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May 30, 2025

Via Electronic Filing

Florida Public Service Commission
Office of Commission Clerk
2540 Shumard Oak Boulevard
Tallahassee, FL 32399-0850

Re: Docket 20250052-WS – Application for increase in water and wastewater rates in
Brevard, Citrus, Duval, Highlands, Marion, and Volusia Counties by CSWR-Florida
Utility Operating Company, LLC

Dear Commission Clerk:

On behalf of CSWR-Florida Utility Operating Company, LLC (“CSWR-Florida”), please find enclosed the following for electronic filing:

1. Application;
2. Minimum Filing Requirements (“MFR”) Volume I - financial information;
3. MFR Volume II - billing analysis;
4. MFR Volume III - additional engineering MFRs; and
5. Prefiled Direct Testimony of witnesses Josiah Cox, Brent Thies, Aaron Silas, Mike Duncan, Todd Thomas, and Jake Freeman.

The filing fee in the amount of \$9,000.00 will be hand delivered to your office under separate letter. Should you have any questions regarding this filing, please do not hesitate to contact me.

Sincerely,

/s/ Thomas A. Crabb

Thomas A. Crabb
Susan F. Clark
Attorneys for Applicant CSWR-Florida Utility
Operating Company, LLC

cc: Aaron Silas (via email w/encls.)
Walt Trierweiler, Esq. (via email w/encls.)
Austin Watrous, Esq. (via email w/encls.)
Daniel Dose, Esq. (via email w/encls.)
Jennifer Crawford (via email w/encls.)
Jennifer Augspurger (via email w/encls.)

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

Application for increase in water and
wastewater rates in Brevard, Citrus,
Duval, Highlands, Marion, and Volusia
Counties by CSWR-Florida Utility
Operating Company, LLC.

Docket No.: 20250052-WS

APPLICATION FOR INCREASE IN RATES

Applicant CSWR-Florida Utility Operating Company, LLC (“CSWR-Florida” or “Utility”), pursuant to sections 367.081 and 367.082, Florida Statutes, and chapter 25-30, Florida Administrative Code, files this Application for an increase in its water and wastewater rates in Brevard, Citrus, Duval, Highlands, Marion, and Volusia counties. CSWR-Florida requests that its rates, charges and service availability policies be revised under consolidated water and wastewater tariffs.

General Information

1. The name and address of the Utility:

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

2. The names and contact information of the persons authorized to receive notices and communications relating to this application:

Susan F. Clark, Esq.
Thomas A. Crabb, Esq.
Radey Law Firm
301 South Bronough Street, Suite 200
Tallahassee, FL 32301
(850) 425-6654
(850) 425-6694 Facsimile
sclark@radeylaw.com
tcrabb@radeylaw.com
sturner@radeylaw.com

Please also copy the Utility on all notices and communications, to the following email address:

regulatory@cswrgroup.com

3. The Utility is a Florida domestic limited liability company formed on March 31, 2021. The Utility is a wholly-owned subsidiary of CSWR-Florida Utility Holding Company, LLC, which has the same address as the Utility.

4. This is the Utility's first rate case. In 2022 and 2023, CSWR-Florida acquired the water and/or wastewater systems of eleven (11) Florida utilities. The systems of ten (10) of those utilities were in jurisdictional counties at the time of acquisition. The eleventh, the water and wastewater systems of Rolling Oaks Utilities, Inc., in Citrus County, was nonjurisdictional at the time of acquisition in 2022 but became jurisdictional in 2024. In this rate case, CSWR-Florida seeks consolidated rates. The systems are identified below by the names of their former owners and certificate numbers, with the number of the Commission order which previously considered their rates.

- a. Aquarina Utilities, Inc. in Brevard County (517-W and 450-S). Aquarina's rates and charges were last approved in a 2020 limited alternative rate case. Order No. PSC-2020-0158-PAA-WS, issued May 15, 2020, in Docket No. 20190080-WS. Its late payment charge was approved in 2014. Order No. PSC-14-0105-TRF-WS, issued February 20, 2014, in Docket No. 20130288-WS. The miscellaneous service charges and service availability charges were amended in 2016. Order No. PSC-16-0583-PAA-WS, issued December 29, 2016, in Docket No. 20150010-WS.
- b. Sunshine Utilities of Central Florida, Inc. in Marion County (363-W). Sunshine's rates and charges were last approved in a file and suspend rate case in 2012. Order No. PSC-12-0357-PAA-WU, issued July 10, 2012, in Docket No. 20100048-WU. Since 2012, the rates have been changed by four price index rate increases and a rate decrease to remove an expired rate case amortization. The miscellaneous service charges were amended in 2022 to remove the initial connection and normal reconnection charges and update the definition for the premises visit charge to comply with amended Rule 25-30.460, F.A.C. Order No. PSC-2022-0120-PAA-WU, issued March 18, 2022, in Docket No. 20210095-WU.

- c. North Peninsula Utilities Corporation in Volusia County (249-S). North Peninsula's rates and charges were last approved in a 2019 staff-assisted rate case. Order PSC-2019-0461-PAA-SU, issued October 25, 2019, in Docket No. 20180138-SU. The late payment charge was approved in 2017. Order PSC-2017-0441-PAA-SU, issued November 17, 2017, in Docket No. 20170152-SU. The service availability charges were approved in 2016. Order PSC-16-0522-PAA-SU, issued November 21, 2016, in Docket No. 20130209-SU. Since the last rate case, the rates have been changed by two price index rate increases and one pass-through increase.
- d. Neighborhood Utilities, Inc. in Duval County (430-W). Neighborhood's rates, charges, and initial customer deposits were last approved in a 2016 staff-assisted rate case. Order No. PSC-16-0537-PAA-WU, issued November 23, 2016, in Docket No. 20150181-WU. Since that last rate case, the rates were decreased to remove an expired rate case expense amortization. *Id.* The miscellaneous service charges were amended in 2022 to remove the initial connection and normal reconnection charges, to revise the premises visit charge, and to update the definition for the premises visit charge to comply with amended Rule 25-30.460, F.A.C. Order No. PSC-2022-0364-PAA-WU, issued October 25, 2022, in Docket No. 20220019-WU. The late payment charge of \$4.30 was found to be appropriate. *Id.*
- e. BFF Corp. in Marion County (318-S). BFF's rates were last approved in 2002. Order No. PSC-02-0487-PAA-SU, issued April 8, 2002, in Docket No. 20010919-SU. Since that last rate case, the rates were amended by several price indexes and pass-through rate adjustments with the most recent being in 2022. The current service availability charges were approved in 1990. Order No. 22570, issued February 19, 1990, in Docket No. 19890916-SU. The initial customer deposits have been in effect since BFF's certification in the late 1990s. The miscellaneous service charges were amended in 2023 to remove the initial connection and normal reconnection charges, to revise the premises visit charge, and to update the definition for the premises visit charge to comply with amended Rule 25-30.460, F.A.C. Order No. PSC-2023-0257-PAA-SU, issued August 21, 2023, in Docket No. 20220061-SU.
- f. C.F.A.T. H2O, Inc. in Marion County (552-W and 481-S). C.F.A.T. H2O's rates, miscellaneous service charges, and initial customer deposits were last approved in a 2011 staff-assisted rate case. Order No. PSC-11-0366-PAA-WS, issued August 31, 2011, in Docket No. 20100126-WU. Since then, the rates have been amended by seven price index rate adjustments with the last one being in 2022. The service availability charges were last approved in a 1993 transfer of certificate. Order No. PSC-94-0701-FOF-WS, issued June 8, 1994, in Docket No. 19931080-WS. Initial customer deposits were approved administratively in 2011. The miscellaneous service charges were amended in 2023 to remove the initial connection and normal reconnection charges and update the definition for the premises visit charge to comply with amended Rule 25-30.460, F.A.C. Order No. PSC-2023-0266-PAA-WS, issued August 22, 2023, in Docket No. 20220062-WS.

- g. Tradewinds Utilities, Inc. in Marion County (405-W and 342-S). Tradewinds' rates and miscellaneous service charges were last approved in a 2011 staff-assisted rate case. Order No. PSC-11-0385-PAA-WS, issued September 13, 2011, in Docket No. 20100127-WS. In 2016, Tradewinds had a rate decrease to remove an expired rate case expense amortization. Since then, the rates have been amended by seven price index rate adjustments with the last one being in 2022. The service availability charges for water were last approved in a 1994 staff-assisted rate case. Order No. PSC-94-0245-FOF-WS, issued March 4, 1994, in Docket No. 19930524-WS. Allowances for Funds Prudently Invested (AFPI) for wastewater were approved in 2000. Order No. PSC-00-1513-TRF-WS, issued August 21, 2000, in Docket No. 19991835-WS. Its initial customer deposits have been in effect since prior to 1994. The miscellaneous service charges were amended in 2023 to remove the initial connection and normal reconnection charges, to revise the premises visit charge, and to update the definition for the premises visit charge to comply with amended Rule 25-30.460, F.A.C. Order No. PSC-2023-0245-PAA-WS, issued August 17, 2023, in Docket No. 20220063-WS.
- h. Tymber Creek Utilities, Inc. in Volusia County (303-W and 252-S). Tymber Creek's water and wastewater rates were last approved in 2011. Order No. PSC-11-0345-PAA-WS, issued August 16, 2011, in Docket No. 20100359-WS. Since then, the rates were amended by several price index and two pass-through rate adjustments with the most recent being in 2020. The current service availability charges were approved in 1991. Order No. 24206, issued March 7, 1991, in Docket No. 19900501-WS. The initial customer deposits have been in effect since Tymber Creek's certification in the late 1970s. The late payment charge was approved administratively in 2012. The miscellaneous service charges were amended in 2023 to remove the initial connection and normal reconnection charges, to revise the premises visit charge, and to update the definition for the premises visit charge to comply with amended Rule 25-30.460, F.A.C. Order No. PSC-2023-0305-PAA-WS, issued October 13, 2023, in Docket No. 20220064-WS.
- i. Sebring Ridge Utilities, Inc. in Highlands County (365-S). Sebring Ridge's rates, charges, and initial customer deposits were last approved in a 1996 staff-assisted rate case. Order No. PSC-1996-0869-FOF-WS, issued July 2, 1996, in Docket No. 950966-WU. Sebring had a rate decrease to remove expired rate case expense amortization in 2000. The rates have been amended by 11 price index and 2 pass-through rate adjustments with the last one being in 2020. The miscellaneous service charges were amended in 2023 to remove the initial connection and normal reconnection charges, to revise the premises visit charge, and to update the definition for the premises visit charge to comply with amended Rule 25-30.460, F.A.C. Order No. PSC-2023-0216-PAA-SU, issued July 27, 2023, in Docket No. 20220149-SU.
- j. TKCB, Inc. in Brevard County (562-S). TKCB's rates were last approved in a 2021 limited alternative rate increase proceeding. Order No. PSC-2021-0435-PAA-SU, issued November 22, 2021, in Docket No. 20210120-SU. The rates were amended by a price index in June 2022. TKCB had a rate decrease to remove expired rate case expense amortization in 2023.

- k. CSWR-Florida Utility Operating Company, LLC / Rolling Oaks Utilities, Inc. in Citrus County (grandfather certificate pending). The current rates were established for Rolling Oaks Utilities by Citrus County and have been in effect since February 1, 2022.

5. The address within the service area where the application is available for customer inspection during the time the rate application is pending:

Central Ridge Library
425 West Roosevelt Blvd.
Beverly Hills, FL 34465

6. Pursuant to Rule 25-22.0407(2), F.A.C., CSWR-Florida will notify the chief executive officer of the governing body of each municipality and county within the service areas included in this rate request that it has applied for a general rate increase. The notice will clearly identify the Commission-assigned docket number and include a statement that a copy of the application and Minimum Filing Requirements (MFRs) can be accessed on the Commission's website.

7. The Utility is not requesting rates which generate less than a fair rate of return.

8. Included below is a statement signed by Josiah Cox, President of CSWR-Florida, that the utility will comply with Rule 25-22.0407, F.A.C.

9. CSWR-Florida is not requesting to use the proposed agency action procedure outlined in section 367.081(10), Florida Statutes.

10. Pursuant to Rule 25-30.020(2)(e)4., F.A.C., as this Application relates to both water and wastewater rates and CSWR-Florida has the existing capacity to serve more than 4,000 equivalent residential connections, CSWR-Florida is remitting a filing fee of \$9,000.00.

11. There are no known deviations from the policies, procedures and guidelines prescribed by the Commission in relevant Rules.

12. Pursuant to Rule 25-30.436(5)(e), F.A.C., the Utility's capital structure does not contain zero or negative equity.

13. Pursuant to Rule 25-30.436(5)(h), F.A.C., CSWR-Florida has not recorded any land on its books since rate base was last established. In each transfer docket for the systems it has acquired to date, CSWR-Florida filed copies of the recorded deeds to the land upon which each system's facilities are located (i.e., the land CSWR-Florida acquired from each system's former owner). Since those acquisitions, CSWR-Florida has not acquired any additional land upon which treatment facilities are or will be located.

14. CSWR-Florida is requesting water and wastewater rates which would allow it to recover all expenses that it will incur on a going-forward basis using a historic test year and will generate a fair return on its investment in all property used and useful in the public service. The revenue which the Company requests should be adjusted to incorporate the repression in the customer usage as a result of the rates established in this case, in accordance with the standard methodology used by staff.

Supporting Information and Exhibits

15. In support of its request for interim relief, CSWR-Florida demonstrates through the supporting schedules in the attached **Volume I** that it is earning outside its range of reasonable returns, calculated in accordance with section 367.082(5), Florida Statutes. Submitted as part of **Volume I** are schedules of rate base (Schedules A-1 and A-2), cost of capital (Schedule D-1) and net operating income (Schedules B-1 and B-2), pursuant to Rule 25-30.437(2)(d).

16. CSWR-Florida's Financial, Rate and Engineering Minimum Filing Requirements ("MFRs") are provided as **Volume I**.

17. Any expenses which are subject to allocation between individual water and wastewater systems are reported in the appropriate Schedule B-12 for each system in **Volume I**.

18. CSWR-Florida's systems have costs allocated or charged from a parent, affiliate or related party, in addition to those costs reported on Schedule B-12. Pursuant to Rule 25-30.436(5)(g), F.A.C., attached as **Exhibit A** are schedules that show the following information:

- a. The total costs being allocated or charged prior to any allocation or charging as well as the name of the entity from which the costs are being allocated or charged and its relationship to the utility.
- b. For costs allocated or charged to the utility in excess of one percent of test year revenues:
 - i. A detailed description and itemization; and,
 - ii. The amount of each itemized cost.
- c. The allocation or direct charging method used and the bases for using that method.
- d. The workpapers used to develop the allocation method, including but not limited to the numerator and denominator of each allocation factor.
- e. The workpapers used to develop, where applicable, the basis for the direct charging method.
- f. An organizational chart of the relationship between the utility and its parent and affiliated companies and the relationship of any related parties.
- g. A copy of any contracts or agreements between the utility and its parent or affiliated companies for services rendered between or among them.

19. The billing analysis schedules (Schedule E-14) are provided as **Volume II**.

20. Pursuant to Rule 25-30.437(3), F.A.C., CSWR-Florida provides the following additional engineering MFRs as **Volume III**:

- a. A detailed map showing: 1. The location and size of CSWR-Florida's distribution and collection lines as well as its plant sites, and 2. The location and respective classification of CSWR-Florida's customers.
- b. A list of chemicals used for water and wastewater treatment, by type, showing the dollar amount and quantity purchased, the unit prices paid and the dosage rates utilized.

- c. The most recent chemical analyses for each water system conducted by a certified laboratory covering the inorganic, organic turbidity, microbiological, radionuclide, secondary and unregulated contaminants specified in Chapter 62-550, F.A.C.
 - d. All water and wastewater plant operating reports for the test year and the year preceding the test year.
 - e. The most recent sanitary survey for each water plant and inspection report for each wastewater plant conducted by the health department or the Department of Environmental Protection (DEP).
 - f. All health department and DEP construction and operating permits.
 - g. Any Notices of Violation, Consent Orders, Letters of Notice, or Warning Notices from the health department or DEP in the previous five years.
 - h. A list of all field employees, their duties, responsibilities, and certificates held, and an explanation of each employee's salary allocation method to the utility's capital or expense accounts.
 - i. A list, by serial number and description, of all vehicles owned or leased by the utility showing the original cost or annual lease expense, who the vehicle is assigned to, and the method of allocation to the utility.
 - j. A list, by customer, of all complaints received during the test year, with an explanation of how each complaint was resolved.
 - k. A copy of all customer complaints that the utility has received regarding DEP secondary water quality standards during the past five years.
21. Revised tariff sheets reflecting the proposed interim water and wastewater rates are attached as **Exhibit B**. Proposed final water and wastewater tariffs are attached as **Exhibit C**.
22. A reconciliation of the annual report to the trial balance and MFRs is attached as **Exhibit D**.
23. With this Application, CSWR-Florida provides the direct prefiled testimony of the following witnesses:
- a. Josiah Cox
 - b. Todd Thomas
 - c. Mike Duncan

- d. Aaron Silas
- e. Brent Thies
- f. Jacob Freeman

24. CSWR-Florida requests that the Commission not withhold its consent to the effectiveness of the proposed final water and wastewater rates in accordance with the Schedules included in **Volume I** and tariffs included in **Exhibit C**. Should the Commission suspend the requested rate increase, then CSWR-Florida requests that the Commission approve an interim increase in rates in accordance with the Schedules included in **Volume I** and tariffs included in **Exhibit B**.

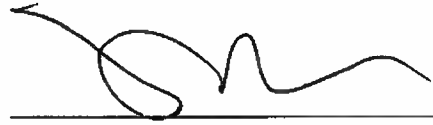
WHEREFORE, CSWR-Florida requests that the Public Service Commission accept jurisdiction of this Application, hold a hearing on the Application, and grant interim and final water and wastewater rates as requested and other relief as appropriate.

Respectfully submitted this 30th day of May, 2025.

/s/ Thomas A. Crabb
Susan F. Clark, FBN 179580
Thomas A. Crabb, FBN 25846
Radey Law Firm
301 South Bronough Street, Suite 200
Tallahassee, FL 32301
(850) 425-6654
sclark@radeylaw.com
tcrabb@radeylaw.com
Attorneys for CSWR-Florida UOC

STATEMENT OF JOSIAH COX

CSWR-Florida will comply with the noticing requirements of Rule 25-22.0407, Florida
Administrative Code.



Josiah Cox, President

EXHIBIT A

Costs Allocated or Charged from a Parent, Affiliate or Related Party
Rule 25-30.436(5)(g), F.A.C.

