

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

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

**CSWR-Florida Utility Operating Company, LLC -
North Peninsula Utilities Corporation**

Docket No. 20250052-WS

VOLUME I



FLORIDA PUBLIC SERVICE COMMISSION

FOR THE

TEST YEAR ENDED: January 31, 2025

FLORIDA PUBLIC SERVICE COMMISSION

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

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

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Schedule of Water Rate Base

Florida Public Service Commissio

Company: CSWR-Florida (North Peninsula)

Schedule: A-1

Docket No.: 20250052

Page 1 of 1

Schedule Year Ended: 1/31/2025

Preparer: Brent Thies

Interim ☐ Final ☒

Historical ☒ Projected ☐

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

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

Schedule of Wastewater Rate Base

Florida Public Service Commissio

Company: CSWR-Florida (North Peninsula)

Schedule: A-2

Docket No.: 20250052

Page 1 of 1

Schedule Year Ended: 1/31/2025

Preparer: Brent Thies

Interim ☐ Final ☒

Historical ☒ Projected ☐

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

Line No.	(1) Description	(2) Balance Per Books	(3) Utility Adjustments	(4) Adjusted Utility Balance	(5) Supporting Schedule(s)
1	Utility Plant in Service	1,286,434	-	1,286,434	A-6
2	Utility Land & Land Rights	93,203	-	93,203	A-6
3	Less: Non-Used & Useful Plant	-	-	-	A-7
4	Construction Work in Progress	-	-	-	-
5	Less: Accumulated Depreciation	(633,925)	-	(633,925)	A-10
6	Less: CIAC	(642,965)	-	(642,965)	A-12
7	Accumulated Amortization of CIAC	641,777	-	641,777	A-14
8	Acquisition Adjustments	1,196,741	-	1,196,741	-
9	Accum. Amort. of Acq. Adjustments	-	-	-	-
10	Advances For Construction	-	-	-	A-16
11	Working Capital Allowance	-	-	-	A-17
12	Total Rate Base	1,941,265	-	1,941,265	
		=====	=====	=====	

Schedule of Adjustments to Rate Base

Florida Public Service Commission

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

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

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

Line No.	Description	Water	Wastewater
1	The Company has made no adjustments to rate base.		

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

Florida Public Service Commission

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

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

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

Line No.	Description	Year-End Balance	
		Water	Wastewater
1	5/26/2022 Balance		985,667
2	2022 Additions		-
3	2022 Retirements		(203,100)
4	2022 Adjustments		
5	01/31/2023 Balance		782,567
6	2023 Additions		269,871
7	2023 Retirements		
8	2023 Adjustments		
9	1/31/2024 Balance		1,052,438
10	2024 Additions		420,821
11	2024 Retirements		
12	2024 Adjustments		
13	01/31/2025 Balance		1,473,259
14	19__ Additions		
15	19__ Retirements		
16	19__ Adjustments		
17	__/_/_ Balance		
18	19__ Additions		
19	19__ Retirements		
20	19__ Adjustments		
21	01/31/2025 Balance		1,473,259
		=====	=====

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

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

Florida Public Service Commission

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

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

Recap Schedules: A-1, A-4

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

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

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

Florida Public Service Commission

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

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

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

Recap Schedules: A-1, A-4

		(2)	(3)	(4)	(5)	(6)	(7)	(8)
Line No.	Account No. and Name	Prior Year	Month # 1	Month # 2	Month # 3	Month # 4	Month # 5	Month # 6

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

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

Florida Public Service Commission

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

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

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

Recap Schedules: A-1, A-4

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

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

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

Florida Public Service Commission

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

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

Recap Schedules: A-2, A-4

	(1)	(2)	(3)	(4)
Line No.	Account No. and Name	Test Year Average Bal	Non-Used Useful %	Non-Used Amount
1	<u>INTANGIBLE PLANT</u>			
2	351.1 Organization	-		
3	352.1 Franchises	-		
4	389.1 Other Plant & Misc. Equipment	-		
5	<u>COLLECTION PLANT</u>			
6	353.2 Land & Land Rights	93,203		
7	354.2 Structures & Improvements	126,905		
8	360.2 Collection Wastewaters - Force	323,208		
9	361.2 Collection Wastewaters - Gravity	105,386		
10	362.2 Special Collecting Structures	-		
11	363.2 Services to Customers	30,067		
12	364.2 Flow Measuring Devices	9,135		
13	365.2 Flow Measuring Installations	-		
14	389.2 Other Plant & Misc. Equipment	-		
15	<u>SYSTEM PUMPING PLANT</u>			
16	353.3 Land & Land Rights	-		
17	354.3 Structures & Improvements	-		
18	370.3 Receiving Wells	1,278		
19	371.3 Pumping Equipment	63,711		
20	389.3 Other Plant & Misc. Equipment	-		
21	<u>TREATMENT AND DISPOSAL PLANT</u>			
22	353.4 Land & Land Rights	-		
23	354.4 Structures & Improvements	-		
24	380.4 Treatment & Disposal Equipment	559,579		
25	381.4 Plant Wastewaters	-		
26	382.4 Outfall Wastewater Lines	4,500		
27	389.4 Other Plant & Misc. Equipment	-		
28	<u>GENERAL PLANT</u>			
29	353.5 Land & Land Rights	-		
30	354.5 Structures & Improvements	-		
31	390.5 Office Furniture & Equipment	-		
32	391.5 Transportation Equipment	-		
33	392.5 Stores Equipment	-		
34	393.5 Tools, Shop & Garage Equipment	2,755		
35	394.5 Laboratory Equipment	23,257		
36	395.5 Power Operated Equipment	-		
37	396.5 Communication Equipment	36,653		
38	397.5 Miscellaneous Equipment	-		
39	398.5 Other Tangible Plant	-		
40	TOTAL	----- \$ 1,379,637 =====	----- \$ =====	----- \$ =====

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

Florida Public Service Commission

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

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

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

Recap Schedules: A-2, A-4

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Line No.	Account No. and Name	Prior Year	Month # 1	Month # 2	Month # 3	Month # 4	Month # 5	Month # 6
1	<u>INTANGIBLE PLANT</u>							
2	351.1 Organization	-	-	-	-	-	-	-
3	352.1 Franchises	-	-	-	-	-	-	-
4	389.1 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
5	<u>COLLECTION PLANT</u>							
6	353.2 Land & Land Rights	93,203	93,203	93,203	93,203	93,203	93,203	93,203
7	354.2 Structures & Improvements	36,427	100,084	100,084	132,143	132,143	143,610	143,610
8	360.2 Collection Wastewaters - Force	323,208	323,208	323,208	323,208	323,208	323,208	323,208
9	361.2 Collection Wastewaters - Gravity	62,088	62,088	93,353	114,134	115,373	115,373	115,373
10	362.2 Special Collecting Structures	-	-	-	-	-	-	-
11	363.2 Services to Customers	30,067	30,067	30,067	30,067	30,067	30,067	30,067
12	364.2 Flow Measuring Devices	2,875	2,875	2,875	11,013	11,013	11,013	11,013
13	365.2 Flow Measuring Installations	-	-	-	-	-	-	-
14	389.2 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
15	<u>SYSTEM PUMPING PLANT</u>							
16	353.3 Land & Land Rights	-	-	-	-	-	-	-
17	354.3 Structures & Improvements	-	-	-	-	-	-	-
18	370.3 Receiving Wells	1,278	1,278	1,278	1,278	1,278	1,278	1,278
19	371.3 Pumping Equipment	63,711	63,711	63,711	63,711	63,711	63,711	63,711
20	389.3 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
21	<u>TREATMENT AND DISPOSAL PLANT</u>							
22	353.4 Land & Land Rights	-	-	-	-	-	-	-
23	354.4 Structures & Improvements	-	-	-	-	-	-	-
24	380.4 Treatment & Disposal Equipment	374,862	376,512	459,487	466,483	616,911	622,534	622,534
25	381.4 Plant Wastewaters	-	-	-	-	-	-	-
26	382.4 Outfall Wastewater Lines	4,500	4,500	4,500	4,500	4,500	4,500	4,500
27	389.4 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
28	<u>GENERAL PLANT</u>							
29	353.5 Land & Land Rights	-	-	-	-	-	-	-
30	354.5 Structures & Improvements	-	-	-	-	-	-	-
31	390.5 Office Furniture & Equipment	-	-	-	-	-	-	-
32	391.5 Transportation Equipment	-	-	-	-	-	-	-
33	392.5 Stores Equipment	-	-	-	-	-	-	-
34	393.5 Tools, Shop & Garage Equipment	309	309	309	309	309	309	4,852
35	394.5 Laboratory Equipment	23,257	23,257	23,257	23,257	23,257	23,257	23,257
36	395.5 Power Operated Equipment	-	-	-	-	-	-	-
37	396.5 Communication Equipment	36,653	36,653	36,653	36,653	36,653	36,653	36,653
38	397.5 Miscellaneous Equipment	-	-	-	-	-	-	-
39	398.5 Other Tangible Plant	-	-	-	-	-	-	-
40	TOTAL	\$ 1,052,438	\$ 1,117,745	\$ 1,231,985	\$ 1,299,959	\$ 1,451,627	\$ 1,468,716	\$ 1,473,259
		= = = = =	= = = = =	= = = = =	= = = = =	= = = = =	= = = = =	= = = = =

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

Florida Public Service Commission

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

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

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

Recap Schedules: A-2, A-4

Line No.	(1) Account No. and Name	(9) Month # 7	(10) Month # 8	(11) Month # 9	(12) Month # 10	(13) Month # 11	(14) End of Test Year	(15) Average Balance
1	<u>INTANGIBLE PLANT</u>							
2	351.1 Organization	-	-	-	-	-	-	-
3	352.1 Franchises	-	-	-	-	-	-	-
4	389.1 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
5	<u>COLLECTION PLANT</u>							
6	353.2 Land & Land Rights	93,203	93,203	93,203	93,203	93,203	93,203	93,203
7	354.2 Structures & Improvements	143,610	143,610	143,610	143,610	143,610	143,610	126,905
8	360.2 Collection Wastewaters - Force	323,208	323,208	323,208	323,208	323,208	323,208	323,208
9	361.2 Collection Wastewaters - Gravity	115,373	115,373	115,373	115,373	115,373	115,373	105,386
10	362.2 Special Collecting Structures	-	-	-	-	-	-	-
11	363.2 Services to Customers	30,067	30,067	30,067	30,067	30,067	30,067	30,067
12	364.2 Flow Measuring Devices	11,013	11,013	11,013	11,013	11,013	11,013	9,135
13	365.2 Flow Measuring Installations	-	-	-	-	-	-	-
14	389.2 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
15	<u>SYSTEM PUMPING PLANT</u>							
16	353.3 Land & Land Rights	-	-	-	-	-	-	-
17	354.3 Structures & Improvements	-	-	-	-	-	-	-
18	370.3 Receiving Wells	1,278	1,278	1,278	1,278	1,278	1,278	1,278
19	371.3 Pumping Equipment	63,711	63,711	63,711	63,711	63,711	63,711	63,711
20	389.3 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
21	<u>TREATMENT AND DISPOSAL PLANT</u>							
22	353.4 Land & Land Rights	-	-	-	-	-	-	-
23	354.4 Structures & Improvements	-	-	-	-	-	-	-
24	380.4 Treatment & Disposal Equipment	622,534	622,534	622,534	622,534	622,534	622,534	559,579
25	381.4 Plant Wastewaters	-	-	-	-	-	-	-
26	382.4 Outfall Wastewater Lines	4,500	4,500	4,500	4,500	4,500	4,500	4,500
27	389.4 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
28	<u>GENERAL PLANT</u>							
29	353.5 Land & Land Rights	-	-	-	-	-	-	-
30	354.5 Structures & Improvements	-	-	-	-	-	-	-
31	390.5 Office Furniture & Equipment	-	-	-	-	-	-	-
32	391.5 Transportation Equipment	-	-	-	-	-	-	-
33	392.5 Stores Equipment	-	-	-	-	-	-	-
34	393.5 Tools, Shop & Garage Equipment	4,852	4,852	4,852	4,852	4,852	4,852	2,755
35	394.5 Laboratory Equipment	23,257	23,257	23,257	23,257	23,257	23,257	23,257
36	395.5 Power Operated Equipment	-	-	-	-	-	-	-
37	396.5 Communication Equipment	36,653	36,653	36,653	36,653	36,653	36,653	36,653
38	397.5 Miscellaneous Equipment	-	-	-	-	-	-	-
39	398.5 Other Tangible Plant	-	-	-	-	-	-	-
40	TOTAL	\$ 1,473,259	\$ 1,473,259	\$ 1,473,259	\$ 1,473,259	\$ 1,473,259	\$ 1,473,259	\$ 1,379,637
		= = = = =	= = = = =	= = = = =	= = = = =	= = = = =	= = = = =	= = = = =

