers	_____	_____	_____
466	Sales For Resale	_____	_____	_____
467	Interdepartmental Sales	_____	_____	_____
Total Water Sales		_____ 0	_____ 0	\$ _____ 0
469	Other Water Revenues: Guaranteed Revenues (Including Allowance for Funds Prudently Invested or AFPI)			\$ _____
470	Forfeited Discounts			_____
471	Miscellaneous Service Revenues			_____
472	Rents From Water Property			_____
473	Interdepartmental Rents			_____
474	Other Water Revenues			_____
Total Other Water Revenues				\$ _____ 0
Total Water Operating Revenues				\$ _____ 0

\* Customer is defined by Rule 25-30.210(1), Florida Administrative Code.

UTILITY NAME:

CSWR-Florida Utility Operating Company, LLC - Sebring Ridge

SYSTEM NAME / COUNTY :

**WATER UTILITY EXPENSE ACCOUNT MATRIX**

ACCT. NO. (a)	ACCOUNT NAME (b)	CURRENT YEAR (c)	.1 SOURCE OF SUPPLY AND EXPENSES - OPERATIONS (d)	.2 SOURCE OF SUPPLY AND EXPENSES - MAINTENANCE (e)
601	Salaries and Wages - Employees	\$ 0	\$	\$
603	Salaries and Wages - Officers, Directors and Majority Stockholders	0		
604	Employee Pensions and Benefits	0		
610	Purchased Water	0		
615	Purchased Power	0		
616	Fuel for Power Production	0		
618	Chemicals	0		
620	Materials and Supplies	0		
631	Contractual Services-Engineering	0		
632	Contractual Services - Accounting	0		
633	Contractual Services - Legal	0		
634	Contractual Services - Mgt. Fees	0		
635	Contractual Services - Testing	0		
636	Contractual Services - Other	0		
641	Rental of Building/Real Property	0		
642	Rental of Equipment	0		
650	Transportation Expenses	0		
656	Insurance - Vehicle	0		
657	Insurance - General Liability	0		
658	Insurance - Workman's Comp.	0		
659	Insurance - Other	0		
660	Advertising Expense	0		
666	Regulatory Commission Expenses - Amortization of Rate Case Expense	0		
667	Regulatory Commission Exp.-Other	0		
668	Water Resource Conservation Exp.	0		
670	Bad Debt Expense	0		
675	Miscellaneous Expenses	0		
Total Water Utility Expenses		\$ 0	\$ 0	\$ 0

UTILITY NAME:

CSWR-Florida Utility Operating Company, LLC - Sebring Ridge U

SYSTEM NAME / COUNTY :

\_\_\_\_\_

**WATER UTILITY EXPENSE ACCOUNT MATRIX**

<p align="center">.3 WATER TREATMENT EXPENSES - OPERATIONS (f)</p>	<p align="center">.4 WATER TREATMENT EXPENSES - MAINTENANCE (g)</p>	<p align="center">.5 TRANSMISSION &amp; DISTRIBUTION EXPENSES - OPERATIONS (h)</p>	<p align="center">.6 TRANSMISSION &amp; DISTRIBUTION EXPENSES - MAINTENANCE (i)</p>	<p align="center">.7 CUSTOMER ACCOUNTS EXPENSE (j)</p>	<p align="center">.8 ADMIN. &amp; GENERAL EXPENSES (k)</p>
\$ _____	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
\$ _____ 0	\$ _____ 0	\$ _____ 0	\$ _____ 0	\$ _____ 0	\$ _____ 0

UTILITY NAME:

CSWR-Florida Utility Operating Company, LLC - Sebring Ridge

**YEAR OF REPORT**

December 31, 2024

SYSTEM NAME / COUNTY :

\_\_\_\_\_

**PUMPING AND PURCHASED WATER STATISTICS**

MONTH (a)	WATER PURCHASED FOR RESALE ( Omit 000's ) (b)	FINISHED WATER PUMPED FROM WELLS ( Omit 000's ) (c)	WATER USED FOR LINE FLUSHING, FIGHTING FIRES, ETC. (d)	TOTAL WATER PUMPED AND PURCHASED ( Omit 000's ) [ (b)+(c)-(d) ] (e)	WATER SOLD TO CUSTOMERS ( Omit 000's ) (f)
January				0	
February				0	
March				0	
April				0	
May				0	
June				0	
July				0	
August				0	
September				0	
October				0	
November				0	
December				0	
Total for Year	0	0	0	0	0

If water is purchased for resale, indicate the following:

Vendor \_\_\_\_\_

Point of delivery \_\_\_\_\_

If water is sold to other water utilities for redistribution, list names of such utilities below:

\_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

**SOURCE OF SUPPLY**

List for each source of supply:	CAPACITY OF WELL	GALLONS PER DAY FROM SOURCE	TYPE OF SOURCE
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____

**UTILITY NAME:** CSWR-Florida Utility Operating Company, LLC - Sebring Ridge

**SYSTEM NAME / COUNTY :** \_\_\_\_\_

**WATER TREATMENT PLANT INFORMATION**

Provide a separate sheet for each water treatment facility

**Permitted Capacity of Plant (GPD):** \_\_\_\_\_

**Location of measurement of capacity  
(i.e. Wellhead, Storage Tank):** \_\_\_\_\_

**Type of treatment (reverse osmosis,  
sedimentation, chemical, aerated, etc.):** \_\_\_\_\_

**LIME TREATMENT**

Unit rating (i.e., GPM, pounds per gallon): \_\_\_\_\_ **Manufacturer:** \_\_\_\_\_

**FILTRATION**

Type and size of area: \_\_\_\_\_

Pressure (in square feet): \_\_\_\_\_ **Manufacturer:** \_\_\_\_\_

Gravity (in GPM/square feet): \_\_\_\_\_ **Manufacturer:** \_\_\_\_\_

**UTILITY NAME:**

CSWR-Florida Utility Operating Company, LLC - Sebring Ridge

**SYSTEM NAME / COUNTY :** \_\_\_\_\_

**CALCULATION OF THE WATER SYSTEM METER EQUIVALENTS**

METER SIZE (a)	TYPE OF METER (b)	EQUIVALENT FACTOR (c)	NUMBER OF METERS (d)	TOTAL NUMBER OF METER EQUIVALENTS (c x d) (e)
All Residential		1.0	_____	_____
5/8"	Displacement	1.0	_____	_____
3/4"	Displacement	1.5	_____	_____
1"	Displacement	2.5	_____	_____
1 1/2"	Displacement or Turbine	5.0	_____	_____
2"	Displacement, Compound or Turbine	8.0	_____	_____
3"	Displacement	15.0	_____	_____
3"	Compound	16.0	_____	_____
3"	Turbine	17.5	_____	_____
4"	Displacement or Compound	25.0	_____	_____
4"	Turbine	30.0	_____	_____
6"	Displacement or Compound	50.0	_____	_____
6"	Turbine	62.5	_____	_____
8"	Compound	80.0	_____	_____
8"	Turbine	90.0	_____	_____
10"	Compound	115.0	_____	_____
10"	Turbine	145.0	_____	_____
12"	Turbine	215.0	_____	_____
Total Water System Meter Equivalents				_____

**CALCULATION OF THE WATER SYSTEM EQUIVALENT RESIDENTIAL CONNECTIONS**

Provide a calculation used to determine the value of one water equivalent residential connection (ERC).

Use one of the following methods:

- (a) If actual flow data are available from the preceding 12 months, divide the total annual single family residence (SFR) gallons sold by the average number of single family residence customers for the same period and divide the result by 365 days.
- (b) If no historical flow data are available, use:  
 $ERC = ( \text{Total SFR gallons sold (Omit 000)} / 365 \text{ days} / 350 \text{ gallons per day} )$

ERC Calculation:

UTILITY NAME:

CSWR-Florida Utility Operating Company, LLC - Sebring Ridge

YEAR OF REPORT

December 31, 2024

SYSTEM NAME / COUNTY :

\_\_\_\_\_

**OTHER WATER SYSTEM INFORMATION**

Furnish information below for each system. A separate page should be supplied where necessary.

1. Present ERCs \* the system can efficiently serve. \_\_\_\_\_

2. Maximum number of ERCs \* which can be served. \_\_\_\_\_

3. Present system connection capacity (in ERCs \*) using existing lines. \_\_\_\_\_

4. Future connection capacity (in ERCs \*) upon service area buildout. \_\_\_\_\_

5. Estimated annual increase in ERCs \*. \_\_\_\_\_

6. Is the utility required to have fire flow capacity?  
If so, how much capacity is required? \_\_\_\_\_

7. Attach a description of the fire fighting facilities.

8. Describe any plans and estimated completion dates for any enlargements or improvements of this system:  
\_\_\_\_\_  
\_\_\_\_\_

9. When did the company last file a capacity analysis report with the DEP? \_\_\_\_\_

10. If the present system **does not** meet the requirements of DEP rules:

a. Attach a description of the plant upgrade necessary to meet the DEP rules.

b. Have these plans been approved by DEP? \_\_\_\_\_

c. When will construction begin? \_\_\_\_\_

d. Attach plans for funding the required upgrading.

e. Is this system under any Consent Order with DEP? \_\_\_\_\_

11. Department of Environmental Protection ID # \_\_\_\_\_

12. Water Management District Consumptive Use Permit # \_\_\_\_\_

a. Is the system in compliance with the requirements of the CUP? \_\_\_\_\_

b. If not, what are the utility's plans to gain compliance? \_\_\_\_\_

\_\_\_\_\_  
\_\_\_\_\_

\* An ERC is determined based on the calculation on the bottom of Page W-13.

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**WASTEWATER  
OPERATION  
SECTION**

UTILITY NAME: **CSWR-Florida Utility Operating Company, LLC - Sebring Ridge**

**WASTEWATER LISTING OF SYSTEM GROUPS**

List below the name of each reporting system and its certificate number. Those systems which have been consolidated under the same tariff should be assigned a group number. Each individual system which has not been consolidated should be assigned its own group number.

The wastewater financial schedules (S-2 through S-10) should be filed for the group in total.

The wastewater engineering schedules (S-11 through S-13) must be filed for each system in the group.

All of the following wastewater pages (S-2 through S-13) should be completed for each group and arranged by group number.

<u>SYSTEM NAME / COUNTY</u>	<u>CERTIFICATE NUMBER</u>	<u>GROUP NUMBER</u>
Sebring Ridge	WS345	1

UTILITY NAME:

CSWR-Florida Utility Operating Company, LLC - Sebring Ridge

**YEAR OF REPORT**

December 31, 2024

SYSTEM NAME / COUNTY :

Sebring Ridge

**SCHEDULE OF YEAR END WASTEWATER RATE BASE**

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	WASTEWATER UTILITY (d)
101	Utility Plant In Service	S-4(a)	\$ 1,392,423
	Less:		
	Nonused and Useful Plant (1)		
108	Accumulated Depreciation	S-6(b)	446,819
110	Accumulated Amortization	F-8	0
271	Contributions in Aid of Construction	S-7	283,320
252	Advances for Construction	F-20	
Subtotal			\$ 662,284
	Add:		
272	Accumulated Amortization of Contributions in Aid of Construction	S-8(a)	\$ 234,763
Subtotal			\$ 897,047
	Plus or Minus:		
114	Acquisition Adjustments (2)	F-7	
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	
	Working Capital Allowance (3)		
	Other (Specify):		
WASTEWATER RATE BASE			\$ 897,047
WASTEWATER OPERATING INCOME		S-3	\$ (86,662)
ACHIEVED RATE OF RETURN (Wastewater Operating Income / Wastewater Rate Base)			-9.66%

NOTES : (1) Estimate based on the methodology used in the last rate proceeding.

(2) Include only those Acquisition Adjustments that have been approved by the Commission.

(3) Calculation consistent with last rate proceeding.

In absence of a rate proceeding, Class A utilities will use the Balance Sheet Method and Class B Utilities will use the One-eighth Operating and Maintenance Expense Method.

UTILITY NAME:

CSWR-Florida Utility Operating Company, LLC - Sebring Ridge

YEAR OF REPORT

December 31, 2024

SYSTEM NAME / COUNTY :

Sebring Ridge

WASTEWATER OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	WASTEWATER UTILITY (d)
UTILITY OPERATING INCOME			
400	Operating Revenues	S-9(a)	\$ 117,417
530	Less: Guaranteed Revenue (and AFPI)	S-9(a)	0
Net Operating Revenues			\$ 117,417
401	Operating Expenses	S-10(a)	\$ 178,376
403	Depreciation Expense	S-6(a)	35,098
	Less: Amortization of CIAC	S-8(a)	9,394
Net Depreciation Expense			\$ 25,704
406	Amortization of Utility Plant Acquisition Adjustment	F-7	
407	Amortization Expense (Other than CIAC)	F-8	0
408.10	Taxes Other Than Income Utility Regulatory Assessment Fee		
408.11	Property Taxes		
408.12	Payroll Taxes		
408.13	Other Taxes and Licenses		
408	Total Taxes Other Than Income		\$ 0
409.1	Income Taxes		
410.10	Deferred Federal Income Taxes		
410.11	Deferred State Income Taxes		
411.10	Provision for Deferred Income Taxes - Credit		
412.10	Investment Tax Credits Deferred to Future Periods		
412.11	Investment Tax Credits Restored to Operating Income		
Utility Operating Expenses			\$ 204,080
Utility Operating Income			\$ (86,662)
530	Add Back: Guaranteed Revenue (and AFPI)	S-9(a)	\$ 0
413	Income From Utility Plant Leased to Others		
414	Gains (losses) From Disposition of Utility Property		(58,194)
420	Allowance for Funds Used During Construction		
Total Utility Operating Income			\$ (144,856)

**WASTEWATER UTILITY PLANT ACCOUNTS**

ACCT. NO. (a)	ACCOUNT NAME (b)	PREVIOUS YEAR (c)	ADDITIONS (d)	RETIREMENTS (e)	CURRENT YEAR (f)
		\$	\$	\$	\$
351	Organization	0			0
352	Franchises	0			0
353	Land and Land Rights	59,820			59,820
354	Structures and Improvements	14,419	479,022		493,441
355	Power Generation Equipment	0			0
360	Collection Sewers - Force	10,264	68,931		79,195
361	Collection Sewers - Gravity	160,220			160,220
362	Special Collecting Structures	76,537			76,537
363	Services to Customers	0	53,851		53,851
364	Flow Measuring Devices	0	9,289		9,289
365	Flow Measuring Installations	0			0
366	Reuse Services	0			0
367	Reuse Meters and Meter Installations	0			0
370	Receiving Wells	0			0
371	Pumping Equipment	26,597	117,638		144,235
374	Reuse Distribution Reservoirs	0			0
375	Reuse Transmission and Distribution System	0			0
380	Treatment and Disposal Equipment	145,362	120,140		265,502
381	Plant Sewers	660			660
382	Outfall Sewer Lines	0			0
389	Other Plant Miscellaneous Equipment	60	2,090		2,150
390	Office Furniture and Equipment	0			0
391	Transportation Equipment	0			0
392	Stores Equipment	0			0
393	Tools, Shop and Garage Equipment	0			0
394	Laboratory Equipment	0	18,091		18,091
395	Power Operated Equipment	0			0
396	Communication Equipment	1,124	28,308		29,432
397	Miscellaneous Equipment	0			0
398	Other Tangible Plant	0			0
<b>Total Wastewater Plant</b>		<b>\$ 495,063</b>	<b>\$ 897,360</b>	<b>\$ 0</b>	<b>\$ 1,392,423</b>

**NOTE:** Any adjustments made to reclassify property from one account to another must be footnoted.

UTILITY NAME: CSWR-Florida Utility Operating Company, LLC - Sebring Ridge Utilities

SYSTEM NAME / COUNTY : Sebring Ridge

WASTEWATER UTILITY PLANT MATRIX

ACCT. NO. (a)	ACCOUNT NAME (b)	.1 INTANGIBLE PLANT (g)	.2 COLLECTION PLANT (h)	.3 SYSTEM PUMPING PLANT (i)	.4 TREATMENT AND DISPOSAL (j)	.5 RECLAIMED WASTEWATER TREATMENT PLANT (i)	.6 RECLAIMED WASTEWATER DISTRIBUTION PLANT (j)	.7 GENERAL PLANT (k)
351	Organization	\$	\$	\$	\$	\$	\$	\$
352	Franchises							
353	Land and Land Rights		493,441					59,820
354	Structures and Improvements							
355	Power Generation Equipment							
360	Collection Sewers - Force		79,195					
361	Collection Sewers - Gravity		160,220					
362	Special Collecting Structures		76,537					
363	Services to Customers		53,851					
364	Flow Measuring Devices		9,289					
365	Flow Measuring Installations							
366	Reuse Services							
367	Reuse Meters and Meter Installations							
370	Receiving Wells							
371	Pumping Equipment			144,235				
374	Reuse Distribution Reservoirs							
375	Reuse Transmission and Distribution System							
380	Treatment and Disposal Equipment				265,502			
381	Plant Sewers				660			
382	Outfall Sewer Lines							
389	Other Plant Miscellaneous Equipment				2,150			
390	Office Furniture and Equipment							18,091
391	Transportation Equipment							
392	Stores Equipment							
393	Tools, Shop and Garage Equipment							
394	Laboratory Equipment							
395	Power Operated Equipment							
396	Communication Equipment							
397	Miscellaneous Equipment							29,432
398	Other Tangible Plant							
	Total Wastewater Plant	\$ 0	\$ 872,533	\$ 144,235	\$ 268,312	\$ 0	\$ 0	\$ 107,343

NOTE: Any adjustments made to reclassify property from one account to another must be footnoted.

UTILITY NAME:

CSWR-Florida Utility Operating Company, LLC - Sebring Ridge

**YEAR OF REPORT**

December 31, 2024

SYSTEM NAME / COUNTY :

Sebring Ridge

**BASIS FOR WASTEWATER DEPRECIATION CHARGES**

ACCT. NO. (a)	ACCOUNT NAME (b)	AVERAGE SERVICE LIFE IN YEARS (c)	AVERAGE NET SALVAGE IN PERCENT (d)	DEPRECIATION RATE APPLIED IN PERCENT (100% - D) / C (e)
354	Structures and Improvements	40		2.50%
355	Power Generation Equipment	15		6.67%
360	Collection Sewers - Force	50		2.00%
361	Collection Sewers - Gravity	50		2.00%
362	Special Collecting Structures	40		2.50%
363	Services to Customers	50		2.00%
364	Flow Measuring Devices	5		20.00%
365	Flow Measuring Installations			
366	Reuse Services			
367	Reuse Meters and Meter Installations			
370	Receiving Wells	25		4.00%
371	Pumping Equipment	10		10.00%
374	Reuse Distribution Reservoirs			
375	Reuse Transmission/Distribution Sys.			
380	Treatment and Disposal Equipment	20		5.00%
381	Plant Sewers	40		2.50%
382	Outfall Sewer Lines	50		2.00%
389	Other Plant Miscellaneous Equipment	10		10.00%
390	Office Furniture and Equipment	20		5.00%
391	Transportation Equipment	10		10.00%
392	Stores Equipment			
393	Tools, Shop and Garage Equipment	16		6.25%
394	Laboratory Equipment	20		5.00%
395	Power Operated Equipment	15		6.67%
396	Communication Equipment	10		10.00%
397	Miscellaneous Equipment			
398	Other Tangible Plant	40		2.50%
Wastewater Plant Composite Depreciation Rate *				

\* If depreciation rates prescribed by this Commission are on a total composite basis, entries should be made on this line only.

YEAR OF REPORT  
December 31, 2024

UTILITY NAME: CSWR-Florida Utility Operating Company, L.L.C. - Sebring Ridge Utilities

SYSTEM NAME / COUNTY : Sebring Ridge

ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	BALANCE AT BEGINNING OF YEAR (c)	ACCRAUALS (d)	OTHER CREDITS * (e)	TOTAL CREDITS (d + e) (f)
354	Structures and Improvements	\$ 8,954	\$ 12,856	\$	\$ 12,856
355	Power Generation Equipment	0			0
360	Collection Sewers - Force	10,264	1,532		1,532
361	Collection Sewers - Gravity	160,220			0
362	Special Collecting Structures	76,537			0
363	Services to Customers	0	769		769
364	Flow Measuring Devices	0	1,703		1,703
365	Flow Measuring Installations	0			0
366	Reuse Services	0			0
367	Reuse Meters and Meter Installations	0			0
370	Receiving Wells	0			0
371	Pumping Equipment	8,578	9,538		9,538
374	Reuse Distribution Reservoirs	0			0
375	Reuse Transmission/Distribution Sys.	0			0
380	Treatment and Disposal Equipment	145,362	5,128		5,128
381	Plant Sewers	628	17		17
382	Outfall Sewer Lines	0			0
389	Other Plant Miscellaneous Equipment	54	122		122
390	Office Furniture and Equipment	0			0
391	Transportation Equipment	0			0
392	Stores Equipment	0			0
393	Tools, Shop and Garage Equipment	0			0
394	Laboratory Equipment	0	603		603
395	Power Operated Equipment	0			0
396	Communication Equipment	1,124	2,831		2,831
397	Miscellaneous Equipment	0			0
398	Other Tangible Plant	0			0
Total Depreciable Wastewater Plant in Service		\$ 411,721	\$ 35,098	\$ 0	\$ 35,098

\* Specify nature of transaction.  
Use ( ) to denote reversal entries.

UTILITY NAME: CSWR-Florida Utility Operating Company, LLC - Sebring Ridge Utilities

SYSTEM NAME / COUNTY : Sebring Ridge

**ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION**

ACCT. NO. (a)	ACCOUNT NAME (b)	PLANT RETIRED (g)	SALVAGE AND INSURANCE (h)	COST OF REMOVAL AND OTHER CHARGES (i)	TOTAL CHARGES (g-h+i) (j)	BALANCE AT END OF YEAR (c+f-j) (k)
354	Structures and Improvements	\$	\$	\$	\$ 0	\$ 21,810
355	Power Generation Equipment				0	0
360	Collection Sewers - Force				0	11,796
361	Collection Sewers - Gravity				0	160,220
362	Special Collecting Structures				0	76,537
363	Services to Customers				0	769
364	Flow Measuring Devices				0	1,703
365	Flow Measuring Installations				0	0
366	Reuse Services				0	0
367	Reuse Meters and Meter Installations				0	0
370	Receiving Wells				0	0
371	Pumping Equipment				0	18,116
374	Reuse Distribution Reservoirs				0	0
375	Reuse Transmission/Distribution Sys.				0	0
380	Treatment and Disposal Equipment				0	150,490
381	Plant Sewers				0	645
382	Outfall Sewer Lines				0	0
389	Other Plant Miscellaneous Equipment				0	176
390	Office Furniture and Equipment				0	0
391	Transportation Equipment				0	0
392	Stores Equipment				0	0
393	Tools, Shop and Garage Equipment				0	0
394	Laboratory Equipment				0	603
395	Power Operated Equipment				0	0
396	Communication Equipment				0	3,955
397	Miscellaneous Equipment				0	0
398	Other Tangible Plant				0	0
Total Depreciable Wastewater Plant in Service		\$ 0	\$ 0	\$ 0	\$ 0	\$ 446,819

\* Specify nature of transaction.  
Use ( ) to denote reversal entries.

**YEAR OF REPORT**

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UTILITY NAME: CSWR-Florida Utility Operating Company, LLC - Sebring Ridge

SYSTEM NAME / COUNTY : Sebring Ridge

**CONTRIBUTIONS IN AID OF CONSTRUCTION  
ACCOUNT 271**

DESCRIPTION (a)	REFERENCE (b)	WASTEWATER (c)
Balance first of year		\$ <u>280,590</u>
Add credits during year:		
Contributions received from Capacity, Main Extension and Customer Connection Charges	S-8(a)	\$ <u>2,730</u>
Contributions received from Developer or Contractor Agreements in cash or property	S-8(b)	<u>0</u>
Total Credits		\$ <u>2,730</u>
Less debits charged during the year (All debits charged during the year must be explained below)		\$ _____
Total Contributions In Aid of Construction		\$ <u>283,320</u>

Explain all debits charged to Account 271 during the year below:

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UTILITY NAME:

CSWR-Florida Utility Operating Company, LLC - Sebring Ridge

**YEAR OF REPORT**

December 31, 2024

SYSTEM NAME / COUNTY :

Sebring Ridge

**WASTEWATER CIAC SCHEDULE "A"**

ADDITIONS TO CONTRIBUTIONS IN AID OF CONSTRUCTION RECEIVED FROM CAPACITY,  
MAIN EXTENSION AND CUSTOMER CONNECTION CHARGES RECEIVED DURING THE YEAR

DESCRIPTION OF CHARGE (a)	NUMBER OF CONNECTIONS (b)	CHARGE PER CONNECTION (c)	AMOUNT (d)
New sewer connection	3	\$ 910	\$ 2,730
			0
			0
			0
			0
			0
			0
			0
			0
Total Credits			\$ 2,730

**ACCUMULATED AMORTIZATION OF WASTEWATER CONTRIBUTIONS IN AID OF CONSTRUCTION**

DESCRIPTION (a)	WASTEWATER (b)
Balance first of year	\$ 225,365
Debits during the year:	
Accruals charged to Account 272	\$ 9,394
Other debits (specify):	
_____	_____
_____	_____
Total debits	\$ 9,394
Credits during the year (specify):	
_____	\$ (4)
_____	_____
Total credits	\$ (4)
Balance end of year	\$ 234,763

<b>YEAR OF REPORT</b> December 31, 2024
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**UTILITY NAME:** CSWR-Florida Utility Operating Company, LLC - Sebring Ridge
**SYSTEM NAME / COUNTY :** Sebring Ridge

**WASTEWATER CIAC SCHEDULE "B"**  
 ADDITIONS TO CONTRIBUTIONS IN AID OF CONSTRUCTION  
 RECEIVED FROM ALL DEVELOPERS OR CONTRACTORS AGREEMENTS  
 WHICH CASH OR PROPERTY WAS RECEIVED DURING THE YEAR

DESCRIPTION (a)	INDICATE CASH OR PROPERTY (b)	AMOUNT (c)
N/A		\$
<b>Total Credits</b>		\$ <u>          0</u>

UTILITY NAME:

CSWR-Florida Utility Operating Company, LLC - Sebring Ridge

<b>YEAR OF REPORT</b> December 31, 2024
--

SYSTEM NAME / COUNTY :

Sebring Ridge

**WASTEWATER OPERATING REVENUE**

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS * (c)	YEAR END NUMBER OF CUSTOMERS * (d)	AMOUNTS (e)
<b>WASTEWATER SALES</b>				
Flat Rate Revenues:				
521.1	Residential Revenues	520	287	\$ 117,417
521.2	Commercial Revenues			
521.3	Industrial Revenues			
521.4	Revenues From Public Authorities			
521.5	Multiple Family Dwelling Revenues			
521.6	Other Revenues			
521	Total Flat Rate Revenues	520	287	\$ 117,417
Measured Revenues:				
522.1	Residential Revenues			
522.2	Commercial Revenues			
522.3	Industrial Revenues			
522.4	Revenues From Public Authorities			
522.5	Multiple Family Dwelling Revenues			
522	Total Measured Revenues	0	0	\$ 0
523	Revenues From Public Authorities			
524	Revenues From Other Systems			
525	Interdepartmental Revenues			
Total Wastewater Sales		520	287	\$ 117,417
<b>OTHER WASTEWATER REVENUES</b>				
530	Guaranteed Revenues (Including Allowance for Funds Prudently Invested or AFPI)			\$
531	Sale of Sludge			
532	Forfeited Discounts			
534	Rents From Wastewater Property			
535	Interdepartmental Rents			
536	Other Wastewater Revenues			
Total Other Wastewater Revenues				\$ 0

\* Customer is defined by Rule 25-30.210(1), Florida Administrative Code.

UTILITY NAME:

CSWR-Florida Utility Operating Company, LLC - Sebring Ridge

YEAR OF REPORT

December 31, 2024

SYSTEM NAME / COUNTY :

Sebring Ridge

WASTEWATER OPERATING REVENUE

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS * (c)	YEAR END NUMBER OF CUSTOMERS * (d)	AMOUNTS (e)
RECLAIMED WATER SALES				
Flat Rate Reuse Revenues:				
540.1	Residential Reuse Revenues	_____	_____	\$ _____
540.2	Commercial Reuse Revenues	_____	_____	_____
540.3	Industrial Reuse Revenues	_____	_____	_____
540.4	Reuse Revenues From Public Authorities	_____	_____	_____
540.5	Other Revenues	_____	_____	_____
540	Total Flat Rate Reuse Revenues	0	0	\$ _____ 0
Measured Reuse Revenues:				
541.1	Residential Reuse Revenues	_____	_____	_____
541.2	Commercial Reuse Revenues	_____	_____	_____
541.3	Industrial Reuse Revenues	_____	_____	_____
541.4	Reuse Revenues From Public Authorities	_____	_____	_____
541	Total Measured Reuse Revenues	0	0	\$ _____ 0
544	Reuse Revenues From Other Systems	_____	_____	_____
Total Reclaimed Water Sales				\$ _____ 0
Total Wastewater Operating Revenues				\$ <u>117,417</u>

\* Customer is defined by Rule 25-30.210(1), Florida Administrative Code.

**UTILITY NAME:** CSWR-Florida Utility Operating Company, LLC - Sebring Ridge Utilities

**SYSTEM NAME / COUNTY :** Sebring Ridge

**WASTEWATER UTILITY EXPENSE ACCOUNT MATRIX**

ACCT. NO. (a)	ACCOUNT NAME (b)	CURRENT YEAR (c)	.1 COLLECTION EXPENSES- OPERATIONS (d)	.2 COLLECTION EXPENSES- MAINTENANCE (e)	.3 PUMPING EXPENSES- OPERATIONS (f)	.4 PUMPING EXPENSES- MAINTENANCE (g)	.5 TREATMENT & DISPOSAL EXPENSES- OPERATIONS (h)	.6 TREATMENT & DISPOSAL EXPENSES- MAINTENANCE (i)
701	Salaries and Wages - Employees	\$ 0	\$	\$	\$	\$	\$	\$
703	Salaries and Wages - Officers, Directors and Majority Stockholders	0						
704	Employee Pensions and Benefits	0						
710	Purchased Sewage Treatment	0						
711	Sludge Removal Expense	0						
715	Purchased Power	13,962	13,962					
716	Fuel for Power Production	0						
718	Chemicals	16,355	16,355				2,533	
720	Materials and Supplies	2,533						
731	Contractual Services-Engineering	0						
732	Contractual Services - Accounting	87						
733	Contractual Services - Legal	327						
734	Contractual Services - Mgt. Fees	734					734	
735	Contractual Services - Testing	3,030					3,030	
736	Contractual Services - Other	82,140	79,443	1,392			1,305	
741	Rental of Building/Real Property	56						
742	Rental of Equipment	0						
750	Transportation Expenses	0						
756	Insurance - Vehicle	0						
757	Insurance - General Liability	0						
758	Insurance - Workman's Comp.	0						
759	Insurance - Other	6,943						
760	Advertising Expense	0						
766	Regulatory Commission Expenses	0						
767	- Amortization of Rate Case Expense	4,891						
770	Bad Debt Expense	536	500				4,274	
775	Miscellaneous Expenses	46,781						
<b>Total Wastewater Utility Expenses</b>		<b>\$ 178,376</b>	<b>\$ 110,260</b>	<b>\$ 1,392</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 11,876</b>	<b>\$ 0</b>

**UTILITY NAME:** CSWR-Florida Utility Operating Company, LLC - Sebring Ridge Utilities

**SYSTEM NAME / COUNTY :** Sebring Ridge

**WASTEWATER UTILITY EXPENSE ACCOUNT MATRIX**

ACCT. NO. (a)	ACCOUNT NAME (b)	.7 CUSTOMER ACCOUNTS EXPENSE (j)	.8 ADMIN. & GENERAL EXPENSES (k)	.9 RECLAIMED WATER TREATMENT EXPENSES- OPERATIONS (l)	.10 RECLAIMED WATER TREATMENT EXPENSES- MAINTENANCE (m)	.11 RECLAIMED WATER DISTRIBUTION EXPENSES- OPERATIONS (n)	.12 RECLAIMED WATER DISTRIBUTION EXPENSES- MAINTENANCE (o)
701	Salaries and Wages - Employees	\$	\$	\$	\$	\$	\$
703	Salaries and Wages - Officers, Directors and Majority Stockholders						
704	Employee Pensions and Benefits						
710	Purchased Sewage Treatment						
711	Sludge Removal Expense						
715	Purchased Power						
716	Fuel for Power Purchased						
718	Chemicals						
720	Materials and Supplies						
731	Contractual Services-Engineering						
732	Contractual Services - Accounting		87				
733	Contractual Services - Legal		327				
734	Contractual Services - Mgt. Fees						
735	Contractual Services - Testing						
736	Contractual Services - Other						
741	Rental of Building/Real Property		56				
742	Rental of Equipment						
750	Transportation Expenses						
756	Insurance - Vehicle						
757	Insurance - General Liability						
758	Insurance - Workman's Comp.						
759	Insurance - Other		6,943				
760	Advertising Expense						
766	Regulatory Commission Expenses - Amortization of Rate Case Expense		4,891				
767	Regulatory Commission Exp.-Other						
770	Bad Debt Expense	536					
775	Miscellaneous Expenses	11,246	30,762				
<b>Total Wastewater Utility Expenses</b>		<b>\$ 11,782</b>	<b>\$ 43,066</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>

**UTILITY NAME:**

CSWR-Florida Utility Operating Company, LLC - Sebring Ridge

**SYSTEM NAME / COUNTY :**

Sebring Ridge

**CALCULATION OF THE WASTEWATER SYSTEM METER EQUIVALENTS**

<b>WATER METER SIZE (a)</b>	<b>TYPE OF WATER METER (b)</b>	<b>EQUIVALENT FACTOR (c)</b>	<b>NUMBER OF WATER METERS (d)</b>	<b>TOTAL NUMBER OF METER EQUIVALENTS (c x d) (e)</b>
All Residential		1.0		0
5/8"	Displacement	1.0		0
3/4"	Displacement	1.5	287	431
1"	Displacement	2.5		0
1 1/2"	Displacement or Turbine	5.0		0
2"	Displacement, Compound or Turbine	8.0		0
3"	Displacement	15.0		0
3"	Compound	16.0		0
3"	Turbine	17.5		0
4"	Displacement or Compound	25.0		0
4"	Turbine	30.0		0
6"	Displacement or Compound	50.0		0
6"	Turbine	62.5		0
8"	Compound	80.0		0
8"	Turbine	90.0		0
10"	Compound	115.0		0
10"	Turbine	145.0		0
12"	Turbine	215.0		0
Total Wastewater System Meter Equivalents				431

**CALCULATION OF THE WASTEWATER SYSTEM EQUIVALENT RESIDENTIAL CONNECTIONS**

Provide a calculation used to determine the value of one wastewater equivalent residential connection (ERC).

Use one of the following methods:

(a) If actual flow data are available from the preceding 12 months, divide the total annual single family residence (SFR) gallons sold by the average number of single family residence customers for the same period and divide the result by 365 days.

(b) If no historical flow data are available, use:

$$ERC = ( \text{Total SFR gallons treated (Omit 000)} / 365 \text{ days} / 280 \text{ gallons per day} )$$

For wastewater only utilities:

Subtract all general use and other non residential customer gallons from the total gallons treated.

Divide the remainder (SFR customers) by 365 days to reveal single family residence customer gallons per day.

**NOTE:** Total gallons treated includes both treated and purchased treatment.

ERC Calculation:
23,725,000 Flow
287 SFR
365 Days
226.48 ERC

UTILITY NAME:

CSWR-Florida Utility Operating Company, LLC - Sebring Ridge

**YEAR OF REPORT**

December 31, 2024

SYSTEM NAME / COUNTY :

Sebring Ridge

**WASTEWATER TREATMENT PLANT INFORMATION**

Provide a separate sheet for each wastewater treatment facility

Permitted Capacity	65,000	GPD	
Basis of Permit Capacity (1)	UK		
Manufacturer	N/A		
Type (2)	Extended Aeration		
Hydraulic Capacity	N/A		
Average Daily Flow	65,000	GPD	
Total Gallons of Wastewater Treated	23,725,000		
Method of Effluent Disposal	RIB		

(1) Basis of permitted capacity as stated on the Florida DEP WWTP Operating Permit  
(i.e. average annual daily flow, etc.)

(2) Contact stabilization, advanced treatment, etc.

UTILITY NAME: CSWR-Florida Utility Operating Company, LLC - Sebring Ridge

SYSTEM NAME / COUNTY : Sebring Ridge

**OTHER WASTEWATER SYSTEM INFORMATION**

Furnish information below for each system. A separate page should be supplied where necessary.

1. Present number of ERCs\* now being served 226.48
2. Maximum number of ERCs\* which can be served 327.53
3. Present system connection capacity (in ERCs\*) using existing lines 327.53
4. Future connection capacity (in ERCs\*) upon service area buildout 550
5. Estimated annual increase in ERCs\* 3-5 years
6. Describe any plans and estimated completion dates for any enlargements or improvements of this system  
N/A
7. If the utility uses reuse as a means of effluent disposal, attach a list of the reuse end users and the amount of reuse provided to each, if known. Reclaimed water goes to effluent disposal field R00-1
8. If the utility does not engage in reuse, has a reuse feasibility study been completed? N/A  
  
If so, when? \_\_\_\_\_
9. Has the utility been required by the DEP or water management district to implement reuse? No  
  
If so, what are the utility's plans to comply with this requirement? \_\_\_\_\_
10. When did the company last file a capacity analysis report with the DEP? 4/1/2024
11. If the present system does not meet the requirements of DEP rules:
  - a. Attach a description of the plant upgrade necessary to meet the DEP rules.
  - b. Have these plans been approved by DEP? See Supplemental
  - c. When will construction begin? \_\_\_\_\_
  - d. Attach plans for funding the required upgrading.
  - e. Is this system under any Consent Order with DEP? \_\_\_\_\_
12. Department of Environmental Protection ID # FLA014349

\* An ERC is determined based on the calculation on S-11.

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11. If the present system does not meet the requirements of DEP rules:

a. Attach a description of the plant upgrade necessary to meet the DEP rules.

Has open Administrative Order with FDEP and multiple violations for not meeting nutrient limits. CSV

No construction timeline has been established.

b. Have these plans been approved by DEP?                   N/A                  

c. When will construction begin?   N/A  

d. Attach plans for funding the required upgrading.

e. Is this system under any Consent Order with DEP?   N/A  

S-13  
Sebring

**CLASS "A" OR "B"**

**WATER AND/OR WASTEWATER UTILITIES**  
(Gross Revenue of More Than \$200,000 Each)

**ANNUAL REPORT**

OF

CSWR-Florida Utility Operating Company, LLC - Sun River Utilities

Exact Legal Name of Respondent

Certificate Number(s)

WS922

Submitted To The

STATE OF FLORIDA



FOR THE

YEAR ENDED DECEMBER 31, 2024

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## GENERAL INSTRUCTIONS

1. Prepare this report in conformity with the 1996 National Association of Regulatory Utility Commissioners Uniform System of Accounts for Water and/or Wastewater Utilities (USOA).
2. Interpret all accounting words and phrases in accordance with the USOA.
3. Complete each question fully and accurately, even if it has been answered in a previous annual report. Enter the word "None" where it truly and completely states the fact.
4. For any question, section, or page which is not applicable to the respondent, enter the words "Not Applicable." Do not omit any pages.
5. Where dates are called for, the month and day should be stated as well as the year.
6. All schedules requiring dollar entries should be rounded to the nearest dollar unless otherwise specifically indicated.
7. Complete this report by means which result in a permanent record, such as by computer or typewriter.
8. If there is not enough room on any schedule, an additional page or pages may be added, provided the format of the added schedule matches the format of the schedule with not enough room. Such a schedule should reference the appropriate schedules, state the name of the utility, and state the year of the report.
9. If it is necessary or desirable to insert additional statements for the purpose of further explanation of schedules, such statement should be made at the bottom of the page or an additional page inserted. Any additional pages should state the name of the utility, the year of the report, and reference the appropriate schedule.
10. For water and wastewater utilities with more than one rate group and/or system, water and wastewater pages should be completed for each rate group and/or system group. These pages should be grouped together and tabbed by rate group and/or system.
11. All other water and wastewater operations not regulated by the Commission and other regulated industries should be reported as "Other than Reporting Systems."
12. Financial information for multiple systems charging rates which are covered under the same tariff should be reported as one system. However, the engineering data must be reported by individual system.
13. For water and wastewater utilities with more than one system, one (1) copy of workpapers showing the consolidation of systems for the operating sections, should be filed with the annual report.
14. The report should be filled out in quadruplicate and the original and two copies returned by March 31, of the year following the date of the report. The report should be returned to:

**Florida Public Service Commission  
Division of Accounting and Finance  
2540 Shumard Oak Boulevard  
Tallahassee, Florida 32399-0850**

The fourth copy should be retained by the utility.

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Wastewater Listing of System Groups	S-1	Contributions In Aid of Construction	S-7
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Wastewater Operating Statement	S-3	Wastewater Operating Revenue	S-9
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Basis for Wastewater Depreciation Charges	S-5	Calculation of ERCs	S-11
Analysis of Entries in Wastewater Depreciation Reserve	S-6	Wastewater Treatment Plant Information	S-12
		Other Wastewater System Information	S-13

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# **EXECUTIVE SUMMARY**

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### CERTIFICATION OF ANNUAL REPORT

I HEREBY CERTIFY, to the best of my knowledge and belief:

- |  |                                |  |
|--|--------------------------------|--|
| YES<br><input checked="" type="checkbox"/> | NO<br><input type="checkbox"/> | 1. The utility is in substantial compliance with the Uniform System of Accounts prescribed by the Florida Public Service Commission.   |
| YES<br><input checked="" type="checkbox"/> | NO<br><input type="checkbox"/> | 2. The utility is in substantial compliance with all applicable rules and orders of the Florida Public Service Commission.   |
| YES<br><input checked="" type="checkbox"/> | NO<br><input type="checkbox"/> | 3. There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices that could have a material effect on the the financial statement of the utility.  |
| YES<br><input checked="" type="checkbox"/> | NO<br><input type="checkbox"/> | 4. The annual report fairly represents the financial condition and results of operations of the respondent for the period presented and other information and statements presented in the the report as to the business affairs of the respondent are true, correct and complete for the period for which it represents. |

Items Certified			
1.	2.	3.	4.

1.	2.	3.	4.
X	X	X	X

\_\_\_\_\_  
 (Signature of Chief Executive Officer of the utility) \*



\_\_\_\_\_  
 (Signature of Chief Financial Officer of the utility) \*

\* Each of the four items must be certified YES or NO. Each item need not be certified by both officers. The items being certified by the officer should be indicated in the appropriate area to the left of the signature.

**NOTICE:** Section 837.06, Florida Statutes, provides that any person who knowingly makes a false statement in writing with the intent to mislead a public servant in the performance of his duty shall be guilty of a misdemeanor of the second degree.

ANNUAL REPORT OF

YEAR OF REPORT  
December 31, 2024

CSWR-Florida Utility Operating Company, LLC - Sun River Utilities  
(Exact Name of Utility)

County: \_\_\_\_\_

List below the exact mailing address of the utility for which normal correspondence should be sent:

1630 Des Peres Rd., Suite 140  
Des Peres, MO 63131

Telephone: 314-380-8505

E Mail Address: bthies@cswrgroup.com

WEB Site: https://www.centralstateswaterresources.com/

Sunshine State One-Call of Florida, Inc. Member Number \_\_\_\_\_

Name and address of person to whom correspondence concerning this report should be addressed:

1630 Des Peres Rd., Suite 140  
Des Peres, MO 63131

Telephone: 314-380-8505

List below the address of where the utility's books and records are located:

1630 Des Peres Rd., Suite 140  
Des Peres, MO 63131

Telephone: 314-380-8505

List below any groups auditing or reviewing the records and operations:

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Date of original organization of the utility: \_\_\_\_\_

Check the appropriate business entity of the utility as filed with the Internal Revenue Service

Individual      Partnership      Sub S Corporation      1120 Corporation  
                 

List below every corporation or person owning or holding directly or indirectly 5% or more of the voting securities of the utility:

	Name	Percent Ownership
1.	CSWR, LLC	100%
2.	_____	_____
3.	_____	_____
4.	_____	_____
5.	_____	_____
6.	_____	_____
7.	_____	_____
8.	_____	_____
9.	_____	_____
10.	_____	_____

UTILITY NAME: CSWR-Florida Utility Operating Company, LLC - Sun River Utilities

YEAR OF REPORT  
December 31, 2024

**DIRECTORY OF PERSONNEL WHO CONTACT  
THE FLORIDA PUBLIC SERVICE COMMISSION**

<b>NAME OF COMPANY REPRESENTATIVE (1)</b>	<b>TITLE OR POSITION (2)</b>	<b>ORGANIZATIONAL UNIT TITLE (3)</b>	<b>USUAL PURPOSE FOR CONTACT WITH FPSC</b>
Aaron Silas	Assistance VP	Regulatory	Regulatory

(1) Also list appropriate legal counsel, accountants and others who may not be on general payroll.  
(2) Provide individual telephone numbers if the person is not normally reached at the company.  
(3) Name of company employed by, if not on general payroll.

### COMPANY PROFILE

Provide a brief narrative company profile which covers the following areas:

- A. Brief company history.
- B. Public services rendered.
- C. Major goals and objectives.
- D. Major operating divisions and functions.
- E. Current and projected growth patterns.
- F. Major transactions having a material effect on operations.

See Supplemental

## CSWR-Florida Utility Operating Company: COMPANY PROFILE

### **A. Brief Company History**

Founded in 2014 by Josiah Cox, President and CEO, Central States Water Resources (CSWR) has expanded its national footprint across 11 states since its inception. Today, CSWR is the 11<sup>th</sup> largest investor-owned water utility and the single largest owner/operator of individual wastewater plants in the United States. CSWR-Florida completed its first acquisition of assets in Florida on 5/16/2022.

### **B. Public Services Rendered**

CSWR-Florida provides water treatment and distribution services as well as sewer collection and treatment services in Florida communities.

### **C. Major Goals and Objectives**

CSWR-Florida brings to life its mission to deliver safe, reliable, and environmentally responsible water resources to every community it serves, while also protecting the aquifers, lakes, rivers, and streams so essential to the environment. Goals include 100% compliance with regulatory requirements and the rehabilitation of historically underfunded systems.

### **D. Major Operating Divisions and Functions**

- **Environmental Health and Safety (EHS):** Responsible for managing operations contractors and compliance with environmental regulations.
- **Engineering:** responsible for designing and implementing new infrastructure projects as well as improving existing infrastructure.
- **Business Operations:** Admin functions including, but not limited to, accounting, finance, human resources, IT, communications, customer experience (customer service), and regulatory affairs.

### **E. Current and Projected Growth Patterns**

The Company is projecting a continued pattern of acquiring, rehabilitating, and operating facilities across the state of Florida.

### **F. Major Transactions Having a Material Effect on Operations**

- Acquisition of the assets of Aquarina Utilities – 5/16/22
- Acquisition of the assets of Sunshine Utilities of Central Florida, Inc. – 5/24/22
- Acquisition of the assets of North Peninsula Utilities – 5/25/22
- Acquisition of the assets of Neighborhood Utilities, Inc. – 11/17/22
- Acquisition of the assets of Rolling Oaks – 11/30/22
- Acquisition of the assets of Sebring Ridge – 8/29/23
- Acquisition of the assets of CFAT – 11/30/23
- Acquisition of the assets of BFF – 11/30/23
- Acquisition of the assets of Tradewinds – 11/30/23
- Acquisition of the assets of TKCB – 12/27/23
- Acquisition of the assets of Tymber Creek – 5/31/2024

UTILITY NAME: CSWR-Florida Utility Operating Company, LLC - Sun River Utilities

<b>YEAR OF REPORT</b> December 31, 2024
--

**PARENT / AFFILIATE ORGANIZATION CHART**

Current as of 12/31/24

Complete below an organizational chart that shows all parents, subsidiaries and affiliates of the utility.  
The chart must also show the relationship between the utility and affiliates listed on E-7, E-10(a) and E-10(b).

<p>CSWR, LLC Florida Central States Water Resources CSWR-Florida Utility Holding Company CSWR-Florida Utility Operating Company</p>
---

**COMPENSATION OF OFFICERS**

For each officer, list the time spent on respondent as an officer compared to time spent on total business activities and the compensation received as an officer from the respondent.			
NAME (a)	TITLE (b)	% OF TIME SPENT AS OFFICER OF THE UTILITY (c)	OFFICERS' COMPENSATION (d)
N/A			\$

**COMPENSATION OF DIRECTORS**

For each director, list the number of directors' meetings attended by each director and the compensation received as a director from the respondent.			
NAME (a)	TITLE (b)	NUMBER OF DIRECTORS' MEETINGS ATTENDED (c)	DIRECTORS' COMPENSATION (d)
N/A			\$

**BUSINESS CONTRACTS WITH OFFICERS, DIRECTORS AND AFFILIATES**

List all contracts, agreements, or other business arrangements* entered into during the calendar year (other than compensation related to position with Respondents) between the Respondent and officer and director listed on page E-6. In addition, provide the same information with respect to professional services for each firm, partnership, or organization with which the officer or director is affiliated.			
NAME OF OFFICER, DIRECTOR OR AFFILIATE (a)	IDENTIFICATION OF SERVICE OR PRODUCT (b)	AMOUNT (c)	NAME AND ADDRESS OF AFFILIATED ENTITY (d)
N/A		\$ _____	

\* Business Agreement, for this schedule, shall mean any oral or written business deal which binds the concerned parties for products or services during the reporting year or future years. Although the Respondent and/or other companies will benefit from the arrangement, the officer or director is, however, acting on his behalf or for the benefit of other companies or persons.

**AFFILIATION OF OFFICERS AND DIRECTORS**

For each of the officials listed on page E-6, list the principal occupation or business affiliations or connections with any other business or financial organizations, firms, or partnerships. For purposes of this part, an official will be considered to have an affiliation with any business or financial organization, firm or partnership in which he is an officer, director, trustee, partner, or a person exercising similar functions.

<b>NAME</b> (a)	<b>PRINCIPAL OCCUPATION OR BUSINESS AFFILIATION</b> (b)	<b>AFFILIATION OR CONNECTION</b> (c)	<b>NAME AND ADDRESS OF AFFILIATION OR CONNECTION</b> (d)
N/A			

**YEAR OF REPORT**  
December 31, 2024

**UTILITY NAME:** C~~S~~WR-Florida Utility Operating Company, LLC - Sun River Utilities

**BUSINESSES WHICH ARE A BY-PRODUCT, CO PRODUCT OR JOINT-PRODUCT  
RESULT OF PROVIDING WATER OR WASTEWATER SERVICE**

Complete the following for any business which is conducted as a byproduct, co product, or joint product as a result of providing water and / or wastewater service. This would include any business which requires the use of utility land and facilities. Examples of these types of businesses would be orange groves, nurseries, tree farms, fertilizer manufacturing, etc. This would not include any business for which the assets are properly included in Account 121 - Nonutility Property along with the associated revenue and expenses segregated out as nonutility also.

BUSINESS OR SERVICE CONDUCTED (a)	ASSETS		REVENUES		EXPENSES	
	BOOK COST OF ASSETS (b)	ACCOUNT NUMBER (c)	REVENUES GENERATED (d)	ACCOUNT NUMBER (e)	EXPENSES INCURRED (f)	ACCOUNT NUMBER (g)
N/A	\$		\$		\$	



**UTILITY NAME:** CSWR-Florida Utility Operating Company, LLC - Sun River Utilities

**BUSINESS TRANSACTIONS WITH RELATED PARTIES (Cont'd)**

	<b>SALE OR PURCHASE PRICE (c)</b>	<b>NET BOOK VALUE (d)</b>	<b>GAIN OR LOSS (e)</b>	<b>FAIR MARKET VALUE (f)</b>
<p><b>Part II. Specific Instructions: Sale, Purchase and Transfer of Assets</b></p> <p>1. Enter in this part all transactions relating to the purchase, sale, or transfer of assets.</p> <p>2. Below are examples of some types of transactions to include:                      -purchase, sale or transfer of equipment                      -purchase, sale or transfer of land and structures                      -purchase, sale or transfer of securities                      -noncash transfers of assets                      -noncash dividends other than stock dividends                      -write-off of bad debts or loans</p> <p>3. The columnar instructions follow:                      (a) Enter name of related party or company.                      (b) Describe briefly the type of assets purchased, sold or transferred.                      (c) Enter the total received or paid. Indicate purchase with "P" and sale with "S".                      (d) Enter the net book value for each item reported.                      (e) Enter the net profit or loss for each item reported. (column c) - column (d)                      (f) Enter the fair market value for each item reported. In space below or in a supplemental schedule, describe the basis used to calculate fair market value.</p>	\$ _____ _____ _____ _____ _____ _____ _____ _____ _____ _____	\$ _____ _____ _____ _____ _____ _____ _____ _____ _____	\$ _____ _____ _____ _____ _____ _____ _____ _____ _____	\$ _____ _____ _____ _____ _____ _____ _____ _____ _____
N/A	\$ _____ _____ _____ _____ _____ _____ _____ _____ _____	\$ _____ _____ _____ _____ _____ _____ _____ _____ _____	\$ _____ _____ _____ _____ _____ _____ _____ _____ _____	\$ _____ _____ _____ _____ _____ _____ _____ _____ _____

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**COMPARATIVE BALANCE SHEET  
ASSETS AND OTHER DEBITS**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR (e)
<b>UTILITY PLANT</b>				
101-106	Utility Plant	F-7	\$ 1,175,344	\$ 1,614,985
108-110	Less: Accumulated Depreciation and Amortization	F-8	584,474	584,474
Net Plant			\$ 590,870	\$ 1,030,511
114-115	Utility Plant Acquisition adjustment (Net)	F-7		0
116 *	Other Utility Plant Adjustments			
Total Net Utility Plant			\$ 590,870	\$ 1,030,511
<b>OTHER PROPERTY AND INVESTMENTS</b>				
121	Nonutility Property	F-9	\$	\$ 0
122	Less: Accumulated Depreciation and Amortization			
Net Nonutility Property			\$ 0	\$ 0
123	Investment in Associated Companies	F-10		0
124	Utility Investments	F-10		0
125	Other Investments	F-10		0
126-127	Special Funds	F-10		0
Total Other Property & Investments			\$ 0	\$ 0
<b>CURRENT AND ACCRUED ASSETS</b>				
131	Cash		\$ 1,417	\$ 30
132	Special Deposits	F-9	0	0
133	Other Special Deposits	F-9	0	0
134	Working Funds			
135	Temporary Cash Investments			
141-144	Accounts and Notes Receivable, Less Accumulated Provision for Uncollectible Accounts	F-11	5,044	12,118
145	Accounts Receivable from Associated Companies	F-12	0	0
146	Notes Receivable from Associated Companies	F-12	0	0
151-153	Material and Supplies			
161	Stores Expense			
162	Prepayments			2,933
171	Accrued Interest and Dividends Receivable			
172 *	Rents Receivable			
173 *	Accrued Utility Revenues		5,621	3,873
174	Miscellaneous Current and Accrued Assets	F-12	0	0
Total Current and Accrued Assets			\$ 12,082	\$ 18,955

\* Not Applicable for Class B Utilities

**COMPARATIVE BALANCE SHEET  
ASSETS AND OTHER DEBITS**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR (e)
<b>DEFERRED DEBITS</b>				
181	Unamortized Debt Discount & Expense	F-13	\$ 0	\$ 0
182	Extraordinary Property Losses	F-13	0	0
183	Preliminary Survey & Investigation Charges		112,188	112,072
184	Clearing Accounts		(389)	213
185 *	Temporary Facilities		182	197
186	Miscellaneous Deferred Debits	F-14	1,022	1,732
187 *	Research & Development Expenditures			
190	Accumulated Deferred Income Taxes			
Total Deferred Debits			\$ 113,002	\$ 114,214
<b>TOTAL ASSETS AND OTHER DEBITS</b>			\$ 715,954	\$ 1,163,681

\* Not Applicable for Class B Utilities

<p><b>NOTES TO THE BALANCE SHEET</b></p> <p>The space below is provided for important notes regarding the balance sheet</p>
---

**COMPARATIVE BALANCE SHEET  
EQUITY CAPITAL AND LIABILITIES**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR (e)
<b>EQUITY CAPITAL</b>				
201	Common Stock Issued	F-15	\$ 1,947	\$ 107,139
204	Preferred Stock Issued	F-15	0	0
202,205 *	Capital Stock Subscribed			
203,206 *	Capital Stock Liability for Conversion			
207 *	Premium on Capital Stock			
209 *	Reduction in Par or Stated Value of Capital Stock			
210 *	Gain on Resale or Cancellation of Reacquired Capital Stock			
211	Other Paid - In Capital			
212	Discount On Capital Stock			
213	Capital Stock Expense			
214-215	Retained Earnings	F-16	(193,393)	(306,494)
216	Reacquired Capital Stock			
218	Proprietary Capital (Proprietorship and Partnership Only)			
<b>Total Equity Capital</b>			\$ (191,446)	\$ (199,355)
<b>LONG TERM DEBT</b>				
221	Bonds	F-15		0
222 *	Reacquired Bonds			
223	Advances from Associated Companies	F-17		0
224	Other Long Term Debt	F-17		0
<b>Total Long Term Debt</b>			\$ 0	\$ 0
<b>CURRENT AND ACCRUED LIABILITIES</b>				
231	Accounts Payable		152,234	15,629
232	Notes Payable	F-18	0	0
233	Accounts Payable to Associated Companies	F-18	747,534	1,335,091
234	Notes Payable to Associated Companies	F-18	0	0
235	Customer Deposits			
236	Accrued Taxes	W/S-3		
237	Accrued Interest	F-19	0	0
238	Accrued Dividends			
239	Matured Long Term Debt			
240	Matured Interest			
241	Miscellaneous Current & Accrued Liabilities	F-20	7,632	8,232
<b>Total Current &amp; Accrued Liabilities</b>			\$ 907,400	\$ 1,358,951

\* Not Applicable for Class B Utilities

UTILITY NAME: CSWR-Florida Utility Operating Company, LLC - Sun River Utilities

<b>YEAR OF REPORT</b> December 31, 2024
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**COMPARATIVE BALANCE SHEET  
EQUITY CAPITAL AND LIABILITIES**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR (e)
<b>DEFERRED CREDITS</b>				
251	Unamortized Premium On Debt	F-13	\$ _____	\$ _____ 0
252	Advances For Construction	F-20	_____	_____ 0
253	Other Deferred Credits	F-21	_____	_____ 0
255	Accumulated Deferred Investment Tax Credits		_____	_____
Total Deferred Credits			\$ _____ 0	\$ _____ 0
<b>OPERATING RESERVES</b>				
261	Property Insurance Reserve		\$ _____	\$ _____
262	Injuries & Damages Reserve		_____	_____
263	Pensions and Benefits Reserve		_____	_____
265	Miscellaneous Operating Reserves		_____	_____
Total Operating Reserves			\$ _____ 0	\$ _____ 0
<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>				
271	Contributions in Aid of Construction	F-22	\$ _____	\$ _____ 4,163
272	Accumulated Amortization of Contributions in Aid of Construction	F-22	_____	_____ (78)
Total Net CIAC			\$ _____ 0	\$ _____ 4,085
<b>ACCUMULATED DEFERRED INCOME TAXES</b>				
281	Accumulated Deferred Income Taxes - Accelerated Depreciation		\$ _____	\$ _____
282	Accumulated Deferred Income Taxes - Liberalized Depreciation		_____	_____
283	Accumulated Deferred Income Taxes - Other		_____	_____
Total Accumulated Deferred Income Tax			\$ _____ 0	\$ _____ 0
<b>TOTAL EQUITY CAPITAL AND LIABILITIES</b>			\$ _____ 715,954	\$ _____ 1,163,681

UTILITY NAME: CSWR-Florida Utility Operating Company, LLC - Sun River Utilities

**COMPARATIVE OPERATING STATEMENT**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR * (e)
<b>UTILITY OPERATING INCOME</b>				
400	Operating Revenues	F-3(b)	\$ 131,041	\$ 104,291
469, 530	Less: Guaranteed Revenue and AFPI	F-3(b)	0	0
Net Operating Revenues			\$ 131,041	\$ 104,291
401	Operating Expenses	F-3(b)	\$ 230,706	\$ 235,775
403	Depreciation Expense:	F-3(b)	\$ 23,060	\$ 0
	Less: Amortization of CIAC	F-22	0	78
Net Depreciation Expense			\$ 23,060	\$ (78)
406	Amortization of Utility Plant Acquisition Adjustment	F-3(b)	0	0
407	Amortization Expense (Other than CIAC)	F-3(b)	0	0
408	Taxes Other Than Income	W/S-3	5	2,821
409	Current Income Taxes	W/S-3	0	0
410.1	Deferred Federal Income Taxes	W/S-3	0	0
410.11	Deferred State Income Taxes	W/S-3	0	0
411.1	Provision for Deferred Income Taxes - Credit	W/S-3	0	0
412.1	Investment Tax Credits Deferred to Future Periods	W/S-3	0	0
412.11	Investment Tax Credits Restored to Operating Income	W/S-3	0	0
Utility Operating Expenses			\$ 253,771	\$ 238,517
Net Utility Operating Income			\$ (122,730)	\$ (134,225)
469, 530	Add Back: Guaranteed Revenue and AFPI	F-3(b)		0
413	Income From Utility Plant Leased to Others			0
414	Gains (losses) From Disposition of Utility Property			(1,183)
420	Allowance for Funds Used During Construction			0
Total Utility Operating Income [Enter here and on Page F-3(c)]			\$ (122,730)	\$ (135,408)

\* For each account, Column e should agree with Columns f, g and h on F-3(b)

UTILITY NAME: CSWR-Florida Utility Operating Company, LLC

**COMPARATIVE OPERATING STATEMENT (Cont'd)**

WATER SCHEDULE W-3 * (f)	WASTEWATER SCHEDULE S-3 * (g)	OTHER THAN REPORTING SYSTEMS (h)
\$ <u>51,510</u> 0	\$ <u>52,782</u> 0	\$ _____
\$ <u>51,510</u>	\$ <u>52,782</u>	\$ <u>0</u>
\$ 119,737	\$ 116,037	\$ _____
<u>0</u> 73	<u>0</u> 5	_____
\$ <u>(73)</u>	\$ <u>(5)</u>	\$ <u>0</u>
<u>0</u>	<u>0</u>	_____
<u>0</u>	<u>0</u>	_____
<u>1,410</u>	<u>1,410</u>	_____
<u>0</u>	<u>0</u>	_____
<u>0</u>	<u>0</u>	_____
<u>0</u>	<u>0</u>	_____
<u>0</u>	<u>0</u>	_____
<u>0</u>	<u>0</u>	_____
<u>0</u>	<u>0</u>	_____
\$ <u>121,074</u>	\$ <u>117,443</u>	\$ <u>0</u>
\$ <u>(69,565)</u>	\$ <u>(64,661)</u>	\$ <u>0</u>
<u>0</u>	<u>0</u>	_____
<u>0</u>	<u>0</u>	_____
<u>(591)</u>	<u>(591)</u>	_____
<u>0</u>	<u>0</u>	_____
\$ <u><u>(70,156)</u></u>	\$ <u><u>(65,252)</u></u>	\$ <u><u>0</u></u>

\* Total of Schedules W-3 / S-3 for all rate groups.

**COMPARATIVE OPERATING STATEMENT (Cont'd)**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR (e)
Total Utility Operating Income [from page F-3(a)]			\$ <u>(122,730)</u>	\$ <u>(135,408)</u>
<b>OTHER INCOME AND DEDUCTIONS</b>				
415	Revenues-Merchandising, Jobbing, and Contract Deductions		\$ _____	\$ _____
416	Costs & Expenses of Merchandising Jobbing, and Contract Work		_____	_____
419	Interest and Dividend Income		_____	_____
421	Nonutility Income		_____	_____
426	Miscellaneous Nonutility Expenses		_____	_____
Total Other Income and Deductions			\$ <u>0</u>	\$ <u>0</u>
<b>TAXES APPLICABLE TO OTHER INCOME</b>				
408.2	Taxes Other Than Income		\$ _____	\$ _____
409.2	Income Taxes		_____	_____
410.2	Provision for Deferred Income Taxes		_____	_____
411.2	Provision for Deferred Income Taxes - Credit		_____	_____
412.2	Investment Tax Credits - Net		_____	_____
412.3	Investment Tax Credits Restored to Operating Income		_____	_____
Total Taxes Applicable To Other Income			\$ <u>0</u>	\$ <u>0</u>
<b>INTEREST EXPENSE</b>				
427	Interest Expense	F-19	\$ _____	\$ <u>753</u>
428	Amortization of Debt Discount & Expense	F-13	_____	<u>0</u>
429	Amortization of Premium on Debt	F-13	_____	<u>0</u>
Total Interest Expense			\$ <u>0</u>	\$ <u>753</u>
<b>EXTRAORDINARY ITEMS</b>				
433	Extraordinary Income		\$ _____	\$ _____
434	Extraordinary Deductions		_____	_____
409.3	Income Taxes, Extraordinary Items		_____	_____
Total Extraordinary Items			\$ <u>0</u>	\$ <u>0</u>
NET INCOME			\$ <u>(122,730)</u>	\$ <u>(136,161)</u>

Explain Extraordinary Income:

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**SCHEDULE OF YEAR END RATE BASE**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	WATER UTILITY (d)	WASTEWATER UTILITY (e)
101	Utility Plant In Service	F-7	\$ 422,341	\$ 208,440
	Less:			
	Nonused and Useful Plant (1)			
108	Accumulated Depreciation	F-8	396,008	188,466
110	Accumulated Amortization	F-8	0	0
271	Contributions in Aid of Construction	F-22	2,401	1,762
252	Advances for Construction	F-20		
Subtotal			\$ 23,933	\$ 18,212
	Add:			
272	Accumulated Amortization of Contributions in Aid of Construction	F-22	73	5
Subtotal			\$ 24,006	\$ 18,217
	Plus or Minus:			
114	Acquisition Adjustments (2)	F-7	0	0
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	0	0
	Working Capital Allowance (3)		0	0
	Other (Specify):			
	_____			
	_____			
	_____			
<b>RATE BASE</b>			<b>\$ 24,006</b>	<b>\$ 18,217</b>
<b>NET UTILITY OPERATING INCOME</b>			<b>\$ (69,565)</b>	<b>\$ (64,661)</b>
<b>ACHIEVED RATE OF RETURN (Operating Income / Rate Base)</b>			<b>-289.78%</b>	<b>-354.96%</b>

**NOTES :**

- (1) Estimate based on the methodology used in the last rate proceeding.
- (2) Include only those Acquisition Adjustments that have been approved by the Commission.
- (3) Calculation consistent with last rate proceeding.  
In absence of a rate proceeding, Class A utilities will use the Balance Sheet Method and Class B Utilities will use the One-eighth Operating and Maintenance Expense Method.

**SCHEDULE OF CURRENT COST OF CAPITAL  
CONSISTENT WITH THE METHODOLOGY USED IN THE LAST RATE PROCEEDING (1)**

<b>CLASS OF CAPITAL (a)</b>	<b>DOLLAR AMOUNT (2) (b)</b>	<b>PERCENTAGE OF CAPITAL (c)</b>	<b>ACTUAL COST RATES (3) (d)</b>	<b>WEIGHTED COST (c x d) (e)</b>
Common Equity	\$ 0	0.00%		0.00%
Preferred Stock	0	0.00%		0.00%
Long Term Debt	0	0.00%		0.00%
Customer Deposits	0	0.00%		0.00%
Tax Credits - Zero Cost	0	0.00%		0.00%
Tax Credits - Weighted Cost	0	0.00%		0.00%
Deferred Income Taxes	0	0.00%		0.00%
Other (Explain)	0	0.00%		0.00%
	0	0.00%		0.00%
<b>Total</b>	<b>\$ 0</b>	<b>0.00%</b>		<b>0.00%</b>

(1) If the utility's capital structure is not used, explain which capital structure is used.

\_\_\_\_\_

(2) Should equal amounts on Schedule F-6, Column (g).

(3) Mid-point of the last authorized Return On Equity or current leverage formula if none has been established.

Must be calculated using the same methodology used in the last rate proceeding using current annual report year end amounts and cost rates.

**APPROVED RETURN ON EQUITY**

Current Commission Return on Equity:	_____
Commission order approving Return on Equity:	_____

**APPROVED AFUDC RATE**

COMPLETION ONLY REQUIRED IF AFUDC WAS CHARGED DURING YEAR

Current Commission Approved AFUDC rate:	_____
Commission order approving AFUDC rate:	_____

If any utility capitalized any charge in lieu of AFUDC (such as interest only), state the basis of the charge, an explanation as to why AFUDC was not charged and the percentage capitalized.

**YEAR OF REPORT**  
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CSWR-Florida Utility Operating Company, LLC - Sun River Utilities

**UTILITY NAME:**

**SCHEDULE OF CAPITAL STRUCTURE ADJUSTMENTS  
CONSISTENT WITH THE METHODOLOGY USED IN THE LAST RATE PROCEEDING**

<b>CLASS OF CAPITAL (a)</b>	<b>PER BOOK BALANCE (b)</b>	<b>NON-UTILITY ADJUSTMENTS (c)</b>	<b>NON-JURISDICTIONAL ADJUSTMENTS (d)</b>	<b>OTHER (1) ADJUSTMENTS SPECIFIC (e)</b>	<b>OTHER (1) ADJUSTMENTS PRO RATA (f)</b>	<b>CAPITAL STRUCTURE (g)</b>
Common Equity	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
Preferred Stock	_____	_____	_____	_____	_____	_____
Long Term Debt	_____	_____	_____	_____	_____	_____
Customer Deposits	_____	_____	_____	_____	_____	_____
Tax Credits - Zero Cost	_____	_____	_____	_____	_____	_____
Tax Credits - Weighted Cost	_____	_____	_____	_____	_____	_____
Deferred Inc. Taxes	_____	_____	_____	_____	_____	_____
Other (Explain)	_____	_____	_____	_____	_____	_____
Total	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____

(1) Explain below all adjustments made in Columns (e) and (f):

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

UTILITY NAME: CSWR-Florida Utility Operating Company, LLC - Sun River Utilities

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**UTILITY PLANT  
ACCOUNTS 101 - 106**

ACCT. NO. (a)	DESCRIPTION (b)	WATER (c)	WASTEWATER (d)	OTHER THAN REPORTING SYSTEMS (e)	TOTAL (f)
101	Plant Accounts: Utility Plant In Service	\$ 422,341	\$ 208,440	\$ _____	\$ 630,781
102	Utility Plant Leased to Other	_____	_____	_____	0
103	Property Held for Future Use	_____	_____	_____	0
104	Utility Plant Purchased or Sold	_____	_____	_____	0
105	Construction Work in Progress	504,525	479,679	_____	984,204
106	Completed Construction Not Classified	_____	_____	_____	0
	Total Utility Plant	\$ 926,866	\$ 688,119	\$ 0	\$ 1,614,985

**UTILITY PLANT ACQUISITION ADJUSTMENTS  
ACCOUNTS 114 AND 115**

Report each acquisition adjustment and related accumulated amortization separately.  
For any acquisition adjustments approved by the Commission, include the Order Number.

ACCT. NO. (a)	DESCRIPTION (b)	WATER (c)	WASTEWATER (d)	OTHER THAN REPORTING SYSTEMS (e)	TOTAL (f)
114	Acquisition Adjustment	\$ _____	\$ _____	\$ _____	\$ 0
		_____	_____	_____	0
		_____	_____	_____	0
		_____	_____	_____	0
		_____	_____	_____	0
	Total Plant Acquisition Adjustments	\$ 0	\$ 0	\$ 0	\$ 0
115	Accumulated Amortization	\$ _____	\$ _____	\$ _____	\$ 0
		_____	_____	_____	0
		_____	_____	_____	0
		_____	_____	_____	0
		_____	_____	_____	0
	Total Accumulated Amortization	\$ 0	\$ 0	\$ 0	\$ 0
	Net Acquisition Adjustments	\$ 0	\$ 0	\$ 0	\$ 0

**ACCUMULATED DEPRECIATION ( ACCT. 108 ) AND AMORTIZATION (ACCT. 110)**

DESCRIPTION (a)	WATER (b)	WASTEWATER (c)	OTHER THAN REPORTING SYSTEMS (d)	TOTAL (e)
<b>ACCUMULATED DEPRECIATION</b>				
<b>Account 108</b>				
Balance first of year	\$ 396,008	\$ 188,466	\$	\$ 584,474
Credit during year:				
Accruals charged to:				
Account 108.1 (1)	\$ _____	\$ _____	\$ _____	\$ _____ 0
Account 108.2 (2)	_____	_____	_____	_____ 0
Account 108.3 (2)	_____	_____	_____	_____ 0
Other Accounts (specify):	_____	_____	_____	_____ 0
	_____	_____	_____	_____ 0
Salvage	_____	_____	_____	_____ 0
Other Credits (Specify):	_____	_____	_____	_____ 0
	_____	_____	_____	_____ 0
Total Credits	\$ 0	\$ 0	\$ 0	\$ 0
Debits during year:				
Book cost of plant retired	_____	_____	_____	_____ 0
Cost of Removal	_____	_____	_____	_____ 0
Other Debits (specify):	_____	_____	_____	_____ 0
	_____	_____	_____	_____ 0
Total Debits	\$ 0	\$ 0	\$ 0	\$ 0
Balance end of year	\$ <u>396,008</u>	\$ <u>188,466</u>	\$ <u>0</u>	\$ <u>584,474</u>
<b>ACCUMULATED AMORTIZATION</b>				
<b>Account 110</b>				
Balance first of year	\$	\$	\$	\$ 0
Credit during year:				
Accruals charged to:				
Account 110.2 (3)	\$ _____	\$ _____	\$ _____	\$ _____ 0
Other Accounts (specify):	_____	_____	_____	_____ 0
	_____	_____	_____	_____ 0
Total credits	\$ 0	\$ 0	\$ 0	\$ 0
Debits during year:				
Book cost of plant retired	_____	_____	_____	_____ 0
Other debits (specify):	_____	_____	_____	_____ 0
	_____	_____	_____	_____ 0
Total Debits	\$ 0	\$ 0	\$ 0	\$ 0
Balance end of year	\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>

(1) Account 108 for Class B utilities.  
(2) Not applicable for Class B utilities.  
(3) Account 110 for Class B utilities.

UTILITY NAME: CSWR-Florida Utility Operating Company, LLC - Sun River Utilities

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**REGULATORY COMMISSION EXPENSE  
AMORTIZATION OF RATE CASE EXPENSE (ACCOUNTS 666 AND 766)**

DESCRIPTION OF CASE (DOCKET NO.) (a)	EXPENSE INCURRED DURING YEAR (b)	CHARGED OFF DURING YEAR	
		ACCT. (d)	AMOUNT (e)
_____	\$ _____	_____	\$ _____
_____	_____	_____	_____
_____	_____	_____	_____
Total	\$ _____ 0		\$ _____ 0

**NONUTILITY PROPERTY (ACCOUNT 121)**

Report separately each item of property with a book cost of \$25,000 or more included in Account 121.

Other Items may be grouped by classes of property.

DESCRIPTION (a)	BEGINNING YEAR (b)	ADDITIONS (c)	REDUCTIONS (d)	ENDING YEAR BALANCE (e)
_____	\$ _____	\$ _____	\$ _____	\$ _____ 0
_____	_____	_____	_____	_____ 0
_____	_____	_____	_____	_____ 0
_____	_____	_____	_____	_____ 0
Total Nonutility Property	\$ _____ 0	\$ _____ 0	\$ _____ 0	\$ _____ 0

**SPECIAL DEPOSITS ( ACCOUNTS 132 AND 133)**

Report hereunder all special deposits carried in Accounts 132 and 133.

DESCRIPTION OF SPECIAL DEPOSITS (a)	YEAR END BOOK COST (b)
SPECIAL DEPOSITS (Account 132): _____ _____ _____	\$ _____ _____ _____
Total Special Deposits	\$ _____ 0
OTHER SPECIAL DEPOSITS (Account 133): _____ _____ _____	\$ _____ _____ _____
Total Other Special Deposits	\$ _____ 0

UTILITY NAME: CSWR-Florida Utility Operating Company, LLC - Sun River Utilities

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**INVESTMENTS AND SPECIAL FUNDS  
ACCOUNTS 123 - 127**

Report hereunder all investments and special funds carried in Accounts 123 through 127.

DESCRIPTION OF SECURITY OR SPECIAL FUND (a)	FACE OR PAR VALUE (b)	YEAR END BOOK COST (c)
INVESTMENT IN ASSOCIATED COMPANIES (Account 123): _____ _____ _____ _____ _____	\$ _____ _____ _____ _____ _____	\$ _____ _____ _____ _____ _____
Total Investment in Associated Companies		\$ <u>0</u>
UTILITY INVESTMENTS (Account 124): _____ _____ _____ _____ _____	\$ _____ _____ _____ _____ _____	\$ _____ _____ _____ _____ _____
Total Utility Investment		\$ <u>0</u>
OTHER INVESTMENTS (Account 125): _____ _____ _____ _____ _____	\$ _____ _____ _____ _____ _____	\$ _____ _____ _____ _____ _____
Total Other Investment		\$ <u>0</u>
SPECIAL FUNDS (Class A Utilities: Accounts 126 and 127; Class B Utilities: Account 127): _____ _____ _____ _____ _____		\$ _____ _____ _____ _____ _____
Total Special Funds		\$ <u>0</u>

**ACCOUNTS AND NOTES RECEIVABLE - NET**  
**ACCOUNTS 141 - 144**

Report hereunder all accounts and notes receivable included in Accounts 141, 142, and 144. Amounts included in  
Amounts included in Accounts 142 and 144 should be listed individually.

DESCRIPTION (a)		TOTAL (b)
CUSTOMER ACCOUNTS RECEIVABLE (Account 141):		
Water	\$ 6,301	
Wastewater	7,249	
Other		
Total Customer Accounts Receivable		\$ 13,550
OTHER ACCOUNTS RECEIVABLE ( Account 142):		
_____	\$ _____	
_____	_____	
_____	_____	
Total Other Accounts Receivable		\$ 0
NOTES RECEIVABLE (Account 144):		
_____	\$ _____	
_____	_____	
_____	_____	
Total Notes Receivable		\$ 0
Total Accounts and Notes Receivable		\$ 13,550
ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS ( Account 143)		
Balance first of year	\$	
Add: Provision for uncollectibles for current year	\$ 1,432	
Collection of accounts previously written off	_____	
Utility Accounts	_____	
Others	_____	
_____	_____	
_____	_____	
Total Additions	\$ 1,432	
Deduct accounts written off during year:		
Utility Accounts	_____	
Others	_____	
_____	_____	
_____	_____	
Total accounts written off	\$ 0	
Balance end of year		\$ 1,432
<b>TOTAL ACCOUNTS AND NOTES RECEIVABLE - NET</b>		<b>\$ 12,118</b>

UTILITY NAME: CSWR-Florida Utility Operating Company, LLC - Sun River Utilities

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**ACCOUNTS RECEIVABLE FROM ASSOCIATED COMPANIES  
ACCOUNT 145**

Report each account receivable from associated companies separately.

DESCRIPTION (a)	TOTAL (b)
_____	\$ _____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
Total	\$ <u>          0</u>

**NOTES RECEIVABLE FROM ASSOCIATED COMPANIES  
ACCOUNT 146**

Report each note receivable from associated companies separately.

DESCRIPTION (a)	INTEREST RATE (b)	TOTAL (c)
_____	_____ %	\$ _____
_____	_____ %	_____
_____	_____ %	_____
_____	_____ %	_____
_____	_____ %	_____
_____	_____ %	_____
_____	_____ %	_____
_____	_____ %	_____
Total		\$ <u>          0</u>

**MISCELLANEOUS CURRENT AND ACCRUED ASSETS  
ACCOUNT 174**

DESCRIPTION - Provide itemized listing (a)	BALANCE END OF YEAR (b)
_____	\$ _____
_____	_____
_____	_____
_____	_____
Total Miscellaneous Current and Accrued Liabilities	\$ <u>          0</u>

YEAR OF REPORT
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UTILITY NAME: CSWR-Florida Utility Operating Company, LLC - Sun River Utilities

**UNAMORTIZED DEBT DISCOUNT AND EXPENSE AND PREMIUM ON DEBT  
ACCOUNTS 181 AND 251**

Report the net discount and expense or premium separately for each security issue.

DESCRIPTION (a)	AMOUNT WRITTEN OFF DURING YEAR (b)	YEAR END BALANCE (c)
UNAMORTIZED DEBT DISCOUNT AND EXPENSE (Account 181): _____ _____ _____	\$ _____ _____ _____	\$ _____ _____ _____
Total Unamortized Debt Discount and Expense	\$ <u>0</u>	\$ <u>0</u>
UNAMORTIZED PREMIUM ON DEBT (Account 251): _____ _____ _____	\$ _____ _____ _____	\$ _____ _____ _____
Total Unamortized Premium on Debt	\$ <u>0</u>	\$ <u>0</u>

**EXTRAORDINARY PROPERTY LOSSES  
ACCOUNT 182**

Report each item separately.

DESCRIPTION (a)	TOTAL (b)
_____ _____ _____	\$ _____ _____ _____
Total Extraordinary Property Losses	\$ <u>0</u>

UTILITY NAME: CSWR-Florida Utility Operating Company, LLC - Sun River Utilities

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**MISCELLANEOUS DEFERRED DEBITS  
ACCOUNT 186**

DESCRIPTION - Provide itemized listing (a)	AMOUNT WRITTEN OFF DURING YEAR (b)	YEAR END BALANCE (c)
DEFERRED RATE CASE EXPENSE (Class A Utilities: Account 186.1)		
_____	\$ _____	\$ _____
_____	_____	_____
_____	_____	_____
_____	_____	_____
<b>Total Deferred Rate Case Expense</b>	\$ <u>0</u>	\$ <u>0</u>
OTHER DEFERRED DEBITS (Class A Utilities: Account 186.2):		
Misc. Deferred Debits	\$ _____	\$ <u>1,732</u>
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
<b>Total Other Deferred Debits</b>	\$ <u>0</u>	\$ <u>1,732</u>
REGULATORY ASSETS (Class A Utilities: Account. 186.3):		
_____	\$ _____	\$ _____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
<b>Total Regulatory Assets</b>	\$ <u>0</u>	\$ <u>0</u>
<b>TOTAL MISCELLANEOUS DEFERRED DEBITS</b>	\$ <u>0</u>	\$ <u>1,732</u>

UTILITY NAME: CSWR-Florida Utility Operating Company, LLC - Sun River Utilities

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**CAPITAL STOCK  
ACCOUNTS 201 AND 204\***

DESCRIPTION (a)	RATE (b)	TOTAL (c)
<b>COMMON STOCK</b>		
Par or stated value per share	%	\$ _____
Shares authorized		_____
Shares issued and outstanding		_____
Total par value of stock issued	%	\$ 107,139
Dividends declared per share for year	%	\$ _____
<b>PREFERRED STOCK</b>		
Par or stated value per share	%	\$ _____
Shares authorized		_____
Shares issued and outstanding		_____
Total par value of stock issued	%	\$ _____
Dividends declared per share for year	%	\$ _____

\* Account 204 not applicable for Class B utilities.

**BONDS  
ACCOUNT 221**

DESCRIPTION OF OBLIGATION (INCLUDING DATE OF ISSUE AND DATE OF MATURITY) (a)	INTEREST		PRINCIPAL AMOUNT PER BALANCE SHEET (d)
	ANNUAL RATE (b)	FIXED OR VARIABLE * (c)	
_____	%	_____	\$ _____
_____	%	_____	_____
_____	%	_____	_____
_____	%	_____	_____
_____	%	_____	_____
_____	%	_____	_____
_____	%	_____	_____
_____	%	_____	_____
_____	%	_____	_____
_____	%	_____	_____
<b>Total</b>			\$ <u>0</u>

\* For variable rate obligations, provide the basis for the rate. (i.e.. prime + 2%, etc.)

UTILITY NAME: CSWR-Florida Utility Operating Company, LLC - Sun River Utilities

**STATEMENT OF RETAINED EARNINGS**

- Dividends should be shown for each class and series of capital stock. Show amounts as dividends per share.
- Show separately the state and federal income tax effect of items shown in Account No. 439.

ACCT. NO. (a)	DESCRIPTION (b)	AMOUNTS (c)
215	Unappropriated Retained Earnings: Balance Beginning of Year	\$ (170,333)
439	Changes to Account: Adjustments to Retained Earnings ( requires Commission approval prior to use): Credits: _____	\$ _____
	Total Credits:	\$ 0
	Debits: _____	\$ _____
	Total Debits:	\$ 0
435	Balance Transferred from Income	\$ (136,161)
436	Appropriations of Retained Earnings: _____	_____
	Total Appropriations of Retained Earnings	\$ 0
437	Dividends Declared: Preferred Stock Dividends Declared _____	_____
438	Common Stock Dividends Declared _____	_____
	Total Dividends Declared	\$ 0
215	Year end Balance	\$ (306,494)
214	Appropriated Retained Earnings (state balance and purpose of each appropriated amount at year end): _____	_____
214	Total Appropriated Retained Earnings	\$ 0
Total Retained Earnings		\$ (306,494)

Notes to Statement of Retained Earnings:

UTILITY NAME: CSWR-Florida Utility Operating Company, LLC - Sun River Utilities

<b>YEAR OF REPORT</b> December 31, 2024
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**ADVANCES FROM ASSOCIATED COMPANIES  
ACCOUNT 223**

Report each advance separately.

DESCRIPTION (a)	TOTAL (b)
	\$ _____
	_____
	_____
	_____
	_____
	_____
	_____
	_____
	_____
	_____
	_____
	_____
	_____
Total	\$ <u>                    </u> 0

**OTHER LONG-TERM DEBT  
ACCOUNT 224**

DESCRIPTION OF OBLIGATION (INCLUDING DATE OF ISSUE AND DATE OF MATURITY) (a)	INTEREST		PRINCIPAL AMOUNT PER BALANCE SHEET (d)
	ANNUAL RATE (b)	FIXED OR VARIABLE * (c)	
	%		\$ _____
	%		_____
	%		_____
	%		_____
	%		_____
	%		_____
	%		_____
	%		_____
	%		_____
	%		_____
	%		_____
	%		_____
	%		_____
	%		_____
	%		_____
	%		_____
	%		_____
	%		_____
	%		_____
	%		_____
	%		_____
	%		_____
	%		_____
Total			\$ <u>                    </u> 0

\* For variable rate obligations, provide the basis for the rate. (i.e., prime + 2%, etc.)

UTILITY NAME: CSWR-Florida Utility Operating Company, LLC - Sun River Utilities

<b>YEAR OF REPORT</b> December 31, 2024
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**NOTES PAYABLE  
ACCOUNTS 232 AND 234**

DESCRIPTION OF OBLIGATION (INCLUDING DATE OF ISSUE AND DATE OF MATURITY) (a)	INTEREST		PRINCIPAL AMOUNT PER BALANCE SHEET (d)
	ANNUAL RATE (b)	FIXED OR VARIABLE * (c)	
NOTES PAYABLE ( Account 232):			\$ _____
_____	_____ %	_____	_____
_____	_____ %	_____	_____
_____	_____ %	_____	_____
_____	_____ %	_____	_____
_____	_____ %	_____	_____
_____	_____ %	_____	_____
_____	_____ %	_____	_____
_____	_____ %	_____	_____
_____	_____ %	_____	_____
<b>Total Account 232</b>			\$ <u>0</u>
NOTES PAYABLE TO ASSOC. COMPANIES (Account 234):			
Misc. working capital payable			\$ 1,335,091
_____	_____ %	_____	_____
_____	_____ %	_____	_____
_____	_____ %	_____	_____
_____	_____ %	_____	_____
_____	_____ %	_____	_____
_____	_____ %	_____	_____
_____	_____ %	_____	_____
_____	_____ %	_____	_____
<b>Total Account 234</b>			\$ <u>1,335,091</u>

\* For variable rate obligations, provide the basis for the rate. (i.e.. prime + 2%, etc.)

**ACCOUNTS PAYABLE TO ASSOCIATED COMPANIES  
ACCOUNT 233**

Report each account payable separately.

DESCRIPTION (a)	TOTAL (b)
_____	\$ _____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
<b>Total</b>	\$ <u>0</u>

**UTILITY NAME:** CSWR-Florida Utility Operating Company, LLC - Sun River Utilities

**ACCRUED INTEREST AND EXPENSE  
ACCOUNTS 237 AND 427**

DESCRIPTION OF DEBIT (a)	BALANCE BEGINNING OF YEAR (b)	INTEREST ACCRUED DURING YEAR		INTEREST PAID DURING YEAR (e)	BALANCE END OF YEAR (f)
		ACCT. DEBIT (c)	AMOUNT (d)		
ACCOUNT NO. 237.1 - Accrued Interest on Long Term Debt	\$ _____		\$ _____	\$ _____	\$ _____
_____	_____		_____	_____	_____
_____	_____		_____	_____	_____
_____	_____		_____	_____	_____
Total Account 237.1	\$ _____ 0		\$ _____ 0	\$ _____ 0	\$ _____ 0
ACCOUNT NO. 237.2 - Accrued Interest on Other Liabilities	\$ _____		\$ _____	\$ _____	\$ _____
Customer Deposits	_____	427	_____	_____	_____
_____	_____		_____	_____	_____
_____	_____		_____	_____	_____
Total Account 237.2	\$ _____ 0		\$ _____ 0	\$ _____ 0	\$ _____ 0
Total Account 237 (1)	\$ _____ 0		\$ _____ 0	\$ _____ 0	\$ _____ 0
INTEREST EXPENSED:					
Total accrual Account 237		237	\$ _____ 0		
Less Capitalized Interest Portion of AFUDC:					
Interest Expense			(753)		
_____			_____		
_____			_____		
Net Interest Expensed to Account No. 427 (2)			\$ _____ 753		

(1) Must agree to F-2 (a), Beginning and Ending Balance of Accrued Interest.  
(2) Must agree to F-3 (c), Current Year Interest Expense

**YEAR OF REPORT**  
December 31, 2024

**UTILITY NAME:** CSWR-Florida Utility Operating Company, LLC - Sun River Utilities

**MISCELLANEOUS CURRENT AND ACCRUED LIABILITIES  
ACCOUNT 241**

DESCRIPTION - Provide itemized listing (a)	BALANCE END OF YEAR (b)
Misc liabilities _____ _____ _____	\$ 8,232 _____ _____
Total Miscellaneous Current and Accrued Liabilities	\$ 8,232 _____

**ADVANCES FOR CONSTRUCTION  
ACCOUNT 252**

NAME OF PAYOR * (a)	BALANCE BEGINNING OF YEAR (b)	DEBITS		CREDITS (e)	BALANCE END OF YEAR (f)
		ACCT. DEBIT (c)	AMOUNT (d)		
_____	\$ _____	_____	_____	_____	\$ _____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
Total	\$ _____	_____	_____	_____	\$ _____

\* Report advances separately by reporting group, designating water or wastewater in column (a).

UTILITY NAME: CSWR-Florida Utility Operating Company, LLC - Sun River Utilities

<b>YEAR OF REPORT</b> December 31, 2024
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**OTHER DEFERRED CREDITS  
ACCOUNT 253**

DESCRIPTION - Provide itemized listing (a)	AMOUNT WRITTEN OFF DURING YEAR (b)	YEAR END BALANCE (c)
REGULATORY LIABILITIES (Class A Utilities: Account 253.1):		
_____	\$ _____	\$ _____
_____	_____	_____
_____	_____	_____
_____	_____	_____
Total Regulatory Liabilities	\$ _____	\$ _____
OTHER DEFERRED LIABILITIES (Class A Utilities: Account 253.2):		
_____	\$ _____	\$ _____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
Total Other Deferred Liabilities	\$ _____	\$ _____
<b>TOTAL OTHER DEFERRED CREDITS</b>	\$ _____	\$ _____

UTILITY NAME: CSWR-Florida Utility Operating Company, LLC - Sun River Utilities

<b>YEAR OF REPORT</b> December 31, 2024
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**CONTRIBUTIONS IN AID OF CONSTRUCTION  
ACCOUNT 271**

DESCRIPTION (a)	WATER (W-7) (b)	WASTEWATER (S-7) (c)	W & WW OTHER THAN SYSTEM REPORTING (d)	TOTAL (e)
Balance first of year	\$ <u>0</u>	\$ <u>0</u>	\$ _____	\$ <u>0</u>
Add credits during year:	\$ <u>2,401</u>	\$ <u>1,762</u>	\$ _____	\$ <u>4,163</u>
Less debit charged during the year	\$ <u>0</u>	\$ <u>0</u>	\$ _____	\$ <u>0</u>
Total Contribution In Aid of Construction	\$ <u><u>2,401</u></u>	\$ <u><u>1,762</u></u>	\$ <u><u>0</u></u>	\$ <u><u>4,163</u></u>

**ACCUMULATED AMORTIZATION OF CONTRIBUTIONS IN AID OF CONSTRUCTION  
ACCOUNT 272**

DESCRIPTION (a)	WATER (W-8(a)) (b)	WASTEWATER (S-8(a)) (c)	W & WW OTHER THAN SYSTEM REPORTING (d)	TOTAL (e)
Balance first of year	\$ <u>0</u>	\$ <u>0</u>	\$ _____	\$ <u>0</u>
Debits during the year:	\$ <u>73</u>	\$ <u>5</u>	\$ _____	\$ <u>78</u>
Credits during the year	\$ <u>0</u>	\$ <u>0</u>	\$ _____	\$ <u>0</u>
Total Accumulated Amortization of Contributions In Aid of Construction	\$ <u><u>73</u></u>	\$ <u><u>5</u></u>	\$ <u><u>0</u></u>	\$ <u><u>78</u></u>

UTILITY NAME: CSWR-Florida Utility Operating Company, LLC - Sun River Utilities

<b>YEAR OF REPORT</b> December 31, 2024
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**RECONCILIATION OF REPORTED NET INCOME WITH TAXABLE INCOME FOR FEDERAL INCOME TAXES (UTILITY OPERATIONS)**

- The reconciliation should include the same detail as furnished on Schedule M-1 of the federal tax return for the year. The reconciliation shall be submitted even though there is no taxable income for the year. Descriptions should clearly indicate the nature of each reconciling amount and show the computations of all tax accruals.
- If the utility is a member of a group which files a consolidated federal tax return, reconcile reported net income with taxable net income as if a separate return were to be filed, indicating intercompany amounts to be eliminated in such consolidated return. State names of group members, tax assigned to each group member, and basis of allocation, assignments or sharing of the consolidated tax among the group members.

DESCRIPTION (a)	REF. NO. (b)	AMOUNT (c)
Net income for the year	F-3(c)	\$ (136,161)
Reconciling items for the year:		
Taxable income not reported on books:		
_____		_____
_____		_____
_____		_____
_____		_____
Deductions recorded on books not deducted for return:		
_____		_____
_____		_____
_____		_____
_____		_____
Income recorded on books not included in return:		
_____		_____
_____		_____
_____		_____
_____		_____
Deduction on return not charged against book income:		
_____		_____
_____		_____
_____		_____
_____		_____
Federal tax net income		\$ (136,161)

Computation of tax :

**WATER  
OPERATION  
SECTION**

UTILITY NAME:

CSWR-Florida Utility Operating Company, LLC - Sun River Util

**WATER LISTING OF SYSTEM GROUPS**

List below the name of each reporting system and its certificate number. Those systems which have been consolidated under the same tariff should be assigned a group number. Each individual system which has not been consolidated should be assigned its own group number.

The water financial schedules (W-2 through W-10) should be filed for the group in total.

The water engineering schedules (W-11 through W-14) must be filed for each system in the group.

All of the following water pages (W-2 through W-14) should be completed for each group and arranged by group number.

SYSTEM NAME / COUNTY	CERTIFICATE NUMBER	GROUP NUMBER
Sun River Utilities	WS922	1

UTILITY NAME:

CSWR-Florida Utility Operating Company, LLC - Sun River Util

**YEAR OF REPORT**

December 31, 2024

SYSTEM NAME / COUNTY :

Sun River Utilities

**SCHEDULE OF YEAR END WATER RATE BASE**

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	WATER UTILITY (d)
101	Utility Plant In Service	W-4(b)	\$ 422,341
	Less:		
	Nonused and Useful Plant (1)		
108	Accumulated Depreciation	W-6(b)	396,008
110	Accumulated Amortization	F-8	0
271	Contributions in Aid of Construction	W-7	2,401
252	Advances for Construction	F-20	
Subtotal			\$ 23,933
272	Add: Accumulated Amortization of Contributions in Aid of Construction	W-8(a)	\$ 73
Subtotal			\$ 24,006
	Plus or Minus:		
114	Acquisition Adjustments (2)	F-7	
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	
	Working Capital Allowance (3)		
	Other (Specify):		
WATER RATE BASE			\$ 24,006
WATER OPERATING INCOME		W-3	\$ (69,565)
ACHIEVED RATE OF RETURN (Water Operating Income / Water Rate Base)			<u><u>-289.78%</u></u>

NOTES : (1) Estimate based on the methodology used in the last rate proceeding.

(2) Include only those Acquisition Adjustments that have been approved by the Commission.

(3) Calculation consistent with last rate proceeding.

In absence of a rate proceeding, Class A utilities will use the Balance Sheet Method and Class B Utilities will use the One-eighth Operating and Maintenance Expense Method.

UTILITY NAME:

CSWR-Florida Utility Operating Company, LLC - Sun River Util

**YEAR OF REPORT**

December 31, 2024

SYSTEM NAME / COUNTY :

Sun River Utilities

**WATER OPERATING STATEMENT**

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	CURRENT YEAR (d)
	UTILITY OPERATING INCOME		
400	Operating Revenues	W-9	\$ 51,510
469	Less: Guaranteed Revenue and AFPI	W-9	0
	Net Operating Revenues		\$ 51,510
401	Operating Expenses	W-10(a)	\$ 119,737
403	Depreciation Expense	W-6(a)	0
	Less: Amortization of CIAC	W-8(a)	73
	Net Depreciation Expense		\$ (73)
406	Amortization of Utility Plant Acquisition Adjustment	F-7	
407	Amortization Expense (Other than CIAC)	F-8	0
408.10	Taxes Other Than Income		
	Utility Regulatory Assessment Fee		
408.11	Property Taxes		1,410
408.12	Payroll Taxes		
408.13	Other Taxes and Licenses		
408	Total Taxes Other Than Income		\$ 1,410
409.1	Income Taxes		
410.10	Deferred Federal Income Taxes		
410.11	Deferred State Income Taxes		
411.10	Provision for Deferred Income Taxes - Credit		
412.10	Investment Tax Credits Deferred to Future Periods		
412.11	Investment Tax Credits Restored to Operating Income		
	Utility Operating Expenses		\$ 121,074
	Utility Operating Income		\$ (69,565)
	Add Back:		
469	Guaranteed Revenue (and AFPI)	W-9	\$ 0
413	Income From Utility Plant Leased to Others		
414	Gains (losses) From Disposition of Utility Property		(591)
420	Allowance for Funds Used During Construction		
	Total Utility Operating Income		\$ (70,156)

**YEAR OF REPORT**  
December 31, 2024

**UTILITY NAME:** CSWR-Florida Utility Operating Company, LLC - Sun River Utilities

**SYSTEM NAME / COUNTY :** Sun River Utilities

**WATER UTILITY PLANT ACCOUNTS**

ACCT. NO. (a)	ACCOUNT NAME (b)	PREVIOUS YEAR (c)	ADDITIONS (d)	RETIREMENTS (e)	CURRENT YEAR (f)
301	Organization	\$ 0	\$	\$	\$ 0
302	Franchises	0			0
303	Land and Land Rights	0			0
304	Structures and Improvements	137,082			137,082
305	Collecting and Impounding Reservoirs	0			0
306	Lake, River and Other Intakes	0			0
307	Wells and Springs	13,770			13,770
308	Infiltration Galleries and Tunnels	0			0
309	Supply Mains	10,438			10,438
310	Power Generation Equipment	413			413
311	Pumping Equipment	10,941			10,941
320	Water Treatment Equipment	140,121			140,121
330	Distribution Reservoirs and Standpipes	47,018			47,018
331	Transmission and Distribution Mains	36,859			36,859
333	Services	13,567			13,567
334	Meters and Meter Installations	8,044			8,044
335	Hydrants	2,800			2,800
336	Backflow Prevention Devices	0			0
339	Other Plant Miscellaneous Equipment	1,020			1,020
340	Office Furniture and Equipment	0			0
341	Transportation Equipment	0			0
342	Stores Equipment	0			0
343	Tools, Shop and Garage Equipment	268			268
344	Laboratory Equipment	0			0
345	Power Operated Equipment	0			0
346	Communication Equipment	0			0
347	Miscellaneous Equipment	0			0
348	Other Tangible Plant	0			0
<b>TOTAL WATER PLANT</b>		<b>\$ 422,341</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 422,341</b>

**NOTE:** Any adjustments made to reclassify property from one account to another must be footnoted.

W-4(a)  
GROUP \_\_\_\_\_

UTILITY NAME: CSWR-Florida Utility Operating Company, LLC - Sun River Utilities

SYSTEM NAME / COUNTY : Sun River Utilities

WATER UTILITY PLANT MATRIX

ACCT. NO. (a)	ACCOUNT NAME (b)	CURRENT YEAR (c)	.1 INTANGIBLE PLANT (d)	.2 SOURCE OF SUPPLY AND PUMPING PLANT (e)	.3 WATER TREATMENT PLANT (f)	.4 TRANSMISSION AND DISTRIBUTION PLANT (g)	.5 GENERAL PLANT (h)
301	Organization	\$ 0	\$	\$	\$	\$	\$
302	Franchises	0					
303	Land and Land Rights	0					
304	Structures and Improvements	137,082					137,082
305	Collecting and Impounding Reservoirs	0					
306	Lake, River and Other Intakes						
307	Wells and Springs	13,770		13,770			
308	Infiltration Galleries and Tunnels	0					
309	Supply Mains	10,438		10,438			
310	Power Generation Equipment	413		413			
311	Pumping Equipment	10,941		10,941			
320	Water Treatment Equipment	140,121			140,121		
330	Distribution Reservoirs and Standpipes	47,018				47,018	
331	Transmission and Distribution Mains	36,859				36,859	
333	Services	13,567				13,567	
334	Meters and Meter Installations	8,044				8,044	
335	Hydrants	2,800				2,800	
336	Backflow Prevention Devices	0					
339	Other Plant Miscellaneous Equipment	1,020		1,020			
340	Office Furniture and Equipment	0					
341	Transportation Equipment	0					
342	Stores Equipment	0					
343	Tools, Shop and Garage Equipment	268					268
344	Laboratory Equipment	0					
345	Power Operated Equipment	0					
346	Communication Equipment	0					
347	Miscellaneous Equipment	0					
348	Other Tangible Plant	0					
TOTAL WATER PLANT		\$ 422,341	\$ 0	\$ 36,582	\$ 140,121	\$ 108,288	\$ 137,350

W-4(b)  
GROUP \_\_\_\_\_

UTILITY NAME:

CSWR-Florida Utility Operating Company, LLC - Sun River Util

YEAR OF REPORT

December 31, 2024

SYSTEM NAME / COUNTY :

Sun River Utilities

**BASIS FOR WATER DEPRECIATION CHARGES**

ACCT. NO. (a)	ACCOUNT NAME (b)	AVERAGE SERVICE LIFE IN YEARS (c)	AVERAGE NET SALVAGE IN PERCENT (d)	DEPRECIATION RATE APPLIED IN PERCENT (100% - d) / c (e)
304	Structures and Improvements	40		2.50%
305	Collecting and Impounding Reservoirs	10		10.00%
306	Lake, River and Other Intakes			
307	Wells and Springs	50		2.00%
308	Infiltration Galleries and Tunnels			
309	Supply Mains	50		2.00%
310	Power Generation Equipment	15		6.67%
311	Pumping Equipment	15		6.67%
320	Water Treatment Equipment	20		5.00%
330	Distribution Reservoirs and Standpipes	40		2.50%
331	Transmission and Distribution Mains	50		2.00%
333	Services	40		2.50%
334	Meters and Meter Installations	10		10.00%
335	Hydrants	50		2.00%
336	Backflow Prevention Devices	50		2.00%
339	Other Plant Miscellaneous Equipment	10		10.00%
340	Office Furniture and Equipment	5		20.00%
341	Transportation Equipment	10		10.00%
342	Stores Equipment	10		10.00%
343	Tools, Shop and Garage Equipment	20		5.00%
344	Laboratory Equipment	20		5.00%
345	Power Operated Equipment	10		10.00%
346	Communication Equipment	10		10.00%
347	Miscellaneous Equipment	10		10.00%
348	Other Tangible Plant	10		10.00%
Water Plant Composite Depreciation Rate *				

\* If depreciation rates prescribed by this Commission are on a total composite basis, entries should be made on this line only.