CSWR, LLC

Allocated Cost to CSWR-Florida Operating Company

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

1.Allocated Cost Calc

CSSWR, LLC
Allocated Cost to CSSWR-FL Utility Operating Company

Line		February 2024	March 2024	April 2024	May 2024	June 2024	July 2024	August 2024	September 2024	October 2024	November 2024	December 2024	January 2025	Test Year Total	Notes
No.	Item														
1	CSSWR-GL Expenses	1,761,144	1,703,910	1,736,399	1,802,745	1,811,340	1,939,671	1,799,764	1,980,606	1,983,812	2,263,195	2,489,422	3,009,876	24,281,884	
2	Line Item Exclusions	(1,500,933)	(1,475,935)	(1,486,872)	(1,534,265)	(1,510,892)	(1,564,313)	(1,440,102)	(1,615,860)	(1,567,176)	(1,812,614)	(2,150,347)	(2,091,920)	(19,751,230)	
3															
4															
5		260,210	227,975	249,527	268,480	300,448	375,358	359,662	364,747	416,636	450,581	339,075	917,956	4,530,654	
6															
7	CSSWR-FL Alloc %	11.25%	11.25%	11.87%	11.87%	11.87%	11.65%	11.65%	11.65%	11.81%	11.81%	11.81%	8.17%		
8															
9	CSSWR-FL Allocation	29,274	25,647	29,619	31,869	35,663	43,729	41,901	42,493	49,205	53,214	40,945	74,997	497,654	
10															
11															
12	Payroll and Employee Cost Allocation	98,258	96,116	112,153	129,574	122,577	133,500	128,427	130,451	118,689	123,587	104,286	124,973	1,422,592	EE Costs
13															
14														1,920,248.05	Total
15															
16															
17															
18															
19															
20															2,020,831 Acct 922000 Test Year Total
21															(444,886) K&M Adjustment in Filing
22															1,575,945 Allocated Cost in Filing
23															
24															
25															
26															
27															
28															
29															
30															
31															
32															
33				Water	Aquarina	\$	44,759	\$	(9,752)	\$	35,007				
34				Water	CFAT H2O Landfair WWTF	\$	24,101	\$	(5,251)	\$	18,850				
35				Water	Neighborhood Utilities	\$	45,266	\$	(9,862)	\$	35,403				
36				Water	Rolling Oaks Utilities	\$	636,353	\$	(138,846)	\$	497,707				
37				Water	Sunshine Utilities	\$	391,493	\$	(85,297)	\$	306,196				
38				Water	Sunshine Utilities - QR PP	\$	28,962	\$	(6,310)	\$	22,652				
39				Water	Tradewinds Village	\$	55,291	\$	(12,047)	\$	43,244				
40				Water	Tymbar Creek Utilities	\$	32,965	\$	(9,509)	\$	23,456				
41				Sewar	Aquarina	\$	35,038	\$	(7,834)	\$	27,404				
42				Sewar	BFF Corp	\$	11,648	\$	(2,537)	\$	9,108				
43				Sewar	CFAT H2O Landfair WWTF	\$	24,304	\$	(5,256)	\$	19,009				
44				Sewar	North Peninsula	\$	62,278	\$	(13,569)	\$	48,709				
45				Sewar	Rolling Oaks Utilities	\$	499,442	\$	(108,817)	\$	390,625				
46				Sewar	Sabring Ridge Utilities	\$	29,063	\$	(6,332)	\$	22,731				
47				Sewar	TKCB	\$	28,456	\$	(6,200)	\$	22,256				
48				Sewar	Tradewinds Village	\$	39,291	\$	(8,561)	\$	30,730				
49				Sewar	Tymbar Creek Utilities	\$	32,124	\$	(9,267)	\$	22,857				
50															
51					CSSWR-FL Consolidated	\$	2,020,831	\$	(444,886)	\$	1,575,945				

2. Expense Summary

Account Type2 IS

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

3. CSWR Expense Detail

Internal ID	Date	QTR	Period	Subsidiary (no hierarchy)	GL Account Number	Account Type	Memo	Vendor	Amount (Debit)	Amount (Credit)	Amount (Net)	Service Area (no hierarchy)	Service Type (no hierarchy)	Vendor	Account Type	Exclusion
1070827	1/1/2025		Jan 2025	CSWR, LLC	931000	Expense			25,052.00	0.00	25,052.00	CSWR, LLC	CSWR, LLC	Corporate Hill Property Group, LLC	IS	
1082150	1/1/2025		Jan 2025	CSWR, LLC	923900	Expense			3,000.00	0.00	3,000.00	CSWR, LLC	CSWR, LLC	Strategic Capital Consulting	IS	
1085528	1/1/2025		Jan 2025	CSWR, LLC	923900	Expense			25,000.00	0.00	25,000.00	CSWR, LLC	CSWR, LLC	Ann D. Murflow	IS	
1116230	1/10/2025		Jan 2025	CSWR, LLC	926200	Expense			229,326.36	0.00	229,326.36	CSWR, LLC	CSWR, LLC	UHS Billing	IS	EXC
1116638	1/1/2025		Jan 2025	CSWR, LLC	923900	Expense			17,003.74	0.00	17,003.74	CSWR, LLC	CSWR, LLC	Pearl Solutions Group LLC	IS	
1118036	1/1/2025		Jan 2025	CSWR, LLC	923900	Expense			2,500.00	0.00	2,500.00	CSWR, LLC	CSWR, LLC	Government Solutions LLC	IS	
1118040	1/2/2025		Jan 2025	CSWR, LLC	923900	Expense			7,500.00	0.00	7,500.00	CSWR, LLC	CSWR, LLC	RSR Strategies, LLC	IS	
1118945	1/1/2025		Jan 2025	CSWR, LLC	921500	Expense			3,047.64	0.00	3,047.64	CSWR, LLC	CSWR, LLC	8&8, Inc	IS	
1124519	1/1/2025		Jan 2025	CSWR, LLC	427000	Expense	Interest Expense Accrual		79,166.67	0.00	79,166.67	CSWR, LLC	CSWR, LLC		IS	EXC
1127590	1/5/2025		Jan 2025	CSWR, LLC	921500	Expense			268.74	0.00	268.74	CSWR, LLC	CSWR, LLC	AT&T	IS	
1127598	1/21/2025		Jan 2025	CSWR, LLC	923900	Expense			241.00	0.00	241.00	CSWR, LLC	CSWR, LLC	Paycity Corporation	IS	
1127592	1/15/2025		Jan 2025	CSWR, LLC	931000	Expense			150.00	0.00	150.00	CSWR, LLC	CSWR, LLC	Corporate Hill Property Group, LLC	IS	
1128713	1/10/2025		Jan 2025	CSWR, LLC	923900	Expense			10,000.00	0.00	10,000.00	CSWR, LLC	CSWR, LLC	Experience Fresh	IS	
1128714	1/10/2025		Jan 2025	CSWR, LLC	923900	Expense			25,000.00	0.00	25,000.00	CSWR, LLC	CSWR, LLC	Experience Fresh	IS	
1128715	1/10/2025		Jan 2025	CSWR, LLC	921500	Expense			77.66	0.00	77.66	CSWR, LLC	CSWR, LLC	8&8, Inc	IS	
1129022	1/7/2025		Jan 2025	CSWR, LLC	923900	Expense			251,119.0	0.00	251,119.0	CSWR, LLC	CSWR, LLC	Pearl Solutions Group LLC	IS	
1129023	1/7/2025		Jan 2025	CSWR, LLC	923900	Expense			737.69	0.00	737.69	CSWR, LLC	CSWR, LLC	Pearl Solutions Group LLC	IS	
1129024	1/8/2025		Jan 2025	CSWR, LLC	923900	Expense			1,009.75	0.00	1,009.75	CSWR, LLC	CSWR, LLC	Paycor, Inc	IS	
1129030	1/8/2025		Jan 2025	CSWR, LLC	923900	Expense			1,222.20	0.00	1,222.20	CSWR, LLC	CSWR, LLC	Pearl Solutions Group LLC	IS	
1129248	1/1/2025		Jan 2025	CSWR, LLC	923900	Expense			637.90	0.00	637.90	CSWR, LLC	CSWR, LLC	West Publishing Corporation	IS	
1130490	1/1/2025		Jan 2025	CSWR, LLC	923900	Expense			136.50	0.00	136.50	CSWR, LLC	CSWR, LLC	Assurance	IS	
1130570	1/14/2025		Jan 2025	CSWR, LLC	923500	Expense			47,250.00	0.00	47,250.00	CSWR, LLC	CSWR, LLC	RSM US LLP	IS	
1130573	1/23/2025		Jan 2025	CSWR, LLC	930200	Expense			3,117.00	0.00	3,117.00	CSWR, LLC	CSWR, LLC	Aimes Town and Country	IS	
1130578	1/22/2025		Jan 2025	CSWR, LLC	923900	Expense			4,155.44	0.00	4,155.44	CSWR, LLC	CSWR, LLC	Pearl Solutions Group LLC	IS	
1130605	1/1/2025		Jan 2025	CSWR, LLC	921500	Expense			1,069.98	0.00	1,069.98	CSWR, LLC	CSWR, LLC	Time Warner Cable	IS	
1130818	1/1/2025		Jan 2025	CSWR, LLC	921000	Expense			843.34	0.00	843.34	CSWR, LLC	CSWR, LLC	Quadrant Finance USA, Inc	IS	
1131546	1/1/2025		Jan 2025	CSWR, LLC	923900	Expense			2,012.60	0.00	2,012.60	CSWR, LLC	CSWR, LLC	Robert Hall	IS	
1133105	1/24/2025		Jan 2025	CSWR, LLC	921800	Expense			0.00	560.19	(560.19)	CSWR, LLC	CSWR, LLC	Quadrant Finance USA, Inc	IS	
1133108	1/24/2025		Jan 2025	CSWR, LLC	921800	Expense			0.00	61.01	(61.01)	CSWR, LLC	CSWR, LLC	Quadrant Finance USA, Inc	IS	
1133107	1/24/2025		Jan 2025	CSWR, LLC	921800	Expense			0.00	61.01	(61.01)	CSWR, LLC	CSWR, LLC	Quadrant Finance USA, Inc	IS	
1133108	1/24/2025		Jan 2025	CSWR, LLC	921800	Expense			0.00	76.49	(76.49)	CSWR, LLC	CSWR, LLC	Quadrant Finance USA, Inc	IS	
1136076	1/24/2025		Jan 2025	CSWR, LLC	931000	Expense			25,052.00	0.00	25,052.00	CSWR, LLC	CSWR, LLC	Corporate Hill Property Group, LLC	IS	
1137853	1/1/2025		Jan 2025	CSWR, LLC	923500	Expense			2,100.00	0.00	2,100.00	CSWR, LLC	CSWR, LLC	RSM US LLP	IS	
1137755	1/1/2025		Jan 2025	CSWR, LLC	923500	Expense			10,500.00	0.00	10,500.00	CSWR, LLC	CSWR, LLC	RSM US LLP	IS	
1137760	1/14/2025		Jan 2025	CSWR, LLC	923500	Expense			2,100.00	0.00	2,100.00	CSWR, LLC	CSWR, LLC	RSM US LLP	IS	
1137763	1/14/2025		Jan 2025	CSWR, LLC	923500	Expense			15,750.00	0.00	15,750.00	CSWR, LLC	CSWR, LLC	RSM US LLP	IS	
1137837	1/31/2025		Jan 2025	CSWR, LLC	923900	Expense	AMRT2591 10 Jan 2025		2,270.46	0.00	2,270.46	CSWR, LLC	CSWR, LLC		IS	
1137838	1/31/2025		Jan 2025	CSWR, LLC	923900	Expense	AMRT2593 10 Jan 2025		312.26	0.00	312.26	CSWR, LLC	CSWR, LLC		IS	
1137839	1/31/2025		Jan 2025	CSWR, LLC	923900	Expense	AMRT2580 10 Jan 2025		93.14	0.00	93.14	CSWR, LLC	CSWR, LLC		IS	
1137840	1/31/2025		Jan 2025	CSWR, LLC	923900	Expense	AMRT2578 10 Jan 2025		96.81	0.00	96.81	CSWR, LLC	CSWR, LLC		IS	
1137841	1/31/2025		Jan 2025	CSWR, LLC	923900	Expense	AMRT2581 10 Jan 2025		142.50	0.00	142.50	CSWR, LLC	CSWR, LLC		IS	
1137842	1/31/2025		Jan 2025	CSWR, LLC	923900	Expense	AMRT2585 10 Jan 2025		92.50	0.00	92.50	CSWR, LLC	CSWR, LLC		IS	
1137843	1/31/2025		Jan 2025	CSWR, LLC	923900	Expense	AMRT2583 10 Jan 2025		5.10	0.00	5.10	CSWR, LLC	CSWR, LLC		IS	
1137844	1/31/2025		Jan 2025	CSWR, LLC	923900	Expense	AMRT2584 10 Jan 2025		125.00	0.00	125.00	CSWR, LLC	CSWR, LLC		IS	
1137845	1/31/2025		Jan 2025	CSWR, LLC	923900	Expense	AMRT2600 10 Jan 2025		1,000.00	0.00	1,000.00	CSWR, LLC	CSWR, LLC		IS	
1137846	1/31/2025		Jan 2025	CSWR, LLC	923900	Expense	AMRT2599 10 Jan 2025		416.67	0.00	416.67	CSWR, LLC	CSWR, LLC		IS	
1137805	1/31/2025		Jan 2025	CSWR, LLC	923900	Expense	AMRT2576 10 Jan 2025		95.59	0.00	95.59	CSWR, LLC	CSWR, LLC		IS	
1137806	1/31/2025		Jan 2025	CSWR, LLC	923900	Expense	AMRT2587 10 Jan 2025		603.33	0.00	603.33	CSWR, LLC	CSWR, LLC		IS	
1137907	1/31/2025		Jan 2025	CSWR, LLC	923900	Expense	AMRT2595 10 Jan 2025		25.51	0.00	25.51	CSWR, LLC	CSWR, LLC		IS	
1137908	1/31/2025		Jan 2025	CSWR, LLC	923900	Expense	AMRT2591 10 Jan 2025		741.00	0.00	741.00	CSWR, LLC	CSWR, LLC		IS	
1137925	1/31/2025		Jan 2025	CSWR, LLC	926700	Expense	AMRT4286 9 Jan 2025		475.00	0.00	475.00	CSWR, LLC	CSWR, LLC		IS	EXC
1137962	1/31/2025		Jan 2025	CSWR, LLC	923900	Expense	AMRT4432 9 Jan 2025		818.18	0.00	818.18	CSWR, LLC	CSWR, LLC		IS	
1138008	1/31/2025		Jan 2025	CSWR, LLC	923900	Expense	AMRT2584 10 Jan 2025		215.14	0.00	215.14	CSWR, LLC	CSWR, LLC		IS	
1138007	1/31/2025		Jan 2025	CSWR, LLC	923900	Expense	AMRT2581 10 Jan 2025		11.03	0.00	11.03	CSWR, LLC	CSWR, LLC		IS	
1138008	1/31/2025		Jan 2025	CSWR, LLC	923900	Expense	AMRT2591 10 Jan 2025		1,755.45	0.00	1,755.45	CSWR, LLC	CSWR, LLC		IS	
1138009	1/31/2025		Jan 2025	CSWR, LLC	923900	Expense	AMRT2599 10 Jan 2025		1.28	0.00	1.28	CSWR, LLC	CSWR, LLC		IS	
1138010	1/31/2025		Jan 2025	CSWR, LLC	923400	Expense	AMRT2602 10 Jan 2025		875.00	0.00	875.00	CSWR, LLC	CSWR, LLC		IS	
1138094	1/31/2025		Jan 2025	CSWR, LLC	923400	Expense	AMRT4281 9 Jan 2025		41.58	0.00	41.58	TX-CSWR-Texas	TX-CSWR-Texas		IS	
1138095	1/31/2025		Jan 2025	CSWR, LLC	923900	Expense	AMRT4286 9 Jan 2025		319.15	0.00	319.15	CSWR, LLC	CSWR, LLC		IS	
1138096	1/31/2025		Jan 2025	CSWR, LLC	923900	Expense	AMRT4282 9 Jan 2025		499.50	0.00	499.50	CSWR, LLC	CSWR, LLC		IS	
1138075	1/31/2025		Jan 2025	CSWR, LLC	923900	Expense	AMRT4433 9 Jan 2025		1,666.67	0.00	1,666.67	CSWR, LLC	CSWR, LLC		IS	
1138109	1/31/2025		Jan 2025	CSWR, LLC	924400	Expense	AMRT2599 10 Jan 2025		268.26	0.00	268.26	CSWR, LLC	CSWR, LLC		IS	EXC
1138110	1/31/2025		Jan 2025	CSWR, LLC	923900	Expense	AMRT2584 10 Jan 2025		250.00	0.00	250.00	CSWR, LLC	CSWR, LLC		IS	
1138111	1/31/2025		Jan 2025	CSWR, LLC	923900	Expense	AMRT2592 10 Jan 2025		153.06	0.00	153.06	CSWR, LLC	CSWR, LLC		IS	
1138112	1/31/2025		Jan 2025	CSWR, LLC	426300	Expense	AMRT2588 10 Jan 2025		4,779.83	0.00	4,779.83	CSWR, LLC	CSWR, LLC		IS	EXC
1138170	1/31/2025		Jan 2025	CSWR, LLC	926700	Expense	AMRT4283 9 Jan 2025		79.17	0.00	79.17	CSWR, LLC	CSWR, LLC		IS	
1138171	1/31/2025		Jan 2025	CSWR, LLC	923900	Expense	AMRT4289 9 Jan 2025		150.00	0.00	150.00	CSWR, LLC	CSWR, LLC		IS	
1138262	1/31/2025		Jan 2025	CSWR, LLC	923900	Expense	AMRT4282 9 Jan 2025		7.25	0.00	7.25	CSWR, LLC	CSWR, LLC		IS	
1138263	1/31/2025		Jan 2025	CSWR, LLC	923400	Expense	AMRT4284 9 Jan 2025		9.63	0.00	9.63	CSWR, LLC	CSWR, LLC		IS	
1138264	1/31/2025		Jan 2025	CSWR, LLC	926700	Expense	AMRT4287 9 Jan 2025		231.67	0.00	231.67	CSWR, LLC	CSWR, LLC		IS	EXC
1138265	1/31/2025		Jan 2025	CSWR, LLC	923900	Expense	AMRT4283 9 Jan 2025		705.00	0.00	705.00	CSWR, LLC	CSWR, LLC		IS	
1138266	1/31/2025		Jan 2025	CSWR, LLC	923900	Expense	AMRT4289 9 Jan 2025		4,041.67	0.00	4,041.67	CSWR, LLC	CSWR, LLC		IS	
1138289	1/31/2025		Jan 2025	CSWR, LLC	923400	Expense	AMRT4426 8 Jan 2025		9.63	0.00	9.63	CSWR, LLC	CSWR, LLC		IS	
1138344	1/31/2025		Jan 2025	CSWR, LLC	923900	Expense	AMRT5502 7 Jan 2025		4,850.00	0.00	4,850.00	CSWR, LLC	CSWR, LLC		IS	
1138345	1/31/2025		Jan 2025	CSWR, LLC	923900	Expense	AMRT5508 7 Jan 2025		10,416.67	0.00	10,416.67	CSWR, LLC	CSWR, LLC		IS	
1138386	1/31/2025		Jan 2025	CSWR, LLC	923900	Expense	AMRT4427 8 Jan 2025		373.64	0.00	373.64	CSWR, LLC	CSWR, LLC		IS	
1138387	1/31/2025		Jan 2025	CSWR, LLC	923900	Expense	AMRT4431 8 Jan 2025		3,012.83	0.00	3,012.83	CSWR, LLC	CSWR, LLC		IS	
1138388	1/31/2025		Jan 2025	CSWR, LLC	9											