Non-Used and Useful Plant - Summary

Florida Public Service Commission

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

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

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

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

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

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

Florida Public Service Commission

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

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

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

Line No.	Description	Year-End Balance	
		Water	Wastewater
1	05/26/2022 Balance	-	768,491
2	2022 Additions	-	16,803
3	2022 Retirements	-	(203,100)
4	2022 Adjustments	-	-
5	01/31/2023 Balance	-	582,194
6	2023 Additions	-	27,755
7	2023 Retirements	-	-
8	2023 Adjustments	-	-
9	01/31/2024 Balance	-	609,949
10	2024 Additions	-	50,426
11	2024 Retirements	-	-
12	2024 Adjustments	-	-
13	01/31/2025 Balance	-	660,375
14	19__ Additions	-	-
15	19__ Retirements	-	-
16	19__ Adjustments	-	-
17	___/___/___ Balance	-	-
18	19__ Additions	-	-
19	19__ Retirements	-	-
20	19__ Adjustments	-	-
21	01/31/2025 Balance	-	660,375
		=====	=====

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

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

Florida Public Service Commission

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

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

Recap Schedules: A-1, A-8

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

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

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

Florida Public Service Commission

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

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

Schedule: A-9
Page 2 of 3
Preparer: Brent Thies

Recap Schedules: A-1, A-8

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Line No.	Account No. and Name	Prior Year	Month # 1	Month # 2	Month # 3	Month # 4	Month # 5	Month # 6

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

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

Florida Public Service Commission

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

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

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

Recap Schedules: A-1, A-8

Line No.	(1) Account No. and Name	(9) Month # 7	(10) Month # 8	(11) Month # 9	(12) Month # 10	(13) Month # 11	(14) End of Test Year	(15) Average Balance
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1 CSWR-Florida (North Peninsula) provides wastewater service only, therefore this schedules is not applicable.

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

Florida Public Service Commission

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

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

Recap Schedules: A-2, A-8

Line No.	(1) Account No. and Name	(2) Test Year Average Bal	(3) Non-Used Useful %	(4) Non-Used Amount
1	<u>INTANGIBLE PLANT</u>			
2	351.1 Organization	-	-	-
3	352.1 Franchises	-	-	-
4	389.1 Other Plant & Misc. Equipment	-	-	-
5	<u>COLLECTION PLANT</u>	-	-	-
6	353.2 Land & Land Rights	-	-	-
7	354.2 Structures & Improvements	2,095	-	-
8	360.2 Collection Wastewaters - Force	322,615	-	-
9	361.2 Collection Wastewaters - Gravity	5,492	-	-
10	362.2 Special Collecting Structures	-	-	-
11	363.2 Services to Customers	893	-	-
12	364.2 Flow Measuring Devices	2,913	-	-
13	365.2 Flow Measuring Installations	-	-	-
14	389.2 Other Plant & Misc. Equipment	-	-	-
15	<u>SYSTEM PUMPING PLANT</u>	-	-	-
16	353.3 Land & Land Rights	-	-	-
17	354.3 Structures & Improvements	-	-	-
18	370.3 Receiving Wells	1,278	-	-
19	371.3 Pumping Equipment	23,795	-	-
20	389.3 Other Plant & Misc. Equipment	-	-	-
21	<u>TREATMENT AND DISPOSAL PLANT</u>	-	-	-
22	353.4 Land & Land Rights	-	-	-
23	354.4 Structures & Improvements	-	-	-
24	380.4 Treatment & Disposal Equipment	268,162	-	-
25	381.4 Plant Wastewaters	-	-	-
26	382.4 Outfall Wastewater Lines	87	-	-
27	389.4 Other Plant & Misc. Equipment	-	-	-
28	<u>GENERAL PLANT</u>	-	-	-
29	353.5 Land & Land Rights	-	-	-
30	354.5 Structures & Improvements	-	-	-
31	390.5 Office Furniture & Equipment	-	-	-
32	391.5 Transportation Equipment	-	-	-
33	392.5 Stores Equipment	-	-	-
34	393.5 Tools, Shop & Garage Equipment	75	-	-
35	394.5 Laboratory Equipment	1,939	-	-
36	395.5 Power Operated Equipment	-	-	-
37	396.5 Communication Equipment	4,582	-	-
38	397.5 Miscellaneous Equipment	-	-	-
39	398.5 Other Tangible Plant	-	-	-
40	TOTAL	\$ 633,925	\$ -	\$ -

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

Florida Public Service Commission

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

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

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

Recap Schedules: A-2, A-8

Line No.	(1) Account No. and Name	(2) Prior Year	(3) Month # 1	(4) Month # 2	(5) Month # 3	(6) Month # 4	(7) Month # 5	(8) Month # 6
1	<u>INTANGIBLE PLANT</u>							
2	351.1 Organization	-	-	-	-	-	-	-
3	352.1 Franchises	-	-	-	-	-	-	-
4	389.1 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
5	<u>COLLECTION PLANT</u>							
6	353.2 Land & Land Rights	-	-	-	-	-	-	-
7	354.2 Structures & Improvements	95	355	616	960	1,304	1,678	2,052
8	360.2 Collection Wastewaters - Force	322,605	322,606	322,608	322,610	322,611	322,613	322,615
9	361.2 Collection Wastewaters - Gravity	4,338	4,453	4,626	4,837	5,051	5,264	5,477
10	362.2 Special Collecting Structures	-	-	-	-	-	-	-
11	363.2 Services to Customers	497	563	629	695	761	827	893
12	364.2 Flow Measuring Devices	2,051	2,099	2,147	2,331	2,514	2,698	2,881
13	365.2 Flow Measuring Installations	-	-	-	-	-	-	-
14	389.2 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
15	<u>SYSTEM PUMPING PLANT</u>							
16	353.3 Land & Land Rights	-	-	-	-	-	-	-
17	354.3 Structures & Improvements	-	-	-	-	-	-	-
18	370.3 Receiving Wells	1,278	1,278	1,278	1,278	1,278	1,278	1,278
19	371.3 Pumping Equipment	22,024	22,319	22,614	22,909	23,205	23,500	23,795
20	389.3 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
21	<u>TREATMENT AND DISPOSAL PLANT</u>							
22	353.4 Land & Land Rights	-	-	-	-	-	-	-
23	354.4 Structures & Improvements	-	-	-	-	-	-	-
24	380.4 Treatment & Disposal Equipment	253,122	254,866	256,995	259,156	262,015	264,899	267,784
25	381.4 Plant Wastewaters	-	-	-	-	-	-	-
26	382.4 Outfall Wastewater Lines	12	25	37	50	62	75	87
27	389.4 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
28	<u>GENERAL PLANT</u>							
29	353.5 Land & Land Rights	-	-	-	-	-	-	-
30	354.5 Structures & Improvements	-	-	-	-	-	-	-
31	390.5 Office Furniture & Equipment	-	-	-	-	-	-	-
32	391.5 Transportation Equipment	-	-	-	-	-	-	-
33	392.5 Stores Equipment	-	-	-	-	-	-	-
34	393.5 Tools, Shop & Garage Equipment	14	16	18	19	21	23	48
35	394.5 Laboratory Equipment	1,163	1,293	1,422	1,551	1,681	1,810	1,939
36	395.5 Power Operated Equipment	-	-	-	-	-	-	-
37	396.5 Communication Equipment	2,749	3,054	3,360	3,665	3,971	4,276	4,582
38	397.5 Miscellaneous Equipment	-	-	-	-	-	-	-
39	398.5 Other Tangible Plant	-	-	-	-	-	-	-
40	TOTAL	\$ 609,949	\$ 612,929	\$ 616,351	\$ 620,062	\$ 624,473	\$ 628,940	\$ 633,431
		=====	=====	=====	=====	=====	=====	=====

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

Florida Public Service Commission

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

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

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

Recap Schedules: A-2, A-8

Line No.	(1) Account No. and Name	(9) Month # 7	(10) Month # 8	(11) Month # 9	(12) Month # 10	(13) Month # 11	(14) End of Test Year	(15) Average Balance
1	<u>INTANGIBLE PLANT</u>							
2	351.1 Organization	-	-	-	-	-	-	-
3	352.1 Franchises	-	-	-	-	-	-	-
4	389.1 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
5	<u>COLLECTION PLANT</u>	-	-	-	-	-	-	-
6	353.2 Land & Land Rights	-	-	-	-	-	-	-
7	354.2 Structures & Improvements	2,426	2,800	3,174	3,548	3,922	4,296	2,095
8	360.2 Collection Wastewaters - Force	322,616	322,618	322,620	322,621	322,623	322,625	322,615
9	361.2 Collection Wastewaters - Gravity	5,691	5,904	6,118	6,331	6,545	6,758	5,492
10	362.2 Special Collecting Structures	-	-	-	-	-	-	-
11	363.2 Services to Customers	959	1,024	1,090	1,156	1,222	1,288	893
12	364.2 Flow Measuring Devices	3,065	3,249	3,432	3,616	3,799	3,983	2,913
13	365.2 Flow Measuring Installations	-	-	-	-	-	-	-
14	389.2 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
15	<u>SYSTEM PUMPING PLANT</u>	-	-	-	-	-	-	-
16	353.3 Land & Land Rights	-	-	-	-	-	-	-
17	354.3 Structures & Improvements	-	-	-	-	-	-	-
18	370.3 Receiving Wells	1,278	1,278	1,278	1,278	1,278	1,278	1,278
19	371.3 Pumping Equipment	24,090	24,385	24,680	24,976	25,271	25,566	23,795
20	389.3 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
21	<u>TREATMENT AND DISPOSAL PLANT</u>	-	-	-	-	-	-	-
22	353.4 Land & Land Rights	-	-	-	-	-	-	-
23	354.4 Structures & Improvements	-	-	-	-	-	-	-
24	380.4 Treatment & Disposal Equipment	270,668	273,552	276,437	279,321	282,206	285,090	268,162
25	381.4 Plant Wastewaters	-	-	-	-	-	-	-
26	382.4 Outfall Wastewater Lines	100	112	125	137	150	162	87
27	389.4 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
28	<u>GENERAL PLANT</u>	-	-	-	-	-	-	-
29	353.5 Land & Land Rights	-	-	-	-	-	-	-
30	354.5 Structures & Improvements	-	-	-	-	-	-	-
31	390.5 Office Furniture & Equipment	-	-	-	-	-	-	-
32	391.5 Transportation Equipment	-	-	-	-	-	-	-
33	392.5 Stores Equipment	-	-	-	-	-	-	-
34	393.5 Tools, Shop & Garage Equipment	73	98	124	149	174	199	75
35	394.5 Laboratory Equipment	2,068	2,198	2,327	2,456	2,585	2,715	1,939
36	395.5 Power Operated Equipment	-	-	-	-	-	-	-
37	396.5 Communication Equipment	4,887	5,193	5,498	5,803	6,109	6,414	4,582
38	397.5 Miscellaneous Equipment	-	-	-	-	-	-	-
39	398.5 Other Tangible Plant	-	-	-	-	-	-	-
40	TOTAL	\$ 637,922	\$ 642,412	\$ 646,903	\$ 651,394	\$ 655,884	\$ 660,375	\$ 633,925