**UTILITY NAME:** CSWR-Florida Utility Operating Company, LLC - Sun River Utilities

**SYSTEM NAME / COUNTY :** Sun River Utilities

**ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION**

ACCT. NO. (a)	ACCOUNT NAME (b)	BALANCE AT BEGINNING OF YEAR (c)	ACCRUALS (d)	OTHER CREDITS * (e)	TOTAL CREDITS (d + e) (f)
304	Structures and Improvements	\$ 137,082			\$ 0
305	Collecting and Impounding Reservoirs	0			0
306	Lake, River and Other Intakes	0			0
307	Wells and Springs	13,770			0
308	Infiltration Galleries and Tunnels	0			0
309	Supply Mains	10,438			0
310	Power Generation Equipment	95			0
311	Pumping Equipment	6,153			0
320	Water Treatment Equipment	140,121			0
330	Distribution Reservoirs and Standpipes	31,299			0
331	Transmission and Distribution Mains	32,620			0
333	Services	12,599			0
334	Meters and Meter Installations	8,044			0
335	Hydrants	2,800			0
336	Backflow Prevention Devices	0			0
339	Other Plant Miscellaneous Equipment	719			0
340	Office Furniture and Equipment	0			0
341	Transportation Equipment	0			0
342	Stores Equipment	0			0
343	Tools, Shop and Garage Equipment	268			0
344	Laboratory Equipment	0			0
345	Power Operated Equipment	0			0
346	Communication Equipment	0			0
347	Miscellaneous Equipment	0			0
348	Other Tangible Plant	0			0
<b>TOTAL WATER ACCUMULATED DEPRECIATION</b>		<b>\$ 396,008</b>	<b>0</b>	<b>0</b>	<b>0</b>

\* Specify nature of transaction  
Use ( ) to denote reversal entries.

UTILITY NAME: CSWR-Florida Utility Operating Company, LLC - Sun River Utilities

SYSTEM NAME / COUNTY: Sun River Utilities

**ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION (CONT'D)**

ACCT. NO. (a)	ACCOUNT NAME (b)	PLANT RETIRED (g)	SALVAGE AND INSURANCE (h)	COST OF REMOVAL AND OTHER CHARGES (i)	TOTAL CHARGES (g-h+i) (j)	BALANCE AT END OF YEAR (c+f-j) (k)
304	Structures and Improvements	\$	\$	\$	\$	\$ 137,082
305	Collecting and Impounding Reservoirs				0	0
306	Lake, River and Other Intakes				0	0
307	Wells and Springs				0	13,770
308	Infiltration Galleries and Tunnels				0	0
309	Supply Mains				0	10,438
310	Power Generation Equipment				0	95
311	Pumping Equipment				0	6,153
320	Water Treatment Equipment				0	140,121
330	Distribution Reservoirs and Standpipes				0	31,299
331	Transmission and Distribution Mains				0	32,620
333	Services				0	12,599
334	Meters and Meter Installations				0	8,044
335	Hydrants				0	2,800
336	Backflow Prevention Devices				0	0
339	Other Plant Miscellaneous Equipment				0	719
340	Office Furniture and Equipment				0	0
341	Transportation Equipment				0	0
342	Stores Equipment				0	0
343	Tools, Shop and Garage Equipment				0	0
344	Laboratory Equipment				0	268
345	Power Operated Equipment				0	0
346	Communication Equipment				0	0
347	Miscellaneous Equipment				0	0
348	Other Tangible Plant				0	0
<b>TOTAL WATER ACCUMULATED DEPRECIATION</b>						<b>\$ 396,008</b>

W-6(b)  
GROUP \_\_\_\_\_

UTILITY NAME:

CSWR-Florida Utility Operating Company, LLC - Sun River Util

**YEAR OF REPORT**

December 31, 2024

SYSTEM NAME / COUNTY :

Sun River Utilities

**CONTRIBUTIONS IN AID OF CONSTRUCTION  
ACCOUNT 271**

DESCRIPTION (a)	REFERENCE (b)	WATER (c)
Balance first of year		\$ _____ 0
Add credits during year:		
Contributions received from Capacity, Main Extension and Customer Connection Charges	W-8(a)	\$ _____ 2,401
Contributions received from Developer or Contractor Agreements in cash or property	W-8(b)	_____ 0
Total Credits		\$ _____ 2,401
Less debits charged during the year (All debits charged during the year must be explained below)		\$ _____
Total Contributions In Aid of Construction		\$ _____ 2,401

If any prepaid CIAC has been collected, provide a supporting schedule showing how the amount is determined.

Explain all debits charged to Account 271 during the year below:

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UTILITY NAME:

CSWR-Florida Utility Operating Company, LLC - Sun River Util

<b>YEAR OF REPORT</b> December 31, 2024
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SYSTEM NAME / COUNTY :

Sun River Utilities

**WATER CIAC SCHEDULE "A"**

ADDITIONS TO CONTRIBUTIONS IN AID OF CONSTRUCTION RECEIVED FROM CAPACITY,  
MAIN EXTENSION AND CUSTOMER CONNECTION CHARGES RECEIVED DURING THE YEAR

DESCRIPTION OF CHARGE (a)	NUMBER OF CONNECTIONS (b)	CHARGE PER CONNECTION (c)	AMOUNT (d)
Water Connection	1	\$ 2,401	\$ 2,401
			0
			0
			0
			0
			0
			0
			0
			0
Total Credits			\$ 2,401

**ACCUMULATED AMORTIZATION OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION**

DESCRIPTION (a)	WATER (b)
Balance first of year	\$ 0
Debits during the year:	
Accruals charged to Account 272	\$ 73
Other debits (specify):	
Total debits	\$ 73
Credits during the year (specify):	
Total credits	\$ 0
Balance end of year	\$ 73

UTILITY NAME:

CSWR-Florida Utility Operating Company, LLC - Sun River Util

**YEAR OF REPORT**  
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**WATER CIAC SCHEDULE "B"**

ADDITIONS TO CONTRIBUTIONS IN AID OF CONSTRUCTION  
RECEIVED FROM ALL DEVELOPERS OR CONTRACTORS AGREEMENTS  
WHICH CASH OR PROPERTY WAS RECEIVED DURING THE YEAR

DESCRIPTION (a)	INDICATE CASH OR PROPERTY (b)	AMOUNT (c)
N/A		\$ _____
Total Credits		\$ _____ 0

UTILITY NAME:

CSWR-Florida Utility Operating Company, LLC - Sun River Util

**YEAR OF REPORT**

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**WATER OPERATING REVENUE**

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS * (c)	YEAR END NUMBER OF CUSTOMERS (d)	AMOUNT (e)
460	Water Sales: Unmetered Water Revenue			\$
461.1	Metered Water Revenue: Sales to Residential Customers	78	87	51,224
461.2	Sales to Commercial Customers			
461.3	Sales to Industrial Customers			
461.4	Sales to Public Authorities			
461.5	Sales Multiple Family Dwellings			
Total Metered Sales		78	87	\$ 51,224
462.1	Fire Protection Revenue: Public Fire Protection			
462.2	Private Fire Protection			
Total Fire Protection Revenue		0	0	\$ 0
464	Other Sales To Public Authorities			
465	Sales To Irrigation Customers			
466	Sales For Resale			
467	Interdepartmental Sales			
Total Water Sales		78	87	\$ 51,224
469	Other Water Revenues: Guaranteed Revenues (Including Allowance for Funds Prudently Invested or AFPI)			\$
470	Forfeited Discounts			81
471	Miscellaneous Service Revenues			204
472	Rents From Water Property			
473	Interdepartmental Rents			
474	Other Water Revenues			
Total Other Water Revenues				\$ 285
Total Water Operating Revenues				\$ 51,510

\* Customer is defined by Rule 25-30.210(1), Florida Administrative Code.

UTILITY NAME:

CSWR-Florida Utility Operating Company, LLC - Sun River Util

**YEAR OF REPORT**

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SYSTEM NAME / COUNTY :

Sun River Utilities

**WATER UTILITY EXPENSE ACCOUNT MATRIX**

ACCT. NO. (a)	ACCOUNT NAME (b)	CURRENT YEAR (c)	.1 SOURCE OF SUPPLY AND EXPENSES - OPERATIONS (d)	.2 SOURCE OF SUPPLY AND EXPENSES - MAINTENANCE (e)
601	Salaries and Wages - Employees	\$ 0	\$	\$
603	Salaries and Wages - Officers, Directors and Majority Stockholders	0		
604	Employee Pensions and Benefits	0		
610	Purchased Water	0		
615	Purchased Power	9,722	9,722	
616	Fuel for Power Production	0		
618	Chemicals	2,389		
620	Materials and Supplies	381	381	
631	Contractual Services-Engineering	0		
632	Contractual Services - Accounting	27		
633	Contractual Services - Legal	99		
634	Contractual Services - Mgt. Fees	222		
635	Contractual Services - Testing	6,187		
636	Contractual Services - Other	77,031		736
641	Rental of Building/Real Property	72		
642	Rental of Equipment	0		
650	Transportation Expenses	0		
656	Insurance - Vehicle	0		
657	Insurance - General Liability	0		
658	Insurance - Workman's Comp.	0		
659	Insurance - Other	1,055		
660	Advertising Expense	0		
666	Regulatory Commission Expenses - Amortization of Rate Case Expense	0		
667	Regulatory Commission Exp.-Other	1,876		
668	Water Resource Conservation Exp.	0		
670	Bad Debt Expense	26		
675	Miscellaneous Expenses	20,651		
Total Water Utility Expenses		\$ 119,737	\$ 10,103	\$ 736

UTILITY NAME:

CSWR-Florida Utility Operating Company, LLC - Sun River Utilit

SYSTEM NAME / COUNTY :

Sun River Utilities

**WATER UTILITY EXPENSE ACCOUNT MATRIX**

.3 WATER TREATMENT EXPENSES - OPERATIONS (f)	.4 WATER TREATMENT EXPENSES - MAINTENANCE (g)	.5 TRANSMISSION & DISTRIBUTION EXPENSES - OPERATIONS (h)	.6 TRANSMISSION & DISTRIBUTION EXPENSES - MAINTENANCE (i)	.7 CUSTOMER ACCOUNTS EXPENSE (j)	.8 ADMIN. & GENERAL EXPENSES (k)
\$ _____	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	2,389	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	27
_____	_____	_____	_____	_____	99
222	_____	_____	_____	_____	_____
_____	_____	6,187	_____	_____	_____
75,122	315	687	170	_____	_____
_____	_____	_____	_____	_____	72
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	1,055
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	1,876
_____	_____	_____	_____	_____	_____
5,009	_____	_____	_____	26	_____
_____	_____	_____	_____	3,850	11,792
\$ <u>80,353</u>	\$ <u>2,704</u>	\$ <u>6,874</u>	\$ <u>170</u>	\$ <u>3,876</u>	\$ <u>14,921</u>

UTILITY NAME:

CSWR-Florida Utility Operating Company, LLC - Sun River Util

**YEAR OF REPORT**

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SYSTEM NAME / COUNTY :

Sun River Utilities

**PUMPING AND PURCHASED WATER STATISTICS**

MONTH (a)	WATER PURCHASED FOR RESALE ( Omit 000's ) (b)	FINISHED WATER PUMPED FROM WELLS ( Omit 000's ) (c)	WATER USED FOR LINE FLUSHING, FIGHTING FIRES, ETC. (d)	TOTAL WATER PUMPED AND PURCHASED ( Omit 000's ) [ (b)+(c)-(d) ] (e)	WATER SOLD TO CUSTOMERS ( Omit 000's ) (f)
January		788		788	788
February		852		852	852
March		662		662	662
April		476		476	476
May		613		613	613
June		641		641	641
July		354		354	354
August		274		274	274
September		282		282	282
October		304		304	304
November		231		231	231
December		193		193	193
Total for Year	0	5,670	0	5,670	5,670

If water is purchased for resale, indicate the following:

Vendor \_\_\_\_\_

Point of delivery \_\_\_\_\_

If water is sold to other water utilities for redistribution, list names of such utilities below:

\_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

**SOURCE OF SUPPLY**

List for each source of supply:	CAPACITY OF WELL	GALLONS PER DAY FROM SOURCE	TYPE OF SOURCE
Well _____	_____	_____	Ground Water _____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____

**UTILITY NAME:** CSWR-Florida Utility Operating Company, LLC - Sun River Util

**SYSTEM NAME / COUNTY :** Sun River Utilities

**WATER TREATMENT PLANT INFORMATION**

Provide a separate sheet for each water treatment facility

<b>Permitted Capacity of Plant (GPD):</b>	<u>.04 MGD</u>		
<b>Location of measurement of capacity (i.e. Wellhead, Storage Tank):</b>	<u>Storage Tank</u>		
<b>Type of treatment (reverse osmosis, sedimentation, chemical, aerated, etc.):</b>	<u>Chemical</u>		
<b>LIME TREATMENT</b>			
Unit rating (i.e., GPM, pounds per gallon):	<u>N/A</u>	Manufacturer:	<u>N/A</u>
<b>FILTRATION</b>			
Type and size of area:			
Pressure (in square feet):	<u>N/A</u>	Manufacturer:	<u>N/A</u>
Gravity (in GPM/square feet):	<u>N/A</u>	Manufacturer:	<u>N/A</u>

UTILITY NAME:

CSWR-Florida Utility Operating Company, LLC - Sun River Util

**YEAR OF REPORT**

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SYSTEM NAME / COUNTY :

Sun River Utilities

**CALCULATION OF THE WATER SYSTEM METER EQUIVALENTS**

METER SIZE (a)	TYPE OF METER (b)	EQUIVALENT FACTOR (c)	NUMBER OF METERS (d)	TOTAL NUMBER OF METER EQUIVALENTS (c x d) (e)
All Residential		1.0		
5/8"	Displacement	1.0		
3/4"	Displacement	1.5	87	131
1"	Displacement	2.5		
1 1/2"	Displacement or Turbine	5.0		
2"	Displacement, Compound or Turbine	8.0		
3"	Displacement	15.0		
3"	Compound	16.0		
3"	Turbine	17.5		
4"	Displacement or Compound	25.0		
4"	Turbine	30.0		
6"	Displacement or Compound	50.0		
6"	Turbine	62.5		
8"	Compound	80.0		
8"	Turbine	90.0		
10"	Compound	115.0		
10"	Turbine	145.0		
12"	Turbine	215.0		
Total Water System Meter Equivalents				<u>131</u>

**CALCULATION OF THE WATER SYSTEM EQUIVALENT RESIDENTIAL CONNECTIONS**

Provide a calculation used to determine the value of one water equivalent residential connection (ERC).

Use one of the following methods:

- (a) If actual flow data are available from the preceding 12 months, divide the total annual single family residence (SFR) gallons sold by the average number of single family residence customers for the same period and divide the result by 365 days.
- (b) If no historical flow data are available, use:  
 $ERC = ( \text{Total SFR gallons sold (Omit 000)} / 365 \text{ days} / 350 \text{ gallons per day} )$

ERC Calculation:

5,670,000 Flow  
 87 SFR  
 365 Days  
 178.55 ERC

UTILITY NAME:

CSWR-Florida Utility Operating Company, LLC - Sun River Util

YEAR OF REPORT

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SYSTEM NAME / COUNTY :

Sun River Utilities

**OTHER WATER SYSTEM INFORMATION**

Furnish information below for each system. A separate page should be supplied where necessary.

1. Present ERCs \* the system can efficiently serve. SEE SUPPLEMENTAL

2. Maximum number of ERCs \* which can be served. SEE SUPPLEMENTAL

3. Present system connection capacity (in ERCs \*) using existing lines. \_\_\_\_\_

4. Future connection capacity (in ERCs \*) upon service area buildout. \_\_\_\_\_

5. Estimated annual increase in ERCs \*. \_\_\_\_\_

6. Is the utility required to have fire flow capacity?  
If so, how much capacity is required? \_\_\_\_\_

7. Attach a description of the fire fighting facilities.

8. Describe any plans and estimated completion dates for any enlargements or improvements of this system:  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

9. When did the company last file a capacity analysis report with the DEP? \_\_\_\_\_

10. If the present system **does not** meet the requirements of DEP rules:  
a. Attach a description of the plant upgrade necessary to meet the DEP rules.  
b. Have these plans been approved by DEP? \_\_\_\_\_  
c. When will construction begin? \_\_\_\_\_  
d. Attach plans for funding the required upgrading.  
e. Is this system under any Consent Order with DEP? \_\_\_\_\_

11. Department of Environmental Protection ID # \_\_\_\_\_

12. Water Management District Consumptive Use Permit # \_\_\_\_\_  
a. Is the system in compliance with the requirements of the CUP? \_\_\_\_\_  
b. If not, what are the utility's plans to gain compliance? \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

\* An ERC is determined based on the calculation on the bottom of Page W-13.

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**WASTEWATER  
OPERATION  
SECTION**

UTILITY NAME:

CSWR-Florida Utility Operating Company, LLC - Sun River Ut

<b>YEAR OF REPORT</b> December 31, 2024
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**WASTEWATER LISTING OF SYSTEM GROUPS**

List below the name of each reporting system and its certificate number. Those systems which have been consolidated under the same tariff should be assigned a group number. Each individual system which has not been consolidated should be assigned its own group number.  
 The wastewater financial schedules (S-2 through S-10) should be filed for the group in total.  
 The wastewater engineering schedules (S-11 through S-13) must be filed for each system in the group.  
 All of the following wastewater pages (S-2 through S-13) should be completed for each group and arranged by group number.

SYSTEM NAME / COUNTY	CERTIFICATE NUMBER	GROUP NUMBER
Sun River Utilities	WS922	1

UTILITY NAME:

CSWR-Florida Utility Operating Company, LLC - Sun River Ut

**YEAR OF REPORT**

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SYSTEM NAME / COUNTY :

Sun River Utilities

**SCHEDULE OF YEAR END WASTEWATER RATE BASE**

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	WASTEWATER UTILITY (d)
101	Utility Plant In Service	S-4(a)	\$ 208,440
	Less:		
	Nonused and Useful Plant (1)		
108	Accumulated Depreciation	S-6(b)	188,466
110	Accumulated Amortization	F-8	0
271	Contributions in Aid of Construction	S-7	1,762
252	Advances for Construction	F-20	
Subtotal			\$ 18,212
	Add:		
272	Accumulated Amortization of Contributions in Aid of Construction	S-8(a)	\$ 5
Subtotal			\$ 18,217
	Plus or Minus:		
114	Acquisition Adjustments (2)	F-7	
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	
	Working Capital Allowance (3)		
	Other (Specify):		
WASTEWATER RATE BASE			\$ 18,217
WASTEWATER OPERATING INCOME		S-3	\$ (64,661)
ACHIEVED RATE OF RETURN (Wastewater Operating Income / Wastewater Rate Base)			-354.96%

NOTES : (1) Estimate based on the methodology used in the last rate proceeding.

(2) Include only those Acquisition Adjustments that have been approved by the Commission.

(3) Calculation consistent with last rate proceeding.

In absence of a rate proceeding, Class A utilities will use the Balance Sheet Method and Class B Utilities will use the One-eighth Operating and Maintenance Expense Method.

UTILITY NAME:

CSWR-Florida Utility Operating Company, LLC - Sun River Ut

YEAR OF REPORT

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SYSTEM NAME / COUNTY :

Sun River Utilities

**WASTEWATER OPERATING STATEMENT**

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	WASTEWATER UTILITY (d)
UTILITY OPERATING INCOME			
400	Operating Revenues	S-9(a)	\$ 52,782
530	Less: Guaranteed Revenue (and AFPI)	S-9(a)	0
Net Operating Revenues			\$ 52,782
401	Operating Expenses	S-10(a)	\$ 116,037
403	Depreciation Expense	S-6(a)	0
	Less: Amortization of CIAC	S-8(a)	5
Net Depreciation Expense			\$ (5)
406	Amortization of Utility Plant Acquisition Adjustment	F-7	
407	Amortization Expense (Other than CIAC)	F-8	0
Taxes Other Than Income			
408.10	Utility Regulatory Assessment Fee		
408.11	Property Taxes		1,410
408.12	Payroll Taxes		
408.13	Other Taxes and Licenses		
408	Total Taxes Other Than Income		\$ 1,410
409.1	Income Taxes		
410.10	Deferred Federal Income Taxes		
410.11	Deferred State Income Taxes		
411.10	Provision for Deferred Income Taxes - Credit		
412.10	Investment Tax Credits Deferred to Future Periods		
412.11	Investment Tax Credits Restored to Operating Income		
Utility Operating Expenses			\$ 117,443
Utility Operating Income			\$ (64,661)
Add Back:			
530	Guaranteed Revenue (and AFPI)	S-9(a)	\$ 0
413	Income From Utility Plant Leased to Others		
414	Gains (losses) From Disposition of Utility Property		(591)
420	Allowance for Funds Used During Construction		
Total Utility Operating Income			\$ (65,252)

UTILITY NAME: CSWR-Florida Utility Operating Company, LLC - Sun River Utilities

SYSTEM NAME / COUNTY : Sun River Utilities

**WASTEWATER UTILITY PLANT ACCOUNTS**

ACCT. NO. (a)	ACCOUNT NAME (b)	PREVIOUS YEAR (c)	ADDITIONS (d)	RETIREMENTS (e)	CURRENT YEAR (f)
351	Organization	\$ 0	\$	\$	\$ 0
352	Franchises	0			0
353	Land and Land Rights	0			0
354	Structures and Improvements	0			0
355	Power Generation Equipment	0			0
360	Collection Sewers - Force	66,408			66,408
361	Collection Sewers - Gravity	16,915			16,915
362	Special Collecting Structures	17,010			17,010
363	Services to Customers	0			0
364	Flow Measuring Devices	0			0
365	Flow Measuring Installations	0			0
366	Reuse Services	0			0
367	Reuse Meters and Meter Installations	0			0
370	Receiving Wells	25,000			25,000
371	Pumping Equipment	14,044			14,044
374	Reuse Distribution Reservoirs	0			0
375	Reuse Transmission and Distribution System	0			0
380	Treatment and Disposal Equipment	69,063			69,063
381	Plant Sewers	0			0
382	Outfall Sewer Lines	0			0
389	Other Plant Miscellaneous Equipment	0			0
390	Office Furniture and Equipment	0			0
391	Transportation Equipment	0			0
392	Stores Equipment	0			0
393	Tools, Shop and Garage Equipment	0			0
394	Laboratory Equipment	0			0
395	Power Operated Equipment	0			0
396	Communication Equipment	0			0
397	Miscellaneous Equipment	0			0
398	Other Tangible Plant	0			0
<b>Total Wastewater Plant</b>		<b>\$ 208,440</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 208,440</b>

**NOTE:** Any adjustments made to reclassify property from one account to another must be footnoted.

UTILITY NAME: CSWR-Florida Utility Operating Company, LLC - Sun River Utilities

SYSTEM NAME / COUNTY : Sun River Utilities

**WASTEWATER UTILITY PLANT MATRIX**

ACCT. NO. (a)	ACCOUNT NAME (b)	.1 INTANGIBLE PLANT (g)	.2 COLLECTION PLANT (h)	.3 SYSTEM PUMPING PLANT (i)	.4 TREATMENT AND DISPOSAL (j)	.5 RECLAIMED TREATMENT PLANT (k)	.6 RECLAIMED WASTEWATER DISTRIBUTION PLANT (l)	.7 GENERAL PLANT (m)
351	Organization	\$	\$	\$	\$	\$	\$	\$
352	Franchises							
353	Land and Land Rights							
354	Structures and Improvements							
355	Power Generation Equipment							
360	Collection Sewers - Force		66,408					
361	Collection Sewers - Gravity		16,915					
362	Special Collecting Structures		17,010					
363	Services to Customers							
364	Flow Measuring Devices							
365	Flow Measuring Installations							
366	Reuse Services							
367	Reuse Meters and Meter Installations							
370	Receiving Wells			25,000				
371	Pumping Equipment			14,044				
374	Reuse Distribution Reservoirs							
375	Reuse Transmission and Distribution System							
380	Treatment and Disposal Equipment				69,063			
381	Plant Sewers							
382	Overflow Sewer Lines							
389	Other Plant Miscellaneous Equipment							
390	Office Furniture and Equipment							
391	Transportation Equipment							
392	Stores Equipment							
393	Tools, Shop and Garage Equipment							
394	Laboratory Equipment							
395	Power Operated Equipment							
396	Communication Equipment							
397	Miscellaneous Equipment							
398	Other Tangible Plant							
	Total Wastewater Plant	\$ 0	\$ 100,333	\$ 39,044	\$ 69,063	\$ 0	\$ 0	\$ 0

NOTE: Any adjustments made to reclassify property from one account to another must be footnoted.

UTILITY NAME:

CSWR-Florida Utility Operating Company, LLC - Sun River Ut

YEAR OF REPORT

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SYSTEM NAME / COUNTY :

Sun River Utilities

**BASIS FOR WASTEWATER DEPRECIATION CHARGES**

ACCT. NO. (a)	ACCOUNT NAME (b)	AVERAGE SERVICE LIFE IN YEARS (c)	AVERAGE NET SALVAGE IN PERCENT (d)	DEPRECIATION RATE APPLIED IN PERCENT (100% - D) / C (e)
354	Structures and Improvements	40		2.50%
355	Power Generation Equipment	15		6.67%
360	Collection Sewers - Force	50		2.00%
361	Collection Sewers - Gravity	50		2.00%
362	Special Collecting Structures	40		2.50%
363	Services to Customers	50		2.00%
364	Flow Measuring Devices	5		20.00%
365	Flow Measuring Installations			
366	Reuse Services			
367	Reuse Meters and Meter Installations			
370	Receiving Wells	25		4.00%
371	Pumping Equipment	10		10.00%
374	Reuse Distribution Reservoirs			
375	Reuse Transmission/Distribution Sys.			
380	Treatment and Disposal Equipment	20		5.00%
381	Plant Sewers	40		2.50%
382	Outfall Sewer Lines	50		2.00%
389	Other Plant Miscellaneous Equipment	10		10.00%
390	Office Furniture and Equipment	20		5.00%
391	Transportation Equipment	10		10.00%
392	Stores Equipment			
393	Tools, Shop and Garage Equipment	16		6.25%
394	Laboratory Equipment	20		5.00%
395	Power Operated Equipment	15		6.67%
396	Communication Equipment	10		10.00%
397	Miscellaneous Equipment			
398	Other Tangible Plant	40		2.50%
Wastewater Plant Composite Depreciation Rate *				

\* If depreciation rates prescribed by this Commission are on a total composite basis, entries should be made on this line only.

**YEAR OF REPORT**  
December 31, 2024

UTILITY NAME: CSWR-Florida Utility Operating Company, L.L.C. - Sun River Utilities

SYSTEM NAME / COUNTY : Sun River Utilities

**ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION**

ACCT. NO. (a)	ACCOUNT NAME (b)	BALANCE AT BEGINNING OF YEAR (c)	ACCRUALS (d)	OTHER CREDITS * (e)	TOTAL CREDITS (d + e) (f)
354	Structures and Improvements	\$ 0	\$	\$	\$ 0
355	Power Generation Equipment	0			0
360	Collection Sewers - Force	66,222			0
361	Collection Sewers - Gravity	16,915			0
362	Special Collecting Structures	17,010			0
363	Services to Customers	0			0
364	Flow Measuring Devices	0			0
365	Flow Measuring Installations	0			0
366	Reuse Services	0			0
367	Reuse Meters and Meter Installations	0			0
370	Receiving Wells	19,084			0
371	Pumping Equipment	172			0
374	Reuse Distribution Reservoirs	0			0
375	Reuse Transmission/Distribution Sys.	0			0
380	Treatment and Disposal Equipment	69,063			0
381	Plant Sewers	0			0
382	Outfall Sewer Lines	0			0
389	Other Plant Miscellaneous Equipment	0			0
390	Office Furniture and Equipment	0			0
391	Transportation Equipment	0			0
392	Stores Equipment	0			0
393	Tools, Shop and Garage Equipment	0			0
394	Laboratory Equipment	0			0
395	Power Operated Equipment	0			0
396	Communication Equipment	0			0
397	Miscellaneous Equipment	0			0
398	Other Tangible Plant	0			0
Total Depreciable Wastewater Plant in Service		\$ 188,466	\$ 0	\$ 0	\$ 0

\* Specify nature of transaction.  
Use ( ) to denote reversal entries.

**YEAR OF REPORT**  
December 31, 2024

UTILITY NAME: CSWR-Florida Utility Operating Company, LLC - Sun River Utilities

SYSTEM NAME / COUNTY: Sun River Utilities

**ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION**

ACCT. NO. (a)	ACCOUNT NAME (b)	PLANT RETIRED (g)	SALVAGE AND INSURANCE (h)	COST OF REMOVAL AND OTHER CHARGES (i)	TOTAL CHARGES (g-h+i) (j)	BALANCE AT END OF YEAR (c+f-j) (k)
354	Structures and Improvements	\$	\$	\$	\$	\$
355	Power Generation Equipment				0	0
360	Collection Sewers - Force				0	66,222
361	Collection Sewers - Gravity				0	16,915
362	Special Collecting Structures				0	17,010
363	Services to Customers				0	0
364	Flow Measuring Devices				0	0
365	Flow Measuring Installations				0	0
366	Reuse Services				0	0
367	Reuse Meters and Meter Installations				0	0
370	Receiving Wells				0	19,084
371	Pumping Equipment				0	172
374	Reuse Distribution Reservoirs				0	0
375	Reuse Transmission/Distribution Sys.				0	0
380	Treatment and Disposal Equipment				0	69,063
381	Plant Sewers				0	0
382	Outfall Sewer Lines				0	0
389	Other Plant Miscellaneous Equipment				0	0
390	Office Furniture and Equipment				0	0
391	Transportation Equipment				0	0
392	Stores Equipment				0	0
393	Tools, Shop and Garage Equipment				0	0
394	Laboratory Equipment				0	0
395	Power Operated Equipment				0	0
396	Communication Equipment				0	0
397	Miscellaneous Equipment				0	0
398	Other Tangible Plant				0	0
Total Depreciable Wastewater Plant in Service		\$ 0	\$ 0	\$ 0	\$ 0	\$ 188,466

\* Specify nature of transaction.  
Use ( ) to denote reversal entries.

UTILITY NAME: CSWR-Florida Utility Operating Company, LLC - Sun River Ut

<b>YEAR OF REPORT</b> December 31, 2024
--

SYSTEM NAME / COUNTY : Sun River Utilities

**CONTRIBUTIONS IN AID OF CONSTRUCTION  
ACCOUNT 271**

DESCRIPTION (a)	REFERENCE (b)	WASTEWATER (c)
Balance first of year		\$ _____ 0
Add credits during year:		
Contributions received from Capacity, Main Extension and Customer Connection Charges	S-8(a)	\$ _____ 1,762
Contributions received from Developer or Contractor Agreements in cash or property	S-8(b)	_____ 0
Total Credits		\$ _____ 1,762
Less debits charged during the year (All debits charged during the year must be explained below)		\$ _____
Total Contributions In Aid of Construction		\$ _____ 1,762

Explain all debits charged to Account 271 during the year below:

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UTILITY NAME:

CSWR-Florida Utility Operating Company, LLC - Sun River Ut

**YEAR OF REPORT**

December 31, 2024

SYSTEM NAME / COUNTY :

Sun River Utilities

**WASTEWATER CIAC SCHEDULE "A"**

ADDITIONS TO CONTRIBUTIONS IN AID OF CONSTRUCTION RECEIVED FROM CAPACITY,  
MAIN EXTENSION AND CUSTOMER CONNECTION CHARGES RECEIVED DURING THE YEAR

DESCRIPTION OF CHARGE (a)	NUMBER OF CONNECTIONS (b)	CHARGE PER CONNECTION (c)	AMOUNT (d)
Sewer Connection	1	\$ 1,762	\$ 1,762
			0
			0
			0
			0
			0
			0
			0
			0
Total Credits			\$ 1,762

**ACCUMULATED AMORTIZATION OF WASTEWATER CONTRIBUTIONS IN AID OF CONSTRUCTION**

DESCRIPTION (a)	WASTEWATER (b)
Balance first of year	\$ 0
Debits during the year:	
Accruals charged to Account 272	\$ 5
Other debits (specify):	
Total debits	\$ 5
Credits during the year (specify):	
	\$
Total credits	\$ 0
Balance end of year	\$ 5

UTILITY NAME:

CSWR-Florida Utility Operating Company, LLC - Sun River Ut

YEAR OF REPORT

December 31, 2024

SYSTEM NAME / COUNTY :

Sun River Utilities

**WASTEWATER CIAC SCHEDULE "B"**

ADDITIONS TO CONTRIBUTIONS IN AID OF CONSTRUCTION  
RECEIVED FROM ALL DEVELOPERS OR CONTRACTORS AGREEMENTS  
WHICH CASH OR PROPERTY WAS RECEIVED DURING THE YEAR

DESCRIPTION (a)	INDICATE CASH OR PROPERTY (b)	AMOUNT (c)
N/A		\$ _____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
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_____	_____	_____
_____	_____	_____
_____	_____	_____
Total Credits		\$ _____ 0

UTILITY NAME:

CSWR-Florida Utility Operating Company, LLC - Sun River Ut

<b>YEAR OF REPORT</b> December 31, 2024
--

SYSTEM NAME / COUNTY :

Sun River Utilities

**WASTEWATER OPERATING REVENUE**

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS * (c)	YEAR END NUMBER OF CUSTOMERS * (d)	AMOUNTS (e)
<b>WASTEWATER SALES</b>				
Flat Rate Revenues:				
521.1	Residential Revenues	78	87	\$ 52,714
521.2	Commercial Revenues			
521.3	Industrial Revenues			
521.4	Revenues From Public Authorities			
521.5	Multiple Family Dwelling Revenues			
521.6	Other Revenues			
521	Total Flat Rate Revenues	78	87	\$ 52,714
Measured Revenues:				
522.1	Residential Revenues			
522.2	Commercial Revenues			
522.3	Industrial Revenues			
522.4	Revenues From Public Authorities			
522.5	Multiple Family Dwelling Revenues			
522	Total Measured Revenues	0	0	\$ 0
523	Revenues From Public Authorities			
524	Revenues From Other Systems			
525	Interdepartmental Revenues			
Total Wastewater Sales		<u>78</u>	<u>87</u>	<u>\$ 52,714</u>
<b>OTHER WASTEWATER REVENUES</b>				
530	Guaranteed Revenues (Including Allowance for Funds Prudently Invested or AFPI)			\$
531	Sale of Sludge			
532	Forfeited Discounts			68
534	Rents From Wastewater Property			
535	Interdepartmental Rents			
536	Other Wastewater Revenues			
Total Other Wastewater Revenues				\$ 68

\* Customer is defined by Rule 25-30.210(1), Florida Administrative Code.

UTILITY NAME:

CSWR-Florida Utility Operating Company, LLC - Sun River Ut

**YEAR OF REPORT**

December 31, 2024

SYSTEM NAME / COUNTY :

Sun River Utilities

**WASTEWATER OPERATING REVENUE**

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS * (c)	YEAR END NUMBER OF CUSTOMERS * (d)	AMOUNTS (e)
RECLAIMED WATER SALES				
Flat Rate Reuse Revenues:				
540.1	Residential Reuse Revenues	_____	_____	\$ _____
540.2	Commercial Reuse Revenues	_____	_____	_____
540.3	Industrial Reuse Revenues	_____	_____	_____
540.4	Reuse Revenues From Public Authorities	_____	_____	_____
540.5	Other Revenues	_____	_____	_____
540	Total Flat Rate Reuse Revenues	0	0	\$ _____ 0
Measured Reuse Revenues:				
541.1	Residential Reuse Revenues	_____	_____	_____
541.2	Commercial Reuse Revenues	_____	_____	_____
541.3	Industrial Reuse Revenues	_____	_____	_____
541.4	Reuse Revenues From Public Authorities	_____	_____	_____
541	Total Measured Reuse Revenues	0	0	\$ _____ 0
544	Reuse Revenues From Other Systems	_____	_____	_____
Total Reclaimed Water Sales				\$ _____ 0
Total Wastewater Operating Revenues				\$ _____ 52,782

\* Customer is defined by Rule 25-30.210(1), Florida Administrative Code.

**UTILITY NAME:** CSWR-Florida Utility Operating Company, LLC - Sun River Utilities

**SYSTEM NAME / COUNTY :** Sun River Utilities

**WASTEWATER UTILITY EXPENSE ACCOUNT MATRIX**

ACCT. NO. (a)	ACCOUNT NAME (b)	CURRENT YEAR (c)	.1 COLLECTION EXPENSES- OPERATIONS (d)	.2 COLLECTION EXPENSES- MAINTENANCE (e)	.3 PUMPING EXPENSES - OPERATIONS (f)	.4 PUMPING EXPENSES - MAINTENANCE (g)	.5 TREATMENT & DISPOSAL EXPENSES - OPERATIONS (h)	.6 TREATMENT & DISPOSAL EXPENSES - MAINTENANCE (i)
701	Salaries and Wages - Employees	\$ 0	\$	\$	\$	\$	\$	\$
703	Salaries and Wages - Officers, Directors and Majority Stockholders	0						
704	Employee Pensions and Benefits	0						
710	Purchased Sewage Treatment	0						
711	Sludge Removal Expense	0	4,360					
715	Purchased Power	4,360						
716	Fuel for Power Production	0						
718	Chemicals	947	947					
720	Materials and Supplies	2,219	2,219					
731	Contractual Services-Engineering	0						
732	Contractual Services - Accounting	26						
733	Contractual Services - Legal	99						
734	Contractual Services - Mgt. Fees	222					222	
735	Contractual Services - Testing	2,592					2,592	
736	Contractual Services - Other	80,331	79,215	849	266			
741	Rental of Building/Real Property	0						
742	Rental of Equipment	0						
750	Transportation Expenses	0						
756	Insurance - Vehicle	0						
757	Insurance - General Liability	0						
758	Insurance - Workman's Comp.	0						
759	Insurance - Other	1,055						
760	Advertising Expense	0						
766	Regulatory Commission Expenses - Amortization of Rate Case Expense	0						
767	Regulatory Commission Exp.-Other	1,878						
770	Bad Debt Expense	163						
775	Miscellaneous Expenses	22,145					5,648	
Total Wastewater Utility Expenses		\$ 116,037	\$ 86,741	\$ 849	\$ 266	\$ 0	\$ 8,462	\$ 0

**UTILITY NAME:** CSWR-Florida Utility Operating Company, LLC - Sun River Utilities

**SYSTEM NAME / COUNTY :** Sun River Utilities

**WASTEWATER UTILITY EXPENSE ACCOUNT MATRIX**

ACCT. NO. (a)	ACCOUNT NAME (b)	.7 CUSTOMER ACCOUNTS EXPENSE (j)	.8 ADMIN. & GENERAL EXPENSES (k)	.9 RECLAIMED WATER TREATMENT EXPENSES- OPERATIONS (l)	.10 RECLAIMED WATER TREATMENT EXPENSES- MAINTENANCE (m)	.11 RECLAIMED WATER DISTRIBUTION EXPENSES- OPERATIONS (n)	.12 RECLAIMED WATER DISTRIBUTION EXPENSES- MAINTENANCE (o)
701	Salaries and Wages - Employees	\$	\$	\$	\$	\$	\$
703	Salaries and Wages - Officers, Directors and Majority Stockholders						
704	Employee Pensions and Benefits						
710	Purchased Sewage Treatment						
711	Sludge Removal Expense						
715	Purchased Power						
716	Fuel for Power Purchased						
718	Chemicals						
720	Materials and Supplies						
731	Contractual Services-Engineering						
732	Contractual Services - Accounting		26				
733	Contractual Services - Legal		99				
734	Contractual Services - Mgt. Fees						
735	Contractual Services - Testing						
736	Contractual Services - Other						
741	Rental of Building/Real Property						
742	Rental of Equipment						
750	Transportation Expenses						
756	Insurance - Vehicle						
757	Insurance - General Liability						
758	Insurance - Workman's Comp.						
759	Insurance - Other		1,055				
760	Advertising Expense						
766	Regulatory Commission Expenses - Amortization of Rate Case Expense						
767	Regulatory Commission Exp.-Other		1,878				
770	Bad Debt Expense	163					
775	Miscellaneous Expenses	3,794	12,703				
	<b>Total Wastewater Utility Expenses</b>	\$ 3,956	\$ 15,762	\$ 0	\$ 0	\$ 0	\$ 0

UTILITY NAME:

CSWR-Florida Utility Operating Company, LLC - Sun River U

<b>YEAR OF REPORT</b> December 31, 2024
--

SYSTEM NAME / COUNTY :

Sun River Utilities

**CALCULATION OF THE WASTEWATER SYSTEM METER EQUIVALENTS**

WATER METER SIZE (a)	TYPE OF WATER METER (b)	EQUIVALENT FACTOR (c)	NUMBER OF WATER METERS (d)	TOTAL NUMBER OF METER EQUIVALENTS (c x d) (e)
All Residential		1.0		0
5/8"	Displacement	1.0		0
3/4"	Displacement	1.5	87	131
1"	Displacement	2.5		0
1 1/2"	Displacement or Turbine	5.0		0
2"	Displacement, Compound or Turbine	8.0		0
3"	Displacement	15.0		0
3"	Compound	16.0		0
3"	Turbine	17.5		0
4"	Displacement or Compound	25.0		0
4"	Turbine	30.0		0
6"	Displacement or Compound	50.0		0
6"	Turbine	62.5		0
8"	Compound	80.0		0
8"	Turbine	90.0		0
10"	Compound	115.0		0
10"	Turbine	145.0		0
12"	Turbine	215.0		0
Total Wastewater System Meter Equivalents				131

**CALCULATION OF THE WASTEWATER SYSTEM EQUIVALENT RESIDENTIAL CONNECTIONS**

Provide a calculation used to determine the value of one wastewater equivalent residential connection (ERC).

Use one of the following methods:

- (a) If actual flow data are available from the preceding 12 months, divide the total annual single family residence (SFR) gallons sold by the average number of single family residence customers for the same period and divide the result by 365 days.
- (b) If no historical flow data are available, use:

$$ERC = ( \text{Total SFR gallons treated (Omit 000)} / 365 \text{ days} / 280 \text{ gallons per day} )$$

For wastewater only utilities:

- Subtract all general use and other non residential customer gallons from the total gallons treated.
- Divide the remainder (SFR customers) by 365 days to reveal single family residence customer gallons per day.

**NOTE:** Total gallons treated includes both treated and purchased treatment.

ERC Calculation:
6,630,955 Flow
87 SFR
365 Days
208.82 ERC

UTILITY NAME: CSWR-Florida Utility Operating Company, LLC - Sun River Ut

<b>YEAR OF REPORT</b> December 31, 2024
--

SYSTEM NAME / COUNTY : Sun River Utilities

**WASTEWATER TREATMENT PLANT INFORMATION**

Provide a separate sheet for each wastewater treatment facility

Permitted Capacity	0.06	MGD	
Basis of Permit Capacity (1)	AF		
Manufacturer	N/A		
Type (2)	Aeration Basin		
Hydraulic Capacity	N/A		
Average Daily Flow	18,167	GPD	
Total Gallons of Wastewater Treated	6,630,955	GPD	
Method of Effluent Disposal	Percolation ponds		

(1) Basis of permitted capacity as stated on the Florida DEP WWTP Operating Permit (i.e. average annual daily flow, etc.)

(2) Contact stabilization, advanced treatment, etc.

UTILITY NAME: CSWR-Florida Utility Operating Company, LLC - Sun River Ut

SYSTEM NAME / COUNTY : Sun River Utilities

**OTHER WASTEWATER SYSTEM INFORMATION**

Furnish information below for each system. A separate page should be supplied where necessary.

1. Present number of ERCs\* now being served 208.82
2. Maximum number of ERCs\* which can be served 208.82
3. Present system connection capacity (in ERCs\*) using existing lines 208.82
4. Future connection capacity (in ERCs\*) upon service area buildout 208.82
5. Estimated annual increase in ERCs\* 0
6. Describe any plans and estimated completion dates for any enlargements or improvements of this system  
None
7. If the utility uses reuse as a means of effluent disposal, attach a list of the reuse end users and the amount of reuse provided to each, if known. Reclaimed water goes to effluent disposal field R00-1
8. If the utility does not engage in reuse, has a reuse feasibility study been completed? N/A  
If so, when? N/A
9. Has the utility been required by the DEP or water management district to implement reuse? No  
If so, what are the utility's plans to comply with this requirement? \_\_\_\_\_
10. When did the company last file a capacity analysis report with the DEP? 4/1/2024
11. If the present system does not meet the requirements of DEP rules:
  - a. Attach a description of the plant upgrade necessary to meet the DEP rules.
  - b. Have these plans been approved by DEP? See Supplemental
  - c. When will construction begin? See Supplemental
  - d. Attach plans for funding the required upgrading.
  - e. Is this system under any Consent Order with DEP? See Supplemental
12. Department of Environmental Protection ID # FLA014062

\* An ERC is determined based on the calculation on S-11.

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Furnish information below for each system. A separate page should be supplied where necessary.

1. Present ERCs * the system can efficiently serve.	_____	178.55
2. Maximum number of ERCs * which can be served.	_____	178.55
3. Present system connection capacity (in ERCs *) using existing lines.	_____	178.55
4. Future connection capacity (in ERCs *) upon service area buildout.	_____	178.55
5. Estimated annual increase in ERCs *.	_____	N/A
6. Is the utility required to have fire flow capacity?	_____	Yes
If so, how much capacity is required?	_____	500 Gallons/Minute @ 20 PSI
7. Attach a description of the fire fighting facilities.	_____	
8. Describe any plans and estimated completion dates for any enlargements or improvements of this system:	_____	
	N/A	
9. When did the company last file a capacity analysis report with the DEP?	_____	
	Florida has not submitted	
10. If the present system <b>does not</b> meet the requirements of DEP rules:	_____	
	Facility exceeds the maximum permitted design capacity	
a. Attach a description of the plant upgrade necessary to meet the DEP rules.	_____	
	Working on multiple solutions	
b. Have these plans been approved by DEP?	_____	N/A
c. When will construction begin?	_____	N/A
d. Attach plans for funding the required upgrading.	_____	
e. Is this system under any Consent Order with DEP?	_____	N/A
11. Department of Environmental Protection ID #	_____	FL6084074
12. Water Management District Consumptive Use Permit #	_____	N/A
a. Is the system in compliance with the requirements of the CUP?	_____	N/A
b. If not, what are the utility's plans to gain compliance?	_____	N/A

W-14  
North Charlotte

[62- 610.516 F.A.C.]	The percolation ponds had several locations along their perimeters with less than one foot of freeboard from top of water to top of pond walls.	CSWR - Florida is working with third party engineers to evaluate the ponds for rehabilitation.
62 620.335(1) F.A.C., 62-620.410(5) F.A.C., PFSA]	A permit renewal application and permit processing fee were due no later than March 18, 2021. The permit renewal application and appropriate fee were not received. The permit expired on September 14, 2021.	North Charlotte is a receivership facility and CSWR – Florida is not the permit holder. CSWR – Florida is planning to tie into Charlotte County Wastewater and decommission WWTP. Construction is planned to be completed in 36 months.
[62-4.030 F.A.C. , 62-620.300(2) F.A.C., 403.161(1)(b) F.S. , UPHI]	The Facility has been operating without a valid wastewater permit issued by the Department since the previous permit expired on September 14, 2021.	North Charlotte is a receivership facility and CSWR – Florida is not the permit holder. CSWR – Florida is planning to tie into Charlotte County Wastewater and decommission WWTP. Construction is planned to be completed in 36 months.
[62-610.870(3) F.A.C., 62-610.865(11) F.A.C., 62-600.405 F.A.C., 403.161(1)(b) F.S. FRPT]	The permit issued September 15, 2016, was accompanied by Administrative Order No. SDFLA140945. This administrative order required the submission of multiple reports as noted in items 1, 2, 3, 4, 5, and 7; at this time, the Facility is out of compliance with these conditions of the Order. Please see Table A for more details.	North Charlotte is a receivership facility and CSWR – Florida is not the permit holder. CSWR – Florida is planning to tie into Charlotte County Wastewater and decommission WWTP. Construction is planned to be completed in 36 months.

**CLASS "A" OR "B"**

**WATER AND/OR WASTEWATER UTILITIES**  
(Gross Revenue of More Than \$200,000 Each)

**ANNUAL REPORT**

OF

---

CSWR-Florida Utility Operating Company, LLC - Sunshine

Exact Legal Name of Respondent

Certificate Number(s)

369W

Submitted To The

STATE OF FLORIDA



FOR THE

YEAR ENDED DECEMBER 31, 2024

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## GENERAL INSTRUCTIONS

1. Prepare this report in conformity with the 1996 National Association of Regulatory Utility Commissioners Uniform System of Accounts for Water and/or Wastewater Utilities (USOA).
2. Interpret all accounting words and phrases in accordance with the USOA.
3. Complete each question fully and accurately, even if it has been answered in a previous annual report. Enter the word "None" where it truly and completely states the fact.
4. For any question, section, or page which is not applicable to the respondent, enter the words "Not Applicable." Do not omit any pages.
5. Where dates are called for, the month and day should be stated as well as the year.
6. All schedules requiring dollar entries should be rounded to the nearest dollar unless otherwise specifically indicated.
7. Complete this report by means which result in a permanent record, such as by computer or typewriter.
8. If there is not enough room on any schedule, an additional page or pages may be added, provided the format of the added schedule matches the format of the schedule with not enough room. Such a schedule should reference the appropriate schedules, state the name of the utility, and state the year of the report.
9. If it is necessary or desirable to insert additional statements for the purpose of further explanation of schedules, such statement should be made at the bottom of the page or an additional page inserted. Any additional pages should state the name of the utility, the year of the report, and reference the appropriate schedule.
10. For water and wastewater utilities with more than one rate group and/or system, water and wastewater pages should be completed for each rate group and/or system group. These pages should be grouped together and tabbed by rate group and/or system.
11. All other water and wastewater operations not regulated by the Commission and other regulated industries should be reported as "Other than Reporting Systems."
12. Financial information for multiple systems charging rates which are covered under the same tariff should be reported as one system. However, the engineering data must be reported by individual system.
13. For water and wastewater utilities with more than one system, one (1) copy of workpapers showing the consolidation of systems for the operating sections, should be filed with the annual report.
14. The report should be filled out in quadruplicate and the original and two copies returned by March 31, of the year following the date of the report. The report should be returned to:

**Florida Public Service Commission  
Division of Accounting and Finance  
2540 Shumard Oak Boulevard  
Tallahassee, Florida 32399-0850**

The fourth copy should be retained by the utility.

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# **EXECUTIVE SUMMARY**

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UTILITY NAME: CSWR-Florida Utility Operating Company, LLC - Sunshine

**YEAR OF REPORT**  
December 31, 2024

### CERTIFICATION OF ANNUAL REPORT

I HEREBY CERTIFY, to the best of my knowledge and belief:

YES  NO

1. The utility is in substantial compliance with the Uniform System of Accounts prescribed by the Florida Public Service Commission.

YES  NO

2. The utility is in substantial compliance with all applicable rules and orders of the Florida Public Service Commission.

YES  NO

3. There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices that could have a material effect on the the financial statement of the utility.

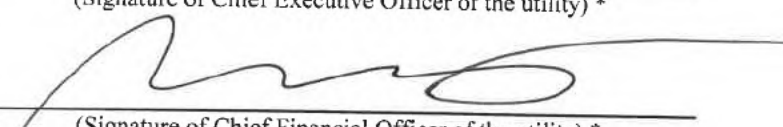
YES  NO

4. The annual report fairly represents the financial condition and results of operations of the respondent for the period presented and other information and statements presented in the the report as to the business affairs of the respondent are true, correct and complete for the period for which it represents.

Items Certified			
1.	2.	3.	4.

X	X	X	X
---	---	---	---

\_\_\_\_\_  
(Signature of Chief Executive Officer of the utility) \*

  
\_\_\_\_\_  
(Signature of Chief Financial Officer of the utility) \*

\* Each of the four items must be certified YES or NO. Each item need not be certified by both officers. The items being certified by the officer should be indicated in the appropriate area to the left of the signature.

**NOTICE:** Section 837.06, Florida Statutes, provides that any person who knowingly makes a false statement in writing with the intent to mislead a public servant in the performance of his duty shall be guilty of a misdemeanor of the second degree.

ANNUAL REPORT OF

YEAR OF REPORT  
December 31, 2024

CSWR-Florida Utility Operating Company, LLC - Sunshine  
(Exact Name of Utility)

County: \_\_\_\_\_

List below the exact mailing address of the utility for which normal correspondence should be sent:

1630 Des Peres Rd., Suite 140  
Des Peres, MO 63131

Telephone: 314-380-8505

E Mail Address: bthies@cswrgroup.com

WEB Site: https://www.centralstateswaterresources.com/

Sunshine State One-Call of Florida, Inc. Member Number \_\_\_\_\_

Name and address of person to whom correspondence concerning this report should be addressed:

1630 Des Peres Rd., Suite 140  
Des Peres, MO 63131

Telephone: 314-380-8505

List below the address of where the utility's books and records are located:

1630 Des Peres Rd., Suite 140  
Des Peres, MO 63131

Telephone: 314-380-8505

List below any groups auditing or reviewing the records and operations:

\_\_\_\_\_  
\_\_\_\_\_

Date of original organization of the utility: \_\_\_\_\_

Check the appropriate business entity of the utility as filed with the Internal Revenue Service

Individual      Partnership      Sub S Corporation      1120 Corporation  
                 

List below every corporation or person owning or holding directly or indirectly 5% or more of the voting securities of the utility:

	Name	Percent Ownership
1.	<u>CSWR, LLC</u>	<u>100%</u>
2.	_____	_____
3.	_____	_____
4.	_____	_____
5.	_____	_____
6.	_____	_____
7.	_____	_____
8.	_____	_____
9.	_____	_____
10.	_____	_____

**DIRECTORY OF PERSONNEL WHO CONTACT  
THE FLORIDA PUBLIC SERVICE COMMISSION**

NAME OF COMPANY REPRESENTATIVE (1)	TITLE OR POSITION (2)	ORGANIZATIONAL UNIT TITLE (3)	USUAL PURPOSE FOR CONTACT WITH FPSC
Aaron Silas	Assistance VP	Regulatory	Regulatory

(1) Also list appropriate legal counsel, accountants and others who may not be on general payroll.  
(2) Provide individual telephone numbers if the person is not normally reached at the company.  
(3) Name of company employed by, if not on general payroll.

### COMPANY PROFILE

Provide a brief narrative company profile which covers the following areas:

- A. Brief company history.
- B. Public services rendered.
- C. Major goals and objectives.
- D. Major operating divisions and functions.
- E. Current and projected growth patterns.
- F. Major transactions having a material effect on operations.

See Supplemental

## CSWR-Florida Utility Operating Company: COMPANY PROFILE

### **A. Brief Company History**

Founded in 2014 by Josiah Cox, President and CEO, Central States Water Resources (CSWR) has expanded its national footprint across 11 states since its inception. Today, CSWR is the 11<sup>th</sup> largest investor-owned water utility and the single largest owner/operator of individual wastewater plants in the United States. CSWR-Florida completed its first acquisition of assets in Florida on 5/16/2022.

### **B. Public Services Rendered**

CSWR-Florida provides water treatment and distribution services as well as sewer collection and treatment services in Florida communities.

### **C. Major Goals and Objectives**

CSWR-Florida brings to life its mission to deliver safe, reliable, and environmentally responsible water resources to every community it serves, while also protecting the aquifers, lakes, rivers, and streams so essential to the environment. Goals include 100% compliance with regulatory requirements and the rehabilitation of historically underfunded systems.

### **D. Major Operating Divisions and Functions**

- **Environmental Health and Safety (EHS):** Responsible for managing operations contractors and compliance with environmental regulations.
- **Engineering:** responsible for designing and implementing new infrastructure projects as well as improving existing infrastructure.
- **Business Operations:** Admin functions including, but not limited to, accounting, finance, human resources, IT, communications, customer experience (customer service), and regulatory affairs.

### **E. Current and Projected Growth Patterns**

The Company is projecting a continued pattern of acquiring, rehabilitating, and operating facilities across the state of Florida.

### **F. Major Transactions Having a Material Effect on Operations**

- Acquisition of the assets of Aquarina Utilities – 5/16/22
- Acquisition of the assets of Sunshine Utilities of Central Florida, Inc. – 5/24/22
- Acquisition of the assets of North Peninsula Utilities – 5/25/22
- Acquisition of the assets of Neighborhood Utilities, Inc. – 11/17/22
- Acquisition of the assets of Rolling Oaks – 11/30/22
- Acquisition of the assets of Sebring Ridge – 8/29/23
- Acquisition of the assets of CFAT – 11/30/23
- Acquisition of the assets of BFF – 11/30/23
- Acquisition of the assets of Tradewinds – 11/30/23
- Acquisition of the assets of TKCB – 12/27/23
- Acquisition of the assets of Tymber Creek – 5/31/2024

UTILITY NAME: CSWR-Florida Utility Operating Company, LLC - Sunshine

<b>YEAR OF REPORT</b> December 31, 2024
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**PARENT / AFFILIATE ORGANIZATION CHART**

Current as of 12/31/24

Complete below an organizational chart that shows all parents, subsidiaries and affiliates of the utility.  
The chart must also show the relationship between the utility and affiliates listed on E-7, E-10(a) and E-10(b).

<p>CSWR, LLC Florida Central States Water Resources CSWR-Florida Utility Holding Company CSWR-Florida Utility Operating Company</p>
---

**COMPENSATION OF OFFICERS**

For each officer, list the time spent on respondent as an officer compared to time spent on total business activities and the compensation received as an officer from the respondent.			
NAME (a)	TITLE (b)	% OF TIME SPENT AS OFFICER OF THE UTILITY (c)	OFFICERS' COMPENSATION (d)
N/A			\$

**COMPENSATION OF DIRECTORS**

For each director, list the number of directors' meetings attended by each director and the compensation received as a director from the respondent.			
NAME (a)	TITLE (b)	NUMBER OF DIRECTORS' MEETINGS ATTENDED (c)	DIRECTORS' COMPENSATION (d)
N/A			\$

**BUSINESS CONTRACTS WITH OFFICERS, DIRECTORS AND AFFILIATES**

List all contracts, agreements, or other business arrangements\* entered into during the calendar year (other than compensation related to position with Respondents) between the Respondent and officer and director listed on page E-6. In addition, provide the same information with respect to professional services for each firm, partnership, or organization with which the officer or director is affiliated.

NAME OF OFFICER, DIRECTOR OR AFFILIATE (a)	IDENTIFICATION OF SERVICE OR PRODUCT (b)	AMOUNT (c)	NAME AND ADDRESS OF AFFILIATED ENTITY (d)
N/A		\$ _____	
		_____	
		_____	
		_____	
		_____	
		_____	
		_____	
		_____	
		_____	
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		_____	
		_____	
		_____	
		_____	
		_____	

\* Business Agreement, for this schedule, shall mean any oral or written business deal which binds the concerned parties for products or services during the reporting year or future years. Although the Respondent and/or other companies will benefit from the arrangement, the officer or director is, however, acting on his behalf or for the benefit of other companies or persons.

UTILITY NAME: CSWR-Florida Utility Operating Company, LLC - Sunshine

YEAR OF REPORT December 31, 2024
-------------------------------------

**AFFILIATION OF OFFICERS AND DIRECTORS**

For each of the officials listed on page E-6, list the principal occupation or business affiliations or connections with any other business or financial organizations, firms, or partnerships. For purposes of this part, an official will be considered to have an affiliation with any business or financial organization, firm or partnership in which he is an officer, director, trustee, partner, or a person exercising similar functions.

<b>NAME (a)</b>	<b>PRINCIPAL OCCUPATION OR BUSINESS AFFILIATION (b)</b>	<b>AFFILIATION OR CONNECTION (c)</b>	<b>NAME AND ADDRESS OF AFFILIATION OR CONNECTION (d)</b>
N/A			



UTILITY NAME:

CSWR-Florida Utility Operating Company, LLC - Sunshine

**YEAR OF REPORT**  
December 31, 2024

**BUSINESS TRANSACTIONS WITH RELATED PARTIES**

List each contract, agreement, or other business transaction exceeding a cumulative amount of \$500 in any on year, entered into between the Respondent and a business or financial organization, firm, or partnership named on pages E-2 and E-6, identifying the parties, amounts, dates and product, and asset, or service involved.

**Part I. Specific Instructions: Services and Products Received or Provided**

- 1. Enter in this part all transactions involving services and products received or provided.
- 2. Below are some types of transactions to include:
  - management, legal and accounting services
  - computer services
  - engineering & construction services
  - repairing and servicing of equipment
  - material and supplies furnished
  - leasing of structures, land, and equipment
  - rental transactions
  - sale, purchase or transfer of various products

NAME OF COMPANY OR RELATED PARTY (a)	DESCRIPTION SERVICE AND/OR NAME OF PRODUCT (b)	CONTRACT OR AGREEMENT EFFECTIVE DATES (c)	ANNUAL CHARGES	
			(P)urchased (S)old (d)	AMOUNT (e)
N/A				\$

UTILITY NAME: CSWR-Florida Utility Operating Company, LLC - Sunshine

**BUSINESS TRANSACTIONS WITH RELATED PARTIES (Cont'd)**

Part II. Specific Instructions: Sale, Purchase and Transfer of Assets					
NAME OF COMPANY OR RELATED PARTY (a)	DESCRIPTION OF ITEMS (b)	SALE OR PURCHASE PRICE (c)	NET BOOK VALUE (d)	GAIN OR LOSS (e)	FAIR MARKET VALUE (f)
1. Enter in this part all transactions relating to the purchase, sale, or transfer of assets.	3. The columnar instructions follow:  (a) Enter name of related party or company. (b) Describe briefly the type of assets purchased, sold or transferred. (c) Enter the total received or paid. Indicate purchase with "P" and sale with "S". (d) Enter the net book value for each item reported. (e) Enter the net profit or loss for each item reported. (column (c) - column (d)) (f) Enter the fair market value for each item reported. In space below or in a supplemental schedule, describe the basis used to calculate fair market value.	\$	\$	\$	\$
2. Below are examples of some types of transactions to include: -purchase, sale or transfer of equipment -purchase, sale or transfer of land and structures -purchase, sale or transfer of securities -noncash transfers of assets -noncash dividends other than stock dividends -write-off of bad debts or loans		\$	\$	\$	\$
N/A		\$	\$	\$	\$
		\$	\$	\$	\$
		\$	\$	\$	\$
		\$	\$	\$	\$
		\$	\$	\$	\$
		\$	\$	\$	\$
		\$	\$	\$	\$

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UTILITY NAME: CSWR-Florida Utility Operating Company, LLC - Sunshine

<b>YEAR OF REPORT</b> December 31, 2024
--

**COMPARATIVE BALANCE SHEET  
ASSETS AND OTHER DEBITS**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR (e)
<b>UTILITY PLANT</b>				
101-106	Utility Plant	F-7	\$ 6,348,306	\$ 11,155,490
108-110	Less: Accumulated Depreciation and Amortization	F-8	2,984,356	3,137,809
Net Plant			\$ 3,363,950	\$ 8,017,681
114-115	Utility Plant Acquisition adjustment (Net)	F-7		0
116 *	Other Utility Plant Adjustments			
Total Net Utility Plant			\$ 3,363,950	\$ 8,017,681
<b>OTHER PROPERTY AND INVESTMENTS</b>				
121	Nonutility Property	F-9	\$	\$ 0
122	Less: Accumulated Depreciation and Amortization			
Net Nonutility Property			\$ 0	\$ 0
123	Investment in Associated Companies	F-10		0
124	Utility Investments	F-10		0
125	Other Investments	F-10		0
126-127	Special Funds	F-10		0
Total Other Property & Investments			\$ 0	\$ 0
<b>CURRENT AND ACCRUED ASSETS</b>				
131	Cash		\$ 36,671	\$ 725
132	Special Deposits	F-9	0	0
133	Other Special Deposits	F-9	0	0
134	Working Funds			
135	Temporary Cash Investments			
141-144	Accounts and Notes Receivable, Less Accumulated Provision for Uncollectible Accounts	F-11	126,546	173,720
145	Accounts Receivable from Associated Companies	F-12	0	0
146	Notes Receivable from Associated Companies	F-12	0	0
151-153	Material and Supplies			
161	Stores Expense			
162	Prepayments		4,942	7,315
171	Accrued Interest and Dividends Receivable			
172 *	Rents Receivable			
173 *	Accrued Utility Revenues		42,478	43,269
174	Miscellaneous Current and Accrued Assets	F-12	0	0
Total Current and Accrued Assets			\$ 210,637	\$ 225,029

\* Not Applicable for Class B Utilities

**COMPARATIVE BALANCE SHEET  
ASSETS AND OTHER DEBITS**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR (e)
<b>DEFERRED DEBITS</b>				
181	Unamortized Debt Discount & Expense	F-13	\$ 0	\$ 0
182	Extraordinary Property Losses	F-13	0	0
183	Preliminary Survey & Investigation Charges		93,477	161,460
184	Clearing Accounts		(10,074)	5,097
185 *	Temporary Facilities		4,696	4,702
186	Miscellaneous Deferred Debits	F-14	5,902,080	5,952,426
187 *	Research & Development Expenditures			
190	Accumulated Deferred Income Taxes			
Total Deferred Debits			\$ 5,990,179	\$ 6,123,685
<b>TOTAL ASSETS AND OTHER DEBITS</b>			<b>\$ 9,564,766</b>	<b>\$ 14,366,395</b>

\* Not Applicable for Class B Utilities

**NOTES TO THE BALANCE SHEET**

The space below is provided for important notes regarding the balance sheet

UTILITY NAME: CSWR-Florida Utility Operating Company, LLC - Sunshine

<b>YEAR OF REPORT</b> December 31, 2024
--

**COMPARATIVE BALANCE SHEET  
EQUITY CAPITAL AND LIABILITIES**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR (e)
<b>EQUITY CAPITAL</b>				
201	Common Stock Issued	F-15	\$ 6,665,624	\$ 9,179,350
204	Preferred Stock Issued	F-15	0	0
202,205 *	Capital Stock Subscribed			
203,206 *	Capital Stock Liability for Conversion			
207 *	Premium on Capital Stock			
209 *	Reduction in Par or Stated Value of Capital Stock			
210 *	Gain on Resale or Cancellation of Reacquired Capital Stock			
211	Other Paid - In Capital			
212	Discount On Capital Stock			
213	Capital Stock Expense			
214-215	Retained Earnings	F-16	(926,160)	(1,844,318)
216	Reacquired Capital Stock			
218	Proprietary Capital (Proprietorship and Partnership Only)			
Total Equity Capital			\$ 5,739,464	\$ 7,335,032
<b>LONG TERM DEBT</b>				
221	Bonds	F-15		0
222 *	Reacquired Bonds			
223	Advances from Associated Companies	F-17		0
224	Other Long Term Debt	F-17		0
Total Long Term Debt			\$ 0	\$ 0
<b>CURRENT AND ACCRUED LIABILITIES</b>				
231	Accounts Payable		699,753	571,169
232	Notes Payable	F-18	0	0
233	Accounts Payable to Associated Companies	F-18	0	0
234	Notes Payable to Associated Companies	F-18	2,864,568	6,128,605
235	Customer Deposits			
236	Accrued Taxes	W/S-3		
237	Accrued Interest	F-19	0	0
238	Accrued Dividends			
239	Matured Long Term Debt			
240	Matured Interest			
241	Miscellaneous Current & Accrued Liabilities	F-20	115,281	233,350
Total Current & Accrued Liabilities			\$ 3,679,602	\$ 6,933,124

\* Not Applicable for Class B Utilities

UTILITY NAME: CSWR-Florida Utility Operating Company, LLC - Sunshine

<b>YEAR OF REPORT</b> December 31, 2024
--

**COMPARATIVE BALANCE SHEET  
EQUITY CAPITAL AND LIABILITIES**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR (e)
<b>DEFERRED CREDITS</b>				
251	Unamortized Premium On Debt	F-13	\$ _____	\$ _____ 0
252	Advances For Construction	F-20	_____	_____ 0
253	Other Deferred Credits	F-21	_____	_____ 0
255	Accumulated Deferred Investment Tax Credits			
Total Deferred Credits			\$ _____ 0	\$ _____ 0
<b>OPERATING RESERVES</b>				
261	Property Insurance Reserve		\$ _____	\$ _____
262	Injuries & Damages Reserve		_____	_____
263	Pensions and Benefits Reserve		_____	_____
265	Miscellaneous Operating Reserves		_____	_____
Total Operating Reserves			\$ _____ 0	\$ _____ 0
<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>				
271	Contributions in Aid of Construction	F-22	\$ 2,058,165	\$ 2,079,585
272	Accumulated Amortization of Contributions in Aid of Construction	F-22	1,912,465	(1,981,347)
Total Net CIAC			\$ 145,700	\$ 98,238
<b>ACCUMULATED DEFERRED INCOME TAXES</b>				
281	Accumulated Deferred Income Taxes - Accelerated Depreciation		\$ _____	\$ _____
282	Accumulated Deferred Income Taxes - Liberalized Depreciation		_____	_____
283	Accumulated Deferred Income Taxes - Other		_____	_____
Total Accumulated Deferred Income Tax			\$ _____ 0	\$ _____ 0
<b>TOTAL EQUITY CAPITAL AND LIABILITIES</b>			\$ 9,564,766	\$ 14,366,395

UTILITY NAME: CSWR-Florida Utility Operating Company, LLC - Sunshine

**COMPARATIVE OPERATING STATEMENT**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR * (e)
<b>UTILITY OPERATING INCOME</b>				
400	Operating Revenues	F-3(b)	\$ 1,053,411	\$ 1,118,019
469, 530	Less: Guaranteed Revenue and AFPI	F-3(b)	0	0
Net Operating Revenues			\$ 1,053,411	\$ 1,118,019
401	Operating Expenses	F-3(b)	\$ 1,825,020	\$ 1,769,518
403	Depreciation Expense:	F-3(b)	\$ 95,045	\$ 153,453
	Less: Amortization of CIAC	F-22	68,329	68,928
Net Depreciation Expense			\$ 26,716	\$ 84,525
406	Amortization of Utility Plant Acquisition Adjustment	F-3(b)	0	0
407	Amortization Expense (Other than CIAC)	F-3(b)	0	0
408	Taxes Other Than Income	W/S-3	28,360	21,933
409	Current Income Taxes	W/S-3	0	0
410.1	Deferred Federal Income Taxes	W/S-3	0	0
410.11	Deferred State Income Taxes	W/S-3	0	0
411.1	Provision for Deferred Income Taxes - Credit	W/S-3	0	0
412.1	Investment Tax Credits Deferred to Future Periods	W/S-3	0	0
412.11	Investment Tax Credits Restored to Operating Income	W/S-3	0	0
Utility Operating Expenses			\$ 1,880,096	\$ 1,875,977
Net Utility Operating Income			\$ (826,685)	\$ (757,958)
469, 530	Add Back: Guaranteed Revenue and AFPI	F-3(b)		0
413	Income From Utility Plant Leased to Others			0
414	Gains (losses) From Disposition of Utility Property			(142,215)
420	Allowance for Funds Used During Construction			0
Total Utility Operating Income [Enter here and on Page F-3(c)]			\$ (826,685)	\$ (900,173)

\* For each account, Column e should agree with Columns f, g and h on F-3(b)

UTILITY NAME: CSWR-Florida Utility Operating Company, LLC

YEAR OF REPORT
----------------

**COMPARATIVE OPERATING STATEMENT (Cont'd)**

WATER SCHEDULE W-3 * (f)	WASTEWATER SCHEDULE S-3 * (g)	OTHER THAN REPORTING SYSTEMS (h)
\$ 1,118,019 0	\$ 0 0	\$
\$ 1,118,019	\$ 0	\$ 0
\$ 1,769,518	\$ 0	\$
153,453 68,928	0 0	
\$ 84,525	\$ 0	\$ 0
0	0	
0	0	
21,933	0	
0	0	
0	0	
0	0	
0	0	
0	0	
0	0	
\$ 1,875,977	\$ 0	\$ 0
\$ (757,958)	\$ 0	\$ 0
0	0	
0	0	
(142,215)	0	
0	0	
\$ (900,173)	\$ 0	\$ 0

\* Total of Schedules W-3 / S-3 for all rate groups.

UTILITY NAME: CSWR-Florida Utility Operating Company, LLC - Sunshine

<b>YEAR OF REPORT</b> December 31, 2024
--

**COMPARATIVE OPERATING STATEMENT (Cont'd)**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR (e)
Total Utility Operating Income [from page F-3(a)]			\$ <u>(826,685)</u>	\$ <u>(900,173)</u>
<b>OTHER INCOME AND DEDUCTIONS</b>				
415	Revenues-Merchandising, Jobbing, and Contract Deductions		\$ _____	\$ _____
416	Costs & Expenses of Merchandising Jobbing, and Contract Work		_____	_____
419	Interest and Dividend Income		_____	_____
421	Nonutility Income		_____	_____
426	Miscellaneous Nonutility Expenses		_____	_____
Total Other Income and Deductions			\$ <u>0</u>	\$ <u>0</u>
<b>TAXES APPLICABLE TO OTHER INCOME</b>				
408.2	Taxes Other Than Income		\$ _____	\$ _____
409.2	Income Taxes		_____	_____
410.2	Provision for Deferred Income Taxes		_____	_____
411.2	Provision for Deferred Income Taxes - Credit		_____	_____
412.2	Investment Tax Credits - Net		_____	_____
412.3	Investment Tax Credits Restored to Operating Income		_____	_____
Total Taxes Applicable To Other Income			\$ <u>0</u>	\$ <u>0</u>
<b>INTEREST EXPENSE</b>				
427	Interest Expense	F-19	\$ _____	\$ <u>17,985</u>
428	Amortization of Debt Discount & Expense	F-13	_____	<u>0</u>
429	Amortization of Premium on Debt	F-13	_____	<u>0</u>
Total Interest Expense			\$ <u>0</u>	\$ <u>17,985</u>
<b>EXTRAORDINARY ITEMS</b>				
433	Extraordinary Income		\$ _____	\$ _____
434	Extraordinary Deductions		_____	_____
409.3	Income Taxes, Extraordinary Items		_____	_____
Total Extraordinary Items			\$ <u>0</u>	\$ <u>0</u>
<b>NET INCOME</b>			\$ <u><u>(826,685)</u></u>	\$ <u><u>(918,158)</u></u>

Explain Extraordinary Income:

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**SCHEDULE OF YEAR END RATE BASE**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	WATER UTILITY (d)	WASTEWATER UTILITY (e)
101	Utility Plant In Service	F-7	\$ 7,579,476	\$ 0
	Less:			
	Nonused and Useful Plant (1)			
108	Accumulated Depreciation	F-8	<u>3,137,809</u>	<u>0</u>
110	Accumulated Amortization	F-8	<u>0</u>	<u>0</u>
271	Contributions in Aid of Construction	F-22	<u>2,079,585</u>	<u>0</u>
252	Advances for Construction	F-20		
Subtotal			\$ <u>2,362,083</u>	\$ <u>0</u>
272	Add: Accumulated Amortization of Contributions in Aid of Construction	F-22	1,981,347	0
Subtotal			\$ <u>4,343,429</u>	\$ <u>0</u>
114	Plus or Minus: Acquisition Adjustments (2)	F-7	<u>0</u>	<u>0</u>
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	<u>0</u>	<u>0</u>
	Working Capital Allowance (3)		<u>0</u>	<u>0</u>
	Other (Specify): _____ _____ _____		_____ _____ _____	_____ _____ _____
RATE BASE			\$ <u>4,343,429</u>	\$ <u>0</u>
NET UTILITY OPERATING INCOME			\$ <u>(757,958)</u>	\$ <u>0</u>
ACHIEVED RATE OF RETURN (Operating Income / Rate Base)			<u>-17.45%</u>	<u>0.00%</u>

**NOTES :**

- (1) Estimate based on the methodology used in the last rate proceeding.
- (2) Include only those Acquisition Adjustments that have been approved by the Commission.
- (3) Calculation consistent with last rate proceeding.  
In absence of a rate proceeding, Class A utilities will use the Balance Sheet Method and Class B Utilities will use the One-eighth Operating and Maintenance Expense Method.

**SCHEDULE OF CURRENT COST OF CAPITAL  
CONSISTENT WITH THE METHODOLOGY USED IN THE LAST RATE PROCEEDING (1)**

<b>CLASS OF CAPITAL (a)</b>	<b>DOLLAR AMOUNT (2) (b)</b>	<b>PERCENTAGE OF CAPITAL (c)</b>	<b>ACTUAL COST RATES (3) (d)</b>	<b>WEIGHTED COST (c x d) (e)</b>
Common Equity	\$ 0	0.00%		0.00%
Preferred Stock	0	0.00%		0.00%
Long Term Debt	0	0.00%		0.00%
Customer Deposits	0	0.00%		0.00%
Tax Credits - Zero Cost	0	0.00%		0.00%
Tax Credits - Weighted Cost	0	0.00%		0.00%
Deferred Income Taxes	0	0.00%		0.00%
Other (Explain)	0	0.00%		0.00%
	0	0.00%		0.00%
<b>Total</b>	<b>\$ 0</b>	<b>0.00%</b>		<b>0.00%</b>

(1) If the utility's capital structure is not used, explain which capital structure is used.

\_\_\_\_\_

\_\_\_\_\_

(2) Should equal amounts on Schedule F-6, Column (g).

(3) Mid-point of the last authorized Return On Equity or current leverage formula if none has been established.

Must be calculated using the same methodology used in the last rate proceeding using current annual report year end amounts and cost rates.

**APPROVED RETURN ON EQUITY**

Current Commission Return on Equity:	_____
Commission order approving Return on Equity:	_____

**APPROVED AFUDC RATE**

COMPLETION ONLY REQUIRED IF AFUDC WAS CHARGED DURING YEAR

Current Commission Approved AFUDC rate:	_____
Commission order approving AFUDC rate:	_____

If any utility capitalized any charge in lieu of AFUDC (such as interest only), state the basis of the charge, an explanation as to why AFUDC was not charged and the percentage capitalized.

**SCHEDULE OF CAPITAL STRUCTURE ADJUSTMENTS  
CONSISTENT WITH THE METHODOLOGY USED IN THE LAST RATE PROCEEDING**

<b>CLASS OF CAPITAL (a)</b>	<b>PER BOOK BALANCE (b)</b>	<b>NON-UTILITY ADJUSTMENTS (c)</b>	<b>NON-JURISDICTIONAL ADJUSTMENTS (d)</b>	<b>OTHER (1) ADJUSTMENTS SPECIFIC (e)</b>	<b>OTHER (1) ADJUSTMENTS PRO RATA (f)</b>	<b>CAPITAL STRUCTURE (g)</b>
Common Equity	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
Preferred Stock	_____	_____	_____	_____	_____	_____
Long Term Debt	_____	_____	_____	_____	_____	_____
Customer Deposits	_____	_____	_____	_____	_____	_____
Tax Credits - Zero Cost	_____	_____	_____	_____	_____	_____
Tax Credits - Weighted Cost	_____	_____	_____	_____	_____	_____
Deferred Inc. Taxes	_____	_____	_____	_____	_____	_____
Other (Explain)	_____	_____	_____	_____	_____	_____
Total	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____

(1) Explain below all adjustments made in Columns (e) and (f):

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UTILITY NAME: CSWR-Florida Utility Operating Company, LLC - Sunshine

<b>YEAR OF REPORT</b> December 31, 2024
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**UTILITY PLANT  
ACCOUNTS 101 - 106**

ACCT. NO. (a)	DESCRIPTION (b)	WATER (c)	WASTEWATER (d)	OTHER THAN REPORTING SYSTEMS (e)	TOTAL (f)
101	Plant Accounts: Utility Plant In Service	\$ 7,579,476	\$ 0	\$	\$ 7,579,476
102	Utility Plant Leased to Other				0
103	Property Held for Future Use				0
104	Utility Plant Purchased or Sold				0
105	Construction Work in Progress	3,576,013			3,576,013
106	Completed Construction Not Classified				0
	<b>Total Utility Plant</b>	<b>\$ 11,155,490</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 11,155,490</b>

**UTILITY PLANT ACQUISITION ADJUSTMENTS  
ACCOUNTS 114 AND 115**

Report each acquisition adjustment and related accumulated amortization separately.  
For any acquisition adjustments approved by the Commission, include the Order Number.

ACCT. NO. (a)	DESCRIPTION (b)	WATER (c)	WASTEWATER (d)	OTHER THAN REPORTING SYSTEMS (e)	TOTAL (f)
114	Acquisition Adjustment	\$	\$	\$	\$ 0
					0
					0
					0
					0
	<b>Total Plant Acquisition Adjustments</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>
115	Accumulated Amortization	\$	\$	\$	\$ 0
					0
					0
					0
	<b>Total Accumulated Amortization</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>
	<b>Net Acquisition Adjustments</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>

UTILITY NAME: CSWR-Florida Utility Operating Company, LLC - Sunshine

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**ACCUMULATED DEPRECIATION ( ACCT. 108 ) AND AMORTIZATION (ACCT. 110)**

DESCRIPTION (a)	WATER (b)	WASTEWATER (c)	OTHER THAN REPORTING SYSTEMS (d)	TOTAL (e)
<b>ACCUMULATED DEPRECIATION</b>				
<b>Account 108</b>				
Balance first of year	\$ 2,984,356	\$	\$	\$ 2,984,356
Credit during year:				
Accruals charged to:				
Account 108.1 (1)	\$ 153,453	\$	\$	\$ 153,453
Account 108.2 (2)	_____	_____	_____	0
Account 108.3 (2)	_____	_____	_____	0
Other Accounts (specify):	_____	_____	_____	0
	_____	_____	_____	0
Salvage	_____	_____	_____	0
Other Credits (Specify):	_____	_____	_____	0
	_____	_____	_____	0
Total Credits	\$ 153,453	\$ 0	\$ 0	\$ 153,453
Debits during year:				
Book cost of plant retired	_____	_____	_____	0
Cost of Removal	_____	_____	_____	0
Other Debits (specify):	_____	_____	_____	0
	_____	_____	_____	0
Total Debits	\$ 0	\$ 0	\$ 0	\$ 0
Balance end of year	\$ <u>3,137,809</u>	\$ <u>0</u>	\$ <u>0</u>	\$ <u>3,137,809</u>
<b>ACCUMULATED AMORTIZATION</b>				
<b>Account 110</b>				
Balance first of year	\$	\$	\$	\$ 0
Credit during year:				
Accruals charged to:				
Account 110.2 (3)	\$	\$	\$	\$ 0
Other Accounts (specify):	_____	_____	_____	0
	_____	_____	_____	0
Total credits	\$ 0	\$ 0	\$ 0	\$ 0
Debits during year:				
Book cost of plant retired	_____	_____	_____	0
Other debits (specify):	_____	_____	_____	0
	_____	_____	_____	0
Total Debits	\$ 0	\$ 0	\$ 0	\$ 0
Balance end of year	\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>

- (1) Account 108 for Class B utilities.
- (2) Not applicable for Class B utilities.
- (3) Account 110 for Class B utilities.

UTILITY NAME: CSWR-Florida Utility Operating Company, LLC - Sunshine

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**REGULATORY COMMISSION EXPENSE  
AMORTIZATION OF RATE CASE EXPENSE (ACCOUNTS 666 AND 766)**

DESCRIPTION OF CASE (DOCKET NO.) (a)	EXPENSE INCURRED DURING YEAR (b)	CHARGED OFF DURING YEAR	
		ACCT. (d)	AMOUNT (e)
_____	\$ _____	_____	\$ _____
_____	_____	_____	_____
_____	_____	_____	_____
Total	\$ <u>0</u>		\$ <u>0</u>

**NONUTILITY PROPERTY (ACCOUNT 121)**

Report separately each item of property with a book cost of \$25,000 or more included in Account 121.  
Other Items may be grouped by classes of property.

DESCRIPTION (a)	BEGINNING YEAR (b)	ADDITIONS (c)	REDUCTIONS (d)	ENDING YEAR BALANCE (e)
_____	\$ _____	\$ _____	\$ _____	\$ _____ 0
_____	_____	_____	_____	_____ 0
_____	_____	_____	_____	_____ 0
_____	_____	_____	_____	_____ 0
Total Nonutility Property	\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>

**SPECIAL DEPOSITS ( ACCOUNTS 132 AND 133)**

Report hereunder all special deposits carried in Accounts 132 and 133.

DESCRIPTION OF SPECIAL DEPOSITS (a)	YEAR END BOOK COST (b)
SPECIAL DEPOSITS (Account 132): _____ _____ _____	\$ _____ _____ _____
Total Special Deposits	\$ <u>0</u>
OTHER SPECIAL DEPOSITS (Account 133): _____ _____ _____	\$ _____ _____ _____
Total Other Special Deposits	\$ <u>0</u>

UTILITY NAME: CSWR-Florida Utility Operating Company, LLC - Sunshine

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**INVESTMENTS AND SPECIAL FUNDS**  
**ACCOUNTS 123 - 127**

Report hereunder all investments and special funds carried in Accounts 123 through 127.

DESCRIPTION OF SECURITY OR SPECIAL FUND (a)	FACE OR PAR VALUE (b)	YEAR END BOOK COST (c)
INVESTMENT IN ASSOCIATED COMPANIES (Account 123): <hr/> <hr/> <hr/> <hr/> <hr/> <hr/>	\$ _____ _____ _____ _____ _____	\$ _____ _____ _____ _____ _____
Total Investment in Associated Companies		\$ <u>0</u>
UTILITY INVESTMENTS (Account 124): <hr/> <hr/> <hr/> <hr/> <hr/> <hr/>	\$ _____ _____ _____ _____ _____	\$ _____ _____ _____ _____ _____
Total Utility Investment		\$ <u>0</u>
OTHER INVESTMENTS (Account 125): <hr/> <hr/> <hr/> <hr/> <hr/> <hr/>	\$ _____ _____ _____ _____ _____	\$ _____ _____ _____ _____ _____
Total Other Investment		\$ <u>0</u>
SPECIAL FUNDS (Class A Utilities: Accounts 126 and 127; Class B Utilities: Account 127): <hr/> <hr/> <hr/> <hr/> <hr/> <hr/>		\$ _____ _____ _____ _____ _____
Total Special Funds		\$ <u>0</u>

UTILITY NAME: CSWR-Florida Utility Operating Company, LLC - Sunshine

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**ACCOUNTS AND NOTES RECEIVABLE - NET**  
**ACCOUNTS 141 - 144**

Report hereunder all accounts and notes receivable included in Accounts 141, 142, and 144. Amounts included in  
Amounts included in Accounts 142 and 144 should be listed individually.

DESCRIPTION (a)		TOTAL (b)
CUSTOMER ACCOUNTS RECEIVABLE (Account 141):		
Water	\$ 207,523	
Wastewater		
Other		
Total Customer Accounts Receivable		\$ 207,523
OTHER ACCOUNTS RECEIVABLE ( Account 142):		
_____	\$ 408	
_____		
_____		
Total Other Accounts Receivable		\$ 408
NOTES RECEIVABLE (Account 144 ):		
_____	\$ _____	
_____		
_____		
Total Notes Receivable		\$ 0
Total Accounts and Notes Receivable		\$ 207,931
ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS ( Account 143)		
Balance first of year	\$ _____	
Add: Provision for uncollectibles for current year	\$ 34,212	
Collection of accounts previously written off		
Utility Accounts		
Others		
Total Additions	\$ 34,212	
Deduct accounts written off during year:		
Utility Accounts		
Others		
Total accounts written off	\$ 0	
Balance end of year		\$ 34,212
<b>TOTAL ACCOUNTS AND NOTES RECEIVABLE - NET</b>		<b>\$ 173,720</b>

UTILITY NAME: CSWR-Florida Utility Operating Company, LLC - Sunshine

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**ACCOUNTS RECEIVABLE FROM ASSOCIATED COMPANIES  
ACCOUNT 145**

Report each account receivable from associated companies separately.

DESCRIPTION (a)	TOTAL (b)
_____	\$ _____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
Total	\$ <u>0</u>

**NOTES RECEIVABLE FROM ASSOCIATED COMPANIES  
ACCOUNT 146**

Report each note receivable from associated companies separately.

DESCRIPTION (a)	INTEREST RATE (b)	TOTAL (c)
_____	_____ %	\$ _____
_____	_____ %	_____
_____	_____ %	_____
_____	_____ %	_____
_____	_____ %	_____
_____	_____ %	_____
_____	_____ %	_____
_____	_____ %	_____
_____	_____ %	_____
_____	_____ %	_____
Total		\$ <u>0</u>

**MISCELLANEOUS CURRENT AND ACCRUED ASSETS  
ACCOUNT 174**

DESCRIPTION - Provide itemized listing (a)	BALANCE END OF YEAR (b)
_____	\$ _____
_____	_____
_____	_____
_____	_____
Total Miscellaneous Current and Accrued Liabilities	\$ <u>0</u>

UTILITY NAME: CSWR-Florida Utility Operating Company, LLC - Sunshine

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**UNAMORTIZED DEBT DISCOUNT AND EXPENSE AND PREMIUM ON DEBT  
ACCOUNTS 181 AND 251**

Report the net discount and expense or premium separately for each security issue.

DESCRIPTION (a)	AMOUNT WRITTEN OFF DURING YEAR (b)	YEAR END BALANCE (c)
UNAMORTIZED DEBT DISCOUNT AND EXPENSE (Account 181):	\$ _____	\$ _____
_____	_____	_____
_____	_____	_____
_____	_____	_____
Total Unamortized Debt Discount and Expense	\$ <u>          0</u>	\$ <u>          0</u>
UNAMORTIZED PREMIUM ON DEBT (Account 251):	\$ _____	\$ _____
_____	_____	_____
_____	_____	_____
_____	_____	_____
Total Unamortized Premium on Debt	\$ <u>          0</u>	\$ <u>          0</u>

**EXTRAORDINARY PROPERTY LOSSES  
ACCOUNT 182**

Report each item separately.

DESCRIPTION (a)	TOTAL (b)
_____	\$ _____
_____	_____
_____	_____
Total Extraordinary Property Losses	\$ <u>          0</u>

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UTILITY NAME: CSWR-Florida Utility Operating Company, LLC - Sunshine

**MISCELLANEOUS DEFERRED DEBITS  
ACCOUNT 186**

DESCRIPTION - Provide itemized listing (a)	AMOUNT WRITTEN OFF DURING YEAR (b)	YEAR END BALANCE (c)
DEFERRED RATE CASE EXPENSE (Class A Utilities: Account 186.1)		
_____	\$ _____	\$ _____
_____	_____	_____
_____	_____	_____
<b>Total Deferred Rate Case Expense</b>	<b>\$ _____ 0</b>	<b>\$ _____ 0</b>
OTHER DEFERRED DEBITS (Class A Utilities: Account 186.2):		
Misc. Deferred Debits	\$ _____	\$ _____ 5,952,426
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
<b>Total Other Deferred Debits</b>	<b>\$ _____ 0</b>	<b>\$ _____ 5,952,426</b>
REGULATORY ASSETS (Class A Utilities: Account. 186.3):		
_____	\$ _____	\$ _____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
<b>Total Regulatory Assets</b>	<b>\$ _____ 0</b>	<b>\$ _____ 0</b>
<b>TOTAL MISCELLANEOUS DEFERRED DEBITS</b>	<b>\$ _____ 0</b>	<b>\$ _____ 5,952,426</b>

UTILITY NAME: CSWR-Florida Utility Operating Company, LLC - Sunshine

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**CAPITAL STOCK  
ACCOUNTS 201 AND 204\***

DESCRIPTION (a)	RATE (b)	TOTAL (c)
<b>COMMON STOCK</b>		
Par or stated value per share	_____ %	\$ _____
Shares authorized		_____
Shares issued and outstanding		_____
Total par value of stock issued	_____ %	\$ 9,179,350
Dividends declared per share for year	_____ %	\$ _____
<b>PREFERRED STOCK</b>		
Par or stated value per share	_____ %	\$ _____
Shares authorized		_____
Shares issued and outstanding		_____
Total par value of stock issued	_____ %	\$ _____
Dividends declared per share for year	_____ %	\$ _____

\* Account 204 not applicable for Class B utilities.

**BONDS  
ACCOUNT 221**

DESCRIPTION OF OBLIGATION (INCLUDING DATE OF ISSUE AND DATE OF MATURITY) (a)	INTEREST		PRINCIPAL AMOUNT PER BALANCE SHEET (d)
	ANNUAL RATE (b)	FIXED OR VARIABLE * (c)	
_____	_____ %	_____	\$ _____
_____	_____ %	_____	_____
_____	_____ %	_____	_____
_____	_____ %	_____	_____
_____	_____ %	_____	_____
_____	_____ %	_____	_____
_____	_____ %	_____	_____
_____	_____ %	_____	_____
_____	_____ %	_____	_____
_____	_____ %	_____	_____
<b>Total</b>			\$ _____ 0

\* For variable rate obligations, provide the basis for the rate. (i.e., prime + 2%, etc.)

UTILITY NAME: CSWR-Florida Utility Operating Company, LLC - Sunshine

**STATEMENT OF RETAINED EARNINGS**

1. Dividends should be shown for each class and series of capital stock. Show amounts as dividends per share.
2. Show separately the state and federal income tax effect of items shown in Account No. 439.

ACCT. NO. (a)	DESCRIPTION (b)	AMOUNTS (c)
215	Unappropriated Retained Earnings: Balance Beginning of Year	\$ (926,160)
439	Changes to Account: Adjustments to Retained Earnings ( requires Commission approval prior to use): Credits: _____	\$ _____
	Total Credits:	\$ 0
	Debits: _____	\$ _____
	Total Debits:	\$ 0
435	Balance Transferred from Income	\$ (918,158)
436	Appropriations of Retained Earnings: _____	_____
	Total Appropriations of Retained Earnings	\$ 0
437	Dividends Declared: Preferred Stock Dividends Declared _____	_____
438	Common Stock Dividends Declared _____	_____
	Total Dividends Declared	\$ 0
215	Year end Balance	\$ (1,844,318)
214	Appropriated Retained Earnings (state balance and purpose of each appropriated amount at year end): _____ _____ _____	_____ _____ _____
214	Total Appropriated Retained Earnings	\$ 0
Total Retained Earnings		\$ (1,844,318)
Notes to Statement of Retained Earnings:		

UTILITY NAME: CSWR-Florida Utility Operating Company, LLC - Sunshine

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**ADVANCES FROM ASSOCIATED COMPANIES**  
**ACCOUNT 223**

Report each advance separately.

DESCRIPTION (a)	TOTAL (b)
_____	\$ _____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
Total	\$ <u>0</u>

**OTHER LONG-TERM DEBT**  
**ACCOUNT 224**

DESCRIPTION OF OBLIGATION (INCLUDING DATE OF ISSUE AND DATE OF MATURITY) (a)	INTEREST		PRINCIPAL AMOUNT PER BALANCE SHEET (d)
	ANNUAL RATE (b)	FIXED OR VARIABLE * (c)	
_____	%	_____	\$ _____
_____	%	_____	_____
_____	%	_____	_____
_____	%	_____	_____
_____	%	_____	_____
_____	%	_____	_____
_____	%	_____	_____
_____	%	_____	_____
_____	%	_____	_____
_____	%	_____	_____
_____	%	_____	_____
_____	%	_____	_____
_____	%	_____	_____
_____	%	_____	_____
_____	%	_____	_____
_____	%	_____	_____
_____	%	_____	_____
_____	%	_____	_____
_____	%	_____	_____
_____	%	_____	_____
_____	%	_____	_____
_____	%	_____	_____
_____	%	_____	_____
_____	%	_____	_____
_____	%	_____	_____
Total			\$ <u>0</u>

\* For variable rate obligations, provide the basis for the rate. (i.e.. prime + 2%, etc.)

UTILITY NAME: CSWR-Florida Utility Operating Company, LLC - Sunshine

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**NOTES PAYABLE  
ACCOUNTS 232 AND 234**

DESCRIPTION OF OBLIGATION (INCLUDING DATE OF ISSUE AND DATE OF MATURITY) (a)	INTEREST		PRINCIPAL AMOUNT PER BALANCE SHEET (d)
	ANNUAL RATE (b)	FIXED OR VARIABLE * (c)	
NOTES PAYABLE ( Account 232):			\$ _____
_____	%		_____
_____	%		_____
_____	%		_____
_____	%		_____
_____	%		_____
_____	%		_____
_____	%		_____
_____	%		_____
<b>Total Account 232</b>			\$ <u>          0</u>
NOTES PAYABLE TO ASSOC. COMPANIES (Account 234):			\$ _____
_____	%		_____
_____	%		_____
_____	%		_____
_____	%		_____
_____	%		_____
_____	%		_____
_____	%		_____
_____	%		_____
<b>Total Account 234</b>			\$ <u>          0</u>

\* For variable rate obligations, provide the basis for the rate. (i.e.. prime + 2%, etc.)

**ACCOUNTS PAYABLE TO ASSOCIATED COMPANIES  
ACCOUNT 233**

Report each account payable separately.

DESCRIPTION (a)	TOTAL (b)
Misc. working capital payable	\$ 6,128,605
_____	_____
_____	_____
_____	_____
_____	_____
<b>Total</b>	\$ <u>6,128,605</u>

**UTILITY NAME:** C<sub>SWR</sub>-Florida Utility Operating Company, LLC - Sunshine

**ACCRUED INTEREST AND EXPENSE  
ACCOUNTS 237 AND 427**

DESCRIPTION OF DEBIT (a)	BALANCE BEGINNING OF YEAR (b)	INTEREST ACCRUED DURING YEAR		INTEREST PAID DURING YEAR (e)	BALANCE END OF YEAR (f)
		ACCT. DEBIT (c)	AMOUNT (d)		
ACCOUNT NO. 237.1 - Accrued Interest on Long Term Debt	\$ _____		\$ _____	\$ _____	\$ _____
	_____		_____	_____	_____
	_____		_____	_____	_____
	_____		_____	_____	_____
Total Account 237.1	\$ _____		\$ _____	\$ _____	\$ _____
ACCOUNT NO. 237.2 - Accrued Interest on Other Liabilities	\$ _____		\$ _____	\$ _____	\$ _____
Customer Deposits	_____	427	_____	_____	_____
	_____		_____	_____	_____
	_____		_____	_____	_____
Total Account 237.2	\$ _____		\$ _____	\$ _____	\$ _____
Total Account 237 (1)	\$ _____		\$ _____	\$ _____	\$ _____
INTEREST EXPENSED:					
Total accrual Account 237		237	\$ _____	\$ _____	\$ _____
Less Capitalized Interest Portion of AFUDC:					
Interest			(17,985)		
			_____		
Net Interest Expensed to Account No. 427 (2)			\$ _____	\$ _____	\$ _____

(1) Must agree to F-2 (a), Beginning and Ending Balance of Accrued Interest.  
(2) Must agree to F-3 (c), Current Year Interest Expense

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**UTILITY NAME:** CSWR-Florida Utility Operating Company, LLC - Sunshine

**MISCELLANEOUS CURRENT AND ACCRUED LIABILITIES  
ACCOUNT 241**

DESCRIPTION - Provide itemized listing (a)	BALANCE END OF YEAR (b)
Misc. Liabilities	\$ 233,350
Total Miscellaneous Current and Accrued Liabilities	\$ 233,350

**ADVANCES FOR CONSTRUCTION  
ACCOUNT 252**

NAME OF PAYOR * (a)	BALANCE BEGINNING OF YEAR (b)	ACCT. DEBIT (c)	DEBITS AMOUNT (d)	CREDITS (e)	BALANCE END OF YEAR (f)
	Total	\$ 0		\$ 0	\$ 0

\* Report advances separately by reporting group, designating water or wastewater in column (a).