3. CSWR Expense Detail

Internal ID	Date	QTR	Period	Subsidiary (no hierarchy)	GL Account Number	Account Type	Memo	Vendor	Amount (Debit)	Amount (Credit)	Amount (Net)	Service Area (no hierarchy)	Service Type (no hierarchy)	Vendor	Account Type	Exclusion
1139234	1/31/2025		Jan 2025	CSWR, LLC	922900	Expense	AMRT62025161Jan2025		1,666.67	0.00	1,666.67	CSWR, LLC	CSWR, LLC	IS		
1139306	1/31/2025		Jan 2025	CSWR, LLC	923900	Expense	AMRT626015Jan2025		186.09	0.00	186.09	CSWR, LLC	CSWR, LLC	IS		
1139337	1/31/2025		Jan 2025	CSWR, LLC	926700	Expense	AMRT626315Jan2025		609.58	0.00	609.58	CSWR, LLC	CSWR, LLC	IS		EXC
1139338	1/31/2025		Jan 2025	CSWR, LLC	903100	Expense	AMRT628715Jan2025		2,167.38	0.00	2,167.38	CSWR, LLC	CSWR, LLC	IS		
1139395	1/31/2025		Jan 2025	CSWR, LLC	923900	Expense	AMRT650914Jan2025		1,419.95	0.00	1,419.95	CSWR, LLC	CSWR, LLC	IS		
1139398	1/31/2025		Jan 2025	CSWR, LLC	923900	Expense	AMRT651514Jan2025		37.50	0.00	37.50	CSWR, LLC	CSWR, LLC	IS		
1139397	1/31/2025		Jan 2025	CSWR, LLC	923900	Expense	AMRT652013Jan2025		1,933.33	0.00	1,933.33	CSWR, LLC	CSWR, LLC	IS		
1139398	1/31/2025		Jan 2025	CSWR, LLC	923900	Expense	AMRT652514Jan2025		194.25	0.00	194.25	CSWR, LLC	CSWR, LLC	IS		
1139515	1/31/2025		Jan 2025	CSWR, LLC	926700	Expense	AMRT628515Jan2025		0.00	118.75	(118.75)	CSWR, LLC	CSWR, LLC	IS		EXC
1139555	1/31/2025		Jan 2025	CSWR, LLC	923900	Expense	AMRT651114Jan2025		3,092.86	0.00	3,092.86	CSWR, LLC	CSWR, LLC	IS		
1139556	1/31/2025		Jan 2025	CSWR, LLC	926700	Expense	AMRT651811Jan2025		439.17	0.00	439.17	CSWR, LLC	CSWR, LLC	IS		EXC
1139557	1/31/2025		Jan 2025	CSWR, LLC	923400	Expense	AMRT652313Jan2025		319.73	0.00	319.73	CSWR, LLC	CSWR, LLC	IS		
1139576	1/31/2025		Jan 2025	CSWR, LLC	923900	Expense	AMRT666113Jan2025		2,083.33	0.00	2,083.33	CSWR, LLC	CSWR, LLC	IS		
1139577	1/31/2025		Jan 2025	CSWR, LLC	923900	Expense	AMRT666813Jan2025		0.00	1,003.06	(1,003.06)	CSWR, LLC	CSWR, LLC	IS		
1139578	1/31/2025		Jan 2025	CSWR, LLC	426000	Expense	AMRT667813Jan2025		74.58	0.00	74.58	CSWR, LLC	CSWR, LLC	IS		
1139595	1/31/2025		Jan 2025	CSWR, LLC	923900	Expense	AMRT651014Jan2025		1,666.67	0.00	1,666.67	CSWR, LLC	CSWR, LLC	IS		
1139599	1/31/2025		Jan 2025	CSWR, LLC	923900	Expense	AMRT651214Jan2025		9,500.92	0.00	9,500.92	CSWR, LLC	CSWR, LLC	IS		
1139600	1/31/2025		Jan 2025	CSWR, LLC	923900	Expense	AMRT651714Jan2025		416.67	0.00	416.67	CSWR, LLC	CSWR, LLC	IS		
1139601	1/31/2025		Jan 2025	CSWR, LLC	923900	Expense	AMRT651912Jan2025		10,531.67	0.00	10,531.67	CSWR, LLC	CSWR, LLC	IS		
1139602	1/31/2025		Jan 2025	CSWR, LLC	923900	Expense	AMRT652213Jan2025		483.33	0.00	483.33	CSWR, LLC	CSWR, LLC	IS		
1139603	1/31/2025		Jan 2025	CSWR, LLC	923900	Expense	AMRT652413Jan2025		5,000.00	0.00	5,000.00	CSWR, LLC	CSWR, LLC	IS		
1139604	1/31/2025		Jan 2025	CSWR, LLC	923400	Expense	AMRT652613Jan2025		235.83	0.00	235.83	CSWR, LLC	CSWR, LLC	IS		
1139731	1/31/2025		Jan 2025	CSWR, LLC	923900	Expense	AMRT651613Jan2025		683.00	0.00	683.00	CSWR, LLC	CSWR, LLC	IS		
1139732	1/31/2025		Jan 2025	CSWR, LLC	923400	Expense	AMRT652113Jan2025		422.42	0.00	422.42	CSWR, LLC	CSWR, LLC	IS		
1139733	1/31/2025		Jan 2025	CSWR, LLC	903100	Expense	AMRT652714Jan2025		1,954.17	0.00	1,954.17	CSWR, LLC	CSWR, LLC	IS		
1139750	1/31/2025		Jan 2025	CSWR, LLC	923900	Expense	AMRT650713Jan2025		30.41	0.00	30.41	CSWR, LLC	CSWR, LLC	IS		
1139751	1/31/2025		Jan 2025	CSWR, LLC	426000	Expense	AMRT667313Jan2025		74.58	0.00	74.58	CSWR, LLC	CSWR, LLC	IS		
1139812	1/31/2025		Jan 2025	CSWR, LLC	923900	Expense	AMRT666413Jan2025		30.41	0.00	30.41	CSWR, LLC	CSWR, LLC	IS		
1139813	1/31/2025		Jan 2025	CSWR, LLC	426000	Expense	AMRT667113Jan2025		74.58	0.00	74.58	CSWR, LLC	CSWR, LLC	IS		
1139814	1/31/2025		Jan 2025	CSWR, LLC	426000	Expense	AMRT667813Jan2025		74.58	0.00	74.58	CSWR, LLC	CSWR, LLC	IS		
1139804	1/31/2025		Jan 2025	CSWR, LLC	923900	Expense	AMRT650513Jan2025		324.01	0.00	324.01	CSWR, LLC	CSWR, LLC	IS		
1139805	1/31/2025		Jan 2025	CSWR, LLC	924400	Expense	AMRT666713Jan2025		415.45	0.00	415.45	CSWR, LLC	CSWR, LLC	IS		EXC
1139806	1/31/2025		Jan 2025	CSWR, LLC	923900	Expense	AMRT667013Jan2025		194.25	0.00	194.25	CSWR, LLC	CSWR, LLC	IS		
1139807	1/31/2025		Jan 2025	CSWR, LLC	426000	Expense	AMRT667413Jan2025		74.58	0.00	74.58	CSWR, LLC	CSWR, LLC	IS		
1139808	1/31/2025		Jan 2025	CSWR, LLC	426000	Expense	AMRT667713Jan2025		74.58	0.00	74.58	CSWR, LLC	CSWR, LLC	IS		
1140079	1/31/2025		Jan 2025	CSWR, LLC	923900	Expense	AMRT721712Jan2025		1,732.47	0.00	1,732.47	CSWR, LLC	CSWR, LLC	IS		
1140144	1/31/2025		Jan 2025	CSWR, LLC	923900	Expense	AMRT721912Jan2025		979.17	0.00	979.17	CSWR, LLC	CSWR, LLC	IS		
1140145	1/31/2025		Jan 2025	CSWR, LLC	923400	Expense	AMRT722112Jan2025		9,000.00	0.00	9,000.00	CSWR, LLC	CSWR, LLC	IS		
1140292	1/31/2025		Jan 2025	CSWR, LLC	926700	Expense	AMRT721312Jan2025		708.33	0.00	708.33	CSWR, LLC	CSWR, LLC	IS		EXC
1140293	1/31/2025		Jan 2025	CSWR, LLC	923900	Expense	AMRT721212Jan2025		1,824.50	0.00	1,824.50	CSWR, LLC	CSWR, LLC	IS		
1140294	1/31/2025		Jan 2025	CSWR, LLC	926700	Expense	AMRT721012Jan2025		146.09	0.00	146.09	CSWR, LLC	CSWR, LLC	IS		EXC
1140295	1/31/2025		Jan 2025	CSWR, LLC	926700	Expense	AMRT722012Jan2025		303.76	0.00	303.76	CSWR, LLC	CSWR, LLC	IS		EXC
1140320	1/31/2025		Jan 2025	CSWR, LLC	923900	Expense	AMRT721412Jan2025		1,824.50	0.00	1,824.50	CSWR, LLC	CSWR, LLC	IS		
1140321	1/31/2025		Jan 2025	CSWR, LLC	923900	Expense	AMRT721811Jan2025		450.92	0.00	450.92	CSWR, LLC	CSWR, LLC	IS		
1141777	1/7/2025		Jan 2025	CSWR, LLC	926700	Expense			29,260.00	0.00	29,260.00	CSWR, LLC	CSWR, LLC	IS		EXC
1141778	1/31/2025		Jan 2025	CSWR, LLC	928400	Expense			2,232.46	0.00	2,232.46	CSWR, LLC	CSWR, LLC	IS		EXC
1141911	1/28/2025		Jan 2025	CSWR, LLC	921900	Expense			1,821.77	0.00	1,821.77	CSWR, LLC	CSWR, LLC	IS		EXC
1142343	1/2/2025		Jan 2025	CSWR, LLC	926700	Expense			11,211.00	0.00	11,211.00	CSWR, LLC	CSWR, LLC	IS		EXC
1142451	1/31/2025		Jan 2025	CSWR, LLC	923400	Expense	AMRT745111Jan2025		23.12	0.00	23.12	CSWR, LLC	CSWR, LLC	IS		
1142452	1/31/2025		Jan 2025	CSWR, LLC	923900	Expense	AMRT745211Jan2025		1,175.00	0.00	1,175.00	CSWR, LLC	CSWR, LLC	IS		
1142453	1/31/2025		Jan 2025	CSWR, LLC	923900	Expense	AMRT745311Jan2025		9,404.55	0.00	9,404.55	CSWR, LLC	CSWR, LLC	IS		
1142454	1/31/2025		Jan 2025	CSWR, LLC	920000	Expense	AMRT745711Jan2025		2,043.40	0.00	2,043.40	CSWR, LLC	CSWR, LLC	IS		EXC
1142548	1/31/2025		Jan 2025	CSWR, LLC	923400	Expense	AMRT744911Jan2025		23.12	0.00	23.12	CSWR, LLC	CSWR, LLC	IS		
1142549	1/31/2025		Jan 2025	CSWR, LLC	923900	Expense	AMRT745311Jan2025		1,296.25	0.00	1,296.25	CSWR, LLC	CSWR, LLC	IS		
1142648	1/31/2025		Jan 2025	CSWR, LLC	923400	Expense	AMRT745011Jan2025		23.12	0.00	23.12	CSWR, LLC	CSWR, LLC	IS		
1142649	1/31/2025		Jan 2025	CSWR, LLC	923900	Expense	AMRT745411Jan2025		12,698.65	0.00	12,698.65	CSWR, LLC	CSWR, LLC	IS		
1142748	1/31/2025		Jan 2025	CSWR, LLC	923900	Expense	AMRT745511Jan2025		3,018.50	0.00	3,018.50	CSWR, LLC	CSWR, LLC	IS		
1142848	1/31/2025		Jan 2025	CSWR, LLC	427200	Expense	AMRT745811Jan2025		101,692.17	0.00	101,692.17	CSWR, LLC	CSWR, LLC	IS		EXC
1142948	1/31/2025		Jan 2025	CSWR, LLC	427200	Expense	AMRT745911Jan2025		833.33	0.00	833.33	CSWR, LLC	CSWR, LLC	IS		EXC
1143872	1/23/2025		Jan 2025	CSWR, LLC	921110	Expense			28,538.67	0.00	28,538.67	CSWR, LLC	CSWR, LLC	IS		EXC
1144015	11/2/2025		Jan 2025	CSWR, LLC	923400	Expense			13,205.00	0.00	13,205.00	CSWR, LLC	CSWR, LLC	IS		EXC
1144598	1/22/2025		Jan 2025	CSWR, LLC	926400	Expense			2,020.47	0.00	2,020.47	CSWR, LLC	CSWR, LLC	IS		EXC
1146398	1/31/2025		Jan 2025	CSWR, LLC	410300	Expense	FA16081 - Monthly Depreciation Entry		9.85	0.00	9.85	CSWR, LLC	CSWR, LLC	IS		
1146399	1/31/2025		Jan 2025	CSWR, LLC	410300	Expense	FA16088 - Monthly Depreciation Entry		55.83	0.00	55.83	CSWR, LLC	CSWR, LLC	IS		
1146400	1/31/2025		Jan 2025	CSWR, LLC	410300	Expense	FA16103 - Monthly Depreciation Entry		9.75	0.00	9.75	CSWR, LLC	CSWR, LLC	IS		
1146401	1/31/2025		Jan 2025	CSWR, LLC	410300	Expense	FA16106 - Monthly Depreciation Entry		4.75	0.00	4.75	CSWR, LLC	CSWR, LLC	IS		
1146402	1/31/2025		Jan 2025	CSWR, LLC	410300	Expense	FA16112 - Monthly Depreciation Entry		7.71	0.00	7.71	CSWR, LLC	CSWR, LLC	IS		
1146492	1/31/2025		Jan 2025	CSWR, LLC	410300	Expense	FA16087 - Monthly Depreciation Entry		10.41	0.00	10.41	CSWR, LLC	CSWR, LLC	IS		
1146493	1/31/2025		Jan 2025	CSWR, LLC	410300	Expense	FA16082 - Monthly Depreciation Entry		52.98	0.00	52.98	CSWR, LLC	CSWR, LLC	IS		
1146494	1/31/2025		Jan 2025	CSWR, LLC	410300	Expense	FA16084 - Monthly Depreciation Entry		8.49	0.00	8.49	CSWR, LLC	CSWR, LLC	IS		
1146495	1/31/2025		Jan 2025	CSWR, LLC	410300	Expense	FA16089 - Monthly Depreciation Entry		45.63	0.00	45.63	CSWR, LLC	CSWR, LLC	IS		
1146496	1/31/2025		Jan 2025	CSWR, LLC	410300	Expense	FA16104 - Monthly Depreciation Entry		44.54	0.00	44.54	CSWR, LLC	CSWR, LLC	IS		
1146497	1/31/2025		Jan 2025	CSWR, LLC	410300	Expense	FA16109 - Monthly Depreciation Entry		43.51	0.00	43.51	CSWR, LLC	CSWR, LLC	IS		
1146498	1/31/2025		Jan 2025	CSWR, LLC	410300	Expense	FA16114 - Monthly Depreciation Entry		10.32	0.00	10.32	CSWR, LLC	CSWR, LLC	IS		
1146580	1/31/2025		Jan 2025	CSWR, LLC	410300	Expense	FA16088 - Monthly Depreciation Entry		24.68	0.00	24.68	CSWR, LLC	CSWR, LLC	IS		
1146581	1/31/2025		Jan 2025	CSWR, LLC	410300	Expense	FA16083 - Monthly Depreciation Entry		13.24	0.00	13.24	CSWR, LLC	CSWR, LLC	IS		
1146582	1/31/2025		Jan 2025	CSWR, LLC	410300	Expense	FA16086 - Monthly Depreciation Entry		26.68	0.00	26.68	CSWR, LLC	CSWR, LLC	IS		
1146583	1/31/2025		Jan 2025	CSWR, LLC	410300	Expense	FA161									

3. CSWR Expense Detail

Internal ID	Date	QTR	Period	Subsidiary (no hierarchy)	GL Account Number	Account Type	Memo	Vendor	Amount (Debit)	Amount (Credit)	Amount (Net)	Service Area (no hierarchy)	Service Type (no hierarchy)	Vendor	Account Type	Exclusion
1151856	1/31/2025		Jan 2025	CSWR, LLC	403000	Expense	CSWR FR5 391 200 28 - Monthly Depreciation Entry		30.95	0.00	30.95	CSWR, LLC	CSWR, LLC		IS	
1151957	1/31/2025		Jan 2025	CSWR, LLC	403000	Expense	CSWR FR5 391 100 75 - Monthly Depreciation Entry		10.45	0.00	10.45	CSWR, LLC	CSWR, LLC		IS	
1152027	1/31/2025		Jan 2025	CSWR, LLC	403000	Expense	CSWR FR5 391 100 76 - Monthly Depreciation Entry		14.97	0.00	14.97	CSWR, LLC	CSWR, LLC		IS	
1152082	1/31/2025		Jan 2025	CSWR, LLC	403000	Expense	CSWR FR5 391 200 27 - Monthly Depreciation Entry		84.16	0.00	84.16	CSWR, LLC	CSWR, LLC		IS	
1152086	1/31/2025		Jan 2025	CSWR, LLC	403000	Expense	CSWR FR5 391 100 69 - Monthly Depreciation Entry		31.32	0.00	31.32	CSWR, LLC	CSWR, LLC		IS	
1152094	1/31/2025		Jan 2025	CSWR, LLC	403000	Expense	CSWR FR5 391 100 77 - Monthly Depreciation Entry		4.09	0.00	4.09	CSWR, LLC	CSWR, LLC		IS	
1152140	1/31/2025		Jan 2025	CSWR, LLC	403000	Expense	CSWR FR5 391 100 17 - Monthly Depreciation Entry		20.57	0.00	20.57	CSWR, LLC	CSWR, LLC		IS	
1152141	1/31/2025		Jan 2025	CSWR, LLC	403000	Expense	CSWR FR5 391 100 21 - Monthly Depreciation Entry		30.13	0.00	30.13	CSWR, LLC	CSWR, LLC		IS	
1152144	1/31/2025		Jan 2025	CSWR, LLC	403000	Expense	CSWR FR5 391 100 27 - Monthly Depreciation Entry		10.53	0.00	10.53	CSWR, LLC	CSWR, LLC		IS	
1152145	1/31/2025		Jan 2025	CSWR, LLC	403000	Expense	CSWR FR5 391 100 32 - Monthly Depreciation Entry		17.54	0.00	17.54	CSWR, LLC	CSWR, LLC		IS	
1152146	1/31/2025		Jan 2025	CSWR, LLC	403000	Expense	CSWR FR5 391 100 35 - Monthly Depreciation Entry		40.16	0.00	40.16	CSWR, LLC	CSWR, LLC		IS	
1152147	1/31/2025		Jan 2025	CSWR, LLC	403000	Expense	CSWR FR5 391 100 39 - Monthly Depreciation Entry		37.70	0.00	37.70	CSWR, LLC	CSWR, LLC		IS	
1152148	1/31/2025		Jan 2025	CSWR, LLC	403000	Expense	CSWR FR5 391 100 43 - Monthly Depreciation Entry		82.17	0.00	82.17	CSWR, LLC	CSWR, LLC		IS	
1152172	1/31/2025		Jan 2025	CSWR, LLC	403000	Expense	CSWR FR5 391 100 70 - Monthly Depreciation Entry		35.95	0.00	35.95	CSWR, LLC	CSWR, LLC		IS	
1152174	1/31/2025		Jan 2025	CSWR, LLC	403000	Expense	CSWR FR5 391 100 71 - Monthly Depreciation Entry		6.17	0.00	6.17	CSWR, LLC	CSWR, LLC		IS	
1152179	1/31/2025		Jan 2025	CSWR, LLC	403000	Expense	CSWR FR5 398 200 01 - Monthly Depreciation Entry		5.03	0.00	5.03	CSWR, LLC	CSWR, LLC		IS	
1152227	1/31/2025		Jan 2025	CSWR, LLC	403000	Expense	CSWR FR5 391 100 18 - Monthly Depreciation Entry		24.49	0.00	24.49	CSWR, LLC	CSWR, LLC		IS	
1152228	1/31/2025		Jan 2025	CSWR, LLC	403000	Expense	CSWR FR5 391 100 22 - Monthly Depreciation Entry		30.13	0.00	30.13	CSWR, LLC	CSWR, LLC		IS	
1152232	1/31/2025		Jan 2025	CSWR, LLC	403000	Expense	CSWR FR5 391 100 31 - Monthly Depreciation Entry		27.79	0.00	27.79	CSWR, LLC	CSWR, LLC		IS	
1152233	1/31/2025		Jan 2025	CSWR, LLC	403000	Expense	CSWR FR5 391 100 34 - Monthly Depreciation Entry		58.22	0.00	58.22	CSWR, LLC	CSWR, LLC		IS	
1152234	1/31/2025		Jan 2025	CSWR, LLC	403000	Expense	CSWR FR5 391 100 40 - Monthly Depreciation Entry		51.46	0.00	51.46	CSWR, LLC	CSWR, LLC		IS	
1152298	1/31/2025		Jan 2025	CSWR, LLC	403000	Expense	CSWR FR5 391 100 72 - Monthly Depreciation Entry		34.87	0.00	34.87	CSWR, LLC	CSWR, LLC		IS	
1152299	1/31/2025		Jan 2025	CSWR, LLC	403000	Expense	CSWR FR5 391 100 73 - Monthly Depreciation Entry		34.09	0.00	34.09	CSWR, LLC	CSWR, LLC		IS	
1152299	1/31/2025		Jan 2025	CSWR, LLC	403000	Expense	CSWR FR5 391 100 74 - Monthly Depreciation Entry		22.82	0.00	22.82	CSWR, LLC	CSWR, LLC		IS	
1152292	1/31/2025		Jan 2025	CSWR, LLC	403000	Expense	CSWR FR5 391 700 29 - Monthly Depreciation Entry		6.45	0.00	6.45	CSWR, LLC	CSWR, LLC		IS	
1152307	1/31/2025		Jan 2025	CSWR, LLC	403000	Expense	CSWR FR5 391 100 103 - Monthly Depreciation Entry		10.33	0.00	10.33	CSWR, LLC	CSWR, LLC		IS	
1152329	1/31/2025		Jan 2025	CSWR, LLC	403000	Expense	CSWR FR5 391 100 15 - Monthly Depreciation Entry		33.90	0.00	33.90	CSWR, LLC	CSWR, LLC		IS	
1152358	1/31/2025		Jan 2025	CSWR, LLC	403000	Expense	CSWR FR 391 100 102 - Monthly Depreciation Entry		181.10	0.00	181.10	CSWR, LLC	CSWR, LLC		IS	
1152412	1/31/2025		Jan 2025	CSWR, LLC	403000	Expense	CSWR FR5 391 100 19 - Monthly Depreciation Entry		24.49	0.00	24.49	CSWR, LLC	CSWR, LLC		IS	
1152413	1/31/2025		Jan 2025	CSWR, LLC	403000	Expense	CSWR FR5 391 200 23 - Monthly Depreciation Entry		23.99	0.00	23.99	CSWR, LLC	CSWR, LLC		IS	
1152418	1/31/2025		Jan 2025	CSWR, LLC	403000	Expense	CSWR FR5 391 100 28 - Monthly Depreciation Entry		2.36	0.00	2.36	CSWR, LLC	CSWR, LLC		IS	
1152417	1/31/2025		Jan 2025	CSWR, LLC	403000	Expense	CSWR FR5 391 100 33 - Monthly Depreciation Entry		1,622.62	0.00	1,622.62	CSWR, LLC	CSWR, LLC		IS	
1152418	1/31/2025		Jan 2025	CSWR, LLC	403000	Expense	CSWR FR5 391 100 36 - Monthly Depreciation Entry		15.63	0.00	15.63	CSWR, LLC	CSWR, LLC		IS	
1152419	1/31/2025		Jan 2025	CSWR, LLC	403000	Expense	CSWR FR5 391 100 41 - Monthly Depreciation Entry		24.80	0.00	24.80	CSWR, LLC	CSWR, LLC		IS	
1152420	1/31/2025		Jan 2025	CSWR, LLC	403000	Expense	CSWR FR5 391 100 44 - Monthly Depreciation Entry		3.16	0.00	3.16	CSWR, LLC	CSWR, LLC		IS	
1152442	1/31/2025		Jan 2025	CSWR, LLC	403000	Expense	CSWR FR5 391 700 18 - Monthly Depreciation Entry		2.36	0.00	2.36	CSWR, LLC	CSWR, LLC		IS	
1152444	1/31/2025		Jan 2025	CSWR, LLC	403000	Expense	CSWR FR5 391 700 22 - Monthly Depreciation Entry		8.23	0.00	8.23	CSWR, LLC	CSWR, LLC		IS	
1152447	1/31/2025		Jan 2025	CSWR, LLC	403000	Expense	CSWR FR5 391 100 46 - Monthly Depreciation Entry		18.71	0.00	18.71	CSWR, LLC	CSWR, LLC		IS	
1152449	1/31/2025		Jan 2025	CSWR, LLC	403000	Expense	CSWR FR5 391 200 26 - Monthly Depreciation Entry		62.90	0.00	62.90	CSWR, LLC	CSWR, LLC		IS	
1152450	1/31/2025		Jan 2025	CSWR, LLC	403000	Expense	CSWR FR5 391 100 56 - Monthly Depreciation Entry		9.96	0.00	9.96	CSWR, LLC	CSWR, LLC		IS	
1152470	1/31/2025		Jan 2025	CSWR, LLC	403000	Expense	CSWR FR5 391 100 78 - Monthly Depreciation Entry		148.43	0.00	148.43	CSWR, LLC	CSWR, LLC		IS	
1152494	1/31/2025		Jan 2025	CSWR, LLC	403000	Expense	CSWR FR5 391 100 16 - Monthly Depreciation Entry		33.90	0.00	33.90	CSWR, LLC	CSWR, LLC		IS	
1152499	1/31/2025		Jan 2025	CSWR, LLC	403000	Expense	CSWR FR5 391 100 20 - Monthly Depreciation Entry		28.78	0.00	28.78	CSWR, LLC	CSWR, LLC		IS	
1152490	1/31/2025		Jan 2025	CSWR, LLC	403000	Expense	CSWR FR5 391 100 24 - Monthly Depreciation Entry		27.69	0.00	27.69	CSWR, LLC	CSWR, LLC		IS	
1152494	1/31/2025		Jan 2025	CSWR, LLC	403000	Expense	CSWR FR5 391 100 25 - Monthly Depreciation Entry		10.53	0.00	10.53	CSWR, LLC	CSWR, LLC		IS	
1152496	1/31/2025		Jan 2025	CSWR, LLC	403000	Expense	CSWR FR5 391 100 26 - Monthly Depreciation Entry		10.53	0.00	10.53	CSWR, LLC	CSWR, LLC		IS	
1152496	1/31/2025		Jan 2025	CSWR, LLC	403000	Expense	CSWR FR5 391 100 29 - Monthly Depreciation Entry		20.21	0.00	20.21	CSWR, LLC	CSWR, LLC		IS	
1152497	1/31/2025		Jan 2025	CSWR, LLC	403000	Expense	CSWR FR5 391 100 30 - Monthly Depreciation Entry		60.63	0.00	60.63	CSWR, LLC	CSWR, LLC		IS	
1152500	1/31/2025		Jan 2025	CSWR, LLC	403000	Expense	CSWR FR5 391 100 37 - Monthly Depreciation Entry		12.55	0.00	12.55	CSWR, LLC	CSWR, LLC		IS	
1152501	1/31/2025		Jan 2025	CSWR, LLC	403000	Expense	CSWR FR5 391 100 38 - Monthly Depreciation Entry		19.78	0.00	19.78	CSWR, LLC	CSWR, LLC		IS	
1152503	1/31/2025		Jan 2025	CSWR, LLC	403000	Expense	CSWR FR5 391 100 42 - Monthly Depreciation Entry		57.74	0.00	57.74	CSWR, LLC	CSWR, LLC		IS	
1152542	1/31/2025		Jan 2025	CSWR, LLC	403000	Expense	CSWR FR5 391 100 79 - Monthly Depreciation Entry		12.85	0.00	12.85	CSWR, LLC	CSWR, LLC		IS	
1152548	1/31/2025		Jan 2025	CSWR, LLC	403000	Expense	CSWR FR5 391 700 20 - Monthly Depreciation Entry		61.29	0.00	61.29	CSWR, LLC	CSWR, LLC		IS	
1152570	1/31/2025		Jan 2025	CSWR, LLC	403000	Expense	CSWR FR5 391 700 19 - Monthly Depreciation Entry		202.61	0.00	202.61	CSWR, LLC	CSWR, LLC		IS	
1152572	1/31/2025		Jan 2025	CSWR, LLC	403000	Expense	CSWR FR5 391 100 44 - Monthly Depreciation Entry		75.82	0.00	75.82	CSWR, LLC	CSWR, LLC		IS	
1152576	1/31/2025		Jan 2025	CSWR, LLC	403000	Expense	CSWR FR5 391 100 50 - Monthly Depreciation Entry		15.42	0.00	15.42	CSWR, LLC	CSWR, LLC		IS	
1152578	1/31/2025		Jan 2025	CSWR, LLC	403000	Expense	CSWR FR5 391 100 57 - Monthly Depreciation Entry		72.38	0.00	72.38	CSWR, LLC	CSWR, LLC		IS	
1152616	1/31/2025		Jan 2025	CSWR, LLC	403000	Expense	CSWR FR5 391 100 59 - Monthly Depreciation Entry		29.06	0.00	29.06	CSWR, LLC	CSWR, LLC		IS	
1152618	1/31/2025		Jan 2025	CSWR, LLC	403000	Expense	CSWR FR5 391 100 63 - Monthly Depreciation Entry		12.22	0.00	12.22	CSWR, LLC	CSWR, LLC		IS	
1152658	1/31/2025		Jan 2025	CSWR, LLC	403000	Expense	CSWR FR5 391 700 21 - Monthly Depreciation Entry		4.01	0.00	4.01	CSWR, LLC	CSWR, LLC		IS	
1152659	1/31/2025		Jan 2025	CSWR, LLC	403000	Expense	CSWR FR5 391 700 24 - Monthly Depreciation Entry		207.52	0.00	207.52	CSWR, LLC	CSWR, LLC		IS	
1152662	1/31/2025		Jan 2025	CSWR, LLC	403000	Expense	CSWR FR5 391 100 45 - Monthly Depreciation Entry		18.00	0.00	18.00	CSWR, LLC	CSWR, LLC		IS	
1152663	1/31/2025		Jan 2025	CSWR, LLC	403000	Expense	CSWR FR5 391 100 48 - Monthly Depreciation Entry		6.15	0.00	6.15	CSWR, LLC	CSWR, LLC		IS	
1152694	1/31/2025		Jan 2025	CSWR, LLC	403000	Expense	CSWR FR5 391 100 52 - Monthly Depreciation Entry		66.77	0.00	66.77	CSWR, LLC	CSWR, LLC		IS	
1152695	1/31/2025		Jan 2025	CSWR, LLC	403000	Expense	CSWR FR5 391 100 55 - Monthly Depreciation Entry		12.93	0.00	12.93	CSWR, LLC	CSWR, LLC		IS	
1152692	1/31/2025		Jan 2025	CSWR, LLC	403000	Expense	CSWR FR5 391 100 60 - Monthly Depreciation Entry		8.66	0.00	8.66	CSWR, LLC	CSWR, LLC		IS	
1152693	1/31/2025		Jan 2025	CSWR, LLC	403000	Expense	CSWR FR5 391 100 64 - Monthly Depreciation Entry		5.61	0.00	5.61	CSWR, LLC	CSWR, LLC		IS	
1152698	1/31/2025		Jan 2025	CSWR, LLC	403000	Expense	CSWR FR5 391 100 80 - Monthly Depreciation Entry		8.39	0.00	8.39	CSWR, LLC	CSWR, LLC		IS	
1152750	1/31/2025		Jan 2025	CSWR, LLC	403000	Expense	CSWR FR5 391 100 81 - Monthly Depreciation Entry		20.52	0.00	20.52	CSWR, LLC	CSWR, LLC		IS	
1152757	1/31/2025		Jan 2025	CSWR, LLC	403000	Expense	CSWR FR5 391 200 25 - Monthly Depreciation Entry		3.15	0.00	3.15	CSWR, LLC	CSWR, LLC		IS	
1152758	1/31/2025		Jan 2025	CSWR, LLC	403000	Expense	CSWR FR5 391 100 47 - Monthly Depreciation Entry		102.40	0.00	102.40	CSWR, LLC	CSWR, LLC		IS	
1152759	1/31/2025		Jan 2025	CSWR, LLC	403000	Expense	CSWR FR5 391 100 49 - Monthly Depreciation Entry		15.95	0.00	15.95	CSWR, LLC	CSWR, LLC		IS	
1152760	1/31/2025		Jan 2025	CSWR, LLC	403000	Expense	CSWR FR5 391 100 51 - Monthly Depreciation Entry		6.95	0.00	6.95	CSWR, LLC	CSWR, LLC		IS	
1152761	1/31/2025		Jan 2025	CSWR, LLC	403000	Expense	CSWR FR5 391 100 53 - Monthly Depreciation Entry		13.57	0.00	13.57	CSWR, LLC	CSWR, LLC		IS	
1152762	1/31/2025		Jan 2025	CSWR, LLC	403000	Expense	CSWR FR5 391 100 54 - Monthly Depreciation Entry		26.75	0.00	26.75					