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

Florida Public Service Commission

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

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

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

Line No.	Description	Year-End Balance	
		Water	Wastewater
1	05/26/2022 Balance	-	641,725
2	2022 Additions	-	762
3	2022 Adjustments	-	-
4	01/31/2023 Balance	-	642,487
5	2023 Additions	-	444
6	2023 Adjustments	-	-
7	01/31/2024 Balance	-	642,931
8	2024 Additions	-	444
9	2024 Adjustments	-	-
10	01/31/2025 Balance	-	643,375
11	19__ Additions		
12	19__ Adjustments		
13	__/_/___ Balance		
14	19__ Additions		
15	19__ Adjustments		
16	__/_/___ Balance		
17	19__ Additions		
18	19__ Adjustments		
19	01/31/2025 Balance	-	643,375
		=====	=====

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

Schedule of Contributions in Aid of Construction By Classification Florida Public Service Commission
Test Year Average Balance

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

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

Recap Schedules: A-1,A-4

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

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

<u>WASTEWATER</u>				
8	Plant Capacity Fees	-		
9	Line/Main Extension Fees	-		
10	Contributed Lines	-		
11	Other (Describe)	642,965		
12				
13	Total	\$ 642,965	\$	\$
		=====	=====	=====

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

Florida Public Service Commission

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

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

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

Line No.	(1) Description	(2) Prior Year	(3) Month # 1	(4) Month # 2	(5) Month # 3	(6) Month # 4	(7) Month # 5	(8) Month # 6
<u>WATER</u>								
1	Plant Capacity Fees	0	0	0	0	0	0	0
2	Line/Main Extension Fees	0	0	0	0	0	0	0
3	Meter Installation Fees	0	0	0	0	0	0	0
4	Contributed Lines	0	0	0	0	0	0	0
5	Other (Describe)	0	0	0	0	0	0	0
6								
7	Total	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
		=====	=====	=====	=====	=====	=====	=====
<u>WASTEWATER</u>								
8	Plant Capacity Fees	-	-	-	-	-	-	-
9	Line/Main Extension Fees	-	-	-	-	-	-	-
10	Contributed Lines	-	-	-	-	-	-	-
11	Other (Describe)	642,931	642,931	642,931	642,931	642,931	642,931	642,931
12								
13	Total	\$ 642,931	\$ 642,931	\$ 642,931	\$ 642,931	\$ 642,931	\$ 642,931	\$ 642,931
		=====	=====	=====	=====	=====	=====	=====

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

Florida Public Service Commission

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

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

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

Line No.	(1) Description	(9) Month # 7	(10) Month # 8	(11) Month # 9	(12) Month # 10	(13) Month # 11	(14) End of Test Year	(15) Average Balance
<u>WATER</u>								
1	Plant Capacity Fees	0	0	0	0	0	0	0
2	Line/Main Extension Fees	0	0	0	0	0	0	0
3	Meter Installation Fees	0	0	0	0	0	0	0
4	Contributed Lines	0	0	0	0	0	0	0
5	Other (Describe)							
6								
7	Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<u>WASTEWATER</u>								
8	Plant Capacity Fees	-	-	-	-	-	-	-
9	Line/Main Extension Fees	-	-	-	-	-	-	-
10	Contributed Lines	-	-	-	-	-	-	-
11	Other (Describe)	642,931	642,931	642,931	642,931	642,931	643,375	642,965
12								
13	Total	\$ 642,931	\$ 642,931	\$ 642,931	\$ 642,931	\$ 642,931	\$ 643,375	\$ 642,965

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

Florida Public Service Commission

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

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

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

Line No.	Description	Year-End Balance	
		Water	Wastewater
1	05/26/2022 Balance	-	641,725
2	2022 Additions	-	4
3	2022 Adjustments	-	-
4	01/31/2023 Balance	-	641,729
5	2023 Additions	-	28
6	2023 Adjustments	-	-
7	01/31/2024 Balance	-	641,757
8	2024 Additions	-	40
9	2024 Adjustments	-	-
10	01/31/2025 Balance	-	641,797
11	19__ Additions	-	-
12	19__ Adjustments	-	-
13	__/_/___ Balance	-	-
14	19__ Additions	-	-
15	19__ Adjustments	-	-
16	__/_/___ Balance	-	-
17	19__ Additions	-	-
18	19__ Adjustments	-	-
19	01/31/2025 Balance	-	641,797
		=====	=====

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

Schedule of Accumulated Amortization - CIAC
Test Year Average Balance

Florida Public Service Commission

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

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

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

Line No.	(1) Description	(2) Test Year Average Bal	(3) Non-Used Useful %	(4) Non-Used Amount
<u>WATER</u>				
1	Plant Capacity Fees	-	-	-
2	Line/Main Extension Fees	-	-	-
3	Meter Installation Fees	-	-	-
4	Contributed Lines	-	-	-
5	Other (Describe)	-	-	-
6				
7	Total	\$ -	\$ -	\$ -
		=====	=====	=====
<u>WASTEWATER</u>				
8	Plant Capacity Fees	-		
9	Line/Main Extension Fees	-		
10	Contributed Lines	-		
11	Other (Describe)	641,777		
12				
13	Total	\$ 641,777	\$	\$
		=====	=====	=====

Schedule of Accumulated Amortization - CIAC
Test Year Average Balance

Florida Public Service Commission

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

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

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

Line No.	(1) Description	(2) Prior Year	(3) Month # 1	(4) Month # 2	(5) Month # 3	(6) Month # 4	(7) Month # 5	(8) Month # 6
<u>WATER</u>								
1	Plant Capacity Fees	-	-	-	-	-	-	-
2	Line/Main Extension Fees	-	-	-	-	-	-	-
3	Meter Installation Fees	-	-	-	-	-	-	-
4	Contributed Lines	-	-	-	-	-	-	-
5	Other (Describe)	-	-	-	-	-	-	-
6								
7	Total	\$ - =====	\$ - =====	\$ - =====	\$ - =====	\$ - =====	\$ - =====	\$ - =====
<u>WASTEWATER</u>								
8	Plant Capacity Fees	-	-	-	-	-	-	-
9	Line/Main Extension Fees	-	-	-	-	-	-	-
10	Contributed Lines	-	-	-	-	-	-	-
11	Other (Describe)	641,757	641,760	641,764	641,767	641,771	641,774	641,777
12								
13	Total	\$ 641,757 =====	\$ 641,760 =====	\$ 641,764 =====	\$ 641,767 =====	\$ 641,771 =====	\$ 641,774 =====	\$ 641,777 =====

Schedule of Accumulated Amortization - CIAC
Test Year Average Balance

Florida Public Service Commission

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

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

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

Line No.	(1) Description	(9) Month # 7	(10) Month # 8	(11) Month # 9	(12) Month # 10	(13) Month # 11	(14) End of Test Year	(15) Average Balance
<u>WATER</u>								
1	Plant Capacity Fees	-	-	-	-	-	-	-
2	Line/Main Extension Fees	-	-	-	-	-	-	-
3	Meter Installation Fees	-	-	-	-	-	-	-
4	Contributed Lines	-	-	-	-	-	-	-
5	Other (Describe)	-	-	-	-	-	-	-
6								
7	Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		=====	=====	=====	=====	=====	=====	=====
<u>WASTEWATER</u>								
8	Plant Capacity Fees	-	-	-	-	-	-	-
9	Line/Main Extension Fees	-	-	-	-	-	-	-
10	Contributed Lines	-	-	-	-	-	-	-
11	Other (Describe)	641,781	641,784	641,787	641,791	641,794	641,797	641,777
12								
13	Total	\$ 641,781	\$ 641,784	\$ 641,787	\$ 641,791	\$ 641,794	\$ 641,797	\$ 641,777
		=====	=====	=====	=====	=====	=====	=====

Schedule of Annual AFUDC Rates Used

Florida Public Service Commission

Company: CSWR-Florida (North Peninsula)

Schedule: A-15

Docket No.: 20250052

Page 1 of 1

Test Year Ended: 1/31/2025

Preparer: Brent Thies

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

The Company does not use any AFUDC Rates.

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

Florida Public Service Commission

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

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

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

Line No.	Description	Average Test Year Balance	
		Water	Wastewater

1 The Company has no Advances For Construction.

Schedule of Working Capital Allowance Calculation

Florida Public Service Commission

Company: CSWR-Florida (North Peninsula)

Docket No.: 20250052

Test Year Ended: 1/31/2025

Schedule: A-17

Page 1 of 1

Preparer: Brent Thies

Recap Schedule: A-1, A-2

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

Line No.	(1) Account Name	(2) Water	(3) Sewer	(4) Total
1				
2	Current Assets (13 month average)			
3	Cash	-	2,714.15	2,714.15
4	Accounts Rec'b - Customer	-	33,509.39	33,509.39
5	Notes & Accts. Rec'b - Assoc. Cos.	-	-	-
6	Accounts Rec'b - Other	-	9.31	9.31
7	Allowance for Bad Debts	-	(5,064.10)	(5,064.10)
8	Prepayments	-	8,460.64	\$ 8,461
9	Miscellaneous Current & Accrued Assets	-	9,553.26	9,553.26
10				
11	Current Liabilities (13 month average)			
12	Accounts Payable	-	(131,754)	(131,753.85)
13	Notes Payable	-	-	-
14	Notes & Accounts Payable - Assoc. Cos.	-	(8,752)	\$ (8,752.47)
15	Customer Deposits	-	-	-
16	Accrued Taxes	-	-	-
17	Accrued Interest	-	-	-
18	Accrued Dividends	-	-	-
19	Misc. Current & Accrued Liabilities	-	(9,647)	(9,647.15)
20				
21	Working Capital (Balance Sheet Method)	\$ -	\$ (100,971)	\$ (100,971)
22				
23	Working Capital to Rate Base Summary	-	-	-

Comparative Balance Sheet - Assets

Florida Public Service Commission

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

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

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

Line No.	(1) ASSETS	(2) Prior Test Year	(3) Month # 1	(4) Month # 2	(5) Month # 3	(6) Month # 4	(7) Month # 5	(8) Month # 6
1	Utility Plant in Service	1,052,438	1,117,745	1,231,985	1,299,959	1,451,627	1,468,716	1,473,259
2	Construction Work in Progress	390,373	573,718	673,680	625,745	665,840	832,365	871,343
3	Other Utility Plant Adjustments	1,196,741	1,196,741	1,196,741	1,196,741	1,196,741	1,196,741	1,196,741
4	GROSS UTILITY PLANT	\$ 2,639,552	\$ 2,888,204	\$ 3,102,406	\$ 3,122,445	\$ 3,314,208	\$ 3,497,822	\$ 3,541,344
5	Less: Accumulated Depreciation	(609,949)	(612,929)	(616,351)	(620,062)	(624,473)	(628,940)	(633,431)
6	NET UTILITY PLANT	\$ 2,029,603	\$ 2,275,275	\$ 2,486,055	\$ 2,502,382	\$ 2,689,734	\$ 2,868,882	\$ 2,907,913
7	Cash	9,849	4,076	806	2,811	2,629	699	1,746
8	Accounts Rec'b - Customer	30,857	28,893	30,019	29,000	29,369	34,819	31,709
9	Notes & Accts. Rec'b - Assoc. Cos.	-	-	-	-	-	-	-
10	Accounts Rec'b - Other	-	-	-	16	15	15	15
11	Allowance for Bad Debts	(3,492)	(3,804)	(3,711)	(4,729)	(4,672)	(4,702)	(4,547)
12	Prepayments	1,770	1,508	1,245	21,240	18,444	15,650	13,105
13	Miscellaneous Current & Accrued Assets	8,891	9,052	7,760	9,629	9,344	9,400	9,925
14	TOTAL CURRENT ASSETS	\$ 47,875	\$ 39,724	\$ 36,119	\$ 57,967	\$ 55,129	\$ 55,881	\$ 51,953
15	Unamortized Debt Discount & Exp.	-	-	-	-	-	-	-
16	Prelim. Survey & Investigation Charges	1,232	1,044	1,089	1,201	1,150	1,150	1,356
17	Clearing Accounts	(2,139)	(2,215)	(2,550)	(2,802)	(2,967)	(2,921)	(3,513)
18	Deferred Rate Case Expense	-	6	6	6	6	6	1,069
19	Other Miscellaneous Deferred Debits	5,918	5,918	5,918	5,918	5,777	7,411	7,138
20	Accum. Deferred Income Taxes	-	-	-	-	-	-	-
21	TOTAL DEFERRED DEBITS	\$ 5,011	\$ 4,753	\$ 4,463	\$ 4,323	\$ 3,966	\$ 5,645	\$ 6,050
22	TOTAL ASSETS	\$ 2,082,488	\$ 2,319,752	\$ 2,526,636	\$ 2,564,672	\$ 2,748,829	\$ 2,930,408	\$ 2,965,916
		=====	=====	=====	=====	=====	=====	=====
		-	-	-	-	-	-	-