UTILITY NAME: CSWR-Florida Utility Operating Company, LLC - Sunshine

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**OTHER DEFERRED CREDITS  
ACCOUNT 253**

DESCRIPTION - Provide itemized listing (a)	AMOUNT WRITTEN OFF DURING YEAR (b)	YEAR END BALANCE (c)
REGULATORY LIABILITIES (Class A Utilities: Account 253.1):  _____ _____ _____	\$ _____ _____ _____	\$ _____ _____ _____
Total Regulatory Liabilities	\$ _____	\$ _____
OTHER DEFERRED LIABILITIES (Class A Utilities: Account 253.2):  _____ _____ _____ _____ _____ _____ _____	\$ _____ _____ _____ _____ _____ _____ _____	\$ _____ _____ _____ _____ _____ _____ _____
Total Other Deferred Liabilities	\$ _____	\$ _____
<b>TOTAL OTHER DEFERRED CREDITS</b>	\$ _____	\$ _____

UTILITY NAME: CSWR-Florida Utility Operating Company, LLC - Sunshine

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**CONTRIBUTIONS IN AID OF CONSTRUCTION  
ACCOUNT 271**

DESCRIPTION (a)	WATER (W-7) (b)	WASTEWATER (S-7) (c)	W & WW OTHER THAN SYSTEM REPORTING (d)	TOTAL (e)
Balance first of year	\$ <u>2,058,165</u>	\$ <u>0</u>	\$ _____	\$ <u>2,058,165</u>
Add credits during year:	\$ <u>21,420</u>	\$ <u>0</u>	\$ _____	\$ <u>21,420</u>
Less debit charged during the year	\$ <u>0</u>	\$ <u>0</u>	\$ _____	\$ <u>0</u>
Total Contribution In Aid of Construction	\$ <u><u>2,079,585</u></u>	\$ <u><u>0</u></u>	\$ <u><u>0</u></u>	\$ <u><u>2,079,585</u></u>

**ACCUMULATED AMORTIZATION OF CONTRIBUTIONS IN AID OF CONSTRUCTION  
ACCOUNT 272**

DESCRIPTION (a)	WATER (W-8(a)) (b)	WASTEWATER (S-8(a)) (c)	W & WW OTHER THAN SYSTEM REPORTING (d)	TOTAL (e)
Balance first of year	\$ <u>1,912,465</u>	\$ <u>0</u>	\$ _____	\$ <u>1,912,465</u>
Debits during the year:	\$ <u>68,928</u>	\$ <u>0</u>	\$ _____	\$ <u>68,928</u>
Credits during the year	\$ <u>46</u>	\$ <u>0</u>	\$ _____	\$ <u>46</u>
Total Accumulated Amortization of Contributions In Aid of Construction	\$ <u><u>1,981,347</u></u>	\$ <u><u>0</u></u>	\$ <u><u>0</u></u>	\$ <u><u>1,981,347</u></u>

UTILITY NAME: CSWR-Florida Utility Operating Company, LLC - Sunshine

<b>YEAR OF REPORT</b> December 31, 2024
--

**RECONCILIATION OF REPORTED NET INCOME WITH TAXABLE INCOME FOR FEDERAL INCOME TAXES (UTILITY OPERATIONS)**

1. The reconciliation should include the same detail as furnished on Schedule M-1 of the federal tax return for the year. The reconciliation shall be submitted even though there is no taxable income for the year. Descriptions should clearly indicate the nature of each reconciling amount and show the computations of all tax accruals.
2. If the utility is a member of a group which files a consolidated federal tax return, reconcile reported net income with taxable net income as if a separate return were to be filed, indicating intercompany amounts to be eliminated in such consolidated return. State names of group members, tax assigned to each group member, and basis of allocation, assignments or sharing of the consolidated tax among the group members.

DESCRIPTION (a)	REF. NO. (b)	AMOUNT (c)
Net income for the year	F-3(c)	\$ (918,158)
Reconciling items for the year:		
Taxable income not reported on books:		
_____	_____	_____
_____	_____	_____
_____	_____	_____
Deductions recorded on books not deducted for return:		
_____	_____	_____
_____	_____	_____
_____	_____	_____
Income recorded on books not included in return:		
_____	_____	_____
_____	_____	_____
_____	_____	_____
Deduction on return not charged against book income:		
_____	_____	_____
_____	_____	_____
_____	_____	_____
Federal tax net income		\$ (918,158)

Computation of tax :

**WATER  
OPERATION  
SECTION**

UTILITY NAME:

CSWR-Florida Utility Operating Company, LLC - Sunshine

<b>YEAR OF REPORT</b> December 31, 2024
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**WATER LISTING OF SYSTEM GROUPS**

List below the name of each reporting system and its certificate number. Those systems which have been consolidated under the same tariff should be assigned a group number. Each individual system which has not been consolidated should be assigned its own group number.

The water financial schedules (W-2 through W-10) should be filed for the group in total.

The water engineering schedules (W-11 through W-14) must be filed for each system in the group.

All of the following water pages (W-2 through W-14) should be completed for each group and arranged by group number.

<u>SYSTEM NAME / COUNTY</u>	<u>CERTIFICATE NUMBER</u>	<u>GROUP NUMBER</u>
Sunshine Utilities of Central Florida, Inc.	363W	1

UTILITY NAME: CSWR-Florida Utility Operating Company, LLC - Sunshine

SYSTEM NAME / COUNTY : Sunshine

<b>YEAR OF REPORT</b> December 31, 2024
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**SCHEDULE OF YEAR END WATER RATE BASE**

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	WATER UTILITY (d)
101	Utility Plant In Service	W-4(b)	\$ 7,579,476
	Less:		
	Nonused and Useful Plant (1)		
108	Accumulated Depreciation	W-6(b)	3,137,807
110	Accumulated Amortization	F-8	0
271	Contributions in Aid of Construction	W-7	2,079,585
252	Advances for Construction	F-20	
Subtotal			\$ 2,362,085
272	Add: Accumulated Amortization of Contributions in Aid of Construction	W-8(a)	\$ 1,981,347
Subtotal			\$ 4,343,431
	Plus or Minus:		
114	Acquisition Adjustments (2)	F-7	
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	
	Working Capital Allowance (3)		
	Other (Specify):		
<b>WATER RATE BASE</b>			\$ 4,343,431
<b>WATER OPERATING INCOME</b>		W-3	\$ (757,958)
<b>ACHIEVED RATE OF RETURN (Water Operating Income / Water Rate Base)</b>			<u>-17.45%</u>

- NOTES : (1) Estimate based on the methodology used in the last rate proceeding.
- (2) Include only those Acquisition Adjustments that have been approved by the Commission.
- (3) Calculation consistent with last rate proceeding.  
 In absence of a rate proceeding, Class A utilities will use the Balance Sheet Method and Class B Utilities will use the One-eighth Operating and Maintenance Expense Method.

UTILITY NAME:

CSWR-Florida Utility Operating Company, LLC - Sunshine

**YEAR OF REPORT**

December 31, 2024

SYSTEM NAME / COUNTY :

Sunshine

**WATER OPERATING STATEMENT**

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	CURRENT YEAR (d)
	UTILITY OPERATING INCOME		
400	Operating Revenues	W-9	\$ 1,118,019
469	Less: Guaranteed Revenue and AFPI	W-9	0
	Net Operating Revenues		\$ 1,118,019
401	Operating Expenses	W-10(a)	\$ 1,769,518
403	Depreciation Expense	W-6(a)	153,453
	Less: Amortization of CIAC	W-8(a)	68,928
	Net Depreciation Expense		\$ 84,525
406	Amortization of Utility Plant Acquisition Adjustment	F-7	
407	Amortization Expense (Other than CIAC)	F-8	0
408.10	Taxes Other Than Income		
	Utility Regulatory Assessment Fee		
408.11	Property Taxes		21,933
408.12	Payroll Taxes		
408.13	Other Taxes and Licenses		
408	Total Taxes Other Than Income		\$ 21,933
409.1	Income Taxes		
410.10	Deferred Federal Income Taxes		
410.11	Deferred State Income Taxes		
411.10	Provision for Deferred Income Taxes - Credit		
412.10	Investment Tax Credits Deferred to Future Periods		
412.11	Investment Tax Credits Restored to Operating Income		
	Utility Operating Expenses		\$ 1,875,977
	Utility Operating Income		\$ (757,958)
469	Add Back:		
	Guaranteed Revenue (and AFPI)	W-9	\$ 0
413	Income From Utility Plant Leased to Others		
414	Gains (losses) From Disposition of Utility Property		(142,215)
420	Allowance for Funds Used During Construction		
	Total Utility Operating Income		\$ (900,173)

**YEAR OF REPORT**  
December 31, 2024

**UTILITY NAME:** C/SWR-Florida Utility Operating Company, LLC - Sunshine

**SYSTEM NAME / COUNTY :** Sunshine

**WATER UTILITY PLANT ACCOUNTS**

ACCT. NO. (a)	ACCOUNT NAME (b)	PREVIOUS YEAR (c)	ADDITIONS (d)	RETIREMENTS (e)	CURRENT YEAR (f)
301	Organization	\$ 1,660	\$	\$	\$ 1,660
302	Franchises	0			0
303	Land and Land Rights	153,920			153,920
304	Structures and Improvements	13,274	1,001,915		1,015,189
305	Collecting and Impounding Reservoirs	0			0
306	Lake, River and Other Intakes	0			0
307	Wells and Springs	132,858	157,430		290,288
308	Infiltration Galleries and Tunnels	0			0
309	Supply Mains	111,938	78,094		190,032
310	Power Generation Equipment	92,882	507,010		599,892
311	Pumping Equipment	542,367	67,146		609,513
320	Water Treatment Equipment	232,160	48,061		280,221
330	Distribution Reservoirs and Standpipes	128,515	129,988		258,503
331	Transmission and Distribution Mains	1,881,170	683,917		2,565,087
333	Services	208,758	183,172		391,930
334	Meters and Meter Installations	249,091	109,288		358,379
335	Hydrants	0			0
336	Backflow Prevention Devices	0			0
339	Other Plant Miscellaneous Equipment	25,858			25,858
340	Office Furniture and Equipment	79,087			79,087
341	Transportation Equipment	113,594			113,594
342	Stores Equipment	4,424			4,424
343	Tools, Shop and Garage Equipment	39,491			39,491
344	Laboratory Equipment	0			0
345	Power Operated Equipment	5,200			5,200
346	Communication Equipment	286,217	13,539		299,756
347	Miscellaneous Equipment	22,368	35,730		58,098
348	Other Tangible Plant	239,353			239,353
<b>TOTAL WATER PLANT</b>		<b>\$ 4,564,185</b>	<b>\$ 3,015,291</b>	<b>\$ 0</b>	<b>\$ 7,579,476</b>

**NOTE:** Any adjustments made to reclassify property from one account to another must be footnoted.

W-4(a)  
GROUP \_\_\_\_\_

**YEAR OF REPORT**  
December 31, 2024

**UTILITY NAME:** CSWR-Florida Utility Operating Company, LLC - Sunshine

**SYSTEM NAME / COUNTY :** Sunshine

**WATER UTILITY PLANT MATRIX**

ACCT. NO. (a)	ACCOUNT NAME (b)	CURRENT YEAR (c)	.1 INTANGIBLE PLANT (d)	.2 SOURCE OF SUPPLY AND PUMPING PLANT (e)	.3 WATER TREATMENT PLANT (f)	.4 TRANSMISSION AND DISTRIBUTION PLANT (g)	.5 GENERAL PLANT (h)
301	Organization	\$ 1,660	\$ 1,660	\$	\$	\$	\$
302	Franchises	0					
303	Land and Land Rights	153,920					153,920
304	Structures and Improvements	1,015,189			1,015,189		
305	Collecting and Impounding Reservoirs	0					
306	Lake, River and Other Intakes	0					
307	Wells and Springs	290,288		290,288			
308	Infiltration Galleries and Tunnels	0					
309	Supply Mains	190,032		190,032			
310	Power Generation Equipment	599,892		599,892			
311	Pumping Equipment	609,513		609,513			
320	Water Treatment Equipment	280,221			280,221		
330	Distribution Reservoirs and Standpipes	258,503				258,503	
331	Transmission and Distribution Mains	2,565,087				2,565,087	
333	Services	391,930				391,930	
334	Meters and Meter Installations	358,379				358,379	
335	Hydrants	0					
336	Backflow Prevention Devices	0					
339	Other Plant Miscellaneous Equipment	25,858			25,858		
340	Office Furniture and Equipment	79,087					79,087
341	Transportation Equipment	113,594					113,594
342	Stores Equipment	4,424					4,424
343	Tools, Shop and Garage Equipment	39,491					39,491
344	Laboratory Equipment	0					
345	Power Operated Equipment	5,200					5,200
346	Communication Equipment	299,756					299,756
347	Miscellaneous Equipment	58,098					58,098
348	Other Tangible Plant	239,353					239,353
<b>TOTAL WATER PLANT</b>		<b>\$ 7,579,476</b>	<b>\$ 1,660</b>	<b>\$ 1,689,726</b>	<b>\$ 1,321,268</b>	<b>\$ 3,573,899</b>	<b>\$ 992,923</b>

W-4(b)  
GROUP \_\_\_\_\_

UTILITY NAME:

CSWR-Florida Utility Operating Company, LLC - Sunshine

**YEAR OF REPORT**

December 31, 2024

SYSTEM NAME / COUNTY :

Sunshine

**BASIS FOR WATER DEPRECIATION CHARGES**

ACCT. NO. (a)	ACCOUNT NAME (b)	AVERAGE SERVICE LIFE IN YEARS (c)	AVERAGE NET SALVAGE IN PERCENT (d)	DEPRECIATION RATE APPLIED IN PERCENT (100% - d) / c (e)
304	Structures and Improvements	40		2.50%
305	Collecting and Impounding Reservoirs	10		10.00%
306	Lake, River and Other Intakes			
307	Wells and Springs	50		2.00%
308	Infiltration Galleries and Tunnels			
309	Supply Mains	50		2.00%
310	Power Generation Equipment	15		6.67%
311	Pumping Equipment	15		6.67%
320	Water Treatment Equipment	20		5.00%
330	Distribution Reservoirs and Standpipes	40		2.50%
331	Transmission and Distribution Mains	50		2.00%
333	Services	40		2.50%
334	Meters and Meter Installations	10		10.00%
335	Hydrants	50		2.00%
336	Backflow Prevention Devices	50		2.00%
339	Other Plant Miscellaneous Equipment	10		10.00%
340	Office Furniture and Equipment	5		20.00%
341	Transportation Equipment	10		10.00%
342	Stores Equipment	10		10.00%
343	Tools, Shop and Garage Equipment	20		5.00%
344	Laboratory Equipment	20		5.00%
345	Power Operated Equipment	10		10.00%
346	Communication Equipment	10		10.00%
347	Miscellaneous Equipment	10		10.00%
348	Other Tangible Plant	10		10.00%
Water Plant Composite Depreciation Rate *				

\* If depreciation rates prescribed by this Commission are on a total composite basis, entries should be made on this line only.

**YEAR OF REPORT**  
December 31, 2024

**UTILITY NAME:** CSWR-Florida Utility Operating Company, LLC - Sunshine

**SYSTEM NAME / COUNTY :** Sunshine

**ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION**

ACCT. NO. (a)	ACCOUNT NAME (b)	BALANCE AT BEGINNING OF YEAR (c)	ACCRUALS (d)	OTHER CREDITS * (e)	TOTAL CREDITS (d + e) (f)
304	Structures and Improvements	\$ 10,969	\$ 20,347		\$ 20,347
305	Collecting and Impounding Reservoirs	0			0
306	Lake, River and Other Intakes	0			0
307	Wells and Springs	109,759	3,668		3,668
308	Infiltration Galleries and Tunnels	0			0
309	Supply Mains	53,265	3,564		3,564
310	Power Generation Equipment	84,021	20,755		20,755
311	Pumping Equipment	538,760	3,534		3,534
320	Water Treatment Equipment	201,997	3,489		3,489
330	Distribution Reservoirs and Standpipes	49,603	5,337		5,337
331	Transmission and Distribution Mains	1,087,703	43,638		43,638
333	Services	68,791	8,907		8,907
334	Meters and Meter Installations	231,583	7,462		7,462
335	Hydrants	0			0
336	Backflow Prevention Devices	0			0
339	Other Plant Miscellaneous Equipment	25,858			0
340	Office Furniture and Equipment	77,893			0
341	Transportation Equipment	113,594			0
342	Stores Equipment	4,424			0
343	Tools, Shop and Garage Equipment	37,516	1,018		1,018
344	Laboratory Equipment	0			0
345	Power Operated Equipment	5,200			0
346	Communication Equipment	29,798	28,635		28,635
347	Miscellaneous Equipment	17,765	2,704		2,704
348	Other Tangible Plant	235,855	396		396
<b>TOTAL WATER ACCUMULATED DEPRECIATION</b>		<b>\$ 2,984,354</b>	<b>153,453</b>	<b>0</b>	<b>153,453</b>

\* Specify nature of transaction  
Use ( ) to denote reversal entries.

**YEAR OF REPORT**  
December 31, 2024

UTILITY NAME: CSWR-Florida Utility Operating Company, LLC - Sunshine

SYSTEM NAME / COUNTY : Sunshine

**ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION (CONT'D)**

ACCT. NO. (a)	ACCOUNT NAME (b)	PLANT RETIRED (g)	SALVAGE AND INSURANCE (h)	COST OF REMOVAL AND OTHER CHARGES (i)	TOTAL CHARGES (g-h+i) (j)	BALANCE AT END OF YEAR (c+f-j) (k)
304	Structures and Improvements	\$	\$	\$	\$	\$ 31,316
305	Collecting and Impounding Reservoirs				0	0
306	Lake, River and Other Intakes				0	0
307	Wells and Springs				0	113,427
308	Infiltration Galleries and Tunnels				0	0
309	Supply Mains				0	56,829
310	Power Generation Equipment				0	104,776
311	Pumping Equipment				0	542,294
320	Water Treatment Equipment				0	205,486
330	Distribution Reservoirs and Standpipes				0	54,940
331	Transmission and Distribution Mains				0	1,131,341
333	Services				0	77,698
334	Meters and Meter Installations				0	239,045
335	Hydrants				0	0
336	Backflow Prevention Devices				0	0
339	Other Plant Miscellaneous Equipment				0	25,858
340	Office Furniture and Equipment				0	77,893
341	Transportation Equipment				0	113,594
342	Stores Equipment				0	4,424
343	Tools, Shop and Garage Equipment				0	38,534
344	Laboratory Equipment				0	0
345	Power Operated Equipment				0	5,200
346	Communication Equipment				0	58,433
347	Miscellaneous Equipment				0	20,469
348	Other Tangible Plant				0	236,251
<b>TOTAL WATER ACCUMULATED DEPRECIATION</b>						<b>\$ 3,137,807</b>

W-6(b)  
GROUP \_\_\_\_\_

UTILITY NAME:

CSWR-Florida Utility Operating Company, LLC - Sunshine

YEAR OF REPORT

December 31, 2024

SYSTEM NAME / COUNTY :

Sunshine

CONTRIBUTIONS IN AID OF CONSTRUCTION  
ACCOUNT 271

DESCRIPTION (a)	REFERENCE (b)	WATER (c)
Balance first of year		\$ 2,058,165
Add credits during year: Contributions received from Capacity, Main Extension and Customer Connection Charges	W-8(a)	\$ 21,420
Contributions received from Developer or Contractor Agreements in cash or property	W-8(b)	0
Total Credits		\$ 21,420
Less debits charged during the year (All debits charged during the year must be explained below)		\$
Total Contributions In Aid of Construction		\$ 2,079,585

If any prepaid CIAC has been collected, provide a supporting schedule showing how the amount is determined.

Explain all debits charged to Account 271 during the year below:

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UTILITY NAME:

CSWR-Florida Utility Operating Company, LLC - Sunshine

**YEAR OF REPORT**

December 31, 2024

SYSTEM NAME / COUNTY :

Sunshine

**WATER CIAC SCHEDULE "A"**

ADDITIONS TO CONTRIBUTIONS IN AID OF CONSTRUCTION RECEIVED FROM CAPACITY,  
MAIN EXTENSION AND CUSTOMER CONNECTION CHARGES RECEIVED DURING THE YEAR

DESCRIPTION OF CHARGE (a)	NUMBER OF CONNECTIONS (b)	CHARGE PER CONNECTION (c)	AMOUNT (d)
Customer Connection	24	\$ 893	\$ 21,420
			0
			0
			0
			0
			0
			0
			0
			0
Total Credits			\$ 21,420

**ACCUMULATED AMORTIZATION OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION**

DESCRIPTION (a)	WATER (b)
Balance first of year	\$ 1,912,465
Debits during the year:	
Accruals charged to Account 272	\$ 68,928
Other debits (specify):	
_____	_____
_____	_____
Total debits	\$ 68,928
Credits during the year (specify):	
_____	\$ 46
_____	_____
Total credits	\$ 46
Balance end of year	\$ 1,981,347

UTILITY NAME: CSWR-Florida Utility Operating Company, LLC - Sunshine

**YEAR OF REPORT**  
December 31, 2024

SYSTEM NAME / COUNTY : Sunshine

**WATER CIAC SCHEDULE "B"**  
ADDITIONS TO CONTRIBUTIONS IN AID OF CONSTRUCTION  
RECEIVED FROM ALL DEVELOPERS OR CONTRACTORS AGREEMENTS  
WHICH CASH OR PROPERTY WAS RECEIVED DURING THE YEAR

DESCRIPTION (a)	INDICATE CASH OR PROPERTY (b)	AMOUNT (c)
N/A		\$ _____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
Total Credits		\$ _____ 0

UTILITY NAME:

CSWR-Florida Utility Operating Company, LLC - Sunshine

**YEAR OF REPORT**

December 31, 2024

SYSTEM NAME / COUNTY :

Sunshine

**WATER OPERATING REVENUE**

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS * (c)	YEAR END NUMBER OF CUSTOMERS (d)	AMOUNT (e)
460	Water Sales: Unmetered Water Revenue			\$
461.1	Metered Water Revenue: Sales to Residential Customers	4,036	4,158	1,063,840
461.2	Sales to Commercial Customers			
461.3	Sales to Industrial Customers			
461.4	Sales to Public Authorities			
461.5	Sales Multiple Family Dwellings			
Total Metered Sales		4,036	4,158	\$ 1,063,840
462.1	Fire Protection Revenue: Public Fire Protection			
462.2	Private Fire Protection			
Total Fire Protection Revenue		0	0	\$ 0
464	Other Sales To Public Authorities			
465	Sales To Irrigation Customers			
466	Sales For Resale			
467	Interdepartmental Sales			
Total Water Sales		4,036	4,158	\$ 1,063,840
469	Other Water Revenues: Guaranteed Revenues (Including Allowance for Funds Prudently Invested or AFPI)			\$
470	Forfeited Discounts			51,578
471	Miscellaneous Service Revenues			2,600
472	Rents From Water Property			
473	Interdepartmental Rents			
474	Other Water Revenues			
Total Other Water Revenues				\$ 54,179
Total Water Operating Revenues				\$ 1,118,019

\* Customer is defined by Rule 25-30.210(1), Florida Administrative Code.

UTILITY NAME:

CSWR-Florida Utility Operating Company, LLC - Sunshine

**YEAR OF REPORT**

December 31, 2024

SYSTEM NAME / COUNTY :

Sunshine

**WATER UTILITY EXPENSE ACCOUNT MATRIX**

ACCT. NO. (a)	ACCOUNT NAME (b)	CURRENT YEAR (c)	.1 SOURCE OF SUPPLY AND EXPENSES - OPERATIONS (d)	.2 SOURCE OF SUPPLY AND EXPENSES - MAINTENANCE (e)
601	Salaries and Wages - Employees	\$ 0	\$	\$
603	Salaries and Wages - Officers, Directors and Majority Stockholders	0		
604	Employee Pensions and Benefits	0		
610	Purchased Water	0		
615	Purchased Power	77,242	77,242	
616	Fuel for Power Production	0		
618	Chemicals	51,216		
620	Materials and Supplies	21,651	21,651	
631	Contractual Services-Engineering	1,569		
632	Contractual Services - Accounting	1,265		
633	Contractual Services - Legal	9,367		
634	Contractual Services - Mgt. Fees	10,630		
635	Contractual Services - Testing	86,748		
636	Contractual Services - Other	724,065	6,740	2,655
641	Rental of Building/Real Property	21		
642	Rental of Equipment	0		
650	Transportation Expenses	0		
656	Insurance - Vehicle	0		
657	Insurance - General Liability	0		
658	Insurance - Workman's Comp.	0		
659	Insurance - Other	50,425		
660	Advertising Expense	0		
666	Regulatory Commission Expenses - Amortization of Rate Case Expense	0		
667	Regulatory Commission Exp.-Other	93,162		
668	Water Resource Conservation Exp.	0		
670	Bad Debt Expense	1,240		
675	Miscellaneous Expenses	640,916		
Total Water Utility Expenses		\$ 1,769,518	\$ 105,633	\$ 2,655

UTILITY NAME:

CSWR-Florida Utility Operating Company, LLC - Sunshine

SYSTEM NAME / COUNTY :

Sunshine

**WATER UTILITY EXPENSE ACCOUNT MATRIX**

.3 WATER TREATMENT EXPENSES - OPERATIONS (f)	.4 WATER TREATMENT EXPENSES - MAINTENANCE (g)	.5 TRANSMISSION & DISTRIBUTION EXPENSES - OPERATIONS (h)	.6 TRANSMISSION & DISTRIBUTION EXPENSES - MAINTENANCE (i)	.7 CUSTOMER ACCOUNTS EXPENSE (j)	.8 ADMIN. & GENERAL EXPENSES (k)
\$ _____	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	51,216	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
1,569	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
10,630	_____	_____	_____	_____	1,265
_____	_____	_____	_____	_____	9,367
589,763	12,733	86,748	_____	_____	_____
_____	_____	80,548	31,626	_____	_____
_____	_____	_____	_____	_____	21
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	50,425
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	93,162
_____	_____	_____	_____	_____	_____
15,625	_____	_____	_____	1,240	_____
_____	_____	_____	_____	163,599	461,692
\$ <u>617,587</u>	\$ <u>63,949</u>	\$ <u>167,297</u>	\$ <u>31,626</u>	\$ <u>164,839</u>	\$ <u>615,932</u>

UTILITY NAME:

CSWR-Florida Utility Operating Company, LLC - Sunshine

<b>YEAR OF REPORT</b> December 31, 2024
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SYSTEM NAME / COUNTY :

Sunshine

**PUMPING AND PURCHASED WATER STATISTICS**

MONTH (a)	WATER PURCHASED FOR RESALE ( Omit 000's ) (b)	FINISHED WATER PUMPED FROM WELLS ( Omit 000's ) (c)	WATER USED FOR LINE FLUSHING, FIGHTING FIRES, ETC. (d)	TOTAL WATER PUMPED AND PURCHASED ( Omit 000's ) [ (b)+(c)-(d) ] (e)	WATER SOLD TO CUSTOMERS ( Omit 000's ) (f)
January				0	
February				0	
March				0	
April				0	
May				0	
June				0	
July				0	
August				0	
September				0	
October				0	
November				0	
December				0	
Total for Year	0	0	0	0	0

If water is purchased for resale, indicate the following:

Vendor \_\_\_\_\_  
Point of delivery \_\_\_\_\_

If water is sold to other water utilities for redistribution, list names of such utilities below:

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

**SOURCE OF SUPPLY**

List for each source of supply:	CAPACITY OF WELL	GALLONS PER DAY FROM SOURCE	TYPE OF SOURCE
SEE SUPPLEMENTAL			

UTILITY NAME: CSWR-Florida Utility Operating Company, LLC - Sunshine

**YEAR OF REPORT**  
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**WATER TREATMENT PLANT INFORMATION**

Provide a separate sheet for each water treatment facility

<b>Permitted Capacity of Plant (GPD):</b>	<u>SEE SUPPLEMEN</u>
<b>Location of measurement of capacity (i.e. Wellhead, Storage Tank):</b>	<u>SEE SUPPLEMENTAL</u>
<b>Type of treatment (reverse osmosis, sedimentation, chemical, aerated, etc.):</b>	<u>SEE SUPPLEMENTAL</u>
<b>LIME TREATMENT</b>	
Unit rating (i.e., GPM, pounds per gallon): _____	Manufacturer: _____
<b>FILTRATION</b>	
Type and size of area:	
Pressure (in square feet): _____	Manufacturer: _____
Gravity (in GPM/square feet): _____	Manufacturer: _____

UTILITY NAME:

CSWR-Florida Utility Operating Company, LLC - Sunshine

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**CALCULATION OF THE WATER SYSTEM METER EQUIVALENTS**

METER SIZE (a)	TYPE OF METER (b)	EQUIVALENT FACTOR (c)	NUMBER OF METERS (d)	TOTAL NUMBER OF METER EQUIVALENTS (c x d) (e)
All Residential		1.0		
5/8"	Displacement	1.0	141	141
3/4"	Displacement	1.5	3,919	5,879
1"	Displacement	2.5	59	148
1 1/2"	Displacement or Turbine	5.0	25	125
2"	Displacement, Compound or Turbine	8.0	5	40
3"	Displacement	15.0	1	15
3"	Compound	16.0		
3"	Turbine	17.5		
4"	Displacement or Compound	25.0	1	25
4"	Turbine	30.0		
6"	Displacement or Compound	50.0	1	50
6"	Turbine	62.5		
8"	Compound	80.0		
8"	Turbine	90.0		
10"	Compound	115.0		
10"	Turbine	145.0		
12"	Turbine	215.0		
Total Water System Meter Equivalents				<u>6,422</u>

**CALCULATION OF THE WATER SYSTEM EQUIVALENT RESIDENTIAL CONNECTIONS**

Provide a calculation used to determine the value of one water equivalent residential connection (ERC).

Use one of the following methods:

- (a) If actual flow data are available from the preceding 12 months, divide the total annual single family residence (SFR) gallons sold by the average number of single family residence customers for the same period and divide the result by 365 days.
- (b) If no historical flow data are available, use:  
 $ERC = ( \text{Total SFR gallons sold (Omit 000)} / 365 \text{ days} / 350 \text{ gallons per day} )$

ERC Calculation:

UTILITY NAME:

CSWR-Florida Utility Operating Company, LLC - Sunshine

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**OTHER WATER SYSTEM INFORMATION**

Furnish information below for each system. A separate page should be supplied where necessary.

1. Present ERCs \* the system can efficiently serve. See Supplemental
2. Maximum number of ERCs \* which can be served. \_\_\_\_\_
3. Present system connection capacity (in ERCs \*) using existing lines. \_\_\_\_\_
4. Future connection capacity (in ERCs \*) upon service area buildout. \_\_\_\_\_
5. Estimated annual increase in ERCs \*. \_\_\_\_\_
6. Is the utility required to have fire flow capacity?  
If so, how much capacity is required? \_\_\_\_\_
7. Attach a description of the fire fighting facilities.
8. Describe any plans and estimated completion dates for any enlargements or improvements of this system:  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_
9. When did the company last file a capacity analysis report with the DEP? \_\_\_\_\_
10. If the present system **does not** meet the requirements of DEP rules:
  - a. Attach a description of the plant upgrade necessary to meet the DEP rules.
  - b. Have these plans been approved by DEP? \_\_\_\_\_
  - c. When will construction begin? \_\_\_\_\_
  - d. Attach plans for funding the required upgrading.
  - e. Is this system under any Consent Order with DEP? \_\_\_\_\_
11. Department of Environmental Protection ID # \_\_\_\_\_
12. Water Management District Consumptive Use Permit # \_\_\_\_\_
  - a. Is the system in compliance with the requirements of the CUP? \_\_\_\_\_
  - b. If not, what are the utility's plans to gain compliance? \_\_\_\_\_

\* An ERC is determined based on the calculation on the bottom of Page W-13.

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**WASTEWATER  
OPERATION  
SECTION**



UTILITY NAME: CSWR-Florida Utility Operating Company, LLC - Sunshine

<b>YEAR OF REPORT</b> December 31, 2024
--

SYSTEM NAME / COUNTY : \_\_\_\_\_

**SCHEDULE OF YEAR END WASTEWATER RATE BASE**

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	WASTEWATER UTILITY (d)
101	Utility Plant In Service	S-4(a)	\$ 0
	Less:		
	Nonused and Useful Plant (1)		
108	Accumulated Depreciation	S-6(b)	0
110	Accumulated Amortization	F-8	0
271	Contributions in Aid of Construction	S-7	0
252	Advances for Construction	F-20	
Subtotal			\$ 0
	Add:		
272	Accumulated Amortization of Contributions in Aid of Construction	S-8(a)	\$ 0
Subtotal			\$ 0
	Plus or Minus:		
114	Acquisition Adjustments (2)	F-7	
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	
	Working Capital Allowance (3)		
	Other (Specify):		
WASTEWATER RATE BASE			\$ 0
WASTEWATER OPERATING INCOME		S-3	\$ 0
ACHIEVED RATE OF RETURN (Wastewater Operating Income / Wastewater Rate Base)			0.00%

NOTES : (1) Estimate based on the methodology used in the last rate proceeding.

(2) Include only those Acquisition Adjustments that have been approved by the Commission.

(3) Calculation consistent with last rate proceeding.

In absence of a rate proceeding, Class A utilities will use the Balance Sheet Method and Class B Utilities will use the One-eighth Operating and Maintenance Expense Method.

UTILITY NAME: CSWR-Florida Utility Operating Company, LLC - Sunshine

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SYSTEM NAME / COUNTY : \_\_\_\_\_

**WASTEWATER OPERATING STATEMENT**

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	WASTEWATER UTILITY (d)
UTILITY OPERATING INCOME			
400	Operating Revenues	S-9(a)	\$ 0
530	Less: Guaranteed Revenue (and AFPI)	S-9(a)	0
Net Operating Revenues			\$ 0
401	Operating Expenses	S-10(a)	\$ 0
403	Depreciation Expense	S-6(a)	0
	Less: Amortization of CIAC	S-8(a)	0
Net Depreciation Expense			\$ 0
406	Amortization of Utility Plant Acquisition Adjustment	F-7	0
407	Amortization Expense (Other than CIAC)	F-8	0
Taxes Other Than Income			
408.10	Utility Regulatory Assessment Fee		
408.11	Property Taxes		
408.12	Payroll Taxes		
408.13	Other Taxes and Licenses		
408	Total Taxes Other Than Income		\$ 0
409.1	Income Taxes		
410.10	Deferred Federal Income Taxes		
410.11	Deferred State Income Taxes		
411.10	Provision for Deferred Income Taxes - Credit		
412.10	Investment Tax Credits Deferred to Future Periods		
412.11	Investment Tax Credits Restored to Operating Income		
Utility Operating Expenses			\$ 0
Utility Operating Income			\$ 0
Add Back:			
530	Guaranteed Revenue (and AFPI)	S-9(a)	\$ 0
413	Income From Utility Plant Leased to Others		
414	Gains (losses) From Disposition of Utility Property		
420	Allowance for Funds Used During Construction		
Total Utility Operating Income			\$ 0

UTILITY NAME: CSWR-Florida Utility Operating Company, LLC - Sunshine

SYSTEM NAME / COUNTY : \_\_\_\_\_

WASTEWATER UTILITY PLANT ACCOUNTS

ACCT. NO. (a)	ACCOUNT NAME (b)	PREVIOUS YEAR (c)	ADDITIONS (d)	RETIREMENTS (e)	CURRENT YEAR (f)
351	Organization	\$ 0	\$ 0	\$ 0	\$ 0
352	Franchises				0
353	Land and Land Rights				0
354	Structures and Improvements				0
355	Power Generation Equipment				0
360	Collection Sewers - Force				0
361	Collection Sewers - Gravity				0
362	Special Collecting Structures				0
363	Services to Customers				0
364	Flow Measuring Devices				0
365	Flow Measuring Installations				0
366	Reuse Services				0
367	Reuse Meters and Meter Installations				0
370	Receiving Wells				0
371	Pumping Equipment				0
374	Reuse Distribution Reservoirs				0
375	Reuse Transmission and Distribution System				0
380	Treatment and Disposal Equipment				0
381	Plant Sewers				0
382	Outfall Sewer Lines				0
389	Other Plant Miscellaneous Equipment				0
390	Office Furniture and Equipment				0
391	Transportation Equipment				0
392	Stores Equipment				0
393	Tools, Shop and Garage Equipment				0
394	Laboratory Equipment				0
395	Power Operated Equipment				0
396	Communication Equipment				0
397	Miscellaneous Equipment				0
398	Other Tangible Plant				0
Total Wastewater Plant		\$ 0	\$ 0	\$ 0	\$ 0

NOTE: Any adjustments made to reclassify property from one account to another must be footnoted.

**UTILITY NAME:** CSWR-Florida Utility Operating Company, LLC - Sunshine

**SYSTEM NAME / COUNTY :** \_\_\_\_\_

**WASTEWATER UTILITY PLANT MATRIX**

ACCT. NO. (a)	ACCOUNT NAME (b)	.1 INTANGIBLE PLANT (g)	.2 COLLECTION PLANT (h)	.3 SYSTEM PUMPING PLANT (i)	.4 TREATMENT AND DISPOSAL (j)	.5 RECLAIMED WASTEWATER TREATMENT PLANT (i)	.6 RECLAIMED WASTEWATER DISTRIBUTION PLANT (j)	.7 GENERAL PLANT (k)
351	Organization	\$	\$	\$	\$	\$	\$	\$
352	Franchises							
353	Land and Land Rights							
354	Structures and Improvements							
355	Power Generation Equipment							
360	Collection Sewers - Force							
361	Collection Sewers - Gravity							
362	Special Collecting Structures							
363	Services to Customers							
364	Flow Measuring Devices							
365	Flow Measuring Installations							
366	Reuse Services							
367	Reuse Meters and Meter Installations							
370	Receiving Wells							
371	Pumping Equipment							
374	Reuse Distribution Reservoirs							
375	Reuse Transmission and Distribution System							
380	Treatment and Disposal Equipment							
381	Plant Sewers							
382	Outfall Sewer Lines							
389	Other Plant Miscellaneous Equipment							
390	Office Furniture and Equipment							
391	Transportation Equipment							
392	Stores Equipment							
393	Tools, Shop and Garage Equipment							
394	Laboratory Equipment							
395	Power Operated Equipment							
396	Communication Equipment							
397	Miscellaneous Equipment							
398	Other Tangible Plant							
Total Wastewater Plant		\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0

**NOTE:** Any adjustments made to reclassify property from one account to another must be footnoted.

UTILITY NAME: CSWR-Florida Utility Operating Company, LLC - Sunshine

<b>YEAR OF REPORT</b> December 31, 2024
--

SYSTEM NAME / COUNTY : \_\_\_\_\_

**BASIS FOR WASTEWATER DEPRECIATION CHARGES**

ACCT. NO. (a)	ACCOUNT NAME (b)	AVERAGE SERVICE LIFE IN YEARS (c)	AVERAGE NET SALVAGE IN PERCENT (d)	DEPRECIATION RATE APPLIED IN PERCENT (100% - D) / C (e)
354	Structures and Improvements			
355	Power Generation Equipment			
360	Collection Sewers - Force			
361	Collection Sewers - Gravity			
362	Special Collecting Structures			
363	Services to Customers			
364	Flow Measuring Devices			
365	Flow Measuring Installations			
366	Reuse Services			
367	Reuse Meters and Meter Installations			
370	Receiving Wells			
371	Pumping Equipment			
374	Reuse Distribution Reservoirs			
375	Reuse Transmission/Distribution Sys.			
380	Treatment and Disposal Equipment			
381	Plant Sewers			
382	Outfall Sewer Lines			
389	Other Plant Miscellaneous Equipment			
390	Office Furniture and Equipment			
391	Transportation Equipment			
392	Stores Equipment			
393	Tools, Shop and Garage Equipment			
394	Laboratory Equipment			
395	Power Operated Equipment			
396	Communication Equipment			
397	Miscellaneous Equipment			
398	Other Tangible Plant			
Wastewater Plant Composite Depreciation Rate *				

\* If depreciation rates prescribed by this Commission are on a total composite basis, entries should be made on this line only.

**YEAR OF REPORT**  
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**UTILITY NAME:** CSWR-Florida Utility Operating Company, LLC - Sunshine

**SYSTEM NAME / COUNTY :** \_\_\_\_\_

**ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION**

ACCT. NO. (a)	ACCOUNT NAME (b)	BALANCE AT BEGINNING OF YEAR (c)	ACCRUALS (d)	OTHER CREDITS * (e)	TOTAL CREDITS (d + e) (f)
354	Structures and Improvements	\$ _____	_____	_____	0
355	Power Generation Equipment	_____	_____	_____	0
360	Collection Sewers - Force	_____	_____	_____	0
361	Collection Sewers - Gravity	_____	_____	_____	0
362	Special Collecting Structures	_____	_____	_____	0
363	Services to Customers	_____	_____	_____	0
364	Flow Measuring Devices	_____	_____	_____	0
365	Flow Measuring Installations	_____	_____	_____	0
366	Reuse Services	_____	_____	_____	0
367	Reuse Meters and Meter Installations	_____	_____	_____	0
370	Receiving Wells	_____	_____	_____	0
371	Pumping Equipment	_____	_____	_____	0
374	Reuse Distribution Reservoirs	_____	_____	_____	0
375	Reuse Transmission/Distribution Sys.	_____	_____	_____	0
380	Treatment and Disposal Equipment	_____	_____	_____	0
381	Plant Sewers	_____	_____	_____	0
382	Outfall Sewer Lines	_____	_____	_____	0
389	Other Plant Miscellaneous Equipment	_____	_____	_____	0
390	Office Furniture and Equipment	_____	_____	_____	0
391	Transportation Equipment	_____	_____	_____	0
392	Stores Equipment	_____	_____	_____	0
393	Tools, Shop and Garage Equipment	_____	_____	_____	0
394	Laboratory Equipment	_____	_____	_____	0
395	Power Operated Equipment	_____	_____	_____	0
396	Communication Equipment	_____	_____	_____	0
397	Miscellaneous Equipment	_____	_____	_____	0
398	Other Tangible Plant	_____	_____	_____	0
Total Depreciable Wastewater Plant in Service		\$ _____	\$ _____	\$ _____	\$ _____

\* Specify nature of transaction.  
Use ( ) to denote reversal entries.

UTILITY NAME: CSWR-Florida Utility Operating Company, LLC - Sunshine

SYSTEM NAME / COUNTY: \_\_\_\_\_

**ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION**

ACCT. NO. (a)	ACCOUNT NAME (b)	PLANT RETIRED (g)	SALVAGE AND INSURANCE (h)	COST OF REMOVAL AND OTHER CHARGES (i)	TOTAL CHARGES (g-h+i) (j)	BALANCE AT END OF YEAR (c+f-j) (k)
354	Structures and Improvements	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
355	Power Generation Equipment	_____	_____	_____	_____	_____
360	Collection Sewers - Force	_____	_____	_____	_____	_____
361	Collection Sewers - Gravity	_____	_____	_____	_____	_____
362	Special Collecting Structures	_____	_____	_____	_____	_____
363	Services to Customers	_____	_____	_____	_____	_____
364	Flow Measuring Devices	_____	_____	_____	_____	_____
365	Flow Measuring Installations	_____	_____	_____	_____	_____
366	Reuse Services	_____	_____	_____	_____	_____
367	Reuse Meters and Meter Installations	_____	_____	_____	_____	_____
370	Receiving Wells	_____	_____	_____	_____	_____
371	Pumping Equipment	_____	_____	_____	_____	_____
374	Reuse Distribution Reservoirs	_____	_____	_____	_____	_____
375	Reuse Transmission/Distribution Sys.	_____	_____	_____	_____	_____
380	Treatment and Disposal Equipment	_____	_____	_____	_____	_____
381	Plant Sewers	_____	_____	_____	_____	_____
382	Outfall Sewer Lines	_____	_____	_____	_____	_____
389	Other Plant Miscellaneous Equipment	_____	_____	_____	_____	_____
390	Office Furniture and Equipment	_____	_____	_____	_____	_____
391	Transportation Equipment	_____	_____	_____	_____	_____
392	Stores Equipment	_____	_____	_____	_____	_____
393	Tools, Shop and Garage Equipment	_____	_____	_____	_____	_____
394	Laboratory Equipment	_____	_____	_____	_____	_____
395	Power Operated Equipment	_____	_____	_____	_____	_____
396	Communication Equipment	_____	_____	_____	_____	_____
397	Miscellaneous Equipment	_____	_____	_____	_____	_____
398	Other Tangible Plant	_____	_____	_____	_____	_____
Total Depreciable Wastewater Plant in Service		\$ _____	\$ _____	\$ _____	\$ _____	\$ _____

\* Specify nature of transaction.  
Use ( ) to denote reversal entries.

UTILITY NAME: CSWR-Florida Utility Operating Company, LLC - Sunshine

<b>YEAR OF REPORT</b> December 31, 2024
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SYSTEM NAME / COUNTY : \_\_\_\_\_

**CONTRIBUTIONS IN AID OF CONSTRUCTION  
ACCOUNT 271**

<b>DESCRIPTION (a)</b>	<b>REFERENCE (b)</b>	<b>WASTEWATER (c)</b>
Balance first of year		\$ _____
Add credits during year:		
Contributions received from Capacity, Main Extension and Customer Connection Charges	S-8(a)	\$ _____ 0
Contributions received from Developer or Contractor Agreements in cash or property	S-8(b)	_____ 0
Total Credits		\$ _____ 0
Less debits charged during the year (All debits charged during the year must be explained below)		\$ _____
Total Contributions In Aid of Construction		\$ _____ 0

Explain all debits charged to Account 271 during the year below:

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UTILITY NAME: CSWR-Florida Utility Operating Company, LLC - Sunshine

<b>YEAR OF REPORT</b> December 31, 2024
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SYSTEM NAME / COUNTY : \_\_\_\_\_

**WASTEWATER CIAC SCHEDULE "A"**

ADDITIONS TO CONTRIBUTIONS IN AID OF CONSTRUCTION RECEIVED FROM CAPACITY,  
 MAIN EXTENSION AND CUSTOMER CONNECTION CHARGES RECEIVED DURING THE YEAR

DESCRIPTION OF CHARGE (a)	NUMBER OF CONNECTIONS (b)	CHARGE PER CONNECTION (c)	AMOUNT (d)
_____	_____	\$ _____	\$ _____ 0
_____	_____	_____	_____ 0
_____	_____	_____	_____ 0
_____	_____	_____	_____ 0
_____	_____	_____	_____ 0
_____	_____	_____	_____ 0
_____	_____	_____	_____ 0
_____	_____	_____	_____ 0
_____	_____	_____	_____ 0
Total Credits			\$ _____ 0

**ACCUMULATED AMORTIZATION OF WASTEWATER CONTRIBUTIONS IN AID OF CONSTRUCTION**

DESCRIPTION (a)	WASTEWATER (b)
Balance first of year	\$ _____
Debits during the year:	
Accruals charged to Account 272	\$ _____
Other debits (specify) :	_____
_____	_____
_____	_____
Total debits	\$ _____ 0
Credits during the year (specify) :	
_____	\$ _____
_____	_____
Total credits	\$ _____ 0
Balance end of year	\$ _____ 0



UTILITY NAME: CSWR-Florida Utility Operating Company, LLC - Sunshine

<b>YEAR OF REPORT</b> December 31, 2024
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SYSTEM NAME / COUNTY : \_\_\_\_\_

**WASTEWATER OPERATING REVENUE**

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS * (c)	YEAR END NUMBER OF CUSTOMERS * (d)	AMOUNTS (e)
<b>WASTEWATER SALES</b>				
Flat Rate Revenues:				
521.1	Residential Revenues	_____	_____	\$ _____
521.2	Commercial Revenues	_____	_____	_____
521.3	Industrial Revenues	_____	_____	_____
521.4	Revenues From Public Authorities	_____	_____	_____
521.5	Multiple Family Dwelling Revenues	_____	_____	_____
521.6	Other Revenues	_____	_____	_____
521	Total Flat Rate Revenues	0	0	\$ 0
Measured Revenues:				
522.1	Residential Revenues	_____	_____	_____
522.2	Commercial Revenues	_____	_____	_____
522.3	Industrial Revenues	_____	_____	_____
522.4	Revenues From Public Authorities	_____	_____	_____
522.5	Multiple Family Dwelling Revenues	_____	_____	_____
522	Total Measured Revenues	0	0	\$ 0
523	Revenues From Public Authorities	_____	_____	_____
524	Revenues From Other Systems	_____	_____	_____
525	Interdepartmental Revenues	_____	_____	_____
Total Wastewater Sales		0	0	\$ 0
<b>OTHER WASTEWATER REVENUES</b>				
530	Guaranteed Revenues (Including Allowance for Funds Prudently Invested or AFPI)			\$ _____
531	Sale of Sludge			_____
532	Forfeited Discounts			_____
534	Rents From Wastewater Property			_____
535	Interdepartmental Rents			_____
536	Other Wastewater Revenues			_____
Total Other Wastewater Revenues				\$ 0

\* Customer is defined by Rule 25-30.210(1), Florida Administrative Code.

UTILITY NAME: CSWR-Florida Utility Operating Company, LLC - Sunshine

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SYSTEM NAME / COUNTY : \_\_\_\_\_

**WASTEWATER OPERATING REVENUE**

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS * (c)	YEAR END NUMBER OF CUSTOMERS * (d)	AMOUNTS (e)
RECLAIMED WATER SALES				
	Flat Rate Reuse Revenues:			
540.1	Residential Reuse Revenues	_____	_____	\$ _____
540.2	Commercial Reuse Revenues	_____	_____	_____
540.3	Industrial Reuse Revenues	_____	_____	_____
540.4	Reuse Revenues From Public Authorities	_____	_____	_____
540.5	Other Revenues	_____	_____	_____
540	Total Flat Rate Reuse Revenues	0	0	\$ _____ 0
	Measured Reuse Revenues:			
541.1	Residential Reuse Revenues	_____	_____	_____
541.2	Commercial Reuse Revenues	_____	_____	_____
541.3	Industrial Reuse Revenues	_____	_____	_____
541.4	Reuse Revenues From Public Authorities	_____	_____	_____
541	Total Measured Reuse Revenues	0	0	\$ _____ 0
544	Reuse Revenues From Other Systems			
Total Reclaimed Water Sales				\$ _____ 0
Total Wastewater Operating Revenues				\$ _____ 0

\* Customer is defined by Rule 25-30.210(1), Florida Administrative Code.

**UTILITY NAME:** CSWR-Florida Utility Operating Company, LLC - Sunshine

**SYSTEM NAME / COUNTY :** \_\_\_\_\_

**WASTEWATER UTILITY EXPENSE ACCOUNT MATRIX**

ACCT. NO. (a)	ACCOUNT NAME (b)	CURRENT YEAR (c)	.1 COLLECTION EXPENSES- OPERATIONS (d)	.2 COLLECTION EXPENSES- MAINTENANCE (e)	.3 PUMPING EXPENSES - OPERATIONS (f)	.4 PUMPING EXPENSES - MAINTENANCE (g)	.5 TREATMENT & DISPOSAL EXPENSES - OPERATIONS (h)	.6 TREATMENT & DISPOSAL EXPENSES - MAINTENANCE (i)
701	Salaries and Wages - Employees	\$ 0	\$	\$	\$	\$	\$	\$
703	Salaries and Wages - Officers, Directors and Majority Stockholders	0						
704	Employee Pensions and Benefits	0						
710	Purchased Sewage Treatment	0						
711	Sludge Removal Expense	0						
715	Purchased Power	0						
716	Fuel for Power Production	0						
718	Chemicals	0						
720	Materials and Supplies	0						
731	Contractual Services-Engineering	0						
732	Contractual Services - Accounting	0						
733	Contractual Services - Legal	0						
734	Contractual Services - Mgt. Fees	0						
735	Contractual Services - Testing	0						
736	Contractual Services - Other	0						
741	Rental of Building/Real Property	0						
742	Rental of Equipment	0						
750	Transportation Expenses	0						
756	Insurance - Vehicle	0						
757	Insurance - General Liability	0						
758	Insurance - Workman's Comp.	0						
759	Insurance - Other	0						
760	Advertising Expense	0						
766	Regulatory Commission Expenses	0						
	- Amortization of Rate Case Expense	0						
767	Regulatory Commission Exp.-Other	0						
770	Bad Debt Expense	0						
775	Miscellaneous Expenses	0						
Total Wastewater Utility Expenses		\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0

**UTILITY NAME:** CSWR-Florida Utility Operating Company, LLC - Sunshine

**SYSTEM NAME / COUNTY :** \_\_\_\_\_

**WASTEWATER UTILITY EXPENSE ACCOUNT MATRIX**

ACCT. NO. (a)	ACCOUNT NAME (b)	.7 CUSTOMER ACCOUNTS EXPENSE (j)	.8 ADMIN. & GENERAL EXPENSES (k)	.9 RECLAIMED WATER TREATMENT EXPENSES- OPERATIONS (l)	.10 RECLAIMED WATER TREATMENT EXPENSES- MAINTENANCE (m)	.11 RECLAIMED WATER DISTRIBUTION EXPENSES- OPERATIONS (n)	.12 RECLAIMED WATER DISTRIBUTION EXPENSES- MAINTENANCE (o)
701	Salaries and Wages - Employees	\$	\$	\$	\$	\$	\$
703	Salaries and Wages - Officers, Directors and Majority Stockholders						
704	Employee Pensions and Benefits						
710	Purchased Sewage Treatment						
711	Sludge Removal Expense						
715	Purchased Power						
716	Fuel for Power Purchased						
718	Chemicals						
720	Materials and Supplies						
731	Contractual Services-Engineering						
732	Contractual Services - Accounting						
733	Contractual Services - Legal						
734	Contractual Services - Mgt. Fees						
735	Contractual Services - Testing						
736	Contractual Services - Other						
741	Rental of Building/Real Property						
742	Rental of Equipment						
750	Transportation Expenses						
756	Insurance - Vehicle						
757	Insurance - General Liability						
758	Insurance - Workman's Comp.						
759	Insurance - Other						
760	Advertising Expense						
766	Regulatory Commission Expenses - Amortization of Rate Case Expense						
767	Regulatory Commission Exp.-Other						
770	Bad Debt Expense						
775	Miscellaneous Expenses						
Total Wastewater Utility Expenses		\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0

UTILITY NAME:

CSWR-Florida Utility Operating Company, LLC - Sunshine

<b>YEAR OF REPORT</b> December 31, 2024
--

SYSTEM NAME / COUNTY : \_\_\_\_\_

**CALCULATION OF THE WASTEWATER SYSTEM METER EQUIVALENTS**

WATER METER SIZE (a)	TYPE OF WATER METER (b)	EQUIVALENT FACTOR (c)	NUMBER OF WATER METERS (d)	TOTAL NUMBER OF METER EQUIVALENTS (c x d) (e)
All Residential		1.0		0
5/8"	Displacement	1.0	_____	0
3/4"	Displacement	1.5	_____	0
1"	Displacement	2.5	_____	0
1 1/2"	Displacement or Turbine	5.0	_____	0
2"	Displacement, Compound or Turbine	8.0	_____	0
3"	Displacement	15.0	_____	0
3"	Compound	16.0	_____	0
3"	Turbine	17.5	_____	0
4"	Displacement or Compound	25.0	_____	0
4"	Turbine	30.0	_____	0
6"	Displacement or Compound	50.0	_____	0
6"	Turbine	62.5	_____	0
8"	Compound	80.0	_____	0
8"	Turbine	90.0	_____	0
10"	Compound	115.0	_____	0
10"	Turbine	145.0	_____	0
12"	Turbine	215.0	_____	0
Total Wastewater System Meter Equivalents				<u>0</u>

**CALCULATION OF THE WASTEWATER SYSTEM EQUIVALENT RESIDENTIAL CONNECTIONS**

Provide a calculation used to determine the value of one wastewater equivalent residential connection (ERC).

Use one of the following methods:

(a) If actual flow data are available from the preceding 12 months, divide the total annual single family residence (SFR) gallons sold by the average number of single family residence customers for the same period and divide the result by 365 days.

(b) If no historical flow data are available, use:

$$ERC = ( \text{Total SFR gallons treated (Omit 000)} / 365 \text{ days} / 280 \text{ gallons per day} )$$

For wastewater only utilities:

Subtract all general use and other non residential customer gallons from the total gallons treated.

Divide the remainder (SFR customers) by 365 days to reveal single family residence customer gallons per day.

**NOTE:** Total gallons treated includes both treated and purchased treatment.

ERC Calculation:
------------------

UTILITY NAME: CSWR-Florida Utility Operating Company, LLC - Sunshine

<b>YEAR OF REPORT</b> December 31, 2024
--

SYSTEM NAME / COUNTY : \_\_\_\_\_

**WASTEWATER TREATMENT PLANT INFORMATION**

Provide a separate sheet for each wastewater treatment facility

Permitted Capacity	_____	_____	_____
Basis of Permit Capacity (1)	_____	_____	_____
Manufacturer	_____	_____	_____
Type (2)	_____	_____	_____
Hydraulic Capacity	_____	_____	_____
Average Daily Flow	_____	_____	_____
Total Gallons of Wastewater Treated	_____	_____	_____
Method of Effluent Disposal	_____	_____	_____

(1) Basis of permitted capacity as stated on the Florida DEP WWTP Operating Permit  
(i.e. average annual daily flow, etc.)

(2) Contact stabilization, advanced treatment, etc.

UTILITY NAME: CSWR-Florida Utility Operating Company, LLC - Sunshine

SYSTEM NAME / COUNTY : \_\_\_\_\_

**OTHER WASTEWATER SYSTEM INFORMATION**

Furnish information below for each system. A separate page should be supplied where necessary.

1. Present number of ERCs\* now being served \_\_\_\_\_

2. Maximum number of ERCs\* which can be served \_\_\_\_\_

3. Present system connection capacity (in ERCs\*) using existing lines \_\_\_\_\_

4. Future connection capacity (in ERCs\*) upon service area buildout \_\_\_\_\_

5. Estimated annual increase in ERCs\* \_\_\_\_\_

6. Describe any plans and estimated completion dates for any enlargements or improvements of this system  
\_\_\_\_\_  
\_\_\_\_\_

7. If the utility uses reuse as a means of effluent disposal, attach a list of the reuse end users and the amount of reuse provided to each, if known. \_\_\_\_\_

8. If the utility does not engage in reuse, has a reuse feasibility study been completed? \_\_\_\_\_

If so, when? \_\_\_\_\_

9. Has the utility been required by the DEP or water management district to implement reuse? \_\_\_\_\_

If so, what are the utility's plans to comply with this requirement? \_\_\_\_\_  
\_\_\_\_\_

10. When did the company last file a capacity analysis report with the DEP? \_\_\_\_\_

11. If the present system does not meet the requirements of DEP rules:
- a. Attach a description of the plant upgrade necessary to meet the DEP rules. \_\_\_\_\_
  - b. Have these plans been approved by DEP? \_\_\_\_\_
  - c. When will construction begin? \_\_\_\_\_
  - d. Attach plans for funding the required upgrading. \_\_\_\_\_
  - e. Is this system under any Consent Order with DEP? \_\_\_\_\_

12. Department of Environmental Protection ID # \_\_\_\_\_

\* An ERC is determined based on the calculation on S-11.

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**W-11 Supplementals**

Utility Name: CSWR-Florida Utility Operating Company, LLC

System Name/County: Quail Run

List for each source of supply:	Capacity of Well	Gallons per day	Type of Source
Well	43,200 GPD	28216.39 GPD	Ground Water

Utility Name: CSWR-Florida Utility Operating Company, LLC

System Name/County: Ponderosa Pines

List for each source of supply:	Capacity of Well	Gallons per day	Type of Source
Well	83,520 GPD	39,162.56 GPD	Ground Water

Utility Name: CSWR-Florida Utility Operating Company, LLC

System Name/County: Ashley Heights

List for each source of supply:	Capacity of Well	Gallons per day	Type of Source
Well	44,000 GPD	9,489.98 GPD	Ground Water

Utility Name: CSWR-Florida Utility Operating Company, LLC

System Name/County: Belleview Oaks

List for each source of supply:	Capacity of Well	Gallons per day	Type of Source
Well	144.000 GPD	29,243.45 GPD	Ground Water

Utility Name: CSWR-Florida Utility Operating Company, LLC  
 System Name/County: Florida Heights

List for each source of supply:	Capacity of Well	Gallons per day	Type of Source
Well	129,000 GPD	33,069.33 GPD	Ground Water

Utility Name: CSWR-Florida Utility Operating Company, LLC  
 System Name/County: Floyd Clark

List for each source of supply:	Capacity of Well	Gallons per day	Type of Source
Well	166,770 GPD	16,101.33 GPD	Ground Water

Utility Name: CSWR-Florida Utility Operating Company, LLC  
 System Name/County: Fore Oaks

List for each source of supply:	Capacity of Well	Gallons per day	Type of Source
Well	648,000 GPD	48,116 GPD	Ground Water

Utility Name: CSWR-Florida Utility Operating Company, LLC  
 System Name/County: Hilltop

List for each source of supply:	Capacity of Well	Gallons per day	Type of Source
Well	273,600 GPD	53,896 GPD	Ground Water

Utility Name: CSWR-Florida Utility Operating Company, LLC  
 System Name/County: Little Lake Weir

List for each source of supply:	Capacity of Well	Gallons per day	Type of Source
Well	172,800 GPD	103,696.59 GPD	Ground Water

Utility Name: CSWR-Florida Utility Operating Company, LLC  
 System Name/County: Sun Ray

List for each source of supply:	Capacity of Well	Gallons per day	Type of Source
Well	504,000 GPD	101,892.85 GPD	Ground Water

Utility Name: CSWR-Florida Utility Operating Company, LLC  
 System Name/County: Whispering Sands

List for each source of supply:	Capacity of Well	Gallons per day	Type of Source
Well	144,000 GPD	43,008 GPD	Ground Water

Utility Name: CSWR-Florida Utility Operating Company, LLC  
 System Name/County: Winding Waters

List for each source of supply:	Capacity of Well	Gallons per day	Type of Source
Well	240,000 GPD	52,570.67 GPD	Ground Water

Utility Name: CSWR-Florida Utility Operating Company, LLC  
 System Name/County: Sandy Acres

List for each source of supply:	Capacity of Well	Gallons per day	Type of Source
Well	230,000 GPD	59,762.63 GPD	Ground Water

Utility Name: CSWR-Florida Utility Operating Company, LLC  
 System Name/County: Oakcrest Villas

List for each source of supply:	Capacity of Well	Gallons per day	Type of Source
Well	43,000 GPD	3,408 GPD	Ground Water

**W-12 Supplemental**

<b>Utility Name:</b>	CSWR-Florida Utility Operating Company, LLC
<b>System Name/County</b>	Ponderosa Pines

**Permitted Capacity of Plant (GPD):** 83,520  
**Location of measurement of capacity:** Storage Tank

**Type of treatment (reverse osmosis, (sedimentation, chemical, aerated, etc.):** Chlorinator

<b>LIME TREATMENT</b>	
-----------------------	--

**Unit Rating:** N/A  
**Manufacturing:** N/A

<b>Filtration</b>	
-------------------	--

**Type and size of area:** N/A  
**Pressure (in square feet)** N/A  
**Manufacturing:** N/A  
**Gravity (in GPM/square feet)** N/A  
**Manufacturing:** N/A

<b>Utility Name:</b>	CSWR-Florida Utility Operating Company, LLC
<b>System Name/County</b>	Quail Run

**Permitted Capacity of Plant (GPD):** 43,200  
**Location of measurement of capacity:** Storage Tank

**Type of treatment (reverse osmosis, (sedimentation, chemical, aerated, etc.):** Chlorinator

<b>LIME TREATMENT</b>	
-----------------------	--

**Unit Rating:** N/A  
**Manufacturing:** N/A

<b>Filtration</b>	
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**Type and size of area:** N/A  
**Pressure (in square feet)** N/A  
**Manufacturing:** N/A  
**Gravity (in GPM/square feet)** N/A  
**Manufacturing:** N/A

<b>Utility Name:</b>	CSWR-Florida Utility Operating Company, LLC
<b>System Name/County</b>	Ashley Heights

**Permitted Capacity of Plant (GPD):** 44,000  
**Location of measurement of capacity:** Wellhead

**Type of treatment (reverse osmosis, (sedimentation, chemical, aerated, etc.):** Chlorinator

<b>LIME TREATMENT</b>	
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**Unit Rating:** N/A  
**Manufacturing:** N/A

<b>Filtration</b>	
-------------------	--

**Type and size of area:** N/A  
**Pressure (in square feet)** N/A  
**Manufacturing:** N/A  
**Gravity (in GPM/square feet)** N/A  
**Manufacturing:** N/A

Utility Name: CSWR-Florida Utility Operating Company, LLC  
System Name/County: Eleven Oaks

Permitted Capacity of Plant (GPD): 39,000  
Location of measurement of capacity: Wellhead

Type of treatment (reverse osmosis, sedimentation, chemical, aerated, etc.): Chlorinator

LIME TREATMENT

Unit Rating: N/A  
Manufacturing: N/A

Filtration

Type and size of area: N/A  
Pressure (in square feet): N/A  
Manufacturing: N/A  
Gravity (in GPM/square feet): N/A  
Manufacturing: N/A

Utility Name: CSWR-Florida Utility Operating Company, LLC  
System Name/County: Sun Ray

Permitted Capacity of Plant (GPD): 504,000  
Location of measurement of capacity: Wellhead

Type of treatment (reverse osmosis, sedimentation, chemical, aerated, etc.): Chlorinator

LIME TREATMENT

Unit Rating: N/A  
Manufacturing: N/A

Filtration

Type and size of area: N/A  
Pressure (in square feet): N/A  
Manufacturing: N/A  
Gravity (in GPM/square feet): N/A  
Manufacturing: N/A

Utility Name: CSWR-Florida Utility Operating Company, LLC  
System Name/County: Florida Heights

Permitted Capacity of Plant (GPD): 129,000  
Location of measurement of capacity: Wellhead

Type of treatment (reverse osmosis, sedimentation, chemical, aerated, etc.): Chlorinator

LIME TREATMENT

Unit Rating: N/A  
Manufacturing: N/A

Filtration

Type and size of area: N/A  
Pressure (in square feet): N/A  
Manufacturing: N/A  
Gravity (in GPM/square feet): N/A  
Manufacturing: N/A

<b>Utility Name:</b>	CSWR-Florida Utility Operating Company, LLC
<b>System Name/County</b>	Little Lake Weir

Permitted Capacity of Plant (GPD): 172,800  
 Location of measurement of capacity: Wellhead

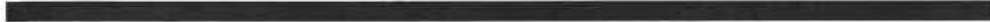
Type of treatment (reverse osmosis, sedimentation, chemical, aerated, etc.): Chlorinator

<b>LIME TREATMENT</b>	
-----------------------	--

Unit Rating: N/A  
 Manufacturing: N/A

<b>Filtration</b>	
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Type and size of area: N/A  
 Pressure (in square feet): N/A  
 Manufacturing: N/A  
 Gravity (in GPM/square feet): N/A  
 Manufacturing: N/A



<b>Utility Name:</b>	CSWR-Florida Utility Operating Company, LLC
<b>System Name/County</b>	Oak Haven

Permitted Capacity of Plant (GPD): 611,200  
 Location of measurement of capacity: Wellhead

Type of treatment (reverse osmosis, sedimentation, chemical, aerated, etc.): Chlorinator

<b>LIME TREATMENT</b>	
-----------------------	--

Unit Rating: N/A  
 Manufacturing: N/A

<b>Filtration</b>	
-------------------	--

Type and size of area: N/A  
 Pressure (in square feet): N/A  
 Manufacturing: N/A  
 Gravity (in GPM/square feet): N/A  
 Manufacturing: N/A



<b>Utility Name:</b>	CSWR-Florida Utility Operating Company, LLC
<b>System Name/County</b>	Oak hurst

Permitted Capacity of Plant (GPD): 144,000  
 Location of measurement of capacity: Wellhead

Type of treatment (reverse osmosis, sedimentation, chemical, aerated, etc.): Chlorinator

<b>LIME TREATMENT</b>	
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Unit Rating: N/A  
 Manufacturing: N/A

<b>Filtration</b>	
-------------------	--

Type and size of area: N/A  
 Pressure (in square feet): N/A  
 Manufacturing: N/A  
 Gravity (in GPM/square feet): N/A  
 Manufacturing: N/A



<b>Utility Name:</b>	CSWR-Florida Utility Operating Company, LLC
<b>System Name/County</b>	Whispering Sands

Permitted Capacity of Plant (GPD): 144,000  
 Location of measurement of capacity: Wellhead

Type of treatment (reverse osmosis, sedimentation, chemical, aerated, etc.): Chlorinator

<b>LIME TREATMENT</b>	
-----------------------	--

Unit Rating: N/A  
 Manufacturing: N/A

<b>Filtration</b>	
-------------------	--

Type and size of area: N/A  
 Pressure (in square feet): N/A  
 Manufacturing: N/A  
 Gravity (in GPM/square feet): N/A  
 Manufacturing: N/A

<b>Utility Name:</b>	CSWR-Florida Utility Operating Company, LLC
<b>System Name/County</b>	Winding Waters

Permitted Capacity of Plant (GPD): 240,000  
 Location of measurement of capacity: Wellhead

Type of treatment (reverse osmosis, sedimentation, chemical, aerated, etc.): Chlorinator

<b>LIME TREATMENT</b>	
-----------------------	--

Unit Rating: N/A  
 Manufacturing: N/A

<b>Filtration</b>	
-------------------	--

Type and size of area: N/A  
 Pressure (in square feet): N/A  
 Manufacturing: N/A  
 Gravity (in GPM/square feet): N/A  
 Manufacturing: N/A

<b>Utility Name:</b>	CSWR-Florida Utility Operating Company, LLC
<b>System Name/County</b>	Sandy Acres

Permitted Capacity of Plant (GPD): 230,000  
 Location of measurement of capacity: Wellhead

Type of treatment (reverse osmosis, sedimentation, chemical, aerated, etc.): Chlorinator

<b>LIME TREATMENT</b>	
-----------------------	--

Unit Rating: N/A  
 Manufacturing: N/A

<b>Filtration</b>	
-------------------	--

Type and size of area: N/A  
 Pressure (in square feet): N/A  
 Manufacturing: N/A  
 Gravity (in GPM/square feet): N/A  
 Manufacturing: N/A

<b>Utility Name:</b>	CSWR-Florida Utility Operating Company, LLC
<b>System Name/County</b>	Emil Mar

Permitted Capacity of Plant (GPD): 100,800  
 Location of measurement of capacity: Wellhead

Type of treatment (reverse osmosis, sedimentation, chemical, aerated, etc.): Chlorinator

<b>LIME TREATMENT</b>	
-----------------------	--

Unit Rating: N/A  
 Manufacturing: N/A

<b>Filtration</b>	
-------------------	--

Type and size of area: N/A  
 Pressure (in square feet): N/A  
 Manufacturing: N/A  
 Gravity (in GPM/square feet): N/A  
 Manufacturing: N/A

UTILITY NAME: CSWR-Florida Utility Operating Company, LLC - Sunshine

YEAR OF REPORT  
December 31, 2024

SYSTEM NAME / COUNTY : Quail Run

**PUMPING AND PURCHASED WATER STATISTICS**

MONTH (a)	WATER PURCHASED FOR RESALE ( Omit 000's ) (b)	FINISHED WATER PUMPED FROM WELLS ( Omit 000's ) (c)	WATER USED FOR LINE FLUSHING, FIGHTING FIRES, ETC. (d)	TOTAL WATER PUMPED AND PURCHASED ( Omit 000's ) [ (b)+(c)-(d) ] (e)	WATER SOLD TO CUSTOMERS ( Omit 000's ) (f)
January		839		839	839
February		724		724	724
March		833		833	833
April		828		828	828
May		861		861	861
June		842		842	842
July		927		927	927
August		956		956	956
September		880		880	880
October		880		880	880
November		859		859	859
December		897		897	897
Total for Year	0	10,327	0	10,327	10,327

If water is purchased for resale, indicate the following:

Vendor \_\_\_\_\_  
Point of delivery \_\_\_\_\_

If water is sold to other water utilities for redistribution, list names of such utilities below:

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

UTILITY NAME: CSWR-Florida Utility Operating Company, LLC - Sunshine

YEAR OF REPORT  
December 31, 2024

SYSTEM NAME / COUNTY : Ponderosa Pines

**PUMPING AND PURCHASED WATER STATISTICS**

MONTH (a)	WATER PURCHASED FOR RESALE ( Omit 000's ) (b)	FINISHED WATER PUMPED FROM WELLS ( Omit 000's ) (c)	WATER USED FOR LINE FLUSHING, FIGHTING FIRES, ETC. (d)	TOTAL WATER PUMPED AND PURCHASED ( Omit 000's ) [ (b)+(c)-(d) ] (e)	WATER SOLD TO CUSTOMERS ( Omit 000's ) (f)
January		1,163		1,163	1,163
February		1,145		1,145	1,145
March		1,282		1,282	1,282
April		1,391		1,391	1,391
May		1,572		1,572	1,572
June		1,454		1,454	1,454
July		1,141		1,141	1,141
August		826		826	826
September		1,064		1,064	1,064
October		1,186		1,186	1,186
November		798		798	798
December		314		314	314
Total for Year	0	13,335	0	13,335	13,335

If water is purchased for resale, indicate the following:

Vendor \_\_\_\_\_  
Point of delivery \_\_\_\_\_

If water is sold to other water utilities for redistribution, list names of such utilities below:

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

UTILITY NAME: CSWR-Florida Utility Operating Company, LLC - Sunshine

YEAR OF REPORT  
December 31, 2024

SYSTEM NAME / COUNTY : Burks:Ocala Garden

**PUMPING AND PURCHASED WATER STATISTICS**

MONTH (a)	WATER PURCHASED FOR RESALE ( Omit 000's ) (b)	FINISHED WATER PUMPED FROM WELLS ( Omit 000's ) (c)	WATER USED FOR LINE FLUSHING, FIGHTING FIRES, ETC. (d)	TOTAL WATER PUMPED AND PURCHASED ( Omit 000's ) [ (b)+(c)-(d) ] (e)	WATER SOLD TO CUSTOMERS ( Omit 000's ) (f)
January		93		93	93
February		94		94	94
March		84		84	84
April		77		77	77
May		63		63	63
June		60		60	60
July		80		80	80
August		80		80	80
September		60		60	60
October		62		62	62
November		60		60	60
December		62		62	62
Total for Year	0	874	0	874	874

If water is purchased for resale, indicate the following:

Vendor \_\_\_\_\_  
Point of delivery \_\_\_\_\_

If water is sold to other water utilities for redistribution, list names of such utilities below:

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

UTILITY NAME: CSWR-Florida Utility Operating Company, LLC - Sunshine

YEAR OF REPORT  
December 31, 2024

SYSTEM NAME / COUNTY : Country Walk

**PUMPING AND PURCHASED WATER STATISTICS**

MONTH (a)	WATER PURCHASED FOR RESALE ( Omit 000's ) (b)	FINISHED WATER PUMPED FROM WELLS ( Omit 000's ) (c)	WATER USED FOR LINE FLUSHING, FIGHTING FIRES, ETC. (d)	TOTAL WATER PUMPED AND PURCHASED ( Omit 000's ) [ (b)+(c)-(d) ] (e)	WATER SOLD TO CUSTOMERS ( Omit 000's ) (f)
January		530		530	530
February		432		432	432
March		456		456	456
April		526		526	526
May		529		529	529
June		537		537	537
July		409		409	409
August		390		390	390
September		388		388	388
October		575		575	575
November		473		473	473
December		465		465	465
Total for Year	0	5,710	0	5,710	5,710

If water is purchased for resale, indicate the following:

Vendor \_\_\_\_\_  
Point of delivery \_\_\_\_\_

If water is sold to other water utilities for redistribution, list names of such utilities below:

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

UTILITY NAME: CSWR-Florida Utility Operating Company, LLC - Sunshine

YEAR OF REPORT  
December 31, 2024

SYSTEM NAME / COUNTY : Florida Heights

**PUMPING AND PURCHASED WATER STATISTICS**

MONTH (a)	WATER PURCHASED FOR RESALE ( Omit 000's ) (b)	FINISHED WATER PUMPED FROM WELLS ( Omit 000's ) (c)	WATER USED FOR LINE FLUSHING, FIGHTING FIRES, ETC. (d)	TOTAL WATER PUMPED AND PURCHASED ( Omit 000's ) [ (b)+(c)-(d) ] (e)	WATER SOLD TO CUSTOMERS ( Omit 000's ) (f)
January		1,085		1,085	1,085
February		962		962	962
March		1,010		1,010	1,010
April		756		756	756
May		901		901	901
June		746		746	746
July		731		731	731
August		650		650	650
September		584		584	584
October		675		675	675
November		1,047		1,047	1,047
December		687		687	687
Total for Year	0	9,834	0	9,834	9,834

If water is purchased for resale, indicate the following:

Vendor \_\_\_\_\_  
Point of delivery \_\_\_\_\_

If water is sold to other water utilities for redistribution, list names of such utilities below:

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

UTILITY NAME: CSWR-Florida Utility Operating Company, LLC - Sunshine

YEAR OF REPORT  
December 31, 2024

SYSTEM NAME / COUNTY : Floyd Clark

**PUMPING AND PURCHASED WATER STATISTICS**

MONTH (a)	WATER PURCHASED FOR RESALE ( Omit 000's ) (b)	FINISHED WATER PUMPED FROM WELLS ( Omit 000's ) (c)	WATER USED FOR LINE FLUSHING, FIGHTING FIRES, ETC. (d)	TOTAL WATER PUMPED AND PURCHASED ( Omit 000's ) [ (b)+(c)-(d) ] (e)	WATER SOLD TO CUSTOMERS ( Omit 000's ) (f)
January		401		401	401
February		510		510	510
March		742		742	742
April		438		438	438
May		443		443	443
June		389		389	389
July		250		250	250
August		335		335	335
September		315		315	315
October		326		326	326
November		315		315	315
December		326		326	326
Total for Year	0	4,787	0	4,787	4,787

If water is purchased for resale, indicate the following:

Vendor \_\_\_\_\_  
Point of delivery \_\_\_\_\_

If water is sold to other water utilities for redistribution, list names of such utilities below:

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

UTILITY NAME: CSWR-Florida Utility Operating Company, LLC - Sunshine

YEAR OF REPORT  
December 31, 2024

SYSTEM NAME / COUNTY : Little Lake Weir

**PUMPING AND PURCHASED WATER STATISTICS**

MONTH (a)	WATER PURCHASED FOR RESALE ( Omit 000's ) (b)	FINISHED WATER PUMPED FROM WELLS ( Omit 000's ) (c)	WATER USED FOR LINE FLUSHING, FIGHTING FIRES, ETC. (d)	TOTAL WATER PUMPED AND PURCHASED ( Omit 000's ) [ (b)+(c)-(d) ] (e)	WATER SOLD TO CUSTOMERS ( Omit 000's ) (f)
January		3,629		3,629	3,629
February		2,879		2,879	2,879
March		2,576		2,576	2,576
April		2,651		2,651	2,651
May		3,053		3,053	3,053
June		3,116		3,116	3,116
July		2,961		2,961	2,961
August		2,603		2,603	2,603
September		2,771		2,771	2,771
October		2,852		2,852	2,852
November		2,700		2,700	2,700
December		3,068		3,068	3,068
Total for Year	0	34,859	0	34,859	34,859

If water is purchased for resale, indicate the following:

Vendor \_\_\_\_\_  
Point of delivery \_\_\_\_\_

If water is sold to other water utilities for redistribution, list names of such utilities below:

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

UTILITY NAME: CSWR-Florida Utility Operating Company, LLC - Sunshine

YEAR OF REPORT  
December 31, 2024

SYSTEM NAME / COUNTY : Oak Haven

**PUMPING AND PURCHASED WATER STATISTICS**

MONTH (a)	WATER PURCHASED FOR RESALE ( Omit 000's ) (b)	FINISHED WATER PUMPED FROM WELLS ( Omit 000's ) (c)	WATER USED FOR LINE FLUSHING, FIGHTING FIRES, ETC. (d)	TOTAL WATER PUMPED AND PURCHASED ( Omit 000's ) [ (b)+(c)-(d) ] (e)	WATER SOLD TO CUSTOMERS ( Omit 000's ) (f)
January		1,030		1,030	1,030
February		874		874	874
March		930		930	930
April		892		892	892
May		719		719	719
June		724		724	724
July		906		906	906
August		387		387	387
September		239		239	239
October		441		441	441
November		302		302	302
December		698		698	698
Total for Year	0	8,142	0	8,142	8,142

If water is purchased for resale, indicate the following:

Vendor \_\_\_\_\_  
Point of delivery \_\_\_\_\_

If water is sold to other water utilities for redistribution, list names of such utilities below:

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

UTILITY NAME: CSWR-Florida Utility Operating Company, LLC - Sunshine

YEAR OF REPORT  
December 31, 2024

SYSTEM NAME / COUNTY : Ocklawaha

**PUMPING AND PURCHASED WATER STATISTICS**

MONTH (a)	WATER PURCHASED FOR RESALE ( Omit 000's ) (b)	FINISHED WATER PUMPED FROM WELLS ( Omit 000's ) (c)	WATER USED FOR LINE FLUSHING, FIGHTING FIRES, ETC. (d)	TOTAL WATER PUMPED AND PURCHASED ( Omit 000's ) [(b)+(c)-(d)] (e)	WATER SOLD TO CUSTOMERS ( Omit 000's ) (f)
January		3,090		3,090	3,090
February		3,057		3,057	3,057
March		2,938		2,938	2,938
April		2,683		2,683	2,683
May		2,991		2,991	2,991
June		3,577		3,577	3,577
July		3,201		3,201	3,201
August		3,025		3,025	3,025
September		2,695		2,695	2,695
October		2,820		2,820	2,820
November		2,870		2,870	2,870
December		2,962		2,962	2,962
Total for Year	0	35,908	0	35,908	35,908

If water is purchased for resale, indicate the following:  
Vendor \_\_\_\_\_  
Point of delivery \_\_\_\_\_

If water is sold to other water utilities for redistribution, list names of such utilities below:  
\_\_\_\_\_  
\_\_\_\_\_

UTILITY NAME: CSWR-Florida Utility Operating Company, LLC - Sunshine

YEAR OF REPORT  
December 31, 2024

SYSTEM NAME / COUNTY : Sunlight Acres

**PUMPING AND PURCHASED WATER STATISTICS**

MONTH (a)	WATER PURCHASED FOR RESALE ( Omit 000's ) (b)	FINISHED WATER PUMPED FROM WELLS ( Omit 000's ) (c)	WATER USED FOR LINE FLUSHING, FIGHTING FIRES, ETC. (d)	TOTAL WATER PUMPED AND PURCHASED ( Omit 000's ) [(b)+(c)-(d)] (e)	WATER SOLD TO CUSTOMERS ( Omit 000's ) (f)
January		479		479	479
February		526		526	526
March		688		688	688
April		784		784	784
May		963		963	963
June		1,117		1,117	1,117
July		863		863	863
August		658		658	658
September		715		715	715
October		1,045		1,045	1,045
November		643		643	643
December		653		653	653
Total for Year	0	9,134	0	9,134	9,134

If water is purchased for resale, indicate the following:  
Vendor \_\_\_\_\_  
Point of delivery \_\_\_\_\_

If water is sold to other water utilities for redistribution, list names of such utilities below:  
\_\_\_\_\_  
\_\_\_\_\_

UTILITY NAME: CSWR-Florida Utility Operating Company, LLC - Sunshine

YEAR OF REPORT  
December 31, 2024

SYSTEM NAME / COUNTY : Winding Waters

**PUMPING AND PURCHASED WATER STATISTICS**

MONTH (a)	WATER PURCHASED FOR RESALE ( Omit 000's ) (b)	FINISHED WATER PUMPED FROM WELLS ( Omit 000's ) (c)	WATER USED FOR LINE FLUSHING, FIGHTING FIRES, ETC. (d)	TOTAL WATER PUMPED AND PURCHASED ( Omit 000's ) [ (b)+(c)-(d) ] (e)	WATER SOLD TO CUSTOMERS ( Omit 000's ) (f)
January		1,663		1,663	1,663
February		1,452		1,452	1,452
March		1,723		1,723	1,723
April		1,725		1,725	1,725
May		1,711		1,711	1,711
June		1,888		1,888	1,888
July		1,809		1,809	1,809
August		1,784		1,784	1,784
September		1,717		1,717	1,717
October		1,834		1,834	1,834
November		1,779		1,779	1,779
December		1,972		1,972	1,972
Total for Year	0	21,058	0	21,058	21,058

If water is purchased for resale, indicate the following:

Vendor \_\_\_\_\_  
Point of delivery \_\_\_\_\_

If water is sold to other water utilities for redistribution, list names of such utilities below:

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

UTILITY NAME: CSWR-Florida Utility Operating Company, LLC - Sunshine

YEAR OF REPORT  
December 31, 2024

SYSTEM NAME / COUNTY : Sandy Acres

**PUMPING AND PURCHASED WATER STATISTICS**

MONTH (a)	WATER PURCHASED FOR RESALE ( Omit 000's ) (b)	FINISHED WATER PUMPED FROM WELLS ( Omit 000's ) (c)	WATER USED FOR LINE FLUSHING, FIGHTING FIRES, ETC. (d)	TOTAL WATER PUMPED AND PURCHASED ( Omit 000's ) [ (b)+(c)-(d) ] (e)	WATER SOLD TO CUSTOMERS ( Omit 000's ) (f)
January		1,752		1,752	1,752
February		1,777		1,777	1,777
March		2,035		2,035	2,035
April		2,393		2,393	2,393
May		2,868		2,868	2,868
June		2,790		2,790	2,790
July		2,516		2,516	2,516
August		2,303		2,303	2,303
September		2,159		2,159	2,159
October		2,242		2,242	2,242
November		2,169		2,169	2,169
December		2,458		2,458	2,458
Total for Year	0	27,463	0	27,463	27,463

If water is purchased for resale, indicate the following:

Vendor \_\_\_\_\_  
Point of delivery \_\_\_\_\_

If water is sold to other water utilities for redistribution, list names of such utilities below:

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

## CALCULATION OF THE WATER SYSTEM EQUIVALENT RESIDENTIAL CONNECTIONS

### Quail Run

Provide a calculation used to determine the value of one water equivalent residential connection (ERC).

Use one of the following methods:

- (a) If actual flow data are available from the preceding 12 months, divide the total annual single family residence (SFR) gallons sold by the average number of single family residence customers for the same period and divide the result by 365 days.
- (b) If no historical flow data are available, use:  
$$\text{ERC} = ( \text{Total SFR gallons sold (Omit 000)} / 365 \text{ days} / 350 \text{ gallons per day} )$$

ERC Calculation:

10327140 Flow  
105 SFR  
365 Days  
269.46 ERC

### Ponderosa Pines

Provide a calculation used to determine the value of one water equivalent residential connection (ERC).

Use one of the following methods:

- (a) If actual flow data are available from the preceding 12 months, divide the total annual single family residence (SFR) gallons sold by the average number of single family residence customers for the same period and divide the result by 365 days.
- (b) If no historical flow data are available, use:  
$$\text{ERC} = ( \text{Total SFR gallons sold (Omit 000)} / 365 \text{ days} / 350 \text{ gallons per day} )$$

ERC Calculation:

13335040 Flow  
202 SFR  
365 Days  
180.86 ERC

### Ashley Heights

Provide a calculation used to determine the value of one water equivalent residential connection (ERC).

Use one of the following methods:

- (a) If actual flow data are available from the preceding 12 months, divide the total annual single family residence (SFR) gallons sold by the average number of single family residence customers for the same period and divide the result by 365 days.
- (b) If no historical flow data are available, use:  
$$\text{ERC} = ( \text{Total SFR gallons sold (Omit 000)} / 365 \text{ days} / 350 \text{ gallons per day} )$$

ERC Calculation:

3542620 Flow  
49 SFR  
365 Days  
198.08 ERC

**Eleven Oaks**

Provide a calculation used to determine the value of one water equivalent residential connection (ERC).

Use one of the following methods:

- (a) If actual flow data are available from the preceding 12 months, divide the total annual single family residence (SFR) gallons sold by the average number of single family residence customers for the same period and divide the result by 365 days.
- (b) If no historical flow data are available, use:  
 $ERC = ( \text{Total SFR gallons sold (Omit 000)} / 365 \text{ days} / 350 \text{ gallons per day} )$

ERC Calculation:

3117630 Flow  
43 SFR  
365 Days  
198.64 ERC

**Emil-Marr**

Provide a calculation used to determine the value of one water equivalent residential connection (ERC).

Use one of the following methods:

- (a) If actual flow data are available from the preceding 12 months, divide the total annual single family residence (SFR) gallons sold by the average number of single family residence customers for the same period and divide the result by 365 days.
- (b) If no historical flow data are available, use:  
 $ERC = ( \text{Total SFR gallons sold (Omit 000)} / 365 \text{ days} / 350 \text{ gallons per day} )$

ERC Calculation:

12849330 Flow  
80 SFR  
365 Days  
440.05 ERC

**Florida Heights**

Provide a calculation used to determine the value of one water equivalent residential connection (ERC).

Use one of the following methods:

- (a) If actual flow data are available from the preceding 12 months, divide the total annual single family residence (SFR) gallons sold by the average number of single family residence customers for the same period and divide the result by 365 days.
- (b) If no historical flow data are available, use:  
 $ERC = ( \text{Total SFR gallons sold (Omit 000)} / 365 \text{ days} / 350 \text{ gallons per day} )$

ERC Calculation:

9834160 Flow  
108 SFR  
365 Days  
249.47 ERC

**Little Lake Weir**

Provide a calculation used to determine the value of one water equivalent residential connection (ERC).

Use one of the following methods:

- (a) If actual flow data are available from the preceding 12 months, divide the total annual single family residence (SFR) gallons sold by the average number of single family residence customers for the same period and divide the result by 365 days.
- (b) If no historical flow data are available, use:  
 $ERC = ( \text{Total SFR gallons sold (Omit 000)} / 365 \text{ days} / 350 \text{ gallons per day} )$

ERC Calculation:

34858880	Flow
468	SFR
365	Days
204.07	ERC

**Oak Haven**

Provide a calculation used to determine the value of one water equivalent residential connection (ERC).

Use one of the following methods:

- (a) If actual flow data are available from the preceding 12 months, divide the total annual single family residence (SFR) gallons sold by the average number of single family residence customers for the same period and divide the result by 365 days.
- (b) If no historical flow data are available, use:  
 $ERC = ( \text{Total SFR gallons sold (Omit 000)} / 365 \text{ days} / 350 \text{ gallons per day} )$

ERC Calculation:

8141740	Flow
75	SFR
365	Days
297.42	ERC

**Oak Hurst**

Provide a calculation used to determine the value of one water equivalent residential connection (ERC).

Use one of the following methods:

- (a) If actual flow data are available from the preceding 12 months, divide the total annual single family residence (SFR) gallons sold by the average number of single family residence customers for the same period and divide the result by 365 days.
- (b) If no historical flow data are available, use:  
 $ERC = ( \text{Total SFR gallons sold (Omit 000)} / 365 \text{ days} / 350 \text{ gallons per day} )$

ERC Calculation:

9201220	Flow
109	SFR
365	Days
231.27	ERC

**Sun Ray**

Provide a calculation used to determine the value of one water equivalent residential connection (ERC).

Use one of the following methods:

- (a) If actual flow data are available from the preceding 12 months, divide the total annual single family residence (SFR) gallons sold by the average number of single family residence customers for the same period and divide the result by 365 days.
- (b) If no historical flow data are available, use:  
 $ERC = ( \text{Total SFR gallons sold (Omit 000)} / 365 \text{ days} / 350 \text{ gallons per day} )$

ERC Calculation:

50796120	Flow
596	SFR
365	Days
233.5	ERC

**Whispering Sands**

Provide a calculation used to determine the value of one water equivalent residential connection (ERC).

Use one of the following methods:

- (a) If actual flow data are available from the preceding 12 months, divide the total annual single family residence (SFR) gallons sold by the average number of single family residence customers for the same period and divide the result by 365 days.
- (b) If no historical flow data are available, use:  
 $ERC = ( \text{Total SFR gallons sold (Omit 000)} / 365 \text{ days} / 350 \text{ gallons per day} )$

ERC Calculation:

15662940	Flow
126	SFR
365	Days
340.57	ERC

**Winding Waters**

Provide a calculation used to determine the value of one water equivalent residential connection (ERC).

Use one of the following methods:

- (a) If actual flow data are available from the preceding 12 months, divide the total annual single family residence (SFR) gallons sold by the average number of single family residence customers for the same period and divide the result by 365 days.
- (b) If no historical flow data are available, use:  
 $ERC = ( \text{Total SFR gallons sold (Omit 000)} / 365 \text{ days} / 350 \text{ gallons per day} )$

ERC Calculation:

21057540	Flow
252	SFR
365	Days
228.94	ERC

Furnish information below for each system. A separate page should be supplied where necessary.

1. Present ERCs \* the system can efficiently serve. 269.46
2. Maximum number of ERCs \* which can be served. 269.46
3. Present system connection capacity (in ERCs \*) using existing lines. 484.76
4. Future connection capacity (in ERCs \*) upon service area buildout. 484.76
5. Estimated annual increase in ERCs \*. 1
6. Is the utility required to have fire flow capacity?  
If so, how much capacity is required? No
7. Attach a description of the fire fighting facilities.
8. Describe any plans and estimated completion dates for any enlargements or improvements of this system:  
None
9. When did the company last file a capacity analysis report with the DEP? CSWR - Florida has not submitted a CAR
10. If the present system **does not** meet the requirements of DEP rules: No open violations with FDEP
  - a. Attach a description of the plant upgrade necessary to meet the DEP rules.
  - b. Have these plans been approved by DEP? \_\_\_\_\_
  - c. When will construction begin? \_\_\_\_\_
  - d. Attach plans for funding the required upgrading.
  - e. Is this system under any Consent Order with DEP? \_\_\_\_\_
11. Department of Environmental Protection ID # 3424046
12. Water Management District Consumptive Use Permit # NO CUP
  - a. Is the system in compliance with the requirements of the CUP? \_\_\_\_\_
  - b. If not, what are the utility's plans to gain compliance? \_\_\_\_\_

W-14  
Quail Run

Furnish information below for each system. A separate page should be supplied where necessary.

1. Present ERCs \* the system can efficiently serve. 198.08
2. Maximum number of ERCs \* which can be served. 397.96
3. Present system connection capacity (in ERCs \*) using existing lines. 397.96
4. Future connection capacity (in ERCs \*) upon service area buildout. 397.96
5. Estimated annual increase in ERCs \*. None
6. Is the utility required to have fire flow capacity?  
If so, how much capacity is required? No
7. Attach a description of the fire fighting facilities.
8. Describe any plans and estimated completion dates for any enlargements or improvements of this system:  
None
9. When did the company last file a capacity analysis report with the DEP? CSWR - Florida has not submitted a CAR
10. If the present system **does not** meet the requirements of DEP rules: No open violations with FDEP
  - a. Attach a description of the plant upgrade necessary to meet the DEP rules.
  - b. Have these plans been approved by DEP? \_\_\_\_\_
  - c. When will construction begin? \_\_\_\_\_
  - d. Attach plans for funding the required upgrading.
  - e. Is this system under any Consent Order with DEP? \_\_\_\_\_
11. Department of Environmental Protection ID # 3424962
12. Water Management District Consumptive Use Permit # No CUP
  - a. Is the system in compliance with the requirements of the CUP? \_\_\_\_\_
  - b. If not, what are the utility's plans to gain compliance? \_\_\_\_\_

W-14  
Ashley

Furnish information below for each system. A separate page should be supplied where necessary.

1. Present ERCs \* the system can efficiently serve. 95.75
2. Maximum number of ERCs \* which can be served. 800
3. Present system connection capacity (in ERCs \*) using existing lines. 800
4. Future connection capacity (in ERCs \*) upon service area buildout. 800
5. Estimated annual increase in ERCs \*. 1
6. Is the utility required to have fire flow capacity?  
If so, how much capacity is required? No
7. Attach a description of the fire fighting facilities.
8. Describe any plans and estimated completion dates for any enlargements or improvements of this system:  
None
9. When did the company last file a capacity analysis report with the DEP? CSWR - Florida has not submitted a CAR
10. If the present system **does not** meet the requirements of DEP rules: No open violations with FDEP
  - a. Attach a description of the plant upgrade necessary to meet the DEP rules.
  - b. Have these plans been approved by DEP? \_\_\_\_\_
  - c. When will construction begin? \_\_\_\_\_
  - d. Attach plans for funding the required upgrading.
  - e. Is this system under any Consent Order with DEP? \_\_\_\_\_
11. Department of Environmental Protection ID # 3421554
12. Water Management District Consumptive Use Permit # No CUP
  - a. Is the system in compliance with the requirements of the CUP? \_\_\_\_\_
  - b. If not, what are the utility's plans to gain compliance? \_\_\_\_\_

W-14  
Ocala Garden

Furnish information below for each system. A separate page should be supplied where necessary.

1. Present ERCs \* the system can efficiently serve. 198.64
2. Maximum number of ERCs \* which can be served. 385.47
3. Present system connection capacity (in ERCs \*) using existing lines. 385.47
4. Future connection capacity (in ERCs \*) upon service area buildout. 385.47
5. Estimated annual increase in ERCs \*. 1
6. Is the utility required to have fire flow capacity?  
If so, how much capacity is required? No
7. Attach a description of the fire fighting facilities.
8. Describe any plans and estimated completion dates for any enlargements or improvements of this system:  
None
9. When did the company last file a capacity analysis report with the DEP? CSWR - Florida has not submitted a CAR
10. If the present system **does not** meet the requirements of DEP rules: No open violations with FDEP
  - a. Attach a description of the plant upgrade necessary to meet the DEP rules.
  - b. Have these plans been approved by DEP? \_\_\_\_\_
  - c. When will construction begin? \_\_\_\_\_
  - d. Attach plans for funding the required upgrading.
  - e. Is this system under any Consent Order with DEP? \_\_\_\_\_
11. Department of Environmental Protection ID # 3424099
12. Water Management District Consumptive Use Permit # No CUP
  - a. Is the system in compliance with the requirements of the CUP? \_\_\_\_\_
  - b. If not, what are the utility's plans to gain compliance? \_\_\_\_\_

W-14  
Eleven Oaks

Furnish information below for each system. A separate page should be supplied where necessary.

1. Present ERCs \* the system can efficiently serve. 249.47
2. Maximum number of ERCs \* which can be served. 872.22
3. Present system connection capacity (in ERCs \*) using existing lines. 872.22
4. Future connection capacity (in ERCs \*) upon service area buildout. 872.22
5. Estimated annual increase in ERCs \*. 1
6. Is the utility required to have fire flow capacity?  
If so, how much capacity is required? No
7. Attach a description of the fire fighting facilities.
8. Describe any plans and estimated completion dates for any enlargements or improvements of this system:  
None
9. When did the company last file a capacity analysis report with the DEP? CSWR - Florida has not submitted a CAR
10. If the present system **does not** meet the requirements of DEP rules: No open violations with FDEP
  - a. Attach a description of the plant upgrade necessary to meet the DEP rules.
  - b. Have these plans been approved by DEP? \_\_\_\_\_
  - c. When will construction begin? \_\_\_\_\_
  - d. Attach plans for funding the required upgrading.
  - e. Is this system under any Consent Order with DEP? \_\_\_\_\_
11. Department of Environmental Protection ID # 3424031
12. Water Management District Consumptive Use Permit # St. Johns River Water Management District CUP: 3131-4
  - a. Is the system in compliance with the requirements of the CUP? In compliance with CUP
  - b. If not, what are the utility's plans to gain compliance? \_\_\_\_\_

W-14  
Florida Heights

Furnish information below for each system. A separate page should be supplied where necessary.