3. CSWR Expense Detail

Internal ID	Date	QTR	Period	Subsidiary (no hierarchy)	GL Account Number	Account Type	Memo	Vendor	Amount (Debit)	Amount (Credit)	Amount (Net)	Service Area (no hierarchy)	Service Type (no hierarchy)	Vendor	Account Type	Exclusion	
115885	1/31/2025		Jan 2025	CSWR, LLC	403000	Expense	CSWR FR5 391 100 97 - Monthly Deprecation Entry		10.12	0.00	10.12	CSWR, LLC	CSWR, LLC		IS		
1160013	1/31/2025		Jan 2025	CSWR, LLC	403000	Expense	CSWR FR5 391 100 98 - Monthly Deprecation Entry		13.01	0.00	13.01	CSWR, LLC	CSWR, LLC		IS		
1160403	1/31/2025		Jan 2025	CSWR, LLC	403000	Expense	CSWR FR5 391 100 99 - Monthly Deprecation Entry		67.87	0.00	67.87	CSWR, LLC	CSWR, LLC		IS		
1161511	1/31/2025		Jan 2025	CSWR, LLC	403000	Expense	CSWR FR1 390 500 03 - Monthly Deprecation Entry		28.17	0.00	28.17	CSWR, LLC	CSWR, LLC		IS		
1161707	1/31/2025		Jan 2025	CSWR, LLC	403000	Expense	CSWR FR1 390 500 02 - Monthly Deprecation Entry		127.09	0.00	127.09	CSWR, LLC	CSWR, LLC		IS		
1162213	1/31/2025		Jan 2025	CSWR, LLC	403000	Expense	CSWR FR5 391 200 01 - Monthly Deprecation Entry		6.93	0.00	6.93	CSWR, LLC	CSWR, LLC		IS		
1163638	1/31/2025		Jan 2025	CSWR, LLC	403000	Expense	CSWR FR5 391 200 02 - Monthly Deprecation Entry		5.81	0.00	5.81	CSWR, LLC	CSWR, LLC		IS		
1165922	1/31/2025		Jan 2025	CSWR, LLC	403000	Expense	CSWR FR5 391 200 03 - Monthly Deprecation Entry		7.25	0.00	7.25	CSWR, LLC	CSWR, LLC		IS		
1185551	1/31/2025		Jan 2025	CSWR, LLC	403000	Expense	CSWR FR5 391 200 04 - Monthly Deprecation Entry		4.86	0.00	4.86	CSWR, LLC	CSWR, LLC		IS		
1199101	1/31/2025		Jan 2025	CSWR, LLC	403000	Expense	CSWR FR1 390 600 01 - Monthly Deprecation Entry		579.85	0.00	579.85	CSWR, LLC	CSWR, LLC		IS		
1199133	1/31/2025		Jan 2025	CSWR, LLC	403000	Expense	CSWR FR1 390 600 02 - Monthly Deprecation Entry		23.08	0.00	23.08	CSWR, LLC	CSWR, LLC		IS		
1199272	1/31/2025		Jan 2025	CSWR, LLC	403000	Expense	CSWR FR1 390 600 03 - Monthly Deprecation Entry		346.47	0.00	346.47	CSWR, LLC	CSWR, LLC		IS		
1170813	1/31/2025		Jan 2025	CSWR, LLC	403000	Expense	CSWR FR5 391 200 05 - Monthly Deprecation Entry		1.35	0.00	1.35	CSWR, LLC	CSWR, LLC		IS		
1172344	1/31/2025		Jan 2025	CSWR, LLC	403000	Expense	CSWR FR1 390 600 04 - Monthly Deprecation Entry		38.61	0.00	38.61	CSWR, LLC	CSWR, LLC		IS		
1172662	1/31/2025		Jan 2025	CSWR, LLC	403000	Expense	CSWR FR1 390 600 05 - Monthly Deprecation Entry		212.31	0.00	212.31	CSWR, LLC	CSWR, LLC		IS		
1176203	1/31/2025		Jan 2025	CSWR, LLC	403000	Expense	CSWR FR5 390 500 01 - Monthly Deprecation Entry		52.89	0.00	52.89	CSWR, LLC	CSWR, LLC		IS		
1176955	1/31/2025		Jan 2025	CSWR, LLC	403000	Expense	CSWR FR5 391 200 09 - Monthly Deprecation Entry		2.28	0.00	2.28	CSWR, LLC	CSWR, LLC		IS		
1176859	1/31/2025		Jan 2025	CSWR, LLC	403000	Expense	CSWR FR5 391 200 13 - Monthly Deprecation Entry		17.14	0.00	17.14	CSWR, LLC	CSWR, LLC		IS		
1177031	1/31/2025		Jan 2025	CSWR, LLC	403000	Expense	CSWR FR 391 100 100 - Monthly Deprecation Entry		9.81	0.00	9.81	CSWR, LLC	CSWR, LLC		IS		
1177034	1/31/2025		Jan 2025	CSWR, LLC	403000	Expense	CSWR FR5 391 200 07 - Monthly Deprecation Entry		7.38	0.00	7.38	CSWR, LLC	CSWR, LLC		IS		
1177035	1/31/2025		Jan 2025	CSWR, LLC	403000	Expense	CSWR FR5 391 200 08 - Monthly Deprecation Entry		8.42	0.00	8.42	CSWR, LLC	CSWR, LLC		IS		
1177039	1/31/2025		Jan 2025	CSWR, LLC	403000	Expense	CSWR FR5 391 200 10 - Monthly Deprecation Entry		45.48	0.00	45.48	CSWR, LLC	CSWR, LLC		IS		
1177046	1/31/2025		Jan 2025	CSWR, LLC	403000	Expense	CSWR FR5 391 200 15 - Monthly Deprecation Entry		35.43	0.00	35.43	CSWR, LLC	CSWR, LLC		IS		
1177048	1/31/2025		Jan 2025	CSWR, LLC	403000	Expense	CSWR FR5 391 200 16 - Monthly Deprecation Entry		10.75	0.00	10.75	CSWR, LLC	CSWR, LLC		IS		
1177154	1/31/2025		Jan 2025	CSWR, LLC	403000	Expense	CSWR FR5 391 200 11 - Monthly Deprecation Entry		24.95	0.00	24.95	CSWR, LLC	CSWR, LLC		IS		
1177155	1/31/2025		Jan 2025	CSWR, LLC	403000	Expense	CSWR FR5 391 200 12 - Monthly Deprecation Entry		17.14	0.00	17.14	CSWR, LLC	CSWR, LLC		IS		
1177206	1/31/2025		Jan 2025	CSWR, LLC	403000	Expense	CSWR FR5 391 200 06 - Monthly Deprecation Entry		5.43	0.00	5.43	CSWR, LLC	CSWR, LLC		IS		
1177283	1/31/2025		Jan 2025	CSWR, LLC	403000	Expense	CSWR FR 391 100 101 - Monthly Deprecation Entry		8.18	0.00	8.18	CSWR, LLC	CSWR, LLC		IS		
1177286	1/31/2025		Jan 2025	CSWR, LLC	403000	Expense	CSWR FR5 391 200 17 - Monthly Deprecation Entry		3.18	0.00	3.18	CSWR, LLC	CSWR, LLC		IS		
1177294	1/31/2025		Jan 2025	CSWR, LLC	403000	Expense	CSWR FR5 391 100 99 - Monthly Deprecation Entry		5.61	0.00	5.61	CSWR, LLC	CSWR, LLC		IS		
1177296	1/31/2025		Jan 2025	CSWR, LLC	403000	Expense	CSWR FR5 391 100 97 - Monthly Deprecation Entry		24.95	0.00	24.95	CSWR, LLC	CSWR, LLC		IS		
1177390	1/31/2025		Jan 2025	CSWR, LLC	403000	Expense	CSWR FR5 391 200 14 - Monthly Deprecation Entry		17.14	0.00	17.14	CSWR, LLC	CSWR, LLC		IS		
1177395	1/31/2025		Jan 2025	CSWR, LLC	403000	Expense	CSWR FR5 391 100 98 - Monthly Deprecation Entry		43.29	0.00	43.29	CSWR, LLC	CSWR, LLC		IS		
1180124	1/31/2025		Jan 2025	CSWR, LLC	923100	Expense	Account Analysis Fee		5,714.13	0.00	5,714.13	CSWR, LLC	CSWR, LLC		IS		
1180124	1/31/2025		Jan 2025	CSWR, LLC	421100	Other Income	Investment Interest		0.00	189,832.33	(189,832.33)	CSWR, LLC	CSWR, LLC		IS	EXC	
1180124	1/31/2025		Jan 2025	CSWR, LLC	923100	Expense	25 01 CSWR Money Market		36.44	0.00	36.44	CSWR, LLC	CSWR, LLC		IS		
1180124	1/31/2025		Jan 2025	CSWR, LLC	421100	Other Income	25 01 CSWR Money Market		0.00	237.71	(237.71)	CSWR, LLC	CSWR, LLC		IS	EXC	
1180124	1/31/2025		Jan 2025	CSWR, LLC	926200	Expense	Dave Woodsmall Jan & Feb 25 COBRA		0.00	2,213.08	(2,213.08)	CSWR, LLC	CSWR, LLC		IS	EXC	
1180124	1/31/2025		Jan 2025	CSWR, LLC	923601	Expense	Triton Water fees		450,000.00	0.00	450,000.00	CSWR, LLC	CSWR, LLC		IS		
1180124	1/31/2025		Jan 2025	CSWR, LLC	427000	Expense	Oil Ticking fee		291,666.67	0.00	291,666.67	CSWR, LLC	CSWR, LLC		IS	EXC	
1180125	1/31/2025		Jan 2025	CSWR, LLC	923600	Expense	January 25 Debit - IT/Supplies		2,493.59	0.00	2,493.59	CSWR, LLC	CSWR, LLC		IS		
1180125	1/31/2025		Jan 2025	CSWR, LLC	921800	Expense	January 25 Debit - Office supplies		0.00	3,714.33	(3,714.33)	CSWR, LLC	CSWR, LLC		IS		
1180125	1/31/2025		Jan 2025	CSWR, LLC	903100	Expense	January 25 Debit - Postage		0.00	184.32	0.00	184.32	CSWR, LLC	CSWR, LLC		IS	
1180125	1/31/2025		Jan 2025	CSWR, LLC	921110	Expense	January 25 Debit - Travel		4,990.37	0.00	4,990.37	CSWR, LLC	CSWR, LLC		IS	EXC	
1180126	1/31/2025		Jan 2025	CSWR, LLC	923100	Expense	Account Analysis Fee		101.98	0.00	101.98	CSWR, LLC	CSWR, LLC		IS		
1180126	1/31/2025		Jan 2025	CSWR, LLC	923600	Expense	Visacard pmt		5,819.26	0.00	5,819.26	CSWR, LLC	CSWR, LLC		IS		
1180127	1/31/2025		Jan 2025	CSWR, LLC	920000	Expense	Salaries - January 25		1,210,164.77	0.00	1,210,164.77	CSWR, LLC	CSWR, LLC		IS	EXC	
1180127	1/31/2025		Jan 2025	CSWR, LLC	408120	Expense	ER SS/MED Taxes - January 25		92,347.41	0.00	92,347.41	CSWR, LLC	CSWR, LLC		IS	EXC	
1180127	1/31/2025		Jan 2025	CSWR, LLC	408140	Expense	ER Unemp Taxes - January 25		14,273.69	0.00	14,273.69	CSWR, LLC	CSWR, LLC		IS	EXC	
1180127	1/31/2025		Jan 2025	CSWR, LLC	926300	Expense	Retirement Exp - January 25		59,427.19	0.00	59,427.19	CSWR, LLC	CSWR, LLC		IS	EXC	
1180127	1/31/2025		Jan 2025	CSWR, LLC	928000	Expense	Insurance/Health - January 25		2,779.70	0.00	2,779.70	CSWR, LLC	CSWR, LLC		IS	EXC	
1180127	1/31/2025		Jan 2025	CSWR, LLC	921110	Expense	Paycor Exp Reimbursement - January 25		101,379.11	0.00	101,379.11	CSWR, LLC	CSWR, LLC		IS		
1180128	1/31/2025		Jan 2025	CSWR, LLC	404500	Expense	Amort of Leasehold Improvements - January 25		3,108.07	0.00	3,108.07	CSWR, LLC	CSWR, LLC		IS		
1180128	1/31/2025		Jan 2025	CSWR, LLC	931500	Expense	Amort of Leasehold Improvements - January 25		0.00	3,108.07	(3,108.07)	CSWR, LLC	CSWR, LLC		IS		
1180129	1/31/2025		Jan 2025	CSWR, LLC	920000	Expense	CSWR Accrue BD Bonuses - January 25		10,000.00	0.00	10,000.00	CSWR, LLC	CSWR, LLC		IS	EXC	
1180129	1/31/2025		Jan 2025	CSWR, LLC	923600	Expense	Audit Fees Accrual - January 25		12,500.00	0.00	12,500.00	CSWR, LLC	CSWR, LLC		IS		
1180891	1/14/2025		Jan 2025	CSWR, LLC	923500	Expense			10,500.00	0.00	10,500.00	CSWR, LLC	CSWR, LLC		IS		
1180910	1/31/2025		Jan 2025	CSWR, LLC	923600	Expense			202.30	0.00	202.30	CSWR, LLC	CSWR, LLC	RSM US LLP	IS		
1184923	1/8/2025		Jan 2025	CSWR, LLC	923400	Expense			5,401.75	0.00	5,401.75	CSWR, LLC	CSWR, LLC	Pearl Solutions Group LLC	IS		
1185427	1/21/2025		Jan 2025	CSWR, LLC	426000	Expense			2,500.00	0.00	2,500.00	CSWR, LLC	CSWR, LLC	Beckmeier LeMone Law	IS		
1185742	1/31/2025		Jan 2025	CSWR, LLC	926300	Expense			7,946.46	0.00	7,946.46	CSWR, LLC	CSWR, LLC	Tate's PAC	IS		
1185746	1/31/2025		Jan 2025	CSWR, LLC	921500	Expense			52.90	0.00	52.90	CSWR, LLC	CSWR, LLC	EPIC Retirement Plan Services LLC	IS	EXC	
1185756	1/31/2025		Jan 2025	CSWR, LLC	923600	Expense			2,775.00	0.00	2,775.00	CSWR, LLC	CSWR, LLC	8x8, Inc	IS		
1185760	1/31/2025		Jan 2025	CSWR, LLC	923600	Expense			3,116.68	0.00	3,116.68	CSWR, LLC	CSWR, LLC	Whitfield Transportation dba Swan Whitfield Consulting	IS		
1203595	1/20/2025		Jan 2025	CSWR, LLC	924300	Expense			3,656.00	0.00	3,656.00	CSWR, LLC	CSWR, LLC	Paycor, Inc	IS		
1204272	1/31/2025		Jan 2025	CSWR, LLC	923300	Expense			840.00	0.00	840.00	CSWR, LLC	CSWR, LLC	Missouri Employers Mutual	IS		
1204517	1/31/2025		Jan 2025	CSWR, LLC	923400	Expense			6,215.00	0.00	6,215.00	CSWR, LLC	CSWR, LLC	Rambol Americas Engineering Solutions, Inc	IS		
1207687	1/31/2025		Jan 2025	CSWR, LLC	930200	Expense			139.29	0.00	139.29	CSWR, LLC	CSWR, LLC	Beckmeier LeMone Law	IS		
1211932	1/1/2025		Jan 2025	CSWR, LLC	923400	Expense			5,000.00	0.00	5,000.00	CSWR, LLC	CSWR, LLC	Aimes Town and Country	IS		
1212033	1/1/2025		Jan 2025	CSWR, LLC	923400	Expense			70,000.00	0.00	70,000.00	CSWR, LLC	CSWR, LLC	Baich & Bingham LLP	IS		
1213021	1/31/2025		Jan 2025	CSWR, LLC	921800	Expense	25 01 CC expenses-office		9,263.56	0.00	9,263.56	CSWR, LLC	CSWR, LLC	Baich & Bingham LLP	IS		
1213021	1/31/2025		Jan 2025	CSWR, LLC	921110	Expense	25 01 CC expenses-travel		48,638.20	0.00	48,638.20	CSWR, LLC	CSWR, LLC		IS	EXC	
1213021	1/31/2025		Jan 2025	CSWR, LLC	921110	Expense	25 01 CC expenses-T&M		1,742.20	0.00	1,742.20	CSWR, LLC	CSWR, LLC		IS	EXC	
1213021	1/31/2025		Jan 2025	CSWR, LLC	923600	Expense	25 01 CC expenses-VA1		0.00	0.00	-	CSWR, LLC	CSWR, LLC		IS		
1213021	1/31/2025		Jan 2025	CSWR, LLC	903100	Expense	25 01 CC expenses-postage		606.71	0.00	606.71	CSWR, LLC	CSWR, LLC		IS		
1213021	1/31/2025		Jan 2025	CSWR, LLC	930200	Expense	25 01 CC expenses-freight		0.00	0.00	0.00	CSWR, LLC	CSWR, LLC		IS		
1213021	1/31/2025		Jan 2025	CSWR, LLC	923900	Expense	25 01 CC expenses-IT		1								