Comparative Balance Sheet - Assets

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

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

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

Line No.	(1) ASSETS	(9) Month # 7	(10) Month # 8	(11) Month # 9	(12) Month # 10	(13) Month # 11	(14) End of Test Year	(15) 13-Month Avg Bal
1	Utility Plant in Service	1,473,259	1,473,259	1,473,259	1,473,259	1,473,259	1,473,259	1,379,637
2	Construction Work in Progress	873,902	1,095,533	967,320	328,496	284,158	292,607	651,929
3	Other Utility Plant Adjustments	1,196,741	1,196,741	1,196,741	1,196,741	1,196,741	1,196,741	1,196,741
4	GROSS UTILITY PLANT	3,543,902	3,765,533	3,637,320	2,998,497	2,954,158	2,962,607	3,228,307
5	Less: Accumulated Depreciation	(637,922)	(642,412)	(646,903)	(651,394)	(655,884)	(660,375)	(633,925)
6	NET UTILITY PLANT	2,905,980	3,123,121	2,990,417	2,347,103	2,298,274	2,302,233	2,594,382
7	Cash	112	2,724	2,333	4,597	462	2,440	2,714
8	Accounts Rec'b - Customer	35,266	34,958	35,960	39,594	41,258	33,921	33,509
9	Notes & Accts. Rec'b - Assoc. Cos.	-	-	-	-	-	-	-
10	Accounts Rec'b - Other	15	15	15	15	-	-	9
11	Allowance for Bad Debts	(5,080)	(5,632)	(6,534)	(6,301)	(5,878)	(6,750)	(5,064)
12	Prepayments	10,561	9,768	7,029	4,336	2,798	2,535	8,461
13	Miscellaneous Current & Accrued Assets	10,123	10,238	9,853	9,830	10,016	10,132	9,553
14	TOTAL CURRENT ASSETS	50,996	52,071	48,656	52,070	48,657	42,277	49,183
15	Unamortized Debt Discount & Exp.	-	-	-	-	-	-	-
16	Prelim. Survey & Investigation Charges	1,356	1,356	1,356	1,356	1,356	1,356	1,258
17	Clearing Accounts	(3,433)	(3,322)	(4,407)	(4,180)	897	1,554	(2,461)
18	Deferred Rate Case Expense	1,069	1,130	1,240	1,313	1,313	1,313	652
19	Other Miscellaneous Deferred Debits	6,866	6,594	6,322	6,724	13,610	13,610	7,517
20	Accum. Deferred Income Taxes	-	-	-	-	-	-	-
21	TOTAL DEFERRED DEBITS	5,858	5,758	4,511	5,214	17,176	17,833	6,966
22	TOTAL ASSETS	2,962,834	3,180,949	3,043,584	2,404,387	2,364,106	2,362,343	2,650,531
		=====	=====	=====	=====	=====	=====	=====
		-	-	-	-	-	-	-

Comparative Balance Sheet - Equity Capital & Liabilities

Florida Public Service Commission

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

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

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

Line No.	(1) EQUITY CAPITAL & LIABILITIES	(2) Prior Test Year	(3) Month # 1	(4) Month # 2	(5) Month # 3	(6) Month # 4	(7) Month # 5	(8) Month # 6
1	Common Stock Issued	1,490,238	1,490,238	1,490,238	1,490,238	1,490,164	1,490,164	2,246,290
2	Preferred Stock Issued	-	-	-	-	-	-	-
3	Additional Paid in Capital	-	-	-	-	-	-	-
4	Retained Earnings	(70,789)	(75,270)	(79,219)	(80,514)	(78,653)	(85,269)	(95,771)
5	Other Equity Capital	-	-	-	-	-	-	-
6	TOTAL EQUITY CAPITAL	1,419,450	1,414,968	1,411,019	1,409,724	1,411,511	1,404,895	2,150,519
7	Bonds	-	-	-	-	-	-	-
8	Reacquired Bonds	-	-	-	-	-	-	-
9	Advances From Associated Companies	553,869	748,281	927,644	973,160	1,208,118	1,232,642	544,443
10	Other Long-Term Debt	-	-	-	-	-	-	-
11	TOTAL LONG-TERM DEBT	553,869	748,281	927,644	973,160	1,208,118	1,232,642	544,443
12	Accounts Payable	101,991	148,948	179,908	173,170	121,648	278,226	264,022
13	Notes Payable	-	-	-	-	-	-	-
14	Notes & Accounts Payable - Assoc. Cos.	-	-	-	-	-	-	-
15	Customer Deposits	-	-	-	-	-	-	-
16	Accrued Taxes	-	-	-	-	-	-	-
17	Accrued Interest	-	-	-	-	-	-	-
18	Accrued Dividends	-	-	-	-	-	-	-
19	Misc. Current & Accrued Liabilities	6,004	6,385	6,898	7,454	6,392	13,488	5,778
20	TOTAL CURRENT & ACC. LIABILITIES	107,995	155,333	186,806	180,623	128,040	291,714	269,800
21	Advances For Construction	-	-	-	-	-	-	-
22	Other Deferred Credits	-	-	-	-	-	-	-
23	Accum. Deferred ITCs	-	-	-	-	-	-	-
24	Operating Reserves	-	-	-	-	-	-	-
25	TOTAL DEF. CREDITS & OPER. RESERVES	-	-	-	-	-	-	-
26	Contributions in Aid of Construction	642,931	642,931	642,931	642,931	642,931	642,931	642,931
27	Less: Accum. Amortization of CIAC	(641,757)	(641,760)	(641,764)	(641,767)	(641,771)	(641,774)	(641,777)
28	Accumulated Deferred Income Taxes	-	-	-	-	-	-	-
29	TOTAL EQUITY CAPITAL & LIABILITIES	2,082,488	2,319,752	2,526,636	2,564,672	2,748,829	2,930,408	2,965,916

Comparative Balance Sheet - Equity Capital & Liabilities

Florida Public Service Commission

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

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

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

Line No.	(1) EQUITY CAPITAL & LIABILITIES	(9) Month # 7	(10) Month # 8	(11) Month # 9	(12) Month # 10	(13) Month # 11	(14) End of Test Year	(15) 13-Month Avg Bal
1	Common Stock Issued	2,246,290	2,246,290	2,246,290	2,246,290	2,246,290	2,246,290	1,897,332
2	Preferred Stock Issued	-	-	-	-	-	-	-
3	Additional Paid in Capital	-	-	-	-	-	-	-
4	Retained Earnings	(95,018)	(96,963)	(94,494)	(91,903)	(81,693)	(75,003)	(84,658)
5	Other Equity Capital	-	-	-	-	-	-	-
6	TOTAL EQUITY CAPITAL	2,151,272	2,149,327	2,151,796	2,154,387	2,164,597	2,171,287	1,812,673
7	Bonds	-	-	-	-	-	-	-
8	Reacquired Bonds	-	-	-	-	-	-	-
9	Advances From Associated Companies	550,910	771,032	623,130	298,967	251,653	240,865	686,517
10	Other Long-Term Debt	-	-	-	-	-	-	-
11	TOTAL LONG-TERM DEBT	550,910	771,032	623,130	298,967	251,653	240,865	686,517
12	Accounts Payable	245,455	243,060	257,329	(75,508)	(102,624)	(122,825)	131,754
13	Notes Payable	-	-	-	-	-	-	-
14	Notes & Accounts Payable - Assoc. Cos.	-	-	-	14,359	35,972	63,451	8,752
15	Customer Deposits	-	-	-	-	-	-	-
16	Accrued Taxes	-	-	-	-	-	-	-
17	Accrued Interest	-	-	-	-	-	-	-
18	Accrued Dividends	-	-	-	-	-	-	-
19	Misc. Current & Accrued Liabilities	14,047	16,383	10,185	11,041	13,372	7,988	9,647
20	TOTAL CURRENT & ACC. LIABILITIES	259,502	259,443	267,514	(50,108)	(53,281)	(51,387)	150,153
21	Advances For Construction	-	-	-	-	-	-	-
22	Other Deferred Credits	-	-	-	-	-	-	-
23	Accum. Deferred ITCs	-	-	-	-	-	-	-
24	Operating Reserves	-	-	-	-	-	-	-
25	TOTAL DEF. CREDITS & OPER. RESERVES	-	-	-	-	-	-	-
26	Contributions in Aid of Construction	642,931	642,931	642,931	642,931	642,931	643,375	642,965
27	Less: Accum. Amortization of CIAC	(641,781)	(641,784)	(641,787)	(641,791)	(641,794)	(641,797)	(641,777)
28	Accumulated Deferred Income Taxes	-	-	-	-	-	-	-
29	TOTAL EQUITY CAPITAL & LIABILITIES	2,962,834	3,180,949	3,043,584	2,404,387	2,364,106	2,362,343	2,650,531

Schedule of Water Net Operating Income

Florida Public Service Commission

Company: CSWR-Florida (North Peninsula)

Schedule: B-1

Schedule Year Ended: 1/31/2025

Page 1 of 1

Interim ☐ Final ☒

Docket No.: 20250052

Historic ☒ Projected ☐

Preparer: Brent Thies

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Line No.	Description	Balance Per Books	Utility Test Year Adjustments	Utility Adjusted Test Year	Requested Revenue Adjustment	Requested Annual Revenues	Supporting Schedule(s)

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

Schedule of Wastewater Net Operating Income

Florida Public Service Commission

Company: CSWR-Florida (North Peninsula)

Schedule Year Ended: 1/31/2025

Interim ☐ Final ☒Historic ☒ Projected ☐

Schedule: B-2

Page 1 of 1

Docket No.: 20250052

Preparer: Brent Thies

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

Line No.	(1) Description	(2) Balance Per Books	(3) Utility Test Year Adjustments	(4) Utility Adjusted Test Year	(5) Requested Revenue Adjustment	(6) Requested Annual Revenues	(7) Supporting Schedule(s)
1	OPERATING REVENUES	\$ 281,531	\$ -	\$ 281,531	\$ 181,428	\$ 462,959	B-4
2	Operation & Maintenance	\$ 235,360	\$ (21,634)	\$ 213,726	\$ 8,164	\$ 221,890	B-6
3	Depreciation, net of CIAC Amort.	\$ 50,385	\$ -	\$ 50,385	\$ -	\$ 50,385	B-14
4	Amortization	\$ -	\$ -	\$ -	\$ -	\$ -	
5	Taxes Other Than Income	\$ 16,772	\$ -	\$ 16,772	\$ -	\$ 16,772	B-15
6	Provision for Income Taxes	\$ -	\$ -	\$ -	\$ 3,686	\$ 3,686	C-1
7	OPERATING EXPENSES	\$ 302,518	\$ (21,634)	\$ 280,883	\$ 11,850	\$ 292,734	
8	NET OPERATING INCOME	\$ (20,986)	\$ 21,634	\$ 648	\$ 169,578	\$ 170,225	
9	RATE BASE	\$ 1,941,265		\$ 1,941,265		1,941,265	
10	RATE OF RETURN	-1.08%		0.03%		8.77%	