1. Present ERCs \* the system can efficiently serve. 232.85
2. Maximum number of ERCs \* which can be served. 1771.55
3. Present system connection capacity (in ERCs \*) using existing lines. 1771.55
4. Future connection capacity (in ERCs \*) upon service area buildout. 1771.55
5. Estimated annual increase in ERCs \*. 2
6. Is the utility required to have fire flow capacity?  
If so, how much capacity is required? No
7. Attach a description of the fire fighting facilities.
8. Describe any plans and estimated completion dates for any enlargements or improvements of this system:  
None
9. When did the company last file a capacity analysis report with the DEP? CSWR has not submitted a CAR
10. If the present system **does not** meet the requirements of DEP rules: Fore Oak have one open violation & consent order
  - a. Attach a description of the plant upgrade necessary to meet the DEP rules.  
Violation of F.A.C. 62-555.315 - There are not at least two wells connected to the water system  
CSWR - Florida contacted Semo Water to complete a mechanical brushing and disinfecting of the offline well on February 24th. Well has passed all bacteriological  
clarence samples and will be reconnected to the water system soon
  - b. Have these plans been approved by DEP? N/A
  - c. When will construction begin? N/A
  - d. Attach plans for funding the required upgrading.
  - e. Is this system under any Consent Order with DEP? \_\_\_\_\_
11. Department of Environmental Protection ID # 3424644
12. Water Management District Consumptive Use Permit # St. Johns River Water Management District CUP: 3013-5
  - a. Is the system in compliance with the requirements of the CUP? In compliance with CUP
  - b. If not, what are the utility's plans to gain compliance? \_\_\_\_\_

W-14  
Fore Oaks

Furnish information below for each system. A separate page should be supplied where necessary.

1. Present ERCs \* the system can efficiently serve. 204.07
2. Maximum number of ERCs \* which can be served. 306.62
3. Present system connection capacity (in ERCs \*) using existing lines. 306.62
4. Future connection capacity (in ERCs \*) upon service area buildout. 306.62
5. Estimated annual increase in ERCs \*. 10
6. Is the utility required to have fire flow capacity?  
If so, how much capacity is required? No
7. Attach a description of the fire fighting facilities.
8. Describe any plans and estimated completion dates for any enlargements or improvements of this system:  
None
9. When did the company last file a capacity analysis report with the DEP? CSWR - Florida has not submitted a CAR
10. If the present system **does not** meet the requirements of DEP rules: No open violations with FDEP
  - a. Attach a description of the plant upgrade necessary to meet the DEP rules.
  - b. Have these plans been approved by DEP? \_\_\_\_\_
  - c. When will construction begin? \_\_\_\_\_
  - d. Attach plans for funding the required upgrading.
  - e. Is this system under any Consent Order with DEP? \_\_\_\_\_
11. Department of Environmental Protection ID # 3420761
12. Water Management District Consumptive Use Permit # No CUP
  - a. Is the system in compliance with the requirements of the CUP? \_\_\_\_\_
  - b. If not, what are the utility's plans to gain compliance? \_\_\_\_\_

W-14  
Little Lake

Furnish information below for each system. A separate page should be supplied where necessary.

1. Present ERCs \* the system can efficiently serve. 231.27
2. Maximum number of ERCs \* which can be served. 983.49
3. Present system connection capacity (in ERCs \*) using existing lines. 983.49
4. Future connection capacity (in ERCs \*) upon service area buildout. 983.49
5. Estimated annual increase in ERCs \*. None
6. Is the utility required to have fire flow capacity?  
If so, how much capacity is required? No
7. Attach a description of the fire fighting facilities.
8. Describe any plans and estimated completion dates for any enlargements or improvements of this system:  
None
9. When did the company last file a capacity analysis report with the DEP? N/A
10. If the present system **does not** meet the requirements of DEP rules: N/A
  - a. Attach a description of the plant upgrade necessary to meet the DEP rules.
  - b. Have these plans been approved by DEP? \_\_\_\_\_
  - c. When will construction begin? \_\_\_\_\_
  - d. Attach plans for funding the required upgrading.
  - e. Is this system under any Consent Order with DEP? \_\_\_\_\_
11. Department of Environmental Protection ID # 3424032
12. Water Management District Consumptive Use Permit # St. Johns River Water Management District CUP: 3132-3
  - a. Is the system in compliance with the requirements of the CUP? In compliance with CUP
  - b. If not, what are the utility's plans to gain compliance? \_\_\_\_\_

W-14  
Oak Hurst

Furnish information below for each system. A separate page should be supplied where necessary.

1. Present ERCs \* the system can efficiently serve. 250.33
2. Maximum number of ERCs \* which can be served. 409.8
3. Present system connection capacity (in ERCs \*) using existing lines. 409.8
4. Future connection capacity (in ERCs \*) upon service area buildout. 409.8
5. Estimated annual increase in ERCs \*. 1
6. Is the utility required to have fire flow capacity?  
If so, how much capacity is required? No
7. Attach a description of the fire fighting facilities.
8. Describe any plans and estimated completion dates for any enlargements or improvements of this system:  
None
9. When did the company last file a capacity analysis report with the DEP? CSWR - Florida submitted a CAR for both facilities on October 2024
10. If the present system **does not** meet the requirements of DEP rules:  
Multiple violations with FDEP and open consent order: F.A.C. 62.555.350(2) - Tank inspection was not performed by personnel under the responsible charge of a licensed engineer there is no signed & sealed report documenting such tank inspection; F.A.C. 62-555.350(4) - MOR indicated the max daily capacity was exceeded and did no submit CAR; CO requires total tank replacement
  - a. Attach a description of the plant upgrade necessary to meet the DEP rules.
  - b. Have these plans been approved by DEP? N/A
  - c. When will construction begin? CSWR - Florida completed tank inspections for both tanks and completed and submitted CAR for both systems  
CSWR - Florida has planned a total tank replacement and consolidation project for this facility
  - d. Attach plans for funding the required upgrading Due to easement issues, we do not have a construction date for these projects
  - e. Is this system under any Consent Order with DEP?
11. Department of Environmental Protection ID # 3420939
12. Water Management District Consumptive Use Permit # St. Johns River Water Management District CUP: 2993-12
  - a. Is the system in compliance with the requirements of the CUP? In compliance with CUP
  - b. If not, what are the utility's plans to gain compliance?

W-14  
Ocklawaha

Furnish information below for each system. A separate page should be supplied where necessary.

1. Present ERCs \* the system can efficiently serve. 233.5
2. Maximum number of ERCs \* which can be served. 365.27
3. Present system connection capacity (in ERCs \*) using existing lines. 365.27
4. Future connection capacity (in ERCs \*) upon service area buildout. 365.27
5. Estimated annual increase in ERCs \*. None
6. Is the utility required to have fire flow capacity?  
If so, how much capacity is required? No
7. Attach a description of the fire fighting facilities.
8. Describe any plans and estimated completion dates for any enlargements or improvements of this system:  
CSWR - Florida does not own fire loop
9. When did the company last file a capacity analysis report with the DEP? CSWR - Florida has not submitted a CAR
10. If the present system **does not** meet the requirements of DEP rules:  
F.A.C. 62-555.315(2) & (3): There are not at least two wells connected to the CWS  
CSWR - Florida has hired Kimley Horn Engineering Firm to design and drill a new well. Work was to be completed in February 2025, but the well was not successfully drilled, another well will be drilled soon. Project should be completed by 6/30/25  
  - a. Attach a description of the plant upgrade necessary to meet the DEP rules.
  - b. Have these plans been approved by DEP? N/A
  - c. When will construction begin? \_\_\_\_\_
  - d. Attach plans for funding the required upgrading.
  - e. Is this system under any Consent Order with DEP? \_\_\_\_\_
11. Department of Environmental Protection ID # 3421314
12. Water Management District Consumptive Use Permit # St. Johns River Water Management District CUP: 3130-6
  - a. Is the system in compliance with the requirements of the CUP? In compliance with CUP
  - b. If not, what are the utility's plans to gain compliance? \_\_\_\_\_

W-14  
Sun Ray

Furnish information below for each system. A separate page should be supplied where necessary.

1. Present ERCs \* the system can efficiently serve. 228.94
2. Maximum number of ERCs \* which can be served. 309.52
3. Present system connection capacity (in ERCs \*) using existing lines. 309.52
4. Future connection capacity (in ERCs \*) upon service area buildout. 309.52
5. Estimated annual increase in ERCs \*. 10
6. Is the utility required to have fire flow capacity?  
If so, how much capacity is required? No
7. Attach a description of the fire fighting facilities.
8. Describe any plans and estimated completion dates for any enlargements or improvements of this system:  
None
9. When did the company last file a capacity analysis report with the DEP? CSWR - Florida has not submitted a CAR
10. If the present system **does not** meet the requirements of DEP rules: No open violations with FDEP
  - a. Attach a description of the plant upgrade necessary to meet the DEP rules.
  - b. Have these plans been approved by DEP? \_\_\_\_\_
  - c. When will construction begin? \_\_\_\_\_
  - d. Attach plans for funding the required upgrading.
  - e. Is this system under any Consent Order with DEP? \_\_\_\_\_
11. Department of Environmental Protection ID # 3424691
12. Water Management District Consumptive Use Permit # St. Johns River Water Management District CUP: 3093-6
  - a. Is the system in compliance with the requirements of the CUP? In compliance with CUP
  - b. If not, what are the utility's plans to gain compliance? \_\_\_\_\_

W-14  
Winding Waters

Furnish information below for each system. A separate page should be supplied where necessary.

1. Present ERCs \* the system can efficiently serve. \_\_\_\_\_ 111.66
2. Maximum number of ERCs \* which can be served. \_\_\_\_\_ 268.75
3. Present system connection capacity (in ERCs \*) using existing lines. \_\_\_\_\_ 268.75
4. Future connection capacity (in ERCs \*) upon service area buildout. \_\_\_\_\_ 268.75
5. Estimated annual increase in ERCs \*. \_\_\_\_\_ 0
6. Is the utility required to have fire flow capacity?  
If so, how much capacity is required? \_\_\_\_\_ No
7. Attach a description of the fire fighting facilities. \_\_\_\_\_
8. Describe any plans and estimated completion dates for any enlargements or improvements of this system:  
None \_\_\_\_\_
9. When did the company last file a capacity analysis report with the DEP? \_\_\_\_\_ CSWR - Florida has not submitted a CAR
10. If the present system **does not** meet the requirements of DEP rules: \_\_\_\_\_ No open violations with FDEP
  - a. Attach a description of the plant upgrade necessary to meet the DEP rules. \_\_\_\_\_
  - b. Have these plans been approved by DEP? \_\_\_\_\_
  - c. When will construction begin? \_\_\_\_\_
  - d. Attach plans for funding the required upgrading. \_\_\_\_\_
  - e. Is this system under any Consent Order with DEP? \_\_\_\_\_
11. Department of Environmental Protection ID # \_\_\_\_\_ 3421201
12. Water Management District Consumptive Use Permit # \_\_\_\_\_ No CUP
  - a. Is the system in compliance with the requirements of the CUP? \_\_\_\_\_
  - b. If not, what are the utility's plans to gain compliance? \_\_\_\_\_

W-14  
Oakcrest Villas

**CLASS "A" OR "B"**

**WATER AND/OR WASTEWATER UTILITIES**  
(Gross Revenue of More Than \$200,000 Each)

**ANNUAL REPORT**

OF

---

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

Exact Legal Name of Respondent

Certificate Number(s)

**562S**

Submitted To The

STATE OF FLORIDA



FOR THE

YEAR ENDED DECEMBER 31, 2024

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## GENERAL INSTRUCTIONS

1. Prepare this report in conformity with the 1996 National Association of Regulatory Utility Commissioners Uniform System of Accounts for Water and/or Wastewater Utilities (USOA).
2. Interpret all accounting words and phrases in accordance with the USOA.
3. Complete each question fully and accurately, even if it has been answered in a previous annual report. Enter the word "None" where it truly and completely states the fact.
4. For any question, section, or page which is not applicable to the respondent, enter the words "Not Applicable." Do not omit any pages.
5. Where dates are called for, the month and day should be stated as well as the year.
6. All schedules requiring dollar entries should be rounded to the nearest dollar unless otherwise specifically indicated.
7. Complete this report by means which result in a permanent record, such as by computer or typewriter.
8. If there is not enough room on any schedule, an additional page or pages may be added, provided the format of the added schedule matches the format of the schedule with not enough room. Such a schedule should reference the appropriate schedules, state the name of the utility, and state the year of the report.
9. If it is necessary or desirable to insert additional statements for the purpose of further explanation of schedules, such statement should be made at the bottom of the page or an additional page inserted. Any additional pages should state the name of the utility, the year of the report, and reference the appropriate schedule.
10. For water and wastewater utilities with more than one rate group and/or system, water and wastewater pages should be completed for each rate group and/or system group. These pages should be grouped together and tabbed by rate group and/or system.
11. All other water and wastewater operations not regulated by the Commission and other regulated industries should be reported as "Other than Reporting Systems."
12. Financial information for multiple systems charging rates which are covered under the same tariff should be reported as one system. However, the engineering data must be reported by individual system.
13. For water and wastewater utilities with more than one system, one (1) copy of workpapers showing the consolidation of systems for the operating sections, should be filed with the annual report.
14. The report should be filled out in quadruplicate and the original and two copies returned by March 31, of the year following the date of the report. The report should be returned to:

**Florida Public Service Commission  
Division of Accounting and Finance  
2540 Shumard Oak Boulevard  
Tallahassee, Florida 32399-0850**

The fourth copy should be retained by the utility.

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Wastewater Listing of System Groups	S-1	Contributions In Aid of Construction	S-7
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# **EXECUTIVE SUMMARY**

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UTILITY NAME: CSWR-Florida Utility Operating Company, LLC - TKCB

**YEAR OF REPORT**  
December 31, 2024

### CERTIFICATION OF ANNUAL REPORT

I HEREBY CERTIFY, to the best of my knowledge and belief:

YES <input checked="" type="checkbox"/>	NO <input type="checkbox"/>	1. The utility is in substantial compliance with the Uniform System of Accounts prescribed by the Florida Public Service Commission.
--	--------------------------------	--

YES <input checked="" type="checkbox"/>	NO <input type="checkbox"/>	2. The utility is in substantial compliance with all applicable rules and orders of the Florida Public Service Commission.
--	--------------------------------	--

YES <input checked="" type="checkbox"/>	NO <input type="checkbox"/>	3. There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices that could have a material effect on the the financial statement of the utility.
--	--------------------------------	---

YES <input checked="" type="checkbox"/>	NO <input type="checkbox"/>	4. The annual report fairly represents the financial condition and results of operations of the respondent for the period presented and other information and statements presented in the the report as to the business affairs of the respondent are true, correct and complete for the period for which it represents.
--	--------------------------------	--

Items Certified			
1.	2.	3.	4.

  
\_\_\_\_\_  
(Signature of Chief Executive Officer of the utility) \*

1.	2.	3.	4.
X	X	X	X

\_\_\_\_\_  
(Signature of Chief Financial Officer of the utility) \*

\* Each of the four items must be certified YES or NO. Each item need not be certified by both officers. The items being certified by the officer should be indicated in the appropriate area to the left of the signature.

**NOTICE:** Section 837.06, Florida Statutes, provides that any person who knowingly makes a false statement in writing with the intent to mislead a public servant in the performance of his duty shall be guilty of a misdemeanor of the second degree.

**ANNUAL REPORT OF**

<b>YEAR OF REPORT</b> December 31, 2024
--

**CSWR-Florida Utility Operating Company, LLC - TKCB**  
 (Exact Name of Utility)

County: \_\_\_\_\_

List below the exact mailing address of the utility for which normal correspondence should be sent:

1630 Des Peres Rd., Suite 140  
Des Peres, MO 63131

Telephone: 314-380-8505

E Mail Address: bthies@cswrgroup.com

WEB Site: https://www.centralstateswaterresources.com/

Sunshine State One-Call of Florida, Inc. Member Number \_\_\_\_\_

Name and address of person to whom correspondence concerning this report should be addressed:

1630 Des Peres Rd., Suite 140  
Des Peres, MO 63131

Telephone: 314-380-8505

List below the address of where the utility's books and records are located:

1630 Des Peres Rd., Suite 140  
Des Peres, MO 63131

Telephone: 314-380-8505

List below any groups auditing or reviewing the records and operations:

\_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

Date of original organization of the utility: \_\_\_\_\_

Check the appropriate business entity of the utility as filed with the Internal Revenue Service

Individual      
 Partnership      
 Sub S Corporation      
 1120 Corporation

List below every corporation or person owning or holding directly or indirectly 5% or more of the voting securities of the utility:

	Name	Percent Ownership
1.	<u>CSWR, LLC</u>	<u>100%</u>
2.	_____	_____
3.	_____	_____
4.	_____	_____
5.	_____	_____
6.	_____	_____
7.	_____	_____
8.	_____	_____
9.	_____	_____
10.	_____	_____

**DIRECTORY OF PERSONNEL WHO CONTACT  
THE FLORIDA PUBLIC SERVICE COMMISSION**

NAME OF COMPANY REPRESENTATIVE (1)	TITLE OR POSITION (2)	ORGANIZATIONAL UNIT TITLE (3)	USUAL PURPOSE FOR CONTACT WITH FPSC
Aaron Silas	Assistance VP	Regulatory	Regulatory

(1) Also list appropriate legal counsel, accountants and others who may not be on general payroll.  
(2) Provide individual telephone numbers if the person is not normally reached at the company.  
(3) Name of company employed by, if not on general payroll.

### COMPANY PROFILE

Provide a brief narrative company profile which covers the following areas:

- A. Brief company history.
- B. Public services rendered.
- C. Major goals and objectives.
- D. Major operating divisions and functions.
- E. Current and projected growth patterns.
- F. Major transactions having a material effect on operations.

See Supplemental

## **CSWR-Florida Utility Operating Company: COMPANY PROFILE**

### **A. Brief Company History**

Founded in 2014 by Josiah Cox, President and CEO, Central States Water Resources (CSWR) has expanded its national footprint across 11 states since its inception. Today, CSWR is the 11<sup>th</sup> largest investor-owned water utility and the single largest owner/operator of individual wastewater plants in the United States. CSWR-Florida completed its first acquisition of assets in Florida on 5/16/2022.

### **B. Public Services Rendered**

CSWR-Florida provides water treatment and distribution services as well as sewer collection and treatment services in Florida communities.

### **C. Major Goals and Objectives**

CSWR-Florida brings to life its mission to deliver safe, reliable, and environmentally responsible water resources to every community it serves, while also protecting the aquifers, lakes, rivers, and streams so essential to the environment. Goals include 100% compliance with regulatory requirements and the rehabilitation of historically underfunded systems.

### **D. Major Operating Divisions and Functions**

- **Environmental Health and Safety (EHS):** Responsible for managing operations contractors and compliance with environmental regulations.
- **Engineering:** responsible for designing and implementing new infrastructure projects as well as improving existing infrastructure.
- **Business Operations:** Admin functions including, but not limited to, accounting, finance, human resources, IT, communications, customer experience (customer service), and regulatory affairs.

### **E. Current and Projected Growth Patterns**

The Company is projecting a continued pattern of acquiring, rehabilitating, and operating facilities across the state of Florida.

### **F. Major Transactions Having a Material Effect on Operations**

- Acquisition of the assets of Aquarina Utilities – 5/16/22
- Acquisition of the assets of Sunshine Utilities of Central Florida, Inc. – 5/24/22
- Acquisition of the assets of North Peninsula Utilities – 5/25/22
- Acquisition of the assets of Neighborhood Utilities, Inc. – 11/17/22
- Acquisition of the assets of Rolling Oaks – 11/30/22
- Acquisition of the assets of Sebring Ridge – 8/29/23
- Acquisition of the assets of CFAT – 11/30/23
- Acquisition of the assets of BFF – 11/30/23
- Acquisition of the assets of Tradewinds – 11/30/23
- Acquisition of the assets of TKCB – 12/27/23
- Acquisition of the assets of Tymber Creek – 5/31/2024

UTILITY NAME: CSWR-Florida Utility Operating Company, LLC - TKCB

<b>YEAR OF REPORT</b> December 31, 2024
--

**PARENT / AFFILIATE ORGANIZATION CHART**

Current as of 12/31/24

Complete below an organizational chart that shows all parents, subsidiaries and affiliates of the utility.  
The chart must also show the relationship between the utility and affiliates listed on E-7, E-10(a) and E-10(b).

<p>CSWR, LLC Florida Central States Water Resources CSWR-Florida Utility Holding Company CSWR-Florida Utility Operating Company</p>
---

**COMPENSATION OF OFFICERS**

For each officer, list the time spent on respondent as an officer compared to time spent on total business activities and the compensation received as an officer from the respondent.			
NAME (a)	TITLE (b)	% OF TIME SPENT AS OFFICER OF THE UTILITY (c)	OFFICERS' COMPENSATION (d)
N/A			\$

**COMPENSATION OF DIRECTORS**

For each director, list the number of directors' meetings attended by each director and the compensation received as a director from the respondent.			
NAME (a)	TITLE (b)	NUMBER OF DIRECTORS' MEETINGS ATTENDED (c)	DIRECTORS' COMPENSATION (d)
N/A			\$

**BUSINESS CONTRACTS WITH OFFICERS, DIRECTORS AND AFFILIATES**

List all contracts, agreements, or other business arrangements\* entered into during the calendar year (other than compensation related to position with Respondents) between the Respondent and officer and director listed on page E-6. In addition, provide the same information with respect to professional services for each firm, partnership, or organization with which the officer or director is affiliated.

NAME OF OFFICER, DIRECTOR OR AFFILIATE (a)	IDENTIFICATION OF SERVICE OR PRODUCT (b)	AMOUNT (c)	NAME AND ADDRESS OF AFFILIATED ENTITY (d)
N/A		\$ _____	

\* Business Agreement, for this schedule, shall mean any oral or written business deal which binds the concerned parties for products or services during the reporting year or future years. Although the Respondent and/or other companies will benefit from the arrangement, the officer or director is, however, acting on his behalf or for the benefit of other companies or persons.



**YEAR OF REPORT**  
December 31, 2024

**UTILITY NAME:** CSWR-Florida Utility Operating Company, LLC - TKCB

**BUSINESSES WHICH ARE A BY-PRODUCT, CO PRODUCT OR JOINT-PRODUCT  
RESULT OF PROVIDING WATER OR WASTEWATER SERVICE**

Complete the following for any business which is conducted as a byproduct, co product, or joint product as a result of providing water and / or wastewater service. This would include any business which requires the use of utility land and facilities. Examples of these types of businesses would be orange groves, nurseries, tree farms, fertilizer manufacturing, etc. This would not include any business for which the assets are properly included in Account 121 - Nonutility Property along with the associated revenue and expenses segregated out as nonutility also.

	ASSETS		REVENUES		EXPENSES	
	BOOK COST OF ASSETS (b)	ACCOUNT NUMBER (c)	REVENUES GENERATED (d)	ACCOUNT NUMBER (e)	EXPENSES INCURRED (f)	ACCOUNT NUMBER (g)
N/A	\$ _____		\$ _____		\$ _____	
	_____		_____		_____	
	_____		_____		_____	
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	_____		_____		_____	
	_____		_____		_____	

UTILITY NAME: CSWR-Florida Utility Operating Company, LLC - TKCB

**YEAR OF REPORT**  
December 31, 2024

**BUSINESS TRANSACTIONS WITH RELATED PARTIES**

List each contract, agreement, or other business transaction exceeding a cumulative amount of \$500 in any on year, entered into between the Respondent and a business or financial organization, firm, or partnership named on pages E-2 and E-6, identifying the parties, amounts, dates and product, and asset, or service involved.

**Part I. Specific Instructions: Services and Products Received or Provided**

- 1. Enter in this part all transactions involving services and products received or provided.
- 2. Below are some types of transactions to include:
  - management, legal and accounting services
  - computer services
  - engineering & construction services
  - repairing and servicing of equipment
  - material and supplies furnished
  - leasing of structures, land, and equipment
  - rental transactions
  - sale, purchase or transfer of various products

NAME OF COMPANY OR RELATED PARTY (a)	DESCRIPTION SERVICE AND/OR NAME OF PRODUCT (b)	CONTRACT OR AGREEMENT EFFECTIVE DATES (c)	ANNUAL CHARGES	
			(P)urchased (S)old (d)	AMOUNT (e)
N/A				\$

**BUSINESS TRANSACTIONS WITH RELATED PARTIES (Cont'd)**

Part II. Specific Instructions: Sale, Purchase and Transfer of Assets					
1.	Enter in this part all transactions relating to the purchase, sale, or transfer of assets.	3.	The columnar instructions follow:		
2	Below are examples of some types of transactions to include: -purchase, sale or transfer of equipment -purchase, sale or transfer of land and structures -purchase, sale or transfer of securities -noncash transfers of assets -noncash dividends other than stock dividends -write-off of bad debts or loans	(a)	(b)	(c)	(d)
		(a)	(b)	(c)	(d)
		(e)	(f)	(g)	(h)
<b>NAME OF COMPANY OR RELATED PARTY (a)</b>	<b>DESCRIPTION OF ITEMS (b)</b>	<b>SALE OR PURCHASE PRICE (c)</b>	<b>NET BOOK VALUE (d)</b>	<b>GAIN OR LOSS (e)</b>	<b>FAIR MARKET VALUE (f)</b>
N/A		\$	\$	\$	\$

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**COMPARATIVE BALANCE SHEET  
ASSETS AND OTHER DEBITS**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR (e)
<b>UTILITY PLANT</b>				
101-106	Utility Plant	F-7	\$ 452,324	\$ 507,446
108-110	Less: Accumulated Depreciation and Amortization	F-8	0	16,578
Net Plant			\$ 452,324	\$ 490,868
114-115	Utility Plant Acquisition adjustment (Net)	F-7		0
116 *	Other Utility Plant Adjustments			
Total Net Utility Plant			\$ 452,324	\$ 490,868
<b>OTHER PROPERTY AND INVESTMENTS</b>				
121	Nonutility Property	F-9	\$	\$ 0
122	Less: Accumulated Depreciation and Amortization			
Net Nonutility Property			\$ 0	\$ 0
123	Investment in Associated Companies	F-10		0
124	Utility Investments	F-10		0
125	Other Investments	F-10		0
126-127	Special Funds	F-10		0
Total Other Property & Investments			\$ 0	\$ 0
<b>CURRENT AND ACCRUED ASSETS</b>				
131	Cash		\$ 2,644	\$ 49
132	Special Deposits	F-9	0	0
133	Other Special Deposits	F-9	0	0
134	Working Funds			
135	Temporary Cash Investments			
141-144	Accounts and Notes Receivable, Less Accumulated Provision for Uncollectible Accounts	F-11	9,409	1,910
145	Accounts Receivable from Associated Companies	F-12	0	0
146	Notes Receivable from Associated Companies	F-12	0	0
151-153	Material and Supplies			
161	Stores Expense			
162	Prepayments			
171	Accrued Interest and Dividends Receivable			
172 *	Rents Receivable			
173 *	Accrued Utility Revenues			10,419
174	Miscellaneous Current and Accrued Assets	F-12	0	0
Total Current and Accrued Assets			\$ 12,053	\$ 12,379

\* Not Applicable for Class B Utilities

UTILITY NAME: CSWR-Florida Utility Operating Company, LLC - TKCB

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**COMPARATIVE BALANCE SHEET  
ASSETS AND OTHER DEBITS**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR (e)
	<b>DEFERRED DEBITS</b>			
181	Unamortized Debt Discount & Expense	F-13	\$ 0	\$ 0
182	Extraordinary Property Losses	F-13	0	0
183	Preliminary Survey & Investigation Charges		100,450	597
184	Clearing Accounts		(726)	344
185 *	Temporary Facilities		339	318
186	Miscellaneous Deferred Debits	F-14	4,229	306,269
187 *	Research & Development Expenditures			
190	Accumulated Deferred Income Taxes			
	Total Deferred Debits		\$ 104,292	\$ 307,529
	<b>TOTAL ASSETS AND OTHER DEBITS</b>		\$ 568,669	\$ 810,776

\* Not Applicable for Class B Utilities

**NOTES TO THE BALANCE SHEET**  
The space below is provided for important notes regarding the balance sheet

UTILITY NAME: CSWR-Florida Utility Operating Company, LLC - TKCB

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**COMPARATIVE BALANCE SHEET  
EQUITY CAPITAL AND LIABILITIES**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR (e)
<b>EQUITY CAPITAL</b>				
201	Common Stock Issued	F-15	\$ 440,748	\$ 610,627
204	Preferred Stock Issued	F-15	0	0
202,205 *	Capital Stock Subscribed			
203,206 *	Capital Stock Liability for Conversion			
207 *	Premium on Capital Stock			
209 *	Reduction in Par or Stated Value of Capital Stock			
210 *	Gain on Resale or Cancellation of Reacquired Capital Stock			
211	Other Paid - In Capital			
212	Discount On Capital Stock			
213	Capital Stock Expense			
214-215	Retained Earnings	F-16	(44,337)	(165,007)
216	Reacquired Capital Stock			
218	Proprietary Capital (Proprietorship and Partnership Only)			
Total Equity Capital			\$ 396,411	\$ 445,620
<b>LONG TERM DEBT</b>				
221	Bonds	F-15		0
222 *	Reacquired Bonds			
223	Advances from Associated Companies	F-17		0
224	Other Long Term Debt	F-17		0
Total Long Term Debt			\$ 0	\$ 0
<b>CURRENT AND ACCRUED LIABILITIES</b>				
231	Accounts Payable		29,306	31,418
232	Notes Payable	F-18	0	0
233	Accounts Payable to Associated Companies	F-18	0	0
234	Notes Payable to Associated Companies	F-18	128,715	320,389
235	Customer Deposits			
236	Accrued Taxes	W/S-3		56
237	Accrued Interest	F-19	0	0
238	Accrued Dividends			
239	Matured Long Term Debt			
240	Matured Interest			
241	Miscellaneous Current & Accrued Liabilities	F-20	14,237	13,293
Total Current & Accrued Liabilities			\$ 172,258	\$ 365,155

\* Not Applicable for Class B Utilities

**COMPARATIVE BALANCE SHEET  
EQUITY CAPITAL AND LIABILITIES**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR (e)
<b>DEFERRED CREDITS</b>				
251	Unamortized Premium On Debt	F-13	\$ _____	\$ _____ 0
252	Advances For Construction	F-20	\$ _____	\$ _____ 0
253	Other Deferred Credits	F-21	\$ _____	\$ _____ 0
255	Accumulated Deferred Investment Tax Credits		\$ _____	\$ _____ 0
Total Deferred Credits			\$ _____ 0	\$ _____ 0
<b>OPERATING RESERVES</b>				
261	Property Insurance Reserve		\$ _____	\$ _____
262	Injuries & Damages Reserve		\$ _____	\$ _____
263	Pensions and Benefits Reserve		\$ _____	\$ _____
265	Miscellaneous Operating Reserves		\$ _____	\$ _____
Total Operating Reserves			\$ _____ 0	\$ _____ 0
<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>				
271	Contributions in Aid of Construction	F-22	\$ _____	\$ _____ 0
272	Accumulated Amortization of Contributions in Aid of Construction	F-22	\$ _____	\$ _____ 0
Total Net CIAC			\$ _____ 0	\$ _____ 0
<b>ACCUMULATED DEFERRED INCOME TAXES</b>				
281	Accumulated Deferred Income Taxes - Accelerated Depreciation		\$ _____	\$ _____
282	Accumulated Deferred Income Taxes - Liberalized Depreciation		\$ _____	\$ _____
283	Accumulated Deferred Income Taxes - Other		\$ _____	\$ _____
Total Accumulated Deferred Income Tax			\$ _____ 0	\$ _____ 0
<b>TOTAL EQUITY CAPITAL AND LIABILITIES</b>			\$ _____ 568,669	\$ _____ 810,776

UTILITY NAME: CSWR-Florida Utility Operating Company, LLC - TKCB

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**COMPARATIVE OPERATING STATEMENT**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR * (e)
<b>UTILITY OPERATING INCOME</b>				
400	Operating Revenues	F-3(b)	\$ _____	\$ <u>88,988</u>
469, 530	Less: Guaranteed Revenue and AFPI	F-3(b)		<u>0</u>
Net Operating Revenues			\$ <u>0</u>	\$ <u>88,988</u>
401	Operating Expenses	F-3(b)	\$ 44,328	\$ 146,141
403	Depreciation Expense:	F-3(b)	\$ _____	\$ <u>8,919</u>
	Less: Amortization of CIAC	F-22		<u>0</u>
Net Depreciation Expense			\$ <u>0</u>	\$ <u>8,919</u>
406	Amortization of Utility Plant Acquisition Adjustment	F-3(b)	0	0
407	Amortization Expense (Other than CIAC)	F-3(b)	0	0
408	Taxes Other Than Income	W/S-3	9	4,222
409	Current Income Taxes	W/S-3	0	0
410.1	Deferred Federal Income Taxes	W/S-3	0	0
410.11	Deferred State Income Taxes	W/S-3	0	0
411.1	Provision for Deferred Income Taxes - Credit	W/S-3	0	0
412.1	Investment Tax Credits Deferred to Future Periods	W/S-3	0	0
412.11	Investment Tax Credits Restored to Operating Income	W/S-3	0	0
Utility Operating Expenses			\$ <u>44,337</u>	\$ <u>159,282</u>
Net Utility Operating Income			\$ <u>(44,337)</u>	\$ <u>(70,294)</u>
469, 530	Add Back: Guaranteed Revenue and AFPI	F-3(b)		0
413	Income From Utility Plant Leased to Others			0
414	Gains (losses) From Disposition of Utility Property			(49,161)
420	Allowance for Funds Used During Construction			0
Total Utility Operating Income [Enter here and on Page F-3(c)]			\$ <u><u>(44,337)</u></u>	\$ <u><u>(119,454)</u></u>

\* For each account, Column e should agree with Columns f, g and h on F-3(b)

UTILITY NAME: CSWR-Florida Utility Operating Company, LLC

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**COMPARATIVE OPERATING STATEMENT (Cont'd)**

WATER SCHEDULE W-3 * (f)	WASTEWATER SCHEDULE S-3 * (g)	OTHER THAN REPORTING SYSTEMS (h)
\$ 0 0	\$ 88,988 0	\$ _____
\$ 0	\$ 88,988	\$ 0
\$ 0	\$ 146,141	\$ _____
0 0	8,919 0	_____
\$ 0	\$ 8,919	\$ 0
0 0 0 0 0 0 0 0 0 0	0 0 4,222 0 0 0 0 0 0 0	_____ _____ _____ _____ _____ _____ _____ _____ _____ _____
\$ 0	\$ 159,282	\$ 0
\$ 0	\$ (70,294)	\$ 0
0 0 0 0	0 0 (49,161) 0	_____ _____ _____ _____
\$ 0	\$ (119,454)	\$ 0

\* Total of Schedules W-3 / S-3 for all rate groups.

**COMPARATIVE OPERATING STATEMENT (Cont'd)**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR (e)
Total Utility Operating Income [from page F-3(a)]			\$ (44,337)	\$ (119,454)
<b>OTHER INCOME AND DEDUCTIONS</b>				
415	Revenues-Merchandising, Jobbing, and Contract Deductions		\$ _____	\$ _____
416	Costs & Expenses of Merchandising Jobbing, and Contract Work		_____	_____
419	Interest and Dividend Income		_____	_____
421	Nonutility Income		_____	_____
426	Miscellaneous Nonutility Expenses		_____	_____
Total Other Income and Deductions			\$ 0	\$ 0
<b>TAXES APPLICABLE TO OTHER INCOME</b>				
408.2	Taxes Other Than Income		\$ _____	\$ _____
409.2	Income Taxes		_____	_____
410.2	Provision for Deferred Income Taxes		_____	_____
411.2	Provision for Deferred Income Taxes - Credit		_____	_____
412.2	Investment Tax Credits - Net		_____	_____
412.3	Investment Tax Credits Restored to Operating Income		_____	_____
Total Taxes Applicable To Other Income			\$ 0	\$ 0
<b>INTEREST EXPENSE</b>				
427	Interest Expense	F-19	\$ _____	\$ 1,215
428	Amortization of Debt Discount & Expense	F-13	_____	0
429	Amortization of Premium on Debt	F-13	_____	0
Total Interest Expense			\$ 0	\$ 1,215
<b>EXTRAORDINARY ITEMS</b>				
433	Extraordinary Income		\$ _____	\$ _____
434	Extraordinary Deductions		_____	_____
409.3	Income Taxes, Extraordinary Items		_____	_____
Total Extraordinary Items			\$ 0	\$ 0
<b>NET INCOME</b>			<b>\$ (44,337)</b>	<b>\$ (120,670)</b>

Explain Extraordinary Income:

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**SCHEDULE OF YEAR END RATE BASE**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	WATER UTILITY (d)	WASTEWATER UTILITY (e)
101	Utility Plant In Service	F-7	\$ 0	\$ 255,497
	Less:			
	Nonused and Useful Plant (1)			
108	Accumulated Depreciation	F-8	0	16,578
110	Accumulated Amortization	F-8	0	0
271	Contributions in Aid of Construction	F-22	0	0
252	Advances for Construction	F-20		
Subtotal			\$ 0	\$ 238,919
272	Add: Accumulated Amortization of Contributions in Aid of Construction	F-22	0	0
Subtotal			\$ 0	\$ 238,919
	Plus or Minus:			
114	Acquisition Adjustments (2)	F-7	0	0
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	0	0
	Working Capital Allowance (3)		0	0
	Other (Specify):			
	_____			
	_____			
	_____			
RATE BASE			\$ 0	\$ 238,919
NET UTILITY OPERATING INCOME			\$ 0	\$ (70,294)
ACHIEVED RATE OF RETURN (Operating Income / Rate Base)			0.00%	-29.42%

**NOTES :**

- (1) Estimate based on the methodology used in the last rate proceeding.
- (2) Include only those Acquisition Adjustments that have been approved by the Commission.
- (3) Calculation consistent with last rate proceeding.  
In absence of a rate proceeding, Class A utilities will use the Balance Sheet Method and Class B Utilities will use the One-eighth Operating and Maintenance Expense Method.

**SCHEDULE OF CURRENT COST OF CAPITAL  
CONSISTENT WITH THE METHODOLOGY USED IN THE LAST RATE PROCEEDING (1)**

<b>CLASS OF CAPITAL (a)</b>	<b>DOLLAR AMOUNT (2) (b)</b>	<b>PERCENTAGE OF CAPITAL (c)</b>	<b>ACTUAL COST RATES (3) (d)</b>	<b>WEIGHTED COST (c x d) (e)</b>
Common Equity	\$ 0	0.00%		0.00%
Preferred Stock	0	0.00%		0.00%
Long Term Debt	0	0.00%		0.00%
Customer Deposits	0	0.00%		0.00%
Tax Credits - Zero Cost	0	0.00%		0.00%
Tax Credits - Weighted Cost	0	0.00%		0.00%
Deferred Income Taxes	0	0.00%		0.00%
Other (Explain)	0	0.00%		0.00%
	0	0.00%		0.00%
<b>Total</b>	<b>\$ 0</b>	<b>0.00%</b>		<b>0.00%</b>

(1) If the utility's capital structure is not used, explain which capital structure is used.

\_\_\_\_\_

(2) Should equal amounts on Schedule F-6, Column (g).

(3) Mid-point of the last authorized Return On Equity or current leverage formula if none has been established.

Must be calculated using the same methodology used in the last rate proceeding using current annual report year end amounts and cost rates.

**APPROVED RETURN ON EQUITY**

Current Commission Return on Equity:	_____
Commission order approving Return on Equity:	_____

**APPROVED AFUDC RATE**

COMPLETION ONLY REQUIRED IF AFUDC WAS CHARGED DURING YEAR

Current Commission Approved AFUDC rate:	_____
Commission order approving AFUDC rate:	_____

If any utility capitalized any charge in lieu of AFUDC (such as interest only), state the basis of the charge, an explanation as to why AFUDC was not charged and the percentage capitalized.

**SCHEDULE OF CAPITAL STRUCTURE ADJUSTMENTS  
CONSISTENT WITH THE METHODOLOGY USED IN THE LAST RATE PROCEEDING**

<b>CLASS OF CAPITAL (a)</b>	<b>PER BOOK BALANCE (b)</b>	<b>NON-UTILITY ADJUSTMENTS (c)</b>	<b>NON-JURISDICTIONAL ADJUSTMENTS (d)</b>	<b>OTHER (1) ADJUSTMENTS SPECIFIC (e)</b>	<b>OTHER (1) ADJUSTMENTS PRO RATA (f)</b>	<b>CAPITAL STRUCTURE (g)</b>
Common Equity	\$	\$	\$	\$	\$	\$
Preferred Stock						
Long Term Debt						
Customer Deposits						
Tax Credits - Zero Cost						
Tax Credits - Weighted Cost						
Deferred Inc. Taxes						
Other (Explain)						
<b>Total</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>

(1) Explain below all adjustments made in Columns (e) and (f):

\_\_\_\_\_

\_\_\_\_\_

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UTILITY NAME: CSWR-Florida Utility Operating Company, LLC - TKCB

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**UTILITY PLANT  
ACCOUNTS 101 - 106**

ACCT. NO. (a)	DESCRIPTION (b)	WATER (c)	WASTEWATER (d)	OTHER THAN REPORTING SYSTEMS (e)	TOTAL (f)
101	Plant Accounts: Utility Plant In Service	\$ 0	\$ 255,497	\$	\$ 255,497
102	Utility Plant Leased to Other				0
103	Property Held for Future Use				0
104	Utility Plant Purchased or Sold				0
105	Construction Work in Progress		251,949		251,949
106	Completed Construction Not Classified				0
	<b>Total Utility Plant</b>	<u>\$ 0</u>	<u>\$ 507,446</u>	<u>\$ 0</u>	<u>\$ 507,446</u>

**UTILITY PLANT ACQUISITION ADJUSTMENTS  
ACCOUNTS 114 AND 115**

Report each acquisition adjustment and related accumulated amortization separately.  
For any acquisition adjustments approved by the Commission, include the Order Number.

ACCT. NO. (a)	DESCRIPTION (b)	WATER (c)	WASTEWATER (d)	OTHER THAN REPORTING SYSTEMS (e)	TOTAL (f)
114	Acquisition Adjustment	\$	\$	\$	\$ 0
					0
					0
					0
					0
	<b>Total Plant Acquisition Adjustments</b>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
115	Accumulated Amortization	\$	\$	\$	\$ 0
					0
					0
					0
					0
	<b>Total Accumulated Amortization</b>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
	<b>Net Acquisition Adjustments</b>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

**ACCUMULATED DEPRECIATION ( ACCT. 108 ) AND AMORTIZATION (ACCT. 110)**

DESCRIPTION (a)	WATER (b)	WASTEWATER (c)	OTHER THAN REPORTING SYSTEMS (d)	TOTAL (e)
<b>ACCUMULATED DEPRECIATION</b>				
<b>Account 108</b>				
Balance first of year	\$	\$ 0	\$	\$
Credit during year:				
Accruals charged to:				
Account 108.1 (1)	\$	\$ 7,659	\$	\$ 7,659
Account 108.2 (2)				0
Account 108.3 (2)				0
Other Accounts (specify):				0
Acquisition		8,919		8,919
Salvage				0
Other Credits (Specify):				0
				0
Total Credits	\$ 0	\$ 16,578	\$ 0	\$ 16,578
Debits during year:				
Book cost of plant retired				0
Cost of Removal				0
Other Debits (specify):				0
				0
Total Debits	\$ 0	\$ 0	\$ 0	\$ 0
Balance end of year	\$ 0	\$ 16,578	\$ 0	\$ 16,578
<b>ACCUMULATED AMORTIZATION</b>				
<b>Account 110</b>				
Balance first of year	\$	\$	\$	\$ 0
Credit during year:				
Accruals charged to:				
Account 110.2 (3)	\$	\$	\$	\$ 0
Other Accounts (specify):				0
				0
Total credits	\$ 0	\$ 0	\$ 0	\$ 0
Debits during year:				
Book cost of plant retired				0
Other debits (specify):				0
				0
Total Debits	\$ 0	\$ 0	\$ 0	\$ 0
Balance end of year	\$ 0	\$ 0	\$ 0	\$ 0

(1) Account 108 for Class B utilities.  
 (2) Not applicable for Class B utilities.  
 (3) Account 110 for Class B utilities.

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**REGULATORY COMMISSION EXPENSE  
AMORTIZATION OF RATE CASE EXPENSE (ACCOUNTS 666 AND 766)**

DESCRIPTION OF CASE (DOCKET NO.) (a)	EXPENSE INCURRED DURING YEAR (b)	CHARGED OFF DURING YEAR	
		ACCT. (d)	AMOUNT (e)
_____	\$ _____	_____	\$ _____
_____	_____	_____	_____
_____	_____	_____	_____
Total	\$ <u>0</u>		\$ <u>0</u>

**NONUTILITY PROPERTY (ACCOUNT 121)**

Report separately each item of property with a book cost of \$25,000 or more included in Account 121.  
Other Items may be grouped by classes of property.

DESCRIPTION (a)	BEGINNING YEAR (b)	ADDITIONS (c)	REDUCTIONS (d)	ENDING YEAR BALANCE (e)
_____	\$ _____	\$ _____	\$ _____	\$ _____ 0
_____	_____	_____	_____	_____ 0
_____	_____	_____	_____	_____ 0
_____	_____	_____	_____	_____ 0
Total Nonutility Property	\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>

**SPECIAL DEPOSITS ( ACCOUNTS 132 AND 133)**

Report hereunder all special deposits carried in Accounts 132 and 133.

DESCRIPTION OF SPECIAL DEPOSITS (a)	YEAR END BOOK COST (b)
SPECIAL DEPOSITS (Account 132): _____ _____	\$ _____ _____
Total Special Deposits	\$ <u>0</u>
OTHER SPECIAL DEPOSITS (Account 133): _____ _____	\$ _____ _____
Total Other Special Deposits	\$ <u>0</u>

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**INVESTMENTS AND SPECIAL FUNDS  
ACCOUNTS 123 - 127**

Report hereunder all investments and special funds carried in Accounts 123 through 127.

DESCRIPTION OF SECURITY OR SPECIAL FUND (a)	FACE OR PAR VALUE (b)	YEAR END BOOK COST (c)
INVESTMENT IN ASSOCIATED COMPANIES (Account 123): <hr/> <hr/> <hr/> <hr/> <hr/> <hr/> <hr/>	\$ _____ _____ _____ _____ _____	\$ _____ _____ _____ _____ _____
Total Investment in Associated Companies		\$ <u>0</u>
UTILITY INVESTMENTS (Account 124): <hr/> <hr/> <hr/> <hr/> <hr/> <hr/> <hr/>	\$ _____ _____ _____ _____ _____	\$ _____ _____ _____ _____ _____
Total Utility Investment		\$ <u>0</u>
OTHER INVESTMENTS (Account 125): <hr/> <hr/> <hr/> <hr/> <hr/> <hr/> <hr/>	\$ _____ _____ _____ _____ _____	\$ _____ _____ _____ _____ _____
Total Other Investment		\$ <u>0</u>
SPECIAL FUNDS (Class A Utilities: Accounts 126 and 127; Class B Utilities: Account 127): <hr/> <hr/> <hr/> <hr/> <hr/> <hr/> <hr/>		\$ _____ _____ _____ _____ _____
Total Special Funds		\$ <u>0</u>

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**ACCOUNTS AND NOTES RECEIVABLE - NET**  
**ACCOUNTS 141 - 144**

Report hereunder all accounts and notes receivable included in Accounts 141, 142, and 144. Amounts included in  
Amounts included in Accounts 142 and 144 should be listed individually.

DESCRIPTION (a)	TOTAL (b)
CUSTOMER ACCOUNTS RECEIVABLE (Account 141):	
Water	\$ 4,222
Wastewater	_____
Other	_____
Total Customer Accounts Receivable	\$ 4,222
OTHER ACCOUNTS RECEIVABLE ( Account 142):	
_____	\$ _____
_____	_____
_____	_____
Total Other Accounts Receivable	\$ 0
NOTES RECEIVABLE (Account 144):	
_____	\$ _____
_____	_____
_____	_____
Total Notes Receivable	\$ 0
Total Accounts and Notes Receivable	\$ 4,222
ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS ( Account 143)	
Balance first of year	\$ _____
Add: Provision for uncollectibles for current year	\$ 2,312
Collection of accounts previously written off	_____
Utility Accounts	_____
Others	_____
_____	_____
_____	_____
Total Additions	\$ 2,312
Deduct accounts written off during year:	
Utility Accounts	_____
Others	_____
_____	_____
_____	_____
Total accounts written off	\$ 0
Balance end of year	\$ 2,312
<b>TOTAL ACCOUNTS AND NOTES RECEIVABLE - NET</b>	<b>\$ 1,910</b>

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**ACCOUNTS RECEIVABLE FROM ASSOCIATED COMPANIES**

**ACCOUNT 145**

Report each account receivable from associated companies separately.

DESCRIPTION (a)	TOTAL (b)
_____	\$ _____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
Total	\$ <u>0</u>

**NOTES RECEIVABLE FROM ASSOCIATED COMPANIES**

**ACCOUNT 146**

Report each note receivable from associated companies separately.

DESCRIPTION (a)	INTEREST RATE (b)	TOTAL (c)
_____	_____ %	\$ _____
_____	_____ %	_____
_____	_____ %	_____
_____	_____ %	_____
_____	_____ %	_____
_____	_____ %	_____
_____	_____ %	_____
_____	_____ %	_____
Total		\$ <u>0</u>

**MISCELLANEOUS CURRENT AND ACCRUED ASSETS**

**ACCOUNT 174**

DESCRIPTION - Provide itemized listing (a)	BALANCE END OF YEAR (b)
_____	\$ _____
_____	_____
_____	_____
_____	_____
Total Miscellaneous Current and Accrued Liabilities	\$ <u>0</u>

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**UNAMORTIZED DEBT DISCOUNT AND EXPENSE AND PREMIUM ON DEBT  
ACCOUNTS 181 AND 251**

Report the net discount and expense or premium separately for each security issue.

DESCRIPTION (a)	AMOUNT WRITTEN OFF DURING YEAR (b)	YEAR END BALANCE (c)
UNAMORTIZED DEBT DISCOUNT AND EXPENSE (Account 181): _____ _____ _____	\$ _____ _____ _____	\$ _____ _____ _____
Total Unamortized Debt Discount and Expense	\$ _____ 0	\$ _____ 0
UNAMORTIZED PREMIUM ON DEBT (Account 251): _____ _____ _____	\$ _____ _____ _____	\$ _____ _____ _____
Total Unamortized Premium on Debt	\$ _____ 0	\$ _____ 0

**EXTRAORDINARY PROPERTY LOSSES  
ACCOUNT 182**

Report each item separately.

DESCRIPTION (a)	TOTAL (b)
_____ _____ _____	\$ _____ _____ _____
Total Extraordinary Property Losses	\$ _____ 0

YEAR OF REPORT

UTILITY NAME: CSWR-Florida Utility Operating Company, LLC - TKCB

**MISCELLANEOUS DEFERRED DEBITS  
ACCOUNT 186**

DESCRIPTION - Provide itemized listing (a)	AMOUNT WRITTEN OFF DURING YEAR (b)	YEAR END BALANCE (c)
DEFERRED RATE CASE EXPENSE (Class A Utilities: Account 186.1)		
_____	\$ _____	\$ _____
_____	_____	_____
_____	_____	_____
_____	_____	_____
<b>Total Deferred Rate Case Expense</b>	\$ <u>0</u>	\$ <u>0</u>
OTHER DEFERRED DEBITS (Class A Utilities: Account 186.2):		
Misc Deferred Debits	\$ _____	\$ 306,269
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
<b>Total Other Deferred Debits</b>	\$ <u>0</u>	\$ <u>306,269</u>
REGULATORY ASSETS (Class A Utilities: Account. 186.3):		
_____	\$ _____	\$ _____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
<b>Total Regulatory Assets</b>	\$ <u>0</u>	\$ <u>0</u>
<b>TOTAL MISCELLANEOUS DEFERRED DEBITS</b>	\$ <u>0</u>	\$ <u>306,269</u>

UTILITY NAME: CSWR-Florida Utility Operating Company, LLC - TKCB

<b>YEAR OF REPORT</b> December 31, 2024
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**CAPITAL STOCK  
ACCOUNTS 201 AND 204\***

DESCRIPTION (a)	RATE (b)	TOTAL (c)
<b>COMMON STOCK</b>		
Par or stated value per share	_____ %	\$ _____
Shares authorized		_____
Shares issued and outstanding		_____
Total par value of stock issued	_____ %	\$ 610,627
Dividends declared per share for year	_____ %	\$ _____
<b>PREFERRED STOCK</b>		
Par or stated value per share	_____ %	\$ _____
Shares authorized		_____
Shares issued and outstanding		_____
Total par value of stock issued	_____ %	\$ _____
Dividends declared per share for year	_____ %	\$ _____

\* Account 204 not applicable for Class B utilities.

**BONDS  
ACCOUNT 221**

DESCRIPTION OF OBLIGATION (INCLUDING DATE OF ISSUE AND DATE OF MATURITY) (a)	INTEREST		PRINCIPAL AMOUNT PER BALANCE SHEET (d)
	ANNUAL RATE (b)	FIXED OR VARIABLE * (c)	
_____	_____ %	_____	\$ _____
_____	_____ %	_____	_____
_____	_____ %	_____	_____
_____	_____ %	_____	_____
_____	_____ %	_____	_____
_____	_____ %	_____	_____
_____	_____ %	_____	_____
_____	_____ %	_____	_____
_____	_____ %	_____	_____
_____	_____ %	_____	_____
<b>Total</b>			\$ _____ <u>0</u>

\* For variable rate obligations, provide the basis for the rate. (i.e.. prime + 2%, etc.)

**STATEMENT OF RETAINED EARNINGS**

1. Dividends should be shown for each class and series of capital stock. Show amounts as dividends per share.
2. Show separately the state and federal income tax effect of items shown in Account No. 439.

ACCT. NO. (a)	DESCRIPTION (b)	AMOUNTS (c)
215	Unappropriated Retained Earnings: Balance Beginning of Year	\$ (44,337)
439	Changes to Account: Adjustments to Retained Earnings ( requires Commission approval prior to use): Credits: _____	\$ _____
	Total Credits:	\$ 0
	Debits: _____	\$ _____
	Total Debits:	\$ 0
435	Balance Transferred from Income	\$ (120,670)
436	Appropriations of Retained Earnings: _____	_____
	Total Appropriations of Retained Earnings	\$ 0
437	Dividends Declared: Preferred Stock Dividends Declared _____	_____
438	Common Stock Dividends Declared _____	_____
	Total Dividends Declared	\$ 0
215	Year end Balance	\$ (165,007)
214	Appropriated Retained Earnings (state balance and purpose of each appropriated amount at year end): _____	_____
214	Total Appropriated Retained Earnings	\$ 0
Total Retained Earnings		\$ (165,007)
Notes to Statement of Retained Earnings:		

UTILITY NAME: CSWR-Florida Utility Operating Company, LLC - TKCB

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**ADVANCES FROM ASSOCIATED COMPANIES  
ACCOUNT 223**

Report each advance separately.

DESCRIPTION (a)	TOTAL (b)
_____	\$ _____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
Total	\$ <u>          0</u>

**OTHER LONG-TERM DEBT  
ACCOUNT 224**

DESCRIPTION OF OBLIGATION (INCLUDING DATE OF ISSUE AND DATE OF MATURITY) (a)	INTEREST		PRINCIPAL AMOUNT PER BALANCE SHEET (d)
	ANNUAL RATE (b)	FIXED OR VARIABLE * (c)	
_____	_____ %	_____	\$ _____
_____	_____ %	_____	_____
_____	_____ %	_____	_____
_____	_____ %	_____	_____
_____	_____ %	_____	_____
_____	_____ %	_____	_____
_____	_____ %	_____	_____
_____	_____ %	_____	_____
_____	_____ %	_____	_____
_____	_____ %	_____	_____
_____	_____ %	_____	_____
_____	_____ %	_____	_____
_____	_____ %	_____	_____
_____	_____ %	_____	_____
_____	_____ %	_____	_____
_____	_____ %	_____	_____
_____	_____ %	_____	_____
_____	_____ %	_____	_____
_____	_____ %	_____	_____
_____	_____ %	_____	_____
_____	_____ %	_____	_____
_____	_____ %	_____	_____
Total			\$ <u>          0</u>

\* For variable rate obligations, provide the basis for the rate. (i.e., prime + 2%, etc.)

UTILITY NAME: CSWR-Florida Utility Operating Company, LLC - TKCB

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**NOTES PAYABLE  
ACCOUNTS 232 AND 234**

DESCRIPTION OF OBLIGATION (INCLUDING DATE OF ISSUE AND DATE OF MATURITY) (a)	INTEREST		PRINCIPAL AMOUNT PER BALANCE SHEET (d)
	ANNUAL RATE (b)	FIXED OR VARIABLE * (c)	
NOTES PAYABLE ( Account 232):			\$
_____	%	_____	_____
_____	%	_____	_____
_____	%	_____	_____
_____	%	_____	_____
_____	%	_____	_____
_____	%	_____	_____
_____	%	_____	_____
_____	%	_____	_____
_____	%	_____	_____
Total Account 232			\$ <u>0</u>
NOTES PAYABLE TO ASSOC. COMPANIES (Account 234):			\$
_____	%	_____	_____
_____	%	_____	_____
_____	%	_____	_____
_____	%	_____	_____
_____	%	_____	_____
_____	%	_____	_____
_____	%	_____	_____
_____	%	_____	_____
Total Account 234			\$ <u>0</u>

\* For variable rate obligations, provide the basis for the rate. (i.e.. prime + 2%, etc.)

**ACCOUNTS PAYABLE TO ASSOCIATED COMPANIES  
ACCOUNT 233**

Report each account payable separately.

DESCRIPTION (a)	TOTAL (b)
Misc. Working Capital	\$ 320,389
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
Total	\$ <u>320,389</u>

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**UTILITY NAME:** CSWR-Florida Utility Operating Company, LLC - TKCB

**ACCRUED INTEREST AND EXPENSE  
ACCOUNTS 237 AND 427**

DESCRIPTION OF DEBIT (a)	BALANCE BEGINNING OF YEAR (b)	INTEREST ACCRUED DURING YEAR		INTEREST PAID DURING YEAR (e)	BALANCE END OF YEAR (f)
		ACCT. DEBIT (c)	AMOUNT (d)		
ACCOUNT NO. 237.1 - Accrued Interest on Long Term Debt	\$ _____		\$ _____	\$ _____	\$ _____
	_____		_____	_____	_____
	_____		_____	_____	_____
	_____		_____	_____	_____
Total Account 237.1	\$ _____		\$ _____	\$ _____	\$ _____
ACCOUNT NO. 237.2 - Accrued Interest on Other Liabilities					
Customer Deposits	\$ _____	427	\$ _____	\$ _____	\$ _____
	_____		_____	_____	_____
	_____		_____	_____	_____
Total Account 237.2	\$ _____		\$ _____	\$ _____	\$ _____
Total Account 237 (1)	\$ _____		\$ _____	\$ _____	\$ _____
INTEREST EXPENSED:					
Total accrual Account 237		237	\$ _____	\$ _____	\$ _____
Less Capitalized Interest Portion of AFUDC:					
Interest Expense			(1,215)		
			_____		
Net Interest Expensed to Account No. 427 (2)			\$ _____	\$ _____	\$ _____

(1) Must agree to F-2 (a), Beginning and Ending Balance of Accrued Interest.  
(2) Must agree to F-3 (c), Current Year Interest Expense

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**UTILITY NAME:** CSWR-Florida Utility Operating Company, LLC - TKCB

**MISCELLANEOUS CURRENT AND ACCRUED LIABILITIES  
ACCOUNT 241**

DESCRIPTION - Provide itemized listing (a)	BALANCE END OF YEAR (b)
Misc. Liabilities	\$ 13,293
Total Miscellaneous Current and Accrued Liabilities	\$ 13,293

**ADVANCES FOR CONSTRUCTION  
ACCOUNT 252**

NAME OF PAYOR * (a)	BALANCE BEGINNING OF YEAR (b)	ACCT. DEBIT (c)	DEBITS		CREDITS (e)	BALANCE END OF YEAR (f)
		AMOUNT (d)				
	\$ 0					\$ 0
Total	\$ 0					\$ 0

\* Report advances separately by reporting group, designating water or wastewater in column (a).

UTILITY NAME: CSWR-Florida Utility Operating Company, LLC - TKCB

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**OTHER DEFERRED CREDITS  
ACCOUNT 253**

DESCRIPTION - Provide itemized listing (a)	AMOUNT WRITTEN OFF DURING YEAR (b)	YEAR END BALANCE (c)
REGULATORY LIABILITIES (Class A Utilities: Account 253.1):		
_____	\$ _____	\$ _____
_____	_____	_____
_____	_____	_____
_____	_____	_____
Total Regulatory Liabilities	\$ _____	\$ _____
OTHER DEFERRED LIABILITIES (Class A Utilities: Account 253.2):		
_____	\$ _____	\$ _____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
Total Other Deferred Liabilities	\$ _____	\$ _____
<b>TOTAL OTHER DEFERRED CREDITS</b>	\$ _____	\$ _____

UTILITY NAME: CSWR-Florida Utility Operating Company, LLC - TKCB

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**CONTRIBUTIONS IN AID OF CONSTRUCTION  
ACCOUNT 271**

DESCRIPTION (a)	WATER (W-7) (b)	WASTEWATER (S-7) (c)	W & WW OTHER THAN SYSTEM REPORTING (d)	TOTAL (e)
Balance first of year	\$ <u>0</u>	\$ <u>0</u>	\$ _____	\$ <u>0</u>
Add credits during year:	\$ <u>0</u>	\$ <u>0</u>	\$ _____	\$ <u>0</u>
Less debit charged during the year	\$ <u>0</u>	\$ <u>0</u>	\$ _____	\$ <u>0</u>
Total Contribution In Aid of Construction	\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>

**ACCUMULATED AMORTIZATION OF CONTRIBUTIONS IN AID OF CONSTRUCTION  
ACCOUNT 272**

DESCRIPTION (a)	WATER (W-8(a)) (b)	WASTEWATER (S-8(a)) (c)	W & WW OTHER THAN SYSTEM REPORTING (d)	TOTAL (e)
Balance first of year	\$ <u>0</u>	\$ <u>0</u>	\$ _____	\$ <u>0</u>
Debits during the year:	\$ _____	\$ <u>0</u>	\$ _____	\$ <u>0</u>
Credits during the year	\$ <u>0</u>	\$ <u>0</u>	\$ _____	\$ <u>0</u>
Total Accumulated Amortization of Contributions In Aid of Construction	\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>

UTILITY NAME: CSWR-Florida Utility Operating Company, LLC - TKCB

<b>YEAR OF REPORT</b> December 31, 2024
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### RECONCILIATION OF REPORTED NET INCOME WITH TAXABLE INCOME FOR FEDERAL INCOME TAXES (UTILITY OPERATIONS)

- The reconciliation should include the same detail as furnished on Schedule M-1 of the federal tax return for the year. The reconciliation shall be submitted even though there is no taxable income for the year. Descriptions should clearly indicate the nature of each reconciling amount and show the computations of all tax accruals.
- If the utility is a member of a group which files a consolidated federal tax return, reconcile reported net income with taxable net income as if a separate return were to be filed, indicating intercompany amounts to be eliminated in such consolidated return. State names of group members, tax assigned to each group member, and basis of allocation, assignments or sharing of the consolidated tax among the group members.

DESCRIPTION (a)	REF. NO. (b)	AMOUNT (c)
Net income for the year	F-3(c)	\$ (120,670)
Reconciling items for the year:		
Taxable income not reported on books:		
_____		_____
_____		_____
_____		_____
Deductions recorded on books not deducted for return:		
_____		_____
_____		_____
_____		_____
Income recorded on books not included in return:		
_____		_____
_____		_____
_____		_____
Deduction on return not charged against book income:		
_____		_____
_____		_____
_____		_____
Federal tax net income		\$ (120,670)

Computation of tax :

**WATER  
OPERATION  
SECTION**

UTILITY NAME:

CSWR-Florida Utility Operating Company, LLC - TKCB

<p><b>YEAR OF REPORT</b> December 31, 2024</p>
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**WATER LISTING OF SYSTEM GROUPS**

List below the name of each reporting system and its certificate number. Those systems which have been consolidated under the same tariff should be assigned a group number. Each individual system which has not been consolidated should be assigned its own group number.

The water financial schedules (W-2 through W-10) should be filed for the group in total.

The water engineering schedules (W-11 through W-14) must be filed for each system in the group.

All of the following water pages (W-2 through W-14) should be completed for each group and arranged by group number.

<u>SYSTEM NAME / COUNTY</u>	<u>CERTIFICATE NUMBER</u>	<u>GROUP NUMBER</u>

UTILITY NAME:

CSWR-Florida Utility Operating Company, LLC - TKCB

**YEAR OF REPORT**

December 31, 2024

SYSTEM NAME / COUNTY :

\_\_\_\_\_

**SCHEDULE OF YEAR END WATER RATE BASE**

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	WATER UTILITY (d)
101	Utility Plant In Service	W-4(b)	\$ 0
	Less:		
	Nonused and Useful Plant (1)		
108	Accumulated Depreciation	W-6(b)	0
110	Accumulated Amortization	F-8	0
271	Contributions in Aid of Construction	W-7	0
252	Advances for Construction	F-20	
Subtotal			\$ 0
272	Add: Accumulated Amortization of Contributions in Aid of Construction	W-8(a)	\$ 0
Subtotal			\$ 0
	Plus or Minus:		
114	Acquisition Adjustments (2)	F-7	
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	
	Working Capital Allowance (3)		
	Other (Specify):		
WATER RATE BASE			\$ 0
WATER OPERATING INCOME		W-3	\$ 0
ACHIEVED RATE OF RETURN (Water Operating Income / Water Rate Base)			0.00%

NOTES : (1) Estimate based on the methodology used in the last rate proceeding.

(2) Include only those Acquisition Adjustments that have been approved by the Commission.

(3) Calculation consistent with last rate proceeding.

In absence of a rate proceeding, Class A utilities will use the Balance Sheet Method and Class B Utilities will use the One-eighth Operating and Maintenance Expense Method.

UTILITY NAME:

CSWR-Florida Utility Operating Company, LLC - TKCB

**YEAR OF REPORT**

December 31, 2024

SYSTEM NAME / COUNTY :

**WATER OPERATING STATEMENT**

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	CURRENT YEAR (d)
	UTILITY OPERATING INCOME		
400	Operating Revenues	W-9	\$ 0
469	Less: Guaranteed Revenue and AFPI	W-9	0
	Net Operating Revenues		\$ 0
401	Operating Expenses	W-10(a)	\$ 0
403	Depreciation Expense	W-6(a)	0
	Less: Amortization of CIAC	W-8(a)	0
	Net Depreciation Expense		\$ 0
406	Amortization of Utility Plant Acquisition Adjustment	F-7	
407	Amortization Expense (Other than CIAC)	F-8	0
408.10	Taxes Other Than Income		
	Utility Regulatory Assessment Fee		
408.11	Property Taxes		
408.12	Payroll Taxes		
408.13	Other Taxes and Licenses		
408	Total Taxes Other Than Income		\$ 0
409.1	Income Taxes		
410.10	Deferred Federal Income Taxes		
410.11	Deferred State Income Taxes		
411.10	Provision for Deferred Income Taxes - Credit		
412.10	Investment Tax Credits Deferred to Future Periods		
412.11	Investment Tax Credits Restored to Operating Income		
	Utility Operating Expenses		\$ 0
	Utility Operating Income		\$ 0
469	Add Back: Guaranteed Revenue (and AFPI)	W-9	\$ 0
413	Income From Utility Plant Leased to Others		
414	Gains (losses) From Disposition of Utility Property		
420	Allowance for Funds Used During Construction		
	Total Utility Operating Income		\$ 0

**YEAR OF REPORT**  
December 31, 2024

**UTILITY NAME:** CSWR-Florida Utility Operating Company, LLC - TKCB

**SYSTEM NAME / COUNTY :** \_\_\_\_\_

**WATER UTILITY PLANT ACCOUNTS**

ACCT. NO. (a)	ACCOUNT NAME (b)	PREVIOUS YEAR (c)	ADDITIONS (d)	RETIREMENTS (e)	CURRENT YEAR (f)
301	Organization	\$	\$	\$	\$
302	Franchises				0
303	Land and Land Rights				0
304	Structures and Improvements				0
305	Collecting and Impounding Reservoirs				0
306	Lake, River and Other Intakes				0
307	Wells and Springs				0
308	Infiltration Galleries and Tunnels				0
309	Supply Mains				0
310	Power Generation Equipment				0
311	Pumping Equipment				0
320	Water Treatment Equipment				0
330	Distribution Reservoirs and Standpipes				0
331	Transmission and Distribution Mains				0
333	Services				0
334	Meters and Meter Installations				0
335	Hydrants				0
336	Backflow Prevention Devices				0
339	Other Plant Miscellaneous Equipment				0
340	Office Furniture and Equipment				0
341	Transportation Equipment				0
342	Stores Equipment				0
343	Tools, Shop and Garage Equipment				0
344	Laboratory Equipment				0
345	Power Operated Equipment				0
346	Communication Equipment				0
347	Miscellaneous Equipment				0
348	Other Tangible Plant				0
<b>TOTAL WATER PLANT</b>		\$	\$	\$	\$

**NOTE:** Any adjustments made to reclassify property from one account to another must be footnoted.

W-4(a)  
GROUP \_\_\_\_\_

YEAR OF REPORT  
December 31, 2024

UTILITY NAME: CSWR-Florida Utility Operating Company, LLC - TKCB

SYSTEM NAME / COUNTY : \_\_\_\_\_

**WATER UTILITY PLANT MATRIX**

ACCT. NO. (a)	ACCOUNT NAME (b)	CURRENT YEAR (c)	.1 INTANGIBLE PLANT (d)	.2 SOURCE OF SUPPLY AND PUMPING PLANT (e)	.3 WATER TREATMENT PLANT (f)	.4 TRANSMISSION AND DISTRIBUTION PLANT (g)	.5 GENERAL PLANT (h)
301	Organization	\$ 0	\$	\$	\$	\$	\$
302	Franchises	0					
303	Land and Land Rights	0					
304	Structures and Improvements	0					
305	Collecting and Impounding Reservoirs	0					
306	Lake, River and Other Intakes	0					
307	Wells and Springs	0					
308	Infiltration Galleries and Tunnels	0					
309	Supply Mains	0					
310	Power Generation Equipment	0					
311	Pumping Equipment	0					
320	Water Treatment Equipment	0					
330	Distribution Reservoirs and Standpipes	0					
331	Transmission and Distribution Mains	0					
333	Services	0					
334	Meters and Meter Installations	0					
335	Hydrants	0					
336	Backflow Prevention Devices	0					
339	Other Plant Miscellaneous Equipment	0					
340	Office Furniture and Equipment	0					
341	Transportation Equipment	0					
342	Stores Equipment	0					
343	Tools, Shop and Garage Equipment	0					
344	Laboratory Equipment	0					
345	Power Operated Equipment	0					
346	Communication Equipment	0					
347	Miscellaneous Equipment	0					
348	Other Tangible Plant	0					
<b>TOTAL WATER PLANT</b>		\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0

W-4(b)  
GROUP \_\_\_\_\_

UTILITY NAME:

CSWR-Florida Utility Operating Company, LLC - TKCB

**YEAR OF REPORT**

December 31, 2024

SYSTEM NAME / COUNTY :

\_\_\_\_\_

**BASIS FOR WATER DEPRECIATION CHARGES**

ACCT. NO. (a)	ACCOUNT NAME (b)	AVERAGE SERVICE LIFE IN YEARS (c)	AVERAGE NET SALVAGE IN PERCENT (d)	DEPRECIATION RATE APPLIED IN PERCENT (100% - d) / c (e)
304	Structures and Improvements	_____	_____	_____
305	Collecting and Impounding Reservoirs	_____	_____	_____
306	Lake, River and Other Intakes	_____	_____	_____
307	Wells and Springs	_____	_____	_____
308	Infiltration Galleries and Tunnels	_____	_____	_____
309	Supply Mains	_____	_____	_____
310	Power Generation Equipment	_____	_____	_____
311	Pumping Equipment	_____	_____	_____
320	Water Treatment Equipment	_____	_____	_____
330	Distribution Reservoirs and Standpipes	_____	_____	_____
331	Transmission and Distribution Mains	_____	_____	_____
333	Services	_____	_____	_____
334	Meters and Meter Installations	_____	_____	_____
335	Hydrants	_____	_____	_____
336	Backflow Prevention Devices	_____	_____	_____
339	Other Plant Miscellaneous Equipment	_____	_____	_____
340	Office Furniture and Equipment	_____	_____	_____
341	Transportation Equipment	_____	_____	_____
342	Stores Equipment	_____	_____	_____
343	Tools, Shop and Garage Equipment	_____	_____	_____
344	Laboratory Equipment	_____	_____	_____
345	Power Operated Equipment	_____	_____	_____
346	Communication Equipment	_____	_____	_____
347	Miscellaneous Equipment	_____	_____	_____
348	Other Tangible Plant	_____	_____	_____
Water Plant Composite Depreciation Rate *		=====	=====	=====

\* If depreciation rates prescribed by this Commission are on a total composite basis, entries should be made on this line only.

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**UTILITY NAME:** CSWR-Florida Utility Operating Company, LLC - TKCB

**SYSTEM NAME / COUNTY :** \_\_\_\_\_

**ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION**

ACCT. NO. (a)	ACCOUNT NAME (b)	BALANCE AT BEGINNING OF YEAR (c)	ACCRUALS (d)	OTHER CREDITS * (e)	TOTAL CREDITS (d + e) (f)
304	Structures and Improvements	\$ _____	\$ _____	_____	_____
305	Collecting and Impounding Reservoirs	_____	_____	_____	_____
306	Lake, River and Other Intakes	_____	_____	_____	_____
307	Wells and Springs	_____	_____	_____	_____
308	Infiltration Galleries and Tunnels	_____	_____	_____	_____
309	Supply Mains	_____	_____	_____	_____
310	Power Generation Equipment	_____	_____	_____	_____
311	Pumping Equipment	_____	_____	_____	_____
320	Water Treatment Equipment	_____	_____	_____	_____
330	Distribution Reservoirs and Standpipes	_____	_____	_____	_____
331	Transmission and Distribution Mains	_____	_____	_____	_____
333	Services	_____	_____	_____	_____
334	Meters and Meter Installations	_____	_____	_____	_____
335	Hydrants	_____	_____	_____	_____
336	Backflow Prevention Devices	_____	_____	_____	_____
339	Other Plant Miscellaneous Equipment	_____	_____	_____	_____
340	Office Furniture and Equipment	_____	_____	_____	_____
341	Transportation Equipment	_____	_____	_____	_____
342	Stores Equipment	_____	_____	_____	_____
343	Tools, Shop and Garage Equipment	_____	_____	_____	_____
344	Laboratory Equipment	_____	_____	_____	_____
345	Power Operated Equipment	_____	_____	_____	_____
346	Communication Equipment	_____	_____	_____	_____
347	Miscellaneous Equipment	_____	_____	_____	_____
348	Other Tangible Plant	_____	_____	_____	_____
<b>TOTAL WATER ACCUMULATED DEPRECIATION</b>		\$ _____	_____	_____	_____

\* Specify nature of transaction  
Use ( ) to denote reversal entries.

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**UTILITY NAME:** CSWR-Florida Utility Operating Company, LLC - TKCB

**SYSTEM NAME / COUNTY :** \_\_\_\_\_

**ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION (CONT'D)**

ACCT. NO. (a)	ACCOUNT NAME (b)	PLANT RETIRED (g)	SALVAGE AND INSURANCE (h)	COST OF REMOVAL AND OTHER CHARGES (i)	TOTAL CHARGES (g-h+i) (j)	BALANCE AT END OF YEAR (c+f-j) (k)
304	Structures and Improvements	\$	\$	\$	\$	\$
305	Collecting and Impounding Reservoirs				0	0
306	Lake, River and Other Intakes				0	0
307	Wells and Springs				0	0
308	Infiltration Galleries and Tunnels				0	0
309	Supply Mains				0	0
310	Power Generation Equipment				0	0
311	Pumping Equipment				0	0
320	Water Treatment Equipment				0	0
330	Distribution Reservoirs and Standpipes				0	0
331	Transmission and Distribution Mains				0	0
333	Services				0	0
334	Meters and Meter Installations				0	0
335	Hydrants				0	0
336	Backflow Prevention Devices				0	0
339	Other Plant Miscellaneous Equipment				0	0
340	Office Furniture and Equipment				0	0
341	Transportation Equipment				0	0
342	Stores Equipment				0	0
343	Tools, Shop and Garage Equipment				0	0
344	Laboratory Equipment				0	0
345	Power Operated Equipment				0	0
346	Communication Equipment				0	0
347	Miscellaneous Equipment				0	0
348	Other Tangible Plant				0	0
883						
1267						
<b>TOTAL WATER ACCUMULATED DEPRECIATION</b>		\$	\$	\$	\$	\$

W-6(b)  
GROUP \_\_\_\_\_

UTILITY NAME:

CSWR-Florida Utility Operating Company, LLC - TKCB

**YEAR OF REPORT**  
December 31, 2024

SYSTEM NAME / COUNTY :

\_\_\_\_\_

**CONTRIBUTIONS IN AID OF CONSTRUCTION  
ACCOUNT 271**

DESCRIPTION (a)	REFERENCE (b)	WATER (c)
Balance first of year		\$ _____
Add credits during year: Contributions received from Capacity, Main Extension and Customer Connection Charges	W-8(a)	\$ _____ 0
Contributions received from Developer or Contractor Agreements in cash or property	W-8(b)	_____ 0
Total Credits		\$ _____ 0
Less debits charged during the year (All debits charged during the year must be explained below)		\$ _____
Total Contributions In Aid of Construction		\$ _____ 0

If any prepaid CIAC has been collected, provide a supporting schedule showing how the amount is determined.

Explain all debits charged to Account 271 during the year below:

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

UTILITY NAME:

CSWR-Florida Utility Operating Company, LLC - TKCB

**YEAR OF REPORT**

December 31, 2024

SYSTEM NAME / COUNTY :

\_\_\_\_\_

**WATER CIAC SCHEDULE "A"**

ADDITIONS TO CONTRIBUTIONS IN AID OF CONSTRUCTION RECEIVED FROM CAPACITY,  
MAIN EXTENSION AND CUSTOMER CONNECTION CHARGES RECEIVED DURING THE YEAR

DESCRIPTION OF CHARGE (a)	NUMBER OF CONNECTIONS (b)	CHARGE PER CONNECTION (c)	AMOUNT (d)
_____	_____	\$ _____	\$ _____ 0
_____	_____	_____	_____ 0
_____	_____	_____	_____ 0
_____	_____	_____	_____ 0
_____	_____	_____	_____ 0
_____	_____	_____	_____ 0
_____	_____	_____	_____ 0
_____	_____	_____	_____ 0
_____	_____	_____	_____ 0
Total Credits			\$ _____ 0

**ACCUMULATED AMORTIZATION OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION**

DESCRIPTION (a)	WATER (b)
Balance first of year	\$ _____
Debits during the year:	
Accruals charged to Account 272	\$ _____
Other debits (specify) :	_____
_____	_____
_____	_____
Total debits	\$ _____ 0
Credits during the year (specify) :	
_____	\$ _____
_____	_____
Total credits	\$ _____ 0
Balance end of year	\$ _____ 0

UTILITY NAME:

CSWR-Florida Utility Operating Company, LLC - TKCB

**YEAR OF REPORT**  
December 31, 2024

SYSTEM NAME / COUNTY :

\_\_\_\_\_

**WATER CIAC SCHEDULE "B"**

ADDITIONS TO CONTRIBUTIONS IN AID OF CONSTRUCTION  
RECEIVED FROM ALL DEVELOPERS OR CONTRACTORS AGREEMENTS  
WHICH CASH OR PROPERTY WAS RECEIVED DURING THE YEAR

DESCRIPTION (a)	INDICATE CASH OR PROPERTY (b)	AMOUNT (c)
_____	_____	\$ _____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
Total Credits		\$ _____ 0

UTILITY NAME:

CSWR-Florida Utility Operating Company, LLC - TKCB

**YEAR OF REPORT**

December 31, 2024

SYSTEM NAME / COUNTY :

**WATER OPERATING REVENUE**

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS * (c)	YEAR END NUMBER OF CUSTOMERS (d)	AMOUNT (e)
460	Water Sales: Unmetered Water Revenue			\$
461.1	Metered Water Revenue: Sales to Residential Customers			
461.2	Sales to Commercial Customers			
461.3	Sales to Industrial Customers			
461.4	Sales to Public Authorities			
461.5	Sales Multiple Family Dwellings			
Total Metered Sales		0	0	\$ 0
462.1	Fire Protection Revenue: Public Fire Protection			
462.2	Private Fire Protection			
Total Fire Protection Revenue		0	0	\$ 0
464	Other Sales To Public Authorities			
465	Sales To Irrigation Customers			
466	Sales For Resale			
467	Interdepartmental Sales			
Total Water Sales		0	0	\$ 0
469	Other Water Revenues: Guaranteed Revenues (Including Allowance for Funds Prudently Invested or AFPI)			\$
470	Forfeited Discounts			
471	Miscellaneous Service Revenues			
472	Rents From Water Property			
473	Interdepartmental Rents			
474	Other Water Revenues			
Total Other Water Revenues				\$ 0
Total Water Operating Revenues				\$ 0

\* Customer is defined by Rule 25-30.210(1), Florida Administrative Code.

UTILITY NAME:

CSWR-Florida Utility Operating Company, LLC - TKCB

**YEAR OF REPORT**

December 31, 2024

SYSTEM NAME / COUNTY :

**WATER UTILITY EXPENSE ACCOUNT MATRIX**

ACCT. NO. (a)	ACCOUNT NAME (b)	CURRENT YEAR (c)	.1 SOURCE OF SUPPLY AND EXPENSES - OPERATIONS (d)	.2 SOURCE OF SUPPLY AND EXPENSES - MAINTENANCE (e)
601	Salaries and Wages - Employees	\$ 0	\$	\$
603	Salaries and Wages - Officers, Directors and Majority Stockholders	0		
604	Employee Pensions and Benefits	0		
610	Purchased Water	0		
615	Purchased Power	0		
616	Fuel for Power Production	0		
618	Chemicals	0		
620	Materials and Supplies	0		
631	Contractual Services-Engineering	0		
632	Contractual Services - Accounting	0		
633	Contractual Services - Legal	0		
634	Contractual Services - Mgt. Fees	0		
635	Contractual Services - Testing	0		
636	Contractual Services - Other	0		
641	Rental of Building/Real Property	0		
642	Rental of Equipment	0		
650	Transportation Expenses	0		
656	Insurance - Vehicle	0		
657	Insurance - General Liability	0		
658	Insurance - Workman's Comp.	0		
659	Insurance - Other	0		
660	Advertising Expense	0		
666	Regulatory Commission Expenses - Amortization of Rate Case Expense	0		
667	Regulatory Commission Exp.-Other	0		
668	Water Resource Conservation Exp.	0		
670	Bad Debt Expense	0		
675	Miscellaneous Expenses	0		
Total Water Utility Expenses		\$ 0	\$ 0	\$ 0

UTILITY NAME:

CSWR-Florida Utility Operating Company, LLC - TKCB

**YEAR OF REPORT**

December 31, 2024

SYSTEM NAME / COUNTY :

\_\_\_\_\_

**WATER UTILITY EXPENSE ACCOUNT MATRIX**

<b>.3 WATER TREATMENT EXPENSES - OPERATIONS (f)</b>	<b>.4 WATER TREATMENT EXPENSES - MAINTENANCE (g)</b>	<b>.5 TRANSMISSION &amp; DISTRIBUTION EXPENSES - OPERATIONS (h)</b>	<b>.6 TRANSMISSION &amp; DISTRIBUTION EXPENSES - MAINTENANCE (i)</b>	<b>.7 CUSTOMER ACCOUNTS EXPENSE (j)</b>	<b>.8 ADMIN. &amp; GENERAL EXPENSES (k)</b>
\$ _____	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

UTILITY NAME:

CSWR-Florida Utility Operating Company, LLC - TKCB

YEAR OF REPORT  
December 31, 2024

SYSTEM NAME / COUNTY :

**PUMPING AND PURCHASED WATER STATISTICS**

MONTH (a)	WATER PURCHASED FOR RESALE ( Omit 000's ) (b)	FINISHED WATER PUMPED FROM WELLS ( Omit 000's ) (c)	WATER USED FOR LINE FLUSHING, FIGHTING FIRES, ETC. (d)	TOTAL WATER PUMPED AND PURCHASED ( Omit 000's ) [ (b)+(c)-(d) ] (e)	WATER SOLD TO CUSTOMERS ( Omit 000's ) (f)
January				0	
February				0	
March				0	
April				0	
May				0	
June				0	
July				0	
August				0	
September				0	
October				0	
November				0	
December				0	
Total for Year	0	0	0	0	0

If water is purchased for resale, indicate the following:

Vendor \_\_\_\_\_

Point of delivery \_\_\_\_\_

If water is sold to other water utilities for redistribution, list names of such utilities below:

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

**SOURCE OF SUPPLY**

List for each source of supply:	CAPACITY OF WELL	GALLONS PER DAY FROM SOURCE	TYPE OF SOURCE
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____

UTILITY NAME: CSWR-Florida Utility Operating Company, LLC - TKCB

SYSTEM NAME / COUNTY : \_\_\_\_\_

**WATER TREATMENT PLANT INFORMATION**

Provide a separate sheet for each water treatment facility

Permitted Capacity of Plant (GPD): \_\_\_\_\_

Location of measurement of capacity  
(i.e. Wellhead, Storage Tank): \_\_\_\_\_

Type of treatment (reverse osmosis,  
(sedimentation, chemical, aerated, etc.): \_\_\_\_\_

**LIME TREATMENT**

Unit rating (i.e., GPM, pounds  
per gallon): \_\_\_\_\_ Manufacturer: \_\_\_\_\_

**FILTRATION**

Type and size of area: \_\_\_\_\_

Pressure (in square feet): \_\_\_\_\_ Manufacturer: \_\_\_\_\_

Gravity (in GPM/square feet): \_\_\_\_\_ Manufacturer: \_\_\_\_\_

UTILITY NAME:

CSWR-Florida Utility Operating Company, LLC - TKCB

<b>YEAR OF REPORT</b> December 31, 2024
--

SYSTEM NAME / COUNTY : \_\_\_\_\_

**CALCULATION OF THE WATER SYSTEM METER EQUIVALENTS**

METER SIZE (a)	TYPE OF METER (b)	EQUIVALENT FACTOR (c)	NUMBER OF METERS (d)	TOTAL NUMBER OF METER EQUIVALENTS (c x d) (e)
All Residential		1.0		
5/8"	Displacement	1.0		
3/4"	Displacement	1.5		
1"	Displacement	2.5		
1 1/2"	Displacement or Turbine	5.0		
2"	Displacement, Compound or Turbine	8.0		
3"	Displacement	15.0		
3"	Compound	16.0		
3"	Turbine	17.5		
4"	Displacement or Compound	25.0		
4"	Turbine	30.0		
6"	Displacement or Compound	50.0		
6"	Turbine	62.5		
8"	Compound	80.0		
8"	Turbine	90.0		
10"	Compound	115.0		
10"	Turbine	145.0		
12"	Turbine	215.0		
Total Water System Meter Equivalents				_____

**CALCULATION OF THE WATER SYSTEM EQUIVALENT RESIDENTIAL CONNECTIONS**

Provide a calculation used to determine the value of one water equivalent residential connection (ERC).

Use one of the following methods:

- (a) If actual flow data are available from the preceding 12 months, divide the total annual single family residence (SFR) gallons sold by the average number of single family residence customers for the same period and divide the result by 365 days.
- (b) If no historical flow data are available, use:  
 $ERC = ( \text{Total SFR gallons sold (Omit 000)} / 365 \text{ days} / 350 \text{ gallons per day} )$

ERC Calculation:

UTILITY NAME:

CSWR-Florida Utility Operating Company, LLC - TKCB

YEAR OF REPORT

December 31, 2024

SYSTEM NAME / COUNTY :

\_\_\_\_\_

**OTHER WATER SYSTEM INFORMATION**

Furnish information below for each system. A separate page should be supplied where necessary.

1. Present ERCs \* the system can efficiently serve. \_\_\_\_\_
2. Maximum number of ERCs \* which can be served. \_\_\_\_\_
3. Present system connection capacity (in ERCs \*) using existing lines. \_\_\_\_\_
4. Future connection capacity (in ERCs \*) upon service area buildout. \_\_\_\_\_
5. Estimated annual increase in ERCs \*. \_\_\_\_\_
6. Is the utility required to have fire flow capacity?  
If so, how much capacity is required? \_\_\_\_\_
7. Attach a description of the fire fighting facilities. \_\_\_\_\_
8. Describe any plans and estimated completion dates for any enlargements or improvements of this system:  
\_\_\_\_\_  
\_\_\_\_\_
9. When did the company last file a capacity analysis report with the DEP? \_\_\_\_\_
10. If the present system **does not** meet the requirements of DEP rules:
  - a. Attach a description of the plant upgrade necessary to meet the DEP rules. \_\_\_\_\_
  - b. Have these plans been approved by DEP? \_\_\_\_\_
  - c. When will construction begin? \_\_\_\_\_
  - d. Attach plans for funding the required upgrading. \_\_\_\_\_
  - e. Is this system under any Consent Order with DEP? \_\_\_\_\_
11. Department of Environmental Protection ID # \_\_\_\_\_
12. Water Management District Consumptive Use Permit # \_\_\_\_\_
  - a. Is the system in compliance with the requirements of the CUP? \_\_\_\_\_
  - b. If not, what are the utility's plans to gain compliance? \_\_\_\_\_

\* An ERC is determined based on the calculation on the bottom of Page W-13.

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**WASTEWATER  
OPERATION  
SECTION**

UTILITY NAME:

CSWR-Florida Utility Operating Company, LLC - TKCB

<b>YEAR OF REPORT</b> December 31, 2024
--

**WASTEWATER LISTING OF SYSTEM GROUPS**

List below the name of each reporting system and its certificate number. Those systems which have been consolidated under the same tariff should be assigned a group number. Each individual system which has not been consolidated should be assigned its own group number.

The wastewater financial schedules (S-2 through S-10) should be filed for the group in total.

The wastewater engineering schedules (S-11 through S-13) must be filed for each system in the group.

All of the following wastewater pages (S-2 through S-13) should be completed for each group and arranged by group number.

SYSTEM NAME / COUNTY	CERTIFICATE NUMBER	GROUP NUMBER
TKCB	562S	1

UTILITY NAME: CSWR-Florida Utility Operating Company, LLC - TKCB

<b>YEAR OF REPORT</b> December 31, 2024
--

SYSTEM NAME / COUNTY : TKCB

**SCHEDULE OF YEAR END WASTEWATER RATE BASE**

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	WASTEWATER UTILITY (d)
101	Utility Plant In Service	S-4(a)	\$ 255,497
	Less:		
	Nonused and Useful Plant (1)		
108	Accumulated Depreciation	S-6(b)	<u>16,578</u>
110	Accumulated Amortization	F-8	<u>0</u>
271	Contributions in Aid of Construction	S-7	<u>0</u>
252	Advances for Construction	F-20	
Subtotal			\$ <u>238,919</u>
272	Add: Accumulated Amortization of Contributions in Aid of Construction	S-8(a)	\$ 0
Subtotal			\$ <u>238,919</u>
114	Plus or Minus: Acquisition Adjustments (2)	F-7	
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	
	Working Capital Allowance (3)		
	Other (Specify):		
WASTEWATER RATE BASE			\$ <u><u>238,919</u></u>
WASTEWATER OPERATING INCOME		S-3	\$ <u><u>(70,294)</u></u>
ACHIEVED RATE OF RETURN (Wastewater Operating Income / Wastewater Rate Base)			<u><u>-29.42%</u></u>

NOTES : (1) Estimate based on the methodology used in the last rate proceeding.

(2) Include only those Acquisition Adjustments that have been approved by the Commission.

(3) Calculation consistent with last rate proceeding.

In absence of a rate proceeding, Class A utilities will use the Balance Sheet Method and Class B Utilities will use the One-eighth Operating and Maintenance Expense Method.

UTILITY NAME:

CSWR-Florida Utility Operating Company, LLC - TKCB

YEAR OF REPORT

December 31, 2024

SYSTEM NAME / COUNTY :

TKCB

WASTEWATER OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	WASTEWATER UTILITY (d)
UTILITY OPERATING INCOME			
400	Operating Revenues	S-9(a)	\$ 88,988
530	Less: Guaranteed Revenue (and AFPI)	S-9(a)	0
Net Operating Revenues			\$ 88,988
401	Operating Expenses	S-10(a)	\$ 146,141
403	Depreciation Expense	S-6(a)	8,919
	Less: Amortization of CIAC	S-8(a)	0
Net Depreciation Expense			\$ 8,919
406	Amortization of Utility Plant Acquisition Adjustment	F-7	
407	Amortization Expense (Other than CIAC)	F-8	0
Taxes Other Than Income			
408.10	Utility Regulatory Assessment Fee		
408.11	Property Taxes		4,222
408.12	Payroll Taxes		
408.13	Other Taxes and Licenses		
408	Total Taxes Other Than Income		\$ 4,222
409.1	Income Taxes		
410.10	Deferred Federal Income Taxes		
410.11	Deferred State Income Taxes		
411.10	Provision for Deferred Income Taxes - Credit		
412.10	Investment Tax Credits Deferred to Future Periods		
412.11	Investment Tax Credits Restored to Operating Income		
Utility Operating Expenses			\$ 159,282
Utility Operating Income			\$ (70,294)
Add Back:			
530	Guaranteed Revenue (and AFPI)	S-9(a)	\$ 0
413	Income From Utility Plant Leased to Others		
414	Gains (losses) From Disposition of Utility Property		(49,161)
420	Allowance for Funds Used During Construction		
Total Utility Operating Income			\$ (119,454)

**YEAR OF REPORT**  
December 31, 2024

UTILITY NAME: CSWR-Florida Utility Operating Company, LLC - TKCB

SYSTEM NAME / COUNTY : TKCB

**WASTEWATER UTILITY PLANT ACCOUNTS**

ACCT. NO. (a)	ACCOUNT NAME (b)	PREVIOUS YEAR (c)	ADDITIONS (d)	RETIREMENTS (e)	CURRENT YEAR (f)
351	Organization	\$	\$	\$	\$ 0
352	Franchises				0
353	Land and Land Rights		51,895		51,895
354	Structures and Improvements		47,600		47,600
355	Power Generation Equipment				0
360	Collection Sewers - Force		13,620		13,620
361	Collection Sewers - Gravity		2,000		2,000
362	Special Collecting Structures				0
363	Services to Customers				0
364	Flow Measuring Devices		5,612		5,612
365	Flow Measuring Installations				0
366	Reuse Services				0
367	Reuse Meters and Meter Installations				0
370	Receiving Wells		42,158		42,158
371	Pumping Equipment		843		843
374	Reuse Distribution Reservoirs				0
375	Reuse Transmission and Distribution System				0
380	Treatment and Disposal Equipment		73,326		73,326
381	Plant Sewers				0
382	Outfall Sewer Lines				0
389	Other Plant Miscellaneous Equipment				0
390	Office Furniture and Equipment				0
391	Transportation Equipment				0
392	Stores Equipment				0
393	Tools, Shop and Garage Equipment		3,545		3,545
394	Laboratory Equipment				0
395	Power Operated Equipment				0
396	Communication Equipment		14,897		14,897
397	Miscellaneous Equipment				0
398	Other Tangible Plant				0
Total Wastewater Plant		\$ 0	\$ 255,497	\$ 0	\$ 255,497

**NOTE:** Any adjustments made to reclassify property from one account to another must be footnoted.

UTILITY NAME: CSWR-Florida Utility Operating Company, LLC - TKCB

SYSTEM NAME / COUNTY: TKCB

**WASTEWATER UTILITY PLANT MATRIX**

ACCT. NO. (a)	ACCOUNT NAME (b)	.1 INTANGIBLE PLANT (g)	.2 COLLECTION PLANT (h)	.3 SYSTEM PUMPING PLANT (i)	.4 TREATMENT AND DISPOSAL (j)	.5 RECLAIMED WASTEWATER TREATMENT PLANT (k)	.6 RECLAIMED WASTEWATER DISTRIBUTION PLANT (l)	.7 GENERAL PLANT (m)
351	Organization	\$						
352	Franchises							
353	Land and Land Rights							51,895
354	Structures and Improvements							47,600
355	Power Generation Equipment							
360	Collection Sewers - Force		13,620					
361	Collection Sewers - Gravity		2,000					
362	Special Collecting Structures							
363	Services to Customers		5,612					
364	Flow Measuring Devices							
365	Flow Measuring Installations							
366	Reuse Services							
367	Reuse Meters and Meter Installations			42,158				
370	Receiving Wells			843				
371	Pumping Equipment							
374	Reuse Distribution Reservoirs							
375	Reuse Transmission and Distribution System							
380	Treatment and Disposal Equipment				73,326			
381	Plant Sewers							
382	Overflow Sewer Lines							
389	Other Plant Miscellaneous Equipment							
390	Office Furniture and Equipment							
391	Transportation Equipment							
392	Stores Equipment							
393	Tools, Shop and Garage Equipment							
394	Laboratory Equipment							3,545
395	Power Operated Equipment							
396	Communication Equipment							
397	Miscellaneous Equipment							14,897
398	Other Tangible Plant							
	Total Wastewater Plant	\$ 0	\$ 21,232	\$ 43,001	\$ 73,326	\$ 0	\$ 0	\$ 117,938

NOTE: Any adjustments made to reclassify property from one account to another must be footnoted.

UTILITY NAME:

CSWR-Florida Utility Operating Company, LLC - TKCB

**YEAR OF REPORT**

December 31, 2024

SYSTEM NAME / COUNTY :

TKCB

**BASIS FOR WASTEWATER DEPRECIATION CHARGES**

ACCT. NO. (a)	ACCOUNT NAME (b)	AVERAGE SERVICE LIFE IN YEARS (c)	AVERAGE NET SALVAGE IN PERCENT (d)	DEPRECIATION RATE APPLIED IN PERCENT (100% - D) / C (e)
354	Structures and Improvements	40		2.50%
355	Power Generation Equipment	15		6.67%
360	Collection Sewers - Force	50		2.00%
361	Collection Sewers - Gravity	50		2.00%
362	Special Collecting Structures	40		2.50%
363	Services to Customers	50		2.00%
364	Flow Measuring Devices	5		20.00%
365	Flow Measuring Installations			
366	Reuse Services			
367	Reuse Meters and Meter Installations			
370	Receiving Wells	25		4.00%
371	Pumping Equipment	10		10.00%
374	Reuse Distribution Reservoirs			
375	Reuse Transmission/Distribution Sys.			
380	Treatment and Disposal Equipment	20		5.00%
381	Plant Sewers	40		2.50%
382	Outfall Sewer Lines	50		2.00%
389	Other Plant Miscellaneous Equipment	10		10.00%
390	Office Furniture and Equipment	20		5.00%
391	Transportation Equipment	10		10.00%
392	Stores Equipment			
393	Tools, Shop and Garage Equipment	16		6.25%
394	Laboratory Equipment	20		5.00%
395	Power Operated Equipment	15		6.67%
396	Communication Equipment	10		10.00%
397	Miscellaneous Equipment			
398	Other Tangible Plant	40		2.50%
Wastewater Plant Composite Depreciation Rate *				

\* If depreciation rates prescribed by this Commission are on a total composite basis, entries should be made on this line only.

**YEAR OF REPORT**  
December 31, 2024

**UTILITY NAME:** CSWR-Florida Utility Operating Company, LLC - TKCB

**SYSTEM NAME / COUNTY:** TKCB

**ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION**

ACCT. NO. (a)	ACCOUNT NAME (b)	BALANCE AT BEGINNING OF YEAR (c)	ACCRUALS (d)	OTHER CREDITS * (e)	TOTAL CREDITS (d + e) (f)
354	Structures and Improvements	\$	1,345	912	\$ 2,258
355	Power Generation Equipment				0
360	Collection Sewers - Force		252		252
361	Collection Sewers - Gravity		40	274	314
362	Special Collecting Structures				0
363	Services to Customers				0
364	Flow Measuring Devices		842		842
365	Flow Measuring Installations				0
366	Reuse Services				0
367	Reuse Meters and Meter Installations				0
370	Receiving Wells		1,686		1,686
371	Pumping Equipment		42		42
374	Reuse Distribution Reservoirs				0
375	Reuse Transmission/Distribution Sys.				0
380	Treatment and Disposal Equipment		3,497	6,473	9,970
381	Plant Sewers				0
382	Outfall Sewer Lines				0
389	Other Plant Miscellaneous Equipment				0
390	Office Furniture and Equipment				0
391	Transportation Equipment				0
392	Stores Equipment				0
393	Tools, Shop and Garage Equipment		177		177
394	Laboratory Equipment				0
395	Power Operated Equipment				0
396	Communication Equipment		1,036		1,036
397	Miscellaneous Equipment				0
398	Other Tangible Plant				0
Total Depreciable Wastewater Plant in Service		\$ 0	\$ 8,919	\$ 7,659	\$ 16,578

\* Specify nature of transaction.  
Use ( ) to denote reversal entries.