3. CSWR Expense Detail

Internal ID	Date	QTR	Period	Subsidiary (no hierarchy)	GL Account Number	Account Type	Memo	Vendor	Amount (Debit)	Amount (Credit)	Amount (Net)	Service Area (no hierarchy)	Service Type (no hierarchy)	Vendor	Account Type	Exclusion
1217683	1/31/2025	Jan 2025	Jan 2025	CSWR, LLC	924400	Expense	Limestone - Insurance Alloc Accrual Jan 25		0.00	4,325.01	(4,325.01)	CSWR, LLC	CSWR, LLC		IS	EXC
1217683	1/31/2025	Jan 2025	Jan 2025	CSWR, LLC	924400	Expense	Magnolia - Insurance Alloc Accrual Jan 25		0.00	83,683.52	(83,683.52)	CSWR, LLC	CSWR, LLC		IS	EXC
1217683	1/31/2025	Jan 2025	Jan 2025	CSWR, LLC	924400	Expense	Oak Hill - Insurance Alloc Accrual Jan 25		0.00	1,017.65	(1,017.65)	CSWR, LLC	CSWR, LLC		IS	EXC
1217683	1/31/2025	Jan 2025	Jan 2025	CSWR, LLC	924400	Expense	Red Bird - Insurance Alloc Accrual Jan 25		0.00	4,121.48	(4,121.48)	CSWR, LLC	CSWR, LLC		IS	EXC
1217683	1/31/2025	Jan 2025	Jan 2025	CSWR, LLC	924400	Expense	Sebastian Lakes - Insurance Alloc Accrual Jan 25		0.00	1,017.65	(1,017.65)	CSWR, LLC	CSWR, LLC		IS	EXC
1217683	1/31/2025	Jan 2025	Jan 2025	CSWR, LLC	924400	Expense	St Joseph's Glen - Insurance Alloc Accrual Jan 25		0.00	1,017.65	(1,017.65)	CSWR, LLC	CSWR, LLC		IS	EXC
1217796	1/31/2025	Jan 2025	Jan 2025	CSWR, LLC	924400	Expense	25 01 Insurance Accrual		275,000.00	0.00	275,000.00	CSWR, LLC	CSWR, LLC		IS	EXC
1252344	1/31/2025	Jan 2025	Jan 2025	CSWR, LLC	920000	Expense	25 01 Payroll Cap - CSWR		0.00	268,053.69	(268,053.69)	CSWR, LLC	CSWR, LLC		IS	EXC
1252380	1/31/2025	Jan 2025	Jan 2025	CSWR, LLC	427001	Expense	Monthly Interest Alloc Exp Transfer - Jan 25		0.00	473,358.83	(473,358.83)	CSWR, LLC	CSWR, LLC		IS	EXC
1255032	1/31/2025	Jan 2025	Jan 2025	CSWR, LLC	427000	Expense	25 01 Brookfield Interest		1,206,376.51	0.00	1,206,376.51	CSWR, LLC	CSWR, LLC		IS	EXC
1255068	1/31/2025	Jan 2025	Jan 2025	CSWR, LLC	427001	Expense	Monthly Int Alloc - Brookfield Exp Xtr		0.00	424,886.66	(424,886.66)	CSWR, LLC	CSWR, LLC		IS	EXC

CSWR, LLC
Allocated EE Cost

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

5. 922.00 GL Detail

Internal ID	Date	As-Of Date	Period	Type	Document Number	Type	Subsidiary (no hierarchy)	Name	Number	Account Type	Memo	Amount (Debit)	Amount (Credit)	Amount (Net)	Service Area	Service Area (no hierarchy)	Acquisition	Service Type (no hierarchy)
334121	2/1/2024		Feb-24	Journal	JE12268	Journal	CSWR-Florida		922000	Expense	24 01 Payroll Cap		536.88	(536.88)	FL-CSWR-Florida	FL-CSWR-Florida	No	Water and Wastewater
332997	2/29/2024		Feb-24	Journal	JE12252	Journal	CSWR-Florida		922000	Expense	24 02 CSWR-Florida OH Alloc	159029.5		159,029.50	FL-CSWR-Florida	FL-CSWR-Florida	No	Water and Wastewater
334130	2/29/2024		Feb-24	Journal	JE12277	Journal	CSWR-Florida		922000	Expense	24 02 Payroll Cap		502.98	(502.98)	FL-CSWR-Florida	FL-CSWR-Florida	No	Water and Wastewater
387987	3/31/2024		Mar-24	Journal	JE12632	Journal	CSWR-Florida		922000	Expense	24 03 CSWR-Florida OH Alloc	173069.73		173,069.73	FL-CSWR-Florida	FL-CSWR-Florida	No	Water and Wastewater
388389	3/31/2024		Mar-24	Journal	JE12649	Journal	CSWR-Florida		922000	Expense	24 03 Payroll Cap - CSWR Florida		1388.05	(1,388.05)	FL-CSWR-Florida	FL-CSWR-Florida	No	Water and Wastewater
447457	4/30/2024		Apr-24	Journal	JE17075	Journal	CSWR-Florida		922000	Expense	24 03 Payroll Cap - CSWR Florida		3520.26	(3,520.26)	FL-CSWR-Florida	FL-CSWR-Florida	No	Water and Wastewater
447565	4/30/2024		Apr-24	Journal	JE17093	Journal	CSWR-Florida		922000	Expense	24 04 CSWR-Florida OH Alloc	152433.35		152,433.35	FL-CSWR-Florida	FL-CSWR-Florida	No	Water and Wastewater
500819	5/31/2024		May-24	Journal	JE21779	Journal	CSWR-Florida		922000	Expense	24 05 CSWR-Florida OH Alloc	140116.94		140,116.94	FL-CSWR-Florida	FL-CSWR-Florida	No	Water and Wastewater
591190	5/31/2024		May-24	Journal	JE21789	Journal	CSWR-Florida		922000	Expense	24 05 Payroll Cap - CSWR Florida		102.37	(102.37)	FL-CSWR-Florida	FL-CSWR-Florida	No	Water and Wastewater
549311	6/30/2024		Jun-24	Journal	JE26674	Journal	CSWR-Florida		922000	Expense	24 06 CSWR-Florida OH Alloc	165837.09		165,837.09	FL-CSWR-Florida	FL-CSWR-Florida	No	Water and Wastewater
549404	6/30/2024		Jun-24	Journal	JE26683	Journal	CSWR-Florida		922000	Expense	24 06 Payroll Cap - CSWR Florida		415.76	(415.76)	FL-CSWR-Florida	FL-CSWR-Florida	No	Water and Wastewater
653770	7/31/2024		Jul-24	Journal	JE30593	Journal	CSWR-Florida		922000	Expense	24 07 Payroll Cap - CSWR Florida		554.35	(554.35)	FL-CSWR-Florida	FL-CSWR-Florida	No	Water and Wastewater
655559	7/31/2024		Jul-24	Journal	JE30615	Journal	CSWR-Florida		922000	Expense	24 07 CSWR-Florida OH Alloc	165677.83		165,677.83	FL-CSWR-Florida	FL-CSWR-Florida	No	Water and Wastewater
723264	8/31/2024		Aug-24	Journal	JE35159	Journal	CSWR-Florida		922000	Expense	24 08 Payroll Cap - CSWR Florida		554.35	(554.35)	FL-CSWR-Florida	FL-CSWR-Florida	No	Water and Wastewater
723383	8/31/2024		Aug-24	Journal	JE35177	Journal	CSWR-Florida		922000	Expense	24 08 CSWR-Florida OH Alloc	159335.83		159,335.83	FL-CSWR-Florida	FL-CSWR-Florida	No	Water and Wastewater
775798	9/30/2024		Sep-24	Journal	JE39592	Journal	CSWR-Florida		922000	Expense	24 09 Payroll Cap - CSWR Florida		2837.31	(2,837.31)	FL-CSWR-Florida	FL-CSWR-Florida	No	Water and Wastewater
777396	9/30/2024		Sep-24	Journal	JE39611	Journal	CSWR-Florida		922000	Expense	24 09 CSWR-Florida OH Alloc	196438.83		196,438.83	FL-CSWR-Florida	FL-CSWR-Florida	No	Water and Wastewater
850826	10/31/2024		Oct-24	Journal	JE43742	Journal	CSWR-Florida		922000	Expense	24 10 CSWR-Florida OH Alloc	126402.73		126,402.73	FL-CSWR-Florida	FL-CSWR-Florida	No	Water and Wastewater
851144	10/31/2024		Oct-24	Journal	JE43751	Journal	CSWR-Florida		922000	Expense	24 10 Payroll Cap - CSWR Florida		426.89	(426.89)	FL-CSWR-Florida	FL-CSWR-Florida	No	Water and Wastewater
885682	10/31/2024		Oct-24	Journal	JE43789	Journal	CSWR-Florida		922000	Expense	24 10 Eng & Construction Maint Payroll Cap - CSWR Florida		5845.62	(5,845.62)	FL-CSWR-Florida	FL-CSWR-Florida	No	Water and Wastewater
978074	11/30/2024		Nov-24	Journal	JE47470	Journal	CSWR-Florida		922000	Expense	24 11 Payroll Cap - CSWR Florida		8912.79	(8,912.79)	FL-CSWR-Florida	FL-CSWR-Florida	No	Water and Wastewater
978441	11/30/2024		Nov-24	Journal	JE47492	Journal	CSWR-Florida		922000	Expense	24 11 CSWR-Florida OH Alloc	118494.39		118,494.39	FL-CSWR-Florida	FL-CSWR-Florida	No	Water and Wastewater
899369	11/30/2024		Nov-24	Journal	JE47527	Journal	CSWR-Florida		922000	Expense	Feb-Sep24 Payroll Cap - CSWR Florida		28070.48	(28,070.48)	FL-CSWR-Florida	FL-CSWR-Florida	No	Water and Wastewater
899379	12/31/2024		Dec-24	Journal	JE47537	Journal	CSWR-Florida		922000	Expense	Feb-Sep24 Payroll Cap - CSWR Florida		28070.47	(28,070.47)	FL-CSWR-Florida	FL-CSWR-Florida	No	Water and Wastewater
109041	12/31/2024		Dec-24	Journal	JE58361	Journal	CSWR-Florida		922000	Expense	24 12 Payroll Cap - CSWR Florida		8381.95	(8,381.95)	FL-CSWR-Florida	FL-CSWR-Florida	No	Water and Wastewater
1119167	12/31/2024		Dec-24	Journal	JE58542	Journal	CSWR-Florida		922000	Expense		86519.51		86,519.51	FL-CSWR-Florida	FL-CSWR-Florida	No	Water and Wastewater
1124323	12/31/2024		Dec-24	Journal	JE58647	Journal	CSWR-Florida		922000	Expense	24 12 CSWR-Florida additional alloc	335770.62		335,770.62	FL-CSWR-Florida	FL-CSWR-Florida	No	Water and Wastewater
1252337	1/31/2025		Jan-25	Journal	JE61775	Journal	CSWR-Florida		922000	Expense	25 01 Payroll Cap - CSWR Florida	0.00	10,638.08	(10,638.08)	FL-CSWR-Florida	FL-CSWR-Florida	No	Water and Wastewater
1252359	1/31/2025		Jan-25	Journal	JE61797	Journal	CSWR-Florida		922000	Expense	25 01 CSWR-Florida OH Alloc	142,473.57	0.00	142,473.57	FL-CSWR-Florida	FL-CSWR-Florida	No	Water and Wastewater

5. 922.00 GL Detail

Row Labels	Months (f Sum of Amount (Net)
2024	
Feb	157 989.64
Mar	171 681.68
Apr	148 913.09
May	140 014.57
Jun	165 421.33
Jul	165 123.48
Aug	158 781.48
Sep	193 601.52
Oct	120 130.22
Nov	81 501.12
Dec	385 837.71
2025	
Jan	131 835.49
Grand Total	2,020,831.33



Cost Allocation Manual

Effective Date: 01/01/2022

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1. Introduction

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

2. CSWR, LLC Organizational Structure

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

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

affiliate Magnolia Water Utility Operating Company, LLC.

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

3. Delegation of Responsibility

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

4. Operational Definitions

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

5. Guiding Principles

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

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

6. Services Provided to Subsidiaries by CSWR, LLC

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

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

7. Cost Allocation Methodology

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

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

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

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

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

Charges include:

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

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

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

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

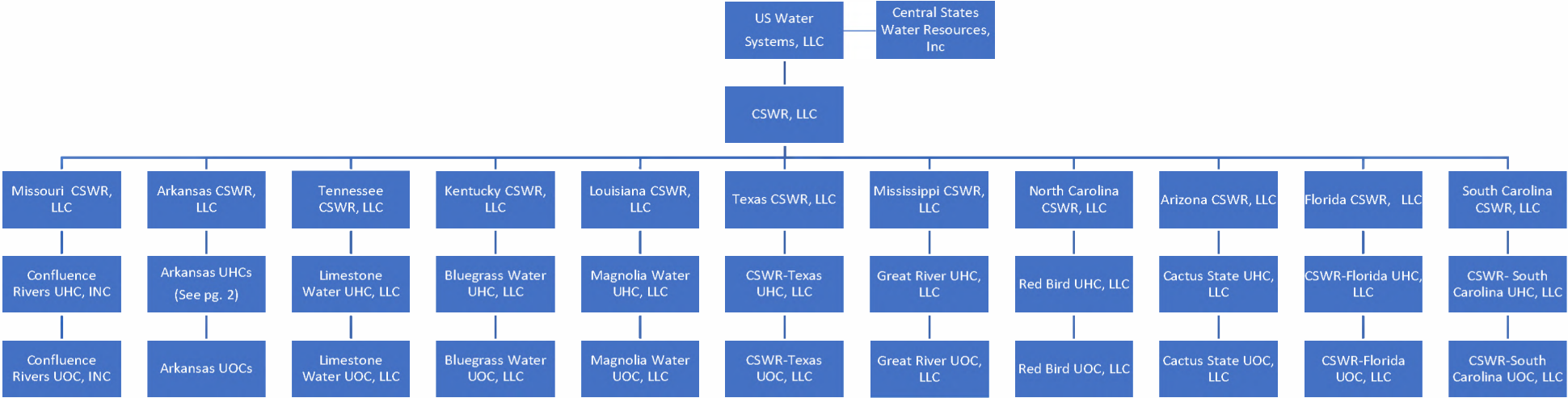
8. Record Keeping

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

9. Updates to Allocations

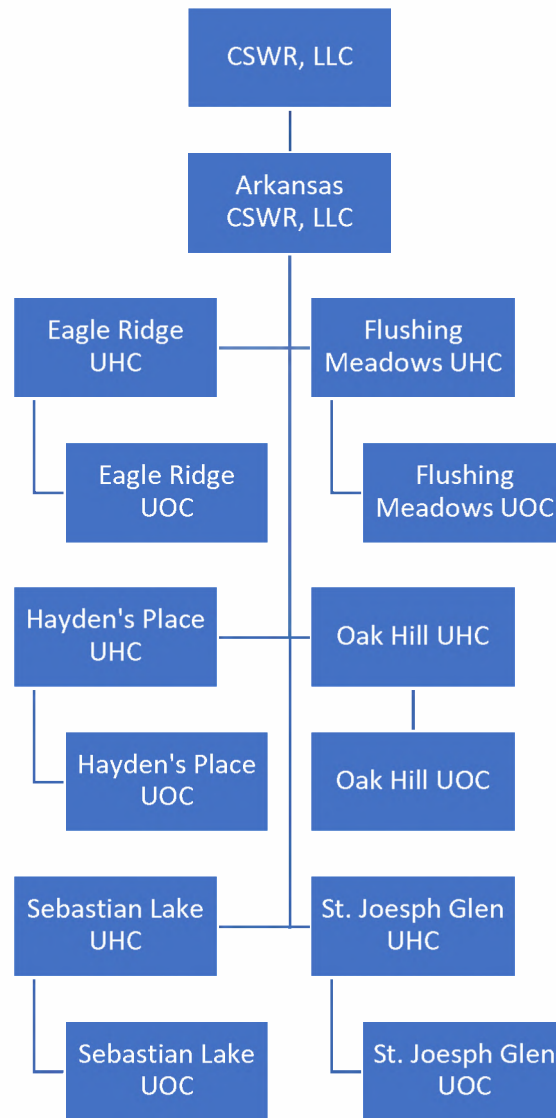
Allocation percentages are updated quarterly coming into effect each January 1st, April 1st, July 1st and October 1st and are valid through the end of the respective quarter. The factors are expected to remain consistent even though the input figures should be expected to change each quarter and, at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

Central States Water Resources Corporate Entity Organizational Chart



Effective Date: December 31st, 2024

Arkansas CSWR Organizational Chart Detail



Effective Date: December 31st, 2024

EXHIBIT B

Proposed Interim Water and Wastewater Tariffs

GENERAL SERVICE

RATE SCHEDULE GS

- AVAILABILITY - Available throughout the area served by the Company.
- APPLICABILITY - For water service to all Customers for which no other schedule applies.
- LIMITATIONS - Subject to all of the Rules and Regulations of this tariff and General Rules and Regulations of the Commission.
- BILLING PERIOD - Monthly
- RATE -

<u>Meter Sizes</u>	<u>Base Facility Charge</u>
5/8" x 3/4"	\$36.93
3/4"	\$55.39
1"	\$92.31
1 1/2"	\$184.63
2"	\$295.41
3"	\$553.89
4"	\$923.15
6"	\$1846.29
8"	N/A
10"	N/A
Charge per 1,000 gallons	\$13.39

MINIMUM CHARGE - Base Facility Charge

TERMS OF PAYMENT - Bills are due and payable when rendered. In accordance with Rule 25-30.320, Florida Administrative Code, if a Customer is delinquent in paying the bill for water service, service may then be discontinued.

EFFECTIVE DATE – July 31, 2025

TYPE OF FILING – Interim Tariff

RESIDENTIAL SERVICE

RATE SCHEDULE RS

- AVAILABILITY - Available throughout the area served by the Company.
- APPLICABILITY - For water service for all purposes in private residences and individually metered apartment units.
- LIMITATIONS - Subject to all of the Rules and Regulations of this Tariff and General Rules and Regulations of the Commission.
- BILLING PERIOD - Monthly
- RATE -

<u>Meter Sizes</u>	<u>Base Facility Charge</u>
5/8" x 3/4"	\$36.93
3/4"	\$55.39
1"	\$92.31
1 1/2"	\$184.63
2"	\$295.41
3"	\$553.89
4"	\$923.15
6"	\$1846.29
8"	N/A
10"	N/A
Charge per 1,000 gallons	\$13.39

MINIMUM CHARGE - Base Facility Charge

TERMS OF PAYMENT - Bills are due and payable when rendered. In accordance with Rule 25-30.320, Florida Administrative Code, if a Customer is delinquent in paying the bill for water service, service may then be discontinued.

EFFECTIVE DATE - July 31, 2025

TYPE OF FILING – Interim Tariff

IRRIGATION SERVICE

RATE SCHEDULE IS

AVAILABILITY - Available throughout the area served by the Company.

APPLICABILITY - For irrigation service to all customers

LIMITATIONS - Subject to all of the Rules and Regulations of this Tariff and General Rules and Regulations of the Commission.

BILLING PERIOD - Monthly

RATE -

<u>Meter Sizes</u>	<u>Base Facility Charge</u>
5/8" x 3/4"	\$18.31
3/4"	\$27.46
1"	\$45.77
1 1/2"	\$91.54
2"	\$146.46
3"	\$274.61
4"	\$457.68
6"	\$915.37
8"	1464.59
10"	N/A
Charge per 1,000 gallons	\$2.55

MINIMUM CHARGE - Base Facility Charge

TERMS OF PAYMENT - Bills are due and payable when rendered. In accordance with Rule 25-30.320, Florida Administrative Code, if a Customer is delinquent in paying the bill for water service, service may then be discontinued.