Schedule of Adjustments to Operating Income

Florida Public Service Commission

Company: CSWR-Florida (North Peninsula)

Schedule Year Ended: 1/31/2025

Interim [] Final [x]

Historic [X] Projected []

Schedule: B-3

Page 1 of 1

Docket No.: 20250052

Preparer: Brent Thies

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

Line No.	Description		Water	Wastewater
1	Operations & Maintenance			
2				
3	Customer Billing Cost		-	(2,474)
4	New third party provider contract began 1/1/25			
5	Property Insurance		-	1,039
6	New policy as of 2/1/25			
7	Admin Expenses Transferred		-	(13,569)
8	Adjustment to overhead allocation			
9	Contract Operations		-	19,628
10	New third party contract began 10/1/2024			
11	Testing		-	(7,099)
12	Cost included in new contract that began 10/1/2024			
13	Chemicals		-	(19,562)
14	Cost included in new contract that began 10/1/2024			
15	Sludge Removal		-	403
16	Cost included in new contract that began 10/1/2024			
17				
18	Total Adjustment Operation & Maintenance		-	(21,634)
19				
20				
21				
22	Adjustment for Income Tax			
23	Taxable Income before State Tax	14,804.90		
24	Less State Tax Exemption	(1,525.00)		
25	State Taxable Income	13,279.90		
26	State Income tax (5.5%)	730.39		
27				
28	Federal Taxable Income	14,074.50		
29	Federal Income Tax (21%)	2,955.65		
30				
31	Total Adjustment for Income Tax			3,686
32				
33	Revenues			
34	Adjustment for required return			169,578
35				
36	Adjustment for negative operating income			-
37				
38	Adjustment to revenue for Income Tax			3,686
39				
40	Adjustment for RAF fees on increased revenue			8,164
41				
	Total Adjustment to Revenues			181,428

Test Year Operating Revenues

Florida Public Service Commission

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

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

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

Line No.	WATER SALES		WASTEWATER SALES		(1) Total Wastewater
	Account No. and Description	Total Water	Account No. and Description		
1	460 Unmetered Water Revenue	\$ -	521.1 Flat Rate - Residential	\$	207,067
2	461.1 Metered - Residential	\$ -	521.2 Flat Rate - Commercial	\$	-
3	461.2 Metered - Commercial	\$ -	521.3 Flat Rate - Industrial	\$	-
4	461.3 Metered - Industrial	\$ -	521.4 Flat Rate - Public Authorities	\$	-
5	461.4 Metered - Public Authorities	\$ -	521.5 Flat Rate - Multi-Family	\$	74,034
6	461.5 Metered - Multi-Family	\$ -	521.6 Flat Rate - Other	\$	-
7	462.1 Public Fire Protection	\$ -	522.1 Measured - Residential	\$	-
8	462.2 Private Fire Protection	\$ -	522.2 Measured - Commercial	\$	-
9	464 Other Sales - Public Authorities	\$ -	522.3 Measured - Industrial	\$	-
10	465 Irrigation Customers	\$ -	522.4 Measured - Public Authority	\$	-
11	466 Sales for Resale	\$ -	522.5 Measured - Multi-Family	\$	-
12	467 Interdepartmental Sales	\$ -	523 Other Sales - Public Authorities	\$	-
13		-----	524 Revenues from Other Systems	\$	-
14	TOTAL WATER SALES	\$ -	525 Interdepartmental Sales	\$	-
15		-----			-----
16	OTHER WATER REVENUES		TOTAL WASTEWATER SALES	\$	281,101
17	470 Forfeited Discounts	\$ -			-----
18	471 Misc. Service Revenues	\$ -	OTHER WASTEWATER REVENUES		
19	472 Rents From Water Property	\$ -	531 Sale of Sludge	\$	-
20	473 Interdepartmental Rents	\$ -	532 Forfeited Discounts	\$	430
21	474 Other Water Revenues	\$ -	534 Rents From Wastewater Property	\$	-
22		-----	535 Interdepartmental Rents	\$	-
23	TOTAL OTHER WATER REVENUES	\$ -	536 Other Wastewater Revenues	\$	-
24		-----			-----
25	TOTAL WATER OPERATING REVENUES	\$ -	TOTAL OTHER WASTEWATER REVENUES	\$	430
26		=====			-----
27			TOTAL WASTEWATER OPERATING REVENUES	\$	281,531
					=====

Detail of Operation & Maintenance Expenses By Month - Water

Florida Public Service Commission

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

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

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Line No.	Account No. and Name	February-24	March-24	April-24	May-24	June-24	July-24	August-24	September-24	October-24	November-24	December-24	January-25	Total Annual

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

Detail of Operation & Maintenance Expenses By Month - Wastewater

Florida Public Service Commission

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

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

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

Line No.	(1) Account No. and Name	(2) February-24	(3) March-24	(4) April-24	(5) May-24	(6) June-24	(7) July-24	(8) August-24	(9) September-24	(10) October-24	(11) November-24	(12) December-24	(13) January-25	(14) Total Annual
1	701 Salaries & Wages - Employees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	703 Salaries & Wages - Officers, Etc.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3	704 Employee Pensions & Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4	710 Purchased Sewage Treatment	\$ 3,063	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (84)	\$ -	\$ 2,979
5	711 Sludge Removal Expense	\$ -	\$ -	\$ -	\$ (403)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (403)
6	715 Purchased Power	\$ 1,599	\$ 1,655	\$ 1,460	\$ 53	\$ 1,354	\$ 1,231	\$ 1,132	\$ 1,507	\$ 1,384	\$ 1,140	\$ 1,210	\$ 1,457	\$ 15,182
7	716 Fuel for Power Purchased	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8	718 Chemicals	\$ 1,540	\$ 1,541	\$ 3,058	\$ 1,837	\$ 979	\$ 2,702	\$ 2,544	\$ 1,962	\$ 2,742	\$ 1,583	\$ (1,705)	\$ 779	\$ 19,563
9	720 Materials & Supplies	\$ 59	\$ 525	\$ -	\$ 203	\$ 2,394	\$ 1,974	\$ 300	\$ 64	\$ (3,672)	\$ 209	\$ (8,557)	\$ 498	\$ (6,002)
10	731 Contractual Services - Engr.	\$ -	\$ -	\$ -	\$ 1,988	\$ 1,988	\$ 1,988	\$ 1,988	\$ 1,988	\$ 1,988	\$ 1,988	\$ 1,988	\$ -	\$ 15,900
11	732 Contractual Services - Acct.	\$ -	\$ -	\$ 19	\$ -	\$ -	\$ -	\$ -	\$ 83	\$ -	\$ -	\$ -	\$ 87	\$ 190
12	733 Contractual Services - Legal	\$ 29	\$ 22	\$ -	\$ 389	\$ 232	\$ 517	\$ 242	\$ 281	\$ 232	\$ 561	\$ 360	\$ -	\$ 2,863
13	734 Contractual Services - Mgmt. Fees	\$ 5,031	\$ 5,467	\$ 4,742	\$ 4,270	\$ 5,045	\$ 5,036	\$ 4,843	\$ 5,905	\$ 3,664	\$ 2,486	\$ 11,768	\$ 4,021	\$ 62,278
14	735 Contractual Services - Other	\$ 10,076	\$ 8,625	\$ 8,115	\$ 5,921	\$ 9,647	\$ 7,598	\$ 4,844	\$ 5,168	\$ 6,700	\$ 4,460	\$ (5,426)	\$ 7,361	\$ 73,090
15	741 Rental of Building/Real Prop.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
16	742 Rental of Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
17	750 Transportation Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
18	756 Insurance - Vehicle	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
19	757 Insurance - General Liability	\$ 640	\$ 640	\$ 640	\$ 613	\$ 613	\$ 613	\$ 613	\$ 613	\$ 779	\$ 613	\$ 613	\$ 722	\$ 7,714
20	758 Insurance - Workman's Comp.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
21	759 Insurance - Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
22	760 Advertising Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
23	766 Reg. Comm. Exp. - Rate Case Amort.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
24	767 Reg. Comm. Exp. - Other	\$ 640	\$ 773	\$ 620	\$ 200	\$ 1,400	\$ 4,878	\$ (485)	\$ 1,200	\$ 806	\$ 867	\$ 924	\$ (5,228)	\$ 6,595
25	770 Bad Debt Expense	\$ 323	\$ 330	\$ 320	\$ 302	\$ 307	\$ 346	\$ 325	\$ 343	\$ 339	\$ 346	\$ (2,370)	\$ 328	\$ 1,240
26	775 Miscellaneous Expenses	\$ 1,926	\$ 4,919	\$ 2,158	\$ 1,827	\$ 1,640	\$ 2,264	\$ 1,820	\$ 1,849	\$ 1,542	\$ 2,106	\$ 9,962	\$ 2,158	\$ 34,173
27	TOTAL	\$ 24,928	\$ 24,497	\$ 21,133	\$ 17,199	\$ 25,598	\$ 29,148	\$ 18,167	\$ 20,964	\$ 16,502	\$ 16,358	\$ 8,684	\$ 12,182	\$ 235,360

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

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

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

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

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

Operation & Maintenance Expense Comparison - Wastewater

Florida Public Service Commission

Company: CSWR-Florida (North Peninsula)

Schedule: B-8

Docket No.: 20250052

Page 1 of 1

Test Year Ended: 1/31/2025

Preparer: Brent Thies

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

Line No.	(1) Account No. and Name	(2) Prior TY 1/31/2024	(3) Current TY 1/31/2025	(4) \$ Difference	(5) % Difference	(6) Explanation
1	701 Salaries & Wages - Employees	\$ -	\$ -	\$ -	0%	
2	703 Salaries & Wages - Officers, Etc.	\$ -	\$ -	\$ -	0%	
3	704 Employee Pensions & Benefits	\$ -	\$ -	\$ -	0%	
4	710 Purchased Sewage Treatment	\$ 6,890	\$ 2,979	\$ (3,911)	-57%	Normal Flucuation
5	711 Sludge Removal Expense	\$ 12,983	\$ (403)	\$ (13,387)	-103%	More Sludge Removal during the prior year
6	715 Purchased Power	\$ 24,277	\$ 15,182	\$ (9,096)	-37%	Normal Flucuation
7	716 Fuel for Power Purchased	\$ -	\$ -	\$ -	0%	
8	718 Chemicals	\$ 13,551	\$ 19,563	\$ 6,011	44%	Chemicals are purchased in bulk and used until more is needed.
9	720 Materials & Supplies	\$ 22,220	\$ (6,002)	\$ (28,222)	-127%	Normal Flucuation
10	731 Contractual Services - Engr.	\$ -	\$ 15,900	\$ 15,900	0%	
11	732 Contractual Services - Acct.	\$ 129	\$ 190	\$ 60	47%	Immaterial Value
12	733 Contractual Services - Legal	\$ 13,240	\$ 2,863	\$ (10,376)	-78%	Legal Fees are higher before and shortly after acquisition than during ownership.
13	634 Contractual Services - Mgmt. Fees7	\$ 67,458	\$ 62,278	\$ (5,180)	-8%	
14	735 Contractual Services - Other	\$ 97,514	\$ 73,090	\$ (24,424)	-25%	
15	741 Rental of Building/Real Prop.	\$ -	\$ -	\$ -	0%	
16	742 Rental of Equipment	\$ -	\$ -	\$ -	0%	
17	750 Transportation Expenses	\$ -	\$ -	\$ -	0%	
18	756 Insurance - Vehicle	\$ -	\$ -	\$ -	0%	
19	757 Insurance - General Liability	\$ 8,101	\$ 7,714	\$ (387)	-5%	Immaterial Value
20	758 Insurance - Workman's Comp.	\$ -	\$ -	\$ -	0%	
21	759 Insurance - Other	\$ -	\$ -	\$ -	0%	
22	760 Advertising Expense	\$ -	\$ -	\$ -	0%	
23	766 Reg. Comm. Exp. - Rate Case Amort.	\$ -	\$ -	\$ -	0%	
24	767 Reg. Comm. Exp. - Other	\$ 11,286	\$ 2,056	\$ (9,231)	-82%	Accrual Reversals During the Current TY
25	770 Bad Debt Expense	\$ 2,980	\$ 1,240	\$ (1,741)	-58%	Year End Customer Write Offs
26	775 Miscellaneous Expenses	\$ 22,522	\$ 21,940	\$ (582)	-3%	Immaterial Value
27	TOTAL	\$ 303,153	\$ 218,588	\$ (84,565)	-28%	
28	Total Customers	615	615			
29	Consumer Price Index - U	\$ 492.93	\$ 355.43			