UTILITY NAME: CSWR-Florida Utility Operating Company, LLC - TKCB

SYSTEM NAME / COUNTY: TKCB

**ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION**

ACCT. NO. (a)	ACCOUNT NAME (b)	PLANT RETIRED (g)	SALVAGE AND INSURANCE (h)	COST OF REMOVAL AND OTHER CHARGES (i)	TOTAL CHARGES (g-h+i) (j)	BALANCE AT END OF YEAR (c+f-j) (k)
354	Structures and Improvements	\$	\$	\$	\$ 0	\$ 2,258
355	Power Generation Equipment				0	0
360	Collection Sewers - Force				0	252
361	Collection Sewers - Gravity				0	314
362	Special Collecting Structures				0	0
363	Services to Customers				0	0
364	Flow Measuring Devices				0	842
365	Flow Measuring Installations				0	0
366	Reuse Services				0	0
367	Reuse Meters and Meter Installations				0	0
370	Receiving Wells				0	1,686
371	Pumping Equipment				0	42
374	Reuse Distribution Reservoirs				0	0
375	Reuse Transmission/Distribution Sys.				0	0
380	Treatment and Disposal Equipment				0	9,970
381	Plant Sewers				0	0
382	Outfall Sewer Lines				0	0
389	Other Plant Miscellaneous Equipment				0	0
390	Office Furniture and Equipment				0	0
391	Transportation Equipment				0	0
392	Stores Equipment				0	0
393	Tools, Shop and Garage Equipment				0	177
394	Laboratory Equipment				0	0
395	Power Operated Equipment				0	0
396	Communication Equipment				0	1,036
397	Miscellaneous Equipment				0	0
398	Other Tangible Plant				0	0
Total Depreciable Wastewater Plant in Service		\$ 0	\$ 0	\$ 0	\$ 0	\$ 16,578

\* Specify nature of transaction.  
Use ( ) to denote reversal entries.

UTILITY NAME:

CSWR-Florida Utility Operating Company, LLC - TKCB

YEAR OF REPORT

December 31, 2024

SYSTEM NAME / COUNTY :

TKCB

**CONTRIBUTIONS IN AID OF CONSTRUCTION  
ACCOUNT 271**

DESCRIPTION (a)	REFERENCE (b)	WASTEWATER (c)
Balance first of year		\$ _____ 0
Add credits during year:		
Contributions received from Capacity, Main Extension and Customer Connection Charges	S-8(a)	\$ _____ 0
Contributions received from Developer or Contractor Agreements in cash or property	S-8(b)	_____ 0
Total Credits		\$ _____ 0
Less debits charged during the year (All debits charged during the year must be explained below)		\$ _____
Total Contributions In Aid of Construction		\$ _____ 0

Explain all debits charged to Account 271 during the year below:

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UTILITY NAME: CSWR-Florida Utility Operating Company, LLC - TKCB

**YEAR OF REPORT**  
December 31, 2024

SYSTEM NAME / COUNTY : TKCB

**WASTEWATER CIAC SCHEDULE "A"**

ADDITIONS TO CONTRIBUTIONS IN AID OF CONSTRUCTION RECEIVED FROM CAPACITY,  
MAIN EXTENSION AND CUSTOMER CONNECTION CHARGES RECEIVED DURING THE YEAR

DESCRIPTION OF CHARGE (a)	NUMBER OF CONNECTIONS (b)	CHARGE PER CONNECTION (c)	AMOUNT (d)
N/A		\$	0
			0
			0
			0
			0
			0
			0
			0
			0
			0
Total Credits			\$ 0

**ACCUMULATED AMORTIZATION OF WASTEWATER CONTRIBUTIONS IN AID OF CONSTRUCTION**

DESCRIPTION (a)	WASTEWATER (b)
Balance first of year	\$ 0
Debits during the year:	
Accruals charged to Account 272	\$
Other debits (specify) :	
_____	_____
_____	_____
Total debits	\$ 0
Credits during the year (specify) :	
_____	\$ _____
_____	_____
Total credits	\$ 0
Balance end of year	\$ 0

UTILITY NAME:

CSWR-Florida Utility Operating Company, LLC - TKCB

**YEAR OF REPORT**

December 31, 2024

SYSTEM NAME / COUNTY :

TKCB

**WASTEWATER CIAC SCHEDULE "B"**

ADDITIONS TO CONTRIBUTIONS IN AID OF CONSTRUCTION  
RECEIVED FROM ALL DEVELOPERS OR CONTRACTORS AGREEMENTS  
WHICH CASH OR PROPERTY WAS RECEIVED DURING THE YEAR

DESCRIPTION (a)	INDICATE CASH OR PROPERTY (b)	AMOUNT (c)
N/A		\$ _____
Total Credits		\$ _____ 0

UTILITY NAME:

CSWR-Florida Utility Operating Company, LLC - TKCB

<b>YEAR OF REPORT</b> December 31, 2024
--

SYSTEM NAME / COUNTY :

TKCB

**WASTEWATER OPERATING REVENUE**

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS * (c)	YEAR END NUMBER OF CUSTOMERS * (d)	AMOUNTS (e)
<b>WASTEWATER SALES</b>				
521.1	Flat Rate Revenues: Residential Revenues	291	281	\$ 88,988
521.2	Commercial Revenues			
521.3	Industrial Revenues			
521.4	Revenues From Public Authorities			
521.5	Multiple Family Dwelling Revenues			
521.6	Other Revenues			
521	Total Flat Rate Revenues	291	281	\$ 88,988
522.1	Measured Revenues: Residential Revenues			
522.2	Commercial Revenues			
522.3	Industrial Revenues			
522.4	Revenues From Public Authorities			
522.5	Multiple Family Dwelling Revenues			
522	Total Measured Revenues	0	0	\$ 0
523	Revenues From Public Authorities			
524	Revenues From Other Systems			
525	Interdepartmental Revenues			
Total Wastewater Sales		291	281	\$ 88,988
<b>OTHER WASTEWATER REVENUES</b>				
530	Guaranteed Revenues (Including Allowance for Funds Prudently Invested or AFPI)			\$
531	Sale of Sludge			
532	Forfeited Discounts			
534	Rents From Wastewater Property			
535	Interdepartmental Rents			
536	Other Wastewater Revenues			
Total Other Wastewater Revenues				\$ 0

\* Customer is defined by Rule 25-30.210(1), Florida Administrative Code.

UTILITY NAME: CSWR-Florida Utility Operating Company, LLC - TKCB

<b>YEAR OF REPORT</b> December 31, 2024
--

SYSTEM NAME / COUNTY : TKCB

**WASTEWATER OPERATING REVENUE**

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS * (c)	YEAR END NUMBER OF CUSTOMERS * (d)	AMOUNTS (e)
RECLAIMED WATER SALES				
	Flat Rate Reuse Revenues:			
540.1	Residential Reuse Revenues	_____	_____	\$ _____
540.2	Commercial Reuse Revenues	_____	_____	_____
540.3	Industrial Reuse Revenues	_____	_____	_____
540.4	Reuse Revenues From Public Authorities	_____	_____	_____
540.5	Other Revenues	_____	_____	_____
540	Total Flat Rate Reuse Revenues	_____ 0	_____ 0	\$ _____ 0
	Measured Reuse Revenues:			
541.1	Residential Reuse Revenues	_____	_____	_____
541.2	Commercial Reuse Revenues	_____	_____	_____
541.3	Industrial Reuse Revenues	_____	_____	_____
541.4	Reuse Revenues From Public Authorities	_____	_____	_____
541	Total Measured Reuse Revenues	_____ 0	_____ 0	\$ _____ 0
544	Reuse Revenues From Other Systems	_____	_____	_____
Total Reclaimed Water Sales				\$ _____ 0
Total Wastewater Operating Revenues				\$ <u>88,988</u>

\* Customer is defined by Rule 25-30.210(1), Florida Administrative Code.

**YEAR OF REPORT**  
December 31, 2024

**UTILITY NAME:** CSWR-Florida Utility Operating Company, LLC - TKCB

**SYSTEM NAME / COUNTY:** TKCB

**WASTEWATER UTILITY EXPENSE ACCOUNT MATRIX**

ACCT. NO. (a)	ACCOUNT NAME (b)	CURRENT YEAR (c)	.1 COLLECTION EXPENSES- OPERATIONS (d)	.2 COLLECTION EXPENSES- MAINTENANCE (e)	.3 PUMPING EXPENSES - OPERATIONS (f)	.4 PUMPING EXPENSES - MAINTENANCE (g)	.5 TREATMENT & DISPOSAL EXPENSES- OPERATIONS (h)	.6 TREATMENT & DISPOSAL EXPENSES - MAINTENANCE (i)
701	Salaries and Wages - Employees	\$ 0	\$	\$	\$	\$	\$	\$
703	Salaries and Wages - Officers, Directors and Majority Stockholders	0						
704	Employee Pensions and Benefits	0						
710	Purchased Sewage Treatment	0						
711	Sludge Removal Expense	95					95	
715	Purchased Power	14,945	14,945					
716	Fuel for Power Production	0						
718	Chemicals	5,441	5,441					
720	Materials and Supplies	368					368	
731	Contractual Services-Engineering	0						
732	Contractual Services - Accounting	86						
733	Contractual Services - Legal	320						
734	Contractual Services - Mgt. Fees	718						
735	Contractual Services - Testing	1,165					718	
736	Contractual Services - Other	56,452	55,666	787			1,165	
741	Rental of Building/Real Property	0						
742	Rental of Equipment	0						
750	Transportation Expenses	0						
756	Insurance - Vehicle	0						
757	Insurance - General Liability	0						
758	Insurance - Workman's Comp.	0						
759	Insurance - Other	6,329						
760	Advertising Expense	0						
766	Regulatory Commission Expenses - Amortization of Rate Case Expense	0						
767	Regulatory Commission Exp.-Other	10,145						
770	Bad Debt Expense	525						
775	Miscellaneous Expenses	49,551		179			11,317	
<b>Total Wastewater Utility Expenses</b>		\$ 146,141	\$ 76,051	\$ 966	\$ 0	\$ 0	\$ 13,664	\$ 0

UTILITY NAME: CSWR-Florida Utility Operating Company, LLC - TKCB

SYSTEM NAME / COUNTY: TKCB

**WASTEWATER UTILITY EXPENSE ACCOUNT MATRIX**

ACCT. NO. (a)	ACCOUNT NAME (b)	.7 CUSTOMER ACCOUNTS EXPENSE (i)	.8 ADMIN. & GENERAL EXPENSES (k)	.9 RECLAIMED WATER TREATMENT EXPENSES- OPERATIONS (l)	.10 RECLAIMED WATER TREATMENT EXPENSES- MAINTENANCE (m)	.11 RECLAIMED WATER DISTRIBUTION EXPENSES- OPERATIONS (n)	.12 RECLAIMED WATER DISTRIBUTION EXPENSES- MAINTENANCE (o)
701	Salaries and Wages - Employees	\$	\$	\$	\$	\$	\$
703	Salaries and Wages - Officers, Directors and Majority Stockholders						
704	Employee Pensions and Benefits						
710	Purchased Sewage Treatment						
711	Sludge Removal Expense						
715	Purchased Power						
716	Fuel for Power Purchased						
718	Chemicals						
720	Materials and Supplies						
731	Contractual Services-Engineering		86				
732	Contractual Services - Accounting		320				
733	Contractual Services - Legal						
734	Contractual Services - Mgt. Fees						
735	Contractual Services - Testing						
736	Contractual Services - Other						
741	Rental of Building/Real Property						
742	Rental of Equipment						
750	Transportation Expenses						
756	Insurance - Vehicle						
757	Insurance - General Liability						
758	Insurance - Workman's Comp.						
759	Insurance - Other		6,329				
760	Advertising Expense						
766	Regulatory Commission Expenses - Amortization of Rate Case Expense						
767	Regulatory Commission Exp.-Other		10,145				
770	Bad Debt Expense	525					
775	Miscellaneous Expenses	7,512	30,542				
<b>Total Wastewater Utility Expenses</b>		<b>\$ 8,038</b>	<b>\$ 47,422</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>

UTILITY NAME: CSWR-Florida Utility Operating Company, LLC - TKCB

<b>YEAR OF REPORT</b> December 31, 2024
--

SYSTEM NAME / COUNTY : TKCB

**CALCULATION OF THE WASTEWATER SYSTEM METER EQUIVALENTS**

WATER METER SIZE (a)	TYPE OF WATER METER (b)	EQUIVALENT FACTOR (c)	NUMBER OF WATER METERS (d)	TOTAL NUMBER OF METER EQUIVALENTS (c x d) (e)
All Residential		1.0		0
5/8"	Displacement	1.0	281	281
3/4"	Displacement	1.5		0
1"	Displacement	2.5		0
1 1/2"	Displacement or Turbine	5.0		0
2"	Displacement, Compound or Turbine	8.0		0
3"	Displacement	15.0		0
3"	Compound	16.0		0
3"	Turbine	17.5		0
4"	Displacement or Compound	25.0		0
4"	Turbine	30.0		0
6"	Displacement or Compound	50.0		0
6"	Turbine	62.5		0
8"	Compound	80.0		0
8"	Turbine	90.0		0
10"	Compound	115.0		0
10"	Turbine	145.0		0
12"	Turbine	215.0		0
Total Wastewater System Meter Equivalents				281

**CALCULATION OF THE WASTEWATER SYSTEM EQUIVALENT RESIDENTIAL CONNECTIONS**

Provide a calculation used to determine the value of one wastewater equivalent residential connection (ERC).

Use one of the following methods:

(a) If actual flow data are available from the preceding 12 months, divide the total annual single family residence (SFR) gallons sold by the average number of single family residence customers for the same period and divide the result by 365 days.

(b) If no historical flow data are available, use:

$$ERC = ( \text{Total SFR gallons treated (Omit 000)} / 365 \text{ days} / 280 \text{ gallons per day} )$$

For wastewater only utilities:

Subtract all general use and other non residential customer gallons from the total gallons treated.

Divide the remainder (SFR customers) by 365 days to reveal single family residence customer gallons per day.

**NOTE:** Total gallons treated includes both treated and purchased treatment.

ERC Calculation:  <div style="margin-left: 100px;">                     11,310,255 Flow                      281 SFR                      365 Days                      110.27 ERC                 </div>
---

UTILITY NAME: CSWR-Florida Utility Operating Company, LLC - TKCB

<b>YEAR OF REPORT</b> December 31, 2024
--

SYSTEM NAME / COUNTY : TKCB

**WASTEWATER TREATMENT PLANT INFORMATION**

Provide a separate sheet for each wastewater treatment facility

Permitted Capacity	<u>.135</u>	<u>MGD</u>	<u></u>
Basis of Permit Capacity (1)	<u>AF</u>	<u></u>	<u></u>
Manufacturer	<u>N/A</u>	<u></u>	<u></u>
Type (2)	<u>Extended Aeration</u>	<u></u>	<u></u>
Hydraulic Capacity	<u>N/A</u>	<u></u>	<u></u>
Average Daily Flow	<u>30,987</u>	<u>GPD</u>	<u></u>
Total Gallons of Wastewater Treated	<u>11,310,255</u>	<u></u>	<u></u>
Method of Effluent Disposal	<u>Peculation Ponds</u>	<u></u>	<u></u>

(1) Basis of permitted capacity as stated on the Florida DEP WWTP Operating Permit  
(i.e. average annual daily flow, etc.)

(2) Contact stabilization, advanced treatment, etc.

UTILITY NAME:

CSWR-Florida Utility Operating Company, LLC - TKCB

YEAR OF REPORT

December 31, 2024

SYSTEM NAME / COUNTY :

TKCB

**OTHER WASTEWATER SYSTEM INFORMATION**

Furnish information below for each system. A separate page should be supplied where necessary.

- 1. Present number of ERCs\* now being served \_\_\_\_\_ 110.27
- 2. Maximum number of ERCs\* which can be served \_\_\_\_\_ 352.31
- 3. Present system connection capacity (in ERCs\*) using existing lines \_\_\_\_\_ 352.31
- 4. Future connection capacity (in ERCs\*) upon service area buildout \_\_\_\_\_ 352.31
- 5. Estimated annual increase in ERCs\* \_\_\_\_\_ 0
- 6. Describe any plans and estimated completion dates for any enlargements or improvements of this system  
None
- 7. If the utility uses reuse as a means of effluent disposal, attach a list of the reuse end users and the amount of reuse provided to each, if known. Reclaimed water goes to effluent disposal field R00-1
- 8. If the utility does not engage in reuse, has a reuse feasibility study been completed? \_\_\_\_\_ N/A  
If so, when? \_\_\_\_\_
- 9. Has the utility been required by the DEP or water management district to implement reuse? \_\_\_\_\_ N/A  
If so, what are the utility's plans to comply with this requirement? \_\_\_\_\_
- 10. When did the company last file a capacity analysis report with the DEP? \_\_\_\_\_ CSWR - Florida has not submitted a CAR
- 11. If the present system does not meet the requirements of DEP rules:
  - a. Attach a description of the plant upgrade necessary to meet the DEP rules.
  - b. Have these plans been approved by DEP? \_\_\_\_\_ N/A
  - c. When will construction begin? \_\_\_\_\_ N/A
  - d. Attach plans for funding the required upgrading.
  - e. Is this system under any Consent Order with DEP? \_\_\_\_\_ N/A
- 12. Department of Environmental Protection ID # \_\_\_\_\_ FLA010353

\* An ERC is determined based on the calculation on S-11.

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**CLASS "A" OR "B"**

**WATER AND/OR WASTEWATER UTILITIES**  
(Gross Revenue of More Than \$200,000 Each)

**ANNUAL REPORT**

OF

CSWR-Florida Utility Operating Company, LLC - Tradewinds

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Exact Legal Name of Respondent

Certificate Number(s)

WS350

Submitted To The

STATE OF FLORIDA



FOR THE

YEAR ENDED DECEMBER 31, 2024

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## GENERAL INSTRUCTIONS

1. Prepare this report in conformity with the 1996 National Association of Regulatory Utility Commissioners Uniform System of Accounts for Water and/or Wastewater Utilities (USOA).
2. Interpret all accounting words and phrases in accordance with the USOA.
3. Complete each question fully and accurately, even if it has been answered in a previous annual report. Enter the word "None" where it truly and completely states the fact.
4. For any question, section, or page which is not applicable to the respondent, enter the words "Not Applicable." Do not omit any pages.
5. Where dates are called for, the month and day should be stated as well as the year.
6. All schedules requiring dollar entries should be rounded to the nearest dollar unless otherwise specifically indicated.
7. Complete this report by means which result in a permanent record, such as by computer or typewriter.
8. If there is not enough room on any schedule, an additional page or pages may be added, provided the format of the added schedule matches the format of the schedule with not enough room. Such a schedule should reference the appropriate schedules, state the name of the utility, and state the year of the report.
9. If it is necessary or desirable to insert additional statements for the purpose of further explanation of schedules, such statement should be made at the bottom of the page or an additional page inserted. Any additional pages should state the name of the utility, the year of the report, and reference the appropriate schedule.
10. For water and wastewater utilities with more than one rate group and/or system, water and wastewater pages should be completed for each rate group and/or system group. These pages should be grouped together and tabbed by rate group and/or system.
11. All other water and wastewater operations not regulated by the Commission and other regulated industries should be reported as "Other than Reporting Systems."
12. Financial information for multiple systems charging rates which are covered under the same tariff should be reported as one system. However, the engineering data must be reported by individual system.
13. For water and wastewater utilities with more than one system, one (1) copy of workpapers showing the consolidation of systems for the operating sections, should be filed with the annual report.
14. The report should be filled out in quadruplicate and the original and two copies returned by March 31, of the year following the date of the report. The report should be returned to:

**Florida Public Service Commission  
Division of Accounting and Finance  
2540 Shumard Oak Boulevard  
Tallahassee, Florida 32399-0850**

The fourth copy should be retained by the utility.

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# **EXECUTIVE SUMMARY**

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### CERTIFICATION OF ANNUAL REPORT

I HEREBY CERTIFY, to the best of my knowledge and belief:

- |  |                                |  |
|--|--------------------------------|--|
| YES<br><input checked="" type="checkbox"/> | NO<br><input type="checkbox"/> | 1. The utility is in substantial compliance with the Uniform System of Accounts prescribed by the Florida Public Service Commission.   |
| YES<br><input checked="" type="checkbox"/> | NO<br><input type="checkbox"/> | 2. The utility is in substantial compliance with all applicable rules and orders of the Florida Public Service Commission.   |
| YES<br><input checked="" type="checkbox"/> | NO<br><input type="checkbox"/> | 3. There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices that could have a material effect on the the financial statement of the utility.  |
| YES<br><input checked="" type="checkbox"/> | NO<br><input type="checkbox"/> | 4. The annual report fairly represents the financial condition and results of operations of the respondent for the period presented and other information and statements presented in the the report as to the business affairs of the respondent are true, correct and complete for the period for which it represents. |

Items Certified			
1.	2.	3.	4.

  
 \_\_\_\_\_  
 (Signature of Chief Executive Officer of the utility) \*

1.	2.	3.	4.
X	X	X	X

\_\_\_\_\_  
 (Signature of Chief Financial Officer of the utility) \*

\* Each of the four items must be certified YES or NO. Each item need not be certified by both officers. The items being certified by the officer should be indicated in the appropriate area to the left of the signature.

**NOTICE:** Section 837.06, Florida Statutes, provides that any person who knowingly makes a false statement in writing with the intent to mislead a public servant in the performance of his duty shall be guilty of a misdemeanor of the second degree.

ANNUAL REPORT OF

YEAR OF REPORT  
December 31, 2024

CSWR-Florida Utility Operating Company, LLC - Tradewinds  
(Exact Name of Utility)

County: \_\_\_\_\_

List below the exact mailing address of the utility for which normal correspondence should be sent:

1630 Des Peres Rd., Suite 140  
Des Peres, MO 63131

Telephone: 314-380-8505

E Mail Address: bthies@cswrgroup.com

WEB Site: https://www.centralstateswaterresources.com/

Sunshine State One-Call of Florida, Inc. Member Number \_\_\_\_\_

Name and address of person to whom correspondence concerning this report should be addressed:

1630 Des Peres Rd., Suite 140  
Des Peres, MO 63131

Telephone: 314-380-8505

List below the address of where the utility's books and records are located:

1630 Des Peres Rd., Suite 140  
Des Peres, MO 63131

Telephone: 314-380-8505

List below any groups auditing or reviewing the records and operations:

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Date of original organization of the utility: \_\_\_\_\_

Check the appropriate business entity of the utility as filed with the Internal Revenue Service

Individual      Partnership      Sub S Corporation      1120 Corporation  
                                                           

List below every corporation or person owning or holding directly or indirectly 5% or more of the voting securities of the utility:

	Name	Percent Ownership
1.	<u>CSWR, LLC</u>	<u>100%</u>
2.	_____	_____
3.	_____	_____
4.	_____	_____
5.	_____	_____
6.	_____	_____
7.	_____	_____
8.	_____	_____
9.	_____	_____
10.	_____	_____

**DIRECTORY OF PERSONNEL WHO CONTACT  
THE FLORIDA PUBLIC SERVICE COMMISSION**

NAME OF COMPANY REPRESENTATIVE (1)	TITLE OR POSITION (2)	ORGANIZATIONAL UNIT TITLE (3)	USUAL PURPOSE FOR CONTACT WITH FPSC
Aaron Silas	Assistance VP	Regulatory	Regulatory

(1) Also list appropriate legal counsel, accountants and others who may not be on general payroll.  
 (2) Provide individual telephone numbers if the person is not normally reached at the company.  
 (3) Name of company employed by, if not on general payroll.

**COMPANY PROFILE**

Provide a brief narrative company profile which covers the following areas:

- A. Brief company history.
- B. Public services rendered.
- C. Major goals and objectives.
- D. Major operating divisions and functions.
- E. Current and projected growth patterns.
- F. Major transactions having a material effect on operations.

See Supplemental

## **CSWR-Florida Utility Operating Company: COMPANY PROFILE**

### **A. Brief Company History**

Founded in 2014 by Josiah Cox, President and CEO, Central States Water Resources (CSWR) has expanded its national footprint across 11 states since its inception. Today, CSWR is the 11<sup>th</sup> largest investor-owned water utility and the single largest owner/operator of individual wastewater plants in the United States. CSWR-Florida completed its first acquisition of assets in Florida on 5/16/2022.

### **B. Public Services Rendered**

CSWR-Florida provides water treatment and distribution services as well as sewer collection and treatment services in Florida communities.

### **C. Major Goals and Objectives**

CSWR-Florida brings to life its mission to deliver safe, reliable, and environmentally responsible water resources to every community it serves, while also protecting the aquifers, lakes, rivers, and streams so essential to the environment. Goals include 100% compliance with regulatory requirements and the rehabilitation of historically underfunded systems.

### **D. Major Operating Divisions and Functions**

- **Environmental Health and Safety (EHS):** Responsible for managing operations contractors and compliance with environmental regulations.
- **Engineering:** responsible for designing and implementing new infrastructure projects as well as improving existing infrastructure.
- **Business Operations:** Admin functions including, but not limited to, accounting, finance, human resources, IT, communications, customer experience (customer service), and regulatory affairs.

### **E. Current and Projected Growth Patterns**

The Company is projecting a continued pattern of acquiring, rehabilitating, and operating facilities across the state of Florida.

### **F. Major Transactions Having a Material Effect on Operations**

- Acquisition of the assets of Aquarina Utilities – 5/16/22
- Acquisition of the assets of Sunshine Utilities of Central Florida, Inc. – 5/24/22
- Acquisition of the assets of North Peninsula Utilities – 5/25/22
- Acquisition of the assets of Neighborhood Utilities, Inc. – 11/17/22
- Acquisition of the assets of Rolling Oaks – 11/30/22
- Acquisition of the assets of Sebring Ridge – 8/29/23
- Acquisition of the assets of CFAT – 11/30/23
- Acquisition of the assets of BFF – 11/30/23
- Acquisition of the assets of Tradewinds – 11/30/23
- Acquisition of the assets of TKCB – 12/27/23
- Acquisition of the assets of Tymber Creek – 5/31/2024

UTILITY NAME: CSWR-Florida Utility Operating Company, LLC - Tradewinds

<b>YEAR OF REPORT</b> December 31, 2024
--

**PARENT / AFFILIATE ORGANIZATION CHART**

Current as of 12/31/24

Complete below an organizational chart that shows all parents, subsidiaries and affiliates of the utility.  
The chart must also show the relationship between the utility and affiliates listed on E-7, E-10(a) and E-10(b).

<p>CSWR, LLC Florida Central States Water Resources CSWR-Florida Utility Holding Company CSWR-Florida Utility Operating Company</p>
---

**COMPENSATION OF OFFICERS**

For each officer, list the time spent on respondent as an officer compared to time spent on total business activities and the compensation received as an officer from the respondent.			
NAME (a)	TITLE (b)	% OF TIME SPENT AS OFFICER OF THE UTILITY (c)	OFFICERS' COMPENSATION (d)
N/A			\$

**COMPENSATION OF DIRECTORS**

For each director, list the number of directors' meetings attended by each director and the compensation received as a director from the respondent.			
NAME (a)	TITLE (b)	NUMBER OF DIRECTORS' MEETINGS ATTENDED (c)	DIRECTORS' COMPENSATION (d)
N/A			\$

**BUSINESS CONTRACTS WITH OFFICERS, DIRECTORS AND AFFILIATES**

List all contracts, agreements, or other business arrangements* entered into during the calendar year (other than compensation related to position with Respondents) between the Respondent and officer and director listed on page E-6. In addition, provide the same information with respect to professional services for each firm, partnership, or organization with which the officer or director is affiliated.			
NAME OF OFFICER, DIRECTOR OR AFFILIATE (a)	IDENTIFICATION OF SERVICE OR PRODUCT (b)	AMOUNT (c)	NAME AND ADDRESS OF AFFILIATED ENTITY (d)
N/A		\$	

\* Business Agreement, for this schedule, shall mean any oral or written business deal which binds the concerned parties for products or services during the reporting year or future years. Although the Respondent and/or other companies will benefit from the arrangement, the officer or director is, however, acting on his behalf or for the benefit of other companies or persons.

**AFFILIATION OF OFFICERS AND DIRECTORS**

For each of the officials listed on page E-6, list the principal occupation or business affiliations or connections with any other business or financial organizations, firms, or partnerships. For purposes of this part, an official will be considered to have an affiliation with any business or financial organization, firm or partnership in which he is an officer, director, trustee, partner, or a person exercising similar functions.

<b>NAME</b> (a)	<b>PRINCIPAL OCCUPATION OR BUSINESS AFFILIATION</b> (b)	<b>AFFILIATION OR CONNECTION</b> (c)	<b>NAME AND ADDRESS OF AFFILIATION OR CONNECTION</b> (d)
N/A			

**UTILITY NAME:** CSWR-Florida Utility Operating Company, LLC - Tradewinds

**BUSINESSES WHICH ARE A BY-PRODUCT, CO PRODUCT OR JOINT-PRODUCT  
RESULT OF PROVIDING WATER OR WASTEWATER SERVICE**

Complete the following for any business which is conducted as a byproduct, co product, or joint product as a result of providing water and / or wastewater service. This would include any business which requires the use of utility land and facilities. Examples of these types of businesses would be orange groves, nurseries, tree farms, fertilizer manufacturing, etc. This would not include any business for which the assets are properly included in Account 121 - Nonutility Property along with the associated revenue and expenses segregated out as nonutility also.

BUSINESS OR SERVICE CONDUCTED (a)	ASSETS		REVENUES		EXPENSES	
	BOOK COST OF ASSETS (b)	ACCOUNT NUMBER (c)	REVENUES GENERATED (d)	ACCOUNT NUMBER (e)	EXPENSES INCURRED (f)	ACCOUNT NUMBER (g)
N/A	\$		\$		\$	

UTILITY NAME: CSWR-Florida Utility Operating Company, LLC - Tradewinds

**YEAR OF REPORT**  
December 31, 2024

**BUSINESS TRANSACTIONS WITH RELATED PARTIES**

List each contract, agreement, or other business transaction exceeding a cumulative amount of \$500 in any one year, entered into between the Respondent and a business or financial organization, firm, or partnership named on pages E-2 and E-6, identifying the parties, amounts, dates and product, and asset, or service involved.

**Part I. Specific Instructions: Services and Products Received or Provided**

1. Enter in this part all transactions involving services and products received or provided.
2. Below are some types of transactions to include:
 

-management, legal and accounting services	-material and supplies furnished
-computer services	-leasing of structures, land, and equipment
-engineering & construction services	-rental transactions
-repairing and servicing of equipment	-sale, purchase or transfer of various products

NAME OF COMPANY OR RELATED PARTY <small>(a)</small>	DESCRIPTION SERVICE AND/OR NAME OF PRODUCT <small>(b)</small>	CONTRACT OR AGREEMENT EFFECTIVE DATES <small>(c)</small>	ANNUAL CHARGES	
			(P)urchased (S)old <small>(d)</small>	AMOUNT <small>(e)</small>
N/A				\$



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**COMPARATIVE BALANCE SHEET  
ASSETS AND OTHER DEBITS**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR (e)
<b>UTILITY PLANT</b>				
101-106	Utility Plant	F-7	\$ 1,842,151	\$ 2,325,883
108-110	Less: Accumulated Depreciation and Amortization	F-8	1,421,216	1,465,318
Net Plant			\$ 420,935	\$ 860,566
114-115	Utility Plant Acquisition adjustment (Net)	F-7		0
116 *	Other Utility Plant Adjustments			
Total Net Utility Plant			\$ 420,935	\$ 860,566
<b>OTHER PROPERTY AND INVESTMENTS</b>				
121	Nonutility Property	F-9		\$ 0
122	Less: Accumulated Depreciation and Amortization			
Net Nonutility Property			\$ 0	\$ 0
123	Investment in Associated Companies	F-10		0
124	Utility Investments	F-10		0
125	Other Investments	F-10		0
126-127	Special Funds	F-10		0
Total Other Property & Investments			\$ 0	\$ 0
<b>CURRENT AND ACCRUED ASSETS</b>				
131	Cash		\$ 8,941	\$ 163
132	Special Deposits	F-9	0	0
133	Other Special Deposits	F-9	0	0
134	Working Funds			
135	Temporary Cash Investments			
141-144	Accounts and Notes Receivable, Less Accumulated Provision for Uncollectible Accounts	F-11	31,811	92,414
145	Accounts Receivable from Associated Companies	F-12	0	0
146	Notes Receivable from Associated Companies	F-12	0	0
151-153	Material and Supplies			
161	Stores Expense			
162	Prepayments			
171	Accrued Interest and Dividends Receivable			
172 *	Rents Receivable			
173 *	Accrued Utility Revenues			33,674
174	Miscellaneous Current and Accrued Assets	F-12	0	0
Total Current and Accrued Assets			\$ 40,752	\$ 126,251

\* Not Applicable for Class B Utilities

**COMPARATIVE BALANCE SHEET  
ASSETS AND OTHER DEBITS**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR (e)
<b>DEFERRED DEBITS</b>				
181	Unamortized Debt Discount & Expense	F-13	\$ 0	\$ 0
182	Extraordinary Property Losses	F-13	0	0
183	Preliminary Survey & Investigation Charges		204,886	15,125
184	Clearing Accounts		(2,456)	1,145
185 *	Temporary Facilities		1,145	1,056
186	Miscellaneous Deferred Debits	F-14	2,303,267	2,319,250
187 *	Research & Development Expenditures			
190	Accumulated Deferred Income Taxes			
Total Deferred Debits			\$ 2,506,842	\$ 2,336,576
<b>TOTAL ASSETS AND OTHER DEBITS</b>			<b>\$ 2,968,529</b>	<b>\$ 3,323,393</b>

\* Not Applicable for Class B Utilities

**NOTES TO THE BALANCE SHEET**

The space below is provided for important notes regarding the balance sheet

**COMPARATIVE BALANCE SHEET  
EQUITY CAPITAL AND LIABILITIES**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR (e)
<b>EQUITY CAPITAL</b>				
201	Common Stock Issued	F-15	\$ 2,624,194	\$ 3,120,365
204	Preferred Stock Issued	F-15	0	0
202,205 *	Capital Stock Subscribed			
203,206 *	Capital Stock Liability for Conversion			
207 *	Premium on Capital Stock			
209 *	Reduction in Par or Stated Value of Capital Stock			
210 *	Gain on Resale or Cancellation of Reacquired Capital Stock			
211	Other Paid - In Capital			
212	Discount On Capital Stock			
213	Capital Stock Expense			
214-215	Retained Earnings	F-16	(175,001)	110,242
216	Reacquired Capital Stock			
218	Proprietary Capital (Proprietorship and Partnership Only)			
Total Equity Capital			\$ 2,449,193	\$ 3,230,607
<b>LONG TERM DEBT</b>				
221	Bonds	F-15		0
222 *	Reacquired Bonds			
223	Advances from Associated Companies	F-17		0
224	Other Long Term Debt	F-17		0
Total Long Term Debt			\$ 0	\$ 0
<b>CURRENT AND ACCRUED LIABILITIES</b>				
231	Accounts Payable		99,460	29,308
232	Notes Payable	F-18	0	0
233	Accounts Payable to Associated Companies	F-18	0	0
234	Notes Payable to Associated Companies	F-18	369,286	21,890
235	Customer Deposits			
236	Accrued Taxes	W/S-3	334	
237	Accrued Interest	F-19	0	0
238	Accrued Dividends			
239	Matured Long Term Debt			
240	Matured Interest			
241	Miscellaneous Current & Accrued Liabilities	F-20	50,257	42,069
Total Current & Accrued Liabilities			\$ 519,337	\$ 93,267

\* Not Applicable for Class B Utilities

UTILITY NAME: CSWR-Florida Utility Operating Company, LLC - Tradewinds

<b>YEAR OF REPORT</b> December 31, 2024
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**COMPARATIVE BALANCE SHEET  
EQUITY CAPITAL AND LIABILITIES**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR (e)
<b>DEFERRED CREDITS</b>				
251	Unamortized Premium On Debt	F-13	\$ _____	\$ _____ 0
252	Advances For Construction	F-20	_____	_____ 0
253	Other Deferred Credits	F-21	_____	_____ 0
255	Accumulated Deferred Investment Tax Credits		_____	_____ 0
Total Deferred Credits			\$ _____ 0	\$ _____ 0
<b>OPERATING RESERVES</b>				
261	Property Insurance Reserve		\$ _____	\$ _____
262	Injuries & Damages Reserve		_____	_____
263	Pensions and Benefits Reserve		_____	_____
265	Miscellaneous Operating Reserves		_____	_____
Total Operating Reserves			\$ _____ 0	\$ _____ 0
<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>				
271	Contributions in Aid of Construction	F-22	\$ _____ 888,200	\$ _____ 887,714
272	Accumulated Amortization of Contributions in Aid of Construction	F-22	_____ 888,200	_____ (888,196)
Total Net CIAC			\$ _____ 0	\$ _____ (482)
<b>ACCUMULATED DEFERRED INCOME TAXES</b>				
281	Accumulated Deferred Income Taxes - Accelerated Depreciation		\$ _____	\$ _____
282	Accumulated Deferred Income Taxes - Liberalized Depreciation		_____	_____
283	Accumulated Deferred Income Taxes - Other		_____	_____
Total Accumulated Deferred Income Tax			\$ _____ 0	\$ _____ 0
<b>TOTAL EQUITY CAPITAL AND LIABILITIES</b>			\$ _____ 2,968,530	\$ _____ 3,323,393

UTILITY NAME: CSWR-Florida Utility Operating Company, LLC - Tradewinds

<b>YEAR OF REPORT</b> December 31, 2024
--

**COMPARATIVE OPERATING STATEMENT**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR * (e)
<b>UTILITY OPERATING INCOME</b>				
400	Operating Revenues	F-3(b)	\$ _____	\$ 741,269
469, 530	Less: Guaranteed Revenue and AFPI	F-3(b)		0
Net Operating Revenues			\$ 0	\$ 741,269
401	Operating Expenses	F-3(b)	\$ 171,904	\$ 389,923
403	Depreciation Expense:	F-3(b)	\$ 3,068	\$ 44,102
	Less: Amortization of CIAC	F-22	0	(4)
Net Depreciation Expense			\$ 3,068	\$ 44,106
406	Amortization of Utility Plant Acquisition Adjustment	F-3(b)	0	0
407	Amortization Expense (Other than CIAC)	F-3(b)	0	0
408	Taxes Other Than Income	W/S-3	30	2,976
409	Current Income Taxes	W/S-3	0	0
410.1	Deferred Federal Income Taxes	W/S-3	0	0
410.11	Deferred State Income Taxes	W/S-3	0	0
411.1	Provision for Deferred Income Taxes - Credit	W/S-3	0	0
412.1	Investment Tax Credits Deferred to Future Periods	W/S-3	0	0
412.11	Investment Tax Credits Restored to Operating Income	W/S-3	0	0
Utility Operating Expenses			\$ 175,001	\$ 437,004
Net Utility Operating Income			\$ (175,001)	\$ 304,265
469, 530	Add Back: Guaranteed Revenue and AFPI	F-3(b)	0	0
413	Income From Utility Plant Leased to Others		0	0
414	Gains (losses) From Disposition of Utility Property		0	(14,982)
420	Allowance for Funds Used During Construction		0	0
Total Utility Operating Income [Enter here and on Page F-3(c)]			\$ (175,001)	\$ 289,283

\* For each account, Column e should agree with Columns f, g and h on F-3(b)

UTILITY NAME: CSWR-Florida Utility Operating Company, LLC

YEAR OF REPORT
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**COMPARATIVE OPERATING STATEMENT (Cont'd)**

WATER SCHEDULE W-3 * (f)	WASTEWATER SCHEDULE S-3 * (g)	OTHER THAN REPORTING SYSTEMS (h)
\$ 479,681 0	\$ 261,588 0	\$ _____
\$ 479,681	\$ 261,588	\$ 0
\$ 240,781	\$ 149,142	\$ _____
35,169 0	8,932 (4)	_____
\$ 35,169	\$ 8,936	\$ 0
0	0	_____
0	0	_____
2,976	0	_____
0	0	_____
0	0	_____
0	0	_____
0	0	_____
0	0	_____
0	0	_____
0	0	_____
\$ 278,925	\$ 158,079	\$ 0
\$ 200,756	\$ 103,509	\$ 0
0	0	_____
0	0	_____
(11,787)	(3,195)	_____
0	0	_____
\$ 188,969	\$ 100,314	\$ 0

\* Total of Schedules W-3 / S-3 for all rate groups.

UTILITY NAME: CSWR-Florida Utility Operating Company, LLC - Tradewinds

**COMPARATIVE OPERATING STATEMENT (Cont'd)**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR (e)
Total Utility Operating Income [from page F-3(a)]			\$ (175,001)	\$ 289,283
<b>OTHER INCOME AND DEDUCTIONS</b>				
415	Revenues-Merchandising, Jobbing, and Contract Deductions		\$ _____	\$ _____
416	Costs & Expenses of Merchandising Jobbing, and Contract Work		_____	_____
419	Interest and Dividend Income		_____	_____
421	Nonutility Income		_____	_____
426	Miscellaneous Nonutility Expenses		_____	_____
Total Other Income and Deductions			\$ 0	\$ 0
<b>TAXES APPLICABLE TO OTHER INCOME</b>				
408.2	Taxes Other Than Income		\$ _____	\$ _____
409.2	Income Taxes		_____	_____
410.2	Provision for Deferred Income Taxes		_____	_____
411.2	Provision for Deferred Income Taxes - Credit		_____	_____
412.2	Investment Tax Credits - Net		_____	_____
412.3	Investment Tax Credits Restored to Operating Income		_____	_____
Total Taxes Applicable To Other Income			\$ 0	\$ 0
<b>INTEREST EXPENSE</b>				
427	Interest Expense	F-19	\$ _____	\$ 4,040
428	Amortization of Debt Discount & Expense	F-13	_____	0
429	Amortization of Premium on Debt	F-13	_____	0
Total Interest Expense			\$ 0	\$ 4,040
<b>EXTRAORDINARY ITEMS</b>				
433	Extraordinary Income		\$ _____	\$ _____
434	Extraordinary Deductions		_____	_____
409.3	Income Taxes, Extraordinary Items		_____	_____
Total Extraordinary Items			\$ 0	\$ 0
<b>NET INCOME</b>			<u>\$ (175,001)</u>	<u>\$ 285,243</u>

Explain Extraordinary Income:

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**SCHEDULE OF YEAR END RATE BASE**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	WATER UTILITY (d)	WASTEWATER UTILITY (e)
101	Utility Plant In Service	F-7	\$ 1,228,912	\$ 699,946
	Less:			
	Nonused and Useful Plant (1)			
108	Accumulated Depreciation	F-8	876,596	588,721
110	Accumulated Amortization	F-8	0	0
271	Contributions in Aid of Construction	F-22	342,045	545,669
252	Advances for Construction	F-20		
Subtotal			\$ 10,271	\$ (434,445)
272	Add: Accumulated Amortization of Contributions in Aid of Construction	F-22	342,045	546,151
Subtotal			\$ 352,316	\$ 111,706
	Plus or Minus:			
114	Acquisition Adjustments (2)	F-7	0	0
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	0	0
	Working Capital Allowance (3)		0	0
	Other (Specify):			
	_____			
	_____			
	_____			
RATE BASE			\$ 352,316	\$ 111,706
NET UTILITY OPERATING INCOME			\$ 200,756	\$ 103,509
ACHIEVED RATE OF RETURN (Operating Income / Rate Base)			56.98%	92.66%

**NOTES :**

- (1) Estimate based on the methodology used in the last rate proceeding.
- (2) Include only those Acquisition Adjustments that have been approved by the Commission.
- (3) Calculation consistent with last rate proceeding.  
In absence of a rate proceeding, Class A utilities will use the Balance Sheet Method and Class B Utilities will use the One-eighth Operating and Maintenance Expense Method.

**SCHEDULE OF CURRENT COST OF CAPITAL  
CONSISTENT WITH THE METHODOLOGY USED IN THE LAST RATE PROCEEDING (1)**

<b>CLASS OF CAPITAL (a)</b>	<b>DOLLAR AMOUNT (2) (b)</b>	<b>PERCENTAGE OF CAPITAL (c)</b>	<b>ACTUAL COST RATES (3) (d)</b>	<b>WEIGHTED COST (c x d) (e)</b>
Common Equity	\$ 0	0.00%		0.00%
Preferred Stock	0	0.00%		0.00%
Long Term Debt	0	0.00%		0.00%
Customer Deposits	0	0.00%		0.00%
Tax Credits - Zero Cost	0	0.00%		0.00%
Tax Credits - Weighted Cost	0	0.00%		0.00%
Deferred Income Taxes	0	0.00%		0.00%
Other (Explain)	0	0.00%		0.00%
	0	0.00%		0.00%
<b>Total</b>	<b>\$ 0</b>	<b>0.00%</b>		<b>0.00%</b>

(1) If the utility's capital structure is not used, explain which capital structure is used.

\_\_\_\_\_

\_\_\_\_\_

(2) Should equal amounts on Schedule F-6, Column (g).

(3) Mid-point of the last authorized Return On Equity or current leverage formula if none has been established.

Must be calculated using the same methodology used in the last rate proceeding using current annual report year end amounts and cost rates.

**APPROVED RETURN ON EQUITY**

Current Commission Return on Equity:	_____
Commission order approving Return on Equity:	_____

**APPROVED AFUDC RATE**

COMPLETION ONLY REQUIRED IF AFUDC WAS CHARGED DURING YEAR

Current Commission Approved AFUDC rate:	_____
Commission order approving AFUDC rate:	_____

If any utility capitalized any charge in lieu of AFUDC (such as interest only), state the basis of the charge, an explanation as to why AFUDC was not charged and the percentage capitalized.



**UTILITY PLANT  
ACCOUNTS 101 - 106**

ACCT. NO. (a)	DESCRIPTION (b)	WATER (c)	WASTEWATER (d)	OTHER THAN REPORTING SYSTEMS (e)	TOTAL (f)
101	Plant Accounts: Utility Plant In Service	\$ 1,228,912	\$ 699,946	\$ _____	\$ 1,928,857
102	Utility Plant Leased to Other	_____	_____	_____	0
103	Property Held for Future Use	_____	_____	_____	0
104	Utility Plant Purchased or Sold	_____	_____	_____	0
105	Construction Work in Progress	297,600	99,426	_____	397,026
106	Completed Construction Not Classified	_____	_____	_____	0
	<b>Total Utility Plant</b>	<b>\$ 1,526,512</b>	<b>\$ 799,372</b>	<b>\$ 0</b>	<b>\$ 2,325,883</b>

**UTILITY PLANT ACQUISITION ADJUSTMENTS  
ACCOUNTS 114 AND 115**

Report each acquisition adjustment and related accumulated amortization separately.  
For any acquisition adjustments approved by the Commission, include the Order Number.

ACCT. NO. (a)	DESCRIPTION (b)	WATER (c)	WASTEWATER (d)	OTHER THAN REPORTING SYSTEMS (e)	TOTAL (f)
114	Acquisition Adjustment	\$ _____	\$ _____	\$ _____	\$ 0
		_____	_____	_____	0
		_____	_____	_____	0
		_____	_____	_____	0
	<b>Total Plant Acquisition Adjustments</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>
115	Accumulated Amortization	\$ _____	\$ _____	\$ _____	\$ 0
		_____	_____	_____	0
		_____	_____	_____	0
		_____	_____	_____	0
	<b>Total Accumulated Amortization</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>
	<b>Net Acquisition Adjustments</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>

**ACCUMULATED DEPRECIATION ( ACCT. 108 ) AND AMORTIZATION (ACCT. 110)**

DESCRIPTION (a)	WATER (b)	WASTEWATER (c)	OTHER THAN REPORTING SYSTEMS (d)	TOTAL (e)
<b>ACCUMULATED DEPRECIATION</b>				
<b>Account 108</b>				
Balance first of year	\$ 841,427	\$ 579,789	\$	\$ 1,421,216
Credit during year:				
Accruals charged to:				
Account 108.1 (1)	\$ 35,169	\$ 8,932	\$	\$ 44,102
Account 108.2 (2)	_____	_____	_____	0
Account 108.3 (2)	_____	_____	_____	0
Other Accounts (specify):	_____	_____	_____	0
	_____	_____	_____	0
Salvage	_____	_____	_____	0
Other Credits (Specify):	_____	_____	_____	0
	_____	_____	_____	0
<b>Total Credits</b>	\$ 35,169	\$ 8,932	\$ 0	\$ 44,102
Debits during year:				
Book cost of plant retired	_____	_____	_____	0
Cost of Removal	_____	_____	_____	0
Other Debits (specify):	_____	_____	_____	0
	_____	_____	_____	0
<b>Total Debits</b>	\$ 0	\$ 0	\$ 0	\$ 0
Balance end of year	\$ <u>876,596</u>	\$ <u>588,721</u>	\$ <u>0</u>	\$ <u>1,465,318</u>
<b>ACCUMULATED AMORTIZATION</b>				
<b>Account 110</b>				
Balance first of year	\$	\$	\$	\$ 0
Credit during year:				
Accruals charged to:				
Account 110.2 (3)	\$	\$	\$	\$ 0
Other Accounts (specify):	_____	_____	_____	0
	_____	_____	_____	0
<b>Total credits</b>	\$ 0	\$ 0	\$ 0	\$ 0
Debits during year:				
Book cost of plant retired	_____	_____	_____	0
Other debits (specify):	_____	_____	_____	0
	_____	_____	_____	0
<b>Total Debits</b>	\$ 0	\$ 0	\$ 0	\$ 0
Balance end of year	\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>

- (1) Account 108 for Class B utilities.
- (2) Not applicable for Class B utilities.
- (3) Account 110 for Class B utilities.

UTILITY NAME: CSWR-Florida Utility Operating Company, LLC - Tradewinds

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**REGULATORY COMMISSION EXPENSE  
AMORTIZATION OF RATE CASE EXPENSE (ACCOUNTS 666 AND 766)**

DESCRIPTION OF CASE (DOCKET NO.) (a)	EXPENSE INCURRED DURING YEAR (b)	CHARGED OFF DURING YEAR	
		ACCT. (d)	AMOUNT (e)
_____	\$ _____	_____	\$ _____
_____	_____	_____	_____
_____	_____	_____	_____
Total	\$ <u>0</u>		\$ <u>0</u>

**NONUTILITY PROPERTY (ACCOUNT 121)**

Report separately each item of property with a book cost of \$25,000 or more included in Account 121.

Other Items may be grouped by classes of property.

DESCRIPTION (a)	BEGINNING YEAR (b)	ADDITIONS (c)	REDUCTIONS (d)	ENDING YEAR BALANCE (e)
_____	\$ _____	\$ _____	\$ _____	\$ _____ 0
_____	_____	_____	_____	_____ 0
_____	_____	_____	_____	_____ 0
_____	_____	_____	_____	_____ 0
Total Nonutility Property	\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>

**SPECIAL DEPOSITS ( ACCOUNTS 132 AND 133)**

Report hereunder all special deposits carried in Accounts 132 and 133.

DESCRIPTION OF SPECIAL DEPOSITS (a)	YEAR END BOOK COST (b)
SPECIAL DEPOSITS (Account 132): _____ _____ _____	\$ _____ _____ _____
Total Special Deposits	\$ <u>0</u>
OTHER SPECIAL DEPOSITS (Account 133): _____ _____ _____	\$ _____ _____ _____
Total Other Special Deposits	\$ <u>0</u>

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**INVESTMENTS AND SPECIAL FUNDS  
ACCOUNTS 123 - 127**

Report hereunder all investments and special funds carried in Accounts 123 through 127.

DESCRIPTION OF SECURITY OR SPECIAL FUND (a)	FACE OR PAR VALUE (b)	YEAR END BOOK COST (c)
INVESTMENT IN ASSOCIATED COMPANIES (Account 123): <hr/> <hr/> <hr/> <hr/> <hr/>	\$ _____ _____ _____ _____ _____	\$ _____ _____ _____ _____ _____
Total Investment in Associated Companies		\$ <u>0</u>
UTILITY INVESTMENTS (Account 124): <hr/> <hr/> <hr/> <hr/> <hr/>	\$ _____ _____ _____ _____ _____	\$ _____ _____ _____ _____ _____
Total Utility Investment		\$ <u>0</u>
OTHER INVESTMENTS (Account 125): <hr/> <hr/> <hr/> <hr/> <hr/>	\$ _____ _____ _____ _____ _____	\$ _____ _____ _____ _____ _____
Total Other Investment		\$ <u>0</u>
SPECIAL FUNDS (Class A Utilities: Accounts 126 and 127; Class B Utilities: Account 127): <hr/> <hr/> <hr/> <hr/> <hr/>		\$ _____ _____ _____ _____ _____
Total Special Funds		\$ <u>0</u>

UTILITY NAME: CSWR-Florida Utility Operating Company, LLC - Tradewinds

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**ACCOUNTS AND NOTES RECEIVABLE - NET**  
**ACCOUNTS 141 - 144**

Report hereunder all accounts and notes receivable included in Accounts 141, 142, and 144. Amounts included in  
Amounts included in Accounts 142 and 144 should be listed individually.

DESCRIPTION (a)		TOTAL (b)
CUSTOMER ACCOUNTS RECEIVABLE (Account 141):		
Water	\$ 57,084	
Wastewater	43,015	
Other		
Total Customer Accounts Receivable		\$ 100,099
OTHER ACCOUNTS RECEIVABLE ( Account 142):		
_____	\$ _____	
_____	_____	
_____	_____	
Total Other Accounts Receivable		\$ 0
NOTES RECEIVABLE (Account 144):		
_____	\$ _____	
_____	_____	
_____	_____	
Total Notes Receivable		\$ 0
Total Accounts and Notes Receivable		\$ 100,099
ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS ( Account 143)		
Balance first of year	\$ _____	
Add: Provision for uncollectibles for current year	\$ 7,685	
Collection of accounts previously written off	_____	
Utility Accounts	_____	
Others	_____	
_____	_____	
Total Additions	\$ 7,685	
Deduct accounts written off during year:		
Utility Accounts	_____	
Others	_____	
_____	_____	
Total accounts written off	\$ 0	
Balance end of year		\$ 7,685
<b>TOTAL ACCOUNTS AND NOTES RECEIVABLE - NET</b>		<b>\$ 92,414</b>

UTILITY NAME: CSWR-Florida Utility Operating Company, LLC - Tradewinds

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**ACCOUNTS RECEIVABLE FROM ASSOCIATED COMPANIES**  
**ACCOUNT 145**

Report each account receivable from associated companies separately.

DESCRIPTION (a)	TOTAL (b)
_____	\$ _____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
Total	\$ _____ 0

**NOTES RECEIVABLE FROM ASSOCIATED COMPANIES**  
**ACCOUNT 146**

Report each note receivable from associated companies separately.

DESCRIPTION (a)	INTEREST RATE (b)	TOTAL (c)
_____	_____ %	\$ _____
_____	_____ %	_____
_____	_____ %	_____
_____	_____ %	_____
_____	_____ %	_____
_____	_____ %	_____
_____	_____ %	_____
Total		\$ _____ 0

**MISCELLANEOUS CURRENT AND ACCRUED ASSETS**  
**ACCOUNT 174**

DESCRIPTION - Provide itemized listing (a)	BALANCE END OF YEAR (b)
_____	\$ _____
_____	_____
_____	_____
_____	_____
Total Miscellaneous Current and Accrued Liabilities	\$ _____ 0

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UTILITY NAME: CSWR-Florida Utility Operating Company, LLC - Tradewinds

**UNAMORTIZED DEBT DISCOUNT AND EXPENSE AND PREMIUM ON DEBT  
ACCOUNTS 181 AND 251**

Report the net discount and expense or premium separately for each security issue.

DESCRIPTION (a)	AMOUNT WRITTEN OFF DURING YEAR (b)	YEAR END BALANCE (c)
UNAMORTIZED DEBT DISCOUNT AND EXPENSE (Account 181): _____ _____ _____	\$ _____ _____ _____	\$ _____ _____ _____
Total Unamortized Debt Discount and Expense	\$ <u>          0</u>	\$ <u>          0</u>
UNAMORTIZED PREMIUM ON DEBT (Account 251): _____ _____ _____	\$ _____ _____ _____	\$ _____ _____ _____
Total Unamortized Premium on Debt	\$ <u>          0</u>	\$ <u>          0</u>

**EXTRAORDINARY PROPERTY LOSSES  
ACCOUNT 182**

Report each item separately.

DESCRIPTION (a)	TOTAL (b)
_____ _____ _____	\$ _____ _____ _____
Total Extraordinary Property Losses	\$ <u>          0</u>

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**MISCELLANEOUS DEFERRED DEBITS  
ACCOUNT 186**

DESCRIPTION - Provide itemized listing (a)	AMOUNT WRITTEN OFF DURING YEAR (b)	YEAR END BALANCE (c)
DEFERRED RATE CASE EXPENSE (Class A Utilities: Account 186.1)		
_____	\$ _____	\$ _____
_____	_____	_____
_____	_____	_____
_____	_____	_____
<b>Total Deferred Rate Case Expense</b>	<b>\$ _____ 0</b>	<b>\$ _____ 0</b>
OTHER DEFERRED DEBITS (Class A Utilities: Account 186.2):		
Misc. Deferred Debits	\$ _____	\$ _____ 2,319,250
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
<b>Total Other Deferred Debits</b>	<b>\$ _____ 0</b>	<b>\$ _____ 2,319,250</b>
REGULATORY ASSETS (Class A Utilities: Account. 186.3):		
_____	\$ _____	\$ _____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
<b>Total Regulatory Assets</b>	<b>\$ _____ 0</b>	<b>\$ _____ 0</b>
<b>TOTAL MISCELLANEOUS DEFERRED DEBITS</b>	<b>\$ _____ 0</b>	<b>\$ _____ 2,319,250</b>

UTILITY NAME: CSWR-Florida Utility Operating Company, LLC - Tradewinds

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**CAPITAL STOCK  
ACCOUNTS 201 AND 204\***

DESCRIPTION (a)	RATE (b)	TOTAL (c)
<b>COMMON STOCK</b>		
Par or stated value per share	_____ %	\$ _____
Shares authorized		_____
Shares issued and outstanding		_____
Total par value of stock issued	_____ %	\$ 3,120,365
Dividends declared per share for year	_____ %	\$ _____
<b>PREFERRED STOCK</b>		
Par or stated value per share	_____ %	\$ _____
Shares authorized		_____
Shares issued and outstanding		_____
Total par value of stock issued	_____ %	\$ _____
Dividends declared per share for year	_____ %	\$ _____

\* Account 204 not applicable for Class B utilities.

**BONDS  
ACCOUNT 221**

DESCRIPTION OF OBLIGATION (INCLUDING DATE OF ISSUE AND DATE OF MATURITY) (a)	INTEREST		PRINCIPAL AMOUNT PER BALANCE SHEET (d)
	ANNUAL RATE (b)	FIXED OR VARIABLE * (c)	
_____	_____ %	_____	\$ _____
_____	_____ %	_____	_____
_____	_____ %	_____	_____
_____	_____ %	_____	_____
_____	_____ %	_____	_____
_____	_____ %	_____	_____
_____	_____ %	_____	_____
_____	_____ %	_____	_____
_____	_____ %	_____	_____
<b>Total</b>			\$ _____ 0

\* For variable rate obligations, provide the basis for the rate. (i.e.. prime + 2%, etc.)

UTILITY NAME: CSWR-Florida Utility Operating Company, LLC - Tradewinds

**STATEMENT OF RETAINED EARNINGS**

- Dividends should be shown for each class and series of capital stock. Show amounts as dividends per share.
- Show separately the state and federal income tax effect of items shown in Account No. 439.

ACCT. NO. (a)	DESCRIPTION (b)	AMOUNTS (c)
215	Unappropriated Retained Earnings: Balance Beginning of Year	\$ (175,001)
439	Changes to Account: Adjustments to Retained Earnings ( requires Commission approval prior to use): Credits: _____	\$ _____
	Total Credits:	\$ 0
	Debits: _____	\$ _____
	Total Debits:	\$ 0
435	Balance Transferred from Income	\$ 285,243
436	Appropriations of Retained Earnings: _____	_____
	Total Appropriations of Retained Earnings	\$ 0
437	Dividends Declared: Preferred Stock Dividends Declared _____	_____
438	Common Stock Dividends Declared _____	_____
	Total Dividends Declared	\$ 0
215	Year end Balance	\$ 110,242
214	Appropriated Retained Earnings (state balance and purpose of each appropriated amount at year end): _____	_____
214	Total Appropriated Retained Earnings	\$ 0
Total Retained Earnings		\$ 110,242
Notes to Statement of Retained Earnings:		

UTILITY NAME: CSWR-Florida Utility Operating Company, LLC - Tradewinds

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**ADVANCES FROM ASSOCIATED COMPANIES  
ACCOUNT 223**

Report each advance separately.

DESCRIPTION (a)	TOTAL (b)
_____	\$ _____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
Total	\$ <u>          0</u>

**OTHER LONG-TERM DEBT  
ACCOUNT 224**

DESCRIPTION OF OBLIGATION (INCLUDING DATE OF ISSUE AND DATE OF MATURITY) (a)	INTEREST		PRINCIPAL AMOUNT PER BALANCE SHEET (d)
	ANNUAL RATE (b)	FIXED OR VARIABLE * (c)	
_____	%	_____	\$ _____
_____	%	_____	_____
_____	%	_____	_____
_____	%	_____	_____
_____	%	_____	_____
_____	%	_____	_____
_____	%	_____	_____
_____	%	_____	_____
_____	%	_____	_____
_____	%	_____	_____
_____	%	_____	_____
_____	%	_____	_____
_____	%	_____	_____
_____	%	_____	_____
_____	%	_____	_____
_____	%	_____	_____
_____	%	_____	_____
_____	%	_____	_____
_____	%	_____	_____
_____	%	_____	_____
_____	%	_____	_____
Total			\$ <u>          0</u>

\* For variable rate obligations, provide the basis for the rate. (i.e.. prime + 2%, etc.)

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**NOTES PAYABLE  
ACCOUNTS 232 AND 234**

DESCRIPTION OF OBLIGATION (INCLUDING DATE OF ISSUE AND DATE OF MATURITY) (a)	INTEREST		PRINCIPAL AMOUNT PER BALANCE SHEET (d)
	ANNUAL RATE (b)	FIXED OR VARIABLE * (c)	
NOTES PAYABLE ( Account 232):			\$
_____	%	_____	_____
_____	%	_____	_____
_____	%	_____	_____
_____	%	_____	_____
_____	%	_____	_____
_____	%	_____	_____
_____	%	_____	_____
_____	%	_____	_____
_____	%	_____	_____
_____	%	_____	_____
<b>Total Account 232</b>			\$ <u>          0</u>
NOTES PAYABLE TO ASSOC. COMPANIES (Account 234):			\$
_____	%	_____	_____
_____	%	_____	_____
_____	%	_____	_____
_____	%	_____	_____
_____	%	_____	_____
_____	%	_____	_____
_____	%	_____	_____
_____	%	_____	_____
_____	%	_____	_____
<b>Total Account 234</b>			\$ <u>          0</u>

\* For variable rate obligations, provide the basis for the rate. (i.e.. prime + 2%, etc.)

**ACCOUNTS PAYABLE TO ASSOCIATED COMPANIES  
ACCOUNT 233**

Report each account payable separately.

DESCRIPTION (a)	TOTAL (b)
Misc. working capital	\$ 21,890
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
<b>Total</b>	\$ <u>          21,890</u>

ACCRUED INTEREST AND EXPENSE  
ACCOUNTS 237 AND 427

DESCRIPTION OF DEBIT (a)	BALANCE BEGINNING OF YEAR (b)	INTEREST ACCRUED DURING YEAR		INTEREST PAID DURING YEAR (e)	BALANCE END OF YEAR (f)
		ACCT. DEBIT (c)	AMOUNT (d)		
ACCOUNT NO. 237.1 - Accrued Interest on Long Term Debt	\$ _____		\$ _____	\$ _____	\$ _____
_____	_____		_____	_____	_____
_____	_____		_____	_____	_____
_____	_____		_____	_____	_____
Total Account 237.1	\$ _____ 0		\$ _____ 0	\$ _____ 0	\$ _____ 0
ACCOUNT NO. 237.2 - Accrued Interest on Other Liabilities	\$ _____		\$ _____	\$ _____	\$ _____
Customer Deposits	_____	427	_____	_____	_____
_____	_____		_____	_____	_____
_____	_____		_____	_____	_____
Total Account 237.2	\$ _____ 0		\$ _____ 0	\$ _____ 0	\$ _____ 0
Total Account 237 (1)	\$ _____ 0		\$ _____ 0	\$ _____ 0	\$ _____ 0
INTEREST EXPENSED:					
Total accrual Account 237		237	\$ _____ 0		
Less Capitalized Interest Portion of AFUDC:					
Interest Expense			(4,040)		
_____			_____		
Net Interest Expensed to Account No. 427 (2)			\$ _____ 4,040		

(1) Must agree to F-2 (a), Beginning and Ending Balance of Accrued Interest.  
(2) Must agree to F-3 (c), Current Year Interest Expense

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**MISCELLANEOUS CURRENT AND ACCRUED LIABILITIES  
ACCOUNT 241**

DESCRIPTION - Provide itemized listing (a)	BALANCE END OF YEAR (b)
Misc Liabilities	\$ 42,069
Total Miscellaneous Current and Accrued Liabilities	\$ 42,069

**ADVANCES FOR CONSTRUCTION  
ACCOUNT 252**

NAME OF PAYOR * (a)	BALANCE BEGINNING OF YEAR (b)	DEBITS		CREDITS (e)	BALANCE END OF YEAR (f)
		ACCT. DEBIT (c)	AMOUNT (d)		
	\$		\$		\$ 0
					0
					0
					0
					0
					0
					0
Total	\$ 0		\$	\$ 0	\$ 0

\* Report advances separately by reporting group, designating water or wastewater in column (a).

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**OTHER DEFERRED CREDITS  
ACCOUNT 253**

DESCRIPTION - Provide itemized listing (a)	AMOUNT WRITTEN OFF DURING YEAR (b)	YEAR END BALANCE (c)
REGULATORY LIABILITIES (Class A Utilities: Account 253.1):  _____	\$ _____	\$ _____
_____	_____	_____
_____	_____	_____
_____	_____	_____
<b>Total Regulatory Liabilities</b>	\$ _____	\$ _____
OTHER DEFERRED LIABILITIES (Class A Utilities: Account 253.2):  _____	\$ _____	\$ _____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
<b>Total Other Deferred Liabilities</b>	\$ _____	\$ _____
<b>TOTAL OTHER DEFERRED CREDITS</b>	\$ _____	\$ _____

**CONTRIBUTIONS IN AID OF CONSTRUCTION  
ACCOUNT 271**

<b>DESCRIPTION (a)</b>	<b>WATER (W-7) (b)</b>	<b>WASTEWATER (S-7) (c)</b>	<b>W &amp; WW OTHER THAN SYSTEM REPORTING (d)</b>	<b>TOTAL (e)</b>
Balance first of year	\$ <u>342,045</u>	\$ <u>546,155</u>	\$ _____	\$ <u>888,200</u>
Add credits during year:	\$ <u>0</u>	\$ <u>0</u>	\$ _____	\$ <u>0</u>
Less debit charged during the year	\$ <u>0</u>	\$ <u>486</u>	\$ _____	\$ <u>486</u>
Total Contribution In Aid of Construction	\$ <u><u>342,045</u></u>	\$ <u><u>545,669</u></u>	\$ <u><u>0</u></u>	\$ <u><u>887,714</u></u>

**ACCUMULATED AMORTIZATION OF CONTRIBUTIONS IN AID OF CONSTRUCTION  
ACCOUNT 272**

<b>DESCRIPTION (a)</b>	<b>WATER (W-8(a)) (b)</b>	<b>WASTEWATER (S-8(a)) (c)</b>	<b>W &amp; WW OTHER THAN SYSTEM REPORTING (d)</b>	<b>TOTAL (e)</b>
Balance first of year	\$ <u>342,045</u>	\$ <u>546,155</u>	\$ _____	\$ <u>888,200</u>
Debits during the year:	\$ _____	\$ <u>(4)</u>	\$ _____	\$ <u>(4)</u>
Credits during the year	\$ <u>0</u>	\$ <u>0</u>	\$ _____	\$ <u>0</u>
Total Accumulated Amortization of Contributions In Aid of Construction	\$ <u><u>342,045</u></u>	\$ <u><u>546,151</u></u>	\$ <u><u>0</u></u>	\$ <u><u>888,196</u></u>

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**RECONCILIATION OF REPORTED NET INCOME WITH TAXABLE INCOME FOR FEDERAL INCOME TAXES (UTILITY OPERATIONS)**

- The reconciliation should include the same detail as furnished on Schedule M-1 of the federal tax return for the year. The reconciliation shall be submitted even though there is no taxable income for the year. Descriptions should clearly indicate the nature of each reconciling amount and show the computations of all tax accruals.
- If the utility is a member of a group which files a consolidated federal tax return, reconcile reported net income with taxable net income as if a separate return were to be filed, indicating intercompany amounts to be eliminated in such consolidated return. State names of group members, tax assigned to each group member, and basis of allocation, assignments or sharing of the consolidated tax among the group members.

DESCRIPTION (a)	REF. NO. (b)	AMOUNT (c)
Net income for the year	F-3(c)	\$ 285,243
Reconciling items for the year:		
Taxable income not reported on books:		
_____		_____
_____		_____
_____		_____
Deductions recorded on books not deducted for return:		
_____		_____
_____		_____
_____		_____
Income recorded on books not included in return:		
_____		_____
_____		_____
_____		_____
Deduction on return not charged against book income:		
_____		_____
_____		_____
_____		_____
Federal tax net income		\$ 285,243

Computation of tax :

**WATER  
OPERATION  
SECTION**

UTILITY NAME:

CSWR-Florida Utility Operating Company, LLC - Tradewinds

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### WATER LISTING OF SYSTEM GROUPS

List below the name of each reporting system and its certificate number. Those systems which have been consolidated under the same tariff should be assigned a group number. Each individual system which has not been consolidated should be assigned its own group number.

The water financial schedules (W-2 through W-10) should be filed for the group in total.

The water engineering schedules (W-11 through W-14) must be filed for each system in the group.

All of the following water pages (W-2 through W-14) should be completed for each group and arranged by group number.

SYSTEM NAME / COUNTY	CERTIFICATE NUMBER	GROUP NUMBER
Tradewinds Utilities	WS350	1

UTILITY NAME:

CSWR-Florida Utility Operating Company, LLC - Tradewinds

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SYSTEM NAME / COUNTY :

Tradewinds Utilities

**SCHEDULE OF YEAR END WATER RATE BASE**

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	WATER UTILITY (d)
101	Utility Plant In Service	W-4(b)	\$ 1,228,912
	Less:		
	Nonused and Useful Plant (1)		
108	Accumulated Depreciation	W-6(b)	876,596
110	Accumulated Amortization	F-8	0
271	Contributions in Aid of Construction	W-7	342,045
252	Advances for Construction	F-20	
Subtotal			\$ 10,271
272	Add: Accumulated Amortization of Contributions in Aid of Construction	W-8(a)	\$ 342,045
Subtotal			\$ 352,316
	Plus or Minus:		
114	Acquisition Adjustments (2)	F-7	
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	
	Working Capital Allowance (3)		
	Other (Specify):		
WATER RATE BASE			\$ 352,316
WATER OPERATING INCOME		W-3	\$ 200,756
ACHIEVED RATE OF RETURN (Water Operating Income / Water Rate Base)			56.98%

NOTES : (1) Estimate based on the methodology used in the last rate proceeding.

(2) Include only those Acquisition Adjustments that have been approved by the Commission.

(3) Calculation consistent with last rate proceeding.

In absence of a rate proceeding, Class A utilities will use the Balance Sheet Method and Class B Utilities will use the One-eighth Operating and Maintenance Expense Method.

UTILITY NAME:

CSWR-Florida Utility Operating Company, LLC - Tradewinds

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SYSTEM NAME / COUNTY :

Tradewinds Utilities

**WATER OPERATING STATEMENT**

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	CURRENT YEAR (d)
	UTILITY OPERATING INCOME		
400	Operating Revenues	W-9	\$ 479,681
469	Less: Guaranteed Revenue and AFPI	W-9	0
	Net Operating Revenues		\$ 479,681
401	Operating Expenses	W-10(a)	\$ 240,781
403	Depreciation Expense	W-6(a)	35,169
	Less: Amortization of CIAC	W-8(a)	0
	Net Depreciation Expense		\$ 35,169
406	Amortization of Utility Plant Acquisition Adjustment	F-7	
407	Amortization Expense (Other than CIAC)	F-8	0
408.10	Taxes Other Than Income		
	Utility Regulatory Assessment Fee		
408.11	Property Taxes		2,976
408.12	Payroll Taxes		
408.13	Other Taxes and Licenses		
408	Total Taxes Other Than Income		\$ 2,976
409.1	Income Taxes		
410.10	Deferred Federal Income Taxes		
410.11	Deferred State Income Taxes		
411.10	Provision for Deferred Income Taxes - Credit		
412.10	Investment Tax Credits Deferred to Future Periods		
412.11	Investment Tax Credits Restored to Operating Income		
	Utility Operating Expenses		\$ 278,925
	Utility Operating Income		\$ 200,756
469	Add Back:		
	Guaranteed Revenue (and AFPI)	W-9	\$ 0
413	Income From Utility Plant Leased to Others		
414	Gains (losses) From Disposition of Utility Property		(11,787)
420	Allowance for Funds Used During Construction		
	Total Utility Operating Income		\$ 188,969

**YEAR OF REPORT**  
December 31, 2024

**UTILITY NAME:** CSWR-Florida Utility Operating Company, LLC - Tradewinds

**SYSTEM NAME / COUNTY:** Tradewinds Utilities

**WATER UTILITY PLANT ACCOUNTS**

ACCT. NO. (a)	ACCOUNT NAME (b)	PREVIOUS YEAR (c)	ADDITIONS (d)	RETIREMENTS (e)	CURRENT YEAR (f)
301	Organization	\$ 0	\$	\$	\$ 0
302	Franchises	925			925
303	Land and Land Rights	88,779			88,779
304	Structures and Improvements	122,472	21,600		144,072
305	Collecting and Impounding Reservoirs	0			0
306	Lake, River and Other Intakes	0			0
307	Wells and Springs	0	2,457		2,457
308	Infiltration Galleries and Tunnels	0			0
309	Supply Mains	2,469			2,469
310	Power Generation Equipment	19,733			19,733
311	Pumping Equipment	75,489	8,412		83,901
320	Water Treatment Equipment	6,264	8,333		14,597
330	Distribution Reservoirs and Standpipes	288,879	7,850		296,729
331	Transmission and Distribution Mains	282,944	42,621		325,565
333	Services	69,852	4,562		74,414
334	Meters and Meter Installations	142,782	1,928		144,710
335	Hydrants	8,000			8,000
336	Backflow Prevention Devices	0			0
339	Other Plant Miscellaneous Equipment	305			305
340	Office Furniture and Equipment	5,740			5,740
341	Transportation Equipment	800			800
342	Stores Equipment	0			0
343	Tools, Shop and Garage Equipment	937			937
344	Laboratory Equipment	0			0
345	Power Operated Equipment	0			0
346	Communication Equipment	0	14,778		14,778
347	Miscellaneous Equipment	0			0
348	Other Tangible Plant	0			0
<b>TOTAL WATER PLANT</b>		<b>\$ 1,116,370</b>	<b>\$ 112,542</b>	<b>\$ 0</b>	<b>\$ 1,228,912</b>

**NOTE:** Any adjustments made to reclassify property from one account to another must be footnoted.

W-4(a)  
GROUP \_\_\_\_\_

UTILITY NAME: CSWR-Florida Utility Operating Company, LLC - Tradewinds

SYSTEM NAME / COUNTY : Tradewinds Utilities

WATER UTILITY PLANT MATRIX

ACCT. NO. (a)	ACCOUNT NAME (b)	CURRENT YEAR (c)	.1 INTANGIBLE PLANT (d)	.2 SOURCE OF SUPPLY AND PUMPING PLANT (e)	.3 WATER TREATMENT PLANT (f)	.4 TRANSMISSION AND DISTRIBUTION PLANT (g)	.5 GENERAL PLANT (h)
301	Organization	\$ 0	\$	\$	\$	\$	\$
302	Franchises	925	925				
303	Land and Land Rights	88,779					88,779
304	Structures and Improvements	144,072		144,072			
305	Collecting and Impounding Reservoirs	0					
306	Lake, River and Other Intakes	0					
307	Wells and Springs	2,457		2,457			
308	Infiltration Galleries and Tunnels	0					
309	Supply Mains	2,469		2,469			
310	Power Generation Equipment	19,733		19,733			
311	Pumping Equipment	83,901		83,901			
320	Water Treatment Equipment	14,597			14,597		
330	Distribution Reservoirs and Standpipes	296,729				296,729	
331	Transmission and Distribution Mains	325,565				325,565	
333	Services	74,414				74,414	
334	Meters and Meter Installations	144,710				144,710	
335	Hydrants	8,000				8,000	
336	Backflow Prevention Devices	0					
339	Other Plant Miscellaneous Equipment	305			305		
340	Office Furniture and Equipment	5,740					5,740
341	Transportation Equipment	800					800
342	Stores Equipment	0					
343	Tools, Shop and Garage Equipment	937					937
344	Laboratory Equipment	0					
345	Power Operated Equipment	0					
346	Communication Equipment	14,778					14,778
347	Miscellaneous Equipment	0					
348	Other Tangible Plant	0					
TOTAL WATER PLANT		\$ 1,228,912	\$ 925	\$ 252,632	\$ 14,902	\$ 849,418	\$ 111,034

W-4(b)  
GROUP \_\_\_\_\_

UTILITY NAME:

CSWR-Florida Utility Operating Company, LLC - Tradewinds

**YEAR OF REPORT**

December 31, 2024

SYSTEM NAME / COUNTY :

Tradewinds Utilities

**BASIS FOR WATER DEPRECIATION CHARGES**

ACCT. NO. (a)	ACCOUNT NAME (b)	AVERAGE SERVICE LIFE IN YEARS (c)	AVERAGE NET SALVAGE IN PERCENT (d)	DEPRECIATION RATE APPLIED IN PERCENT (100% - d) / c (e)
304	Structures and Improvements	40		2.50%
305	Collecting and Impounding Reservoirs	10		10.00%
306	Lake, River and Other Intakes			
307	Wells and Springs	50		2.00%
308	Infiltration Galleries and Tunnels			
309	Supply Mains	50		2.00%
310	Power Generation Equipment	15		6.67%
311	Pumping Equipment	15		6.67%
320	Water Treatment Equipment	20		5.00%
330	Distribution Reservoirs and Standpipes	40		2.50%
331	Transmission and Distribution Mains	50		2.00%
333	Services	40		2.50%
334	Meters and Meter Installations	10		10.00%
335	Hydrants	50		2.00%
336	Backflow Prevention Devices	50		2.00%
339	Other Plant Miscellaneous Equipment	10		10.00%
340	Office Furniture and Equipment	5		20.00%
341	Transportation Equipment	10		10.00%
342	Stores Equipment	10		10.00%
343	Tools, Shop and Garage Equipment	20		5.00%
344	Laboratory Equipment	20		5.00%
345	Power Operated Equipment	10		10.00%
346	Communication Equipment	10		10.00%
347	Miscellaneous Equipment	10		10.00%
348	Other Tangible Plant	10		10.00%
Water Plant Composite Depreciation Rate *				

\* If depreciation rates prescribed by this Commission are on a total composite basis, entries should be made on this line only.

**YEAR OF REPORT**  
December 31, 2024

**UTILITY NAME:** CSWR-Florida Utility Operating Company, LLC - Tradewinds

**SYSTEM NAME / COUNTY :** Tradewinds Utilities

**ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION**

ACCT. NO. (a)	ACCOUNT NAME (b)	BALANCE AT BEGINNING OF YEAR (c)	ACCURALS (d)	OTHER CREDITS * (e)	TOTAL CREDITS (d + e) (f)
304	Structures and Improvements	\$ 108,942	\$ 3,610		\$ 3,610
305	Collecting and Impounding Reservoirs	0			0
306	Lake, River and Other Intakes	0			0
307	Wells and Springs	0	53		53
308	Infiltration Galleries and Tunnels	0			0
309	Supply Mains	2,381	49		49
310	Power Generation Equipment	19,733			0
311	Pumping Equipment	75,489	206		206
320	Water Treatment Equipment	6,264	387		387
330	Distribution Reservoirs and Standpipes	217,451	7,399		7,399
331	Transmission and Distribution Mains	219,720	6,416		6,416
333	Services	56,783	1,810		1,810
334	Meters and Meter Installations	118,882	14,343		14,343
335	Hydrants	8,000			0
336	Backflow Prevention Devices	0			0
339	Other Plant Miscellaneous Equipment	305			0
340	Office Furniture and Equipment	5,740			0
341	Transportation Equipment	800			0
342	Stores Equipment	0			0
343	Tools, Shop and Garage Equipment	937			0
344	Laboratory Equipment	0			0
345	Power Operated Equipment	0			0
346	Communication Equipment	0	896		896
347	Miscellaneous Equipment	0			0
348	Other Tangible Plant				0
<b>TOTAL WATER ACCUMULATED DEPRECIATION</b>		<b>\$ 841,427</b>	<b>35,169</b>	<b>0</b>	<b>35,169</b>

\* Specify nature of transaction  
Use ( ) to denote reversal entries.

**YEAR OF REPORT**  
December 31, 2024

**UTILITY NAME:** CSWR-Florida Utility Operating Company, LLC - Tradewinds

**SYSTEM NAME / COUNTY :** Tradewinds Utilities

**ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION (CONT'D)**

ACCT. NO. (a)	ACCOUNT NAME (b)	PLANT RETIRED (g)	SALVAGE AND INSURANCE (h)	COST OF REMOVAL AND OTHER CHARGES (i)	TOTAL CHARGES (g-h+i) (j)	BALANCE AT END OF YEAR (c+f-j) (k)
304	Structures and Improvements	\$	\$	\$	\$ 0	\$ 112,552
305	Collecting and Impounding Reservoirs				0	0
306	Lake, River and Other Intakes				0	0
307	Wells and Springs				0	53
308	Infiltration Galleries and Tunnels				0	0
309	Supply Mains				0	2,430
310	Power Generation Equipment				0	19,733
311	Pumping Equipment				0	75,695
320	Water Treatment Equipment				0	6,651
330	Distribution Reservoirs and Standpipes				0	224,850
331	Transmission and Distribution Mains				0	226,136
333	Services				0	58,593
334	Meters and Meter Installations				0	133,225
335	Hydrants				0	8,000
336	Backflow Prevention Devices				0	0
339	Other Plant Miscellaneous Equipment				0	305
340	Office Furniture and Equipment				0	5,740
341	Transportation Equipment				0	800
342	Stores Equipment				0	0
343	Tools, Shop and Garage Equipment				0	937
344	Laboratory Equipment				0	0
345	Power Operated Equipment				0	0
346	Communication Equipment				0	896
347	Miscellaneous Equipment				0	0
348	Other Tangible Plant				0	0
<b>TOTAL WATER ACCUMULATED DEPRECIATION</b>		\$ 0	\$ 0	\$ 0	\$ 0	\$ 876,596

W-6(b)  
GROUP \_\_\_\_\_

UTILITY NAME:

CSWR-Florida Utility Operating Company, LLC - Tradewinds

**YEAR OF REPORT**

December 31, 2024

SYSTEM NAME / COUNTY :

Tradewinds Utilities

**CONTRIBUTIONS IN AID OF CONSTRUCTION  
ACCOUNT 271**

DESCRIPTION (a)	REFERENCE (b)	WATER (c)
Balance first of year		\$ <u>342,045</u>
Add credits during year:		
Contributions received from Capacity, Main Extension and Customer Connection Charges	W-8(a)	\$ <u>0</u>
Contributions received from Developer or Contractor Agreements in cash or property	W-8(b)	<u>0</u>
Total Credits		\$ <u>0</u>
Less debits charged during the year (All debits charged during the year must be explained below)		\$ _____
Total Contributions In Aid of Construction		\$ <u>342,045</u>

If any prepaid CIAC has been collected, provide a supporting schedule showing how the amount is determined.

Explain all debits charged to Account 271 during the year below:

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UTILITY NAME:

CSWR-Florida Utility Operating Company, LLC - Tradewinds

**YEAR OF REPORT**

December 31, 2024

SYSTEM NAME / COUNTY :

Tradewinds Utilities

**WATER CIAC SCHEDULE "A"**

ADDITIONS TO CONTRIBUTIONS IN AID OF CONSTRUCTION RECEIVED FROM CAPACITY,  
MAIN EXTENSION AND CUSTOMER CONNECTION CHARGES RECEIVED DURING THE YEAR

DESCRIPTION OF CHARGE (a)	NUMBER OF CONNECTIONS (b)	CHARGE PER CONNECTION (c)	AMOUNT (d)
N/A		\$	0
			0
			0
			0
			0
			0
			0
			0
			0
			0
Total Credits			\$ 0

**ACCUMULATED AMORTIZATION OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION**

DESCRIPTION (a)	WATER (b)
Balance first of year	\$ 342,045
Debits during the year:	
Accruals charged to Account 272	\$
Other debits (specify):	
Total debits	\$ 0
Credits during the year (specify):	
	\$
Total credits	\$ 0
Balance end of year	\$ 342,045



UTILITY NAME:

CSWR-Florida Utility Operating Company, LLC - Tradewinds

**YEAR OF REPORT**

December 31, 2024

SYSTEM NAME / COUNTY :

Tradewinds Utilities

**WATER OPERATING REVENUE**

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS * (c)	YEAR END NUMBER OF CUSTOMERS (d)	AMOUNT (e)
460	Water Sales: Unmetered Water Revenue			\$
461.1	Metered Water Revenue: Sales to Residential Customers	616	546	478,459
461.2	Sales to Commercial Customers			
461.3	Sales to Industrial Customers			
461.4	Sales to Public Authorities			
461.5	Sales Multiple Family Dwellings			
Total Metered Sales		616	546	\$ 478,459
462.1	Fire Protection Revenue: Public Fire Protection			
462.2	Private Fire Protection			
Total Fire Protection Revenue		0	0	\$ 0
464	Other Sales To Public Authorities			
465	Sales To Irrigation Customers			
466	Sales For Resale			
467	Interdepartmental Sales			
Total Water Sales		616	546	\$ 478,459
469	Other Water Revenues: Guaranteed Revenues (Including Allowance for Funds Prudently Invested or AFPI)			\$
470	Forfeited Discounts			
471	Miscellaneous Service Revenues			1,223
472	Rents From Water Property			
473	Interdepartmental Rents			
474	Other Water Revenues			
Total Other Water Revenues				\$ 1,223
Total Water Operating Revenues				\$ 479,681

\* Customer is defined by Rule 25-30.210(1), Florida Administrative Code.

UTILITY NAME:

CSWR-Florida Utility Operating Company, LLC - Tradewinds

**YEAR OF REPORT**

December 31, 2024

SYSTEM NAME / COUNTY :

Tradewinds Utilities

**WATER UTILITY EXPENSE ACCOUNT MATRIX**

ACCT. NO. (a)	ACCOUNT NAME (b)	CURRENT YEAR (c)	.1 SOURCE OF SUPPLY AND EXPENSES - OPERATIONS (d)	.2 SOURCE OF SUPPLY AND EXPENSES - MAINTENANCE (e)
601	Salaries and Wages - Employees	\$ 0	\$	\$
603	Salaries and Wages - Officers, Directors and Majority Stockholders	0		
604	Employee Pensions and Benefits	0		
610	Purchased Water	0		
615	Purchased Power	20,946	20,946	
616	Fuel for Power Production	0		
618	Chemicals	3,077	3,077	
620	Materials and Supplies	679	679	
631	Contractual Services-Engineering	0		
632	Contractual Services - Accounting	166		
633	Contractual Services - Legal	622		
634	Contractual Services - Mgt. Fees	1,396		
635	Contractual Services - Testing	5,016		
636	Contractual Services - Other	106,510	44	312
641	Rental of Building/Real Property	0		
642	Rental of Equipment	0		
650	Transportation Expenses	0		
656	Insurance - Vehicle	0		
657	Insurance - General Liability	0		
658	Insurance - Workman's Comp.	0		
659	Insurance - Other	11,454		
660	Advertising Expense	0		
666	Regulatory Commission Expenses - Amortization of Rate Case Expense	0		
667	Regulatory Commission Exp.-Other	12,335		
668	Water Resource Conservation Exp.	0		
670	Bad Debt Expense	163		
675	Miscellaneous Expenses	78,418		
Total Water Utility Expenses		\$ 240,781	\$ 24,746	\$ 312

UTILITY NAME:

CSWR-Florida Utility Operating Company, LLC - Tradewinds

**YEAR OF REPORT**  
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SYSTEM NAME / COUNTY :

Tradewinds Utilities

**WATER UTILITY EXPENSE ACCOUNT MATRIX**

<b>.3 WATER TREATMENT EXPENSES - OPERATIONS (f)</b>	<b>.4 WATER TREATMENT EXPENSES - MAINTENANCE (g)</b>	<b>.5 TRANSMISSION &amp; DISTRIBUTION EXPENSES - OPERATIONS (h)</b>	<b>.6 TRANSMISSION &amp; DISTRIBUTION EXPENSES - MAINTENANCE (i)</b>	<b>.7 CUSTOMER ACCOUNTS EXPENSE (j)</b>	<b>.8 ADMIN. &amp; GENERAL EXPENSES (k)</b>
\$ _____	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
1,396	_____	_____	_____	_____	166
<u>91,294</u>	<u>783</u>	<u>5,016</u>	<u>2,331</u>	_____	<u>622</u>
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	11,454
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
<u>290</u>	_____	_____	_____	<u>163</u>	<u>12,335</u>
<u>92,980</u>	<u>783</u>	<u>16,761</u>	<u>2,331</u>	<u>19,000</u>	<u>59,127</u>
\$ _____	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
<u>92,980</u>	<u>783</u>	<u>16,761</u>	<u>2,331</u>	<u>19,163</u>	<u>83,705</u>

UTILITY NAME:

CSWR-Florida Utility Operating Company, LLC - Tradewinds

**YEAR OF REPORT**

December 31, 2024

SYSTEM NAME / COUNTY :

Tradewinds Utilities

**PUMPING AND PURCHASED WATER STATISTICS**

MONTH (a)	WATER PURCHASED FOR RESALE ( Omit 000's ) (b)	FINISHED WATER PUMPED FROM WELLS ( Omit 000's ) (c)	WATER USED FOR LINE FLUSHING, FIGHTING FIRES, ETC. (d)	TOTAL WATER PUMPED AND PURCHASED ( Omit 000's ) [ (b)+(c)-(d) ] (e)	WATER SOLD TO CUSTOMERS ( Omit 000's ) (f)
January		175		175	
February		178		178	
March		160		160	
April		179		179	
May		195		195	
June		251		251	
July		230		230	
August		235		235	
September		198		198	
October		206		206	
November		257		257	
December		245		245	
Total for Year	<u>0</u>	<u>2,509</u>	<u>0</u>	<u>2,509</u>	<u>0</u>

If water is purchased for resale, indicate the following:

Vendor \_\_\_\_\_

Point of delivery \_\_\_\_\_

If water is sold to other water utilities for redistribution, list names of such utilities below:

\_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

**SOURCE OF SUPPLY**

List for each source of supply:	CAPACITY OF WELL	GALLONS PER DAY FROM SOURCE	TYPE OF SOURCE
Backup Well	5,000,000		Ground Water
Backup Well	5,000,000		Ground Water
Main Well	47,450,000		Ground Water

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GROUP \_\_\_\_\_

SYSTEM \_\_\_\_\_

UTILITY NAME:

CSWR-Florida Utility Operating Company, LLC - Tradewinds

**YEAR OF REPORT**

December 31, 2024

SYSTEM NAME / COUNTY :

Tradewinds Utilities

**WATER TREATMENT PLANT INFORMATION**

Provide a separate sheet for each water treatment facility

Permitted Capacity of Plant (GPD):

.132 MGD

Location of measurement of capacity  
(i.e. Wellhead, Storage Tank):

Flow Meter

Type of treatment (reverse osmosis,  
sedimentation, chemical, aerated, etc.):

Chemical

**LIME TREATMENT**

Unit rating (i.e., GPM, pounds  
per gallon): N/A

Manufacturer:

N/A

**FILTRATION**

Type and size of area:

Pressure (in square feet):

N/A

Manufacturer:

N/A

Gravity (in GPM/square feet):

N/A

Manufacturer:

N/A

UTILITY NAME:

CSWR-Florida Utility Operating Company, LLC - Tradewinds

<b>YEAR OF REPORT</b> December 31, 2024
--

SYSTEM NAME / COUNTY :

Tradewinds Utilities

**CALCULATION OF THE WATER SYSTEM METER EQUIVALENTS**

METER SIZE (a)	TYPE OF METER (b)	EQUIVALENT FACTOR (c)	NUMBER OF METERS (d)	TOTAL NUMBER OF METER EQUIVALENTS (c x d) (e)
All Residential		1.0		
5/8"	Displacement	1.0	2	2
3/4"	Displacement	1.5	506	759
1"	Displacement	2.5	30	75
1 1/2"	Displacement or Turbine	5.0		
2"	Displacement, Compound or Turbine	8.0	6	48
3"	Displacement	15.0		
3"	Compound	16.0		
3"	Turbine	17.5		
4"	Displacement or Compound	25.0		
4"	Turbine	30.0		
6"	Displacement or Compound	50.0		
6"	Turbine	62.5		
8"	Compound	80.0	2	160
8"	Turbine	90.0		
10"	Compound	115.0		
10"	Turbine	145.0		
12"	Turbine	215.0		
Total Water System Meter Equivalents				<u>1,044</u>

**CALCULATION OF THE WATER SYSTEM EQUIVALENT RESIDENTIAL CONNECTIONS**

Provide a calculation used to determine the value of one water equivalent residential connection (ERC).

Use one of the following methods:

- (a) If actual flow data are available from the preceding 12 months, divide the total annual single family residence (SFR) gallons sold by the average number of single family residence customers for the same period and divide the result by 365 days.
- (b) If no historical flow data are available, use:  
 $ERC = ( \text{Total SFR gallons sold (Omit 000)} / 365 \text{ days} / 350 \text{ gallons per day} )$

ERC Calculation:

2509470 Flow  
 546 SFR  
 365 Days  
 12.59 ERC

UTILITY NAME:

CSWR-Florida Utility Operating Company, LLC - Tradewinds

YEAR OF REPORT

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SYSTEM NAME / COUNTY :

Tradewinds Utilities

**OTHER WATER SYSTEM INFORMATION**

Furnish information below for each system. A separate page should be supplied where necessary.

1. Present ERCs \* the system can efficiently serve. 12.59

2. Maximum number of ERCs \* which can be served. 917.58

3. Present system connection capacity (in ERCs \*) using existing lines. 917.58

4. Future connection capacity (in ERCs \*) upon service area buildout. 917.58

5. Estimated annual increase in ERCs \*. 1

6. Is the utility required to have fire flow capacity?  
If so, how much capacity is required? N/A

7. Attach a description of the fire fighting facilities.

8. Describe any plans and estimated completion dates for any enlargements or improvements of this system:  
N/A

9. When did the company last file a capacity analysis report with the DEP? CSWR - Florida has not submitted a CAR

10. If the present system **does not** meet the requirements of DEP rules:

a. Attach a description of the plant upgrade necessary to meet the DEP rules.

b. Have these plans been approved by DEP? N/A

c. When will construction begin? N/A

d. Attach plans for funding the required upgrading.

e. Is this system under any Consent Order with DEP? N/A

11. Department of Environmental Protection ID # FL3424620

12. Water Management District Consumptive Use Permit # 2995-8

a. Is the system in compliance with the requirements of the CUP? In compliance with CUP

b. If not, what are the utility's plans to gain compliance? \_\_\_\_\_

\* An ERC is determined based on the calculation on the bottom of Page W-13.

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**WASTEWATER  
OPERATION  
SECTION**

UTILITY NAME:

CSWR-Florida Utility Operating Company, LLC - Tradewinds

<b>YEAR OF REPORT</b> December 31, 2024
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**WASTEWATER LISTING OF SYSTEM GROUPS**

<u>SYSTEM NAME / COUNTY</u>	<u>CERTIFICATE NUMBER</u>	<u>GROUP NUMBER</u>
Tradewinds Utilities	WS350	1

UTILITY NAME:

CSWR-Florida Utility Operating Company, LLC - Tradewinds

YEAR OF REPORT

December 31, 2024

SYSTEM NAME / COUNTY :

Tradewinds Utilities

**SCHEDULE OF YEAR END WASTEWATER RATE BASE**

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	WASTEWATER UTILITY (d)
101	Utility Plant In Service	S-4(a)	\$ 699,946
	Less:		
	Nonused and Useful Plant (1)		
108	Accumulated Depreciation	S-6(b)	588,721
110	Accumulated Amortization	F-8	0
271	Contributions in Aid of Construction	S-7	545,669
252	Advances for Construction	F-20	
Subtotal			\$ (434,445)
	Add:		
272	Accumulated Amortization of Contributions in Aid of Construction	S-8(a)	\$ 546,151
Subtotal			\$ 111,706
	Plus or Minus:		
114	Acquisition Adjustments (2)	F-7	
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	
	Working Capital Allowance (3)		
	Other (Specify):		
WASTEWATER RATE BASE			\$ 111,706
WASTEWATER OPERATING INCOME		S-3	\$ 103,509
ACHIEVED RATE OF RETURN (Wastewater Operating Income / Wastewater Rate Base)			92.66%

NOTES : (1) Estimate based on the methodology used in the last rate proceeding.

(2) Include only those Acquisition Adjustments that have been approved by the Commission.

(3) Calculation consistent with last rate proceeding.

In absence of a rate proceeding, Class A utilities will use the Balance Sheet Method and Class B Utilities will use the One-eighth Operating and Maintenance Expense Method.

UTILITY NAME:

CSWR-Florida Utility Operating Company, LLC - Tradewinds

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Tradewinds Utilities

**WASTEWATER OPERATING STATEMENT**

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	WASTEWATER UTILITY (d)
UTILITY OPERATING INCOME			
400	Operating Revenues	S-9(a)	\$ 261,588
530	Less: Guaranteed Revenue (and AFPI)	S-9(a)	0
Net Operating Revenues			\$ 261,588
401	Operating Expenses	S-10(a)	\$ 149,142
403	Depreciation Expense	S-6(a)	8,932
	Less: Amortization of CIAC	S-8(a)	(4)
Net Depreciation Expense			\$ 8,936
406	Amortization of Utility Plant Acquisition Adjustment	F-7	
407	Amortization Expense (Other than CIAC)	F-8	0
408.10	Taxes Other Than Income Utility Regulatory Assessment Fee		
408.11	Property Taxes		
408.12	Payroll Taxes		
408.13	Other Taxes and Licenses		
408	Total Taxes Other Than Income		\$ 0
409.1	Income Taxes		
410.10	Deferred Federal Income Taxes		
410.11	Deferred State Income Taxes		
411.10	Provision for Deferred Income Taxes - Credit		
412.10	Investment Tax Credits Deferred to Future Periods		
412.11	Investment Tax Credits Restored to Operating Income		
Utility Operating Expenses			\$ 158,079
Utility Operating Income			\$ 103,509
530	Add Back: Guaranteed Revenue (and AFPI)	S-9(a)	\$ 0
413	Income From Utility Plant Leased to Others		
414	Gains (losses) From Disposition of Utility Property		(3,195)
420	Allowance for Funds Used During Construction		
Total Utility Operating Income			\$ 100,314

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UTILITY NAME: CSWR-Florida Utility Operating Company, LLC - Tradewinds

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**WASTEWATER UTILITY PLANT ACCOUNTS**

ACCT. NO. (a)	ACCOUNT NAME (b)	PREVIOUS YEAR (c)	ADDITIONS (d)	RETIREMENTS (e)	CURRENT YEAR (f)
351	Organization	\$ 947	\$	\$	\$ 947
352	Franchises	3,806			3,806
353	Land and Land Rights	18,779			18,779
354	Structures and Improvements	0	1,320		1,320
355	Power Generation Equipment	0			0
360	Collection Sewers - Force	33,447	10,479		43,926
361	Collection Sewers - Gravity	141,888	6,551		148,439
362	Special Collecting Structures	0			0
363	Services to Customers	64,155			64,155
364	Flow Measuring Devices	209,442			209,442
365	Flow Measuring Installations	0			0
366	Reuse Services	0			0
367	Reuse Meters and Meter Installations	0			0
370	Receiving Wells	127,086			127,086
371	Pumping Equipment	0			0
374	Reuse Distribution Reservoirs	0			0
375	Reuse Transmission and Distribution System	0			0
380	Treatment and Disposal Equipment	0			0
381	Plant Sewers	1,952	9,287		9,287
382	Outfall Sewer Lines	0			1,952
389	Other Plant Miscellaneous Equipment	5,138			5,138
390	Office Furniture and Equipment	5,397			5,397
391	Transportation Equipment	0			0
392	Stores Equipment	0			0
393	Tools, Shop and Garage Equipment	775			775
394	Laboratory Equipment	0			0
395	Power Operated Equipment	16,049			16,049
396	Communication Equipment	0	43,447		43,447
397	Miscellaneous Equipment	0			0
398	Other Tangible Plant	0			0
Total Wastewater Plant		\$ 628,861	\$ 71,085	\$ 0	\$ 699,946

**NOTE:** Any adjustments made to reclassify property from one account to another must be footnoted.

UTILITY NAME: CSWR-Florida Utility Operating Company, LLC - Tradewinds

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WASTEWATER UTILITY PLANT MATRIX

ACCT. NO. (a)	ACCOUNT NAME (b)	.1 INTANGIBLE PLANT (g)	.2 COLLECTION PLANT (h)	.3 SYSTEM PUMPING PLANT (i)	.4 TREATMENT AND DISPOSAL (j)	.5 RECLAIMED WASTEWATER TREATMENT PLANT (i)	.6 RECLAIMED WASTEWATER DISTRIBUTION PLANT (i)	.7 GENERAL PLANT (k)
351	Organization	\$ 947						
352	Franchises	3,806						
353	Land and Land Rights							
354	Structures and Improvements		1,320					18,779
355	Power Generation Equipment							
360	Collection Sewers - Force		43,926					
361	Collection Sewers - Gravity		148,439					
362	Special Collecting Structures							
363	Services to Customers		64,155					
364	Flow Measuring Devices		209,442					
365	Flow Measuring Installations							
366	Reuse Services							
367	Reuse Meters and Meter Installations							
370	Receiving Wells			127,086				
371	Pumping Equipment							
374	Reuse Distribution Reservoirs							
375	Reuse Transmission and Distribution System							
380	Treatment and Disposal Equipment							
381	Plant Sewers				9,287			
382	Outfall Sewer Lines				1,952			
389	Other Plant Miscellaneous Equipment							
390	Office Furniture and Equipment							
391	Transportation Equipment							
392	Stores Equipment				5,138			5,397
393	Tools, Shop and Garage Equipment							
394	Laboratory Equipment							775
395	Power Operated Equipment							
396	Communication Equipment							16,049
397	Miscellaneous Equipment							43,447
398	Other Tangible Plant							
	Total Wastewater Plant	\$ 4,753	\$ 467,282	\$ 127,086	\$ 16,377	\$ 0	\$ 0	\$ 84,447

NOTE: Any adjustments made to reclassify property from one account to another must be footnoted.