EFFECTIVE DATE - July 31, 2025

TYPE OF FILING – Interim Tariff

GENERAL SERVICE

RATE SCHEDULE GS

- AVAILABILITY - Available throughout the area served by the Company.
- APPLICABILITY - For wastewater service to all Customers for which no other schedule applies.
- LIMITATIONS - Subject to all of the Rules and Regulations of this tariff and General Rules and Regulations of the Commission.
- BILLING PERIOD - Monthly
- RATE -

<u>Meter Sizes</u>	<u>Base Facility Charge</u>
5/8" x 3/4"	\$36.39
3/4"	\$54.58
1"	\$90.97
1 1/2"	\$181.93
2"	\$291.09
3"	\$545.80
4"	\$909.66
6"	\$1,819.33
8"	N/A
10"	N/A
Charge per 1,000 gallons	\$9.47

- MINIMUM CHARGE - Base Facility Charge
- TERMS OF PAYMENT - Bills are due and payable when rendered. In accordance with Rule 25-30.320, Florida Administrative Code, if a Customer is delinquent in paying the bill for wastewater service, service may then be discontinued.

EFFECTIVE DATE - July 31, 2025

TYPE OF FILING – Interim Tariff

RESIDENTIAL SERVICE

RATE SCHEDULE RS

- AVAILABILITY - Available throughout the area served by the Company.
- APPLICABILITY - For wastewater service for all purposes in private residences and individually metered apartment units.
- LIMITATIONS - Subject to all of the Rules and Regulations of this Tariff and General Rules and Regulations of the Commission.
- BILLING PERIOD - Monthly
- RATE -

Base Facility Charge

All Meter Sizes	\$ 36.39
Charge per 1,000 gallons	\$ 7.89

MINIMUM CHARGE - Base Facility Charge

TERMS OF PAYMENT - Bills are due and payable when rendered. In accordance with Rule 25-30.320, Florida Administrative Code, if a Customer is delinquent in paying the bill for wastewater service, service may then be discontinued.

EFFECTIVE DATE - July 31, 2025

TYPE OF FILING – Interim Tariff

GENERAL SERVICE

RATE SCHEDULE GS

- AVAILABILITY - Available throughout the area served by the Company.
- APPLICABILITY - For wastewater service to all Customers for which no other schedule applies.
- LIMITATIONS - Subject to all of the Rules and Regulations of this tariff and General Rules and Regulations of the Commission.
- BILLING PERIOD - Monthly
- RATE -

<u>Meter Sizes</u>	<u>Base Facility Charge</u>
5/8" x 3/4"	\$42.26
3/4"	\$63.39
1"	\$105.65
1 1/2"	\$211.31
2"	\$338.09
3"	\$633.93
4"	\$1056.55
6"	\$2113.09
8"	N/A
10"	N/A
Charge per 1,000 gallons	\$13.05

MINIMUM CHARGE - Base Facility Charge

TERMS OF PAYMENT - Bills are due and payable when rendered. In accordance with Rule 25-30.320, Florida Administrative Code, if a Customer is delinquent in paying the bill for wastewater service, service may then be discontinued.

EFFECTIVE DATE – July 31, 2025

TYPE OF FILING – Interim Tariff

RESIDENTIAL SERVICE

RATE SCHEDULE RS

AVAILABILITY - Available throughout the area served by the Company.

APPLICABILITY - For wastewater service for all purposes in private residences and individually metered apartment units.

LIMITATIONS - Subject to all of the Rules and Regulations of this Tariff and General Rules and Regulations of the Commission.

BILLING PERIOD - Monthly

RATE -

Base Facility Charge

All Meter Sizes	\$ 42.26
Charge per 1,000 gallons	\$11.21

MINIMUM CHARGE - Base Facility Charge

TERMS OF PAYMENT - Bills are due and payable when rendered. In accordance with Rule 25-30.320, Florida Administrative Code, if a Customer is delinquent in paying the bill for wastewater service, service may then be discontinued.

EFFECTIVE DATE – July 31, 2025

TYPE OF FILING – Interim Tariff

GENERAL SERVICE

RATE SCHEDULE GS

- AVAILABILITY - Available throughout the area served by the Company.
- APPLICABILITY - For water service to all Customers for which no other schedule applies.
- LIMITATIONS - Subject to all of the Rules and Regulations of this tariff and General Rules and Regulations of the Commission.
- BILLING PERIOD - Monthly
- RATE -

<u>Meter Sizes</u>	<u>Base Facility Charge</u>
5/8" x 3/4"	\$26.44
3/4"	N/A
1"	\$66.09
1 1/2"	\$132.18
2"	\$211.49
3"	\$396.55
4"	\$660.91
6"	N/A
8"	N/A
10"	N/A
Charge per 1,000 gallons	\$12.50

MINIMUM CHARGE - Base Facility Charge

TERMS OF PAYMENT - Bills are due and payable when rendered. In accordance with Rule 25-30.320, Florida Administrative Code, if a Customer is delinquent in paying the bill for water service, service may then be discontinued.

EFFECTIVE DATE – July 31, 2025

TYPE OF FILING – Interim Tariff

RESIDENTIAL SERVICE

RATE SCHEDULE RS

- AVAILABILITY - Available throughout the area served by the Company.
- APPLICABILITY - For water service for all purposes in private residences and individually metered apartment units.
- LIMITATIONS - Subject to all of the Rules and Regulations of this Tariff and General Rules and Regulations of the Commission.
- BILLING PERIOD - Monthly
- RATE -

<u>Meter Sizes</u>	<u>Base Facility Charge</u>
5/8" x 3/4"	\$26.44
3/4"	N/A
1"	\$66.09
1 1/2"	\$132.18
2"	\$211.49
3"	\$396.55
4"	\$660.91
6"	N/A
8"	N/A
10"	N/A
Charge per 1,000 gallons	
0-3000 gallons	\$9.03
3,001-6,000 gallons	\$16.73
Over 6,000 gallons	\$25.08

MINIMUM CHARGE - Base Facility Charge

TERMS OF PAYMENT - Bills are due and payable when rendered. In accordance with Rule 25-30.320, Florida Administrative Code, if a Customer is delinquent in paying the bill for water service, service may then be discontinued.

EFFECTIVE DATE – July 31, 2025

TYPE OF FILING – Interim Tariff

GENERAL SERVICE

RATE SCHEDULE GS

- AVAILABILITY - Available throughout the area served by the Company.
- APPLICABILITY - For wastewater service to all Customers for which no other schedule applies.
- LIMITATIONS - Subject to all of the Rules and Regulations of this tariff and General Rules and Regulations of the Commission.
- BILLING PERIOD - Monthly
- RATE -

<u>Meter Sizes</u>	<u>Base Facility Charge</u>
5/8" x 3/4"	\$23.77
3/4"	N/A
1"	\$59.42
1 1/2"	\$118.85
2"	\$190.16
3"	\$356.54
4"	\$594.24
6"	N/A
8"	N/A
10"	N/A
Charge per 1,000 gallons	\$6.52

MINIMUM CHARGE - Base Facility Charge

TERMS OF PAYMENT - Bills are due and payable when rendered. In accordance with Rule 25-30.320, Florida Administrative Code, if a Customer is delinquent in paying the bill for wastewater service, service may then be discontinued.

EFFECTIVE DATE – July 31, 2025

TYPE OF FILING – Interim Tariff

RESIDENTIAL SERVICE

RATE SCHEDULE RS

AVAILABILITY - Available throughout the area served by the Company.

APPLICABILITY - For wastewater service for all purposes in private residences and individually metered apartment units.

LIMITATIONS - Subject to all of the Rules and Regulations of this Tariff and General Rules and Regulations of the Commission.

BILLING PERIOD - Monthly

RATE -

Base Facility Charge

All Meter Sizes \$ 23.77

Charge per 1,000 gallons \$ 6.52

MINIMUM CHARGE - Base Facility Charge

TERMS OF PAYMENT - Bills are due and payable when rendered. In accordance with Rule 25-30.320, Florida Administrative Code, if a Customer is delinquent in paying the bill for wastewater service, service may then be discontinued.

EFFECTIVE DATE – July 31, 2025

TYPE OF FILING – Interim Rates

WATER TARIFF

Second Revised Sheet No. 13.0
 Cancels Original Sheet No. 13.0

RESIDENTIAL SERVICERATE SCHEDULE RS

- AVAILABILITY - Available throughout the area served by the Company.
- APPLICABILITY - For water service for all purposes in private residences and individually metered apartment units.
- LIMITATIONS - Subject to all of the Rules and Regulations of this Tariff and General Rules and Regulations of the Commission.
- BILLING PERIOD - Monthly
- RATE -

<u>Meter Sizes</u>	<u>Base Facility Charge</u>
5/8" x 3/4"	\$15.56
3/4"	\$23.34
1"	\$38.90
1 1/2"	\$77.81
2"	\$124.49
3"	\$233.42
4"	\$389.04
6"	\$778.08
8"	N/A
10"	N/A
Charge per 1,000 gallons	
0-5,000 gallons	\$8.00
5,001-10,000	\$9.85
Over 10,000 gallons	\$14.75

MINIMUM CHARGE - Base Facility Charge

TERMS OF PAYMENT - Bills are due and payable when rendered. In accordance with Rule 25-30.320, Florida Administrative Code, if a Customer is delinquent in paying the bill for water service, service may then be discontinued.

EFFECTIVE DATE – July 31, 2025

TYPE OF FILING – Interim Tariff

GENERAL SERVICE

RATE SCHEDULE GS

- AVAILABILITY - Available throughout the area served by the Company.
- APPLICABILITY - For wastewater service to all Customers for which no other schedule applies.
- LIMITATIONS - Subject to all of the Rules and Regulations of this tariff and General Rules and Regulations of the Commission.
- BILLING PERIOD - Monthly
- RATE -

<u>Meter Sizes</u>	<u>Base Facility Charge</u>
All Meter Sizes (6 ERCs)	\$405.03
All Meter Sizes (14 ERCs)	\$945.06
All Meter Sizes (17 ERCs)	\$1,147.57
All Meter Sizes (65 ERCs)	\$4,387.77
All Meter Sizes (70 ERCs)	\$4,725.29

MINIMUM CHARGE - Base Facility Charge

TERMS OF PAYMENT - Bills are due and payable when rendered. In accordance with Rule 25-30.320, Florida Administrative Code, if a Customer is delinquent in paying the bill for wastewater service, service may then be discontinued.

EFFECTIVE DATE – July 31, 2025

TYPE OF FILING – Interim Tariff

RATE SCHEDULE RS

RATE -

All Meter Sizes	\$ 67.50
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TYPE OF FILING – Interim Tariff

GENERAL SERVICE

RATE SCHEDULE GS & RS

- AVAILABILITY - Available throughout the area served by the Company.
- APPLICABILITY - For water service to all Customers for which no other schedule applies.
- LIMITATIONS - Subject to all of the Rules and Regulations of this tariff and General Rules and Regulations of the Commission.
- BILLING PERIOD - Monthly
- RATE -

<u>Meter Sizes</u>	<u>Base Facility Charge</u>
5/8" x 3/4"	\$19.41
Charge per 1,000 gallons	
0-10,000 gallons	\$1.17
10,001-20,000 gallons	\$2.23
20,001-30,000 gallons	\$3.35
30,001-40,000 gallons	\$4.47
Over 40,000 gallons	\$5.54
3/4"	N/A
1"	\$48.51
Charge per 1,000 gallons	
0-25,000 gallons	\$1.17
25,001-50,000 gallons	\$2.23
50,001-75,000 gallons	\$3.35
75,001-100,000 gallons	\$4.47
Over 100,000 gallons	\$5.54
1-1/2"	\$97.03
Charge per 1,000 gallons	
0-25,000 gallons	\$1.17
25,001-50,000 gallons	\$2.23
50,001-75,000 gallons	\$3.35
75,001-100,000 gallons	\$4.47
Over 100,000 gallons	\$5.54
2"	\$155.25
Charge per 1,000 gallons	
0-25,000 gallons	\$1.17
25,001-50,000 gallons	\$2.23
50,001-75,000 gallons	\$3.35
75,001-100,000 gallons	\$4.47
Over 100,000 gallons	\$5.54

3"	\$291.09
Charge per 1,000 gallons	
0-25,000 gallons	\$1.17
25,001-50,000 gallons	\$2.23
50,001-75,000 gallons	\$3.35
75,001-100,000 gallons	\$4.47
Over 100,000 gallons	\$5.54
4"	\$485.14
Charge per 1,000 gallons	
0-25,000 gallons	\$1.17
25,001-50,000 gallons	\$2.23
50,001-75,000 gallons	\$3.35
75,001-100,000 gallons	\$4.47
Over 100,000 gallons	\$5.54
6"	\$970.29
Charge per 1,000 gallons	
0-25,000 gallons	\$1.17
25,001-50,000 gallons	\$2.23
50,001-75,000 gallons	\$3.35
75,001-100,000 gallons	\$4.47
Over 100,000 gallons	\$5.54
8"	N/A
10"	N/A

MINIMUM CHARGE - Base Facility Charge

TERMS OF PAYMENT - Bills are due and payable when rendered. In accordance with Rule 25-30.320, Florida Administrative Code, if a Customer is delinquent in paying the bill for water service, service may then be discontinued.

EFFECTIVE DATE – July 31, 2025

TYPE OF FILING – Interim Tariff

GENERAL SERVICE

RATE SCHEDULE GS

- AVAILABILITY - Available throughout the area served by the Company.
- APPLICABILITY - For wastewater service to all Customers for which no other schedule applies.
- LIMITATIONS - Subject to all of the Rules and Regulations of this tariff and General Rules and Regulations of the Commission.
- BILLING PERIOD - Monthly
- RATE -

<u>Meter Sizes</u>	<u>Base Facility Charge</u>
5/8" x 3/4"	\$19.07
3/4"	N/A
1"	\$47.68
1 1/2"	\$95.37
2"	\$152.59
3"	\$286.10
4"	\$476.83
6"	\$667.57
8"	\$953.67
10"	N/A
Charge per 1,000 gallons	
Residential Up to 6,000 gallons	\$3.59
Commercial (No Maximum)	\$4.36

MINIMUM CHARGE - Base Facility Charge

TERMS OF PAYMENT - Bills are due and payable when rendered. In accordance with Rule 25-30.320, Florida Administrative Code, if a Customer is delinquent in paying the bill for wastewater service, service may then be discontinued.

EFFECTIVE DATE – July 31, 2025

TYPE OF FILING – Interim Tariff

GENERAL SERVICE

RATE SCHEDULE GS

- AVAILABILITY - Available throughout the area served by the Company.
- APPLICABILITY - For wastewater service to all Customers for which no other schedule applies.
- LIMITATIONS - Subject to all of the Rules and Regulations of this tariff and General Rules and Regulations of the Commission.
- BILLING PERIOD - Monthly
- RATE -

<u>Meter Sizes</u>	<u>Base Facility Charge</u>
5/8" x 3/4"	\$53.22
3/4"	\$79.83
1"	\$133.06
1 1/2"	\$266.11
2"	\$425.78
3"	\$798.33
4"	\$1,330.56
6"	\$2,661.12
8"	N/A
10"	N/A
Charge per 1,000 gallons	\$4.20

MINIMUM CHARGE - Base Facility Charge

TERMS OF PAYMENT - Bills are due and payable when rendered. In accordance with Rule 25-30.320, Florida Administrative Code, if a Customer is delinquent in paying the bill for wastewater service, service may then be discontinued.

EFFECTIVE DATE – July 31, 2025

TYPE OF FILING – Interim Tariff

RESIDENTIAL SERVICE

RATE SCHEDULE RS

- AVAILABILITY - Available throughout the area served by the Company.
- APPLICABILITY - For wastewater service for all purposes in private residences and individually metered apartment units.
- LIMITATIONS - Subject to all of the Rules and Regulations of this Tariff and General Rules and Regulations of the Commission.
- BILLING PERIOD - Monthly
- RATE -

Base Facility Charge

All Meter Sizes	\$ 53.22
Charge per 1,000 gallons	\$ 11.55

MINIMUM CHARGE - Base Facility Charge

TERMS OF PAYMENT - Bills are due and payable when rendered. In accordance with Rule 25-30.320, Florida Administrative Code, if a Customer is delinquent in paying the bill for wastewater service, service may then be discontinued.

EFFECTIVE DATE – July 31, 2025

TYPE OF FILING – Interim Tariff

GENERAL SERVICE

RATE SCHEDULE GS1

- AVAILABILITY - Available throughout the area served by the Company.
- APPLICABILITY - For water service to all Customers for which no other schedule applies.
- LIMITATIONS - Subject to all of the Rules and Regulations of this tariff and General Rules and Regulations of the Commission.
- BILLING PERIOD - Monthly
- RATE -

<u>Meter Sizes</u>	<u>Base Facility Charge</u>
5/8" x 3/4"	\$18.81
3/4"	\$28.22
1"	\$47.03
1 1/2"	\$94.06
2"	\$150.50
3"	\$301.01
4"	\$470.32
6"	\$940.65
8"	\$1,693.16
10"	\$2,727.87
Charge per 1,000 gallons	\$5.22

MINIMUM CHARGE - Base Facility Charge

TERMS OF PAYMENT - Bills are due and payable when rendered. In accordance with Rule 25-30.320, Florida Administrative Code, if a Customer is delinquent in paying the bill for water service, service may then be discontinued.

EFFECTIVE DATE – July 31, 2025

TYPE OF FILING – Interim Tariff

RESIDENTIAL SERVICE

RATE SCHEDULE RS1

- AVAILABILITY - Available throughout the area served by the Company.
- APPLICABILITY - For water service for all purposes in private residences and individually metered apartment units.
- LIMITATIONS - Subject to all of the Rules and Regulations of this Tariff and General Rules and Regulations of the Commission.
- BILLING PERIOD - Monthly
- RATE -

<u>Meter Sizes</u>	<u>Base Facility Charge</u>
5/8" x 3/4"	\$18.81
3/4"	\$28.22
1"	\$47.03
1 1/2"	\$94.06
2"	\$150.50
3"	\$301.01
4"	\$470.32
6"	\$940.65
8"	\$1,693.16
10"	\$2,727.87
Charge per 1,000 gallons	
0-5,000 gallons	\$4.38
5,001-10,000 gallons	\$4.77
Over 10,000 gallons	\$9.54

MINIMUM CHARGE - Base Facility Charge

TERMS OF PAYMENT - Bills are due and payable when rendered. In accordance with Rule 25-30.320, Florida Administrative Code, if a Customer is delinquent in paying the bill for water service, service may then be discontinued.

EFFECTIVE DATE – July 31, 2025

TYPE OF FILING – Interim Tariff

GENERAL SERVICE

RATE SCHEDULE GS2 & RS2

- AVAILABILITY - Available throughout the area served by the Company.
- APPLICABILITY - For water service to all Customers for which no other schedule applies.
- LIMITATIONS - Subject to all of the Rules and Regulations of this tariff and General Rules and Regulations of the Commission.
- BILLING PERIOD - Monthly
- RATE -

<u>Meter Sizes</u>	<u>Base Facility Charge</u>
5/8" x 3/4"	\$20.65
3/4"	\$30.97
1"	\$51.62
1 1/2"	\$103.23
2"	\$165.17
3"	\$330.35
4"	\$516.17
6"	\$1,032.34
8"	\$1,858.21
10"	\$2,993.78
Charge per 1,000 gallons	\$5.46

MINIMUM CHARGE - Base Facility Charge

TERMS OF PAYMENT - Bills are due and payable when rendered. In accordance with Rule 25-30.320, Florida Administrative Code, if a Customer is delinquent in paying the bill for water service, service may then be discontinued.

EFFECTIVE DATE – July 31, 2025

TYPE OF FILING – Interim Tariff

GENERAL SERVICE

RATE SCHEDULE GS

- AVAILABILITY - Available throughout the area served by the Company.
- APPLICABILITY - For wastewater service to all Customers for which no other schedule applies.
- LIMITATIONS - Subject to all of the Rules and Regulations of this tariff and General Rules and Regulations of the Commission.
- BILLING PERIOD - Monthly
- RATE -

<u>Meter Sizes</u>	<u>Base Facility Charge</u>
5/8" x 3/4"	\$33.56
3/4"	\$50.34
1"	\$83.90
1 1/2"	\$167.80
2"	\$268.48
3"	\$503.40
4"	\$839.00
6"	\$1,678.00
8"	N/A
10"	N/A
Charge per 1,000 gallons	\$11.83

MINIMUM CHARGE - Base Facility Charge

TERMS OF PAYMENT - Bills are due and payable when rendered. In accordance with Rule 25-30.320, Florida Administrative Code, if a Customer is delinquent in paying the bill for wastewater service, service may then be discontinued.

EFFECTIVE DATE – July 31, 2025

TYPE OF FILING – Interim Tariff

RESIDENTIAL SERVICE

RATE SCHEDULE RS

- AVAILABILITY - Available throughout the area served by the Company.
- APPLICABILITY - For wastewater service for all purposes in private residences and individually metered apartment units.
- LIMITATIONS - Subject to all of the Rules and Regulations of this Tariff and General Rules and Regulations of the Commission.
- BILLING PERIOD - Monthly
- RATE -

Base Facility Charge

All Meter Sizes	\$ 33.56
Charge per 1,000 gallons	\$ 11.83

MINIMUM CHARGE - Base Facility Charge

TERMS OF PAYMENT - Bills are due and payable when rendered. In accordance with Rule 25-30.320, Florida Administrative Code, if a Customer is delinquent in paying the bill for wastewater service, service may then be discontinued.