Contractual Services

Florida Public Service Commission

Company: CSWR-Florida (North Peninsula)

Docket No.: 20250052

Test Year Ended: 1/31/2025

Schedule: B-9

Page 1 of 1

Preparer: Brent Thies

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

(1)	(2)	(3)	(4)	(5)
Line No.	Consultant	Type of Service	Amount	Description of Work Performed
1				
2	21 Design Group Inc.	OSS - Engineering Consult	\$ 200	Surveying Services
3	Clearpoint Consulting Engineers, P.A.	OSS - Engineering Consult	\$ 15,700	Surveying Assessment Report
4				
5	21 Design Group Inc.	OSS - IT	\$ 3,036	Remote Monitoring Subscription Cost
6	Backflow Solutions Inc.	OSS - IT	\$ 30	Cloud-based online subscription service for managing backflow prevention programs
7				
8	Beckemeier LeMoine Law	OSS - Legal	\$ 261	Legal Services
9	Radey Law Firm	OSS - Legal	\$ 2,492	Legal Services
10	Bryant Miller Olive	OSS - Legal	\$ 69	Annual Cost for Statutory Representation
11	CT Corporation	OSS - Legal	\$ 11	Legal Services
12	David Woodsmall	OSS - Legal	\$ 28	Legal Services
13				
14	McGuireWoods LLP	OSS - MGMT Consult	\$ 1,479	System Operations Consultant
15				
16	PNC & Invoice Cloud	OSS - Bank Fees	\$ 2,523	Bank Fees
17				
18	UHY Advisors	OSS - Audit and Accounting	\$ 102	Tax Preparation
19	Leo Berwick LP	OSS - Audit and Accounting	\$ 87	Property Tax Consulting
20				
21				
22			\$ 26,019	
23				

Analysis of Rate Case Expense

Florida Public Service Commission

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

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

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

Line No.	(1) Firm or Vendor Name	(2) Counsel, Consultant or Witness	(3) Hourly Rate Per Person	(4) Total Estimate Of Charges By Firm	(5) Type of Service Rendered
1	Radey Law Firm	Susan Clark	600	14,663	Legal Counsel
2	Radey Law Firm	Tom Crabb	500	12,219	Legal Counsel
3	Radey Law Firm	Jordann Wilhelm	325	7,942	Legal Counsel
4	Radey Law Firm	Robert Skrob	225	5,499	Legal Counsel
5	Radey Law Firm	Suzanne Turner	210	5,132	Legal Counsel
6	CSWR LLC	Josiah Cox	199	725	Company Witness
7	CSWR LLC	Mike Duncan	199	906	Company Witness
8	CSWR LLC	Jake Freeman	199	725	Company Witness
9	CSWR LLC	Aaron Silas	199	906	Company Witness
10	CSWR LLC	Brent Thies	199	906	Company Witness
11	CSWR LLC	Todd Thomas	199	725	Company Witness
12	CSWR LLC	All other Support	86	2,533	Filing and documentation preparation
13					
14					
15					
16					
17					
18					
19					
20	Total				
21					
22	Estimate Through				
23	[] PAA				
24	[x] Commission Hearing				
25					
26	Amortization Period 4 Years				
27	Explanation if different from Section 367.0816, Florida Statutes:				
28					
29					
30					
31	Amortization of Rate Case Expense:			(A)	(B)
32				Water	Wastewater
33					Total
34		Prior Unamortized Rate Case Expense		-	-
35		Current Rate Case Expense			1,313
36				- - - - -	- - - - -
37		Total Projected Rate Case Expense			52,878
38				= = = = =	= = = = =
39		Annual Amortization			13,220
40				= = = = =	= = = = =
41		Method of Allocation Between Systems:		0%	100%
42		(Provide Calculation)			100%

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

Florida Public Service Commission

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

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

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

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

Allocation of Expenses

Florida Public Service Commission

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

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

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

Line No.	Acct. No.	Description	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
			Allocation Percentages				Amounts Allocated				
			Water	Wastewater	Other	Total	Description of Allocation Method	Water	Wastewater	Other	Total
1		CSWR-Florida (North Peninsula) provides wastewater service only, therefore this schedules is not applicable.									

Net Depreciation Expense - Water

Florida Public Service Commission

Company: CSWR-Florida (North Peninsula)

Schedule: B-13

Docket No.: 20250052

Page 1 of 1

Test Year Ended: 1/31/2025

Preparer: Brent Thies

Recap Schedules: B-1

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

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

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

Net Depreciation Expense - Wastewater

Florida Public Service Commission

Company: CSWR-Florida (North Peninsula)

Docket No.: 20250052

Test Year Ended: 1/31/2025

Historic [X] Projected []

Schedule: B-14

Page 1 of 1

Preparer: Brent Thies

Recap Schedules: B-2

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

Line No.	(1) Account No. and Name	(2) Test Year Expense	(3) Utility Adjustments	(4) Adjusted Balance	(5) % Non-Used and Useful	(6) Future Use Amount
1	INTANGIBLE PLANT					
2	351.1 Organization	\$ -				
3	352.1 Franchises	\$ -				
4	389.1 Other Plant & Misc. Equipment	\$ -				
5	COLLECTION PLANT	\$ -				
6	353.2 Land & Land Rights	\$ -				
7	354.2 Structures & Improvements	\$ 4,201				
8	360.2 Collection Wastewaters - Force	\$ 20				
9	361.2 Collection Wastewaters - Gravity	\$ 2,420				
10	362.2 Special Collecting Structures	\$ -				
11	363.2 Services to Customers	\$ 791				
12	364.2 Flow Measuring Devices	\$ 1,931				
13	365.2 Flow Measuring Installations	\$ -				
14	389.2 Other Plant & Misc. Equipment	\$ -				
15	SYSTEM PUMPING PLANT	\$ -				
16	353.3 Land & Land Rights	\$ -				
17	354.3 Structures & Improvements	\$ -				
18	370.3 Receiving Wells	\$ -				
19	371.3 Pumping Equipment	\$ 3,542				
20	389.3 Other Plant & Misc. Equipment	\$ -				
21	TREATMENT AND DISPOSAL PLANT	\$ -				
22	353.4 Land & Land Rights	\$ -				
23	354.4 Structures & Improvements	\$ -				
24	380.4 Treatment & Disposal Equipment	\$ 31,968				
25	381.4 Plant Wastewaters	\$ -				
26	382.4 Outfall Wastewater Lines	\$ 150				
27	389.4 Other Plant & Misc. Equipment	\$ -				
28	GENERAL PLANT	\$ -				
29	353.5 Land & Land Rights	\$ -				
30	354.5 Structures & Improvements	\$ -				
31	390.5 Office Furniture & Equipment	\$ -				
32	391.5 Transportation Equipment	\$ -				
33	392.5 Stores Equipment	\$ -				
34	393.5 Tools, Shop & Garage Equipment	\$ 185				
35	394.5 Laboratory Equipment	\$ 1,551				
36	395.5 Power Operated Equipment	\$ -				
37	396.5 Communication Equipment	\$ 3,665				
38	397.5 Miscellaneous Equipment	\$ -				
39	398.5 Other Tangible Plant	\$ -				
40						
41	TOTAL DEPRECIATION EXPENSE	\$ 50,425	\$	\$		\$
42						
43	LESS: AMORTIZATION OF CIAC	\$ 40				
44						
45	NET DEPRECIATION EXPENSE - WASTEWATER	\$ 50,385	\$	\$		\$
46						

Taxes Other Than Income

Florida Public Service Commission

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

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

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

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

Reconciliation of Total Income Tax Provision

Florida Public Service Commission

Company: CSWR-Florida (North Peninsula)

Docket No.: 20250052

Test Year Ended: 1/31/2025

Historic [X] Projected []

Schedule: C-1

Page 1 of 1

Preparer: Brent Thies

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

Line No.	Description	Ref.	Total Per Books	Utility Adjustments	Utility Adjusted	Water	Wastewater
1	Current Tax Expense	C-2	(5,523.26) A	5523.26	(0.00)		(0.00)
2	Deferred Income Tax Expense	C-5					
3	ITC Realized This Year	C-8					
4	ITC Amortization (3% ITC and IRC 46(f)(2))	C-8					
5	Parent Debt Adjustment	C-9					
6	Total Income Tax Expense		=====	=====	=====	=====	=====

Notes:

A Given that net operating income was negative, the Company booked no provision for income tax.

This adjustment adjusts current tax expense to zero. The values in Schedules C1-10 are calculated per the schedule mechanics and required formulas.

Supporting Schedules: C-2,C-5,C-8,C-9

Recap Schedules: B-1,B-2

State and Federal Income Tax Calculation - Current

Florida Public Service Commission

Company: CSWR-Florida (North Peninsula)

Docket No.: 20250052

Test Year Ended: 1/31/2025

Historic [X] Projected []

Schedule: C-2

Page 1 of 1

Preparer: Brent Thies

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

	Total Per Books	Utility Adjustments	Utility Adjusted	Water	Wastewater
1 Net Utility Operating Income (Sch. B-1)	(20,986.36)	21,634.00	647.64	-	647.64
2 Add: Income Tax Expense Per Books (Sch. B-1)	-				
3 Subtotal	(20,986.36)	21,634.00	647.64	-	647.64
4 Less: Interest Charges (Sch. C-3)	805.96	-	805.96	-	805.96
5 Taxable Income Per Books	(21,792.32)	21,634.00	(158.32)	-	(158.32)
Schedule M Adjustments:					
6 Permanent Differences (From Sch. C-4)	-	-	-	-	-
7 Timing Differences (From Sch. C-5)	-	-	-	-	-
8 Total Schedule M Adjustments	-	-	-	-	-
9 Taxable Income Before State Taxes	(21,792.32)	21,634.00	(158.32)	-	(158.32)
10 Less: State Income Tax Exemption (\$5,000)					
11 State Taxable Income	(21,792.32)	21,634.00	(158.32)	-	(158.32)
12 State Income Tax (5.5% of Line 11)	(1,198.58)	1,189.87	(8.71)	-	(8.71)
13 Emergency Excise Tax	-	-	-	-	-
14 Credits	-	-	-	-	-
15 Current State Income Taxes	(1,198.58)	1,189.87	(8.71)	-	(8.71)
16 Federal Taxable Income (Line 9 - Line 15)	(20,593.74)	20,444.13	(149.61)	-	(149.61)
17 Federal Income Tax Rate	21%	21%	21%	21%	21%
18 Federal Income Taxes (Line 16 x Line 17)	(4,324.69)	4,293.27	(31.42)	-	(31.42)
19 Less: Investment Tax Credit Realized This Year (Sch. C-8)	-	-	-	-	-
20 Current Federal Inc. Taxes (Line 18 - Line 19)	(4,324.69)	4,293.27	(31.42)	-	(31.42)
Summary:					
21 Current State Income Taxes (Line 15)	(1,198.58)	1,189.87	(8.71)	-	(8.71)
22 Current Federal Income Taxes (Line 20)	(4,324.69)	4,293.27	(31.42)	-	(31.42)
23 Total Current Income Tax Expense (To C-1)	(5,523.26)	5,483.14	(40.13)	-	(40.13)