UTILITY NAME:

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**BASIS FOR WASTEWATER DEPRECIATION CHARGES**

ACCT. NO. (a)	ACCOUNT NAME (b)	AVERAGE SERVICE LIFE IN YEARS (c)	AVERAGE NET SALVAGE IN PERCENT (d)	DEPRECIATION RATE APPLIED IN PERCENT (100% - D) / C (e)
354	Structures and Improvements	40		2.50%
355	Power Generation Equipment	15		6.67%
360	Collection Sewers - Force	50		2.00%
361	Collection Sewers - Gravity	50		2.00%
362	Special Collecting Structures	40		2.50%
363	Services to Customers	50		2.00%
364	Flow Measuring Devices	5		20.00%
365	Flow Measuring Installations			
366	Reuse Services			
367	Reuse Meters and Meter Installations			
370	Receiving Wells	25		4.00%
371	Pumping Equipment	10		10.00%
374	Reuse Distribution Reservoirs			
375	Reuse Transmission/Distribution Sys.			
380	Treatment and Disposal Equipment	20		5.00%
381	Plant Sewers	40		2.50%
382	Outfall Sewer Lines	50		2.00%
389	Other Plant Miscellaneous Equipment	10		10.00%
390	Office Furniture and Equipment	20		5.00%
391	Transportation Equipment	10		10.00%
392	Stores Equipment			
393	Tools, Shop and Garage Equipment	16		6.25%
394	Laboratory Equipment	20		5.00%
395	Power Operated Equipment	15		6.67%
396	Communication Equipment	10		10.00%
397	Miscellaneous Equipment			
398	Other Tangible Plant	40		2.50%
Wastewater Plant Composite Depreciation Rate *				

\* If depreciation rates prescribed by this Commission are on a total composite basis, entries should be made on this line only.

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**UTILITY NAME:** CSWR-Florida Utility Operating Company, LLC - Tradewinds

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**ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION**

ACCT. NO. (a)	ACCOUNT NAME (b)	BALANCE AT BEGINNING OF YEAR (c)	ACCRUALS (d)	OTHER CREDITS * (e)	TOTAL CREDITS (d + e) (f)
354	Structures and Improvements	\$ 0	45		\$ 45
355	Power Generation Equipment	0			0
360	Collection Sewers - Force	33,447	356		356
361	Collection Sewers - Gravity	121,158	2,954		2,954
362	Special Collecting Structures	0			0
363	Services to Customers	60,686	1,283		1,283
364	Flow Measuring Devices	209,442			0
365	Flow Measuring Installations	0			0
366	Reuse Services	0			0
367	Reuse Meters and Meter Installations	0			0
370	Receiving Wells	127,086			0
371	Pumping Equipment	0			0
374	Reuse Distribution Reservoirs	0			0
375	Reuse Transmission/Distribution Sys.	0			0
380	Treatment and Disposal Equipment	0	567		567
381	Plant Sewers	611	49		49
382	Outfall Sewer Lines	0			0
389	Other Plant Miscellaneous Equipment	5,138			0
390	Office Furniture and Equipment	5,397			0
391	Transportation Equipment	0			0
392	Stores Equipment	0			0
393	Tools, Shop and Garage Equipment	775			0
394	Laboratory Equipment	0			0
395	Power Operated Equipment	16,049	3,678		3,678
396	Communication Equipment	0			0
397	Miscellaneous Equipment	0			0
398	Other Tangible Plant	0			0
Total Depreciable Wastewater Plant in Service		\$ 579,789	\$ 8,932	\$ 0	\$ 8,932

\* Specify nature of transaction.  
Use ( ) to denote reversal entries.

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ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	PLANT RETIRED (g)	SALVAGE AND INSURANCE (h)	COST OF REMOVAL AND OTHER CHARGES (i)	TOTAL CHARGES (g-h+i) (j)	BALANCE AT END OF YEAR (e+f-j) (k)
354	Structures and Improvements	\$	\$	\$	\$	\$ 45
355	Power Generation Equipment					0
360	Collection Sewers - Force					33,803
361	Collection Sewers - Gravity					124,112
362	Special Collecting Structures					0
363	Services to Customers					61,969
364	Flow Measuring Devices					209,442
365	Flow Measuring Installations					0
366	Reuse Services					0
367	Reuse Meters and Meter Installations					0
370	Receiving Wells					127,086
371	Pumping Equipment					0
374	Reuse Distribution Reservoirs					0
375	Reuse Transmission/Distribution Sys.					0
380	Treatment and Disposal Equipment					567
381	Plant Sewers					660
382	Outfall Sewer Lines					0
389	Other Plant Miscellaneous Equipment					5,138
390	Office Furniture and Equipment					5,397
391	Transportation Equipment					0
392	Stores Equipment					0
393	Tools, Shop and Garage Equipment					775
394	Laboratory Equipment					0
395	Power Operated Equipment					19,727
396	Communication Equipment					0
397	Miscellaneous Equipment					0
398	Other Tangible Plant					0
Total Depreciable Wastewater Plant in Service						\$ 588,721

\* Specify nature of transaction.  
Use ( ) to denote reversal entries.

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**CONTRIBUTIONS IN AID OF CONSTRUCTION  
ACCOUNT 271**

DESCRIPTION (a)	REFERENCE (b)	WASTEWATER (c)
Balance first of year		\$ <u>546,155</u>
Add credits during year:		
Contributions received from Capacity, Main Extension and Customer Connection Charges	S-8(a)	\$ <u>0</u>
Contributions received from Developer or Contractor Agreements in cash or property	S-8(b)	<u>0</u>
Total Credits		\$ <u>0</u>
Less debits charged during the year (All debits charged during the year must be explained below)		\$ <u>486</u>
Total Contributions In Aid of Construction		\$ <u>545,669</u>

Explain all debits charged to Account 271 during the year below:

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UTILITY NAME:

CSWR-Florida Utility Operating Company, LLC - Tradewinds

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**WASTEWATER CIAC SCHEDULE "A"**

ADDITIONS TO CONTRIBUTIONS IN AID OF CONSTRUCTION RECEIVED FROM CAPACITY,  
MAIN EXTENSION AND CUSTOMER CONNECTION CHARGES RECEIVED DURING THE YEAR

DESCRIPTION OF CHARGE (a)	NUMBER OF CONNECTIONS (b)	CHARGE PER CONNECTION (c)	AMOUNT (d)
N/A		\$	\$ 0
			0
			0
			0
			0
			0
			0
			0
			0
Total Credits			\$ 0

**ACCUMULATED AMORTIZATION OF WASTEWATER CONTRIBUTIONS IN AID OF CONSTRUCTION**

DESCRIPTION (a)	WASTEWATER (b)
Balance first of year	\$ 546,155
Debits during the year:	
Accruals charged to Account 272	\$ (4)
Other debits (specify):	
_____	_____
_____	_____
Total debits	\$ (4)
Credits during the year (specify):	
_____	\$ _____
_____	_____
Total credits	\$ 0
Balance end of year	\$ 546,151

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**WASTEWATER CIAC SCHEDULE "B"**

ADDITIONS TO CONTRIBUTIONS IN AID OF CONSTRUCTION  
RECEIVED FROM ALL DEVELOPERS OR CONTRACTORS AGREEMENTS  
WHICH CASH OR PROPERTY WAS RECEIVED DURING THE YEAR

DESCRIPTION (a)	INDICATE CASH OR PROPERTY (b)	AMOUNT (c)
N/A		\$ _____
		_____
		_____
		_____
		_____
		_____
		_____
		_____
		_____
		_____
		_____
		_____
		_____
		_____
		_____
		_____
		_____
		_____
		_____
		_____
		_____
		_____
		_____
		_____
Total Credits		\$ _____ 0

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**WASTEWATER OPERATING REVENUE**

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS * (c)	YEAR END NUMBER OF CUSTOMERS * (d)	AMOUNTS (e)
<b>WASTEWATER SALES</b>				
521.1	Flat Rate Revenues: Residential Revenues	368	388	\$ 261,588
521.2	Commercial Revenues			
521.3	Industrial Revenues			
521.4	Revenues From Public Authorities			
521.5	Multiple Family Dwelling Revenues			
521.6	Other Revenues			
521	Total Flat Rate Revenues	368	388	\$ 261,588
522.1	Measured Revenues: Residential Revenues			
522.2	Commercial Revenues			
522.3	Industrial Revenues			
522.4	Revenues From Public Authorities			
522.5	Multiple Family Dwelling Revenues			
522	Total Measured Revenues	0	0	\$ 0
523	Revenues From Public Authorities			
524	Revenues From Other Systems			
525	Interdepartmental Revenues			
Total Wastewater Sales		368	388	\$ 261,588
<b>OTHER WASTEWATER REVENUES</b>				
530	Guaranteed Revenues (Including Allowance for Funds Prudently Invested or AFPI)			\$
531	Sale of Sludge			
532	Forfeited Discounts			
534	Rents From Wastewater Property			
535	Interdepartmental Rents			
536	Other Wastewater Revenues			
Total Other Wastewater Revenues				\$ 0

\* Customer is defined by Rule 25-30.210(1), Florida Administrative Code.

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--

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**WASTEWATER OPERATING REVENUE**

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS * (c)	YEAR END NUMBER OF CUSTOMERS * (d)	AMOUNTS (e)
RECLAIMED WATER SALES				
540.1	Flat Rate Reuse Revenues: Residential Reuse Revenues	_____	_____	\$ _____
540.2	Commercial Reuse Revenues	_____	_____	_____
540.3	Industrial Reuse Revenues	_____	_____	_____
540.4	Reuse Revenues From Public Authorities	_____	_____	_____
540.5	Other Revenues	_____	_____	_____
540	Total Flat Rate Reuse Revenues	0	0	\$ _____ 0
541.1	Measured Reuse Revenues: Residential Reuse Revenues	_____	_____	_____
541.2	Commercial Reuse Revenues	_____	_____	_____
541.3	Industrial Reuse Revenues	_____	_____	_____
541.4	Reuse Revenues From Public Authorities	_____	_____	_____
541	Total Measured Reuse Revenues	0	0	\$ _____ 0
544	Reuse Revenues From Other Systems	_____	_____	_____
Total Reclaimed Water Sales				\$ _____ 0
Total Wastewater Operating Revenues				\$ <u>261,588</u>

\* Customer is defined by Rule 25-30.210(1), Florida Administrative Code.

**UTILITY NAME:** CSWR-Florida Utility Operating Company, LLC - Tradewinds

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**WASTEWATER UTILITY EXPENSE ACCOUNT MATRIX**

ACCT. NO. (a)	ACCOUNT NAME (b)	CURRENT YEAR (c)	.1 COLLECTION EXPENSES- OPERATIONS (d)	.2 COLLECTION EXPENSES- MAINTENANCE (e)	.3 PUMPING EXPENSES - OPERATIONS (f)	.4 PUMPING EXPENSES - MAINTENANCE (g)	.5 TREATMENT & DISPOSAL EXPENSES - OPERATIONS (h)	.6 TREATMENT & DISPOSAL EXPENSES - MAINTENANCE (i)
701	Salaries and Wages - Employees	\$ 0	\$	\$	\$	\$	\$	\$
703	Salaries and Wages - Officers, Directors and Majority Stockholders	0						
704	Employee Pensions and Benefits	0						
710	Purchased Sewage Treatment	0						
711	Sludge Removal Expense	118	11,727				118	
715	Purchased Power	11,727						
716	Fuel for Power Production	0						
718	Chemicals	(133)					(133)	
720	Materials and Supplies	35					35	
731	Contractual Services-Engineering	0						
732	Contractual Services - Accounting	118						
733	Contractual Services - Legal	442						
734	Contractual Services - Mgt. Fees	992			992			
735	Contractual Services - Testing	0						
736	Contractual Services - Other	62,439	43,966	670			17,803	
741	Rental of Building/Real Property	0						
742	Rental of Equipment	0						
750	Transportation Expenses	0						
756	Insurance - Vehicle	0						
757	Insurance - General Liability	0						
758	Insurance - Workman's Comp.	0						
759	Insurance - Other	9,443						
760	Advertising Expense	0						
766	Regulatory Commission Expenses							
	- Amortization of Rate Case Expense	0						
767	Regulatory Commission Exp.-Other	8,508						
770	Bad Debt Expense	725						
775	Miscellaneous Expenses	54,727						
<b>Total Wastewater Utility Expenses</b>		<b>\$ 149,142</b>	<b>\$ 55,693</b>	<b>\$ 670</b>	<b>\$ 992</b>	<b>\$ 0</b>	<b>\$ 17,823</b>	<b>\$ 0</b>

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**WASTEWATER UTILITY EXPENSE ACCOUNT MATRIX**

ACCT. NO. (a)	ACCOUNT NAME (b)	.7 CUSTOMER ACCOUNTS EXPENSE (j)	.8 ADMIN. & GENERAL EXPENSES (k)	.9 RECLAIMED WATER TREATMENT EXPENSES- OPERATIONS (l)	.10 RECLAIMED WATER TREATMENT EXPENSES- MAINTENANCE (m)	.11 RECLAIMED WATER DISTRIBUTION EXPENSES- OPERATIONS (n)	.12 RECLAIMED WATER DISTRIBUTION EXPENSES- MAINTENANCE (o)
701	Salaries and Wages - Employees	\$	\$	\$	\$	\$	\$
703	Salaries and Wages - Officers, Directors and Majority Stockholders						
704	Employee Pensions and Benefits						
710	Purchased Sewage Treatment						
711	Sludge Removal Expense						
715	Purchased Power						
716	Fuel for Power Purchased						
718	Chemicals						
720	Materials and Supplies						
731	Contractual Services-Engineering						
732	Contractual Services - Accounting		118				
733	Contractual Services - Legal		442				
734	Contractual Services - Mgt. Fees						
735	Contractual Services - Testing						
736	Contractual Services - Other						
741	Rental of Building/Real Property						
742	Rental of Equipment						
750	Transportation Expenses						
756	Insurance - Vehicle						
757	Insurance - General Liability						
758	Insurance - Workman's Comp.						
759	Insurance - Other		9,443				
760	Advertising Expense						
766	Regulatory Commission Expenses - Amortization of Rate Case Expense		8,508				
767	Regulatory Commission Exp.-Other						
770	Bad Debt Expense	725					
775	Miscellaneous Expenses	13,353	41,374				
<b>Total Wastewater Utility Expenses</b>		<b>\$ 14,078</b>	<b>\$ 59,886</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>

S-10(b)  
GROUP \_\_\_\_\_

UTILITY NAME:

CSWR-Florida Utility Operating Company, LLC - Tradewinds

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**CALCULATION OF THE WASTEWATER SYSTEM METER EQUIVALENTS**

<b>WATER METER SIZE</b> <b>(a)</b>	<b>TYPE OF WATER METER</b> <b>(b)</b>	<b>EQUIVALENT FACTOR</b> <b>(c)</b>	<b>NUMBER OF WATER METERS</b> <b>(d)</b>	<b>TOTAL NUMBER OF METER EQUIVALENTS</b> <b>(c x d)</b> <b>(e)</b>
All Residential		1.0		0
5/8"	Displacement	1.0	2	2
3/4"	Displacement	1.5	366	549
1"	Displacement	2.5	14	35
1 1/2"	Displacement or Turbine	5.0		0
2"	Displacement, Compound or Turbine	8.0	6	48
3"	Displacement	15.0		0
3"	Compound	16.0		0
3"	Turbine	17.5		0
4"	Displacement or Compound	25.0		0
4"	Turbine	30.0		0
6"	Displacement or Compound	50.0		0
6"	Turbine	62.5		0
8"	Compound	80.0		0
8"	Turbine	90.0		0
10"	Compound	115.0		0
10"	Turbine	145.0		0
12"	Turbine	215.0		0
Total Wastewater System Meter Equivalents				<u>634</u>

**CALCULATION OF THE WASTEWATER SYSTEM EQUIVALENT RESIDENTIAL CONNECTIONS**

Provide a calculation used to determine the value of one wastewater equivalent residential connection (ERC).

Use one of the following methods:

(a) If actual flow data are available from the preceding 12 months, divide the total annual single family residence (SFR) gallons sold by the average number of single family residence customers for the same period and divide the result by 365 days.

(b) If no historical flow data are available, use:  
$$\text{ERC} = (\text{Total SFR gallons treated (Omit 000)} / 365 \text{ days} / 280 \text{ gallons per day})$$

For wastewater only utilities:

Subtract all general use and other non residential customer gallons from the total gallons treated.

Divide the remainder (SFR customers) by 365 days to reveal single family residence customer gallons per day.

**NOTE:** Total gallons treated includes both treated and purchased treatment.

ERC Calculation:
N/A

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**WASTEWATER TREATMENT PLANT INFORMATION**

Provide a separate sheet for each wastewater treatment facility

Permitted Capacity	.065 MGD		
Basis of Permit Capacity (1)	AF		
Manufacturer	N/A		
Type (2)	Filtration		
Hydraulic Capacity	N/A		
Average Daily Flow	N/A		
Total Gallons of Wastewater Treated	N/A		
Method of Effluent Disposal	Sprayfield		

(1) Basis of permitted capacity as stated on the Florida DEP WWTP Operating Permit (i.e. average annual daily flow, etc.)

(2) Contact stabilization, advanced treatment, etc.

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**OTHER WASTEWATER SYSTEM INFORMATION**

Furnish information below for each system. A separate page should be supplied where necessary.

1. Present number of ERCs\* now being served N/A

2. Maximum number of ERCs\* which can be served N/A

3. Present system connection capacity (in ERCs\*) using existing lines N/A

4. Future connection capacity (in ERCs\*) upon service area buildout N/A

5. Estimated annual increase in ERCs\* N/A

6. Describe any plans and estimated completion dates for any enlargements or improvements of this system  
None

7. If the utility uses reuse as a means of effluent disposal, attach a list of the reuse end users and the amount of reuse provided to each, if known. N/A

8. If the utility does not engage in reuse, has a reuse feasibility study been completed? N/A

If so, when? \_\_\_\_\_

9. Has the utility been required by the DEP or water management district to implement reuse? N/A

If so, what are the utility's plans to comply with this requirement? \_\_\_\_\_

10. When did the company last file a capacity analysis report with the DEP? N/A

11. If the present system does not meet the requirements of DEP rules:

a. Attach a description of the plant upgrade necessary to meet the DEP rules.

b. Have these plans been approved by DEP? N/A

c. When will construction begin? \_\_\_\_\_

d. Attach plans for funding the required upgrading.

e. Is this system under any Consent Order with DEP? No

12. Department of Environmental Protection ID # FLA010699

\* An ERC is determined based on the calculation on S-11.

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**CLASS "A" OR "B"**

**WATER AND/OR WASTEWATER UTILITIES**  
(Gross Revenue of More Than \$200,000 Each)

**ANNUAL REPORT**

OF

CSWR-Florida Utility Operating Company, LLC - Tymber Creek

Exact Legal Name of Respondent

Certificate Number(s)

303W & 252S

Submitted To The

STATE OF FLORIDA



FOR THE

YEAR ENDED DECEMBER 31, 2024

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## GENERAL INSTRUCTIONS

1. Prepare this report in conformity with the 1996 National Association of Regulatory Utility Commissioners Uniform System of Accounts for Water and/or Wastewater Utilities (USOA).
2. Interpret all accounting words and phrases in accordance with the USOA.
3. Complete each question fully and accurately, even if it has been answered in a previous annual report. Enter the word "None" where it truly and completely states the fact.
4. For any question, section, or page which is not applicable to the respondent, enter the words "Not Applicable." Do not omit any pages.
5. Where dates are called for, the month and day should be stated as well as the year.
6. All schedules requiring dollar entries should be rounded to the nearest dollar unless otherwise specifically indicated.
7. Complete this report by means which result in a permanent record, such as by computer or typewriter.
8. If there is not enough room on any schedule, an additional page or pages may be added, provided the format of the added schedule matches the format of the schedule with not enough room. Such a schedule should reference the appropriate schedules, state the name of the utility, and state the year of the report.
9. If it is necessary or desirable to insert additional statements for the purpose of further explanation of schedules, such statement should be made at the bottom of the page or an additional page inserted. Any additional pages should state the name of the utility, the year of the report, and reference the appropriate schedule.
10. For water and wastewater utilities with more than one rate group and/or system, water and wastewater pages should be completed for each rate group and/or system group. These pages should be grouped together and tabbed by rate group and/or system.
11. All other water and wastewater operations not regulated by the Commission and other regulated industries should be reported as "Other than Reporting Systems."
12. Financial information for multiple systems charging rates which are covered under the same tariff should be reported as one system. However, the engineering data must be reported by individual system.
13. For water and wastewater utilities with more than one system, one (1) copy of workpapers showing the consolidation of systems for the operating sections, should be filed with the annual report.
14. The report should be filled out in quadruplicate and the original and two copies returned by March 31, of the year following the date of the report. The report should be returned to:

**Florida Public Service Commission  
Division of Accounting and Finance  
2540 Shumard Oak Boulevard  
Tallahassee, Florida 32399-0850**

The fourth copy should be retained by the utility.

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Wastewater Listing of System Groups	S-1	Contributions In Aid of Construction	S-7
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Basis for Wastewater Depreciation Charges	S-5	Calculation of ERCs	S-11
Analysis of Entries in Wastewater Depreciation Reserve	S-6	Wastewater Treatment Plant Information	S-12
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# **EXECUTIVE SUMMARY**

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### CERTIFICATION OF ANNUAL REPORT

I HEREBY CERTIFY, to the best of my knowledge and belief:

- |  |                                |  |
|--|--------------------------------|--|
| YES<br><input checked="" type="checkbox"/> | NO<br><input type="checkbox"/> | 1. The utility is in substantial compliance with the Uniform System of Accounts prescribed by the Florida Public Service Commission.   |
| YES<br><input checked="" type="checkbox"/> | NO<br><input type="checkbox"/> | 2. The utility is in substantial compliance with all applicable rules and orders of the Florida Public Service Commission.   |
| YES<br><input checked="" type="checkbox"/> | NO<br><input type="checkbox"/> | 3. There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices that could have a material effect on the the financial statement of the utility.  |
| YES<br><input checked="" type="checkbox"/> | NO<br><input type="checkbox"/> | 4. The annual report fairly represents the financial condition and results of operations of the respondent for the period presented and other information and statements presented in the the report as to the business affairs of the respondent are true, correct and complete for the period for which it represents. |

Items Certified			
1.	2.	3.	4.

  
 \_\_\_\_\_  
 (Signature of Chief Executive Officer of the utility) \*

X	X	X	X
---	---	---	---

\_\_\_\_\_  
 (Signature of Chief Financial Officer of the utility) \*

\* Each of the four items must be certified YES or NO. Each item need not be certified by both officers. The items being certified by the officer should be indicated in the appropriate area to the left of the signature.

**NOTICE:** Section 837.06, Florida Statutes, provides that any person who knowingly makes a false statement in writing with the intent to mislead a public servant in the performance of his duty shall be guilty of a misdemeanor of the second degree.

ANNUAL REPORT OF

YEAR OF REPORT  
December 31, 2024

CSWR-Florida Utility Operating Company, LLC - Tymber Creek  
(Exact Name of Utility)

County: \_\_\_\_\_

List below the exact mailing address of the utility for which normal correspondence should be sent:

1630 Des Peres Rd., Suite 140  
Des Peres, MO 63131

Telephone: 314-380-8505

E Mail Address: bthics@cswrgroup.com

WEB Site: https://www.centralstateswaterresources.com/

Sunshine State One-Call of Florida, Inc. Member Number \_\_\_\_\_

Name and address of person to whom correspondence concerning this report should be addressed:

1630 Des Peres Rd., Suite 140  
Des Peres, MO 63131

Telephone: 314-380-8505

List below the address of where the utility's books and records are located:

1630 Des Peres Rd., Suite 140  
Des Peres, MO 63131

Telephone: 314-380-8505

List below any groups auditing or reviewing the records and operations:

\_\_\_\_\_  
\_\_\_\_\_

Date of original organization of the utility: \_\_\_\_\_

Check the appropriate business entity of the utility as filed with the Internal Revenue Service

Individual  Partnership  Sub S Corporation  1120 Corporation

List below every corporation or person owning or holding directly or indirectly 5% or more of the voting securities of the utility:

	Name	Percent Ownership
1.	CSWR, LLC	100%
2.	_____	_____
3.	_____	_____
4.	_____	_____
5.	_____	_____
6.	_____	_____
7.	_____	_____
8.	_____	_____
9.	_____	_____
10.	_____	_____

**DIRECTORY OF PERSONNEL WHO CONTACT  
THE FLORIDA PUBLIC SERVICE COMMISSION**

<b>NAME OF COMPANY REPRESENTATIVE (1)</b>	<b>TITLE OR POSITION (2)</b>	<b>ORGANIZATIONAL UNIT TITLE (3)</b>	<b>USUAL PURPOSE FOR CONTACT WITH FPSC</b>
Aaron Silas	Assistance VP	Regulatory	Regulatory

(1) Also list appropriate legal counsel, accountants and others who may not be on general payroll.  
(2) Provide individual telephone numbers if the person is not normally reached at the company.  
(3) Name of company employed by, if not on general payroll.

### COMPANY PROFILE

Provide a brief narrative company profile which covers the following areas:

- A. Brief company history.
- B. Public services rendered.
- C. Major goals and objectives.
- D. Major operating divisions and functions.
- E. Current and projected growth patterns.
- F. Major transactions having a material effect on operations.

See Supplemental

## CSWR-Florida Utility Operating Company: COMPANY PROFILE

### **A. Brief Company History**

Founded in 2014 by Josiah Cox, President and CEO, Central States Water Resources (CSWR) has expanded its national footprint across 11 states since its inception. Today, CSWR is the 11<sup>th</sup> largest investor-owned water utility and the single largest owner/operator of individual wastewater plants in the United States. CSWR-Florida completed its first acquisition of assets in Florida on 5/16/2022.

### **B. Public Services Rendered**

CSWR-Florida provides water treatment and distribution services as well as sewer collection and treatment services in Florida communities.

### **C. Major Goals and Objectives**

CSWR-Florida brings to life its mission to deliver safe, reliable, and environmentally responsible water resources to every community it serves, while also protecting the aquifers, lakes, rivers, and streams so essential to the environment. Goals include 100% compliance with regulatory requirements and the rehabilitation of historically underfunded systems.

### **D. Major Operating Divisions and Functions**

- **Environmental Health and Safety (EHS):** Responsible for managing operations contractors and compliance with environmental regulations.
- **Engineering:** responsible for designing and implementing new infrastructure projects as well as improving existing infrastructure.
- **Business Operations:** Admin functions including, but not limited to, accounting, finance, human resources, IT, communications, customer experience (customer service), and regulatory affairs.

### **E. Current and Projected Growth Patterns**

The Company is projecting a continued pattern of acquiring, rehabilitating, and operating facilities across the state of Florida.

### **F. Major Transactions Having a Material Effect on Operations**

- Acquisition of the assets of Aquarina Utilities – 5/16/22
- Acquisition of the assets of Sunshine Utilities of Central Florida, Inc. – 5/24/22
- Acquisition of the assets of North Peninsula Utilities – 5/25/22
- Acquisition of the assets of Neighborhood Utilities, Inc. – 11/17/22
- Acquisition of the assets of Rolling Oaks – 11/30/22
- Acquisition of the assets of Sebring Ridge – 8/29/23
- Acquisition of the assets of CFAT – 11/30/23
- Acquisition of the assets of BFF – 11/30/23
- Acquisition of the assets of Tradewinds – 11/30/23
- Acquisition of the assets of TKCB – 12/27/23
- Acquisition of the assets of Tymber Creek – 5/31/2024

**UTILITY NAME:** CSWR-Florida Utility Operating Company, LLC - Tymber Creek

**PARENT / AFFILIATE ORGANIZATION CHART**

**Current as of** \_\_\_\_\_ 12/31/24 \_\_\_\_\_

Complete below an organizational chart that shows all parents, subsidiaries and affiliates of the utility.  
The chart must also show the relationship between the utility and affiliates listed on E-7, E-10(a) and E-10(b).

CSWR, LLC  
Florida Central States Water Resources  
CSWR-Florida Utility Holding Company  
CSWR-Florida Utility Operating Company

**COMPENSATION OF OFFICERS**

For each officer, list the time spent on respondent as an officer compared to time spent on total business activities and the compensation received as an officer from the respondent.			
NAME (a)	TITLE (b)	% OF TIME SPENT AS OFFICER OF THE UTILITY (c)	OFFICERS' COMPENSATION (d)
N/A		_____	\$ _____
		_____	_____
		_____	_____
		_____	_____
		_____	_____
		_____	_____
		_____	_____
		_____	_____
		_____	_____

**COMPENSATION OF DIRECTORS**

For each director, list the number of directors' meetings attended by each director and the compensation received as a director from the respondent.			
NAME (a)	TITLE (b)	NUMBER OF DIRECTORS' MEETINGS ATTENDED (c)	DIRECTORS' COMPENSATION (d)
N/A		_____	\$ _____
		_____	_____
		_____	_____
		_____	_____
		_____	_____
		_____	_____
		_____	_____
		_____	_____
		_____	_____

**BUSINESS CONTRACTS WITH OFFICERS, DIRECTORS AND AFFILIATES**

List all contracts, agreements, or other business arrangements* entered into during the calendar year (other than compensation related to position with Respondents) between the Respondent and officer and director listed on page E-6. In addition, provide the same information with respect to professional services for each firm, partnership, or organization with which the officer or director is affiliated.			
NAME OF OFFICER, DIRECTOR OR AFFILIATE (a)	IDENTIFICATION OF SERVICE OR PRODUCT (b)	AMOUNT (c)	NAME AND ADDRESS OF AFFILIATED ENTITY (d)
N/A		\$ _____	
		_____	
		_____	
		_____	
		_____	
		_____	
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		_____	
		_____	
		_____	

\* Business Agreement, for this schedule, shall mean any oral or written business deal which binds the concerned parties for products or services during the reporting year or future years. Although the Respondent and/or other companies will benefit from the arrangement, the officer or director is, however, acting on his behalf or for the benefit of other companies or persons.

**AFFILIATION OF OFFICERS AND DIRECTORS**

For each of the officials listed on page E-6, list the principal occupation or business affiliations or connections with any other business or financial organizations, firms, or partnerships. For purposes of this part, an official will be considered to have an affiliation with any business or financial organization, firm or partnership in which he is an officer, director, trustee, partner, or a person exercising similar functions.			
NAME (a)	PRINCIPAL OCCUPATION OR BUSINESS AFFILIATION (b)	AFFILIATION OR CONNECTION (c)	NAME AND ADDRESS OF AFFILIATION OR CONNECTION (d)
N/A			



UTILITY NAME:

CSWR-Florida Utility Operating Company, LLC - Tymber Creek

<b>YEAR OF REPORT</b> December 31, 2024
--

**BUSINESS TRANSACTIONS WITH RELATED PARTIES**

List each contract, agreement, or other business transaction exceeding a cumulative amount of \$500 in any on year, entered into between the Respondent and a business or financial organization, firm, or partnership named on pages E-2 and E-6, identifying the parties, amounts, dates and product, and asset, or service involved.

**Part I. Specific Instructions: Services and Products Received or Provided**

- 1. Enter in this part all transactions involving services and products received or provided.
- 2. Below are some types of transactions to include:
  - management, legal and accounting services
  - material and supplies furnished
  - computer services
  - leasing of structures, land, and equipment
  - engineering & construction services
  - rental transactions
  - repairing and servicing of equipment
  - sale, purchase or transfer of various products

NAME OF COMPANY OR RELATED PARTY (a)	DESCRIPTION SERVICE AND/OR NAME OF PRODUCT (b)	CONTRACT OR AGREEMENT EFFECTIVE DATES (c)	ANNUAL CHARGES	
			(P)urchased (S)old (d)	AMOUNT (e)
N/A				\$

**UTILITY NAME:** CSWR-Florida Utility Operating Company, LLC - Tymber Creek

**BUSINESS TRANSACTIONS WITH RELATED PARTIES (Cont'd)**

**Part II. Specific Instructions: Sale, Purchase and Transfer of Assets**

1. Enter in this part all transactions relating to the purchase, sale, or transfer of assets.
2. Below are examples of some types of transactions to include:
  - purchase, sale or transfer of equipment
  - purchase, sale or transfer of land and structures
  - purchase, sale or transfer of securities
  - noncash transfers of assets
  - noncash dividends other than stock dividends
  - write-off of bad debts or loans
3. The columnar instructions follow:
  - (a) Enter name of related party or company.
  - (b) Describe briefly the type of assets purchased, sold or transferred.
  - (c) Enter the total received or paid. Indicate purchase with "P" and sale with "S".
  - (d) Enter the net book value for each item reported.
  - (e) Enter the net profit or loss for each item reported. (column (c) - column (d))
  - (f) Enter the fair market value for each item reported. In space below or in a supplemental schedule, describe the basis used to calculate fair market value.

NAME OF COMPANY OR RELATED PARTY (a)	DESCRIPTION OF ITEMS (b)	SALE OR PURCHASE PRICE (c)	NET BOOK VALUE (d)	GAIN OR LOSS (e)	FAIR MARKET VALUE (f)
N/A		\$ _____	\$ _____	\$ _____	\$ _____

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UTILITY NAME: CSWR-Florida Utility Operating Company, LLC - Tymber Creek

<b>YEAR OF REPORT</b> December 31, 2024
--

**COMPARATIVE BALANCE SHEET  
ASSETS AND OTHER DEBITS**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR (e)
<b>UTILITY PLANT</b>				
101-106	Utility Plant	F-7	\$ _____	\$ 1,837,789
108-110	Less: Accumulated Depreciation and Amortization	F-8		1,046,585
Net Plant			\$ 0	\$ 791,204
114-115	Utility Plant Acquisition adjustment (Net)	F-7		0
116 *	Other Utility Plant Adjustments			
Total Net Utility Plant			\$ 0	\$ 791,204
<b>OTHER PROPERTY AND INVESTMENTS</b>				
121	Nonutility Property	F-9	\$ _____	\$ 0
122	Less: Accumulated Depreciation and Amortization			
Net Nonutility Property			\$ 0	\$ 0
123	Investment in Associated Companies	F-10		0
124	Utility Investments	F-10		0
125	Other Investments	F-10		0
126-127	Special Funds	F-10		0
Total Other Property & Investments			\$ 0	\$ 0
<b>CURRENT AND ACCRUED ASSETS</b>				
131	Cash		\$ _____	\$ 148
132	Special Deposits	F-9		0
133	Other Special Deposits	F-9		0
134	Working Funds			
135	Temporary Cash Investments			
141-144	Accounts and Notes Receivable, Less Accumulated Provision for Uncollectible Accounts	F-11		46,799
145	Accounts Receivable from Associated Companies	F-12		0
146	Notes Receivable from Associated Companies	F-12		0
151-153	Material and Supplies			
161	Stores Expense			
162	Prepayments			1,145
171	Accrued Interest and Dividends Receivable			
172 *	Rents Receivable			
173 *	Accrued Utility Revenues			22,164
174	Miscellaneous Current and Accrued Assets	F-12		0
Total Current and Accrued Assets			\$ 0	\$ 70,257

\* Not Applicable for Class B Utilities

UTILITY NAME: CSWR-Florida Utility Operating Company, LLC - Tymber Creek

<b>YEAR OF REPORT</b> December 31, 2024
--

**COMPARATIVE BALANCE SHEET  
ASSETS AND OTHER DEBITS**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR (e)
DEFERRED DEBITS				
181	Unamortized Debt Discount & Expense	F-13	\$ _____	\$ _____ 0
182	Extraordinary Property Losses	F-13	_____	_____ 0
183	Preliminary Survey & Investigation Charges		_____	_____ 13,096
184	Clearing Accounts		_____	_____ 1,043
185 *	Temporary Facilities		_____	_____ 962
186	Miscellaneous Deferred Debits	F-14	_____	_____ 871,112
187 *	Research & Development Expenditures		_____	_____
190	Accumulated Deferred Income Taxes		_____	_____
Total Deferred Debits			\$ _____ 0	\$ _____ 886,213
<b>TOTAL ASSETS AND OTHER DEBITS</b>			<b>\$ _____ 0</b>	<b>\$ _____ 1,747,674</b>

\* Not Applicable for Class B Utilities

<p><b>NOTES TO THE BALANCE SHEET</b></p> <p>The space below is provided for important notes regarding the balance sheet</p>
---

**COMPARATIVE BALANCE SHEET  
EQUITY CAPITAL AND LIABILITIES**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR (e)
<b>EQUITY CAPITAL</b>				
201	Common Stock Issued	F-15	\$ _____	\$ 1,614,551
204	Preferred Stock Issued	F-15	_____	0
202,205 *	Capital Stock Subscribed		_____	_____
203,206 *	Capital Stock Liability for Conversion		_____	_____
207 *	Premium on Capital Stock		_____	_____
209 *	Reduction in Par or Stated Value of Capital Stock		_____	_____
210 *	Gain on Resale or Cancellation of Reacquired Capital Stock		_____	_____
211	Other Paid - In Capital		_____	_____
212	Discount On Capital Stock		_____	_____
213	Capital Stock Expense		_____	_____
214-215	Retained Earnings	F-16	_____	(52,547)
216	Reacquired Capital Stock		_____	_____
218	Proprietary Capital (Proprietorship and Partnership Only)		_____	_____
Total Equity Capital			\$ 0	\$ 1,562,004
<b>LONG TERM DEBT</b>				
221	Bonds	F-15	_____	0
222 *	Reacquired Bonds		_____	_____
223	Advances from Associated Companies	F-17	_____	0
224	Other Long Term Debt	F-17	_____	0
Total Long Term Debt			\$ 0	\$ 0
<b>CURRENT AND ACCRUED LIABILITIES</b>				
231	Accounts Payable		_____	26,704
232	Notes Payable	F-18	_____	0
233	Accounts Payable to Associated Companies	F-18	_____	0
234	Notes Payable to Associated Companies	F-18	_____	113,150
235	Customer Deposits		_____	_____
236	Accrued Taxes	W/S-3	_____	2,320
237	Accrued Interest	F-19	_____	0
238	Accrued Dividends		_____	_____
239	Matured Long Term Debt		_____	_____
240	Matured Interest		_____	_____
241	Miscellaneous Current & Accrued Liabilities	F-20	_____	43,496
Total Current & Accrued Liabilities			\$ 0	\$ 185,670

\* Not Applicable for Class B Utilities

**COMPARATIVE BALANCE SHEET  
EQUITY CAPITAL AND LIABILITIES**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR (e)
<b>DEFERRED CREDITS</b>				
251	Unamortized Premium On Debt	F-13	\$ _____	\$ _____ 0
252	Advances For Construction	F-20	_____	_____ 0
253	Other Deferred Credits	F-21	_____	_____ 0
255	Accumulated Deferred Investment Tax Credits			
Total Deferred Credits			\$ _____ 0	\$ _____ 0
<b>OPERATING RESERVES</b>				
261	Property Insurance Reserve		\$ _____	\$ _____
262	Injuries & Damages Reserve		_____	_____
263	Pensions and Benefits Reserve		_____	_____
265	Miscellaneous Operating Reserves		_____	_____
Total Operating Reserves			\$ _____ 0	\$ _____ 0
<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>				
271	Contributions in Aid of Construction	F-22	\$ _____	\$ _____ 533,689
272	Accumulated Amortization of Contributions in Aid of Construction	F-22		(533,689)
Total Net CIAC			\$ _____ 0	\$ _____ 0
<b>ACCUMULATED DEFERRED INCOME TAXES</b>				
281	Accumulated Deferred Income Taxes - Accelerated Depreciation		\$ _____	\$ _____
282	Accumulated Deferred Income Taxes - Liberalized Depreciation		_____	_____
283	Accumulated Deferred Income Taxes - Other		_____	_____
Total Accumulated Deferred Income Tax			\$ _____ 0	\$ _____ 0
<b>TOTAL EQUITY CAPITAL AND LIABILITIES</b>			\$ _____ 0	\$ _____ 1,747,674

UTILITY NAME: CSWR-Florida Utility Operating Company, LLC - Tymber Creek

**COMPARATIVE OPERATING STATEMENT**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR * (e)
<b>UTILITY OPERATING INCOME</b>				
400	Operating Revenues	F-3(b)	\$ _____	\$ 250,422
469, 530	Less: Guaranteed Revenue and AFPI	F-3(b)		0
Net Operating Revenues			\$ 0	\$ 250,422
401	Operating Expenses	F-3(b)	\$ _____	\$ 274,581
403	Depreciation Expense:	F-3(b)	\$ _____	\$ 15,478
	Less: Amortization of CIAC	F-22		0
Net Depreciation Expense			\$ 0	\$ 15,478
406	Amortization of Utility Plant Acquisition Adjustment	F-3(b)		0
407	Amortization Expense (Other than CIAC)	F-3(b)		0
408	Taxes Other Than Income	W/S-3		1,343
409	Current Income Taxes	W/S-3		0
410.1	Deferred Federal Income Taxes	W/S-3		0
410.11	Deferred State Income Taxes	W/S-3		0
411.1	Provision for Deferred Income Taxes - Credit	W/S-3		0
412.1	Investment Tax Credits Deferred to Future Periods	W/S-3		0
412.11	Investment Tax Credits Restored to Operating Income	W/S-3		0
Utility Operating Expenses			\$ 0	\$ 291,403
Net Utility Operating Income			\$ 0	\$ (40,981)
469, 530	Add Back: Guaranteed Revenue and AFPI	F-3(b)		0
413	Income From Utility Plant Leased to Others			0
414	Gains (losses) From Disposition of Utility Property			(7,885)
420	Allowance for Funds Used During Construction			0
Total Utility Operating Income [Enter here and on Page F-3(c)]			\$ 0	\$ (48,866)

\* For each account, Column e should agree with Columns f, g and h on F-3(b)

UTILITY NAME: CSWR-Florida Utility Operating Company, LLC

**COMPARATIVE OPERATING STATEMENT (Cont'd)**

WATER SCHEDULE W-3 * (f)	WASTEWATER SCHEDULE S-3 * (g)	OTHER THAN REPORTING SYSTEMS (h)
\$ <u>83,409</u> 0	\$ <u>167,013</u> 0	\$ _____
\$ <u>83,409</u>	\$ <u>167,013</u>	\$ <u>0</u>
\$ <u>153,194</u>	\$ <u>121,387</u>	\$ _____
<u>4,508</u> 0	<u>10,970</u> 0	_____
\$ <u>4,508</u>	\$ <u>10,970</u>	\$ <u>0</u>
<u>0</u>	<u>0</u>	_____
<u>0</u>	<u>0</u>	_____
<u>0</u>	<u>1,343</u>	_____
<u>0</u>	<u>0</u>	_____
<u>0</u>	<u>0</u>	_____
<u>0</u>	<u>0</u>	_____
<u>0</u>	<u>0</u>	_____
<u>0</u>	<u>0</u>	_____
<u>0</u>	<u>0</u>	_____
\$ <u>157,702</u>	\$ <u>133,701</u>	\$ <u>0</u>
\$ <u>(74,292)</u>	\$ <u>33,312</u>	\$ <u>0</u>
<u>0</u>	<u>0</u>	_____
<u>0</u>	<u>0</u>	_____
<u>(2,930)</u>	<u>(4,955)</u>	_____
<u>0</u>	<u>0</u>	_____
\$ <u>(77,222)</u>	\$ <u>28,357</u>	\$ <u>0</u>

\* Total of Schedules W-3 / S-3 for all rate groups.

**COMPARATIVE OPERATING STATEMENT (Cont'd)**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR (e)
Total Utility Operating Income [from page F-3(a)]			\$ 0	\$ (48,866)
<b>OTHER INCOME AND DEDUCTIONS</b>				
415	Revenues-Merchandising, Jobbing, and Contract Deductions		\$ _____	\$ _____
416	Costs & Expenses of Merchandising Jobbing, and Contract Work		_____	_____
419	Interest and Dividend Income		_____	_____
421	Nonutility Income		_____	_____
426	Miscellaneous Nonutility Expenses		_____	_____
Total Other Income and Deductions			\$ 0	\$ 0
<b>TAXES APPLICABLE TO OTHER INCOME</b>				
408.2	Taxes Other Than Income		\$ _____	\$ _____
409.2	Income Taxes		_____	_____
410.2	Provision for Deferred Income Taxes		_____	_____
411.2	Provision for Deferred Income Taxes - Credit		_____	_____
412.2	Investment Tax Credits - Net		_____	_____
412.3	Investment Tax Credits Restored to Operating Income		_____	_____
Total Taxes Applicable To Other Income			\$ 0	\$ 0
<b>INTEREST EXPENSE</b>				
427	Interest Expense	F-19	\$ _____	\$ 3,681
428	Amortization of Debt Discount & Expense	F-13	_____	0
429	Amortization of Premium on Debt	F-13	_____	0
Total Interest Expense			\$ 0	\$ 3,681
<b>EXTRAORDINARY ITEMS</b>				
433	Extraordinary Income		\$ _____	\$ _____
434	Extraordinary Deductions		_____	_____
409.3	Income Taxes, Extraordinary Items		_____	_____
Total Extraordinary Items			\$ 0	\$ 0
<b>NET INCOME</b>			<u>\$ 0</u>	<u>\$ (52,547)</u>

Explain Extraordinary Income:

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**SCHEDULE OF YEAR END RATE BASE**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	WATER UTILITY (d)	WASTEWATER UTILITY (e)
101	Utility Plant In Service	F-7	\$ 302,854	\$ 996,015
	Less:			
	Nonused and Useful Plant (1)			
108	Accumulated Depreciation	F-8	246,876	799,708
110	Accumulated Amortization	F-8	0	0
271	Contributions in Aid of Construction	F-22	153,383	380,306
252	Advances for Construction	F-20		
Subtotal			\$ (97,405)	\$ (183,999)
272	Add: Accumulated Amortization of Contributions in Aid of Construction	F-22	153,383	380,306
Subtotal			\$ 55,978	\$ 196,307
114	Plus or Minus: Acquisition Adjustments (2)	F-7	0	0
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	0	0
	Working Capital Allowance (3)		0	0
	Other (Specify): _____ _____ _____			
RATE BASE			\$ 55,978	\$ 196,307
NET UTILITY OPERATING INCOME			\$ (74,292)	\$ 33,312
ACHIEVED RATE OF RETURN (Operating Income / Rate Base)			-132.72%	16.97%

**NOTES :**

- (1) Estimate based on the methodology used in the last rate proceeding.
- (2) Include only those Acquisition Adjustments that have been approved by the Commission.
- (3) Calculation consistent with last rate proceeding.  
In absence of a rate proceeding, Class A utilities will use the Balance Sheet Method and Class B Utilities will use the One-eighth Operating and Maintenance Expense Method.

**SCHEDULE OF CURRENT COST OF CAPITAL  
CONSISTENT WITH THE METHODOLOGY USED IN THE LAST RATE PROCEEDING (1)**

CLASS OF CAPITAL (a)	DOLLAR AMOUNT (2) (b)	PERCENTAGE OF CAPITAL (c)	ACTUAL COST RATES (3) (d)	WEIGHTED COST (c x d) (e)
Common Equity	\$ 0	0.00%	_____	0.00%
Preferred Stock	0	0.00%	_____	0.00%
Long Term Debt	0	0.00%	_____	0.00%
Customer Deposits	0	0.00%	_____	0.00%
Tax Credits - Zero Cost	0	0.00%	_____	0.00%
Tax Credits - Weighted Cost	0	0.00%	_____	0.00%
Deferred Income Taxes	0	0.00%	_____	0.00%
Other (Explain)	0	0.00%	_____	0.00%
	0	0.00%	_____	0.00%
Total	\$ 0	0.00%	_____	0.00%

(1) If the utility's capital structure is not used, explain which capital structure is used.

\_\_\_\_\_

\_\_\_\_\_

(2) Should equal amounts on Schedule F-6, Column (g).

(3) Mid-point of the last authorized Return On Equity or current leverage formula if none has been established.

Must be calculated using the same methodology used in the last rate proceeding using current annual report year end amounts and cost rates.

**APPROVED RETURN ON EQUITY**

Current Commission Return on Equity:	_____
Commission order approving Return on Equity:	_____

**APPROVED AFUDC RATE**

COMPLETION ONLY REQUIRED IF AFUDC WAS CHARGED DURING YEAR

Current Commission Approved AFUDC rate:	_____
Commission order approving AFUDC rate:	_____

If any utility capitalized any charge in lieu of AFUDC (such as interest only), state the basis of the charge, an explanation as to why AFUDC was not charged and the percentage capitalized.

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**UTILITY NAME:** CSWR-Florida Utility Operating Company, LLC - Tymber Creek

**SCHEDULE OF CAPITAL STRUCTURE ADJUSTMENTS  
CONSISTENT WITH THE METHODOLOGY USED IN THE LAST RATE PROCEEDING**

<b>CLASS OF CAPITAL (a)</b>	<b>PER BOOK BALANCE (b)</b>	<b>NON-UTILITY ADJUSTMENTS (c)</b>	<b>NON-JURISDICTIONAL ADJUSTMENTS (d)</b>	<b>OTHER (1) ADJUSTMENTS SPECIFIC (e)</b>	<b>OTHER (1) ADJUSTMENTS PRO RATA (f)</b>	<b>CAPITAL STRUCTURE (g)</b>
Common Equity	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
Preferred Stock	_____	_____	_____	_____	_____	_____
Long Term Debt	_____	_____	_____	_____	_____	_____
Customer Deposits	_____	_____	_____	_____	_____	_____
Tax Credits - Zero Cost	_____	_____	_____	_____	_____	_____
Tax Credits - Weighted Cost	_____	_____	_____	_____	_____	_____
Deferred Inc. Taxes	_____	_____	_____	_____	_____	_____
Other (Explain)	_____	_____	_____	_____	_____	_____
<b>Total</b>	<b>\$ _____</b>	<b>\$ _____</b>	<b>\$ _____</b>	<b>\$ _____</b>	<b>\$ _____</b>	<b>\$ _____</b>

(1) Explain below all adjustments made in Columns (e) and (f):

UTILITY NAME: CSWR-Florida Utility Operating Company, LLC - Tymber Creek

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**UTILITY PLANT  
ACCOUNTS 101 - 106**

ACCT. NO. (a)	DESCRIPTION (b)	WATER (c)	WASTEWATER (d)	OTHER THAN REPORTING SYSTEMS (e)	TOTAL (f)
101	Plant Accounts: Utility Plant In Service	\$ 302,854	\$ 996,015	\$ _____	\$ 1,298,869
102	Utility Plant Leased to Other	_____	_____	_____	0
103	Property Held for Future Use	_____	_____	_____	0
104	Utility Plant Purchased or Sold	_____	_____	_____	0
105	Construction Work in Progress	143,113	395,806	_____	538,920
106	Completed Construction Not Classified	_____	_____	_____	0
	<b>Total Utility Plant</b>	<u>\$ 445,967</u>	<u>\$ 1,391,822</u>	<u>\$ 0</u>	<u>\$ 1,837,789</u>

**UTILITY PLANT ACQUISITION ADJUSTMENTS  
ACCOUNTS 114 AND 115**

Report each acquisition adjustment and related accumulated amortization separately.  
For any acquisition adjustments approved by the Commission, include the Order Number.

ACCT. NO. (a)	DESCRIPTION (b)	WATER (c)	WASTEWATER (d)	OTHER THAN REPORTING SYSTEMS (e)	TOTAL (f)
114	Acquisition Adjustment	\$ _____	\$ _____	\$ _____	\$ 0
		_____	_____	_____	0
		_____	_____	_____	0
		_____	_____	_____	0
	<b>Total Plant Acquisition Adjustments</b>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
115	Accumulated Amortization	\$ _____	\$ _____	\$ _____	\$ 0
		_____	_____	_____	0
		_____	_____	_____	0
		_____	_____	_____	0
	<b>Total Accumulated Amortization</b>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
	<b>Net Acquisition Adjustments</b>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

**ACCUMULATED DEPRECIATION ( ACCT. 108 ) AND AMORTIZATION (ACCT. 110)**

DESCRIPTION (a)	WATER (b)	WASTEWATER (c)	OTHER THAN REPORTING SYSTEMS (d)	TOTAL (e)
<b>ACCUMULATED DEPRECIATION</b>				
<b>Account 108</b>				
Balance first of year	\$ 242,368	\$ 788,738	\$	\$ 1,031,106
Credit during year:				
Accruals charged to:				
Account 108.1 (1)	\$ 4,508	\$ 10,970	\$	\$ 15,478
Account 108.2 (2)				0
Account 108.3 (2)				0
Other Accounts (specify):				0
				0
				0
Salvage				0
Other Credits (Specify):				0
				0
<b>Total Credits</b>	\$ 4,508	\$ 10,970	\$ 0	\$ 15,478
Debits during year:				
Book cost of plant retired				0
Cost of Removal				0
Other Debits (specify):				0
				0
<b>Total Debits</b>	\$ 0	\$ 0	\$ 0	\$ 0
<b>Balance end of year</b>	\$ <u>246,876</u>	\$ <u>799,708</u>	\$ <u>0</u>	\$ <u>1,046,585</u>
<b>ACCUMULATED AMORTIZATION</b>				
<b>Account 110</b>				
Balance first of year	\$	\$	\$	\$ 0
Credit during year:				
Accruals charged to:				
Account 110.2 (3)	\$	\$	\$	\$ 0
Other Accounts (specify):				0
				0
<b>Total credits</b>	\$ 0	\$ 0	\$ 0	\$ 0
Debits during year:				
Book cost of plant retired				0
Other debits (specify):				0
				0
<b>Total Debits</b>	\$ 0	\$ 0	\$ 0	\$ 0
<b>Balance end of year</b>	\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>

- (1) Account 108 for Class B utilities.
- (2) Not applicable for Class B utilities.
- (3) Account 110 for Class B utilities.

UTILITY NAME: CSWR-Florida Utility Operating Company, LLC - Tymber Creek

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**REGULATORY COMMISSION EXPENSE  
AMORTIZATION OF RATE CASE EXPENSE (ACCOUNTS 666 AND 766)**

DESCRIPTION OF CASE (DOCKET NO.) (a)	EXPENSE INCURRED DURING YEAR (b)	CHARGED OFF DURING YEAR	
		ACCT. (d)	AMOUNT (e)
_____	\$ _____	_____	\$ _____
_____	_____	_____	_____
_____	_____	_____	_____
Total	\$ <u>0</u>		\$ <u>0</u>

**NONUTILITY PROPERTY (ACCOUNT 121)**

Report separately each item of property with a book cost of \$25,000 or more included in Account 121.  
Other Items may be grouped by classes of property.

DESCRIPTION (a)	BEGINNING YEAR (b)	ADDITIONS (c)	REDUCTIONS (d)	ENDING YEAR BALANCE (e)
_____	\$ _____	\$ _____	\$ _____	\$ _____ 0
_____	_____	_____	_____	_____ 0
_____	_____	_____	_____	_____ 0
_____	_____	_____	_____	_____ 0
Total Nonutility Property	\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>

**SPECIAL DEPOSITS ( ACCOUNTS 132 AND 133)**

Report hereunder all special deposits carried in Accounts 132 and 133.

DESCRIPTION OF SPECIAL DEPOSITS (a)	YEAR END BOOK COST (b)
SPECIAL DEPOSITS (Account 132): _____ _____	\$ _____ _____
Total Special Deposits	\$ <u>0</u>
OTHER SPECIAL DEPOSITS (Account 133): _____ _____	\$ _____ _____
Total Other Special Deposits	\$ <u>0</u>

UTILITY NAME: CSWR-Florida Utility Operating Company, LLC - Tymber Creek

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**INVESTMENTS AND SPECIAL FUNDS  
ACCOUNTS 123 - 127**

Report hereunder all investments and special funds carried in Accounts 123 through 127.

DESCRIPTION OF SECURITY OR SPECIAL FUND (a)	FACE OR PAR VALUE (b)	YEAR END BOOK COST (c)
INVESTMENT IN ASSOCIATED COMPANIES (Account 123): _____ _____ _____ _____ _____	\$ _____ _____ _____ _____ _____	\$ _____ _____ _____ _____ _____
Total Investment in Associated Companies		\$ <u>0</u>
UTILITY INVESTMENTS (Account 124): _____ _____ _____ _____ _____	\$ _____ _____ _____ _____ _____	\$ _____ _____ _____ _____ _____
Total Utility Investment		\$ <u>0</u>
OTHER INVESTMENTS (Account 125): _____ _____ _____ _____ _____	\$ _____ _____ _____ _____ _____	\$ _____ _____ _____ _____ _____
Total Other Investment		\$ <u>0</u>
SPECIAL FUNDS (Class A Utilities: Accounts 126 and 127; Class B Utilities: Account 127): _____ _____ _____ _____ _____		\$ _____ _____ _____ _____ _____
Total Special Funds		\$ <u>0</u>

**ACCOUNTS AND NOTES RECEIVABLE - NET**  
**ACCOUNTS 141 - 144**

Report hereunder all accounts and notes receivable included in Accounts 141, 142, and 144. Amounts included in  
Amounts included in Accounts 142 and 144 should be listed individually.

DESCRIPTION (a)		TOTAL (b)
CUSTOMER ACCOUNTS RECEIVABLE (Account 141):		
Water	\$ 21,916	
Wastewater	31,885	
Other		
Total Customer Accounts Receivable		\$ 53,801
OTHER ACCOUNTS RECEIVABLE ( Account 142):		
_____	\$ _____	
_____	_____	
_____	_____	
Total Other Accounts Receivable		\$ 0
NOTES RECEIVABLE (Account 144 ):		
_____	\$ _____	
_____	_____	
_____	_____	
Total Notes Receivable		\$ 0
Total Accounts and Notes Receivable		\$ 53,801
ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS ( Account 143)		
Balance first of year	\$ _____	
Add: Provision for uncollectibles for current year	\$ 7,002	
Collection of accounts previously written off	_____	
Utility Accounts	_____	
Others	_____	
_____	_____	
Total Additions	\$ 7,002	
Deduct accounts written off during year:		
Utility Accounts	_____	
Others	_____	
_____	_____	
Total accounts written off	\$ 0	
Balance end of year		\$ 7,002
<b>TOTAL ACCOUNTS AND NOTES RECEIVABLE - NET</b>		<b>\$ 46,799</b>

UTILITY NAME: CSWR-Florida Utility Operating Company, LLC - Tymber Creek

**ACCOUNTS RECEIVABLE FROM ASSOCIATED COMPANIES**  
**ACCOUNT 145**

Report each account receivable from associated companies separately.

DESCRIPTION (a)	TOTAL (b)
_____	\$ _____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
Total	\$ <u>0</u>

**NOTES RECEIVABLE FROM ASSOCIATED COMPANIES**  
**ACCOUNT 146**

Report each note receivable from associated companies separately.

DESCRIPTION (a)	INTEREST RATE (b)	TOTAL (c)
_____	_____ %	\$ _____
_____	_____ %	_____
_____	_____ %	_____
_____	_____ %	_____
_____	_____ %	_____
_____	_____ %	_____
_____	_____ %	_____
Total		\$ <u>0</u>

**MISCELLANEOUS CURRENT AND ACCRUED ASSETS**  
**ACCOUNT 174**

DESCRIPTION - Provide itemized listing (a)	BALANCE END OF YEAR (b)
_____	\$ _____
_____	_____
_____	_____
Total Miscellaneous Current and Accrued Liabilities	\$ <u>0</u>

<b>YEAR OF REPORT</b>
-----------------------

UTILITY NAME: CSWR-Florida Utility Operating Company, LLC - Tymber Creek

**UNAMORTIZED DEBT DISCOUNT AND EXPENSE AND PREMIUM ON DEBT  
ACCOUNTS 181 AND 251**

Report the net discount and expense or premium separately for each security issue.

DESCRIPTION (a)	AMOUNT WRITTEN OFF DURING YEAR (b)	YEAR END BALANCE (c)
UNAMORTIZED DEBT DISCOUNT AND EXPENSE (Account 181): _____ _____ _____	\$ _____ _____ _____	\$ _____ _____ _____
Total Unamortized Debt Discount and Expense	\$ <u>0</u>	\$ <u>0</u>
UNAMORTIZED PREMIUM ON DEBT (Account 251): _____ _____ _____	\$ _____ _____ _____	\$ _____ _____ _____
Total Unamortized Premium on Debt	\$ <u>0</u>	\$ <u>0</u>

**EXTRAORDINARY PROPERTY LOSSES  
ACCOUNT 182**

Report each item separately.

DESCRIPTION (a)	TOTAL (b)
_____ _____ _____	\$ _____ _____ _____
Total Extraordinary Property Losses	\$ <u>0</u>

UTILITY NAME: CSWR-Florida Utility Operating Company, LLC - Tymber Creek

**MISCELLANEOUS DEFERRED DEBITS  
ACCOUNT 186**

DESCRIPTION - Provide itemized listing (a)	AMOUNT WRITTEN OFF DURING YEAR (b)	YEAR END BALANCE (c)
DEFERRED RATE CASE EXPENSE (Class A Utilities: Account 186.1)  _____ _____ _____	\$ _____ _____ _____	\$ _____ _____ _____
Total Deferred Rate Case Expense	\$ <u>0</u>	\$ <u>0</u>
OTHER DEFERRED DEBITS (Class A Utilities: Account 186.2):  Misc. Deferred Debits  _____ _____ _____ _____ _____ _____	\$ _____ _____ _____ _____ _____ _____	\$ <u>871,112</u> _____ _____ _____ _____ _____
Total Other Deferred Debits	\$ <u>0</u>	\$ <u>871,112</u>
REGULATORY ASSETS (Class A Utilities: Account. 186.3):  _____ _____ _____ _____ _____ _____	\$ _____ _____ _____ _____ _____ _____	\$ _____ _____ _____ _____ _____ _____
Total Regulatory Assets	\$ <u>0</u>	\$ <u>0</u>
TOTAL MISCELLANEOUS DEFERRED DEBITS	\$ <u>0</u>	\$ <u>871,112</u>

UTILITY NAME: CSWR-Florida Utility Operating Company, LLC - Tymber Creek

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**CAPITAL STOCK  
ACCOUNTS 201 AND 204\***

DESCRIPTION (a)	RATE (b)	TOTAL (c)
<b>COMMON STOCK</b>		
Par or stated value per share	_____ %	\$ _____
Shares authorized		_____
Shares issued and outstanding		_____
Total par value of stock issued	_____ %	\$ 1,614,551
Dividends declared per share for year	_____ %	\$ _____
<b>PREFERRED STOCK</b>		
Par or stated value per share	_____ %	\$ _____
Shares authorized		_____
Shares issued and outstanding		_____
Total par value of stock issued	_____ %	\$ _____
Dividends declared per share for year	_____ %	\$ _____

\* Account 204 not applicable for Class B utilities.

**BONDS  
ACCOUNT 221**

DESCRIPTION OF OBLIGATION (INCLUDING DATE OF ISSUE AND DATE OF MATURITY) (a)	INTEREST		PRINCIPAL AMOUNT PER BALANCE SHEET (d)
	ANNUAL RATE (b)	FIXED OR VARIABLE * (c)	
_____	_____ %	_____	\$ _____
_____	_____ %	_____	_____
_____	_____ %	_____	_____
_____	_____ %	_____	_____
_____	_____ %	_____	_____
_____	_____ %	_____	_____
_____	_____ %	_____	_____
_____	_____ %	_____	_____
_____	_____ %	_____	_____
_____	_____ %	_____	_____
<b>Total</b>			\$ _____ 0

\* For variable rate obligations, provide the basis for the rate. (i.e.. prime + 2%, etc.)

UTILITY NAME: **CSWR-Florida Utility Operating Company, LLC - Tymber Creek**

**STATEMENT OF RETAINED EARNINGS**

- Dividends should be shown for each class and series of capital stock. Show amounts as dividends per share.
- Show separately the state and federal income tax effect of items shown in Account No. 439.

ACCT. NO. (a)	DESCRIPTION (b)	AMOUNTS (c)
215	Unappropriated Retained Earnings: Balance Beginning of Year	\$ 0
439	Changes to Account: Adjustments to Retained Earnings ( requires Commission approval prior to use): Credits: _____	\$ _____
	Total Credits:	\$ 0
	Debits: _____	\$ _____
	Total Debits:	\$ 0
435	Balance Transferred from Income	\$ (52,547)
436	Appropriations of Retained Earnings: _____	_____
	Total Appropriations of Retained Earnings	\$ 0
437	Dividends Declared: Preferred Stock Dividends Declared _____	_____
438	Common Stock Dividends Declared _____	_____
	Total Dividends Declared	\$ 0
215	Year end Balance	\$ (52,547)
214	Appropriated Retained Earnings (state balance and purpose of each appropriated amount at year end): _____	_____
	Total Appropriated Retained Earnings	\$ 0
	<b>Total Retained Earnings</b>	<b>\$ (52,547)</b>

Notes to Statement of Retained Earnings:

UTILITY NAME: **CSWR-Florida Utility Operating Company, LLC - Tymber Creek**

**ADVANCES FROM ASSOCIATED COMPANIES  
ACCOUNT 223**

Report each advance separately.

DESCRIPTION (a)	TOTAL (b)
_____	\$ _____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
Total	\$ _____ 0

**OTHER LONG-TERM DEBT  
ACCOUNT 224**

DESCRIPTION OF OBLIGATION (INCLUDING DATE OF ISSUE AND DATE OF MATURITY) (a)	INTEREST		PRINCIPAL AMOUNT PER BALANCE SHEET (d)
	ANNUAL RATE (b)	FIXED OR VARIABLE * (c)	
_____	%	_____	\$ _____
_____	%	_____	_____
_____	%	_____	_____
_____	%	_____	_____
_____	%	_____	_____
_____	%	_____	_____
_____	%	_____	_____
_____	%	_____	_____
_____	%	_____	_____
_____	%	_____	_____
_____	%	_____	_____
_____	%	_____	_____
_____	%	_____	_____
_____	%	_____	_____
_____	%	_____	_____
_____	%	_____	_____
_____	%	_____	_____
_____	%	_____	_____
Total			\$ _____ 0

\* For variable rate obligations, provide the basis for the rate. (i.e., prime + 2%, etc.)

UTILITY NAME: CSWR-Florida Utility Operating Company, LLC - Tymber Creek

<b>YEAR OF REPORT</b> December 31, 2024
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**NOTES PAYABLE  
ACCOUNTS 232 AND 234**

DESCRIPTION OF OBLIGATION (INCLUDING DATE OF ISSUE AND DATE OF MATURITY) (a)	INTEREST		PRINCIPAL AMOUNT PER BALANCE SHEET (d)
	ANNUAL RATE (b)	FIXED OR VARIABLE * (c)	
NOTES PAYABLE ( Account 232):			\$
_____	_____ %	_____	_____
_____	_____ %	_____	_____
_____	_____ %	_____	_____
_____	_____ %	_____	_____
_____	_____ %	_____	_____
_____	_____ %	_____	_____
_____	_____ %	_____	_____
_____	_____ %	_____	_____
_____	_____ %	_____	_____
_____	_____ %	_____	_____
_____	_____ %	_____	_____
Total Account 232			\$ <u>0</u>
NOTES PAYABLE TO ASSOC. COMPANIES (Account 234):			\$
_____	_____ %	_____	_____
_____	_____ %	_____	_____
_____	_____ %	_____	_____
_____	_____ %	_____	_____
_____	_____ %	_____	_____
_____	_____ %	_____	_____
_____	_____ %	_____	_____
_____	_____ %	_____	_____
_____	_____ %	_____	_____
_____	_____ %	_____	_____
Total Account 234			\$ <u>0</u>

\* For variable rate obligations, provide the basis for the rate. (i.e.. prime + 2%, etc.)

**ACCOUNTS PAYABLE TO ASSOCIATED COMPANIES  
ACCOUNT 233**

Report each account payable separately.

DESCRIPTION (a)	TOTAL (b)
Misc. working capital payable	\$ 113,150
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
Total	\$ <u>113,150</u>

**YEAR OF REPORT**  
December 31, 2024

**UTILITY NAME:** CSWR-Florida Utility Operating Company, LLC - Tymber Creek

**ACCRUED INTEREST AND EXPENSE  
ACCOUNTS 237 AND 427**

DESCRIPTION OF DEBIT (a)	BALANCE BEGINNING OF YEAR (b)	INTEREST ACCRUED DURING YEAR		INTEREST PAID DURING YEAR (e)	BALANCE END OF YEAR (f)
		ACCT. DEBIT (c)	AMOUNT (d)		
ACCOUNT NO. 237.1 - Accrued Interest on Long Term Debt	\$ _____		\$ _____	\$ _____	\$ _____
_____	_____		_____	_____	_____
_____	_____		_____	_____	_____
_____	_____		_____	_____	_____
Total Account 237.1	\$ _____		\$ _____	\$ _____	\$ _____
ACCOUNT NO. 237.2 - Accrued Interest on Other Liabilities	\$ _____		\$ _____	\$ _____	\$ _____
Customer Deposits	_____	427	_____	_____	_____
_____	_____		_____	_____	_____
_____	_____		_____	_____	_____
Total Account 237.2	\$ _____		\$ _____	\$ _____	\$ _____
Total Account 237 (1)	\$ _____		\$ _____	\$ _____	\$ _____
INTEREST EXPENSED:					
Total accrual Account 237		237	\$ _____	\$ _____	\$ _____
Less Capitalized Interest Portion of AFUDC:					
Interest Expense			(3,681)		
_____			_____		
_____			_____		
Net Interest Expensed to Account No. 427 (2)			\$ _____	\$ _____	\$ _____

(1) Must agree to F-2 (a), Beginning and Ending Balance of Accrued Interest.  
(2) Must agree to F-3 (c), Current Year Interest Expense

**YEAR OF REPORT**  
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**UTILITY NAME:** C<sub>SWR</sub>-Florida Utility Operating Company, LLC - Tymber Creek

**MISCELLANEOUS CURRENT AND ACCRUED LIABILITIES  
ACCOUNT 241**

DESCRIPTION - Provide itemized listing (a)	BALANCE END OF YEAR (b)
Misc liabilities _____ _____ _____	\$ 43,496 _____ _____
Total Miscellaneous Current and Accrued Liabilities	\$ 43,496 _____

**ADVANCES FOR CONSTRUCTION  
ACCOUNT 252**

NAME OF PAYOR * (a)	BALANCE BEGINNING OF YEAR (b)	DEBITS		CREDITS (e)	BALANCE END OF YEAR (f)
		ACCT. DEBIT (c)	AMOUNT (d)		
_____ _____ _____ _____ _____ _____ _____	\$ _____ _____ _____ _____ _____ _____ _____	_____ _____ _____ _____ _____ _____ _____	\$ _____ _____ _____ _____ _____ _____ _____	_____ _____ _____ _____ _____ _____ _____	\$ _____ _____ _____ _____ _____ _____ _____
Total	\$ _____ _____	_____	\$ _____ _____	_____	\$ _____ _____

\* Report advances separately by reporting group, designating water or wastewater in column (a).

UTILITY NAME: CSWR-Florida Utility Operating Company, LLC - Tymber Creek

**OTHER DEFERRED CREDITS  
ACCOUNT 253**

DESCRIPTION - Provide itemized listing (a)	AMOUNT WRITTEN OFF DURING YEAR (b)	YEAR END BALANCE (c)
REGULATORY LIABILITIES (Class A Utilities: Account 253.1): _____ _____ _____	\$ _____ _____ _____	\$ _____ _____ _____
Total Regulatory Liabilities	\$ _____	\$ _____
OTHER DEFERRED LIABILITIES (Class A Utilities: Account 253.2): _____ _____ _____ _____ _____ _____ _____ _____	\$ _____ _____ _____ _____ _____ _____ _____	\$ _____ _____ _____ _____ _____ _____ _____
Total Other Deferred Liabilities	\$ _____	\$ _____
<b>TOTAL OTHER DEFERRED CREDITS</b>	\$ _____	\$ _____

UTILITY NAME:

CSWR-Florida Utility Operating Company, LLC - Tymber Creek

**YEAR OF REPORT**

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**CONTRIBUTIONS IN AID OF CONSTRUCTION  
ACCOUNT 271**

DESCRIPTION (a)	WATER (W-7) (b)	WASTEWATER (S-7) (c)	W & WW OTHER THAN SYSTEM REPORTING (d)	TOTAL (e)
Balance first of year	\$ 153,383	\$ 380,306	\$ _____	\$ 533,689
Add credits during year:	\$ _____ 0	\$ _____ 0	\$ _____	\$ _____ 0
Less debit charged during the year	\$ _____ 0	\$ _____ 0	\$ _____	\$ _____ 0
Total Contribution In Aid of Construction	\$ <u>153,383</u>	\$ <u>380,306</u>	\$ <u>0</u>	\$ <u>533,689</u>

**ACCUMULATED AMORTIZATION OF CONTRIBUTIONS IN AID OF CONSTRUCTION  
ACCOUNT 272**

DESCRIPTION (a)	WATER (W-8(a)) (b)	WASTEWATER (S-8(a)) (c)	W & WW OTHER THAN SYSTEM REPORTING (d)	TOTAL (e)
Balance first of year	\$ 153,383	\$ 380,306	\$ _____	\$ 533,689
Debits during the year:	\$ _____	\$ _____ 0	\$ _____	\$ _____ 0
Credits during the year	\$ _____ 0	\$ _____ 0	\$ _____	\$ _____ 0
Total Accumulated Amortization of Contributions In Aid of Construction	\$ <u>153,383</u>	\$ <u>380,306</u>	\$ <u>0</u>	\$ <u>533,689</u>

UTILITY NAME: CSWR-Florida Utility Operating Company, LLC - Tvmber Creek

<b>YEAR OF REPORT</b> December 31, 2024
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**RECONCILIATION OF REPORTED NET INCOME WITH TAXABLE INCOME FOR FEDERAL INCOME TAXES (UTILITY OPERATIONS)**

- The reconciliation should include the same detail as furnished on Schedule M-1 of the federal tax return for the year. The reconciliation shall be submitted even though there is no taxable income for the year. Descriptions should clearly indicate the nature of each reconciling amount and show the computations of all tax accruals.
- If the utility is a member of a group which files a consolidated federal tax return, reconcile reported net income with taxable net income as if a separate return were to be filed, indicating intercompany amounts to be eliminated in such consolidated return. State names of group members, tax assigned to each group member, and basis of allocation, assignments or sharing of the consolidated tax among the group members.

DESCRIPTION (a)	REF. NO. (b)	AMOUNT (c)
Net income for the year	F-3(c)	\$ (52,547)
Reconciling items for the year:		
Taxable income not reported on books:		
_____		_____
_____		_____
_____		_____
_____		_____
Deductions recorded on books not deducted for return:		
_____		_____
_____		_____
_____		_____
_____		_____
Income recorded on books not included in return:		
_____		_____
_____		_____
_____		_____
_____		_____
Deduction on return not charged against book income:		
_____		_____
_____		_____
_____		_____
_____		_____
Federal tax net income		\$ (52,547)

Computation of tax :

**WATER  
OPERATION  
SECTION**

UTILITY NAME:

CSWR-Florida Utility Operating Company, LLC - Tymber Creek

**WATER LISTING OF SYSTEM GROUPS**

List below the name of each reporting system and its certificate number. Those systems which have been consolidated under the same tariff should be assigned a group number. Each individual system which has not been consolidated should be assigned its own group number.

The water financial schedules (W-2 through W-10) should be filed for the group in total.

The water engineering schedules (W-11 through W-14) must be filed for each system in the group.

All of the following water pages (W-2 through W-14) should be completed for each group and arranged by group number.

SYSTEM NAME / COUNTY	CERTIFICATE NUMBER	GROUP NUMBER
Tymber Creek Utilities	303	1

UTILITY NAME:

CSWR-Florida Utility Operating Company, LLC - Tymber Creek

SYSTEM NAME / COUNTY :

Tymber Creek Utilities

**SCHEDULE OF YEAR END WATER RATE BASE**

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	WATER UTILITY (d)
101	Utility Plant In Service	W-4(b)	\$ 302,854
	Less:		
	Nonused and Useful Plant (1)		
108	Accumulated Depreciation	W-6(b)	246,876
110	Accumulated Amortization	F-8	0
271	Contributions in Aid of Construction	W-7	153,383
252	Advances for Construction	F-20	
Subtotal			\$ (97,405)
272	Add: Accumulated Amortization of Contributions in Aid of Construction	W-8(a)	\$ 153,383
Subtotal			\$ 55,978
114	Plus or Minus: Acquisition Adjustments (2)	F-7	
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	
	Working Capital Allowance (3)		
	Other (Specify):		
WATER RATE BASE			\$ 55,978
WATER OPERATING INCOME		W-3	\$ (74,292)
ACHIEVED RATE OF RETURN (Water Operating Income / Water Rate Base)			<u>-132.72%</u>

NOTES : (1) Estimate based on the methodology used in the last rate proceeding.

(2) Include only those Acquisition Adjustments that have been approved by the Commission.

(3) Calculation consistent with last rate proceeding.

In absence of a rate proceeding, Class A utilities will use the Balance Sheet Method and Class B Utilities will use the One-eighth Operating and Maintenance Expense Method.

UTILITY NAME:

CSWR-Florida Utility Operating Company, LLC - Tymber Creek

SYSTEM NAME / COUNTY :

Tymber Creek Utilities

**WATER OPERATING STATEMENT**

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	CURRENT YEAR (d)
	UTILITY OPERATING INCOME		
400	Operating Revenues	W-9	\$ 83,409
469	Less: Guaranteed Revenue and AFPI	W-9	0
	Net Operating Revenues		\$ 83,409
401	Operating Expenses	W-10(a)	\$ 153,194
403	Depreciation Expense	W-6(a)	4,508
	Less: Amortization of CIAC	W-8(a)	0
	Net Depreciation Expense		\$ 4,508
406	Amortization of Utility Plant Acquisition Adjustment	F-7	
407	Amortization Expense (Other than CIAC)	F-8	0
408.10	Taxes Other Than Income		
	Utility Regulatory Assessment Fee		
408.11	Property Taxes		
408.12	Payroll Taxes		
408.13	Other Taxes and Licenses		
408	Total Taxes Other Than Income		\$ 0
409.1	Income Taxes		
410.10	Deferred Federal Income Taxes		
410.11	Deferred State Income Taxes		
411.10	Provision for Deferred Income Taxes - Credit		
412.10	Investment Tax Credits Deferred to Future Periods		
412.11	Investment Tax Credits Restored to Operating Income		
	Utility Operating Expenses		\$ 157,702
	Utility Operating Income		\$ (74,292)
469	Add Back:		
	Guaranteed Revenue (and AFPI)	W-9	\$ 0
413	Income From Utility Plant Leased to Others		
414	Gains (losses) From Disposition of Utility Property		(2,930)
420	Allowance for Funds Used During Construction		
	Total Utility Operating Income		\$ (77,222)

**UTILITY NAME:** CSWR-Florida Utility Operating Company, LLC - Tymber Creek

**SYSTEM NAME / COUNTY :** Tymber Creek Utilities

**WATER UTILITY PLANT ACCOUNTS**

ACCT. NO. (a)	ACCOUNT NAME (b)	PREVIOUS YEAR (c)	ADDITIONS (d)	RETIREMENTS (e)	CURRENT YEAR (f)
301	Organization	\$ 36			\$ 36
302	Franchises				0
303	Land and Land Rights		16,586		16,586
304	Structures and Improvements		179		179
305	Collecting and Impounding Reservoirs				0
306	Lake, River and Other Intakes				0
307	Wells and Springs				0
308	Infiltration Galleries and Tunnels				0
309	Supply Mains		25,211		25,211
310	Power Generation Equipment		15,165		15,165
311	Pumping Equipment		3,742		3,742
320	Water Treatment Equipment				0
330	Distribution Reservoirs and Standpipes				0
331	Transmission and Distribution Mains		179,982		179,982
333	Services		11,160		11,160
334	Meters and Meter Installations		22,868		22,868
335	Hydrants		9,185		9,185
336	Backflow Prevention Devices				0
339	Other Plant Miscellaneous Equipment				0
340	Office Furniture and Equipment		9,325		9,325
341	Transportation Equipment		7,812		7,812
342	Stores Equipment				0
343	Tools, Shop and Garage Equipment				0
344	Laboratory Equipment				0
345	Power Operated Equipment		373		373
346	Communication Equipment				0
347	Miscellaneous Equipment				0
348	Other Tangible Plant		1,230		1,230
<b>TOTAL WATER PLANT</b>		\$ 0	\$ 302,854	\$ 0	\$ 302,854

**NOTE:** Any adjustments made to reclassify property from one account to another must be footnoted.

**YEAR OF REPORT**  
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**UTILITY NAME:** CSWR-Florida Utility Operating Company, LLC - Tymber Creek

**SYSTEM NAME / COUNTY:** Tymber Creek Utilities

**WATER UTILITY PLANT MATRIX**

ACCT. NO. (a)	ACCOUNT NAME (b)	CURRENT YEAR (c)	.1 INTANGIBLE PLANT (d)	.2 SOURCE OF SUPPLY AND PUMPING PLANT (e)	.3 WATER TREATMENT PLANT (f)	.4 TRANSMISSION AND DISTRIBUTION PLANT (g)	.5 GENERAL PLANT (h)
301	Organization	\$ 36	\$ 36				
302	Franchises	0					
303	Land and Land Rights	16,586					16,586
304	Structures and Improvements	179			179		
305	Collecting and Impounding Reservoirs	0					
306	Lake, River and Other Intakes	0					
307	Wells and Springs	0					
308	Infiltration Galleries and Tunnels	0					
309	Supply Mains	25,211		25,211			
310	Power Generation Equipment	15,165		15,165			
311	Pumping Equipment	3,742		3,742			
320	Water Treatment Equipment	0					
330	Distribution Reservoirs and Standpipes	0					
331	Transmission and Distribution Mains	179,982				179,982	
333	Services	11,160				11,160	
334	Meters and Meter Installations	22,868				22,868	
335	Hydrants	9,185				9,185	
336	Backflow Prevention Devices	0					
339	Other Plant Miscellaneous Equipment	0					
340	Office Furniture and Equipment	9,325					9,325
341	Transportation Equipment	7,812					7,812
342	Stores Equipment	0					
343	Tools, Shop and Garage Equipment	0					
344	Laboratory Equipment	0					
345	Power Operated Equipment	373					373
346	Communication Equipment	0					
347	Miscellaneous Equipment	0					
348	Other Tangible Plant	1,230					1,230
<b>TOTAL WATER PLANT</b>		\$ 302,854	\$ 36	\$ 44,118	\$ 179	\$ 223,195	\$ 35,326

W-4(b)  
GROUP \_\_\_\_\_

UTILITY NAME:

CSWR-Florida Utility Operating Company, LLC - Tymber Creek

SYSTEM NAME / COUNTY :

Tymber Creek Utilities

**BASIS FOR WATER DEPRECIATION CHARGES**

ACCT. NO. (a)	ACCOUNT NAME (b)	AVERAGE SERVICE LIFE IN YEARS (c)	AVERAGE NET SALVAGE IN PERCENT (d)	DEPRECIATION RATE APPLIED IN PERCENT (100% - d) / c (e)
304	Structures and Improvements	40		2.50%
305	Collecting and Impounding Reservoirs			
306	Lake, River and Other Intakes			
307	Wells and Springs			
308	Infiltration Galleries and Tunnels			
309	Supply Mains	50		2.00%
310	Power Generation Equipment	20		5.00%
311	Pumping Equipment	15		6.67%
320	Water Treatment Equipment			
330	Distribution Reservoirs and Standpipes			
331	Transmission and Distribution Mains	50		2.00%
333	Services	40		2.50%
334	Meters and Meter Installations	10		10.00%
335	Hydrants	50		2.00%
336	Backflow Prevention Devices			
339	Other Plant Miscellaneous Equipment			
340	Office Furniture and Equipment	5		20.00%
341	Transportation Equipment	10		10.00%
342	Stores Equipment			
343	Tools, Shop and Garage Equipment			
344	Laboratory Equipment			
345	Power Operated Equipment	10		10.00%
346	Communication Equipment			
347	Miscellaneous Equipment			
348	Other Tangible Plant	10		10.00%
Water Plant Composite Depreciation Rate *				

\* If depreciation rates prescribed by this Commission are on a total composite basis, entries should be made on this line only.

**YEAR OF REPORT**  
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**UTILITY NAME:** CSWR-Florida Utility Operating Company, LLC - Tymber Creek

**SYSTEM NAME / COUNTY:** Tymber Creek Utilities

**ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION**

ACCT. NO. (a)	ACCOUNT NAME (b)	BALANCE AT BEGINNING OF YEAR (c)	ACCRUALS (d)	OTHER CREDITS * (e)	TOTAL CREDITS (d + e) (f)
		\$	\$	\$	\$
304	Structures and Improvements	212			0
305	Collecting and Impounding Reservoirs				0
306	Lake, River and Other Intakes				0
307	Wells and Springs				0
308	Infiltration Galleries and Tunnels				0
309	Supply Mains	13,611	294		294
310	Power Generation Equipment	15,165			0
311	Pumping Equipment	1,002	146		146
320	Water Treatment Equipment				0
330	Distribution Reservoirs and Standpipes				0
331	Transmission and Distribution Mains	164,349	2,100		2,100
333	Services	11,160			0
334	Meters and Meter Installations	10,848	1,334		1,334
335	Hydrants	8,917	107		107
336	Backflow Prevention Devices				0
339	Other Plant Miscellaneous Equipment				0
340	Office Furniture and Equipment	9,325			0
341	Transportation Equipment	6,432	456		456
342	Stores Equipment				0
343	Tools, Shop and Garage Equipment				0
344	Laboratory Equipment				0
345	Power Operated Equipment	373			0
346	Communication Equipment				0
347	Miscellaneous Equipment				0
348	Other Tangible Plant	975	72		72
<b>TOTAL WATER ACCUMULATED DEPRECIATION</b>		<b>\$ 242,368</b>	<b>4,508</b>	<b>0</b>	<b>4,508</b>

\* Specify nature of transaction  
Use ( ) to denote reversal entries.

**UTILITY NAME:** CSWR-Florida Utility Operating Company, LLC - Tymber Creek

**SYSTEM NAME / COUNTY:** Tymber Creek Utilities

**ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION (CONT'D)**

ACCT. NO. (a)	ACCOUNT NAME (b)	PLANT RETIRED (g)	SALVAGE AND INSURANCE (h)	COST OF REMOVAL AND OTHER CHARGES (i)	TOTAL CHARGES (g-h+i) (j)	BALANCE AT END OF YEAR (c+f-j) (k)
304	Structures and Improvements	\$	\$	\$	\$ 0	\$ 212
305	Collecting and Impounding Reservoirs				0	0
306	Lake, River and Other Intakes				0	0
307	Wells and Springs				0	0
308	Infiltration Galleries and Tunnels				0	0
309	Supply Mains				0	13,905
310	Power Generation Equipment				0	15,165
311	Pumping Equipment				0	1,148
320	Water Treatment Equipment				0	0
330	Distribution Reservoirs and Standpipes				0	0
331	Transmission and Distribution Mains				0	166,449
333	Services				0	11,160
334	Meters and Meter Installations				0	12,182
335	Hydrants				0	9,024
336	Backflow Prevention Devices				0	0
339	Other Plant Miscellaneous Equipment				0	0
340	Office Furniture and Equipment				0	9,325
341	Transportation Equipment				0	6,887
342	Stores Equipment				0	0
343	Tools, Shop and Garage Equipment				0	0
344	Laboratory Equipment				0	0
345	Power Operated Equipment				0	373
346	Communication Equipment				0	0
347	Miscellaneous Equipment				0	0
348	Other Tangible Plant				0	1,046
<b>TOTAL WATER ACCUMULATED DEPRECIATION</b>						<b>\$ 246,876</b>

W-6(b)

GROUP \_\_\_\_\_

UTILITY NAME:

CSWR-Florida Utility Operating Company, LLC - Tymber Creek

**YEAR OF REPORT**

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SYSTEM NAME / COUNTY :

Tymber Creek Utilities

**CONTRIBUTIONS IN AID OF CONSTRUCTION  
ACCOUNT 271**

DESCRIPTION (a)	REFERENCE (b)	WATER (c)
Balance first of year		\$ <u>153,383</u>
Add credits during year:		
Contributions received from Capacity, Main Extension and Customer Connection Charges	W-8(a)	\$ <u>0</u>
Contributions received from Developer or Contractor Agreements in cash or property	W-8(b)	<u>0</u>
Total Credits		\$ <u>0</u>
Less debits charged during the year (All debits charged during the year must be explained below)		\$ _____
Total Contributions In Aid of Construction		\$ <u>153,383</u>

If any prepaid CIAC has been collected, provide a supporting schedule showing how the amount is determined.

Explain all debits charged to Account 271 during the year below:

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UTILITY NAME:

CSWR-Florida Utility Operating Company, LLC - Tymber Creek

<b>YEAR OF REPORT</b> December 31, 2024
--

SYSTEM NAME / COUNTY :

Tymber Creek Utilities

**WATER CIAC SCHEDULE "A"**

ADDITIONS TO CONTRIBUTIONS IN AID OF CONSTRUCTION RECEIVED FROM CAPACITY,  
MAIN EXTENSION AND CUSTOMER CONNECTION CHARGES RECEIVED DURING THE YEAR

DESCRIPTION OF CHARGE (a)	NUMBER OF CONNECTIONS (b)	CHARGE PER CONNECTION (c)	AMOUNT (d)
N/A		\$	\$ 0
			0
			0
			0
			0
			0
			0
			0
			0
			0
Total Credits			\$ 0

**ACCUMULATED AMORTIZATION OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION**

DESCRIPTION (a)	WATER (b)
Balance first of year	\$ 153,383
Debits during the year: Accruals charged to Account 272	\$
Other debits (specify):	
Total debits	\$ 0
Credits during the year (specify):	\$
Total credits	\$ 0
Balance end of year	\$ 153,383

UTILITY NAME:

CSWR-Florida Utility Operating Company, LLC - Tymber Creek

**YEAR OF REPORT**

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SYSTEM NAME / COUNTY :

Tymber Creek Utilities

**WATER CIAC SCHEDULE "B"**

ADDITIONS TO CONTRIBUTIONS IN AID OF CONSTRUCTION  
RECEIVED FROM ALL DEVELOPERS OR CONTRACTORS AGREEMENTS  
WHICH CASH OR PROPERTY WAS RECEIVED DURING THE YEAR

DESCRIPTION (a)	INDICATE CASH OR PROPERTY (b)	AMOUNT (c)
N/A		\$ _____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
Total Credits		\$ _____ 0

UTILITY NAME:

CSWR-Florida Utility Operating Company, LLC - Tymber Creek

<b>YEAR OF REPORT</b> December 31, 2024
--

SYSTEM NAME / COUNTY :

Tymber Creek Utilities

**WATER OPERATING REVENUE**

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS * (c)	YEAR END NUMBER OF CUSTOMERS (d)	AMOUNT (e)
460	Water Sales: Unmetered Water Revenue			\$
461.1	Metered Water Revenue: Sales to Residential Customers		431	80,693
461.2	Sales to Commercial Customers			
461.3	Sales to Industrial Customers			
461.4	Sales to Public Authorities			
461.5	Sales Multiple Family Dwellings			
Total Metered Sales		0	431	\$ 80,693
462.1	Fire Protection Revenue: Public Fire Protection			
462.2	Private Fire Protection			
Total Fire Protection Revenue		0	0	\$ 0
464	Other Sales To Public Authorities			
465	Sales To Irrigation Customers			
466	Sales For Resale			
467	Interdepartmental Sales			
Total Water Sales		0	431	\$ 80,693
469	Other Water Revenues: Guaranteed Revenues (Including Allowance for Funds Prudently Invested or AFPI)			\$
470	Forfeited Discounts			2,484
471	Miscellaneous Service Revenues			233
472	Rents From Water Property			
473	Interdepartmental Rents			
474	Other Water Revenues			
Total Other Water Revenues				\$ 2,717
Total Water Operating Revenues				\$ 83,409

\* Customer is defined by Rule 25-30.210(1), Florida Administrative Code.

UTILITY NAME:

CSWR-Florida Utility Operating Company, LLC - Tymber Creek

**YEAR OF REPORT**

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SYSTEM NAME / COUNTY :

Tymber Creek Utilities

**WATER UTILITY EXPENSE ACCOUNT MATRIX**

ACCT. NO. (a)	ACCOUNT NAME (b)	CURRENT YEAR (c)	.1 SOURCE OF SUPPLY AND EXPENSES - OPERATIONS (d)	.2 SOURCE OF SUPPLY AND EXPENSES - MAINTENANCE (e)
601	Salaries and Wages - Employees	\$ 0	\$	\$
603	Salaries and Wages - Officers, Directors and Majority Stockholders	0		
604	Employee Pensions and Benefits	0		
610	Purchased Water	37,498	37,498	
615	Purchased Power	3,477	3,477	
616	Fuel for Power Production	0		
618	Chemicals	507		
620	Materials and Supplies	51	51	
631	Contractual Services-Engineering	0		
632	Contractual Services - Accounting	131		
633	Contractual Services - Legal	491		
634	Contractual Services - Mgt. Fees	1,102		
635	Contractual Services - Testing	4,012		
636	Contractual Services - Other	40,041		
641	Rental of Building/Real Property	0		
642	Rental of Equipment	0		
650	Transportation Expenses	0		
656	Insurance - Vehicle	0		
657	Insurance - General Liability	0		
658	Insurance - Workman's Comp.	0		
659	Insurance - Other	5,227		
660	Advertising Expense	0		
666	Regulatory Commission Expenses - Amortization of Rate Case Expense	0		
667	Regulatory Commission Exp.-Other	3,661		
668	Water Resource Conservation Exp.	0		
670	Bad Debt Expense	128		
675	Miscellaneous Expenses	56,868		
Total Water Utility Expenses		\$ 153,194	\$ 41,026	\$ 0

UTILITY NAME:

CSWR-Florida Utility Operating Company, LLC - Tymber Creek

YEAR OF REPORT  
December 31, 2024

SYSTEM NAME / COUNTY :

Tymber Creek Utilities

**WATER UTILITY EXPENSE ACCOUNT MATRIX**

.3 WATER TREATMENT EXPENSES - OPERATIONS (f)	.4 WATER TREATMENT EXPENSES - MAINTENANCE (g)	.5 TRANSMISSION & DISTRIBUTION EXPENSES - OPERATIONS (h)	.6 TRANSMISSION & DISTRIBUTION EXPENSES - MAINTENANCE (i)	.7 CUSTOMER ACCOUNTS EXPENSE (j)	.8 ADMIN. & GENERAL EXPENSES (k)
\$ _____	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	507	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	131
1,102	_____	_____	_____	_____	491
36,510	_____	4,012	_____	_____	_____
_____	_____	3,531	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	5,227
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	3,661
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	128	_____
_____	_____	_____	_____	10,909	45,959
\$ 37,612	\$ 507	\$ 7,543	\$ 0	\$ 11,037	\$ 55,469

UTILITY NAME:

CSWR-Florida Utility Operating Company, LLC - Tymber Creek

**YEAR OF REPORT**

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SYSTEM NAME / COUNTY :

Tymber Creek Utilities

**PUMPING AND PURCHASED WATER STATISTICS**

MONTH (a)	WATER PURCHASED FOR RESALE ( Omit 000's ) (b)	FINISHED WATER PUMPED FROM WELLS ( Omit 000's ) (c)	WATER USED FOR LINE FLUSHING, FIGHTING FIRES, ETC. (d)	TOTAL WATER PUMPED AND PURCHASED ( Omit 000's ) [ (b)+(c)-(d) ] (e)	WATER SOLD TO CUSTOMERS ( Omit 000's ) (f)
January				0	0
February				0	0
March				0	0
April				0	0
May				0	0
June				0	0
July				0	0
August				0	0
September				0	0
October				0	0
November				0	0
December				0	0
Total for Year	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

If water is purchased for resale, indicate the following:

Vendor City of Ormond Beach - Account # 290620

Point of delivery 199 N. Tymber Creek Road Meter

If water is sold to other water utilities for redistribution, list names of such utilities below:

\_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

**SOURCE OF SUPPLY**

List for each source of supply: N/A	CAPACITY OF WELL	GALLONS PER DAY FROM SOURCE	TYPE OF SOURCE
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____

UTILITY NAME:

CSWR-Florida Utility Operating Company, LLC - Tymber Creek

**YEAR OF REPORT**

December 31, 2024

SYSTEM NAME / COUNTY :

Tymber Creek Utilities

**WATER TREATMENT PLANT INFORMATION**

Provide a separate sheet for each water treatment facility

<b>Permitted Capacity of Plant (GPD):</b>	<u>N/A</u>		
<b>Location of measurement of capacity (i.e. Wellhead, Storage Tank):</b>	<u>N/A</u>		
<b>Type of treatment (reverse osmosis, sedimentation, chemical, aerated, etc.):</b>	<u>N/A</u>		
<b>LIME TREATMENT</b>			
Unit rating (i.e., GPM, pounds per gallon):	<u>N/A</u>	Manufacturer:	<u>N/A</u>
<b>FILTRATION</b>			
Type and size of area:			
Pressure (in square feet):	<u>N/A</u>	Manufacturer:	<u>N/A</u>
Gravity (in GPM/square feet):	<u>N/A</u>	Manufacturer:	<u>N/A</u>

UTILITY NAME:

CSWR-Florida Utility Operating Company, LLC - Tymber Creek

**YEAR OF REPORT**

December 31, 2024

SYSTEM NAME / COUNTY :

Tymber Creek Utilities

**CALCULATION OF THE WATER SYSTEM METER EQUIVALENTS**

METER SIZE (a)	TYPE OF METER (b)	EQUIVALENT FACTOR (c)	NUMBER OF METERS (d)	TOTAL NUMBER OF METER EQUIVALENTS (c x d) (e)
All Residential		1.0		
5/8"	Displacement	1.0	4	4
3/4"	Displacement	1.5	426	639
1"	Displacement	2.5	1	3
1 1/2"	Displacement or Turbine	5.0		
2"	Displacement, Compound or Turbine	8.0		
3"	Displacement	15.0		
3"	Compound	16.0		
3"	Turbine	17.5		
4"	Displacement or Compound	25.0		
4"	Turbine	30.0		
6"	Displacement or Compound	50.0		
6"	Turbine	62.5		
8"	Compound	80.0		
8"	Turbine	90.0		
10"	Compound	115.0		
10"	Turbine	145.0		
12"	Turbine	215.0		
Total Water System Meter Equivalents				<u>646</u>

**CALCULATION OF THE WATER SYSTEM EQUIVALENT RESIDENTIAL CONNECTIONS**

Provide a calculation used to determine the value of one water equivalent residential connection (ERC).

Use one of the following methods:

- (a) If actual flow data are available from the preceding 12 months, divide the total annual single family residence (SFR) gallons sold by the average number of single family residence customers for the same period and divide the result by 365 days.
- (b) If no historical flow data are available, use:  

$$ERC = ( \text{Total SFR gallons sold (Omit 000)} / 365 \text{ days} / 350 \text{ gallons per day} )$$

ERC Calculation:

73000000 Flow  
 431 SFR  
 365 Days  
 464.04 ERC

UTILITY NAME: CSWR-Florida Utility Operating Company, LLC - Tymber Creek

SYSTEM NAME / COUNTY : Tymber Creek Utilities

**OTHER WATER SYSTEM INFORMATION**

Furnish information below for each system. A separate page should be supplied where necessary.

1. Present ERCs \* the system can efficiently serve. 431
2. Maximum number of ERCs \* which can be served. 464.04
3. Present system connection capacity (in ERCs \*) using existing lines. 464.04
4. Future connection capacity (in ERCs \*) upon service area buildout. N/A
5. Estimated annual increase in ERCs \*. N/A
6. Is the utility required to have fire flow capacity? Yes  
 If so, how much capacity is required? Unknown
7. Attach a description of the fire fighting facilities.
8. Describe any plans and estimated completion dates for any enlargements or improvements of this system:  
Yes, non-specified requirement. NFPA stanard is 500 gallons/minute at 20 PSI
9. When did the company last file a capacity analysis report with the DEP? CSWR-Florida has not submitted a CAR
10. If the present system **does not** meet the requirements of DEP rules:
  - a. Attach a description of the plant upgrade necessary to meet the DEP rules.
  - b. Have these plans been approved by DEP? N/A
  - c. When will construction begin? N/A
  - d. Attach plans for funding the required upgrading.
  - e. Is this system under any Consent Order with DEP? N/A
11. Department of Environmental Protection ID # FL3641401
12. Water Management District Consumptive Use Permit # N/A
  - a. Is the system in compliance with the requirements of the CUP? No CUP
  - b. If not, what are the utility's plans to gain compliance? N/A

\* An ERC is determined based on the calculation on the bottom of Page W-13.