EFFECTIVE DATE – July 31, 2025

TYPE OF FILING – Interim Tariff

GENERAL SERVICE

RATE SCHEDULE GS

- AVAILABILITY - Available throughout the area served by the Company.
- APPLICABILITY - For water service to all Customers for which no other schedule applies.
- LIMITATIONS - Subject to all of the Rules and Regulations of this tariff and General Rules and Regulations of the Commission.
- BILLING PERIOD - Monthly
- RATE -

<u>Meter Sizes</u>	<u>Base Facility Charge</u>
5/8" x 3/4"	\$17.74
3/4"	\$26.60
1"	\$44.34
1 1/2"	\$88.68
2"	\$141.88
3"	\$266.03
4"	\$443.38
6"	\$886.76
8"	N/A
10"	N/A
Charge per 1,000 gallons	\$6.94

MINIMUM CHARGE - Base Facility Charge

TERMS OF PAYMENT - Bills are due and payable when rendered. In accordance with Rule 25-30.320, Florida Administrative Code, if a Customer is delinquent in paying the bill for water service, service may then be discontinued.

EFFECTIVE DATE – July 31, 2025

TYPE OF FILING – Interim Tariff

RESIDENTIAL SERVICE

RATE SCHEDULE RS

AVAILABILITY - Available throughout the area served by the Company.

APPLICABILITY - For water service for all purposes in private residences and individually metered apartment units.

LIMITATIONS - Subject to all of the Rules and Regulations of this Tariff and General Rules and Regulations of the Commission.

BILLING PERIOD - Monthly

RATE -

<u>Meter Sizes</u>	<u>Base Facility Charge</u>
5/8" x 3/4"	\$17.74
3/4"	\$26.60
1"	\$44.34
1 1/2"	\$88.68
2"	\$141.88
3"	\$266.03
4"	\$443.38
6"	\$886.76
8"	N/A
10"	N/A
Charge per 1,000 gallons	
0-6,000 gallons	\$6.94
6,001-10,000 gallons	\$7.95
Over 10,000 gallons	\$11.79

MINIMUM CHARGE - Base Facility Charge

TERMS OF PAYMENT - Bills are due and payable when rendered. In accordance with Rule 25-30.320, Florida Administrative Code, if a Customer is delinquent in paying the bill for water service, service may then be discontinued.

EFFECTIVE DATE – July 31, 2025

TYPE OF FILING – Interim Tariff

EXHIBIT C

Proposed Final Water and Wastewater Tariffs

CSWR-FLORIDA UTILITY OPERATING COMPANY, LLC

WATER TARIFF

CSWR-FLORIDA UTILITY OPERATING
COMPANY, LLC

NAME OF COMPANY

FILED WITH
FLORIDA PUBLIC SERVICE COMMISSION

WATER TARIFF

CSWR-FLORIDA UTILITY OPERATING
COMPANY, LLC

NAME OF COMPANY

1630 Des Peres Road, Suite 140

St. Louis, MO 63131

(ADDRESS OF COMPANY)

(855) 476-1942

(Business & Emergency Telephone Numbers)

Josiah Cox

ISSUING OFFICER

President

TITLE

FILED WITH

FLORIDA PUBLIC SERVICE COMMISSION

Josiah Cox
President

WATER TARIFF

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WATER TARIFF

TERRITORY AUTHORITY (Aquarina)CERTIFICATE NUMBER - 517-WCOUNTY - BrevardCOMMISSION ORDER(s) APPROVING TERRITORY SERVED -

<u>Order Number</u>	<u>Date Issued</u>	<u>Docket Number</u>	<u>Filing Type</u>
22075	10/19/1989	880595-WS	Original Certificate
23059	06/11/1990	900167-WS	Territory Amendment
PSC-92-0119-FOF-WS	03/30/1992	911129-WS	Territory Amendment
PSC-97-0206-FOF-WS	02/21/1997	960095-WS	Name Change
PSC-97-0206A-FOF-WS	03/05/1997	960095-WS	Amendatory Order
PSC-97-0918-FOF-WS	08/04/1997	970093-WS	Transfer Majority Control
PSC-03-0787-FOF-WS	07/02/2003	020091-WS	Transfer Majority Control
PSC-03-1098-FOF-WS	10/02/2003	020091-WS	Amendatory Order
PSC-10-0329-FOF-WS	05/24/2010	100094-WS	Receiver Appointed
PSC-12-0577-PAA-WS	10/25/2012	110061-WS	Transfer of Certificate
PSC-12-0577A-PAA-WS	10/25/2012	110061-WS	Amendatory Order
PSC-12-0614-CO-WS	11/16/2012	110061-WS	Transfer – Consummating Order
PSC-2022-0115-PAA-WS	03/15/2022	20210093-WS	Transfer

Josiah Cox
President

WATER TARIFF

DESCRIPTION OF TERRITORY SERVED

A PORTION OF SECTIONS 25, 26, 35 AND 36 TOWNSHIP 29 SOUTH, RANGE 38 EAST, AND SECTION 31, TOWNSHIP 29 SOUTH, RANGE 39 EAST, BREVARD COUNTY, FLORIDA BEING MORE PARTICULARLY DESCRIBED AS FOLLOWS;

BEGIN AT THE WEST 1/4 CORNER OF SAID SECTION 25 AND RUN N00°18'50"W ALONG THE WEST LINE OF SAID SECTION 25 A DISTANCE OF 1340.83 FEET TO THE NORTH LINE OF THE SOUTH 1/2 OF THE NORTH 1/2 OF SAID SECTION 25; THENCE RUN S88°31'07"E ALONG NORTH LINE OF THE SOUTH 1/2 OF THE NORTH 1/2 OF SECTION 25 A DISTANCE OF 1351 FEET MORE OR LESS TO THE MEAN HIGH WATER LINE OF THE ATLANTIC OCEAN; THENCE RUN SOUTHERLY ALONG SAID MEAN HIGH WATER LINE THROUGH SAID SECTIONS 25, 36, AND 31 A DISTANCE OF 9203 FEET MORE OR LESS TO THE EASTERLY EXTENSION OF THE SOUTH LINE OF THE NORTH 1/2 OF THE SOUTH 1/2 OF SAID SECTION 36; THENCE RUN N88°23'42"W ALONG SAID LINE AND THE SOUTH LINE OF THE NORTH 1/2 OF THE SOUTH 1/2 OF SECTION 36 A DISTANCE OF 790 FEET MORE OR LESS TO THE MEAN HIGH WATER LINE OF THE INDIAN RIVER; THENCE RUN NORTHERLY ALONG THE MEAN HIGH WATER LINE OF THE INDIAN RIVER AND MULLET CREEK 8315 FEET MORE OR LESS TO THE SOUTH LINE OF SAID SECTION 26; THENCE RUN S88°22'47"E ALONG THE SOUTH LINE OF SAID SECTION 26 A DISTANCE OF 982 FEET TO THE COMMON CORNER OF SAID SECTIONS 25, 26, 35 AND 36; THENCE RUN ALONG THE WEST LINE OF SAID SECTION 25 N00°19'34"W 1327.58 TO THE SOUTHEAST CORNER OF GOVERNMENT LOT 3 OF SAID SECTION 26; THENCE RUN N88°30'25"W ALONG THE SOUTH LINE OF SAID GOVERNMENT LOT 3 A DISTANCE OF 1276 FEET MORE OR LESS TO THE MEAN HIGH WATER LINE OF MULLET CREEK; THENCE RUN NORTHERLY ALONG THE MEAN HIGH WATER LINE OF MULLET CREEK 1903 FEET MORE OR LESS TO THE NORTH LINE OF THE SOUTHEAST 1/4 OF SAID SECTION 26; THENCE RUN S88°31'12"E ALONG THE NORTH LINE OF THE SOUTHEAST 1/4 OF SECTION 26 A DISTANCE OF 2431 MORE OR LESS TO THE POINT OF BEGINNING

Josiah Cox
President

WATER TARIFF

TERRITORY AUTHORITY (NEIGHBORHOOD)

CERTIFICATE NUMBER – 430-W

COUNTY - Duval

COMMISSION ORDER(s) APPROVING TERRITORY SERVED -

<u>Order Number</u>	<u>Date Issued</u>	<u>Docket Number</u>	<u>Filing Type</u>
13723	09/28/1984	840063-WU	Original Certificate
PSC-11-0135-FOF-WU	2/28/2011	090441-WU	Amend/Delete Territory
PSC-2022-0364-PAA-WU	10/25/2022	20220019-WU	Transfer

WATER TARIFF

DESCRIPTION OF TERRITORY SERVED

Please refer to description of territory served as filed in Docket Number 840063-WU. Order Number 13723, Issued 9/28/84, Certificate Number 430-W.

In Township 2 South, Range 25 East:

Section 31

The South ½ of said Section 31

LESS

the West 660 feet of said Section 31, and the Southeast 1/4 of the Southwest 1/4 of said Section 31, and the South 165 feet of the Southeast 1/4 of the Southeast 1/4 of said Section 31, and the North 300 feet of the South 756 feet of the East 437 feet of the Southeast 1/4 of the Southeast 1/4 of said Section 31, and the East 40 feet of the South 1/2 of said Section 31.

Docket No. 090441-WU; Order No. PSC-11-0135-FOF-WU, Issued 2/28/11:

NEIGHBORHOOD UTILITIES, INC.
DESCRIPTION OF WATER TERRITORY TO BE ADDED
DUVAL COUNTY

In Township 2 South, Range 25 East:

Section 31

Area name: NU-1. A portion of Tracts 13 and 14, Block 3, in Section 31 as shown on the plat of Jacksonville Heights, as recorded in Plat Book 5, Page 93 of the current public records of Duval County, Florida, more particularly described as follows:

Commence at the Southwest corner of said Section 31; thence N 89° 42' 31" E along the south line of said Section 31, a distance of 1,224.03 feet to the Southwest corner of Tract 13, Block 3, Jacksonville Heights to the Point of Beginning; thence continue along said south line of Section 31, N 89° 42' 30" E a distance of 663.36 feet; thence N 00° 50' 36" E a distance of 664.62 feet; thence S 89° 46' 36" W a distance of 664.95 feet; thence S 00° 47' 27" W a distance of 665.40 feet to the Point of Beginning. Containing 10.14 acres.

In Township 2 South, Range 25 East and in Township 3 South, Range 25 East:

Area name: NU-2. A portion of Tracts 1 through 6, inclusive, Tracts 10 through 14, Block 3, and Tracts 5 through 8, inclusive Tracts 9, 11, and 12, Block 4, in Section 31, Township 2 South, Range 25 East, together with a portion of Tracts 6 and 7, Block 2, in Section 6, Township 3 South, Range 25 East as shown on the plat of Jacksonville Heights, as recorded in Plat Book 5, Page 93 of the current public records of Duval County, Florida, more particularly described as follows:

Commence at the Southwest corner of said Section 31; thence N 89° 42' 31" E along the south line of said Section 31, a distance of 664.35 feet to the Southwest corner of Tract 11, Block 3, Jacksonville Heights, to the Point of Beginning; thence N 00° 44' 25" E a distance of 166.54 feet; thence S 89° 43' 33" W a distance of 614.49 feet; thence S 00° 39' 57" W a distance of 327.10 feet; thence N 89° 42' 31" E a distance of 248.32 feet; thence S 00° 38' 40" W a distance of 173.91 feet; thence N 89° 17' 13" E a distance of 364.98 feet; thence S 00° 39' 10" W a distance of 516.95 feet; thence N 84° 58' 30" E a distance of 172.65 feet; thence N 00° 40' 10" E a distance of 222.00 feet; thence N 84° 58' 30" E a distance of 160.00 feet; thence N 00° 41' 18" E a distance of 599.10 feet; thence S 89° 42' 31" W a distance of 330.34 feet to the Point of Beginning. Containing 11.61 acres.

Josiah Cox
President

WATER TARIFF

NEIGHBORHOOD UTILITIES, INC.
DESCRIPTION OF WATER TERRITORY TO BE DELETED
DUVAL COUNTY

In Township 2 South, Range 25 East:

Section 31

Area name: JEA-1. A portion of Tracts 11 and 12, Block 3, in Section 31, as shown on the plat of Jacksonville Heights, as recorded in Plat Book 5, Page 93 of the current public records of Duval County, Florida, more particularly described as follows:

Commence at the Southwest corner of said Section 31; thence N 89° 42' 31" E along the south line of said Section 31, a distance of 1,224.03 feet to the Southwest corner of Tract 13, Block 3, Jacksonville Heights, thence N 00° 47' 27" E along the west line of said Tract 13 a distance of 861.76 feet to the Point of Beginning; thence N 55° 09' 07" W a distance of 66.88 feet; thence N 89° 18' 56" W a distance of 219.61 feet; thence N 00° 46' 00" E a distance of 65.71 feet; thence N 89° 15' 41" W a distance of 110.00 feet; thence N 00° 43' 08" E a distance of 275.01 feet; thence N 89° 50' 42" E a distance of 155.39 feet; thence N 00° 01' 10" E a distance of 135.00 feet; thence N 89° 50' 42" E a distance of 230.97 feet; thence S 00° 47' 27" W a distance of 519.05 feet to the Point of Beginning. Containing 3.61 acres.

Area name: JEA-2. A portion of Tracts 9, 11, and 12, plus all of Tract 10, Block 4, in Section 31, as shown on the plat of Jacksonville Heights, as recorded in Plat Book 5, Page 93 of the current public records of Duval County, Florida, more particularly described as follows:

Commence at the Southwest corner of said Section 31; thence N 89° 42' 31" E along the south line of said Section 31, a distance of 2,657.56 feet to the Southwest corner of Tract 11, Block 4, Jacksonville Heights, to the Point of Beginning; thence N 00° 53' 47" E a distance of 1327.69 feet; thence S 44° 38' 49" E a distance of 1,856.48 feet; thence S 89° 42' 31" W a distance of 1,325.40 feet to the Point of Beginning. Containing 20.19 acres.

Josiah Cox
President

WATER TARIFF

TERRITORY AUTHORITY (SUNSHINE UTILITIES)CERTIFICATE NUMBER - 363-WCOUNTY - MarionCOMMISSION ORDER(s) APPROVING TERRITORY SERVED -

<u>Order Number</u>	<u>Date Issued</u>	<u>Docket Number</u>	<u>Filing Type</u>
11138	09/03/1982	810386-W (MC)	Grandfather of Certificate
11680	03/07/1983	810423-W, 810363-W, 820409-W, 820408-W, 820367-W	Transfer/Amendment of Certificate
14206	03/21/1985	840087-WU	Amendment of Certificate
14978	09/20/1985	840089-WU	Amendment of Certificate
15296	10/25/1985	850280-WU	Amendment of Certificate
17161	02/06/1987	861526-WU	Amendment of Certificate
17733	06/22/1987	870181-WU	Transfer/Amendment of Certificate
18081	09/01/1987	860724-WU	Amendment of Certificate
20707	02/06/1989	880907-WU	Transfer of Certificate
22239	11/29/1989	891177-WU	Name Change
PSC-98-0385- FOF-WU	03/11/1998	971297-WU	Amendment of Certificate
PSC-99-2390- FOF-WU	12/07/1999	980543-WU	Amendment of Certificate
PSC-00-1062- FOF-WU	06/02/2000	991681-WU	Amendment of Certificate
PSC-02-1832- PAA-WU	12/20/2002	011632-WU	Amendment of Certificate
PSC-02-1292- PAA-WU	09/23/2002	020256-WU	Transfer/Amendment of Certificate
PSC-03-0244- FOF-WU	02/20/2003	021034-WU	Amendment of Certificate
PSC-03-1099- FOF-WU	10/02/2003	030128-WU	Amendment of Certificate
PSC-03-1333- PAA-WU	11/24/2003	030340-WU	Transfer/Amendment of Certificate
PSC-04-1032- FOF-WU	10/25/2004	040388-WU	Amendment of Certificate
PSC-06-0478- FOF-WU	06/05/2006	060283-WU	Amendment of Certificate
PSC-10-0557- FOF-WU	09/07/2010	100156-WU	Amendment of Certificate
PSC-10-0679- FOF-WU	11/15/2010	100377-WU	Transfer/Amendment of Certificate
PSC-2022- 0120-PAA-WU	03/18/2022	20210095-WU	Transfer

Josiah Cox
President

WATER TARIFF

DESCRIPTION OF TERRITORY SERVED

TOWNSHIP 14 SOUTH RANGE 22 EAST

SECTION 21

SUTTON'S DUPLEXES:

THE SOUTHWEST 1/4 OF THE SOUTHEAST 1/4 OF THE NORTHWEST 1/4
AND

THE WEST 1/2 OF THE SOUTHEAST 1/4 OF THE SOUTHEAST 1/4 OF THE NORTHWEST 1/4 OF SAID
SECTION 21.

SECTION 27

ELEVEN OAKS SUBDIVISION:

THE NORTHWEST 1/4 OF THE NORTHWEST 1/4 OF SAID SECTION 27.

SECTION 33

EMIL MARR:

THE SOUTHEAST 1/4 OF THE SOUTHEAST 1/4 OF SAID SECTION 33.

FLOYD CLARK SUBDIVISION:

THE NORTH 1/2 OF THE NORTHWEST 1/4 OF THE SOUTHWEST 1/4 OF THE SOUTHWEST 1/4 OF
SAID SECTION 33, AND THE WEST 3/4 OF THE SOUTH 1/4 OF THE NORTHWEST 1/4 OF THE
SOUTHWEST 1/4 OF SAID SECTION 33, EXCEPT THE EAST 200.00 FEET OF THE WEST 475.00 FEET,
THE NORTH 50.00 FEET, AND THE SOUTH 25.00 FEET THEREOF.

HARVILLE HEIGHTS:

THE NORTHWEST 1/4 OF THE SOUTHWEST 1/4 OF THE SOUTHWEST 1/4 OF THE
SOUTHWEST 1/4 OF SAID SECTION 33.

SECTION 32

NORTHWOODS

THE SOUTHEAST 1/4 OF THE SOUTHEAST 1/4 OF SAID SECTION 32.

TOWNSHIP 14 SOUTH, RANGE 22 EAST

SECTION 34

PEARL BRITTAIN:

THE NORTH 1/2 OF THE SOUTHEAST 1/4 OF THE SOUTHWEST 1/4 OF SAID SECTION 34.

STONEHILL SUBDIVISION:

THE SOUTH 1/2 OF THE SOUTHWEST 1/4 OF THE NORTHEAST 1/4 OF THE SOUTHWEST 1/4, AND THE
WEST 1 / 2 OF THE SOUTHEAST 2/4 OF THE SOUTHWEST 1/4, AND THE SOUTHEAST 1/4 OF THE
SOUTHEAST 1/4 OF THE SOUTHWEST 1/4 OF SAID SECTION 34.

BOULDER HILL:

THE NORTHEAST 1/4 OF THE SOUTHEAST 1/4 OF THE SOUTHWEST 1/4 OF THE SOUTH 1/2 OF THE
SOUTHEAST 1/4 OF THE NORTHEAST 1/4 AND THE SOUTHWEST 1/4 OF SAID SECTION 34.

SECTION 3 TOWNSHIP 15 SOUTH RANGE 22 EAST

BALDWIN HEIGHTS

THE EAST 140.00 FEET OF THE WEST 465.00 FEET OF THE SOUTHWEST 1/4 OF THE NORTHWEST 1/4
OF SAID SECTION 3, EXCEPT THE SOUTH 200.00 FEET THEREOF.

SECTION 4

SUNRAY SUBDIVISION

THE NORTHEAST 1/4 OF THE NORTHEAST 1/4 OF SAID SECTION 4.

JASON'S LANDING

THE NORTHEAST 1/4 OF THE NORTHWEST 1/4 AND THE NORTHWEST 1/4 OF THE NORTHEAST 1/4 OF
SAID SECTION 4.

SECTION 19

BURK'S QUARDRAPLEXES

THE SOUTH 1/2 OF THE SOUTHEAST 1/4 OF THE SOUTHWEST 1/4 OF SAID SECTION 19.

Josiah Cox
President

WATER TARIFF

SECTION 24QAKHURST SUBDIVISION

THE SOUTHEAST 1/4 OF THE SOUTHEAST 1/4 OF SAID SECTION 24.

SECTION 10 TOWNSHIP 17 SOUTH RANGE 22 EAST

SUNLIGHT ACRES

THE WEST 1/2 OF THE NORTHEAST 1/4 OF SAID SECTION 10.

SECTION 15 & 16 TOWNSHIP 17 SOUTH RANGE 23 EAST

LITTLE LAKE WIER:

THE SOUTH 1/2 OF THE NORTHWEST 1/4 OF SAID SECTION 15 AND THE NORTHEAST 1/4 OF THE NORTHWEST 1/4 OF THE SOUTHWEST 1/4 OF SAID SECTION 15 AND THE WEST 1/2 OF THE NORTHWEST 1/4 OF THE SOUTHWEST 1/4 OF SAID SECTION 15 AND THE NORTHEAST 1/4 OF THE SOUTHWEST 1/4 OF SAID SECTION 16 AND THE SOUTHEAST 1/4 OF THE NORTHEAST 1/4 OF SECTION 16 AND THE EAST 1/2 OF THE SOUTHWEST 1/4 OF THE NORTHWEST 1/4 OF SAID SECTION 16 AND THE NORTH 1/2 OF THE NORTHWEST 1/4 OF SECTION 15

SECTION 4LAKE WEIR MOBILE HOME PARK

A PARCEL OF LAND IN THE SOUTHWEST 1/4 OF THE NORTHWEST 1/4 OF SAID SECTION 4 MORE PARTICULARLY DESCRIBED AS FOLLOWS:

FROM A POINT-OF-BEGINNING AT THE INTERSECTION OF THE EAST RIGHT-OF-WAY LINE OF MAUD AVENUE, AS IT IS NOW CONSTRUCTED, AND THE NORTH RIGHT-OF-WAY LINE OF ALTERNATE HIGHWAY 441/27 (ALSO BAY STREET) AS IT IS NOW CONSTRUCTED THEN RUN EASTERLY FOR 375.00 FEET ALONG SAID R-O-W LINE TO A POINT AT THE INTERSECTION OF SAID LINE WITH THE WEST R-O-W LINE OF BANANA AVENUE AS NOW CONSTRUCTED; THEN NORTHERLY ALONG SAID R-O-W LINE FOR 583.25 FEET TO A POINT AT THE INTERSECTION OF SAID R-O-W LINE AND THE SOUTH R-O-W LINE OF STRAWBERRY STREET AS NOW CONSTRUCTED; THEN WESTERLY ALONG SAID LINE FOR 375.00 FEET TO A POINT AT THE INTERSECTION OF SAID LINE AND R-O-W OF SAID MAUD AVENUE, THEN SOUTHERLY ALONG SAID LINE FOR 583.25 FEET TO THE POINT-OF-BEGINNING.