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

Recap Schedules: C-1

Schedule of Interest In Tax Expense Calculation

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

Florida Public Service Commission
Schedule: C-3
Page 1 of 1
Preparer: Brent Thies
Supporting Schedules: D-1,C-8
Recap Schedules: C-2

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

Line No.	Description	Total Per Books	Utility Adjustments	Utility Adjusted	Water	Wastewater
1	Interest on Long-Term Debt	0	0	0	0	0
2	Amortization of Debt Premium, Disc. and Expense Net	0	0	0	0	0
3	Interest on Short-Term Debt	805.96	0	0	0	805.96
4	Other Interest Expense	0	0	0	0	0
5	AFUDC	0	0	0	0	0
6	ITC Interest Synchronization (IRC 46(f)(2) only - See below)	0	0	0	0	0
7	Total Used For Tax Calculation	805.96	-	-	-	805.96

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

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

Book/Tax Differences - Permanent

Florida Public Service Commission

Company: CSWR-Florida (North Peninsula)

Docket No.: 20250052

Test Year Ended: 1/31/2025

Historic ☒ Projected ☐

Schedule: C-4

Page 1 of 1

Preparer: Brent Thies

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

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

Supporting Schedules: None

Recap Schedules: C-2

Deferred Income Tax Expense

Florida Public Service Commission

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

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

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

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

Supporting Schedules: None
Recap Schedules: C-2

Accumulated Deferred Income Taxes - Summary

Florida Public Service Commission

Company: CSWR-Florida (North Peninsula)

Schedule: C-6

Docket No.: 20250052

Page 1 of 3

Test Year Ended: 1/31/2025

Preparer: Brent Thies

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

Line No.	Year	Account No. _____			Account No. _____			Net Deferred Income Taxes		
		State	Federal	Total	State	Federal	Total	State	Federal	Total

CSWR-Florida has no accumulated tax deferrals on its books

Supporting Schedules: C-7, Pg 2 & 3

Recap Schedules: A-18,A-19,D-2

Accumulated Deferred Income Taxes - State

Florida Public Service Commission

Company: CSWR-Florida (North Peninsula)

Schedule: C-6

Docket No.: 20250052

Page 2 of 3

Test Year Ended: 1/31/2025

Preparer: Brent Thies

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

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

CSWR-Florida has no accumulated tax deferrals on its books

Supporting Schedules: None
Recap Schedules: C-6

Accumulated Deferred Income Taxes - Federal

Florida Public Service Commission

Company: CSWR-Florida (North Peninsula)

Schedule: C-6

Docket No.: 20250052

Page 3 of 3

Test Year Ended: 1/31/2025

Preparer: Brent Thies

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

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

CSWR-Florida has no accumulated tax deferrals on its books

Supporting Schedules: None
Recap Schedules: C-6

Investment Tax Credits - Analysis

Florida Public Service Commission

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

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

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

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

CSWR-Florida has no investment tax credits on its books

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

Investment Tax Credits - Analysis

Florida Public Service Commission

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

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

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

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

CSWR-Florida has no investment tax credits on its books

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

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

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

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

CSWR-Florida has no investment tax credits on its books

Investment Tax Credits - Section 46(f) Election

Florida Public Service Commission

Company: CSWR-Florida (North Peninsula)

Schedule: C-7

Docket No.: 20250052

Page 4 of 4

Test Year Ended: 1/31/2025

Preparer: Brent Thies

Historic ☒ Projected ☐

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

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

Parent(s) Debt Information

Florida Public Service Commission

Company: CSWR-Florida (North Peninsula)

Schedule: C-8

Docket No.: 20250052

Page 1 of 1

Test Year Ended: 1/31/2025

Preparer: Brent Thies

Explanation: Provide the information required to adjust income tax expense by the interest expense of the parent(s) that may be invested in the equity of the applicant. If a year-end rate base is used, provide on both a year-end and an average basis. Amounts should be parent only.

Line No.	Description	Parent's Name			
		Amount	% of Total	Cost Rate	Weighted Cost
1	Long-Term Debt				
2	Short-Term Debt				
3	Preferred Stock				
4	Common Equity (State Retained Earnings Separately - Parent Only)				
5	Deferred Income Tax				
6	Other				
7	Total		100.00%		
8	Weighted Cost Parent Debt X 37.63% (or applicable consolidated tax rate) X Equity of Subsidiary (To C-1)				

Supporting Schedules: None
Recap Schedules: C-3

Income Tax Returns

Florida Public Service Commission

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

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

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

**Line
No.**

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

Miscellaneous Tax Information

Florida Public Service Commission

Company: CSWR-Florida (North Peninsula)

Schedule: C-10

Docket No.: 20250052

Page 1 of 1

Test Year Ended: 1/31/2025

Preparer: Brent Thies

Explanation: Provide answers to the following questions with respect to the applicant or its consolidated entity.

- (1) What tax years are open with the Internal Revenue Service?
Tax year 2024 remains open as CSWR-Florida was granted an extension of its 2024 tax filing
- (2) Is the treatment of customer deposits at issue with the IRS?
No
- (3) Is the treatment of contributions in aid of construction at issue with the IRS?
No
- (4) Is the treatment of unbilled revenues at issue with the IRS?
No

**Schedule of Requested Cost of Capital
13-Month Average Balance**

Florida Public Service Commission

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

Schedule: D-1
Page 1 of 1
Preparer: Brent Thies
Subsidiary [X] or Consolidated []

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

Line No.	Class of Capital	(1) Reconciled To Requested Rate Base	(2) Ratio	(3) Cost Rate	(4) Weighted Cost
1	Long-Term Debt	0			
2	Short-Term Debt	8,752.47	0.45%	8.50%	0.04%
3	Preferred Stock	-			
4	Customer Deposits	-			
5	Common Equity	1,932,512.53	99.55%	8.77%	8.73%
6	Tax Credits - Zero Cost	-			
7	Tax Credits - Wtd. Cost	-			
8	Accum. Deferred Income Taxes	-			
9	Other (Explain)	-	0		
10	Total	1,941,265.00	100.00%		8.77%

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

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

Florida Public Service Commission

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

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

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

Line No.	(1) Class of Capital	(2) Test Year Per Books	(3) - (4) - (5) Reconciliation Adjustments			(6) Reconciled To Requested Rate Base
			(3) Specific	(4) (Explain)	(5) Prorata *	
1	Long-Term Debt					
2	Short-Term Debt	8,752				8,752
3	Preferred Stock					
4	Common Equity	1,812,673	A Parent Advances		119,839	1,932,513
5	Customer Deposits					
6	Tax Credits - Zero Cost					
7	Tax Credits - Wtd. Cost					
8	Accum. Deferred Income Tax					
9	Other (Explain)					
10	Total	1,821,426				1,941,265

* List corresponding adjustments to rate base below:

Description	Amount
-------------	--------

A Working Capital provided by parent for construction in progress and other items of working capital. Booked to intercompany payables. 119,839

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

Preferred Stock Outstanding

Florida Public Service Commission

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

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

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

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

CSWR-Florida has no preferred stock outstanding

Recap Schedules: A-19,D-2

13-Month Average Cost of Short-Term Debt

Florida Public Service Commission

Company: CSWR-Florida (North Peninsula)

Schedule: D-4

Docket No.: 20250052

Page 1 of 1

Test Year Ended: 1/31/2025

Preparer: Brent Thies

Utility ☒ or Parent ☐

Historic ☒ Projected ☐

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

Line No.	Lender	(1) Total Interest Expense	(2) Maturity Date	(3) Simple Average Amt. Outstanding	(4) Effective Cost Rate
1	CSWR, LLC	805.956602	11/22/2026	8,752.47	9.2%

Total

Recap Schedules: A-19,D-2

Cost of Long-Term Debt
13-Month Average Basis

Florida Public Service Commission

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

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

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

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

CSWR-Florida has no long-term debt

Total

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

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

Florida Public Service Commission

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

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

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

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

CSWR-Florida has no variable rate long-term debt

Total

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

Schedule of Customer Deposits

Florida Public Service Commission

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

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

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

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

CSWR-Florida does not collect customer deposits

Rate Schedule

Florida Public Service Commission

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

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

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

Line No.	(1) Class/Meter Size	(2) Present Rates	(3) Proposed Rates
		BFC	BFC
1	Residential		
2	Flat Rate	\$ 39.20	\$ 64.26
3			
4	General Service		
5	All Meter Sizes		
6	(6 ERCs)		
7	Flat Rate	\$ 237.24	\$ 385.56
8	All Meter Sizes		
9	(14 ERCs)		
10	Flat Rate	\$ 548.82	\$ 899.64
11	All Meter Sizes		
12	(17 ERCs)		
13	Flat Rate	\$ 666.43	\$ 1,092.42
14	All Meter Sizes		
15	(65 ERCs)		
16	Flat Rate	\$ 2,548.09	\$ 4,176.91
17	All Meter Sizes		
18	(70 ERCs)		
	Flat Rate	\$ 2,744.10	\$ 4,498.21

Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission

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

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

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

Line No.	(1) Class/Meter Size	(2) Number Bills	(3) Consumption in MG	(4) Present Rate	(5) Revenues at Present Rates	(6) Proposed Rate	(7) Revenues at Proposed Rates
1	Residential						
2	Flat Rate	5,175		\$ 39.20	\$ 202,860.00	\$ 64.26	\$ 332,546.23
3							
4	Total Residential	5,175	0		\$ 202,860.00		\$ 332,546.23
5							
6	Average Bill				\$ 39.20		\$ 64.26
7							
8	General Service						
9	All Meter Sizes						
10	(6 ERCs)						
11	Flat Rate	12		\$ 237.24	\$ 2,846.88	\$ 385.56	\$ 4,626.73
12	Total Gen. Serv. (6 ECRs)	12	0		\$ 2,846.88		\$ 4,626.73
13							
14	Average Bill				\$ 237.24		\$ 385.56
15							
16	General Service						
17	All Meter Sizes						
18	(14 ERCs)						
19	Flat Rate	12		\$ 548.82	\$ 6,585.84	\$ 899.64	\$ 10,795.70
20	Total Gen. Serv. (14 ECRs)	12	0		\$ 6,585.84		\$ 10,795.70
21							
22	Average Bill				\$ 548.82		\$ 899.64
23							
24	General Service						
25	All Meter Sizes						
26	(17 ERCs)						
27	Flat Rate	12		\$ 666.43	\$ 7,997.16	\$ 1,092.42	\$ 13,109.07
28	Total Gen. Serv. (17 ECRs)	12	0		\$ 7,997.16		\$ 13,109.07
29							
30	Average Bill				\$ 666.43		\$ 1,092.42
31							
32	General Service						
33	All Meter Sizes						
34	(65 ERCs)						
35	Flat Rate	12		\$ 2,548.09	\$ 30,577.08	\$ 4,176.91	\$ 50,122.91
36	Total Gen. Serv. (65 ECRs)	12	0		\$ 30,577.08		\$ 50,122.91
37							
38	Average Bill				\$ 2,548.09		\$ 4,176.91
39							
40	General Service						
41	All Meter Sizes						
42	(70 ERCs)						
43	Flat Rate	12		\$ 2,744.10	\$ 32,929.20	\$ 4,498.21	\$ 53,978.52
44	Total Gen. Serv. (70 ECRs)	12	0		\$ 32,929.20		\$ 53,978.52
45							
46	Average Bill				\$ 2,744.10		\$ 4,498.21
47							
48							
49	Total Gen. Service (All)				\$ 111,513.24		\$ 182,755.84
50							
51	Average Bill				\$ 1,858.55		\$ 3,045.93
52							
53	Unbilled Revenues						
54	Other Revenue				\$ 430.46		
55	Misc. Serv. Charges						
56							
57	Total Revenue				\$ 314,803.70		\$ 515,302.07
58							
59	Booked Revenue				\$ 281,531.19		
60							
61	Difference (Explain)				\$ (33,272.51)		
62							
63	The Company believes the difference between modeled and booked revenue is primarily due to a timing mismatch.						
64	The model is based on bills dated within the test year (2/21/2024–1/20/2025), while the booked revenue reflects revenue						
65	posted to the general ledger on a true calendar basis (2/1/2024–1/31/2025).						