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**WASTEWATER  
OPERATION  
SECTION**

UTILITY NAME:

CSWR-Florida Utility Operating Company, LLC - Tymber Creek

**YEAR OF REPORT**

December 31, 2024

**WASTEWATER LISTING OF SYSTEM GROUPS**

List below the name of each reporting system and its certificate number. Those systems which have been consolidated under the same tariff should be assigned a group number. Each individual system which has not been consolidated should be assigned its own group number.  
The wastewater financial schedules (S-2 through S-10) should be filed for the group in total.  
The wastewater engineering schedules (S-11 through S-13) must be filed for each system in the group.  
All of the following wastewater pages (S-2 through S-13) should be completed for each group and arranged by group number.

<u>SYSTEM NAME / COUNTY</u>	<u>CERTIFICATE NUMBER</u>	<u>GROUP NUMBER</u>
<u>Tymber Creek Utilities</u>	<u>252S</u>	<u>1</u>
<u></u>	<u></u>	<u></u>
<u></u>	<u></u>	<u></u>
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UTILITY NAME:

CSWR-Florida Utility Operating Company, LLC - Tymber Cree

**YEAR OF REPORT**

December 31, 2024

SYSTEM NAME / COUNTY :

Tymber Creek Utilities

**SCHEDULE OF YEAR END WASTEWATER RATE BASE**

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	WASTEWATER UTILITY (d)
101	Utility Plant In Service	S-4(a)	\$ 996,015
	Less:		
	Nonused and Useful Plant (1)		
108	Accumulated Depreciation	S-6(b)	799,708
110	Accumulated Amortization	F-8	0
271	Contributions in Aid of Construction	S-7	380,306
252	Advances for Construction	F-20	
Subtotal			\$ (183,999)
	Add:		
272	Accumulated Amortization of Contributions in Aid of Construction	S-8(a)	\$ 380,306
Subtotal			\$ 196,307
	Plus or Minus:		
114	Acquisition Adjustments (2)	F-7	
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	
	Working Capital Allowance (3)		
	Other (Specify):		
WASTEWATER RATE BASE			\$ 196,307
WASTEWATER OPERATING INCOME		S-3	\$ 33,312
ACHIEVED RATE OF RETURN (Wastewater Operating Income / Wastewater Rate Base)			16.97%

NOTES : (1) Estimate based on the methodology used in the last rate proceeding.

(2) Include only those Acquisition Adjustments that have been approved by the Commission.

(3) Calculation consistent with last rate proceeding.

In absence of a rate proceeding, Class A utilities will use the Balance Sheet Method and Class B Utilities will use the One-eighth Operating and Maintenance Expense Method.

UTILITY NAME:

CSWR-Florida Utility Operating Company, LLC - Tymber Creek

**YEAR OF REPORT**

December 31, 2024

SYSTEM NAME / COUNTY :

Tymber Creek Utilities

**WASTEWATER OPERATING STATEMENT**

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	WASTEWATER UTILITY (d)
UTILITY OPERATING INCOME			
400	Operating Revenues	S-9(a)	\$ 167,013
530	Less: Guaranteed Revenue (and AFPI)	S-9(a)	0
Net Operating Revenues			\$ 167,013
401	Operating Expenses	S-10(a)	\$ 121,387
403	Depreciation Expense	S-6(a)	10,970
	Less: Amortization of CIAC	S-8(a)	0
Net Depreciation Expense			\$ 10,970
406	Amortization of Utility Plant Acquisition Adjustment	F-7	0
407	Amortization Expense (Other than CIAC)	F-8	0
Taxes Other Than Income			
408.10	Utility Regulatory Assessment Fee		
408.11	Property Taxes		1,343
408.12	Payroll Taxes		
408.13	Other Taxes and Licenses		
408	Total Taxes Other Than Income		\$ 1,343
409.1	Income Taxes		
410.10	Deferred Federal Income Taxes		
410.11	Deferred State Income Taxes		
411.10	Provision for Deferred Income Taxes - Credit		
412.10	Investment Tax Credits Deferred to Future Periods		
412.11	Investment Tax Credits Restored to Operating Income		
Utility Operating Expenses			\$ 133,701
Utility Operating Income			\$ 33,312
Add Back:			
530	Guaranteed Revenue (and AFPI)	S-9(a)	\$ 0
413	Income From Utility Plant Leased to Others		
414	Gains (losses) From Disposition of Utility Property		(4,955)
420	Allowance for Funds Used During Construction		
Total Utility Operating Income			\$ 28,357

**YEAR OF REPORT**  
December 31, 2024

**UTILITY NAME:** CSWR-Florida Utility Operating Company, LLC - Tymber Creek

**SYSTEM NAME / COUNTY :** Tymber Creek Utilities

**WASTEWATER UTILITY PLANT ACCOUNTS**

ACCT. NO. (a)	ACCOUNT NAME (b)	PREVIOUS YEAR (c)	ADDITIONS (d)	RETIREMENTS (e)	CURRENT YEAR (f)
351	Organization	\$	\$	\$	\$ 0
352	Franchises				0
353	Land and Land Rights	19,979			19,979
354	Structures and Improvements	159,521			159,521
355	Power Generation Equipment				0
360	Collection Sewers - Force	12,551			12,551
361	Collection Sewers - Gravity	273,085			273,085
362	Special Collecting Structures				0
363	Services to Customers	43,346			43,346
364	Flow Measuring Devices	31,553			31,553
365	Flow Measuring Installations				0
366	Reuse Services				0
367	Reuse Meters and Meter Installations				0
370	Receiving Wells	83,227			83,227
371	Pumping Equipment	73,637			73,637
374	Reuse Distribution Reservoirs				0
375	Reuse Transmission and Distribution System				0
380	Treatment and Disposal Equipment	254,190			254,190
381	Plant Sewers				0
382	Outfall Sewer Lines	10,827			10,827
389	Other Plant Miscellaneous Equipment	5,725			5,725
390	Office Furniture and Equipment	6,935			6,935
391	Transportation Equipment	2,817			2,817
392	Stores Equipment				0
393	Tools, Shop and Garage Equipment				0
394	Laboratory Equipment				0
395	Power Operated Equipment	3,120			3,120
396	Communication Equipment	15,502			15,502
397	Miscellaneous Equipment				0
398	Other Tangible Plant				0
<b>Total Wastewater Plant</b>		<b>\$ 996,015</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 996,015</b>

**NOTE:** Any adjustments made to reclassify property from one account to another must be footnoted.

S-4(a)  
GROUP \_\_\_\_\_

UTILITY NAME: CSWR-Florida Utility Operating Company, LLC - Tymber Creek

SYSTEM NAME / COUNTY: Tymber Creek Utilities

WASTEWATER UTILITY PLANT MATRIX

ACCT. NO. (a)	ACCOUNT NAME (b)	.1 INTANGIBLE PLANT (g)	.2 COLLECTION PLANT (h)	.3 SYSTEM PUMPING PLANT (i)	.4 TREATMENT AND DISPOSAL (j)	.5 RECLAIMED WASTEWATER TREATMENT PLANT (k)	.6 RECLAIMED WASTEWATER DISTRIBUTION PLANT (l)	.7 GENERAL PLANT (m)
351	Organization	\$						
352	Franchises							
353	Land and Land Rights							
354	Structures and Improvements		159,521					19,979
355	Power Generation Equipment							
360	Collection Sewers - Force		12,551					
361	Collection Sewers - Gravity		273,085					
362	Special Collecting Structures							
363	Services to Customers		43,346					
364	Flow Measuring Devices		31,553					
365	Flow Measuring Installations							
366	Reuse Services							
367	Reuse Meters and Meter Installations			83,227				
370	Receiving Wells			73,637				
371	Pumping Equipment							
374	Reuse Distribution Reservoirs							
375	Reuse Transmission and Distribution System							
380	Treatment and Disposal Equipment				254,190			
381	Plant Sewers							
382	Outfall Sewer Lines							
389	Other Plant Miscellaneous Equipment				10,827			
390	Office Furniture and Equipment				5,725			6,935
391	Transportation Equipment							2,817
392	Stores Equipment							
393	Tools, Shop and Garage Equipment							
394	Laboratory Equipment							
395	Power Operated Equipment							3,120
396	Communication Equipment							15,502
397	Miscellaneous Equipment							
398	Other Tangible Plant							
Total Wastewater Plant		\$	\$ 520,056	\$ 156,864	\$ 270,742	\$ 0	\$ 0	\$ 48,353

NOTE: Any adjustments made to reclassify property from one account to another must be footnoted.

UTILITY NAME:

CSWR-Florida Utility Operating Company, LLC - Tymber Cree

YEAR OF REPORT December 31, 2024
-------------------------------------

SYSTEM NAME / COUNTY :

Tymber Creek Utilities

**BASIS FOR WASTEWATER DEPRECIATION CHARGES**

ACCT. NO. (a)	ACCOUNT NAME (b)	AVERAGE SERVICE LIFE IN YEARS (c)	AVERAGE NET SALVAGE IN PERCENT (d)	DEPRECIATION RATE APPLIED IN PERCENT (100% - D) / C (e)
354	Structures and Improvements	40		2.50%
355	Power Generation Equipment			
360	Collection Sewers - Force	50		2.00%
361	Collection Sewers - Gravity	50		2.00%
362	Special Collecting Structures			
363	Services to Customers	40		2.50%
364	Flow Measuring Devices	5		20.00%
365	Flow Measuring Installations			
366	Reuse Services			
367	Reuse Meters and Meter Installations			
370	Receiving Wells	25		4.00%
371	Pumping Equipment	15		6.67%
374	Reuse Distribution Reservoirs			
375	Reuse Transmission/Distribution Sys.			
380	Treatment and Disposal Equipment	20		5.00%
381	Plant Sewers			
382	Outfall Sewer Lines	50		2.00%
389	Other Plant Miscellaneous Equipment	10		10.00%
390	Office Furniture and Equipment	20		5.00%
391	Transportation Equipment	10		10.00%
392	Stores Equipment			
393	Tools, Shop and Garage Equipment			
394	Laboratory Equipment			
395	Power Operated Equipment	15		6.67%
396	Communication Equipment	10		10.00%
397	Miscellaneous Equipment			
398	Other Tangible Plant			
Wastewater Plant Composite Depreciation Rate *				

\* If depreciation rates prescribed by this Commission are on a total composite basis, entries should be made on this line only.

UTILITY NAME: CSWR-Florida Utility Operating Company, LLC - Tymber Creek

SYSTEM NAME / COUNTY: Tymber Creek Utilities

**ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION**

ACCT. NO. (a)	ACCOUNT NAME (b)	BALANCE AT BEGINNING OF YEAR (c)	ACCUALS (d)	OTHER CREDITS * (e)	TOTAL CREDITS (d + e) (f)
354	Structures and Improvements	\$ 143,871	\$ 2,323	\$	\$ 2,323
355	Power Generation Equipment				0
360	Collection Sewers - Force	5,178	146		146
361	Collection Sewers - Gravity	273,085			0
362	Special Collecting Structures				0
363	Services to Customers	43,346			0
364	Flow Measuring Devices	28,226	3,327		3,327
365	Flow Measuring Installations				0
366	Reuse Services				0
367	Reuse Meters and Meter Installations				0
370	Receiving Wells	16,916	1,942		1,942
371	Pumping Equipment		2,046		2,046
374	Reuse Distribution Reservoirs				0
375	Reuse Transmission/Distribution Sys.				0
380	Treatment and Disposal Equipment	252,642	43		43
381	Plant Sewers				0
382	Outfall Sewer Lines	10,827			0
389	Other Plant Miscellaneous Equipment	3,604	334		334
390	Office Furniture and Equipment	6,935			0
391	Transportation Equipment	988	164		164
392	Stores Equipment				0
393	Tools, Shop and Garage Equipment				0
394	Laboratory Equipment				0
395	Power Operated Equipment	3,120			0
396	Communication Equipment		646		646
397	Miscellaneous Equipment				0
398	Other Tangible Plant				0
Total Depreciable Wastewater Plant in Service		\$ 788,738	\$ 10,970	\$ 0	\$ 10,970

\* Specify nature of transaction.  
Use ( ) to denote reversal entries.

**YEAR OF REPORT**  
December 31, 2024

UTILITY NAME: CSWR-Florida Utility Operating Company, LLC - Tymber Creek

SYSTEM NAME / COUNTY : Tymber Creek Utilities

**ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION**

ACCT. NO. (a)	ACCOUNT NAME (b)	PLANT RETIRED (g)	SALVAGE AND INSURANCE (h)	COST OF REMOVAL AND OTHER CHARGES (i)	TOTAL CHARGES (g-h+i)	BALANCE AT END OF YEAR (c+f-j) (k)
354	Structures and Improvements	\$	\$	\$	\$ 0	\$ 146,194
355	Power Generation Equipment				0	0
360	Collection Sewers - Force				0	5,324
361	Collection Sewers - Gravity				0	273,085
362	Special Collecting Structures				0	0
363	Services to Customers				0	43,346
364	Flow Measuring Devices				0	31,553
365	Flow Measuring Installations				0	0
366	Reuse Services				0	0
367	Reuse Meters and Meter Installations				0	0
370	Receiving Wells				0	18,857
371	Pumping Equipment				0	2,046
374	Reuse Distribution Reservoirs				0	0
375	Reuse Transmission/Distribution Sys.				0	0
380	Treatment and Disposal Equipment				0	252,685
381	Plant Sewers				0	0
382	Outfall Sewer Lines				0	10,827
389	Other Plant Miscellaneous Equipment				0	3,938
390	Office Furniture and Equipment				0	6,935
391	Transportation Equipment				0	1,152
392	Stores Equipment				0	0
393	Tools, Shop and Garage Equipment				0	0
394	Laboratory Equipment				0	0
395	Power Operated Equipment				0	3,120
396	Communication Equipment				0	646
397	Miscellaneous Equipment				0	0
398	Other Tangible Plant				0	0
Total Depreciable Wastewater Plant in Service		\$ 0	\$ 0	\$ 0	\$ 0	\$ 799,708

\* Specify nature of transaction.  
Use ( ) to denote reversal entries.

S-6(b)  
GROUP \_\_\_\_\_

UTILITY NAME:

CSWR-Florida Utility Operating Company, LLC - Tymber Cree

<b>YEAR OF REPORT</b> December 31, 2024
--

SYSTEM NAME / COUNTY :

Tymber Creek Utilities

**CONTRIBUTIONS IN AID OF CONSTRUCTION  
ACCOUNT 271**

DESCRIPTION (a)	REFERENCE (b)	WASTEWATER (c)
Balance first of year		\$ <u>380,306</u>
Add credits during year:		
Contributions received from Capacity, Main Extension and Customer Connection Charges	S-8(a)	\$ <u>0</u>
Contributions received from Developer or Contractor Agreements in cash or property	S-8(b)	<u>0</u>
<b>Total Credits</b>		\$ <u>0</u>
Less debits charged during the year (All debits charged during the year must be explained below)		\$ _____
<b>Total Contributions In Aid of Construction</b>		\$ <u>380,306</u>

Explain all debits charged to Account 271 during the year below:

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UTILITY NAME:

CSWR-Florida Utility Operating Company, LLC - Tymber Cree

**YEAR OF REPORT**

December 31, 2024

SYSTEM NAME / COUNTY :

Tymber Creek Utilities

**WASTEWATER CIAC SCHEDULE "A"**

ADDITIONS TO CONTRIBUTIONS IN AID OF CONSTRUCTION RECEIVED FROM CAPACITY,  
MAIN EXTENSION AND CUSTOMER CONNECTION CHARGES RECEIVED DURING THE YEAR

DESCRIPTION OF CHARGE (a)	NUMBER OF CONNECTIONS (b)	CHARGE PER CONNECTION (c)	AMOUNT (d)
N/A		\$	\$ 0
			0
			0
			0
			0
			0
			0
			0
			0
			0
Total Credits			\$ 0

**ACCUMULATED AMORTIZATION OF WASTEWATER CONTRIBUTIONS IN AID OF CONSTRUCTION**

DESCRIPTION (a)	WASTEWATER (b)
Balance first of year	\$ 380,306
Debits during the year:	
Accruals charged to Account 272	\$
Other debits (specify) :	
Total debits	\$ 0
Credits during the year (specify) :	
	\$
Total credits	\$ 0
Balance end of year	\$ 380,306

UTILITY NAME:

CSWR-Florida Utility Operating Company, LLC - Tymber Cree

**YEAR OF REPORT**  
December 31, 2024

SYSTEM NAME / COUNTY :

Tymber Creek Utilities

**WASTEWATER CIAC SCHEDULE "B"**

ADDITIONS TO CONTRIBUTIONS IN AID OF CONSTRUCTION  
RECEIVED FROM ALL DEVELOPERS OR CONTRACTORS AGREEMENTS  
WHICH CASH OR PROPERTY WAS RECEIVED DURING THE YEAR

DESCRIPTION (a)	INDICATE CASH OR PROPERTY (b)	AMOUNT (c)
N/A		\$ _____
Total Credits		\$ _____ 0

UTILITY NAME:

CSWR-Florida Utility Operating Company, LLC - Tymber Cree

YEAR OF REPORT

December 31, 2024

SYSTEM NAME / COUNTY :

Tymber Creek Utilities

**WASTEWATER OPERATING REVENUE**

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS * (c)	YEAR END NUMBER OF CUSTOMERS * (d)	AMOUNTS (e)
WASTEWATER SALES				
521.1	Flat Rate Revenues: Residential Revenues		420	\$ 164,296
521.2	Commercial Revenues			
521.3	Industrial Revenues			
521.4	Revenues From Public Authorities			
521.5	Multiple Family Dwelling Revenues			
521.6	Other Revenues			
521	Total Flat Rate Revenues	0	420	\$ 164,296
522.1	Measured Revenues: Residential Revenues			
522.2	Commercial Revenues			
522.3	Industrial Revenues			
522.4	Revenues From Public Authorities			
522.5	Multiple Family Dwelling Revenues			
522	Total Measured Revenues	0	0	\$ 0
523	Revenues From Public Authorities			
524	Revenues From Other Systems			
525	Interdepartmental Revenues			
Total Wastewater Sales		0	420	\$ 164,296
OTHER WASTEWATER REVENUES				
530	Guaranteed Revenues (Including Allowance for Funds Prudently Invested or AFPI)			\$
531	Sale of Sludge			
532	Forfeited Discounts			2,717
534	Rents From Wastewater Property			
535	Interdepartmental Rents			
536	Other Wastewater Revenues			
Total Other Wastewater Revenues				\$ 2,717

\* Customer is defined by Rule 25-30.210(1), Florida Administrative Code.

UTILITY NAME:

CSWR-Florida Utility Operating Company, LLC - Tymber Cree

YEAR OF REPORT

December 31, 2024

SYSTEM NAME / COUNTY :

Tymber Creek Utilities

**WASTEWATER OPERATING REVENUE**

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS * (c)	YEAR END NUMBER OF CUSTOMERS * (d)	AMOUNTS (e)
RECLAIMED WATER SALES				
540.1	Flat Rate Reuse Revenues: Residential Reuse Revenues	_____	_____	\$ _____
540.2	Commercial Reuse Revenues	_____	_____	_____
540.3	Industrial Reuse Revenues	_____	_____	_____
540.4	Reuse Revenues From Public Authorities	_____	_____	_____
540.5	Other Revenues	_____	_____	_____
540	Total Flat Rate Reuse Revenues	0	0	\$ _____ 0
541.1	Measured Reuse Revenues: Residential Reuse Revenues	_____	_____	_____
541.2	Commercial Reuse Revenues	_____	_____	_____
541.3	Industrial Reuse Revenues	_____	_____	_____
541.4	Reuse Revenues From Public Authorities	_____	_____	_____
541	Total Measured Reuse Revenues	0	0	\$ _____ 0
544	Reuse Revenues From Other Systems	_____	_____	_____
Total Reclaimed Water Sales				\$ _____ 0
Total Wastewater Operating Revenues				\$ <u>167,013</u>

\* Customer is defined by Rule 25-30.210(1), Florida Administrative Code.

**UTILITY NAME:** CSWR-Florida Utility Operating Company, LLC - Tymber Creek

**SYSTEM NAME / COUNTY :** Tymber Creek Utilities

**WASTEWATER UTILITY EXPENSE ACCOUNT MATRIX**

ACCT. NO. (a)	ACCOUNT NAME (b)	CURRENT YEAR (c)	.1 COLLECTION EXPENSES- OPERATIONS (d)	.2 COLLECTION EXPENSES- MAINTENANCE (e)	.3 PUMPING EXPENSES- OPERATIONS (f)	.4 PUMPING EXPENSES- MAINTENANCE (g)	.5 TREATMENT & DISPOSAL EXPENSES - OPERATIONS (h)	.6 TREATMENT & DISPOSAL EXPENSES - MAINTENANCE (i)
701	Salaries and Wages - Employees	\$ 0	\$	\$	\$	\$	\$	\$
703	Salaries and Wages - Officers, Directors and Majority Stockholders	0						
704	Employee Pensions and Benefits	0						
710	Purchased Sewage Treatment	234					234	
711	Sludge Removal Expense	0						
715	Purchased Power	10,130	10,130					
716	Fuel for Power Production	405			405			
718	Chemicals	537					537	
720	Materials and Supplies	824					824	
731	Contractual Services-Engineering	0						
732	Contractual Services - Accounting	128						
733	Contractual Services - Legal	479						
734	Contractual Services - Mgt. Fees	1,074					1,074	
735	Contractual Services - Testing	6,452					6,452	
736	Contractual Services - Other	30,452	29,865	587				
741	Rental of Building/Real Property	0						
742	Rental of Equipment	0						
750	Transportation Expenses	0						
756	Insurance - Vehicle	0						
757	Insurance - General Liability	0						
758	Insurance - Workman's Comp.	0						
759	Insurance - Other	8,331						
760	Advertising Expense	0						
766	Regulatory Commission Expenses	0						
767	- Amortization of Rate Case Expense	0						
770	Regulatory Commission Exp.-Other	2,687						
770	Bad Debt Expense	785						
775	Miscellaneous Expenses	58,870					2,770	
<b>Total Wastewater Utility Expenses</b>		\$ 121,387	\$ 39,996	\$ 587	\$ 405	\$ 0	\$ 11,891	\$ 0

**YEAR OF REPORT**  
December 31, 2024

**UTILITY NAME:** CSWR-Florida Utility Operating Company, LLC - Tymber Creek

**SYSTEM NAME / COUNTY :** Tymber Creek Utilities

**WASTEWATER UTILITY EXPENSE ACCOUNT MATRIX**

ACCT. NO. (a)	ACCOUNT NAME (b)	.7 CUSTOMER ACCOUNTS EXPENSE (j)	.8 ADMIN. & GENERAL EXPENSES (k)	.9 RECLAIMED WATER TREATMENT EXPENSES- OPERATIONS (l)	.10 RECLAIMED WATER TREATMENT EXPENSES- MAINTENANCE (m)	.11 RECLAIMED WATER DISTRIBUTION EXPENSES- OPERATIONS (n)	.12 RECLAIMED WATER DISTRIBUTION EXPENSES- MAINTENANCE (o)
701	Salaries and Wages - Employees	\$					
703	Salaries and Wages - Officers, Directors and Majority Stockholders						
704	Employee Pensions and Benefits						
710	Purchased Sewage Treatment						
711	Sludge Removal Expense						
715	Purchased Power						
716	Fuel for Power Purchased						
718	Chemicals						
720	Materials and Supplies						
731	Contractual Services-Engineering						
732	Contractual Services - Accounting		128				
733	Contractual Services - Legal		479				
734	Contractual Services - Mgt. Fees						
735	Contractual Services - Testing						
736	Contractual Services - Other						
741	Rental of Building/Real Property						
742	Rental of Equipment						
750	Transportation Expenses						
756	Insurance - Vehicle						
757	Insurance - General Liability						
758	Insurance - Workman's Comp.						
759	Insurance - Other		8,331				
760	Advertising Expense						
766	Regulatory Commission Expenses - Amortization of Rate Case Expense						
767	Regulatory Commission Exp-Other		2,687				
770	Bad Debt Expense	785					
775	Miscellaneous Expenses	10,736	45,364				
<b>Total Wastewater Utility Expenses</b>		<b>\$ 11,521</b>	<b>\$ 56,988</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>

S-10(b)

GROUP \_\_\_\_\_

UTILITY NAME:

CSWR-Florida Utility Operating Company, LLC - Tymber Cree

YEAR OF REPORT December 31, 2024
-------------------------------------

SYSTEM NAME / COUNTY :

Tymber Creek Utilities

**CALCULATION OF THE WASTEWATER SYSTEM METER EQUIVALENTS**

WATER METER SIZE (a)	TYPE OF WATER METER (b)	EQUIVALENT FACTOR (c)	NUMBER OF WATER METERS (d)	TOTAL NUMBER OF METER EQUIVALENTS (c x d) (e)
All Residential		1.0		0
5/8"	Displacement	1.0	3	3
3/4"	Displacement	1.5	417	626
1"	Displacement	2.5		0
1 1/2"	Displacement or Turbine	5.0		0
2"	Displacement, Compound or Turbine	8.0		0
3"	Displacement	15.0		0
3"	Compound	16.0		0
3"	Turbine	17.5		0
4"	Displacement or Compound	25.0		0
4"	Turbine	30.0		0
6"	Displacement or Compound	50.0		0
6"	Turbine	62.5		0
8"	Compound	80.0		0
8"	Turbine	90.0		0
10"	Compound	115.0		0
10"	Turbine	145.0		0
12"	Turbine	215.0		0
Total Wastewater System Meter Equivalents				629

**CALCULATION OF THE WASTEWATER SYSTEM EQUIVALENT RESIDENTIAL CONNECTIONS**

Provide a calculation used to determine the value of one wastewater equivalent residential connection (ERC).

Use one of the following methods:

(a) If actual flow data are available from the preceding 12 months, divide the total annual single family residence (SFR) gallons sold by the average number of single family residence customers for the same period and divide the result by 365 days.

(b) If no historical flow data are available, use:

$$ERC = ( \text{Total SFR gallons treated (Omit 000)} / 365 \text{ days} / 280 \text{ gallons per day} )$$

For wastewater only utilities:

Subtract all general use and other non residential customer gallons from the total gallons treated.

Divide the remainder (SFR customers) by 365 days to reveal single family residence customer gallons per day.

**NOTE:** Total gallons treated includes both treated and purchased treatment.

ERC Calculation:
24272500 Flow
420 SFR
365 Days
158.33 ERC

UTILITY NAME: CSWR-Florida Utility Operating Company, LLC - Tymber Cree

SYSTEM NAME / COUNTY : Tymber Creek Utilities

**WASTEWATER TREATMENT PLANT INFORMATION**

Provide a separate sheet for each wastewater treatment facility

Permitted Capacity	<u>0.131</u>	<u>MGD</u>	<u>                    </u>
Basis of Permit Capacity (1)	<u>AF</u>	<u>                    </u>	<u>                    </u>
Manufacturer	<u>N/A</u>	<u>                    </u>	<u>                    </u>
Type (2)	<u>Extended Aeration</u>	<u>                    </u>	<u>                    </u>
Hydraulic Capacity	<u>N/A</u>	<u>                    </u>	<u>                    </u>
Average Daily Flow	<u>66,500</u>	<u>GPD</u>	<u>                    </u>
Total Gallons of Wastewater Treated	<u>24,272,500</u>	<u>                    </u>	<u>                    </u>
Method of Effluent Disposal	<u>Perc Ponds</u>	<u>                    </u>	<u>                    </u>

(1) Basis of permitted capacity as stated on the Florida DEP WWTP Operating Permit  
(i.e. average annual daily flow, etc.)

(2) Contact stabilization, advanced treatment, etc.

UTILITY NAME: CSWR-Florida Utility Operating Company, LLC - Tymber Cree

SYSTEM NAME / COUNTY : Tymber Creek Utilities

**OTHER WASTEWATER SYSTEM INFORMATION**

Furnish information below for each system. A separate page should be supplied where necessary.	
1. Present number of ERCs* now being served	<u>158.33</u>
2. Maximum number of ERCs* which can be served	<u>311.91</u>
3. Present system connection capacity (in ERCs*) using existing lines	<u>311.91</u>
4. Future connection capacity (in ERCs*) upon service area buildout	<u>311.91</u>
5. Estimated annual increase in ERCs*	<u>0</u>
6. Describe any plans and estimated completion dates for any enlargements or improvements of this system	<u>None</u>
7. If the utility uses reuse as a means of effluent disposal, attach a list of the reuse end users and the amount of reuse provided to each, if known.	<u>Reclaimed water goes to effluent disposal field R00-1</u>
8. If the utility does not engage in reuse, has a reuse feasibility study been completed?	<u>Yes</u>
If so, when?	<u>Nov-92</u>
9. Has the utility been required by the DEP or water management district to implement reuse?	<u>No</u>
If so, what are the utility's plans to comply with this requirement?	<u>N/A</u>
10. When did the company last file a capacity analysis report with the DEP?	<u>CSWR - Florida has not submitted a CAR</u>
11. If the present system does not meet the requirements of DEP rules:	
a. Attach a description of the plant upgrade necessary to meet the DEP rules.	
b. Have these plans been approved by DEP?	<u>See Supplemental</u>
c. When will construction begin?	
d. Attach plans for funding the required upgrading.	
e. Is this system under any Consent Order with DEP?	<u>No</u>
12. Department of Environmental Protection ID #	<u>FLA011193</u>

\* An ERC is determined based on the calculation on S-11.

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11. If the present system does not meet the requirements of DEP rules:

a. Attach a description of the plant upgrade necessary to meet the DEP rules.

Has open Administrative Order with FDEP. CSWR- Florida has contracted Kimley Horn for a full plan  
No construction timeline has been established

b. Have these plans been approved by DEP?

N/A

c. When will construction begin?

N/A

d. Attach plans for funding the required upgrading.

e. Is this system under any Consent Order with DEP?

N/A

S-13  
TyMBER Creek

**CLASS "A" OR "B"**

**WATER AND/OR WASTEWATER UTILITIES**  
(Gross Revenue of More Than \$200,000 Each)

**ANNUAL REPORT**

OF

**CSWR-Florida Utility Operating Company - Aquarina**

---

Exact Legal Name of Respondent

Certificate Number(s)

517W & 450S

Submitted To The

STATE OF FLORIDA



FOR THE

YEAR ENDED DECEMBER 31, 2023

RECEIVED  
FLORIDA PUBLIC SERVICE COMMISSION  
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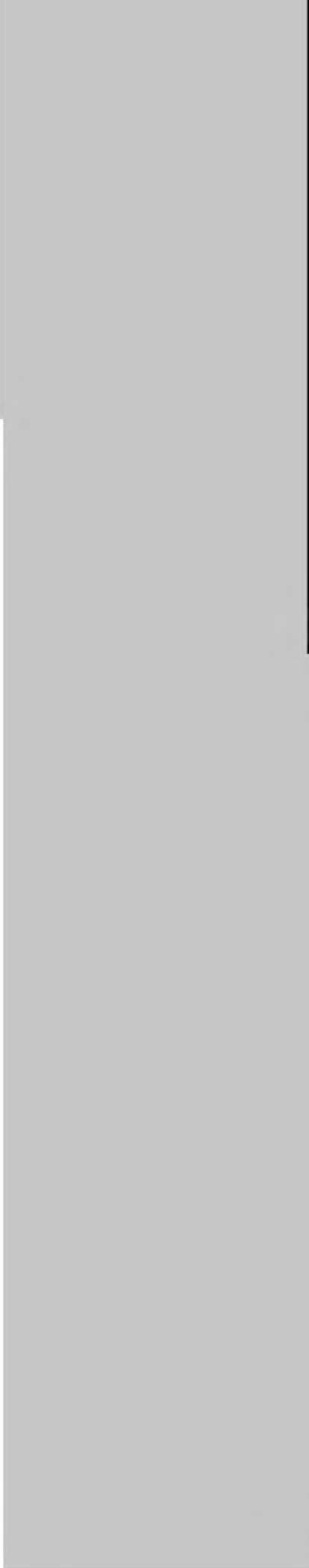






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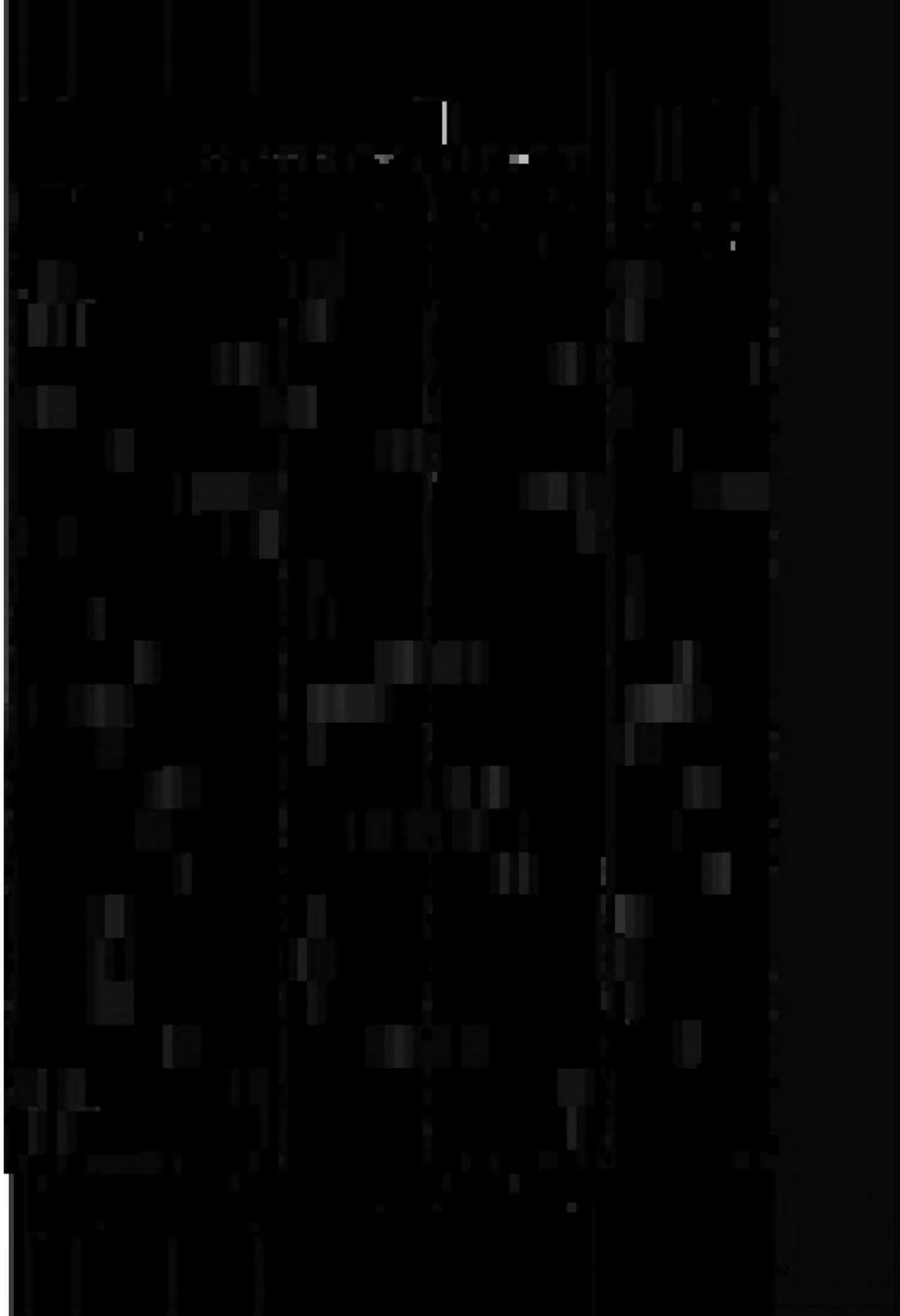
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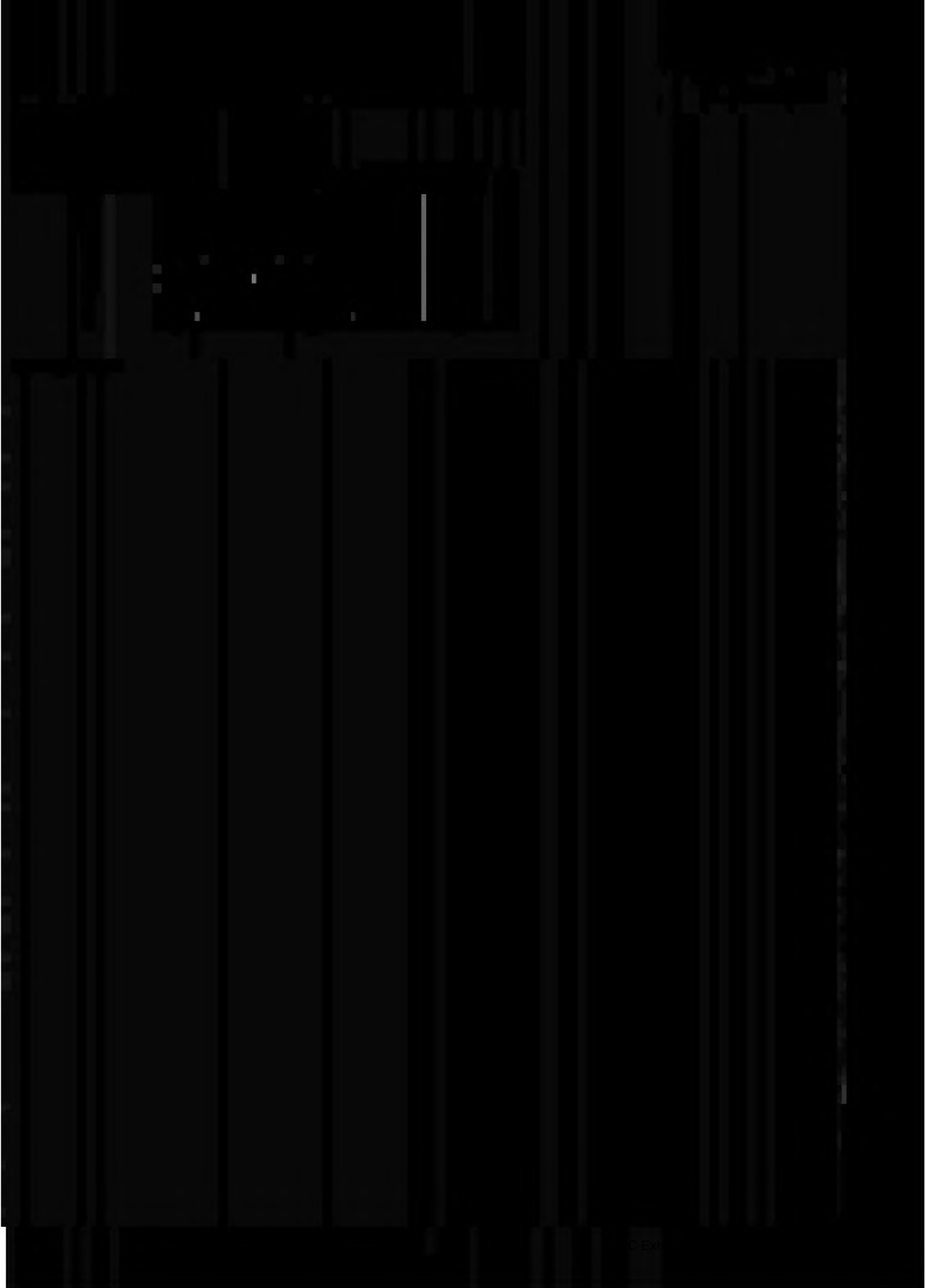
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11. The following table shows the results of a survey of 100 people regarding their favorite type of music.

Age Group	Rock	Pop	Jazz	Classical	Country
18-24	35	40	10	5	10
25-34	25	35	15	10	15
35-44	15	25	20	15	25
45-54	10	15	25	20	30
55-64	5	10	15	25	45

12. The following table shows the results of a survey of 100 people regarding their favorite type of food.

Age Group	Italian	French	Japanese	Chinese	Indian
18-24	20	15	10	5	5
25-34	15	10	15	10	5
35-44	10	15	20	15	10
45-54	5	10	25	20	15
55-64	5	5	15	25	35

13. The following table shows the results of a survey of 100 people regarding their favorite type of sport.

Age Group	Soccer	Basketball	Tennis	Golf	Baseball
18-24	30	25	15	5	5
25-34	20	15	10	5	5
35-44	15	10	15	10	5
45-54	10	5	15	20	10
55-64	5	5	10	25	15

14. The following table shows the results of a survey of 100 people regarding their favorite type of movie.

Age Group	Action	Comedy	Drama	Horror	Science Fiction
18-24	35	20	10	5	5
25-34	25	15	15	10	5
35-44	15	10	20	15	10
45-54	10	5	25	20	10
55-64	5	5	15	25	15

15. The following table shows the results of a survey of 100 people regarding their favorite type of book.

Age Group	Fiction	Non-Fiction	Biography	History	Science
18-24	40	15	10	5	5
25-34	30	10	15	10	5
35-44	20	15	20	15	10
45-54	15	10	25	20	10
55-64	10	5	15	25	15

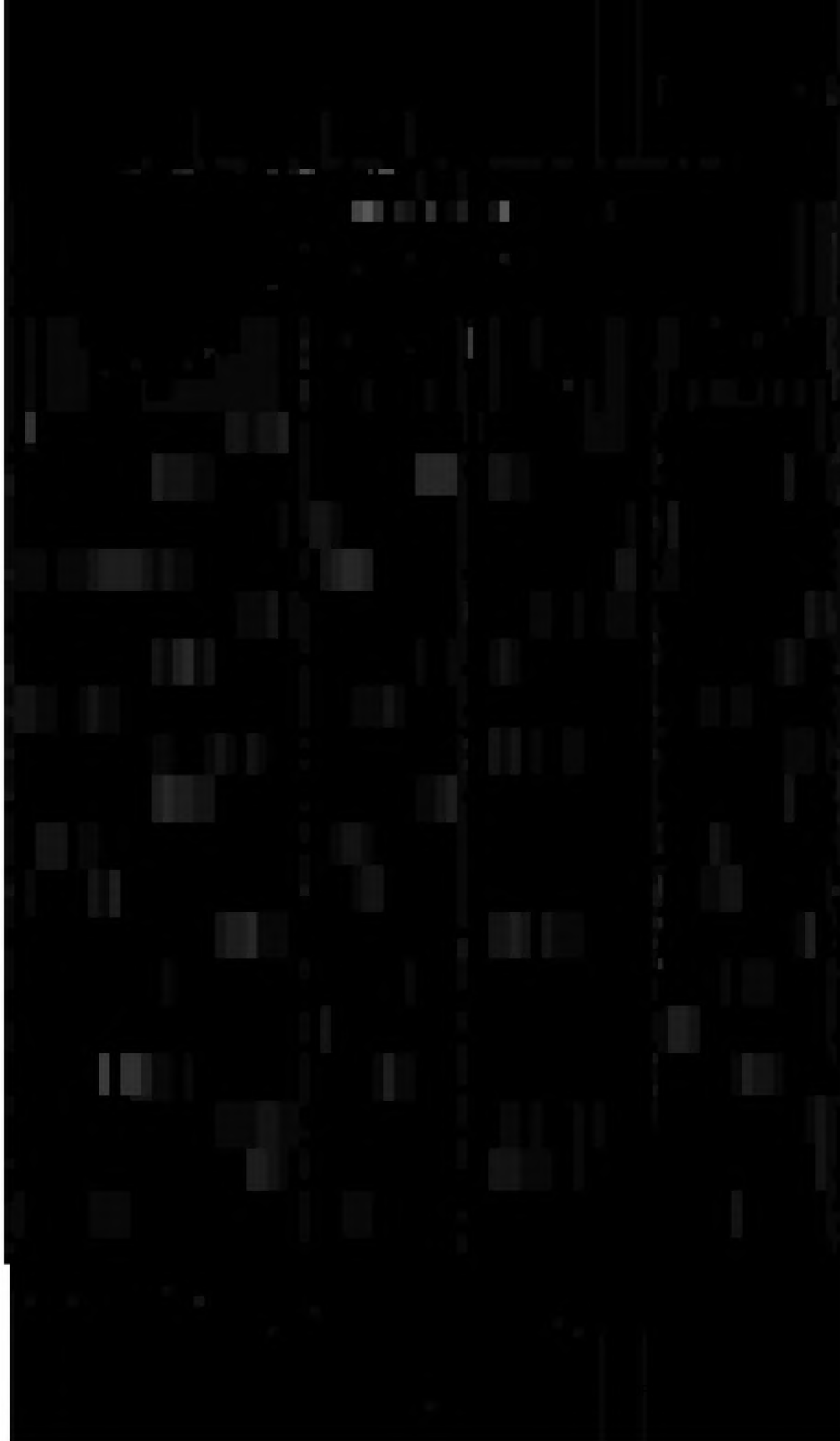
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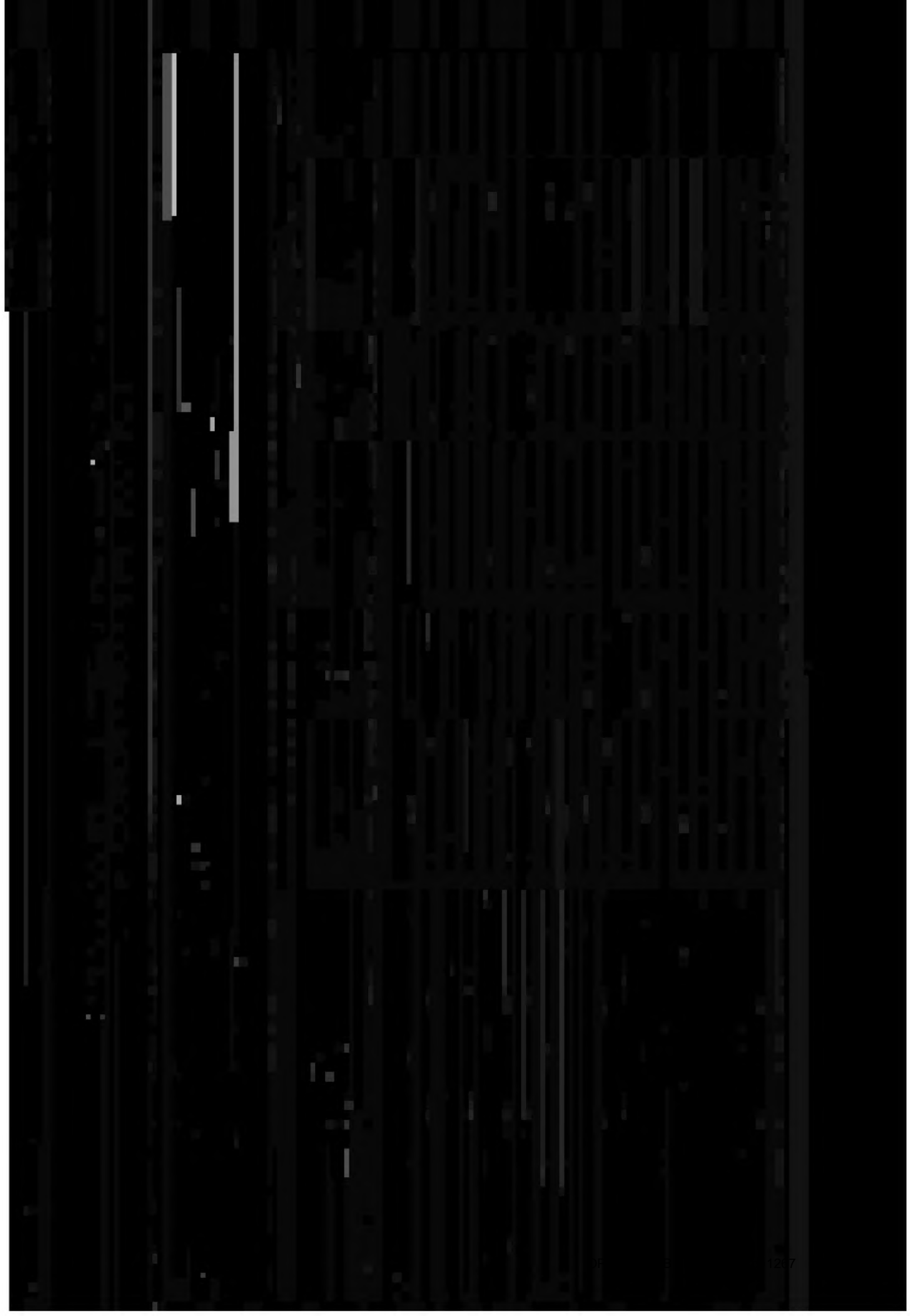
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## THE EFFECTS OF THE PERIOD OF TIME ON THE PERCEPTION OF THE ETHICALITY OF THE ACTS

ANDREW W. CHAN, JENNIFER L. HARRIS, JAMES M. HENNINGSEN, AND  
DANIEL M. HOFFMAN

ABSTRACT. This study examines the effects of the period of time on the perception of the ethicality of the acts.

KEY WORDS: time, perception, ethicality, acts

INTRODUCTION. The perception of the ethicality of the acts is an important

aspect of business ethics. This study examines the effects of the period of time

on the perception of the ethicality of the acts.

THE PERIOD OF TIME. The period of time is an important factor in the

perception of the ethicality of the acts.

ETHICALITY. The ethicality of the acts is an important aspect of business

ethics. This study examines the effects of the period of time on the

perception of the ethicality of the acts.

ACTS. The acts are an important aspect of business ethics. This study

examines the effects of the period of time on the perception of the

ethicality of the acts.

PERCEPTION. The perception of the ethicality of the acts is an important

aspect of business ethics. This study examines the effects of the period of

time on the perception of the ethicality of the acts.

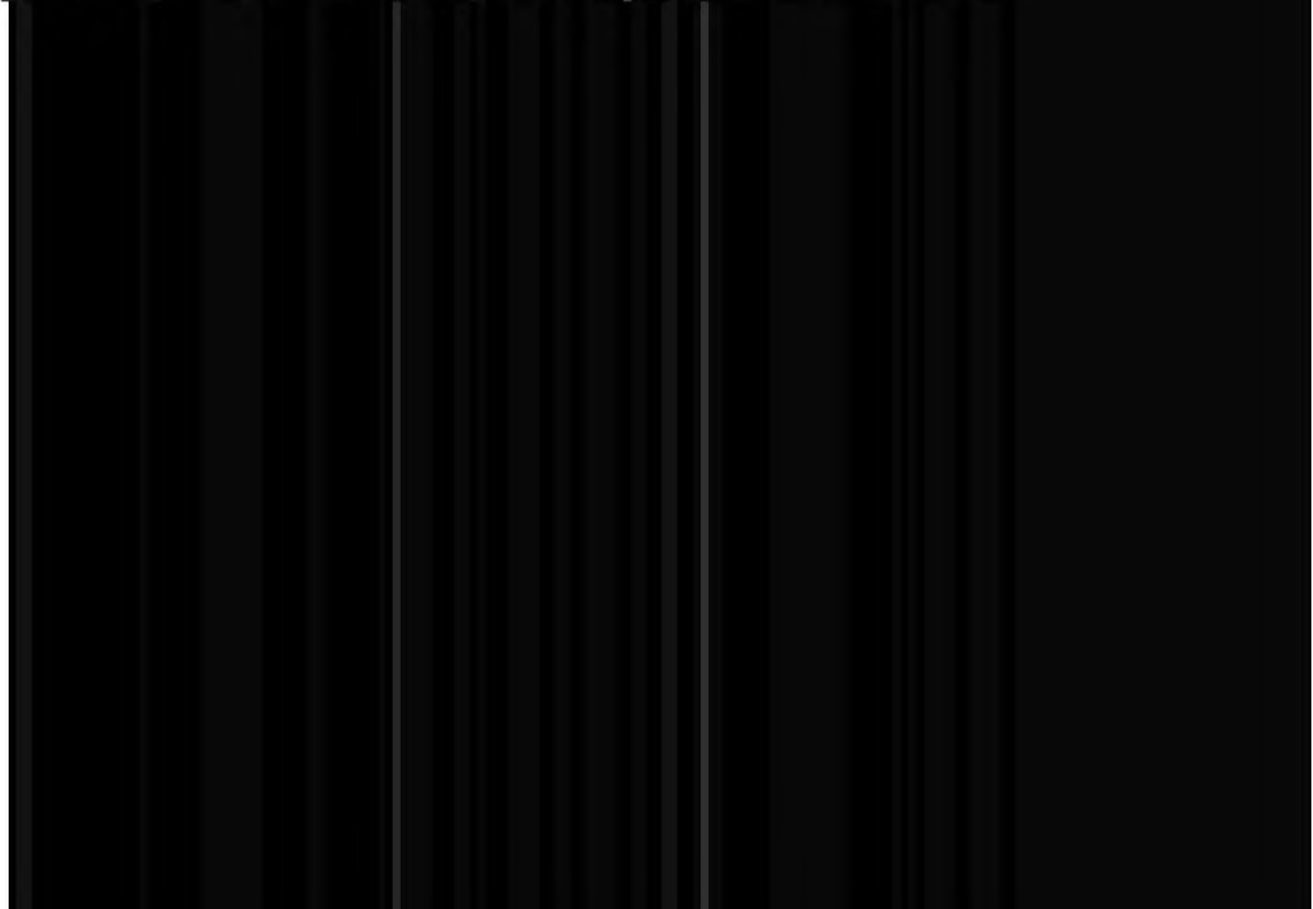
EFFECTS. The effects of the period of time on the perception of the

ethicality of the acts are an important aspect of business ethics. This

study examines the effects of the period of time on the perception of the

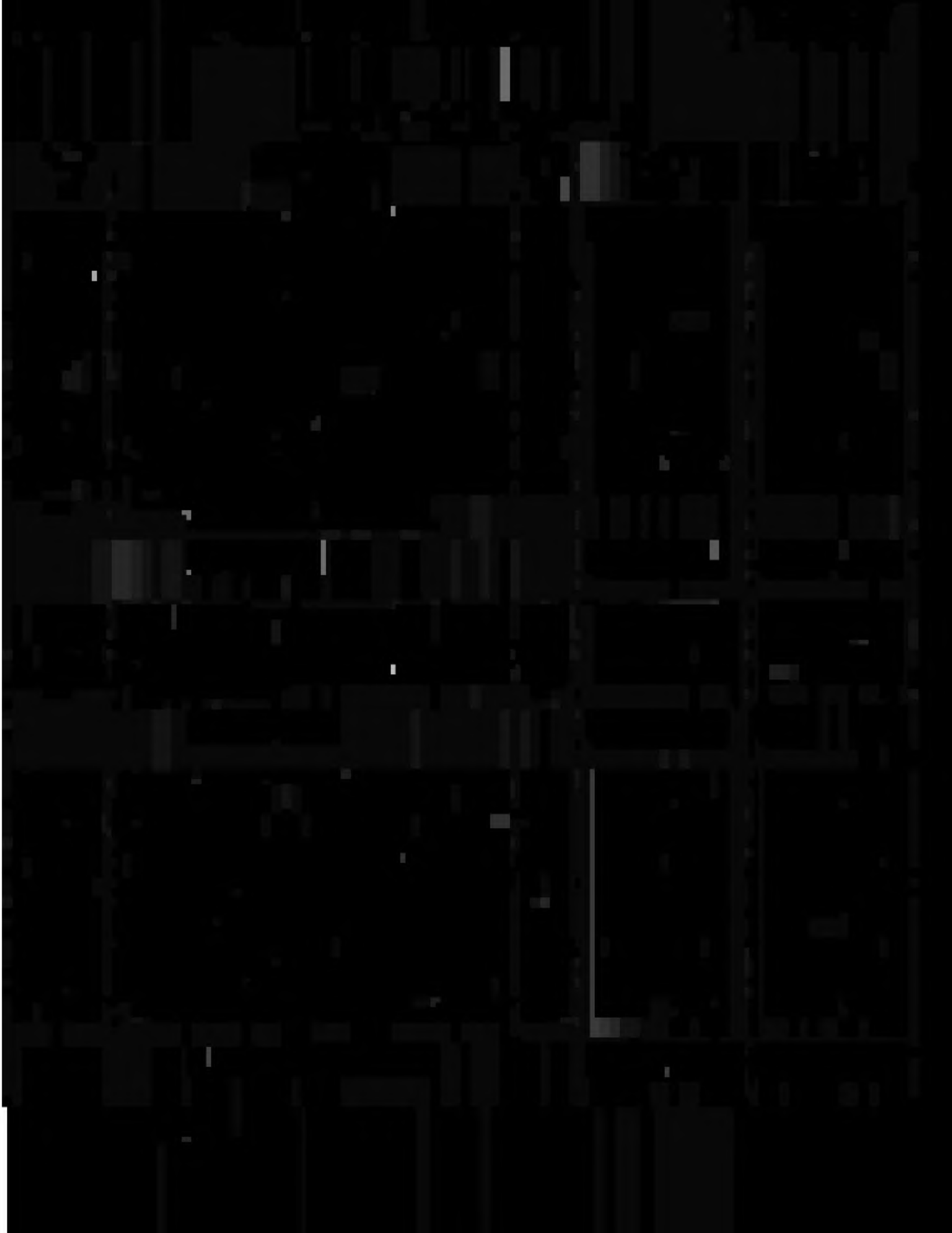
ethicality of the acts.





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The first part of the document discusses the importance of maintaining accurate records of all transactions. It emphasizes that every entry, no matter how small, should be recorded to ensure the integrity of the financial data. This includes not only sales and purchases but also expenses and income. The document provides a detailed list of items that should be tracked, such as inventory levels, customer accounts, and supplier payments. It also outlines the procedures for recording these transactions, including the use of specific forms and the assignment of responsibilities to different staff members.

The second part of the document focuses on the analysis of the recorded data. It describes various methods for identifying trends, such as comparing monthly sales figures and analyzing seasonal fluctuations. The document also discusses the importance of budgeting and how recorded data can be used to track performance against the budget. It provides examples of how to calculate key financial ratios and how to interpret the results. The document concludes by emphasizing the need for regular reviews and updates to the records to ensure they remain current and useful for decision-making.

In conclusion, the document highlights the critical role of accurate record-keeping in the success of any business. It provides a comprehensive guide to the processes involved, from initial recording to final analysis. By following the guidelines outlined in this document, businesses can ensure that their financial records are reliable and provide a clear picture of their financial health. The document also serves as a valuable resource for anyone looking to improve their record-keeping practices and make more informed business decisions.

## Intergenerational Support and Well-Being of Older Adults

Barbara A. Hanrahan, University of North Carolina at Charlotte  
Linda A. Frisvold, University of North Carolina at Charlotte  
Linda A. Frisvold, University of North Carolina at Charlotte

Older adults who receive support from family members are more likely to be satisfied with their lives and to have better mental health. This study examined the relationship between intergenerational support and well-being in a sample of 1,000 older adults. Results showed that older adults who received support from family members were more likely to be satisfied with their lives and to have better mental health. The relationship between intergenerational support and well-being was mediated by the older adult's perception of their own health. The relationship between intergenerational support and well-being was also mediated by the older adult's perception of their own financial situation. The relationship between intergenerational support and well-being was also mediated by the older adult's perception of their own social network. The relationship between intergenerational support and well-being was also mediated by the older adult's perception of their own cognitive function. The relationship between intergenerational support and well-being was also mediated by the older adult's perception of their own physical function. The relationship between intergenerational support and well-being was also mediated by the older adult's perception of their own emotional function. The relationship between intergenerational support and well-being was also mediated by the older adult's perception of their own social function. The relationship between intergenerational support and well-being was also mediated by the older adult's perception of their own cognitive function. The relationship between intergenerational support and well-being was also mediated by the older adult's perception of their own physical function. The relationship between intergenerational support and well-being was also mediated by the older adult's perception of their own emotional function. The relationship between intergenerational support and well-being was also mediated by the older adult's perception of their own social function.

**Keywords:** intergenerational support, well-being, older adults, family support, mental health, life satisfaction, health perception, financial situation, social network, cognitive function, physical function, emotional function, social function

Older adults who receive support from family members are more likely to be satisfied with their lives and to have better mental health. This study examined the relationship between intergenerational support and well-being in a sample of 1,000 older adults.

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the 1990s, the number of people in the UK aged 65 and over has risen from 10.5 million to 14.5 million, and is projected to rise to 18.5 million by 2025 (Office for National Statistics 2002).

There is a growing awareness of the need to support older people to live independently in their own homes for as long as possible. This has led to a number of initiatives to improve the lives of older people, such as the Age-friendly Communities initiative (Age UK 2006).

One of the key areas of focus for Age-friendly Communities is the provision of accessible and affordable housing. This is particularly important for older people who may have limited financial resources and who may need to move to a more suitable home as they age.

There are a number of challenges associated with providing accessible and affordable housing for older people. These include the need to ensure that housing is suitable for older people's needs, that it is affordable, and that it is located in a suitable location.

One of the key challenges is the need to ensure that housing is suitable for older people's needs. This includes ensuring that housing is accessible, that it has suitable facilities, and that it is located in a suitable location.

Another key challenge is the need to ensure that housing is affordable. This is particularly important for older people who may have limited financial resources. There are a number of ways in which housing can be made more affordable, such as by providing subsidised housing or by offering rent-to-own schemes.

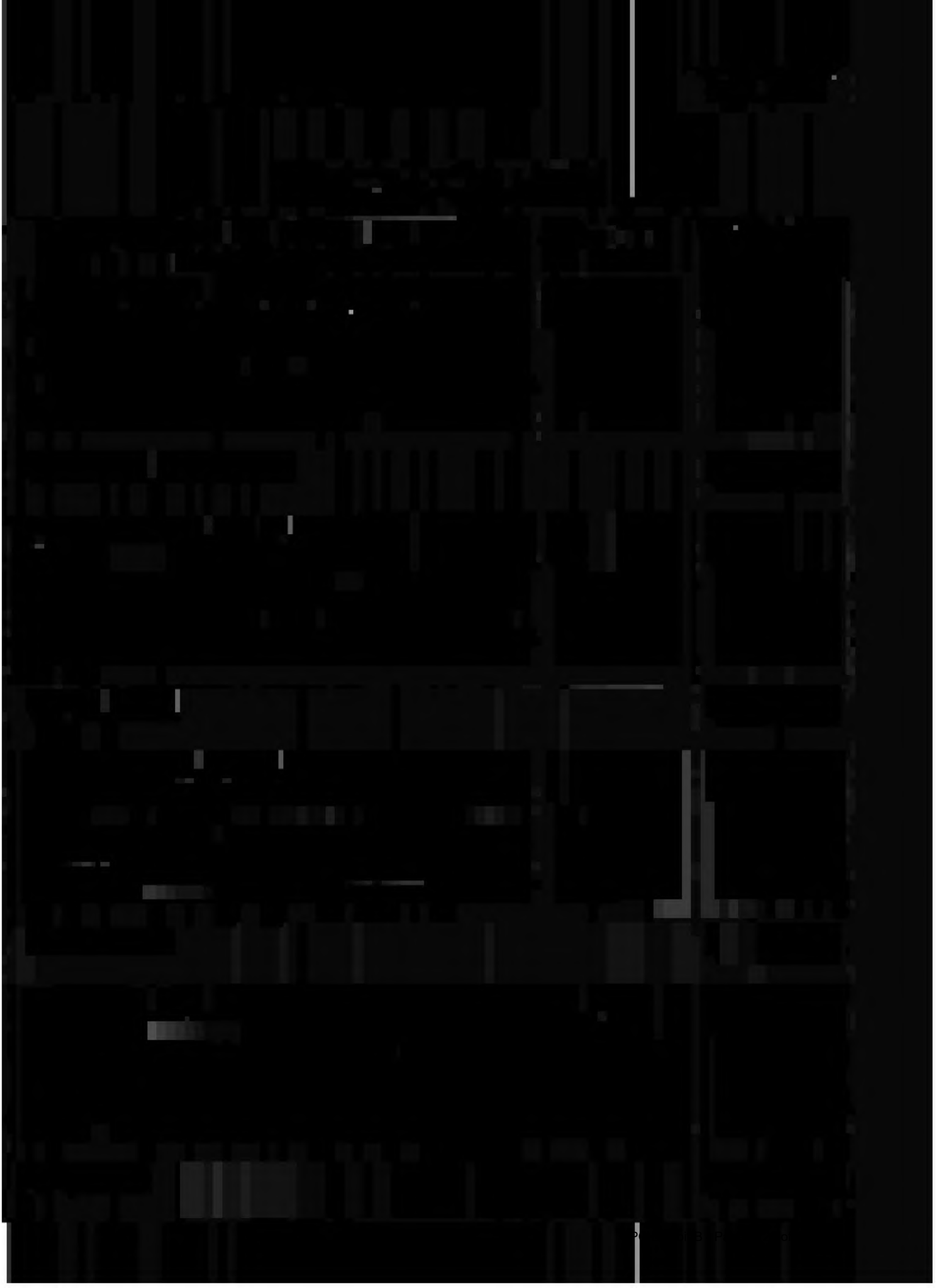
Finally, there is the need to ensure that housing is located in a suitable location. This is particularly important for older people who may have limited mobility and who may need to be close to services and facilities.

There are a number of initiatives that are currently underway to address these challenges. These include the Age-friendly Communities initiative, the Affordable Housing Challenge Fund, and the Housing for Older People initiative.

These initiatives are all aimed at improving the lives of older people by providing them with accessible and affordable housing. They are a vital part of the government's strategy to support older people to live independently in their own homes for as long as possible.



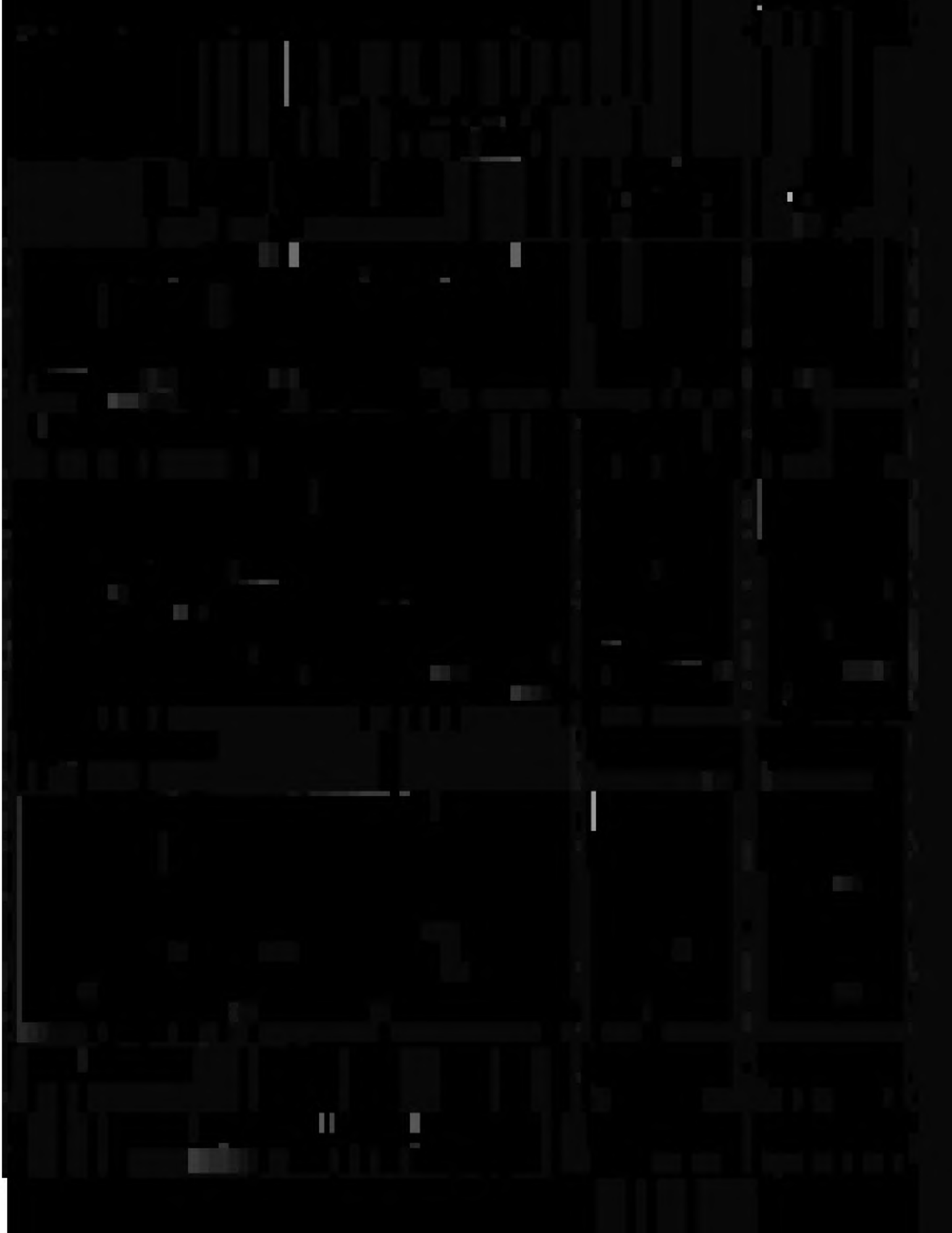






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# UNIT 1

# UNIT 10

1. The first part of the text discusses the importance of maintaining accurate records in a business setting. It emphasizes that proper record-keeping is essential for legal compliance and financial transparency.

2. The second part of the text explores various methods used to collect and analyze data. It highlights the significance of using reliable sources and employing statistical techniques to draw meaningful conclusions.

3. The third part of the text focuses on the ethical implications of data collection and analysis. It stresses the need for transparency, informed consent, and the protection of individual privacy throughout the research process.

4. The fourth part of the text discusses the challenges associated with data management and storage. It addresses issues such as data security, backup procedures, and the long-term preservation of digital information.

5. The fifth part of the text examines the role of technology in modern data analysis. It discusses how advanced software tools and artificial intelligence are transforming the way researchers process and interpret large datasets.

6. The sixth part of the text provides a summary of the key points discussed in the unit. It reiterates the importance of ethical standards and the need for continuous learning in the field of data science.

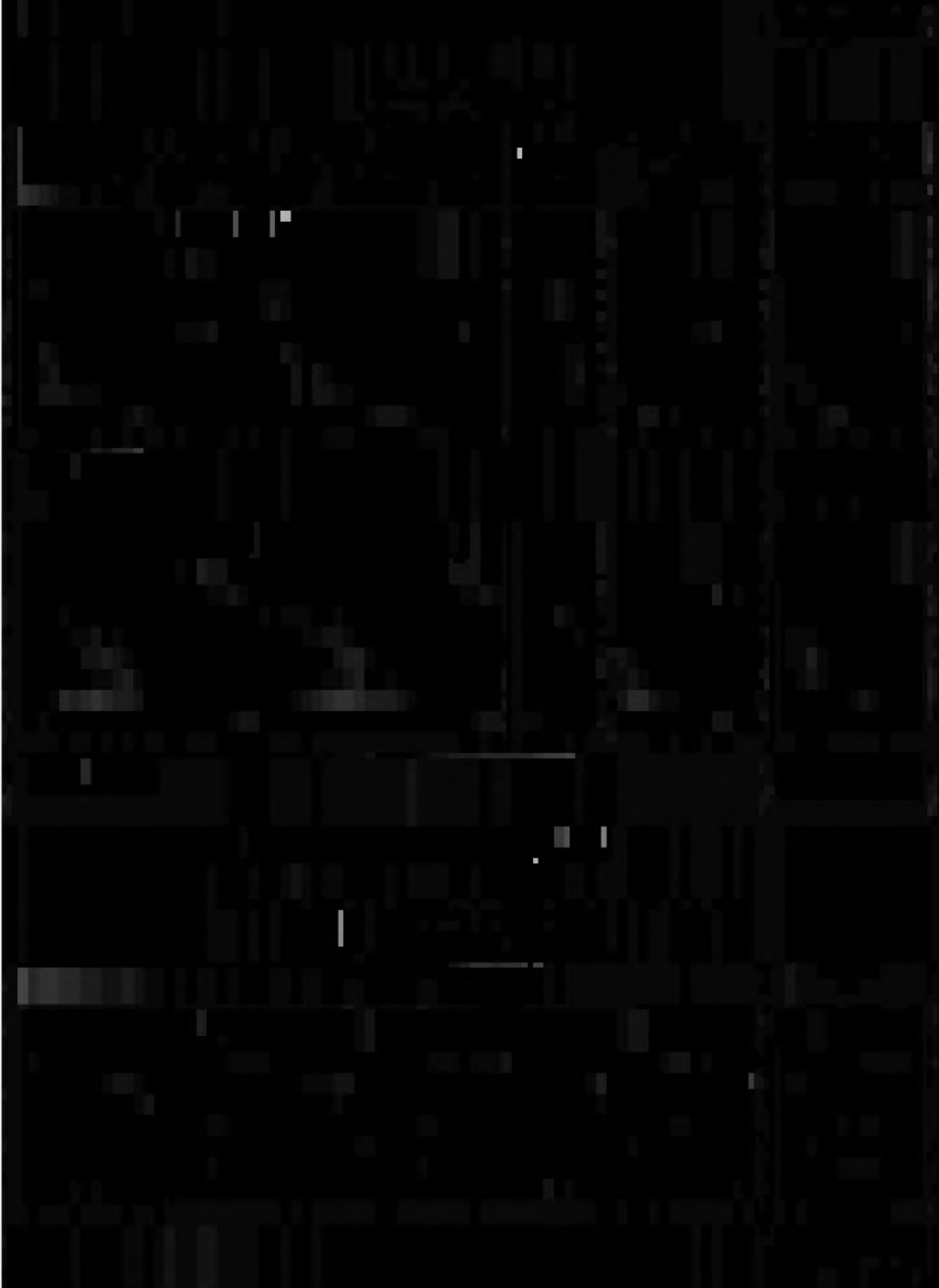
7. The seventh part of the text offers practical advice for students and professionals alike. It suggests ways to stay updated on the latest research and to apply these findings in real-world scenarios.

8. The eighth part of the text concludes the unit by reflecting on the future of data science. It predicts that as technology continues to advance, the demand for skilled data analysts will only increase.

9. The ninth part of the text provides a list of recommended resources for further reading. These include books, articles, and online courses that offer in-depth insights into the various aspects of data science.

10. The tenth part of the text serves as a final review of the unit's content. It encourages students to reflect on what they have learned and to identify areas where they may need further practice or clarification.





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1. The first part of the document discusses the importance of maintaining accurate records of all transactions.

2. It also highlights the need for regular audits to ensure compliance with applicable laws and regulations.

3. Furthermore, the document emphasizes the role of transparency in building trust with stakeholders.

4. Finally, it concludes by stating that a strong internal control system is essential for long-term success.

5. The following table provides a detailed overview of the current financial status of the organization.

6. This information is crucial for understanding the overall health of the company and identifying areas for improvement.

7. The data shows a steady increase in revenue over the past year, which is a positive sign.

8. However, there are concerns regarding the rising costs of raw materials, which may impact future profitability.

9. To address these challenges, management has implemented several cost-saving measures.

10. These include renegotiating contracts with suppliers and optimizing the production process.

11. Additionally, the company is exploring new market opportunities to diversify its revenue streams.

12. Overall, the organization remains committed to achieving its strategic goals and ensuring sustainable growth.

13. The next section of the report will provide a more in-depth analysis of the market trends.

14. This analysis will help us better understand the competitive landscape and identify potential risks.

15. It is important to stay informed about these developments to make timely and effective decisions.

16. We will continue to monitor the market closely and report on any significant changes.

17. The following chart illustrates the projected revenue growth for the next five years.

18. The chart shows a consistent upward trend, indicating a strong outlook for the future.

19. These projections are based on current market conditions and the company's strategic initiatives.

20. It is important to note that these are only estimates and actual results may vary.

21. The chart also shows the impact of various factors on the overall revenue performance.

22. For example, the introduction of new products is expected to significantly boost sales.

23. Conversely, economic downturns could lead to a decrease in demand for our services.

24. We will continue to work closely with our partners to navigate these challenges.

25. The following table summarizes the key findings of the market research.

26. These findings provide valuable insights into the preferences and behaviors of our target audience.

27. Understanding our customers better will enable us to tailor our offerings to their needs.

28. This information is essential for developing effective marketing strategies.

29. The research also identified several key trends that will shape the market in the coming years.

30. One major trend is the increasing emphasis on sustainability and ethical sourcing.

31. Companies that prioritize these values are likely to gain a competitive edge.

32. We will ensure that our organization remains at the forefront of these trends.

33. The final section of the report discusses the overall conclusions and recommendations.

34. It is clear that there are both opportunities and challenges ahead, but we are well-equipped to handle them.

35. We encourage all stakeholders to stay engaged and support our efforts to drive positive change.

36. Thank you for your attention and interest in this report.

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The first part of the document discusses the importance of maintaining accurate records of all transactions. It emphasizes that every entry, no matter how small, should be recorded to ensure the integrity of the financial data. This includes not only sales and purchases but also expenses and income. The text suggests that a systematic approach to record-keeping is essential for identifying trends and making informed decisions.

In the second section, the author delves into the complexities of tax regulations. It highlights the need for a thorough understanding of current tax laws and how they apply to the specific business operations. The text provides practical advice on how to structure transactions to optimize tax efficiency while remaining compliant with all legal requirements. It also mentions the importance of consulting with a professional tax advisor when dealing with complex situations.

The third part of the document focuses on budgeting and financial forecasting. It explains how a well-defined budget can serve as a roadmap for the business, helping to allocate resources effectively and avoid overspending. The text discusses various methods for forecasting future performance, including historical data analysis and market research. It stresses that regular monitoring and adjustment of the budget are necessary to stay on track and respond to changing market conditions.

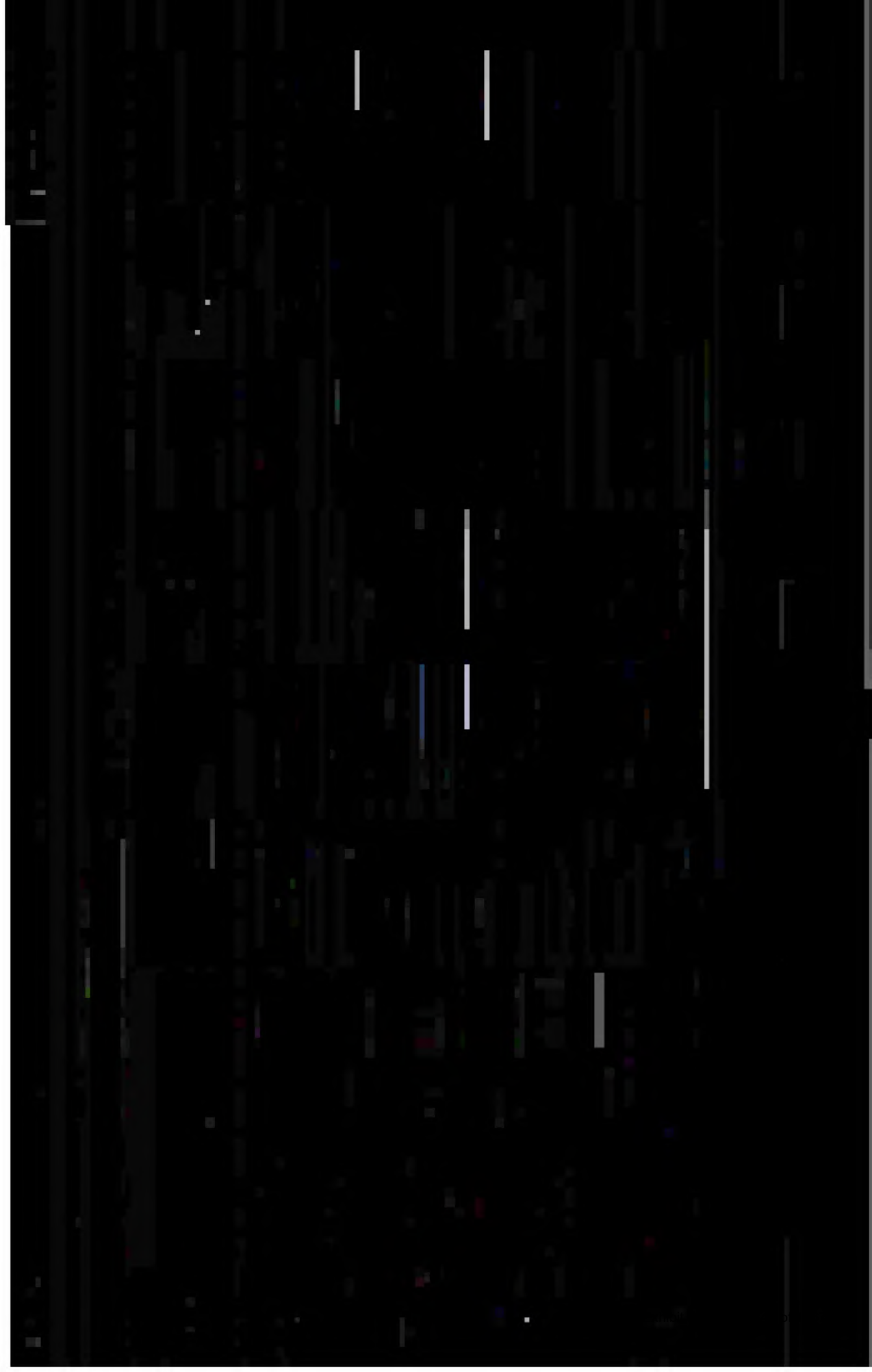
Finally, the document touches upon the importance of transparency and communication in financial management. It encourages businesses to be open about their financial status with stakeholders, including investors and lenders. Clear communication helps build trust and ensures that everyone involved has a shared understanding of the company's financial health and goals.

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# Psychological Distress and Health Care Use in Older Adults with Depression

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<sup>1</sup>Department of Psychiatry, University of Michigan, Ann Arbor, MI, USA

<sup>2</sup>Department of Psychiatry, University of Michigan, Ann Arbor, MI, USA

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Received 12/10/07; accepted 1/15/08

Keywords: depression, health care use, older adults, psychological distress

Background: Depression is a common and serious mental health condition in older adults.

Objective: The purpose of this study was to examine the relationship between depression and health care use in older adults.

Method: Data were drawn from the National Health and Medical Research Council's Australian Depression Longitudinal Study, a nationally representative sample of older adults with depression.

Results: Results showed that older adults with depression had significantly higher rates of health care use compared to those without depression.

Conclusion: These findings suggest that depression is associated with increased health care use in older adults.

Older adults with depression experience significant psychological distress and health care use. This study examines the relationship between depression and health care use in older adults.

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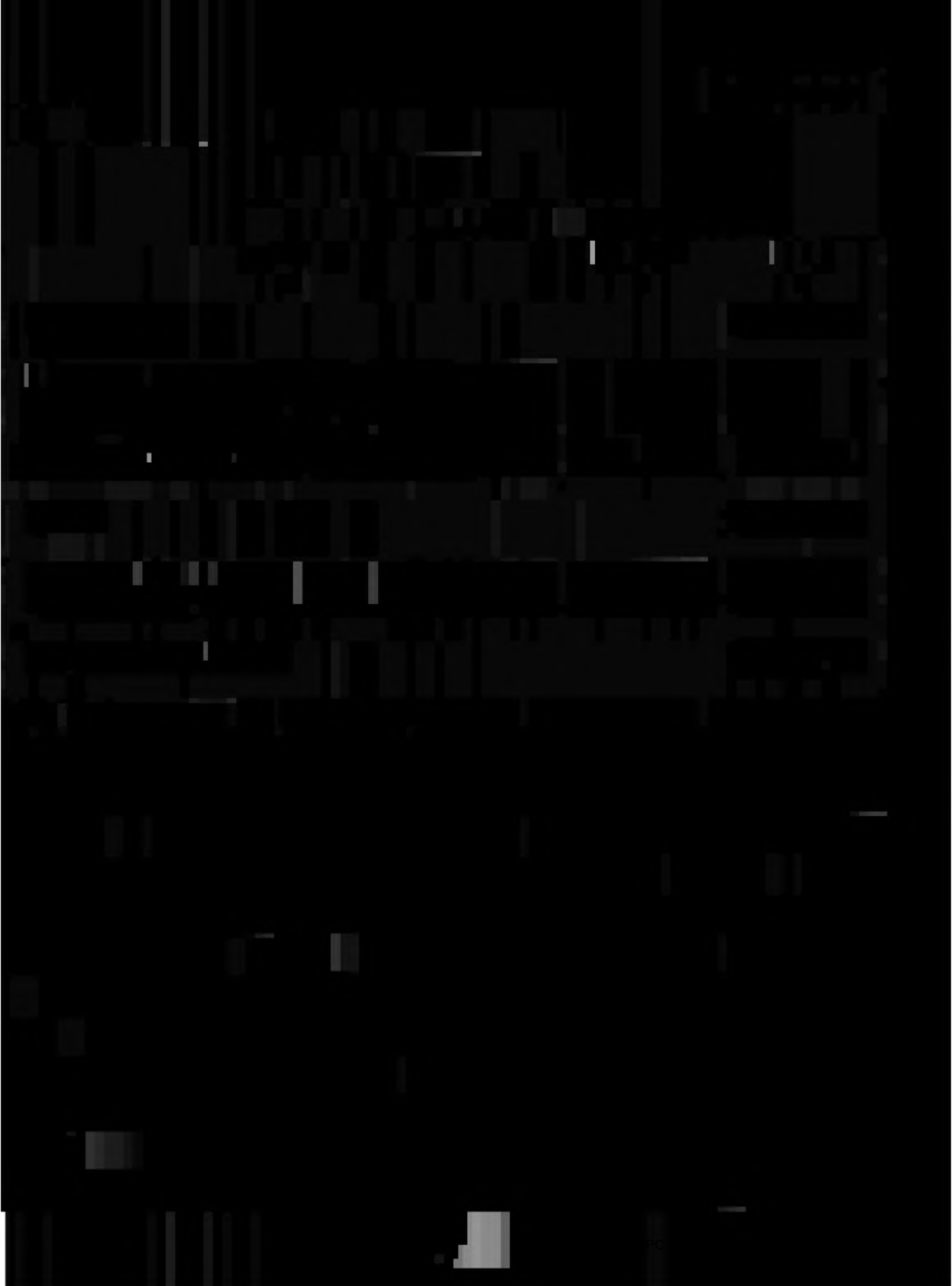
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Date	Description	Debit	Credit	Balance
1890				
Jan 1	Balance			100.00
Jan 15	Wages	50.00		50.00
Jan 20	Expenses	20.00		30.00
Jan 25	Income		40.00	70.00
Feb 1	Balance			70.00
Feb 10	Wages	30.00		40.00
Feb 15	Expenses	10.00		30.00
Feb 20	Income		20.00	50.00
Feb 25	Wages	40.00		10.00
Feb 28	Expenses	10.00		0.00
Mar 1	Balance			0.00

1890





The first part of the document discusses the importance of maintaining accurate records of all transactions. It emphasizes that proper record-keeping is essential for the success of any business and for the protection of the interests of all parties involved. The document outlines the various methods and systems that can be used to ensure the accuracy and reliability of financial records.

In addition, the document provides a detailed overview of the different types of financial statements that are commonly used in business. It explains the purpose and content of each statement, including the balance sheet, income statement, and cash flow statement. The document also discusses the importance of reconciling these statements and ensuring that they are consistent and accurate.

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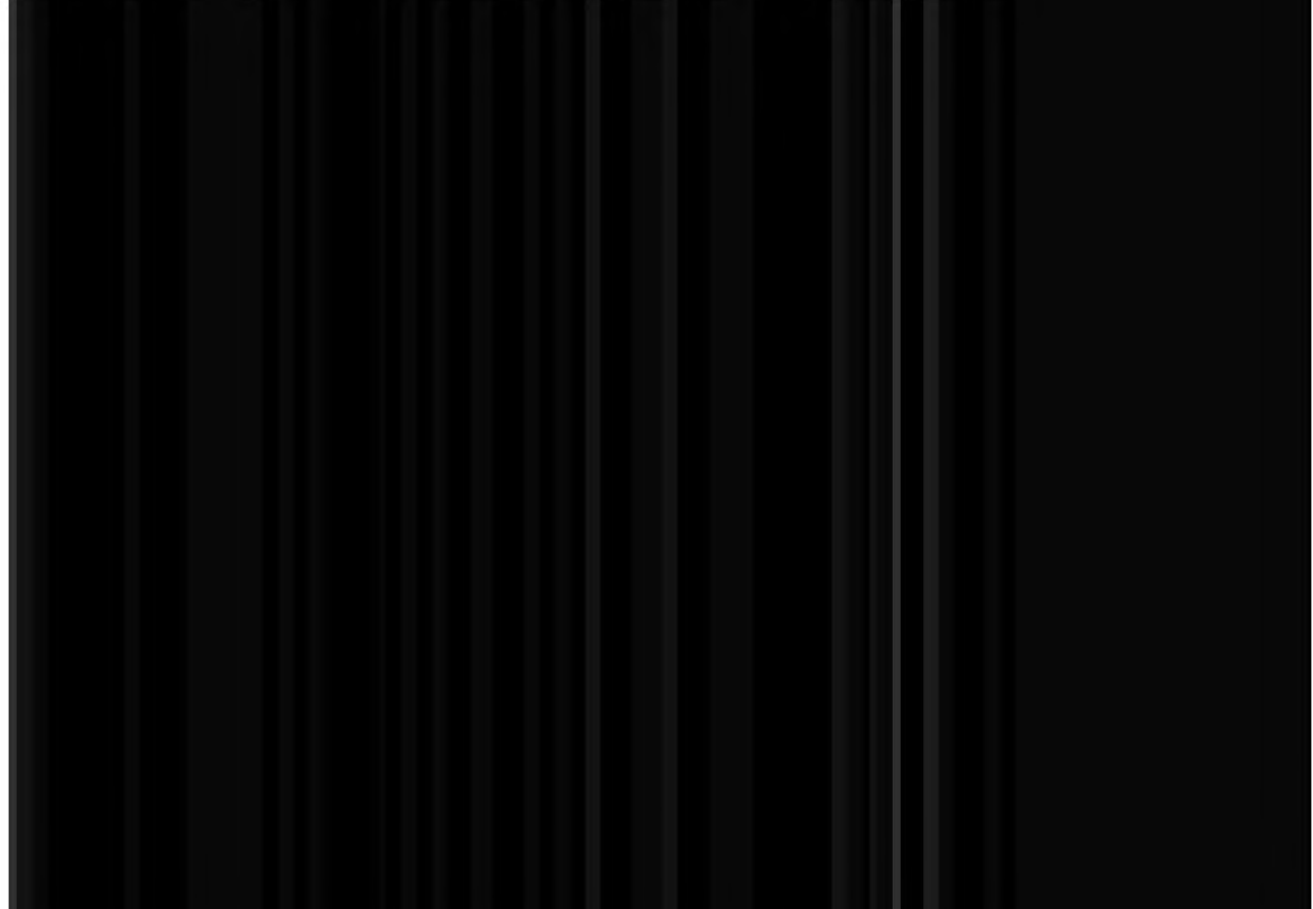
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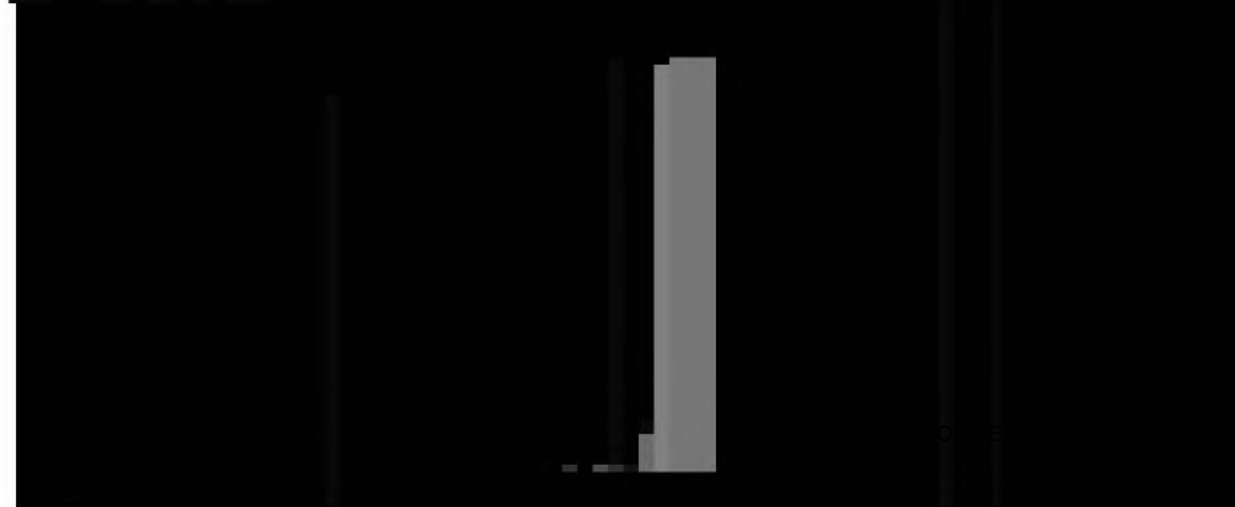
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The first part of the document discusses the importance of maintaining accurate records of all transactions. It emphasizes that every entry, no matter how small, should be recorded to ensure the integrity of the financial statements. This includes not only sales and purchases but also expenses, income, and transfers between accounts.

The second part of the document provides a detailed breakdown of the accounting cycle. It outlines the ten steps involved in the process, from identifying the accounting entity to preparing financial statements. Each step is explained in detail, with examples provided to illustrate the concepts.

The third part of the document focuses on the classification of accounts. It discusses the different types of accounts, such as assets, liabilities, equity, and income, and explains how they are used to record and summarize financial transactions. It also covers the rules of debits and credits, which are essential for maintaining the balance of the accounting system.

The fourth part of the document discusses the importance of adjusting entries. It explains how these entries are used to correct errors and ensure that the financial statements accurately reflect the economic reality of the business. Examples are provided to show how adjusting entries are recorded and how they affect the accounts.

The fifth part of the document discusses the preparation of financial statements. It explains how the adjusted trial balance is used to prepare the income statement, balance sheet, and statement of owner's equity. It also discusses the importance of comparing the financial statements to the actual performance of the business to identify areas for improvement.

The sixth part of the document discusses the importance of internal controls. It explains how these controls are used to prevent and detect errors and fraud, and to ensure the accuracy and reliability of the financial information. Examples are provided to show how internal controls are implemented in a business.

The seventh part of the document discusses the importance of the accounting system. It explains how the accounting system is used to record and summarize financial transactions, and how it provides the information needed to make informed business decisions. It also discusses the different types of accounting systems, such as manual and computerized systems.

The eighth part of the document discusses the importance of the accounting profession. It explains the role of accountants in the business world, and the skills and knowledge required to succeed in this profession. It also discusses the different types of accountants, such as public accountants, management accountants, and tax accountants.

The ninth part of the document discusses the importance of the accounting cycle. It explains how the accounting cycle is used to ensure the accuracy and reliability of the financial statements, and how it provides a systematic approach to the accounting process. Examples are provided to show how the accounting cycle is implemented in a business.

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Date	Description	Debit		Credit		Balance
		Dr	Cr	Dr	Cr	
1890	Jan 1					
	Jan 15					
	Jan 20					
	Jan 25					
	Jan 30					
	Feb 1					
	Feb 10					
	Feb 20					
	Feb 28					
	Mar 1					
	Mar 15					
	Mar 20					
	Mar 25					
	Mar 30					
	Apr 1					
	Apr 10					
	Apr 20					
	Apr 30					
	May 1					
	May 15					
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	Dec 30					
	Total					





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1. 某公司生产的产品，其质量与成本的关系如下表所示。试问：当成本为1000元时，产品的质量如何？

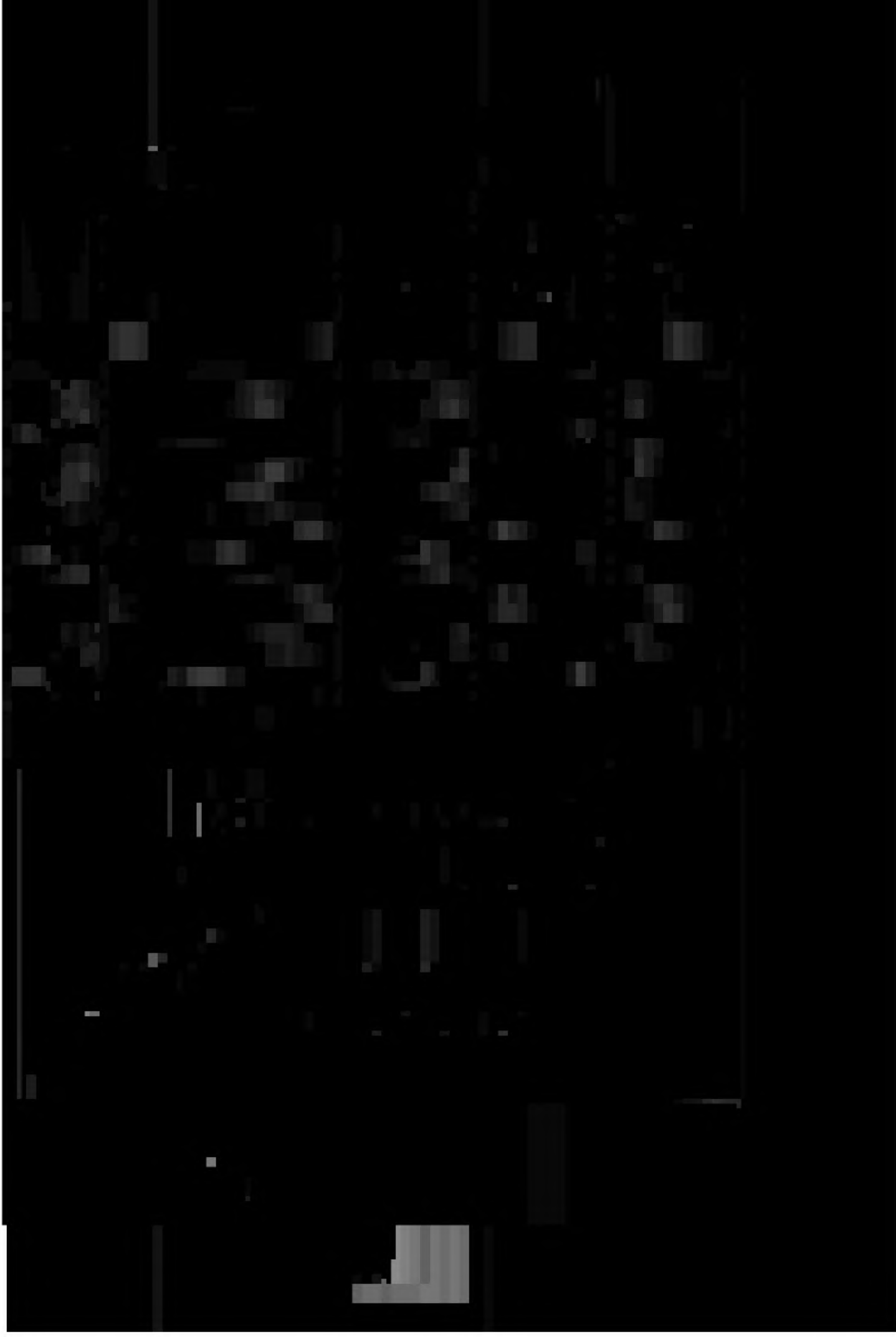
成本 (元)	质量 (分)
500	85
1000	90
1500	95
2000	98
2500	99
3000	100

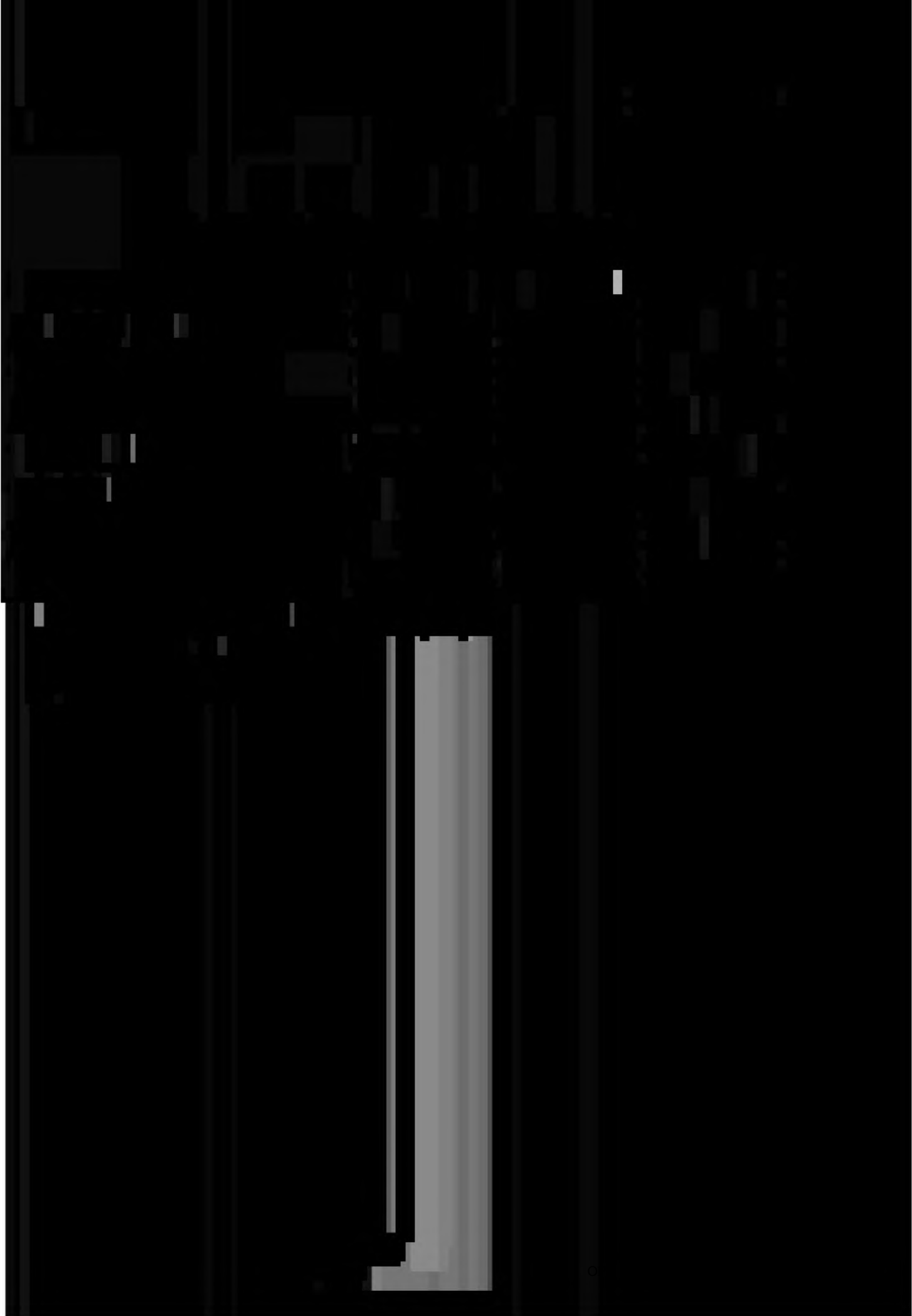
2. 某工厂生产的产品，其产量与成本的关系如下表所示。试问：当成本为1000元时，该工厂的产量是多少？

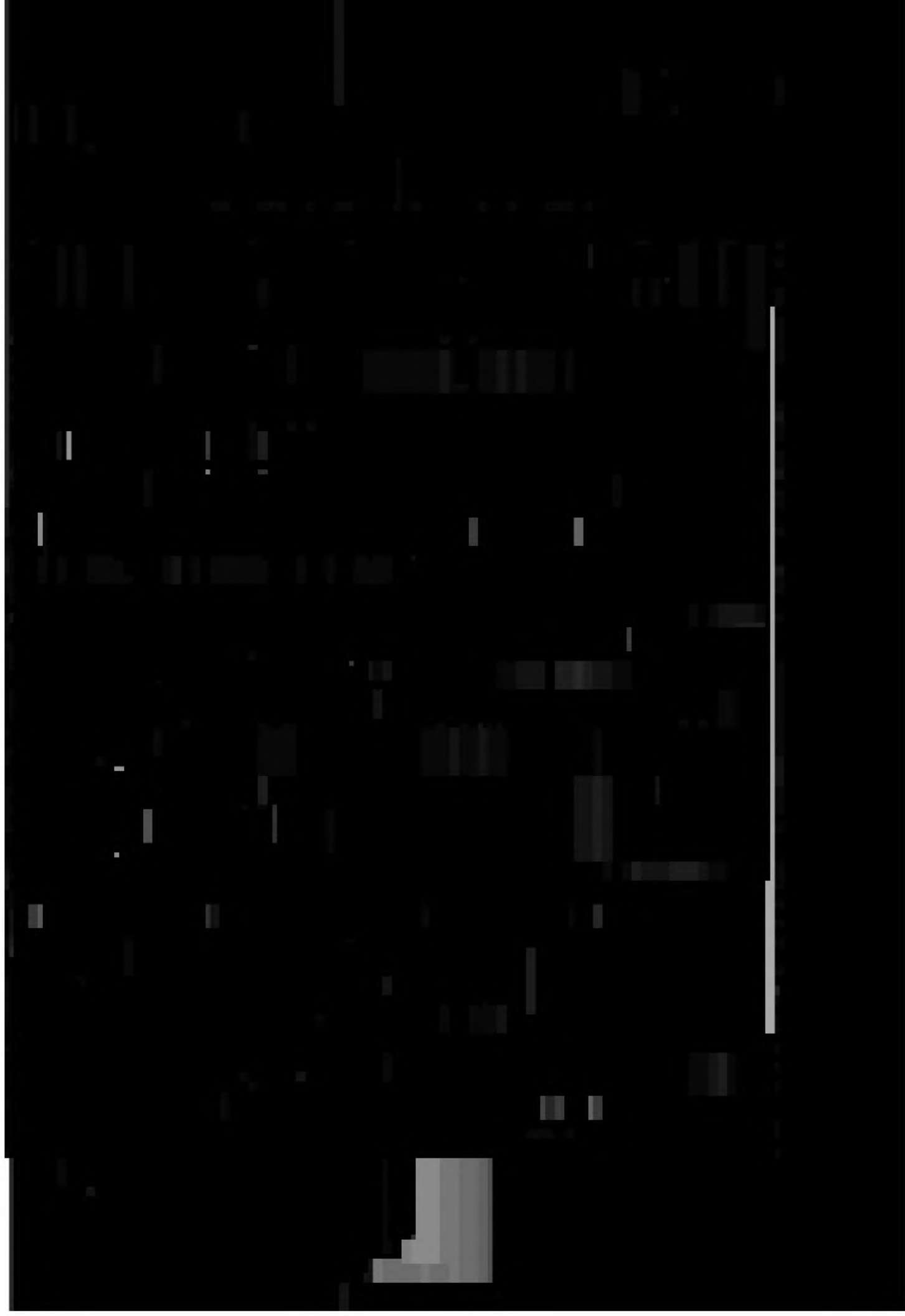
成本 (元)	产量 (件)
500	100
1000	200
1500	300
2000	400
2500	500
3000	600

3. 某公司生产的产品，其质量与成本的关系如下表所示。试问：当成本为1000元时，产品的质量如何？

成本 (元)	质量 (分)
500	85
1000	90
1500	95
2000	98
2500	99
3000	100









**CLASS "A" OR "B"**

**WATER AND/OR WASTEWATER UTILITIES**  
(Gross Revenue of More Than \$200,000 Each)

**ANNUAL REPORT**

OF

---

CSWR-Florida Utility Operating Company - Aquarina

Exact Legal Name of Respondent

Certificate Number(s)

517W & 450S

Submitted To The

STATE OF FLORIDA



FOR THE

YEAR ENDED DECEMBER 31, 2022

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## GENERAL INSTRUCTIONS

1. Prepare this report in conformity with the 1996 National Association of Regulatory Utility Commissioners Uniform System of Accounts for Water and/or Wastewater Utilities (USOA).
2. Interpret all accounting words and phrases in accordance with the USOA.
3. Complete each question fully and accurately, even if it has been answered in a previous annual report. Enter the word "None" where it truly and completely states the fact.
4. For any question, section, or page which is not applicable to the respondent, enter the words "Not Applicable." Do not omit any pages.
5. Where dates are called for, the month and day should be stated as well as the year.
6. All schedules requiring dollar entries should be rounded to the nearest dollar unless otherwise specifically indicated.
7. Complete this report by means which result in a permanent record, such as by computer or typewriter.
8. If there is not enough room on any schedule, an additional page or pages may be added, provided the format of the added schedule matches the format of the schedule with not enough room. Such a schedule should reference the appropriate schedules, state the name of the utility, and state the year of the report.
9. If it is necessary or desirable to insert additional statements for the purpose of further explanation of schedules, such statement should be made at the bottom of the page or an additional page inserted. Any additional pages should state the name of the utility, the year of the report, and reference the appropriate schedule.
10. For water and wastewater utilities with more than one rate group and/or system, water and wastewater pages should be completed for each rate group and/or system group. These pages should be grouped together and tabbed by rate group and/or system.
11. All other water and wastewater operations not regulated by the Commission and other regulated industries should be reported as "Other than Reporting Systems."
12. Financial information for multiple systems charging rates which are covered under the same tariff should be reported as one system. However, the engineering data must be reported by individual system.
13. For water and wastewater utilities with more than one system, one (1) copy of workpapers showing the consolidation of systems for the operating sections, should be filed with the annual report.
14. The report should be filled out in quadruplicate and the original and two copies returned by March 31, of the year following the date of the report. The report should be returned to:

**Florida Public Service Commission  
Division of Accounting and Finance  
2540 Shumard Oak Boulevard  
Tallahassee, Florida 32399-0850**

The fourth copy should be retained by the utility.

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# **EXECUTIVE SUMMARY**

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UTILITY NAME:

CSWR-Florida Utility Operating Company - Aquarina

YEAR OF REPORT

### CERTIFICATION OF ANNUAL REPORT

I HEREBY CERTIFY, to the best of my knowledge and belief:

YES	NO
<input checked="" type="checkbox"/>	<input type="checkbox"/>

1. The utility is in substantial compliance with the Uniform System of Accounts prescribed by the Florida Public Service Commission.

YES	NO
<input checked="" type="checkbox"/>	<input type="checkbox"/>

2. The utility is in substantial compliance with all applicable rules and orders of the Florida Public Service Commission.

YES	NO
<input checked="" type="checkbox"/>	<input type="checkbox"/>

3. There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices that could have a material effect on the the financial statement of the utility.

YES	NO
<input checked="" type="checkbox"/>	<input type="checkbox"/>

4. The annual report fairly represents the financial condition and results of operations of the respondent for the period presented and other information and statements presented in the the report as to the business affairs of the respondent are true, correct and complete for the period for which it represents.

Items Certified			
1.	2.	3.	4.
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

1.	2.	3.	4.
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

\_\_\_\_\_  
(Signature of Chief Executive Officer of the utility) \*

  
\_\_\_\_\_  
(Signature of Chief Financial Officer of the utility) \*

\* Each of the four items must be certified YES or NO. Each item need not be certified by both officers. The items being certified by the officer should be indicated in the appropriate area to the left of the signature.

**NOTICE:**

Section 837.06, Florida Statutes, provides that any person who knowingly makes a false statement in writing with the intent to mislead a public servant in the performance of his duty shall be guilty of a misdemeanor of the second degree.

ANNUAL REPORT OF

YEAR OF REPORT

CSWR-Florida Utility Operating Company - Aquarina
(Exact Name of Utility)

County:

List below the exact mailing address of the utility for which normal correspondence should be sent:

1630 Des Peres Rd, Suite 140
Des Peres, MO 63131

Telephone: 314-380-8505

E Mail Address: bthies@cswrgroup.com

WEB Site: https://www.centralstateswaterresources.com

Sunshine State One-Call of Florida, Inc. Member Number

Name and address of person to whom correspondence concerning this report should be addressed:

Brent Thies
1630 Des Peres Rd, Suite 140
Des Peres, MO 63131

Telephone: 314-380-8505

List below the address of where the utility's books and records are located:

1630 Des Peres Rd, Suite 140
Des Peres, MO 63131

Telephone: 314-380-8505

List below any groups auditing or reviewing the records and operations:

[Blank lines for auditing groups]

Date of original organization of the utility:

Check the appropriate business entity of the utility as filed with the Internal Revenue Service

Individual Partnership Sub S Corporation 1120 Corporation
[ ] [ ] [ ] [X]

List below every corporation or person owning or holding directly or indirectly 5% or more of the voting securities of the utility:

Table with 2 columns: Name, Percent Ownership. Row 1: 1. CSWR, LLC 100%



UTILITY NAME: CSWR-Florida Utility Operating Company - Aquarina

### COMPANY PROFILE

Provide a brief narrative company profile which covers the following areas:

- A. Brief company history.
- B. Public services rendered.
- C. Major goals and objectives.
- D. Major operating divisions and functions.
- E. Current and projected growth patterns.
- F. Major transactions having a material effect on operations.

See Supplemental

## CSWR-Florida Utility Operating Company: COMPANY PROFILE

### **A. Brief Company History**

Founded in 2014 by Josiah Cox, President and CEO, Central States Water Resources (CSWR) has expanded its national footprint across 11 states since its inception. Today, CSWR is the 11<sup>th</sup> largest investor-owned water utility and the single largest owner/operator of individual wastewater plants in the United States. CSWR-Florida completed its first acquisition of assets in Florida on 5/16/2022.

### **B. Public Services Rendered**

CSWR-Florida provides water treatment and distribution services as well as sewer collection and treatment services in Florida communities.

### **C. Major Goals and Objectives**

CSWR-Florida brings to life its mission to deliver safe, reliable, and environmentally responsible water resources to every community it serves, while also protecting the aquifers, lakes, rivers, and streams so essential to the environment. Goals include 100% compliance with regulatory requirements and the rehabilitation of historically underfunded systems.

### **D. Major Operating Divisions and Functions**

- **Environmental Health and Safety (EHS):** Responsible for managing operations contractors and compliance with environmental regulations.
- **Engineering:** responsible for designing and implementing new infrastructure projects as well as improving existing infrastructure.
- **Business Operations:** Admin functions including, but not limited to, accounting, finance, human resources, IT, communications, customer experience (customer service), and regulatory affairs.

### **E. Current and Projected Growth Patterns**

The Company is projecting a continued pattern of acquiring, rehabilitating, and operating facilities across the state of Florida.

### **F. Major Transactions Having a Material Effect on Operations**

- Acquisition of the assets of Aquarina Utilities – 5/16/22
- Acquisition of the assets of Sunshine Utilities of Central Florida, Inc. – 5/24/22
- Acquisition of the assets of North Peninsula Utilities – 5/25/22
- Acquisition of the assets of Neighborhood Utilities, Inc. – 11/17/22
- Acquisition of the assets of Rolling Oaks – 11/30/22

**UTILITY NAME:** CSWR-Florida Utility Operating Company - Aquarina

**PARENT / AFFILIATE ORGANIZATION CHART**

**Current as of** \_\_\_\_\_

Complete below an organizational chart that shows all parents, subsidiaries and affiliates of the utility.  
The chart must also show the relationship between the utility and affiliates listed on E-7, E-10(a) and E-10(b).

CSWR, LLC  
Florida-Central States Water Resources  
CSWR-Florida Utility Holding Company  
CSWR-Florida Utility Operating Company, LLC

**COMPENSATION OF OFFICERS**

For each officer, list the time spent on respondent as an officer compared to time spent on total business activities and the compensation received as an officer from the respondent.			
NAME (a)	TITLE (b)	% OF TIME SPENT AS OFFICER OF THE UTILITY (c)	OFFICERS' COMPENSATION (d)
N/A		_____	\$ _____
		_____	_____
		_____	_____
		_____	_____
		_____	_____
		_____	_____
		_____	_____
		_____	_____
		_____	_____
		_____	_____

**COMPENSATION OF DIRECTORS**

For each director, list the number of directors' meetings attended by each director and the compensation received as a director from the respondent.			
NAME (a)	TITLE (b)	NUMBER OF DIRECTORS' MEETINGS ATTENDED (c)	DIRECTORS' COMPENSATION (d)
N/A		_____	\$ _____
		_____	_____
		_____	_____
		_____	_____
		_____	_____
		_____	_____
		_____	_____
		_____	_____
		_____	_____
		_____	_____











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UTILITY NAME: CSWR-Florida Utility Operating Company - Aquarina

**COMPARATIVE BALANCE SHEET  
ASSETS AND OTHER DEBITS**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR (e)
<b>UTILITY PLANT</b>				
101-106	Utility Plant	F-7	\$ _____	\$ 4,705,681
108-110	Less: Accumulated Depreciation and Amortization	F-8		3,652,399
Net Plant			\$ _____ 0	\$ 1,053,282
114-115	Utility Plant Acquisition adjustment (Net)	F-7		0
116 *	Other Utility Plant Adjustments			
Total Net Utility Plant			\$ _____ 0	\$ 1,053,282
<b>OTHER PROPERTY AND INVESTMENTS</b>				
121	Nonutility Property	F-9	\$ _____	\$ _____ 0
122	Less: Accumulated Depreciation and Amortization			
Net Nonutility Property			\$ _____ 0	\$ _____ 0
123	Investment in Associated Companies	F-10		0
124	Utility Investments	F-10		0
125	Other Investments	F-10		0
126-127	Special Funds	F-10		0
Total Other Property & Investments			\$ _____ 0	\$ _____ 0
<b>CURRENT AND ACCRUED ASSETS</b>				
131	Cash		\$ _____	\$ 4,937
132	Special Deposits	F-9		0
133	Other Special Deposits	F-9		0
134	Working Funds			
135	Temporary Cash Investments			
141-144	Accounts and Notes Receivable, Less Accumulated Provision for Uncollectible Accounts	F-11		13,552
145	Accounts Receivable from Associated Companies	F-12		0
146	Notes Receivable from Associated Companies	F-12		0
151-153	Material and Supplies			
161	Stores Expense			
162	Prepayments			1,301
171	Accrued Interest and Dividends Receivable			
172 *	Rents Receivable			
173 *	Accrued Utility Revenues			51,484
174	Miscellaneous Current and Accrued Assets	F-12		0
Total Current and Accrued Assets			\$ _____ 0	\$ 71,274

\* Not Applicable for Class B Utilities

UTILITY NAME: CSWR-Florida Utility Operating Company - Aquarina

**COMPARATIVE BALANCE SHEET  
ASSETS AND OTHER DEBITS**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR (e)
DEFERRED DEBITS				
181	Unamortized Debt Discount & Expense	F-13	\$ _____	\$ _____ 0
182	Extraordinary Property Losses	F-13	_____	_____ 0
183	Preliminary Survey & Investigation Charges		_____	_____ 35,785
184	Clearing Accounts		_____	_____ 1,054
185 *	Temporary Facilities		_____	_____ 1,765
186	Miscellaneous Deferred Debits	F-14	_____	_____ 2,333,345
187 *	Research & Development Expenditures		_____	_____
190	Accumulated Deferred Income Taxes		_____	_____
Total Deferred Debits			\$ _____ 0	\$ _____ 2,371,949
TOTAL ASSETS AND OTHER DEBITS			\$ _____ 0	\$ _____ 3,496,505

\* Not Applicable for Class B Utilities

**NOTES TO THE BALANCE SHEET**

The space below is provided for important notes regarding the balance sheet

UTILITY NAME: CSWR-Florida Utility Operating Company - Aquarina

**COMPARATIVE BALANCE SHEET  
EQUITY CAPITAL AND LIABILITIES**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR (e)
<b>EQUITY CAPITAL</b>				
201	Common Stock Issued	F-15	\$ _____	\$ 2,970,543
204	Preferred Stock Issued	F-15	_____	0
202,205 *	Capital Stock Subscribed		_____	_____
203,206 *	Capital Stock Liability for Conversion		_____	_____
207 *	Premium on Capital Stock		_____	_____
209 *	Reduction in Par or Stated Value of Capital Stock		_____	_____
210 *	Gain on Resale or Cancellation of Reacquired Capital Stock		_____	_____
211	Other Paid - In Capital		_____	_____
212	Discount On Capital Stock		_____	_____
213	Capital Stock Expense		_____	_____
214-215	Retained Earnings	F-16	_____	109,196
216	Reacquired Capital Stock		_____	_____
218	Proprietary Capital (Proprietorship and Partnership Only)		_____	_____
Total Equity Capital			\$ _____ 0	\$ 3,079,739
<b>LONG TERM DEBT</b>				
221	Bonds	F-15	_____	0
222 *	Reacquired Bonds		_____	_____
223	Advances from Associated Companies	F-17	_____	0
224	Other Long Term Debt	F-17	_____	0
Total Long Term Debt			\$ _____ 0	\$ _____ 0
<b>CURRENT AND ACCRUED LIABILITIES</b>				
231	Accounts Payable		_____	49,661
232	Notes Payable	F-18	_____	0
233	Accounts Payable to Associated Companies	F-18	_____	0
234	Notes Payable to Associated Companies	F-18	_____	33,211
235	Customer Deposits		_____	_____
236	Accrued Taxes	W/S-3	_____	_____
237	Accrued Interest	F-19	_____	0
238	Accrued Dividends		_____	_____
239	Matured Long Term Debt		_____	_____
240	Matured Interest		_____	_____
241	Miscellaneous Current & Accrued Liabilities	F-20	_____	49,961
Total Current & Accrued Liabilities			\$ _____ 0	\$ 132,833

\* Not Applicable for Class B Utilities

UTILITY NAME: CSWR-Florida Utility Operating Company - Aquarina

<b>YEAR OF REPORT</b>
-----------------------

**COMPARATIVE BALANCE SHEET  
EQUITY CAPITAL AND LIABILITIES**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR (e)
<b>DEFERRED CREDITS</b>				
251	Unamortized Premium On Debt	F-13	\$ _____	\$ _____ 0
252	Advances For Construction	F-20	_____	_____ 0
253	Other Deferred Credits	F-21	_____	_____ 0
255	Accumulated Deferred Investment Tax Credits			
Total Deferred Credits			\$ _____ 0	\$ _____ 0
<b>OPERATING RESERVES</b>				
261	Property Insurance Reserve		\$ _____	\$ _____
262	Injuries & Damages Reserve		_____	_____
263	Pensions and Benefits Reserve		_____	_____
265	Miscellaneous Operating Reserves		_____	_____
Total Operating Reserves			\$ _____ 0	\$ _____ 0
<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>				
271	Contributions in Aid of Construction	F-22	\$ _____	\$ _____ 1,033,654
272	Accumulated Amortization of Contributions in Aid of Construction	F-22		_____ (749,721)
Total Net CIAC			\$ _____ 0	\$ _____ 283,933
<b>ACCUMULATED DEFERRED INCOME TAXES</b>				
281	Accumulated Deferred Income Taxes - Accelerated Depreciation		\$ _____	\$ _____
282	Accumulated Deferred Income Taxes - Liberalized Depreciation		_____	_____
283	Accumulated Deferred Income Taxes - Other		_____	_____
Total Accumulated Deferred Income Tax			\$ _____ 0	\$ _____ 0
<b>TOTAL EQUITY CAPITAL AND LIABILITIES</b>			\$ _____ 0	\$ _____ 3,496,504

UTILITY NAME: CSWR-Florida Utility Operating Company - Aquarina

**COMPARATIVE OPERATING STATEMENT**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR * (e)
<b>UTILITY OPERATING INCOME</b>				
400	Operating Revenues	F-3(b)	\$ _____	\$ 439,386
469, 530	Less: Guaranteed Revenue and AFPI	F-3(b)		0
Net Operating Revenues			\$ 0	\$ 439,386
401	Operating Expenses	F-3(b)	\$ _____	\$ 287,331
403	Depreciation Expense:	F-3(b)	\$ _____	\$ 62,980
	Less: Amortization of CIAC	F-22		20,120
Net Depreciation Expense			\$ 0	\$ 42,860
406	Amortization of Utility Plant Acquisition Adjustment	F-3(b)		0
407	Amortization Expense (Other than CIAC)	F-3(b)		0
408	Taxes Other Than Income	W/S-3		0
409	Current Income Taxes	W/S-3		0
410.1	Deferred Federal Income Taxes	W/S-3		0
410.11	Deferred State Income Taxes	W/S-3		0
411.1	Provision for Deferred Income Taxes - Credit	W/S-3		0
412.1	Investment Tax Credits Deferred to Future Periods	W/S-3		0
412.11	Investment Tax Credits Restored to Operating Income	W/S-3		0
Utility Operating Expenses			\$ 0	\$ 330,191
Net Utility Operating Income			\$ 0	\$ 109,196
469, 530	Add Back: Guaranteed Revenue and AFPI	F-3(b)		0
413	Income From Utility Plant Leased to Others			0
414	Gains (losses) From Disposition of Utility Property			0
420	Allowance for Funds Used During Construction			0
Total Utility Operating Income [Enter here and on Page F-3(c)]			\$ 0	\$ 109,196

\* For each account, Column e should agree with Columns f, g and h on F-3(b)

UTILITY NAME: CSWR-Florida Utility Operating Company - Aq

**COMPARATIVE OPERATING STATEMENT (Cont'd)**

WATER SCHEDULE W-3 * (f)	WASTEWATER SCHEDULE S-3 * (g)	OTHER THAN REPORTING SYSTEMS (h)
\$ <u>291,439</u> 0	\$ <u>147,947</u> 0	\$ _____
\$ <u>291,439</u>	\$ <u>147,947</u>	\$ _____ 0
\$ 192,512	\$ 94,818	\$ _____
<u>37,342</u> <u>8,210</u>	<u>25,638</u> <u>11,910</u>	_____
\$ <u>29,132</u>	\$ <u>13,729</u>	\$ _____ 0
0	0	_____
0	0	_____
0	0	_____
0	0	_____
0	0	_____
0	0	_____
0	0	_____
0	0	_____
0	0	_____
\$ <u>221,644</u>	\$ <u>108,547</u>	\$ _____ 0
\$ <u>69,795</u>	\$ <u>39,400</u>	\$ _____ 0
0	0	_____
0	0	_____
0	0	_____
0	0	_____
\$ <u>69,795</u>	\$ <u>39,400</u>	\$ _____ 0

\* Total of Schedules W-3 / S-3 for all rate groups.

**COMPARATIVE OPERATING STATEMENT (Cont'd)**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR (e)
Total Utility Operating Income [from page F-3(a)]			\$ 0	\$ 109,196
<b>OTHER INCOME AND DEDUCTIONS</b>				
415	Revenues-Merchandising, Jobbing, and Contract Deductions		\$ _____	\$ _____
416	Costs & Expenses of Merchandising Jobbing, and Contract Work		_____	_____
419	Interest and Dividend Income		_____	_____
421	Nonutility Income		_____	_____
426	Miscellaneous Nonutility Expenses		_____	_____
Total Other Income and Deductions			\$ 0	\$ 0
<b>TAXES APPLICABLE TO OTHER INCOME</b>				
408.2	Taxes Other Than Income		\$ _____	\$ _____
409.2	Income Taxes		_____	_____
410.2	Provision for Deferred Income Taxes		_____	_____
411.2	Provision for Deferred Income Taxes - Credit		_____	_____
412.2	Investment Tax Credits - Net		_____	_____
412.3	Investment Tax Credits Restored to Operating Income		_____	_____
Total Taxes Applicable To Other Income			\$ 0	\$ 0
<b>INTEREST EXPENSE</b>				
427	Interest Expense	F-19	\$ _____	\$ 0
428	Amortization of Debt Discount & Expense	F-13	_____	0
429	Amortization of Premium on Debt	F-13	_____	0
Total Interest Expense			\$ 0	\$ 0
<b>EXTRAORDINARY ITEMS</b>				
433	Extraordinary Income		\$ _____	\$ _____
434	Extraordinary Deductions		_____	_____
409.3	Income Taxes, Extraordinary Items		_____	_____
Total Extraordinary Items			\$ 0	\$ 0
<b>NET INCOME</b>			<u>\$ 0</u>	<u>\$ 109,196</u>

Explain Extraordinary Income:

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UTILITY NAME: CSWR-Florida Utility Operating Company - Aquarina

**SCHEDULE OF YEAR END RATE BASE**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	WATER UTILITY (d)	WASTEWATER UTILITY (e)
101	Utility Plant In Service	F-7	\$ 2,823,327	\$ 1,749,648
	Less:			
	Nonused and Useful Plant (1)			
108	Accumulated Depreciation	F-8	<u>2,150,565</u>	<u>1,501,834</u>
110	Accumulated Amortization	F-8	<u>0</u>	<u>0</u>
271	Contributions in Aid of Construction	F-22	<u>421,159</u>	<u>612,495</u>
252	Advances for Construction	F-20		
Subtotal			\$ <u>251,603</u>	\$ <u>(364,681)</u>
272	Add: Accumulated Amortization of Contributions in Aid of Construction	F-22	257,731	491,990
Subtotal			\$ <u>509,334</u>	\$ <u>127,309</u>
114	Plus or Minus: Acquisition Adjustments (2)	F-7	<u>0</u>	<u>0</u>
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	<u>0</u>	<u>0</u>
	Working Capital Allowance (3)		<u>0</u>	<u>0</u>
	Other (Specify): _____ _____ _____		_____ _____ _____	_____ _____ _____
RATE BASE			\$ <u>509,334</u>	\$ <u>127,309</u>
NET UTILITY OPERATING INCOME			\$ <u>69,795</u>	\$ <u>39,400</u>
ACHIEVED RATE OF RETURN (Operating Income / Rate Base)			<u>13.70%</u>	<u>30.95%</u>

**NOTES :**

- (1) Estimate based on the methodology used in the last rate proceeding.
- (2) Include only those Acquisition Adjustments that have been approved by the Commission.
- (3) Calculation consistent with last rate proceeding.  
In absence of a rate proceeding, Class A utilities will use the Balance Sheet Method and Class B Utilities will use the One-eighth Operating and Maintenance Expense Method.

UTILITY NAME: CSWR-Florida Utility Operating Company - Aquarina

**SCHEDULE OF CURRENT COST OF CAPITAL  
CONSISTENT WITH THE METHODOLOGY USED IN THE LAST RATE PROCEEDING (1)**

CLASS OF CAPITAL (a)	DOLLAR AMOUNT (2) (b)	PERCENTAGE OF CAPITAL (c)	ACTUAL COST RATES (3) (d)	WEIGHTED COST (c x d) (e)
Common Equity	\$ 0	0.00%	_____	0.00%
Preferred Stock	0	0.00%	_____	0.00%
Long Term Debt	0	0.00%	_____	0.00%
Customer Deposits	0	0.00%	_____	0.00%
Tax Credits - Zero Cost	0	0.00%	_____	0.00%
Tax Credits - Weighted Cost	0	0.00%	_____	0.00%
Deferred Income Taxes	0	0.00%	_____	0.00%
Other (Explain)	0	0.00%	_____	0.00%
	0	0.00%	_____	0.00%
Total	\$ <u>0</u>	<u>0.00%</u>		<u>0.00%</u>

(1) If the utility's capital structure is not used, explain which capital structure is used.

\_\_\_\_\_

(2) Should equal amounts on Schedule F-6, Column (g).

(3) Mid-point of the last authorized Return On Equity or current leverage formula if none has been established.

Must be calculated using the same methodology used in the last rate proceeding using current annual report year end amounts and cost rates.

**APPROVED RETURN ON EQUITY**

Current Commission Return on Equity:	
Commission order approving Return on Equity:	

**APPROVED AFUDC RATE**

COMPLETION ONLY REQUIRED IF AFUDC WAS CHARGED DURING YEAR

Current Commission Approved AFUDC rate:	
Commission order approving AFUDC rate:	

If any utility capitalized any charge in lieu of AFUDC (such as interest only), state the basis of the charge, an explanation as to why AFUDC was not charged and the percentage capitalized.

YEAR OF REPORT

UTILITY NAME: CSWR-Florida Utility Operating Company - Aquarina

SCHEDULE OF CAPITAL STRUCTURE ADJUSTMENTS CONSISTENT WITH THE METHODOLOGY USED IN THE LAST RATE PROCEEDING

Table with 7 columns: CLASS OF CAPITAL (a), PER BOOK BALANCE (b), NON-UTILITY ADJUSTMENTS (c), NON-JURISDICTIONAL ADJUSTMENTS (d), OTHER (I) ADJUSTMENTS SPECIFIC (e), OTHER (I) ADJUSTMENTS PRO RATA (f), CAPITAL STRUCTURE (g). Rows include Common Equity, Preferred Stock, Long Term Debt, Customer Deposits, Tax Credits - Zero Cost, Tax Credits - Weighted Cost, Deferred Inc. Taxes, Other (Explain), and Total.

(1) Explain below all adjustments made in Columns (e) and (f):

Large empty rectangular box for explaining adjustments.

YEAR OF REPORT

UTILITY NAME: CSWR-Florida Utility Operating Company - Aquarina

**UTILITY PLANT  
ACCOUNTS 101 - 106**

ACCT. NO. (a)	DESCRIPTION (b)	WATER (c)	WASTEWATER (d)	OTHER THAN REPORTING SYSTEMS (e)	TOTAL (f)
101	Plant Accounts: Utility Plant In Service	\$ 2,823,327	\$ 1,749,648	\$ _____	\$ 4,572,975
102	Utility Plant Leased to Other	_____	_____	_____	0
103	Property Held for Future Use	_____	_____	_____	0
104	Utility Plant Purchased or Sold	_____	_____	_____	0
105	Construction Work in Progress	66,979	65,726	_____	132,706
106	Completed Construction Not Classified	_____	_____	_____	0
	Total Utility Plant	\$ 2,890,307	\$ 1,815,375	\$ 0	\$ 4,705,681

**UTILITY PLANT ACQUISITION ADJUSTMENTS  
ACCOUNTS 114 AND 115**

Report each acquisition adjustment and related accumulated amortization separately.  
For any acquisition adjustments approved by the Commission, include the Order Number.

ACCT. NO. (a)	DESCRIPTION (b)	WATER (c)	WASTEWATER (d)	OTHER THAN REPORTING SYSTEMS (e)	TOTAL (f)
114	Acquisition Adjustment	\$ _____	\$ _____	\$ _____	\$ 0
		_____	_____	_____	0
		_____	_____	_____	0
		_____	_____	_____	0
	Total Plant Acquisition Adjustments	\$ 0	\$ 0	\$ 0	\$ 0
115	Accumulated Amortization	\$ _____	\$ _____	\$ _____	\$ 0
		_____	_____	_____	0
		_____	_____	_____	0
		_____	_____	_____	0
	Total Accumulated Amortization	\$ 0	\$ 0	\$ 0	\$ 0
	Net Acquisition Adjustments	\$ 0	\$ 0	\$ 0	\$ 0

**ACCUMULATED DEPRECIATION ( ACCT. 108 ) AND AMORTIZATION (ACCT. 110)**

DESCRIPTION (a)	WATER (b)	WASTEWATER (c)	OTHER THAN REPORTING SYSTEMS (d)	TOTAL (e)
<b>ACCUMULATED DEPRECIATION</b>				
<b>Account 108</b>				
Balance first of year	\$ 0	\$ 0	\$	\$
Credit during year:				
Accruals charged to:				
Account 108.1 (1)	\$ 37,342	\$ 25,638	\$	\$ 62,980
Account 108.2 (2)				0
Account 108.3 (2)				0
Other Accounts (specify):				0
				0
Salvage				0
Other Credits (Specify):	2,113,223	1,476,196		3,589,419
				0
Total Credits	\$ 2,150,565	\$ 1,501,834	\$ 0	\$ 3,652,399
Debits during year:				
Book cost of plant retired				0
Cost of Removal				0
Other Debits (specify):				0
				0
Total Debits	\$ 0	\$ 0	\$ 0	\$ 0
Balance end of year	\$ <u>2,150,565</u>	\$ <u>1,501,834</u>	\$ <u>0</u>	\$ <u>3,652,399</u>
<b>ACCUMULATED AMORTIZATION</b>				
<b>Account 110</b>				
Balance first of year	\$	\$	\$	\$ 0
Credit during year:				
Accruals charged to:				
Account 110.2 (3)	\$	\$	\$	\$ 0
Other Accounts (specify):				0
				0
Total credits	\$ 0	\$ 0	\$ 0	\$ 0
Debits during year:				
Book cost of plant retired				0
Other debits (specify):				0
				0
Total Debits	\$ 0	\$ 0	\$ 0	\$ 0
Balance end of year	\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>

- (1) Account 108 for Class B utilities.
- (2) Not applicable for Class B utilities.
- (3) Account 110 for Class B utilities.

UTILITY NAME: CSWR-Florida Utility Operating Company - Aquarina

YEAR OF REPORT
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**REGULATORY COMMISSION EXPENSE  
AMORTIZATION OF RATE CASE EXPENSE (ACCOUNTS 666 AND 766)**

DESCRIPTION OF CASE (DOCKET NO.) (a)	EXPENSE INCURRED DURING YEAR (b)	CHARGED OFF DURING YEAR	
		ACCT. (d)	AMOUNT (e)
_____	\$ _____	_____	\$ _____
_____	_____	_____	_____
_____	_____	_____	_____
Total	\$ <u>0</u>		\$ <u>0</u>

**NONUTILITY PROPERTY (ACCOUNT 121)**

Report separately each item of property with a book cost of \$25,000 or more included in Account 121.  
Other Items may be grouped by classes of property.

DESCRIPTION (a)	BEGINNING YEAR (b)	ADDITIONS (c)	REDUCTIONS (d)	ENDING YEAR BALANCE (e)
_____	\$ _____	\$ _____	\$ _____	\$ _____ 0
_____	_____	_____	_____	_____ 0
_____	_____	_____	_____	_____ 0
_____	_____	_____	_____	_____ 0
Total Nonutility Property	\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>

**SPECIAL DEPOSITS ( ACCOUNTS 132 AND 133)**

Report hereunder all special deposits carried in Accounts 132 and 133.

DESCRIPTION OF SPECIAL DEPOSITS (a)	YEAR END BOOK COST (b)
SPECIAL DEPOSITS (Account 132): _____ _____	\$ _____ _____
Total Special Deposits	\$ <u>0</u>
OTHER SPECIAL DEPOSITS (Account 133): _____ _____	\$ _____ _____
Total Other Special Deposits	\$ <u>0</u>

UTILITY NAME: CSWR-Florida Utility Operating Company - Aquarina

**INVESTMENTS AND SPECIAL FUNDS  
ACCOUNTS 123 - 127**

Report hereunder all investments and special funds carried in Accounts 123 through 127.

DESCRIPTION OF SECURITY OR SPECIAL FUND (a)	FACE OR PAR VALUE (b)	YEAR END BOOK COST (c)
INVESTMENT IN ASSOCIATED COMPANIES (Account 123): _____ _____ _____ _____ _____	\$ _____ _____ _____ _____ _____	\$ _____ _____ _____ _____ _____
Total Investment in Associated Companies		\$ <u>          0</u>
UTILITY INVESTMENTS (Account 124): _____ _____ _____ _____ _____	\$ _____ _____ _____ _____ _____	\$ _____ _____ _____ _____ _____
Total Utility Investment		\$ <u>          0</u>
OTHER INVESTMENTS (Account 125): _____ _____ _____ _____ _____	\$ _____ _____ _____ _____ _____	\$ _____ _____ _____ _____ _____
Total Other Investment		\$ <u>          0</u>
SPECIAL FUNDS (Class A Utilities: Accounts 126 and 127; Class B Utilities: Account 127): _____ _____ _____ _____ _____		\$ _____ _____ _____ _____ _____
Total Special Funds		\$ <u>          0</u>

UTILITY NAME: CSWR-Florida Utility Operating Company - Aquarina

YEAR OF REPORT
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**ACCOUNTS AND NOTES RECEIVABLE - NET**  
**ACCOUNTS 141 - 144**

Report hereunder all accounts and notes receivable included in Accounts 141, 142, and 144. Amounts included in  
Amounts included in Accounts 142 and 144 should be listed individually.

DESCRIPTION (a)		TOTAL (b)
<b>CUSTOMER ACCOUNTS RECEIVABLE (Account 141):</b>		
Water	\$ 10,562	
Wastewater	3,963	
Other		
Total Customer Accounts Receivable		\$ 14,525
<b>OTHER ACCOUNTS RECEIVABLE ( Account 142):</b>		
_____	\$ _____	
_____	_____	
_____	_____	
Total Other Accounts Receivable		\$ 0
<b>NOTES RECEIVABLE (Account 144):</b>		
_____	\$ _____	
_____	_____	
_____	_____	
Total Notes Receivable		\$ 0
Total Accounts and Notes Receivable		\$ 14,525
<b>ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS ( Account 143)</b>		
Balance first of year		\$ _____
Add: Provision for uncollectibles for current year		\$ 973
Collection of accounts previously written off		_____
Utility Accounts		_____
Others		_____
_____		_____
Total Additions		\$ 973
Deduct accounts written off during year:		
Utility Accounts		_____
Others		_____
_____		_____
Total accounts written off		\$ 0
Balance end of year		\$ 973
<b>TOTAL ACCOUNTS AND NOTES RECEIVABLE - NET</b>		<b>\$ 13,552</b>

UTILITY NAME: CSWR-Florida Utility Operating Company - Aquarina

**ACCOUNTS RECEIVABLE FROM ASSOCIATED COMPANIES  
ACCOUNT 145**

Report each account receivable from associated companies separately.

DESCRIPTION (a)	TOTAL (b)
_____	\$ _____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
Total	\$ <u>0</u>

**NOTES RECEIVABLE FROM ASSOCIATED COMPANIES  
ACCOUNT 146**

Report each note receivable from associated companies separately.

DESCRIPTION (a)	INTEREST RATE (b)	TOTAL (c)
_____	_____ %	\$ _____
_____	_____ %	_____
_____	_____ %	_____
_____	_____ %	_____
_____	_____ %	_____
_____	_____ %	_____
_____	_____ %	_____
_____	_____ %	_____
_____	_____ %	_____
Total		\$ <u>0</u>

**MISCELLANEOUS CURRENT AND ACCRUED ASSETS  
ACCOUNT 174**

DESCRIPTION - Provide itemized listing (a)	BALANCE END OF YEAR (b)
_____	\$ _____
_____	_____
_____	_____
_____	_____
Total Miscellaneous Current and Accrued Liabilities	\$ <u>0</u>

UTILITY NAME: CSWR-Florida Utility Operating Company - Aquarina

YEAR OF REPORT
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**UNAMORTIZED DEBT DISCOUNT AND EXPENSE AND PREMIUM ON DEBT  
ACCOUNTS 181 AND 251**

Report the net discount and expense or premium separately for each security issue.

DESCRIPTION (a)	AMOUNT WRITTEN OFF DURING YEAR (b)	YEAR END BALANCE (c)
UNAMORTIZED DEBT DISCOUNT AND EXPENSE (Account 181): _____ _____ _____	\$ _____ _____ _____	\$ _____ _____ _____
Total Unamortized Debt Discount and Expense	\$ <u>0</u>	\$ <u>0</u>
UNAMORTIZED PREMIUM ON DEBT (Account 251): _____ _____ _____	\$ _____ _____ _____	\$ _____ _____ _____
Total Unamortized Premium on Debt	\$ <u>0</u>	\$ <u>0</u>

**EXTRAORDINARY PROPERTY LOSSES  
ACCOUNT 182**

Report each item separately.

DESCRIPTION (a)	TOTAL (b)
_____ _____ _____	\$ _____ _____ _____
Total Extraordinary Property Losses	\$ <u>0</u>

UTILITY NAME: CSWR-Florida Utility Operating Company - Aquarina

YEAR OF REPORT
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**MISCELLANEOUS DEFERRED DEBITS  
ACCOUNT 186**

DESCRIPTION - Provide itemized listing (a)	AMOUNT WRITTEN OFF DURING YEAR (b)	YEAR END BALANCE (c)
DEFERRED RATE CASE EXPENSE (Class A Utilities: Account 186.1)		
_____	\$ _____	\$ _____
_____	_____	_____
_____	_____	_____
_____	_____	_____
<b>Total Deferred Rate Case Expense</b>	\$ <u>0</u>	\$ <u>0</u>
OTHER DEFERRED DEBITS (Class A Utilities: Account 186.2):		
Misc. <u>Deferred</u> Debits	\$ _____	\$ <u>2,333,345</u>
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
<b>Total Other Deferred Debits</b>	\$ <u>0</u>	\$ <u>2,333,345</u>
REGULATORY ASSETS (Class A Utilities: Account. 186.3):		
_____	\$ _____	\$ _____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
<b>Total Regulatory Assets</b>	\$ <u>0</u>	\$ <u>0</u>
<b>TOTAL MISCELLANEOUS DEFERRED DEBITS</b>	\$ <u>0</u>	\$ <u>2,333,345</u>

UTILITY NAME: CSWR-Florida Utility Operating Company - Aquarina

YEAR OF REPORT
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**CAPITAL STOCK  
ACCOUNTS 201 AND 204\***

DESCRIPTION (a)	RATE (b)	TOTAL (c)
<b>COMMON STOCK</b>		
Par or stated value per share	_____ %	\$ _____
Shares authorized		_____
Shares issued and outstanding		_____
Total par value of stock issued	_____ %	\$ 2,970,543
Dividends declared per share for year	_____ %	\$ _____
<b>PREFERRED STOCK</b>		
Par or stated value per share	_____ %	\$ _____
Shares authorized		_____
Shares issued and outstanding		_____
Total par value of stock issued	_____ %	\$ _____
Dividends declared per share for year	_____ %	\$ _____

\* Account 204 not applicable for Class B utilities.

**BONDS  
ACCOUNT 221**

DESCRIPTION OF OBLIGATION (INCLUDING DATE OF ISSUE AND DATE OF MATURITY) (a)	INTEREST		PRINCIPAL AMOUNT PER BALANCE SHEET (d)
	ANNUAL RATE (b)	FIXED OR VARIABLE * (c)	
_____	_____ %	_____	\$ _____
_____	_____ %	_____	_____
_____	_____ %	_____	_____
_____	_____ %	_____	_____
_____	_____ %	_____	_____
_____	_____ %	_____	_____
_____	_____ %	_____	_____
_____	_____ %	_____	_____
_____	_____ %	_____	_____
_____	_____ %	_____	_____
_____	_____ %	_____	_____
<b>Total</b>			\$ <u>          0</u>

\* For variable rate obligations, provide the basis for the rate. (i.e.. prime + 2%, etc.)

UTILITY NAME: CSWR-Florida Utility Operating Company - Aquarina

YEAR OF REPORT
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**STATEMENT OF RETAINED EARNINGS**

1. Dividends should be shown for each class and series of capital stock. Show amounts as dividends per share.
2. Show separately the state and federal income tax effect of items shown in Account No. 439.

ACCT. NO. (a)	DESCRIPTION (b)	AMOUNTS (c)
215	Unappropriated Retained Earnings: Balance Beginning of Year	\$ _____
439	Changes to Account: Adjustments to Retained Earnings ( requires Commission approval prior to use): Credits: _____	\$ _____ _____
	Total Credits:	\$ 0
	Debits: _____	\$ _____ _____
	Total Debits:	\$ 0
435	Balance Transferred from Income	\$ 109,196
436	Appropriations of Retained Earnings: _____	_____
	Total Appropriations of Retained Earnings	\$ 0
437	Dividends Declared: Preferred Stock Dividends Declared _____	_____
438	Common Stock Dividends Declared _____	_____
	Total Dividends Declared	\$ 0
215	Year end Balance	\$ 109,196
214	Appropriated Retained Earnings (state balance and purpose of each appropriated amount at year end): _____	_____
	Total Appropriated Retained Earnings	\$ 0
Total Retained Earnings		\$ 109,196
Notes to Statement of Retained Earnings:		

YEAR OF REPORT
----------------

UTILITY NAME: CSWR-Florida Utility Operating Company - Aquarina

**ADVANCES FROM ASSOCIATED COMPANIES  
ACCOUNT 223**

Report each advance separately.

DESCRIPTION (a)	TOTAL (b)
	\$ _____
	_____
	_____
	_____
	_____
	_____
	_____
	_____
	_____
	_____
Total	\$ <u>          0</u>

**OTHER LONG-TERM DEBT  
ACCOUNT 224**

DESCRIPTION OF OBLIGATION (INCLUDING DATE OF ISSUE AND DATE OF MATURITY) (a)	INTEREST		PRINCIPAL AMOUNT PER BALANCE SHEET (d)
	ANNUAL RATE (b)	FIXED OR VARIABLE * (c)	
	%		\$ _____
	%		_____
	%		_____
	%		_____
	%		_____
	%		_____
	%		_____
	%		_____
	%		_____
	%		_____
	%		_____
	%		_____
	%		_____
	%		_____
	%		_____
	%		_____
	%		_____
	%		_____
	%		_____
	%		_____
Total			\$ <u>          0</u>

\* For variable rate obligations, provide the basis for the rate. (i.e., prime + 2%, etc.)



YEAR OF REPORT

UTILITY NAME: CSWR-Florida Utility Operating Company - Aquarina

**ACCRUED INTEREST AND EXPENSE  
ACCOUNTS 237 AND 427**

DESCRIPTION OF DEBIT (a)	BALANCE BEGINNING OF YEAR (b)	INTEREST ACCRUED DURING YEAR		INTEREST PAID DURING YEAR (e)	BALANCE END OF YEAR (f)
		ACCT. DEBIT (c)	AMOUNT (d)		
ACCOUNT NO. 237.1 - Accrued Interest on Long Term Debt	\$ _____		\$ _____	\$ _____	\$ _____
_____	_____		_____	_____	_____
_____	_____		_____	_____	_____
_____	_____		_____	_____	_____
Total Account 237.1	\$ _____		\$ _____	\$ _____	\$ _____
ACCOUNT NO. 237.2 - Accrued Interest on Other Liabilities	\$ _____		\$ _____	\$ _____	\$ _____
Customer Deposits	_____	427	_____	_____	_____
_____	_____		_____	_____	_____
_____	_____		_____	_____	_____
Total Account 237.2	\$ _____		\$ _____	\$ _____	\$ _____
Total Account 237 (1)	\$ _____		\$ _____	\$ _____	\$ _____
<b>INTEREST EXPENSED:</b>					
Total accrual Account 237		237	\$ _____	\$ _____	\$ _____
Less Capitalized Interest Portion of AFUDC:			_____	_____	_____
_____			_____	_____	_____
_____			_____	_____	_____
Net Interest Expensed to Account No. 427 (2)			\$ _____	\$ _____	\$ _____

(1) Must agree to F-2 (a), Beginning and Ending Balance of Accrued Interest.  
 (2) Must agree to F-3 (c), Current Year Interest Expense



UTILITY NAME: CSWR-Florida Utility Operating Company - Aquarina

YEAR OF REPORT
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**OTHER DEFERRED CREDITS  
ACCOUNT 253**

DESCRIPTION - Provide itemized listing (a)	AMOUNT WRITTEN OFF DURING YEAR (b)	YEAR END BALANCE (c)
REGULATORY LIABILITIES (Class A Utilities: Account 253.1):		
_____	\$ _____	\$ _____
_____	_____	_____
_____	_____	_____
_____	_____	_____
<b>Total Regulatory Liabilities</b>	\$ _____	\$ _____
OTHER DEFERRED LIABILITIES (Class A Utilities: Account 253.2):		
_____	\$ _____	\$ _____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
<b>Total Other Deferred Liabilities</b>	\$ _____	\$ _____
<b>TOTAL OTHER DEFERRED CREDITS</b>	\$ _____	\$ _____

**CONTRIBUTIONS IN AID OF CONSTRUCTION  
ACCOUNT 271**

DESCRIPTION (a)	WATER (W-7) (b)	WASTEWATER (S-7) (c)	W & WW OTHER THAN SYSTEM REPORTING (d)	TOTAL (e)
Balance first of year	\$ <u>421,159</u>	\$ <u>612,495</u>	\$ _____	\$ <u>1,033,654</u>
Add credits during year:	\$ _____ 0	\$ _____ 0	\$ _____	\$ _____ 0
Less debit charged during the year	\$ _____ 0	\$ _____ 0	\$ _____	\$ _____ 0
Total Contribution In Aid of Construction	\$ <u><u>421,159</u></u>	\$ <u><u>612,495</u></u>	\$ <u><u>0</u></u>	\$ <u><u>1,033,654</u></u>

**ACCUMULATED AMORTIZATION OF CONTRIBUTIONS IN AID OF CONSTRUCTION  
ACCOUNT 272**

DESCRIPTION (a)	WATER (W-8(a)) (b)	WASTEWATER (S-8(a)) (c)	W & WW OTHER THAN SYSTEM REPORTING (d)	TOTAL (e)
Balance first of year	\$ <u>249,521</u>	\$ <u>480,080</u>	\$ _____	\$ <u>729,601</u>
Debits during the year:	\$ <u>8,210</u>	\$ <u>11,910</u>	\$ _____	\$ <u>20,120</u>
Credits during the year	\$ _____ 0	\$ _____ 0	\$ _____	\$ _____ 0
Total Accumulated Amortization of Contributions In Aid of Construction	\$ <u><u>257,731</u></u>	\$ <u><u>491,990</u></u>	\$ <u><u>0</u></u>	\$ <u><u>749,721</u></u>

UTILITY NAME: CSWR-Florida Utility Operating Company - Aquarina

**RECONCILIATION OF REPORTED NET INCOME WITH TAXABLE INCOME FOR FEDERAL INCOME TAXES (UTILITY OPERATIONS)**

1. The reconciliation should include the same detail as furnished on Schedule M-1 of the federal tax return for the year. The reconciliation shall be submitted even though there is no taxable income for the year. Descriptions should clearly indicate the nature of each reconciling amount and show the computations of all tax accruals.
2. If the utility is a member of a group which files a consolidated federal tax return, reconcile reported net income with taxable net income as if a separate return were to be filed, indicating intercompany amounts to be eliminated in such consolidated return. State names of group members, tax assigned to each group member, and basis of allocation, assignments or sharing of the consolidated tax among the group members.

DESCRIPTION (a)	REF. NO. (b)	AMOUNT (c)
Net income for the year	F-3(c)	\$ <u>109,196</u>
Reconciling items for the year:		
Taxable income not reported on books:		
_____	_____	_____
_____	_____	_____
_____	_____	_____
Deductions recorded on books not deducted for return:		
_____	_____	_____
_____	_____	_____
_____	_____	_____
Income recorded on books not included in return:		
_____	_____	_____
_____	_____	_____
_____	_____	_____
Deduction on return not charged against book income:		
_____	_____	_____
_____	_____	_____
_____	_____	_____
Federal tax net income		\$ <u><u>109,196</u></u>

Computation of tax :

**WATER  
OPERATION  
SECTION**



UTILITY NAME: CSWR-Florida Utility Operating Company - Aquarina

SYSTEM NAME / COUNTY : Aquarina

**SCHEDULE OF YEAR END WATER RATE BASE**

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	WATER UTILITY (d)
101	Utility Plant In Service	W-4(b)	\$ 2,823,327
	Less:		
	Nonused and Useful Plant (1)		
108	Accumulated Depreciation	W-6(b)	<u>2,125,701</u>
110	Accumulated Amortization	F-8	<u>0</u>
271	Contributions in Aid of Construction	W-7	<u>421,159</u>
252	Advances for Construction	F-20	
Subtotal			\$ <u>276,467</u>
272	Add: Accumulated Amortization of Contributions in Aid of Construction	W-8(a)	\$ 257,731
Subtotal			\$ <u>534,198</u>
114	Plus or Minus: Acquisition Adjustments (2)	F-7	
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	
	Working Capital Allowance (3)		
	Other (Specify):		
WATER RATE BASE			\$ <u>534,198</u>
WATER OPERATING INCOME		W-3	\$ <u>69,795</u>
ACHIEVED RATE OF RETURN (Water Operating Income / Water Rate Base)			<u><u>13.07%</u></u>

NOTES : (1) Estimate based on the methodology used in the last rate proceeding.

(2) Include only those Acquisition Adjustments that have been approved by the Commission.

(3) Calculation consistent with last rate proceeding.

In absence of a rate proceeding, Class A utilities will use the Balance Sheet Method and Class B Utilities will use the One-eighth Operating and Maintenance Expense Method.

UTILITY NAME: CSWR-Florida Utility Operating Company - Aquarina

SYSTEM NAME / COUNTY : Aquarina

**WATER OPERATING STATEMENT**

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	CURRENT YEAR (d)
	UTILITY OPERATING INCOME		
400	Operating Revenues	W-9	\$ 291,439
469	Less: Guaranteed Revenue and AFPI	W-9	0
	Net Operating Revenues		\$ 291,439
401	Operating Expenses	W-10(a)	\$ 192,512
403	Depreciation Expense	W-6(a)	37,342
	Less: Amortization of CIAC	W-8(a)	8,210
	Net Depreciation Expense		\$ 29,132
406	Amortization of Utility Plant Acquisition Adjustment	F-7	
407	Amortization Expense (Other than CIAC)	F-8	0
408.10	Taxes Other Than Income		
	Utility Regulatory Assessment Fee		
408.11	Property Taxes		
408.12	Payroll Taxes		
408.13	Other Taxes and Licenses		
408	Total Taxes Other Than Income		\$ 0
409.1	Income Taxes		
410.10	Deferred Federal Income Taxes		
410.11	Deferred State Income Taxes		
411.10	Provision for Deferred Income Taxes - Credit		
412.10	Investment Tax Credits Deferred to Future Periods		
412.11	Investment Tax Credits Restored to Operating Income		
	Utility Operating Expenses		\$ 221,644
	Utility Operating Income		\$ 69,795
469	Add Back: Guaranteed Revenue (and AFPI)	W-9	\$ 0
413	Income From Utility Plant Leased to Others		
414	Gains (losses) From Disposition of Utility Property		
420	Allowance for Funds Used During Construction		
	Total Utility Operating Income		\$ 69,795

YEAR OF REPORT

UTILITY NAME: CSWR-Florida Utility Operating Company - Aquarina

SYSTEM NAME / COUNTY : Auarina

**WATER UTILITY PLANT ACCOUNTS**

ACCT. NO. (a)	ACCOUNT NAME (b)	PREVIOUS YEAR (c)	ADDITIONS (d)	RETIREMENTS (e)	CURRENT YEAR (f)
301	Organization	\$	1,050	\$	\$ 1,050
302	Franchises				0
303	Land and Land Rights		68,059		68,059
304	Structures and Improvements		31,471		31,471
305	Collecting and Impounding Reservoirs				0
306	Lake, River and Other Intakes				0
307	Wells and Springs		231,937		231,937
308	Infiltration Galleries and Tunnels				0
309	Supply Mains		25,200		25,200
310	Power Generation Equipment				0
311	Pumping Equipment		170,309		170,309
320	Water Treatment Equipment		396,956		396,956
330	Distribution Reservoirs and Standpipes		1,138,240		1,138,240
331	Transmission and Distribution Mains		399,385		399,385
333	Services		53,661		53,661
334	Meters and Meter Installations		245,683		245,683
335	Hydrants		10,050		10,050
336	Backflow Prevention Devices		4,408		4,408
339	Other Plant Miscellaneous Equipment		2,161		2,161
340	Office Furniture and Equipment				0
341	Transportation Equipment		40,596		40,596
342	Stores Equipment				0
343	Tools, Shop and Garage Equipment		900		900
344	Laboratory Equipment		2,000		2,000
345	Power Operated Equipment				0
346	Communication Equipment				0
347	Miscellaneous Equipment				0
348	Other Tangible Plant		1,261		1,261
<b>TOTAL WATER PLANT</b>		\$	\$ 2,823,327	\$	\$ 2,823,327

**NOTE:** Any adjustments made to reclassify property from one account to another must be footnoted.

W-4(a)  
GROUP \_\_\_\_\_

YEAR OF REPORT

UTILITY NAME: CSWR-Florida Utility Operating Company - Aquarina

SYSTEM NAME / COUNTY : Auarina

**WATER UTILITY PLANT MATRIX**

ACCT. NO. (a)	ACCOUNT NAME (b)	CURRENT YEAR (c)	.1 INTANGIBLE PLANT (d)	.2 SOURCE OF SUPPLY AND PUMPING PLANT (e)	.3 WATER TREATMENT PLANT (f)	.4 TRANSMISSION AND DISTRIBUTION PLANT (g)	.5 GENERAL PLANT (h)
301	Organization	\$ 1,050	\$ 1,050				
302	Franchises	0					
303	Land and Land Rights	68,059					68,059
304	Structures and Improvements	31,471				31,471	
305	Collecting and Impounding Reservoirs	0					
306	Lake, River and Other Intakes	0					
307	Wells and Springs	231,937		231,937			
308	Infiltration Galleries and Tunnels	0					
309	Supply Mains	25,200		25,200			
310	Power Generation Equipment	0					
311	Pumping Equipment	170,309		170,309			
320	Water Treatment Equipment	396,956			396,956		
330	Distribution Reservoirs and Standpipes	1,138,240				1,138,240	
331	Transmission and Distribution Mains	399,385				399,385	
333	Services	53,661				53,661	
334	Meters and Meter Installations	245,683				245,683	
335	Hydrants	10,050				10,050	
336	Backflow Prevention Devices	4,408				4,408	
339	Other Plant Miscellaneous Equipment	2,161				2,161	
340	Office Furniture and Equipment	0					
341	Transportation Equipment	40,596					40,596
342	Stores Equipment	0					
343	Tools, Shop and Garage Equipment	900					900
344	Laboratory Equipment	2,000					2,000
345	Power Operated Equipment	0					
346	Communication Equipment	0					
347	Miscellaneous Equipment	0					
348	Other Tangible Plant	1,261					1,261
<b>TOTAL WATER PLANT</b>		<b>\$ 2,823,327</b>	<b>\$ 1,050</b>	<b>\$ 427,446</b>	<b>\$ 396,956</b>	<b>\$ 1,885,059</b>	<b>\$ 112,816</b>

W-4(b)  
GROUP \_\_\_\_\_

UTILITY NAME: CSWR-Florida Utility Operating Company - Aquarina

SYSTEM NAME / COUNTY : Aquarina

**BASIS FOR WATER DEPRECIATION CHARGES**

ACCT. NO. (a)	ACCOUNT NAME (b)	AVERAGE SERVICE LIFE IN YEARS (c)	AVERAGE NET SALVAGE IN PERCENT (d)	DEPRECIATION RATE APPLIED IN PERCENT (100% - d) / c (e)
304	Structures and Improvements	40		2.50%
305	Collecting and Impounding Reservoirs	10		10.00%
306	Lake, River and Other Intakes			
307	Wells and Springs	50		2.00%
308	Infiltration Galleries and Tunnels			
309	Supply Mains	50		2.00%
310	Power Generation Equipment	15		6.67%
311	Pumping Equipment	15		6.67%
320	Water Treatment Equipment	20		5.00%
330	Distribution Reservoirs and Standpipes	40		2.50%
331	Transmission and Distribution Mains	50		2.00%
333	Services	40		2.50%
334	Meters and Meter Installations	10		10.00%
335	Hydrants	50		2.00%
336	Backflow Prevention Devices	50		2.00%
339	Other Plant Miscellaneous Equipment	10		10.00%
340	Office Furniture and Equipment	5		20.00%
341	Transportation Equipment	10		10.00%
342	Stores Equipment	10		10.00%
343	Tools, Shop and Garage Equipment	20		5.00%
344	Laboratory Equipment			
345	Power Operated Equipment	10		10.00%
346	Communication Equipment	10		10.00%
347	Miscellaneous Equipment	10		10.00%
348	Other Tangible Plant	10		10.00%
Water Plant Composite Depreciation Rate *				

\* If depreciation rates prescribed by this Commission are on a total composite basis, entries should be made on this line only.

**YEAR OF REPORT**

UTILITY NAME: C SWR-Florida Utility Operating Company - Aquarina

SYSTEM NAME / COUNTY : Aquarina

**ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION**

ACCT. NO. (a)	ACCOUNT NAME (b)	BALANCE AT BEGINNING OF YEAR (c)	ACCUALS (d)	OTHER CREDITS * (e)	TOTAL CREDITS (d + e) (f)
304	Structures and Improvements	\$	459	6,886	\$ 7,345
305	Collecting and Impounding Reservoirs				0
306	Lake, River and Other Intakes				0
307	Wells and Springs			231,937	231,937
308	Infiltration Galleries and Tunnels				0
309	Supply Mains		294	18,669	18,963
310	Power Generation Equipment				0
311	Pumping Equipment		6,623	56,696	63,319
320	Water Treatment Equipment		10,421	350,414	360,834
330	Distribution Reservoirs and Standpipes			1,138,240	1,138,240
331	Transmission and Distribution Mains		3,979	168,464	172,444
333	Services		783	1,003	1,786
334	Meters and Meter Installations		14,404	63,084	77,487
335	Hydrants		117	6,105	6,223
336	Backflow Prevention Devices		51	2,454	2,505
339	Other Plant Miscellaneous Equipment		126	1,040	1,166
340	Office Furniture and Equipment			40,596	40,596
341	Transportation Equipment				0
342	Stores Equipment				0
343	Tools, Shop and Garage Equipment		26	435	461
344	Laboratory Equipment			1,075	1,075
345	Power Operated Equipment				0
346	Communication Equipment				0
347	Miscellaneous Equipment				0
348	Other Tangible Plant		58	1,261	1,319
<b>TOTAL WATER ACCUMULATED DEPRECIATION</b>		\$	<u>37,342</u>	<u>2,088,359</u>	<u>2,125,701</u>

\* Specify nature of transaction  
Use ( ) to denote reversal entries.

W-6(a)  
GROUP \_\_\_\_\_

YEAR OF REPORT

UTILITY NAME: CSWR-Florida Utility Operating Company - Aquarina

SYSTEM NAME / COUNTY: Aquarina

ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION (CONT'D)

ACCT. NO. (a)	ACCOUNT NAME (b)	PLANT RETIRED (g)	SALVAGE AND INSURANCE (h)	COST OF REMOVAL AND OTHER CHARGES (i)	TOTAL CHARGES (g-h+i) (j)	BALANCE AT END OF YEAR (c+f-j) (k)
304	Structures and Improvements	\$	\$	\$	\$	\$ 7,345
305	Collecting and Impounding Reservoirs				0	0
306	Lake, River and Other Intakes				0	0
307	Wells and Springs				0	231,937
308	Infiltration Galleries and Tunnels				0	0
309	Supply Mains				0	18,963
310	Power Generation Equipment				0	0
311	Pumping Equipment				0	63,319
320	Water Treatment Equipment				0	360,834
330	Distribution Reservoirs and Standpipes				0	1,138,240
331	Transmission and Distribution Mains				0	172,444
333	Services				0	1,786
334	Meters and Meter Installations				0	77,487
335	Hydrants				0	6,223
336	Backflow Prevention Devices				0	2,505
339	Other Plant Miscellaneous Equipment				0	1,166
340	Office Furniture and Equipment				0	40,596
341	Transportation Equipment				0	0
342	Stores Equipment				0	0
343	Tools, Shop and Garage Equipment				0	461
344	Laboratory Equipment				0	1,075
345	Power Operated Equipment				0	0
346	Communication Equipment				0	0
347	Miscellaneous Equipment				0	0
348	Other Tangible Plant				0	1,319
<b>TOTAL WATER ACCUMULATED DEPRECIATION</b>						<b>\$ 2,125,701</b>



UTILITY NAME:

CSWR-Florida Utility Operating Company - Aquarina

YEAR OF REPORT
----------------

SYSTEM NAME / COUNTY :

Aquarina

**WATER CIAC SCHEDULE "A"**

ADDITIONS TO CONTRIBUTIONS IN AID OF CONSTRUCTION RECEIVED FROM CAPACITY,  
MAIN EXTENSION AND CUSTOMER CONNECTION CHARGES RECEIVED DURING THE YEAR

DESCRIPTION OF CHARGE (a)	NUMBER OF CONNECTIONS (b)	CHARGE PER CONNECTION (c)	AMOUNT (d)
_____	_____	\$ _____	\$ _____ 0
_____	_____	_____	_____ 0
_____	_____	_____	_____ 0
_____	_____	_____	_____ 0
_____	_____	_____	_____ 0
_____	_____	_____	_____ 0
_____	_____	_____	_____ 0
_____	_____	_____	_____ 0
_____	_____	_____	_____ 0
Total Credits			\$ _____ 0

**ACCUMULATED AMORTIZATION OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION**

DESCRIPTION (a)	WATER (b)
Balance first of year	\$ _____ 249,521
Debits during the year:	
Accruals charged to Account 272	\$ _____ 8,210
Other debits (specify):	_____
_____	_____
_____	_____
Total debits	\$ _____ 8,210
Credits during the year (specify):	
_____	\$ _____
_____	_____
Total credits	\$ _____ 0
Balance end of year	\$ _____ 257,731



UTILITY NAME: CSWR-Florida Utility Operating Company - Aquarina

SYSTEM NAME / COUNTY : Aquarina

**WATER OPERATING REVENUE**

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS * (c)	YEAR END NUMBER OF CUSTOMERS (d)	AMOUNT (e)
460	Water Sales: Unmetered Water Revenue			\$
461.1	Metered Water Revenue: Sales to Residential Customers	_____	962	291,439
461.2	Sales to Commercial Customers	_____	_____	_____
461.3	Sales to Industrial Customers	_____	_____	_____
461.4	Sales to Public Authorities	_____	_____	_____
461.5	Sales Multiple Family Dwellings	_____	_____	_____
Total Metered Sales		0	962	\$ 291,439
462.1	Fire Protection Revenue: Public Fire Protection	_____	_____	_____
462.2	Private Fire Protection	_____	_____	_____
Total Fire Protection Revenue		0	0	\$ 0
464	Other Sales To Public Authorities	_____	_____	_____
465	Sales To Irrigation Customers	_____	_____	_____
466	Sales For Resale	_____	_____	_____
467	Interdepartmental Sales	_____	_____	_____
Total Water Sales		0	962	\$ 291,439
Other Water Revenues:				
469	Guaranteed Revenues (Including Allowance for Funds Prudently Invested or AFPI)			\$ _____
470	Forfeited Discounts			_____
471	Miscellaneous Service Revenues			_____
472	Rents From Water Property			_____
473	Interdepartmental Rents			_____
474	Other Water Revenues			_____
Total Other Water Revenues				\$ 0
Total Water Operating Revenues				\$ 291,439

\* Customer is defined by Rule 25-30.210(1), Florida Administrative Code.

UTILITY NAME: CSWR-Florida Utility Operating Company - Aquarina

SYSTEM NAME / COUNTY : Aquarina

**WATER UTILITY EXPENSE ACCOUNT MATRIX**

ACCT. NO. (a)	ACCOUNT NAME (b)	CURRENT YEAR (c)	.1 SOURCE OF SUPPLY AND EXPENSES - OPERATIONS (d)	.2 SOURCE OF SUPPLY AND EXPENSES - MAINTENANCE (e)
601	Salaries and Wages - Employees	\$ 0	\$	\$
603	Salaries and Wages - Officers, Directors and Majority Stockholders	0		
604	Employee Pensions and Benefits	0		
610	Purchased Water	0		
615	Purchased Power	35,460	35,460	
616	Fuel for Power Production	0		
618	Chemicals	6,548	6,548	
620	Materials and Supplies	1,678	1,678	
631	Contractual Services-Engineering	43		
632	Contractual Services - Accounting	0		
633	Contractual Services - Legal	22		
634	Contractual Services - Mgt. Fees	0		
635	Contractual Services - Testing	85		
636	Contractual Services - Other	76,406		
641	Rental of Building/Real Property	0		
642	Rental of Equipment	0		
650	Transportation Expenses	0		
656	Insurance - Vehicle	0		
657	Insurance - General Liability	7,277		
658	Insurance - Workman's Comp.	0		
659	Insurance - Other	0		
660	Advertising Expense	0		
666	Regulatory Commission Expenses - Amortization of Rate Case Expense	0		
667	Regulatory Commission Exp.-Other	500		
668	Water Resource Conservation Exp.	0		
670	Bad Debt Expense	715		
675	Miscellaneous Expenses	63,779		144
Total Water Utility Expenses		\$ 192,512	\$ 43,686	\$ 144



UTILITY NAME:

CSWR-Florida Utility Operating Company - Aquarina

YEAR OF REPORT
----------------

SYSTEM NAME / COUNTY :

Aquarina

**PUMPING AND PURCHASED WATER STATISTICS**

MONTH (a)	WATER PURCHASED FOR RESALE ( Omit 000's ) (b)	FINISHED WATER PUMPED FROM WELLS ( Omit 000's ) (c)	WATER USED FOR LINE FLUSHING, FIGHTING FIRES, ETC. (d)	TOTAL WATER PUMPED AND PURCHASED ( Omit 000's ) [ (b)+(c)-(d) ] (e)	WATER SOLD TO CUSTOMERS ( Omit 000's ) (f)
January		0		0	0
February		1,221		1,221	1,221
March		0		0	0
April		0		0	0
May		551		551	551
June		977		977	977
July		1,151		1,151	1,151
August		1,018		1,018	1,018
September		998		998	998
October		1,054		1,054	1,054
November		1,073		1,073	1,073
December		1,194		1,194	1,194
Total for Year	0	9,237	0	9,237	9,237

If water is purchased for resale, indicate the following:

Vendor \_\_\_\_\_  
 Point of delivery \_\_\_\_\_

If water is sold to other water utilities for redistribution, list names of such utilities below:

\_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

**SOURCE OF SUPPLY**

List for each source of supply:	CAPACITY OF WELL	GALLONS PER DAY FROM SOURCE	TYPE OF SOURCE
Potable Well #2	1.0 mgd	.32 mgd	Aquifer
Non-Potable Well #1 (irrigation only)	1.0 mgd	.38 mgd	Aquifer
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____

UTILITY NAME: CSWR-Florida Utility Operating Company - Aquarina

SYSTEM NAME / COUNTY : Aquarina

**WATER TREATMENT PLANT INFORMATION**

Provide a separate sheet for each water treatment facility

Permitted Capacity of Plant (GPD): .21 mgd

Location of measurement of capacity (i.e. Wellhead, Storage Tank): Distribution

Type of treatment (reverse osmosis, sedimentation, chemical, aerated, etc.): Reverse Osmosis & Disfection

**LIME TREATMENT**

Unit rating (i.e., GPM, pounds per gallon): N/A Manufacturer: N/A

**FILTRATION**

Type and size of area:

Pressure (in square feet): 7,920 lb/ft2 Manufacturer: Siemens

Gravity (in GPM/square feet): N/A Manufacturer: N/A

UTILITY NAME: CSWR-Florida Utility Operating Company - Aquarina

SYSTEM NAME / COUNTY : Aquarina

**CALCULATION OF THE WATER SYSTEM METER EQUIVALENTS**

METER SIZE (a)	TYPE OF METER (b)	EQUIVALENT FACTOR (c)	NUMBER OF METERS (d)	TOTAL NUMBER OF METER EQUIVALENTS (c x d) (e)
All Residential		1.0		
5/8"	Displacement	1.0	929	929
3/4"	Displacement	1.5	15	23
1"	Displacement	2.5	12	30
1 1/2"	Displacement or Turbine	5.0	3	15
2"	Displacement, Compound or Turbine	8.0	3	24
3"	Displacement	15.0		
3"	Compound	16.0		
3"	Turbine	17.5		
4"	Displacement or Compound	25.0		
4"	Turbine	30.0		
6"	Displacement or Compound	50.0		
6"	Turbine	62.5		
8"	Compound	80.0		
8"	Turbine	90.0		
10"	Compound	115.0		
10"	Turbine	145.0		
12"	Turbine	215.0		
Total Water System Meter Equivalents				1,021

**CALCULATION OF THE WATER SYSTEM EQUIVALENT RESIDENTIAL CONNECTIONS**

Provide a calculation used to determine the value of one water equivalent residential connection (ERC).

Use one of the following methods:

- (a) If actual flow data are available from the preceding 12 months, divide the total annual single family residence (SFR) gallons sold by the average number of single family residence customers for the same period and divide the result by 365 days.
- (b) If no historical flow data are available, use:  
 $ERC = ( \text{Total SFR gallons sold (Omit 000)} / 365 \text{ days} / 350 \text{ gallons per day} )$

<p>ERC Calculation:</p>  <div style="display: flex; justify-content: space-between; align-items: center;"> <span>9237/365/350</span> <span>=</span> <span>0.0723</span> </div>
--

UTILITY NAME: CSWR-Florida Utility Operating Company - Aquarina

SYSTEM NAME / COUNTY : Aquarina

**OTHER WATER SYSTEM INFORMATION**

Furnish information below for each system. A separate page should be supplied where necessary.

1. Present ERCs \* the system can efficiently serve. 86
2. Maximum number of ERCs \* which can be served. 600
3. Present system connection capacity (in ERCs \*) using existing lines. 264
4. Future connection capacity (in ERCs \*) upon service area buildout. 550
5. Estimated annual increase in ERCs \*. 2
6. Is the utility required to have fire flow capacity?  
If so, how much capacity is required? No
7. Attach a description of the fire fighting facilities.
8. Describe any plans and estimated completion dates for any enlargements or improvements of this system:  
N/A
9. When did the company last file a capacity analysis report with the DEP? N/A
10. If the present system **does not** meet the requirements of DEP rules:
  - a. Attach a description of the plant upgrade necessary to meet the DEP rules.
  - b. Have these plans been approved by DEP? N/A
  - c. When will construction begin? N/A
  - d. Attach plans for funding the required upgrading.
  - e. Is this system under any Consent Order with DEP? N/A
11. Department of Environmental Protection ID # 3054060
12. Water Management District Consumptive Use Permit # 1719-9
  - a. Is the system in compliance with the requirements of the CUP? Yes
  - b. If not, what are the utility's plans to gain compliance? N/A

\* An ERC is determined based on the calculation on the bottom of Page W-13.

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**WASTEWATER  
OPERATION  
SECTION**



UTILITY NAME: CSWR-Florida Utility Operating Company - Aquarina

YEAR OF REPORT

SYSTEM NAME / COUNTY : Aquarina

**SCHEDULE OF YEAR END WASTEWATER RATE BASE**

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	WASTEWATER UTILITY (d)
101	Utility Plant In Service	S-4(a)	\$ 1,749,648
	Less: Nonused and Useful Plant (1)		
108	Accumulated Depreciation	S-6(b)	1,501,834
110	Accumulated Amortization	F-8	0
271	Contributions in Aid of Construction	S-7	612,495
252	Advances for Construction	F-20	
Subtotal			\$ (364,681)
272	Add: Accumulated Amortization of Contributions in Aid of Construction	S-8(a)	\$ 491,990
Subtotal			\$ 127,309
114	Plus or Minus: Acquisition Adjustments (2)	F-7	
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	
	Working Capital Allowance (3)		
	Other (Specify):		
WASTEWATER RATE BASE			\$ 127,309
WASTEWATER OPERATING INCOME		S-3	\$ 39,400
ACHIEVED RATE OF RETURN (Wastewater Operating Income / Wastewater Rate Base)			30.95%

NOTES : (1) Estimate based on the methodology used in the last rate proceeding.

(2) Include only those Acquisition Adjustments that have been approved by the Commission.

(3) Calculation consistent with last rate proceeding.

In absence of a rate proceeding, Class A utilities will use the Balance Sheet Method and Class B Utilities will use the One-eighth Operating and Maintenance Expense Method.

UTILITY NAME: CSWR-Florida Utility Operating Company - Aquarina

SYSTEM NAME / COUNTY : Aquarina

**WASTEWATER OPERATING STATEMENT**

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	WASTEWATER UTILITY (d)
UTILITY OPERATING INCOME			
400	Operating Revenues	S-9(a)	\$ 147,947
530	Less: Guaranteed Revenue (and AFPI)	S-9(a)	0
Net Operating Revenues			\$ 147,947
401	Operating Expenses	S-10(a)	\$ 94,818
403	Depreciation Expense	S-6(a)	25,638
	Less: Amortization of CIAC	S-8(a)	11,910
Net Depreciation Expense			\$ 13,729
406	Amortization of Utility Plant Acquisition Adjustment	F-7	
407	Amortization Expense (Other than CIAC)	F-8	0
408.10	Taxes Other Than Income Utility Regulatory Assessment Fee		
408.11	Property Taxes		
408.12	Payroll Taxes		
408.13	Other Taxes and Licenses		
408	Total Taxes Other Than Income		\$ 0
409.1	Income Taxes		
410.10	Deferred Federal Income Taxes		
410.11	Deferred State Income Taxes		
411.10	Provision for Deferred Income Taxes - Credit		
412.10	Investment Tax Credits Deferred to Future Periods		
412.11	Investment Tax Credits Restored to Operating Income		
Utility Operating Expenses			\$ 108,547
Utility Operating Income			\$ 39,400
530	Add Back: Guaranteed Revenue (and AFPI)	S-9(a)	\$ 0
413	Income From Utility Plant Leased to Others		
414	Gains (losses) From Disposition of Utility Property		
420	Allowance for Funds Used During Construction		
Total Utility Operating Income			\$ 39,400

YEAR OF REPORT

UTILITY NAME: CSWR-Florida Utility Operating Company - Aquarina

SYSTEM NAME / COUNTY : Aquarina

**WASTEWATER UTILITY PLANT ACCOUNTS**

ACCT. NO. (a)	ACCOUNT NAME (b)	PREVIOUS YEAR (c)	ADDITIONS (d)	RETIREMENTS (e)	CURRENT YEAR (f)
351	Organization	\$	1,050	\$	1,050
352	Franchises				0
353	Land and Land Rights		39,659		39,659
354	Structures and Improvements		31,971		31,971
355	Power Generation Equipment				0
360	Collection Sewers - Force		245,028		245,028
361	Collection Sewers - Gravity		328,394		328,394
362	Special Collecting Structures				0
363	Services to Customers		170,960		170,960
364	Flow Measuring Devices				0
365	Flow Measuring Installations				0
366	Reuse Services				0
367	Reuse Meters and Meter Installations				0
370	Receiving Wells				0
371	Pumping Equipment				0
374	Reuse Distribution Reservoirs		50,256		50,256
375	Reuse Transmission and Distribution System				0
380	Treatment and Disposal Equipment		709,777		709,777
381	Plant Sewers				0
382	Outfall Sewer Lines		144,908		144,908
389	Other Plant Miscellaneous Equipment		3,333		3,333
390	Office Furniture and Equipment				0
391	Transportation Equipment		20,298		20,298
392	Stores Equipment				0
393	Tools, Shop and Garage Equipment				0
394	Laboratory Equipment		565		565
395	Power Operated Equipment				0
396	Communication Equipment				0
397	Miscellaneous Equipment				0
398	Other Tangible Plant		3,449		3,449
	Total Wastewater Plant	\$ 0	\$ 1,749,648	\$ 0	\$ 1,749,648

NOTE: Any adjustments made to reclassify property from one account to another must be footnoted.

S-4(a)  
GROUP

YEAR OF REPORT

UTILITY NAME: CSWR-Florida Utility Operating Company - Aquarina

SYSTEM NAME / COUNTY: Aquarina

WASTEWATER UTILITY PLANT MATRIX

ACCT. NO. (a)	ACCOUNT NAME (b)	.1 INTANGIBLE PLANT (e)	.2 COLLECTION PLANT (h)	.3 SYSTEM PUMPING PLANT (i)	.4 TREATMENT AND DISPOSAL (i)	.5 RECLAIMED WASTEWATER TREATMENT PLANT (i)	.6 RECLAIMED WASTEWATER DISTRIBUTION PLANT (i)	.7 GENERAL PLANT (k)
351	Organization	\$ 1,050						
352	Franchises							
353	Land and Land Rights							
354	Structures and Improvements		31,971					39,659
355	Power Generation Equipment							
360	Collection Sewers - Force		245,028					
361	Collection Sewers - Gravity		328,394					
362	Special Collecting Structures							
363	Services to Customers		170,960					
364	Flow Measuring Devices							
365	Flow Measuring Installations							
366	Reuse Services							
367	Reuse Meters and Meter Installations							
370	Receiving Wells							
371	Pumping Equipment			50,256				
374	Reuse Distribution Reservoirs							
375	Reuse Transmission and Distribution System							
380	Treatment and Disposal Equipment				709,777			
381	Plant Sewers							
382	Outfall Sewer Lines				144,908			20,298
389	Other Plant Miscellaneous Equipment				3,333			
390	Office Furniture and Equipment							
391	Transportation Equipment							
392	Stores Equipment							
393	Tools, Shop and Garage Equipment							565
394	Laboratory Equipment							
395	Power Operated Equipment							
396	Communication Equipment							
397	Miscellaneous Equipment							
398	Other Tangible Plant							3,449
	Total Wastewater Plant	\$ 1,050	\$ 776,353	\$ 50,256	\$ 858,018	\$ 0	\$ 0	\$ 63,971

NOTE: Any adjustments made to reclassify property from one account to another must be footnoted.

UTILITY NAME:

CSWR-Florida Utility Operating Company - Aquarina

YEAR OF REPORT
----------------

SYSTEM NAME / COUNTY :

Aquarina

**BASIS FOR WASTEWATER DEPRECIATION CHARGES**

ACCT. NO. (a)	ACCOUNT NAME (b)	AVERAGE SERVICE LIFE IN YEARS (c)	AVERAGE NET SALVAGE IN PERCENT (d)	DEPRECIATION RATE APPLIED IN PERCENT (100% - D) / C (e)
354	Structures and Improvements	40		2.50%
355	Power Generation Equipment	15		6.67%
360	Collection Sewers - Force	50		2.00%
361	Collection Sewers - Gravity	50		2.00%
362	Special Collecting Structures			
363	Services to Customers	40		2.50%
364	Flow Measuring Devices	50		2.00%
365	Flow Measuring Installations			
366	Reuse Services			
367	Reuse Meters and Meter Installations			
370	Receiving Wells	25		4.00%
371	Pumping Equipment	10		10.00%
374	Reuse Distribution Reservoirs			
375	Reuse Transmission/Distribution Sys.			
380	Treatment and Disposal Equipment	20		5.00%
381	Plant Sewers			
382	Outfall Sewer Lines	50		2.00%
389	Other Plant Miscellaneous Equipment	10		10.00%
390	Office Furniture and Equipment			
391	Transportation Equipment	10		10.00%
392	Stores Equipment			
393	Tools, Shop and Garage Equipment	20		5.00%
394	Laboratory Equipment	20		5.00%
395	Power Operated Equipment	15		6.67%
396	Communication Equipment			
397	Miscellaneous Equipment			
398	Other Tangible Plant	40		2.50%
Wastewater Plant Composite Depreciation Rate *				

\* If depreciation rates prescribed by this Commission are on a total composite basis, entries should be made on this line only.

YEAR OF REPORT

UTILITY NAME: CSWR-Florida Utility Operating Company - Aquarina

SYSTEM NAME / COUNTY : Aquarina

**ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION**

ACCT. NO. (a)	ACCOUNT NAME (b)	BALANCE AT BEGINNING OF YEAR (c)	ACCRUALS (d)	OTHER CREDITS * (e)	TOTAL CREDITS (d + e) (f)
354	Structures and Improvements	\$	466	\$	\$ 13,260
355	Power Generation Equipment				0
360	Collection Sewers - Force		2,233	166,773	169,006
361	Collection Sewers - Gravity		3,831	213,637	217,469
362	Special Collecting Structures				0
363	Services to Customers		2,493	168,037	170,530
364	Flow Measuring Devices				0
365	Flow Measuring Installations				0
366	Reuse Services				0
367	Reuse Meters and Meter Installations				0
370	Receiving Wells				0
371	Pumping Equipment			50,256	50,256
374	Reuse Distribution Reservoirs				0
375	Reuse Transmission/Distribution Sys.				0
380	Treatment and Disposal Equipment		16,403	694,424	710,827
381	Plant Sewers				0
382	Outfall Sewer Lines			144,908	144,908
389	Other Plant Miscellaneous Equipment		194	1,203	1,398
390	Office Furniture and Equipment				0
391	Transportation Equipment			20,298	20,298
392	Stores Equipment				0
393	Tools, Shop and Garage Equipment				0
394	Laboratory Equipment		16	417	434
395	Power Operated Equipment				0
396	Communication Equipment				0
397	Miscellaneous Equipment				0
398	Other Tangible Plant			3,449	3,449
Total Depreciable Wastewater Plant in Service		\$	\$ 25,638	\$ 1,476,196	\$ 1,501,834

\* Specify nature of transaction.  
Use ( ) to denote reversal entries.

YEAR OF REPORT

UTILITY NAME: CSWR-Florida Utility Operating Company - Aquarina

SYSTEM NAME / COUNTY : Aquarina

**ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION**

ACCT. NO. (a)	ACCOUNT NAME (b)	PLANT RETIRED (g)	SALVAGE AND INSURANCE (h)	COST OF REMOVAL AND OTHER CHARGES (i)	TOTAL CHARGES (g-h+i) (j)	BALANCE AT END OF YEAR (c+f-j) (k)
354	Structures and Improvements	\$	\$	\$	\$	\$ 13,260
355	Power Generation Equipment				0	0
360	Collection Sewers - Force				0	169,006
361	Collection Sewers - Gravity				0	217,469
362	Special Collecting Structures				0	0
363	Services to Customers				0	170,530
364	Flow Measuring Devices				0	0
365	Flow Measuring Installations				0	0
366	Reuse Services				0	0
367	Reuse Meters and Meter Installations				0	0
370	Receiving Wells				0	0
371	Pumping Equipment				0	0
374	Reuse Distribution Reservoirs				0	50,256
375	Reuse Transmission/Distribution Sys.				0	0
380	Treatment and Disposal Equipment				0	710,827
381	Plant Sewers				0	0
382	Outfall Sewer Lines				0	144,908
389	Other Plant Miscellaneous Equipment				0	1,398
390	Office Furniture and Equipment				0	0
391	Transportation Equipment				0	20,298
392	Stores Equipment				0	0
393	Tools, Shop and Garage Equipment				0	0
394	Laboratory Equipment				0	434
395	Power Operated Equipment				0	0
396	Communication Equipment				0	0
397	Miscellaneous Equipment				0	0
398	Other Tangible Plant				0	3,449
Total Depreciable Wastewater Plant in Service						\$ 1,501,834

\* Specify nature of transaction.  
Use ( ) to denote reversal entries.



UTILITY NAME:

CSWR-Florida Utility Operating Company - Aquarina

YEAR OF REPORT
----------------

SYSTEM NAME / COUNTY :

Aquarina

**WASTEWATER CIAC SCHEDULE "A"**

ADDITIONS TO CONTRIBUTIONS IN AID OF CONSTRUCTION RECEIVED FROM CAPACITY,  
MAIN EXTENSION AND CUSTOMER CONNECTION CHARGES RECEIVED DURING THE YEAR

DESCRIPTION OF CHARGE (a)	NUMBER OF CONNECTIONS (b)	CHARGE PER CONNECTION (c)	AMOUNT (d)
_____	_____	\$ _____	\$ _____ 0
_____	_____	_____	_____ 0
_____	_____	_____	_____ 0
_____	_____	_____	_____ 0
_____	_____	_____	_____ 0
_____	_____	_____	_____ 0
_____	_____	_____	_____ 0
_____	_____	_____	_____ 0
Total Credits			\$ _____ 0

**ACCUMULATED AMORTIZATION OF WASTEWATER CONTRIBUTIONS IN AID OF CONSTRUCTION**

DESCRIPTION (a)	WASTEWATER (b)
Balance first of year	\$ _____ 480,080
Debits during the year:	
Accruals charged to Account 272	\$ _____ 11,910
Other debits (specify) :	_____
_____	_____
Total debits	\$ _____ 11,910
Credits during the year (specify) :	
_____	\$ _____
_____	_____
Total credits	\$ _____ 0
Balance end of year	\$ _____ 491,990



UTILITY NAME: CSWR-Florida Utility Operating Company - Aquarina

YEAR OF REPORT
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SYSTEM NAME / COUNTY : Aquarina

**WASTEWATER OPERATING REVENUE**

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS * (c)	YEAR END NUMBER OF CUSTOMERS * (d)	AMOUNTS (e)
<b>WASTEWATER SALES</b>				
	Flat Rate Revenues:			
521.1	Residential Revenues		361	\$ 147,947
521.2	Commercial Revenues			
521.3	Industrial Revenues			
521.4	Revenues From Public Authorities			
521.5	Multiple Family Dwelling Revenues			
521.6	Other Revenues			
521	Total Flat Rate Revenues	0	361	\$ 147,947
	Measured Revenues:			
522.1	Residential Revenues			
522.2	Commercial Revenues			
522.3	Industrial Revenues			
522.4	Revenues From Public Authorities			
522.5	Multiple Family Dwelling Revenues			
522	Total Measured Revenues	0	0	\$ 0
523	Revenues From Public Authorities			
524	Revenues From Other Systems			
525	Interdepartmental Revenues			
Total Wastewater Sales		0	361	\$ 147,947
<b>OTHER WASTEWATER REVENUES</b>				
530	Guaranteed Revenues (Including Allowance for Funds Prudently Invested or AFPI)			\$
531	Sale of Sludge			
532	Forfeited Discounts			
534	Rents From Wastewater Property			
535	Interdepartmental Rents			
536	Other Wastewater Revenues			
Total Other Wastewater Revenues				\$ 0

\* Customer is defined by Rule 25-30.210(1), Florida Administrative Code.

UTILITY NAME:

CSWR-Florida Utility Operating Company - Aquarina

YEAR OF REPORT
----------------

SYSTEM NAME / COUNTY :

Aquarina

**WASTEWATER OPERATING REVENUE**

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS * (c)	YEAR END NUMBER OF CUSTOMERS * (d)	AMOUNTS (e)
RECLAIMED WATER SALES				
	Flat Rate Reuse Revenues:			
540.1	Residential Reuse Revenues	_____	_____	\$ _____
540.2	Commercial Reuse Revenues	_____	_____	_____
540.3	Industrial Reuse Revenues	_____	_____	_____
540.4	Reuse Revenues From Public Authorities	_____	_____	_____
540.5	Other Revenues	_____	_____	_____
540	Total Flat Rate Reuse Revenues	_____ 0	_____ 0	\$ _____ 0
	Measured Reuse Revenues:			
541.1	Residential Reuse Revenues	_____	_____	_____
541.2	Commercial Reuse Revenues	_____	_____	_____
541.3	Industrial Reuse Revenues	_____	_____	_____
541.4	Reuse Revenues From Public Authorities	_____	_____	_____
541	Total Measured Reuse Revenues	_____ 0	_____ 0	\$ _____ 0
544	Reuse Revenues From Other Systems	_____	_____	_____
Total Reclaimed Water Sales				\$ _____ 0
Total Wastewater Operating Revenues				\$ <u>147,947</u>

\* Customer is defined by Rule 25-30.210(1), Florida Administrative Code.

YEAR OF REPORT

UTILITY NAME: CSWR-Florida Utility Operating Company - Aquarina

SYSTEM NAME / COUNTY : Aquarina

WASTEWATER UTILITY EXPENSE ACCOUNT MATRIX

ACCT. NO.	ACCOUNT NAME (b)	CURRENT YEAR (c)	.1 COLLECTION EXPENSES- OPERATIONS (d)	.2 COLLECTION EXPENSES- MAINTENANCE (e)	.3 PUMPING EXPENSES - OPERATIONS (f)	.4 PUMPING EXPENSES - MAINTENANCE (g)	.5 TREATMENT & DISPOSAL EXPENSES - OPERATIONS (h)	.6 TREATMENT & DISPOSAL EXPENSES - MAINTENANCE (i)
701	Salaries and Wages - Employees	\$ 0	\$	\$	\$	\$	\$	\$
703	Salaries and Wages - Officers, Directors and Majority Stockholders	0						
704	Employee Pensions and Benefits	0						
710	Purchased Sewage Treatment	0						
711	Sludge Removal Expense	2,791						2,791
715	Purchased Power	232	232					
716	Fuel for Power Production	0						
718	Chemicals	74	74					
720	Materials and Supplies	0						
731	Contractual Services-Engineering	640				640		
732	Contractual Services - Accounting	0						
733	Contractual Services - Legal	0						
734	Contractual Services - Mgt. Fees	56,371		28,185			28,185	
735	Contractual Services - Testing	436					436	
736	Contractual Services - Other	0						
741	Rental of Building/Real Property	0						
742	Rental of Equipment	0						
750	Transportation Expenses	0						
756	Insurance - Vehicle	0						
757	Insurance - General Liability	3,815						
758	Insurance - Workman's Comp.	0						
759	Insurance - Other	0						
760	Advertising Expense	0						
766	Regulatory Commission Expenses - Amortization of Rate Case Expense	0						
767	Regulatory Commission Exp -Other	268						
770	Bad Debt Expense	260						
775	Miscellaneous Expenses	29,932	172				1,527	
Total Wastewater Utility Expenses		\$ 94,818	\$ 478	\$ 28,185	\$ 0	\$ 0	\$ 30,788	\$ 2,791

S-10(a) GROUP

YEAR OF REPORT

UTILITY NAME: CSWR-Florida Utility Operating Company - Aquarina

SYSTEM NAME / COUNTY: Aquarina

WASTEWATER UTILITY EXPENSE ACCOUNT MATRIX

ACCT. NO.	ACCOUNT NAME	.7 CUSTOMER ACCOUNTS EXPENSE (j)	.8 ADMIN. & GENERAL EXPENSES (k)	.9 RECLAIMED WATER TREATMENT EXPENSES- OPERATIONS (l)	.10 RECLAIMED WATER TREATMENT EXPENSES- MAINTENANCE (m)	.11 RECLAIMED WATER DISTRIBUTION EXPENSES- OPERATIONS (n)	.12 RECLAIMED WATER DISTRIBUTION EXPENSES- MAINTENANCE (o)
701	Salaries and Wages - Employees	\$	\$	\$	\$	\$	\$
703	Salaries and Wages - Officers, Directors and Majority Stockholders						
704	Employee Pensions and Benefits						
710	Purchased Sewage Treatment						
711	Sludge Removal Expense						
715	Purchased Power						
716	Fuel for Power Purchased						
718	Chemicals						
720	Materials and Supplies						
731	Contractual Services-Engineering						
732	Contractual Services - Accounting						
733	Contractual Services - Legal						
734	Contractual Services - Mgt. Fees						
735	Contractual Services - Testing						
736	Contractual Services - Other						
741	Rental of Building/Real Property						
742	Rental of Equipment						
750	Transportation Expenses						
756	Insurance - Vehicle						
757	Insurance - General Liability		3,815				
758	Insurance - Workman's Comp.						
759	Insurance - Other						
760	Advertising Expense						
766	Regulatory Commission Expenses						
	- Amortization of Rate Case Expense		268				
767	Regulatory Commission Exp.-Other						
770	Bad Debt Expense	260					
775	Miscellaneous Expenses	19,272	8,962				
Total Wastewater Utility Expenses		\$ 19,532	\$ 13,044	\$ 0	\$ 0	\$ 0	\$ 0

S-10(b)

GROUP

UTILITY NAME: CSWR-Florida Utility Operating Company - Aquarina

YEAR OF REPORT
----------------

SYSTEM NAME / COUNTY : Aquarina

**CALCULATION OF THE WASTEWATER SYSTEM METER EQUIVALENTS**

WATER METER SIZE (a)	TYPE OF WATER METER (b)	EQUIVALENT FACTOR (c)	NUMBER OF WATER METERS (d)	TOTAL NUMBER OF METER EQUIVALENTS (c x d) (e)
All Residential		1.0		0
5/8"	Displacement	1.0	347	347
3/4"	Displacement	1.5	6	9
1"	Displacement	2.5	5	13
1 1/2"	Displacement or Turbine	5.0	2	10
2"	Displacement, Compound or Turbine	8.0	1	8
3"	Displacement	15.0		0
3"	Compound	16.0		0
3"	Turbine	17.5		0
4"	Displacement or Compound	25.0		0
4"	Turbine	30.0		0
6"	Displacement or Compound	50.0		0
6"	Turbine	62.5		0
8"	Compound	80.0		0
8"	Turbine	90.0		0
10"	Compound	115.0		0
10"	Turbine	145.0		0
12"	Turbine	215.0		0
Total Wastewater System Meter Equivalents				387

**CALCULATION OF THE WASTEWATER SYSTEM EQUIVALENT RESIDENTIAL CONNECTIONS**

Provide a calculation used to determine the value of one wastewater equivalent residential connection (ERC).

Use one of the following methods:

- (a) If actual flow data are available from the preceding 12 months, divide the total annual single family residence (SFR) gallons sold by the average number of single family residence customers for the same period and divide the result by 365 days.
- (b) If no historical flow data are available, use:

$$ERC = ( \text{Total SFR gallons treated (Omit 000)} / 365 \text{ days} / 280 \text{ gallons per day} )$$

For wastewater only utilities:

Subtract all general use and other non residential customer gallons from the total gallons treated.  
Divide the remainder (SFR customers) by 365 days to reveal single family residence customer gallons per day.

**NOTE:** Total gallons treated includes both treated and purchased treatment.

ERC Calculation:		
24163/365/280	=	0.2364

YEAR OF REPORT

UTILITY NAME: CSWR-Florida Utility Operating Company - Aquarina

SYSTEM NAME / COUNTY : Aquarina

**WASTEWATER TREATMENT PLANT INFORMATION**

Provide a separate sheet for each wastewater treatment facility

Permitted Capacity	.99 mgd		
Basis of Permit Capacity (1)	AADF		
Manufacturer	Schreiber		
Type (2)	Extended Air/Activated Sludge		
Hydraulic Capacity	.99 mgd		
Average Daily Flow	.398 mgd		
Total Gallons of Wastewater Treated	24,163,112	gpd	
Method of Effluent Disposal	Drain Field		

(1) Basis of permitted capacity as stated on the Florida DEP WWTP Operating Permit (i.e. average annual daily flow, etc.)

(2) Contact stabilization, advanced treatment, etc.

UTILITY NAME: CSWR-Florida Utility Operating Company - Aquarina

SYSTEM NAME / COUNTY : Aquarina

**OTHER WASTEWATER SYSTEM INFORMATION**

Furnish information below for each system. A separate page should be supplied where necessary.

1. Present number of ERCs\* now being served 77

2. Maximum number of ERCs\* which can be served 354

3. Present system connection capacity (in ERCs\*) using existing lines 354

4. Future connection capacity (in ERCs\*) upon service area buildout 550

5. Estimated annual increase in ERCs\* 11

6. Describe any plans and estimated completion dates for any enlargements or improvements of this system  
None

7. If the utility uses reuse as a means of effluent disposal, attach a list of the reuse end users and the amount of reuse provided to each, if known. N/A

8. If the utility does not engage in reuse, has a reuse feasibility study been completed? Unknown

If so, when? \_\_\_\_\_

9. Has the utility been required by the DEP or water management district to implement reuse? No

If so, what are the utility's plans to comply with this requirement? \_\_\_\_\_

10. When did the company last file a capacity analysis report with the DEP? Sep-12

- 11. If the present system does not meet the requirements of DEP rules:
  - a. Attach a description of the plant upgrade necessary to meet the DEP rules.
  - b. Have these plans been approved by DEP? N/A
  - c. When will construction begin? N/A
  - d. Attach plans for funding the required upgrading.
  - e. Is this system under any Consent Order with DEP? No

12. Department of Environmental Protection ID # FLA 010352-005-DW31

\* An ERC is determined based on the calculation on S-11.

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