Customer Monthly Billing Schedule

Florida Public Service Commission

Company: CSWR-Florida (North Peninsula)

Schedule: E-3

Docket No.: 20250052

Page 1 of 1

Test Year Ended: 1/31/2025

Preparer: Aaron Silas

Water ☐ or Wastewater ☒

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

Line No.	(1) Month/ Year	(2) Residential	(3) General Service	(4) Multi-Family Dwelling	(5) Private Fire Protection	(6) Other (List)	(7) Total
1	February	429	5				434
2	March	431	5				436
3	April	437	5				442
4	May	432	5				437
5	June	432	5				437
6	July	431	5				436
7	August	432	5				437
8	September	431	5				436
9	October	430	5				435
10	November	432	5				437
11	December	429	5				434
12	January	429	5				434
	Total	5175	60	0	0	0	5235

Miscellaneous Service Charges

Florida Public Service Commission

Company: CSWR-Florida (North Peninsula)

Schedule: E-4

Docket No.: 20250052

Page 1 of 1

Test Year Ended: 1/31/2025

Preparer: Aaron Silas

Water ☐ or Wastewater ☒

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

(1)			(2)		(3)	
			Present		Proposed	
Line No.	Type Charge	Bus. Hrs.	After Hrs.		Bus. Hrs.	After Hrs.
1	Initial Connection	N/A	N/A		\$ 50.75	\$ 101.50
2						
3	Normal Reconnection	N/A	N/A		\$ 50.75	\$ 101.50
4						
5	Violation Reconnection	N/A	N/A		\$ 50.75	\$ 101.50
6						
7	Premises Visit	N/A	N/A		\$ 50.75	\$ 101.50
8						
9	Other Charges (List)					
10	Late Payment Charge	\$ 6.77	\$ 6.77		\$ 7.00	\$ 7.00
11						
12	NSF Check Charge	N/A	N/A		Pursuant to Section 68.065, F.S.	Pursuant to Section 68.065, F.S.
13						
14	Credit Card Fee	N/A	N/A		2.25% of Bill	2.25% of Bill
15						
16	ACH Fee	N/A	N/A		\$ 0.75	\$ 0.75

Miscellaneous Service Charge Revenues

Florida Public Service Commission

Company: CSWR-Florida (North Peninsula)

Docket No.: 20250052

Test Year Ended: 1/31/2025

Water ☐ or Wastewater ☒

Schedule: E-5

Page 1 of 1

Preparer: Aaron Silas

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

Line No.	(1) Initial Connection	(2) Normal Reconnect	(3) Violation Reconnect	(4) Premises Visit	(5) Other Charges	(6) Total
1	\$ 444.00	N/A	N/A	N/A	\$ 712.26	\$ 1,156.26
2						
3	Other Charges as follows:					
4	Connection Meter Fee					
5	NSF Check Charges					
6	Other Miscellaneous Fees					
7	Total					
8						
9	<u>Misc Fees Description</u>					
10	The revenues associated with Miscellaneous Fees relate to late fees incurred due to late payments during the test year.					

Public Fire Hydrants Schedule**Florida Public Service Commission**

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

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

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

(1)	(2)	(3)	(4)
Line No.	Size	Type	Quantity
-----	-----	-----	-----

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

Private Fire Protection Service**Florida Public Service Commission**

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

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

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

(1)	(2)	(3)	(4)
Line No.	Size	Type	Quantity
-----	-----	-----	-----

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

Contracts and Agreements Schedule**Florida Public Service Commission****Company: CSWR-Florida (North Peninsula)**
Docket No.: 20250052
Test Year Ended: 1/31/2025**Schedule: E-8**
Page 1 of 1
Preparer: Aaron Silas

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

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

Tax or Franchise Fee Schedule

Florida Public Service Commission

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

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

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

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

Service Availability Charges Schedule

Florida Public Service Commission

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

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

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

Line No.	(1) Type Charge	(2) Present Charges	(3) Proposed Charges
1	Main Extension Charge		
2	Residential with Road Crossing per ERC(250 gpd)	\$ 762.00	Actual Cost
3	All others-per Gallon	\$ 3.05	Actual Cost
4			
5	Main Extension Charge		
6	Residential without Road Crossing per ERC(250 gpd)	\$ 444.00	Actual Cost
7	All others-per Gallon	\$ 1.78	Actual Cost
8			
9	Force Main (per Linear sq. ft.)	\$ 1.25	Actual Cost
10			
11	Customer Connection (Tap In) Charge	N/A	Actual Cost

Guaranteed Revenues Received

Florida Public Service Commission

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

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

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

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

1 This utility does not have any guaranteed revenue contracts; therefore this schedule is not applicable.

Class A Utility Cost of Service Study

Florida Public Service Commission

Company: CSWR-Florida (North Peninsula)

Schedule: E-12

Docket No.: 20250052

Page 1 of 1

Test Year Ended: 1/31/2025

Preparer: Aaron Silas

Water ☐ or Wastewater ☒

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

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

Projected Test Year Revenue Calculation

Florida Public Service Commission

Company: CSWR-Florida (North Peninsula)

Docket No.: 20250052

Test Year Ended: 1/31/2025

Water ☐ or Wastewater ☒

Schedule: E-13

Page 1 of 1

Preparer: Aaron Silas

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

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

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

Billing Analysis Schedules

Florida Public Service Commission

Company: CSWR-Florida (North Peninsula)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Customer Class: Residential
Meter Size: All Meter Sizes

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

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

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

The billing analysis is contained in Volume II.

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

Florida Public Service Commission

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

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

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

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

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

Gallons of Wastewater Treated
In Thousands of Gallons

Florida Public Service Commission

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

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

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

	(1)	(2)	(3)	(4)	(5)	(6)
		Individual Plant Flows				
Month/ Year	CSWR-Florida (North Peninsula)	(Name)	(Name)	(Name)	Total Plant Flows	Total Purch. Sewage Treatment
Feb-24	46,000.00				46,000.00	
Mar-24	48,000.00				48,000.00	
Apr-24	42,000.00				42,000.00	
May-24	37,000.00				37,000.00	
Jun-24	41,000.00				41,000.00	
Jul-24	43,000.00				43,000.00	
Aug-24	39,000.00				39,000.00	
Sep-24	38,100.00				38,100.00	
Oct-24	79,400.00				79,400.00	
Nov-24	106,300.00				106,300.00	
Dec-24	51,500.00				51,500.00	
Jan-25	52,300.00				52,300.00	
Total	623,600.00				623,600.00	

Water Treatment Plant Data

Florida Public Service Commission

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

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

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

	DATE	GPD
--	------	-----

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

Wastewater Treatment Plant Data

Florida Public Service Commission

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

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

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

		MONTH	GPD
1.	Plant Capacity		181,000
	The hydraulic rated capacity. If different from that shown on the DER operating or construction permit, provide an explanation.		
2.	Average Daily Flow Max Month	Oct	106,300
	An average of the daily flows during the peak usage month during the test year. Explain, on a separate page, if this peak-month was influenced by abnormal infiltration due to rainfall periods.		

**Used and Useful Calculations
Water Treatment Plant**

Florida Public Service Commission

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

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

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

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

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

**Used and Useful Calculations
Wastewater Treatment Plant**

Florida Public Service Commission

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

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

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

Recap Schedules: A-6,A-10,B-14
Line No.

1	Used and Useful Flow	94,300.00
2	Property Needed for Post Test Year Period	0
4	Permitted Capacity	181,000.00 gpd
5	Used and Useful Percentage	52%
6	Please note that CSWR-Florida has chosen to decommission the existing facility and connect to the City of	
7	Ormond Beach. However, allowing for design, permitting, bidding, and project execution, full	
8	implementation of this alternative is projected to take at least several years.	

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

Florida Public Service Commission

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

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

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

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

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

Margin Reserve Calculations

Florida Public Service Commission

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

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

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

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

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

Equivalent Residential Connections - Water

Florida Public Service Commission

Company: CSWR-Florida (North Peninsula)

Schedule F-9

Docket No.: 20250052

Page 1 of 1

Test Year Ended: 1/31/2025

Preparer: Aaron Silas

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

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

Equivalent Residential Connections - Wastewater

Florida Public Service Commission

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

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

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

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

Interim Rate - Revenue Deficiency - Wastewater**Florida Public Service Commission****Company: CSWR-Florida (North Peninsula)****Docket No.: 20250052****Test Year Ended: 1/31/2025****Page 1 of 1****Preparer: Aaron Silas**

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

Rate Base	1,941,265.23
Net Operating Income	(20,986.36)
Equity Percentage	92.82%
Debt Percentage	7.18%
Last Authorized ROE (Min)	9.55%
Current Cost of Debt	8.50%
Achieved Rate of Return	-1.08%
Required Rate of Return	9.47%
Revenue Deficiency	204,913.67
Percentage Increase	72.79%

Interim Rate Design - Wastewater

Florida Public Service Commission

Company: CSWR-Florida (North Peninsula)

Docket No.: 20250052

Test Year Ended: 1/31/2025

Page 1 of 1

Preparer: Aaron Silas

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

Customer Type (B)	Base Year Bill Count (C)	Residential Customer Equivalent (D)	Customer Equivalents (E)	Base Year At Present Rates Revenue (F)	Proposed Revenue Increase (G)	Base Year Proposed Revenue (H)	Proposed Monthly Charge (I)
Residential							
Flat Rate	5,175	1	5,175	\$ 202,860.00	146,474.10	\$349,334.10	\$ 67.50
General Service							
All Meter Sizes (6 ERCs)	12	6	72	\$ 2,846.88	2,055.58	\$ 4,902.46	\$ 405.03
All Meter Sizes 14 ERCs)	12	14	168	\$ 6,585.84	4,755.27	\$ 11,341.11	\$ 945.06
All Meter Sizes(17 ERCs)	12	17	204	\$ 7,997.16	5,774.31	\$ 13,771.47	\$ 1,147.57
All Meter Sizes(65 ERCs)	12	65	780	\$ 30,577.08	22,078.04	\$ 52,655.12	\$ 4,387.77
All Meter Sizes(70 ERCs)	12	70	840	\$ 32,929.20	23,776.37	\$ 56,705.57	\$ 4,725.29
Total	5,235		7,239	\$ 283,796.16	204,913.67	\$488,709.83	

Standalone Rate Design - Wastewater

Florida Public Service Commission

Company: CSWR-Florida (North Peninsula)

Docket No.: 20250052

Test Year Ended: 1/31/2025

Page 1 of 1

Preparer: Aaron Silas

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

Customer Type (B)	Base Year Bill Count (C)	Residential Customer Equivalent (D)	Customer Equivalents (E)	Base Year At Present Rates Revenue (F)	Proposed Revenue Increase (G)	Base Year Proposed Revenue (H)	Proposed Monthly Charge (I)
Residential							
Flat Rate	5,175	1	5,175	\$ 202,860.00	129,686.23	\$332,546.23	\$ 64.26
General Service							
All Meter Sizes (6 ERCs)	12	6	72	\$ 2,846.88	1,819.98	\$ 4,666.86	\$ 385.56
All Meter Sizes 14 ERCs)	12	14	168	\$ 6,585.84	4,210.26	\$ 10,796.10	\$ 899.64
All Meter Sizes(17 ERCs)	12	17	204	\$ 7,997.16	5,112.50	\$ 13,109.66	\$ 1,092.42
All Meter Sizes(65 ERCs)	12	65	780	\$ 30,577.08	19,547.60	\$ 50,124.68	\$ 4,176.91
All Meter Sizes(70 ERCs)	12	70	840	\$ 32,929.20	21,051.29	\$ 53,980.49	\$ 4,498.21
Total	5,235		7,239	\$ 283,796.16	181,427.85	\$465,224.01	