SECTIONS 5 AND 6OKLAWAHA

THE NORTH 1/2 OF SECTION 9

AND

THE SOUTH 1/2 AND THE NORTHWEST 1/4 OF SAID SECTION 4

AND

ALL OF SECTION 5 NORTH OF LAKE WEIR

AND

THE EAST 1/2 THE NORTHEAST 1/4 OF SAID SECTION 6 NORTH OF LAKE WEIR

AND

THE EAST 1/4 OF THE WEST 1/2 OF THE NORTHEAST 1/4 OF SAID SECTION 6

ALSO IN TOWNSHIP 16 SOUTH, RANGE 24 EAST

SECTION 32OKLAWAHA

THE SOUTHWEST 1/4 OF THE SOUTHEAST 1/4 OF THE SOUTHWEST 1/4 OF SAID SECTION 32.

SECTION 32, TOWNSHIP 16 SOUTH, RANGE 23 EAST

BELLEVUE OAKS I & II

THE EAST 1/2 OF THE SOUTHEAST 1/4 OF THE NORTHWEST 1/4 AND THE WEST 1/2 OF THE SOUTHWEST 1/4 OF THE NORTHEAST 1/4 AND THE SOUTH 1/2 OF THE NORTHWEST 1/4 OF THE NORTHWEST 1/4 OF SAID SECTION 32.

AND

THE WEST 1/2 OF THE NORTHWEST 1/4 OF THE NORTHEAST 1/4 LYING SOUTH OF U.S. HIGHWAY 441 ALTERNATE, EXCEPT THE WEST 210 FEET AND THE WEST 1/2 OF THE SOUTHWEST 1/4 OF THE NORTHEAST 1/4 AND THE EAST 1/2 OF THE SOUTHEAST 1/4 OF THE NORTHWEST 1/4 EXCEPT THAT PART OF COUNTY ROAD 25A.

ORDER NO. PSC-00-1062-FOF-WU

Josiah Cox
President

WATER TARIFF

TOWNSHIP 14 SOUTH, RANGE 21 EAST, SECTION 25TOWNSHIP 14 SOUTH, RANGE 21 EAST, SECTION 36OAKHAVEN AND EVANS ACRES

THE SOUTHEAST 1/4 OF THE SOUTHWEST 1/4 OF SECTION 25 AND THE NORTHEAST 1/4 OF THE NORTHEAST 1/4 OF THE NORTHWEST 1/4 OF SECTION 36 AND THE EAST 1/3 OF THE SOUTHEAST 1/4 OF THE NORTHWEST 1/4 OF SECTION 36 AND THE WEST 1/2 OF THE NORTHEAST 1/4 OF SECTION 36 AND COMMENCING AT THE NORTHEAST CORNER OF THE SOUTHEAST 1/4 OF SECTION 36; THENCE SOUTH 89°10'00" WEST ALONG THE NORTH BOUNDARY OF SAID SE 1/4 A DISTANCE OF 2,014.05 FEET; THENCE SOUTH 00°38'35" EAST 25.00 FEET TO A POINT ON THE WESTERLY ROW LINE OF NW 20TH AVE.(GARDNER AVE 50.00 FEET WIDE) AND THE POINT OF BEGINNING; THENCE SOUTH 00°38'35" EAST ALONG SAID WESTERLY ROW LINE 152.96 FEET TO A POINT ON THE SOUTH BOUNDARY OF LOT 1 BLOCK A OF AHOME ACRES@; SAID POINT ALSO BEING ON THE NORTH BOUNDARY OF LOT 2, BLOCK A OF SAID AHOME ACRES@; THENCE SOUTH 89°09'01" WEST ALONG SAID SOUTH BOUNDARY OF LOT 1 AND ALONG SAID NORTH BOUNDARY OF LOT 2, 611.86 FEET TO A POINT ON THE WEST BOUNDARY OF SAID AHOME ACRES@; THENCE NORTH 00°13'06" WEST ALONG SAID WEST BOUNDARY 153.14 FEET TO A POINT ON THE SOUTH ROW LINE OF NW 42 STREET (BLOWERS LANE 50.00 FEET WIDE) THENCE NORTH 89°10'00" EAST ALONG SAID SOUTH ROW LINE 610.73 FEET TO THE POINT OF BEGINNING.

SECTION 34 TOWNSHIP 14 SOUTH RANGE 22 EASTSUGAR PLUM ESTATES

THE WEST 1/2 OF THE NORTHEAST 1/4 OF THE NORTHEAST 1/4 OF THE SOUTHWEST 1/4 OF SAID SECTION 34.

AND

THE NORTH 1/4 OF THE SOUTHEAST 1/4 OF THE NORTHEAST 1/4 OF THE SOUTHWEST 1/4 OF SAID SECTION 34.

AND

THE NORTH 1/2 OF THE SOUTHWEST 1/4 OF THE NORTHEAST 1/4 OF THE SOUTHWEST 1/4 OF SAID SECTION 34.

AND

THE EAST 1/2 OF THE SOUTHEAST 1/4 OF THE NORTHWEST 1/4 OF THE SOUTHWEST 1/4 OF SAID SECTION 34.

AND

THE NORTHWEST 1/4 OF THE NORTHEAST 1/4 OF THE SOUTHWEST 1/4 OF SAID SECTION 34.

AND

THE EAST 1/2 OF THE NORTHEAST 1/4 OF THE NORTHWEST 1/4 OF THE SOUTHWEST 1/4 OF SAID SECTION 34.

LESS

THE NORTHWEST 1/4 OF THE NORTHWEST 1/4 OF THE NORTHWEST 1/4 OF THE NORTHEAST 1/4 OF THE SOUTHWEST 1/4, AND THE NORTH 1/2 OF THE NORTHEAST 1/4 OF THE NORTHEAST 1/4 OF THE NORTHWEST 1/4 OF THE SOUTHWEST 1/4 OF SAID SECTION 34.

SECTION 29 TOWNSHIP 14 SOUTH RANGE 22 EASTFORE OAKS

A PORTION OF THE WEST 1/2 OF THE SW 1/4 OF SAID SECTION 29, BEING MORE FULLY DESCRIBED AS FOLLOWS:

FOR A POINT OF REFERENCE COMMENCE AT THE SOUTHWEST CORNER OF SAID SECTION 29; THENCE NORTH ALONG THE WEST BOUNDARY OF SAID SECTION 29, 232.71 FEET; TO THE POINT OF BEGINNING; THENCE CONTINUE NORTH ALONG SAID WEST BOUNDARY 681.75 FEET; THENCE EAST 85.00 FEET; THENCE NORTH 715.20 FEET; THENCE EAST 563.25 FEET; THENCE NORTH 04°40'02" EAST, 202.61 FEET; THENCE WEST 689.83 FEET TO THE EAST BOUNDARY OF THE WEST 1/2 OF THE SW 1/4 OF SAID SECTION 29; THENCE SOUTH 00°02'38" EAST ALONG SAID EAST BOUNDARY, 1313.09 FEET; THENCE SOUTH 89°51'15" WEST, 300.00 FEET; THENCE SOUTH 00°02'38" EAST, 435.60 FEET TO THE NORTH RIGHT-OF-WAY OF COUNTY ROAD #3.0 (NE 49TH STREET); THENCE SOUTH 89°51'35" WEST ALONG SAID NORTH RIGHT-OF-WAY, 496.60 FEET; THENCE NORTH 420.00 FEET; THENCE SOUTH 89°51'35" WEST, 315.00 FEET; THENCE SOUTH, 211.29 FEET; THENCE SOUTH 89°51'35" WEST 210.00

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President

WATER TARIFF

FEET TO THE POINT OF BEGINNING.

SECTION 31 TOWNSHIP 14 SOUTH RANGE 22 EAST

BALLARD ACRES

THE NORTH 1/2 OF THE NORTHEAST 1/4 OF THE NORTHEAST 1/4 OF SAID SECTION 31.

SECTION 29 TOWNSHIP 14 SOUTH RANGE 22 EAST

COVENTRY

THE SOUTH 1/2 OF THE NORTHWEST 1/4 OF THE NORTH 1/2 OF THE SOUTHWEST 1/4 OF SAID SECTION 29.

SECTION 29 TOWNSHIP 14 SOUTH RANGE 22 EAST

ASHLEY HEIGHTS

THE WEST 1/2 OF THE NORTHEAST 1/4 OF THE SOUTHEAST 1/4 OF SAID SECTION 29.

SECTION 18 TOWNSHIP 15 SOUTH RANGE 23 EAST

OCALA HEIGHTS

THE NORTHEAST 1/4 OF THE NORTHEAST 1/4 OF SAID SECTION 18 EXCEPT THE EAST 688 FEET OF THE NORTH. 813 FEET OF SAID SECTION 18.

SILVERWOOD VILLAS

THE SOUTHEAST 1/4 OF THE NORTHEAST 1/4 AND THE NORTHEAST 1/4 OF THE SOUTHEAST 1/4 OF SAID SECTION 18.

SPANISH PALMS AND COUNTRY AIRE

THE NORTHWEST 1/4 OF THE NORTHEAST 1/4 OF SAID SECTION 18.

SECTION 17 TOWNSHIP 15 SOUTH RANGE 23 EAST

REYNOLDS

THE WEST 1/2 OF THE NORTHWEST 1/4 OF SAID SECTION 17.

SECTION 6 TOWNSHIP 16 SOUTH RANGE 25 EAST

WINDING WATERS

ALL OF SAID SECTION 6.

SECTION 31 TOWNSHIP 15 SOUTH RANGE 25 EAST

WINDING WATERS

ALL OF SAID SECTION 31.

SECTION 36 TOWNSHIP 15 SOUTH RANGE 25 EAST

THE SOUTHEAST 1/4 OF THE SOUTHEAST 1/4 OF SAID SECTION 31.

SECTION 25 TOWNSHIP 15 SOUTH RANGE 22 EAST

WHISPERING SANDS

THE SOUTHEAST 1/4 OF THE NORTHWEST 1/4 EXCEPT THE AREA NORTH OF SOUTHEAST 28TH STREET AND THE NORTHEAST 1/4 OF THE SOUTHWEST 1/4 OF SAID SECTION 25.

SECTION 6 TOWNSHIP 16 SOUTH RANGE 23 EAST

FLORIDA HEIGHTS

THE NORTHEAST 1/4 OF THE NORTH EAST 1/4 OF SAID SECTION 6.

AMENDMENT

SECTION 3 TOWNSHIP 15 SOUTH RANGE 22 EAST

CAROL ESTATES

THAT PORTION OF THE NORTH 654.00 FEET OF THE WEST 1717.00 FEET LYING EAST OF NORTHEAST 25TH AVENUE,

AND

THE SOUTH 804 FEET OF THE NORTH 1457 FEET OF THE WEST 1917 FEET LYING EAST OF THE NORTHEAST 25TH AVENUE,

AND

THE NORTH 330 FEET OF THE EAST 1524 FEET OF THE WEST 3772 FEET,

AND

THE SOUTH 1124 FEET OF THE NORTH 1454 FEET OF THE EAST 1863 FEET OF THE WEST 3781 FEET OF SAID SECTION 3.

SECTION 6 TOWNSHIP 17 SOUTH RANGE 23 EAST

COUNTRY WALK

THE SOUTH 1/2 OF THE NORTHWEST 1/4 OF SAID SECTION 6.

Josiah Cox
President

WATER TARIFF

SECTION 2 TOWNSHIP 17 SOUTH RANGE 23 EAST

HILLTOP

THE NORTHWEST 1/4 OF THE NORTHWEST 1/4 OF SAID SECTION 2.

SECTION 29, 30, 31 AND 32

TOWNSHIP 17 SOUTH, RANGE 26 EAST

SANDY ACRES

THE SOUTHWEST 1/4 OF THE NORTHWEST 1/4 OF SECTION 29.

THE WEST 1/2 OF THE SOUTHWEST 1/4 OF SECTION 29.

THE SOUTHEAST 1/4 OF SECTION 30.

THE EAST 1/2 OF THE NORTHEAST 1/4 OF SECTION 31.

THE WEST 1/2 OF THE NORTHWEST 1/4 OF SECTION 32.

SECTION 25 TOWNSHIP 16 SOUTH RANGE 21 EAST

QUAL RUN

SOUTHEAST 1/4 OF THE SOUTHEAST 1/4 OF SECTION 25.

SECTION 2, TOWNSHIP 17 SOUTH, RANGE 23 EAST

HILLTOP SERVICE AREA

THE SOUTHWEST 1/4; THE WEST 1/2 OF THE NORTHWEST 1/4; THE SOUTHEAST 1/4 OF THE THE NORTHWEST 1/4; THE SOUTH 1/2 OF THE NORTHEAST 1/4 OF THE NORTHWEST 1/4.

SECTION 19, TOWNSHIP 15 SOUTH, RANGE 25 EAST

PONDEROSA PINES SERVICE AREA

THE SOUTH 1/2 OF THE NORTHWEST 1/4 OF THE SOUTHEAST 1/4 AND THE SOUTHWEST 1/4 OF THE SOUTHEAST 1/4 AND THE SOUTHEAST 1/4 OF THE NORTHEAST 1/4 OF THE SOUTHWEST 1/4 AND THE NORTHEAST 1/4 OF THE SOUTHEAST 1/4 OF THE SOUTHWEST 1/4 AND THE EAST 1/2 OF THE SOUTHWEST 1/4 OF THE NORTHEAST 1/4 OF THE SOUTHWEST 1/4 AND THE EAST 1/2 OF THE SOUTHEAST 1/4 OF THE SOUTHEAST 1/4 OF THE SOUTHWEST 1/4.

SECTIONS 17 & 18 TOWNSHIP 15 SOUTH, RANGE 23 EAST

LEXINGTON ESTATES

PARCEL 1:

THE NW 1/4 OF THE SW 1/4 OF SECTION 17, TOWNSHIP 15 SOUTH, RANGE 23 EAST, MARION COUNTY, FLORIDA; LESS AND EXCEPT THE SOUTH 786 FEET OF THE WEST 40 FEET THEREOF.

PARCEL 2:

THE EASTERLY 634 FEET OF THE SOUTHERLY 350 FEET OF THE NE 1/4 OF SECTION 18, TOWNSHIP 15 SOUTH, RANGE 23 EAST AND THE EASTERLY 634 FEET OF THE NORTHERLY 534 FEET OF THE SE 1/4 OF SECTION 18, TOWNSHIP 15 SOUTH, RANGE 23 EAST, MARION COUNTY, FLORIDA.

SECTION 29 TOWNSHIP 17S RANGE 26E

SANDY ACRES SUBDIVISION

THE NORTHWEST 1/4 OF THE NORTHWEST 1/4 OF SECTION 29

THE NORTHEAST 1/4 OF THE NORTHWEST 1/4 OF SECTION 29

THE SOUTHEAST 1/4 OF THE NORTHWEST 1/4 OF SECTION 29

Josiah Cox
President

WATER TARIFF

TERRITORY AUTHORITY (C.F.A.T. H2O, Inc)

CERTIFICATE NUMBER – 552-W

COUNTY - Marion

COMMISSION ORDER(s) APPROVING TERRITORY SERVED -

<u>Order Number</u>	<u>Date Issued</u>	<u>Docket Number</u>	<u>Filing Type</u>
PSC-93-0368-FOF-WS	03/09/1993	921260-WS	Original Certificate
PSC-94-0701-FOF-WS	06/08/1994	931080-WS	Transfer of Certificate
PSC-06-0593-FOF-WS	07/07/2006	060028-WS	Transfer of Majority Organizational Control
PSC-2023-0254-FOF-WS	08/21/2023	20220203-WS	Amendment of Certificate
PSC-2023-0266-PAA-WS	08/22/2023	20220062-WS	Transfer of Certificate

WATER TARIFF

DESCRIPTION OF TERRITORY SERVED

A parcel of land being part of the SE 1/4 of SE 1/4, the SW 1/4 of SE 1/4, and the NE 1/4 of SE 1/4 of Section 16; and the NE 1/4 of NW 1/4 and the SE 1/4 of NW 1/4 of Section 21, all in Township 14 South, Range 22 East, Marion County, Florida and being more particularly described as follows:

Beginning at the SE corner of said Section 16, thence run West along the south line of said Section 16 for 2640.00 feet to the NE corner of the NE 1/4 of NW 1/4 of Section 21; thence run South 00°12'41" West along the east line of the W 1/2 of said Section 21 for 2555.69 feet to the northern right-of-way of NW 70th Street; thence run North 89°36'04" West for 674.92 feet to the western right-of-way of Jacksonville Road; thence run North 13°51'04" East along said right-of-way for 611.53 feet; thence run North 76°23'09" West for 450.97 feet; thence run North 13°36'58" East for 899.69 feet; thence run South 76°33'41" East for 453.52 feet back to said western right-of-way of Jacksonville Road; thence run North 13°46'51" East along said right-of-way for 1114.14 feet to the north line of said NE 1/4 of NW 1/4 of Section 21; thence run East along the north line of said Section 21 for 57.94 feet to the SW corner of the SW 1/4 of SE 1/4 of Section 16; thence run North along the west line of said SW 1/4 of SE 1/4 for 849.32 feet; thence run East for 1320.00 feet; thence run North for 671.05 feet; thence run East for 1320.00 feet to the east line of Section 16; thence run South along the east line of said Section 16 for 1520.37 feet back to the Point of Beginning. Containing 102.6 acres, more or less.

Josiah Cox
President

WATER TARIFF

TERRITORY AUTHORITY (Tradewinds)CERTIFICATE NUMBER – 405-WCOUNTY - MarionCOMMISSION ORDER(s) APPROVING TERRITORY SERVED -

<u>Order Number</u>	<u>Date Issued</u>	<u>Docket Number</u>	<u>Filing Type</u>
12184	07/01/1983	830110-WS	Original Certificate
13238	04/27/1984	840088-WU	Amendment of Certificate
18312	10/19/1987	870212-WS	SARC
19688	07/19/1988	880552-WS	Amendment of Certificate
PSC-93-0368-FOF-WS	03/09/1993	921260-WS	Deletion of Territory
PSC-93-0900-FOF-WS	06/14/1993	921260-WS	Amendment of Certificate
PSC-98-0484-FOF-WS	03/06/1998	971174-WS	Amendment of Certificate
PSC-10-0020-FOF-WS	01/07/2010	090417-WS	Amendment of Certificate
PSC-2023-0244-FOF-WS	08/16/2023	20220206-WS	Amendment of Certificate
PSC-2023-0245-PAA-WS	08/17/2023	20220063-WS	Transfer of Certificate

WATER TARIFF

DESCRIPTION OF TERRITORY SERVED

PARCEL 1

A parcel of land being located in Section 34, Township 14 South, Range 22 East, Marion County, Florida, and being more particularly described as follows:

Commencing at the East $\frac{1}{4}$ corner of Section 34, thence run West for 40.00' to the west right-of-way line of N.E. 36th Ave. and for the Point of Beginning; thence run South for 307.59 feet; thence run West for 2608.31 feet to the west line of the NW $\frac{1}{4}$ of SE $\frac{1}{4}$ of said Section 34; thence run North for 307.84 feet to the south line of the NW $\frac{1}{4}$ of Section 34; thence run West along the south line of said NW $\frac{1}{4}$ for 2631.69 feet to the west line of Section 34; thence run north along the west line of said Section 34 for 1320.00 feet to the north line of the SW $\frac{1}{4}$ of NW $\frac{1}{4}$; thence run East along said line for 1320.00 feet to the NE corner of said SW $\frac{1}{4}$ of NW $\frac{1}{4}$; thence run South along the east line of said SW $\frac{1}{4}$ of NW $\frac{1}{4}$ for 660.00 feet; thence run East for 1311.69 feet to the west line of the SW $\frac{1}{4}$ of NE $\frac{1}{4}$; thence run North along the west line of said SW $\frac{1}{4}$ of NE $\frac{1}{4}$ for 662.52 feet to the north line of said SW $\frac{1}{4}$ of NE $\frac{1}{4}$; thence run East along the north line of the South $\frac{1}{2}$ of the NE $\frac{1}{4}$ for 1985.00 feet; thence run South for 661.39 feet; thence run East for 622.00 feet to the west right-of-way of N.E. 36th Ave.; thence run South along said right-of-way for 661.13 feet back to the Point of Beginning. Said parcel contains 147.1 acres, more or less.

AND ALSO:

PARCEL 2

A parcel of land being located in the SW $\frac{1}{4}$ of NW $\frac{1}{4}$ and in the SW $\frac{1}{4}$ of Section 35 of Township 14 South, Range 22 East, Marion County, Florida, and being more particularly described as follows:

Commencing at the West $\frac{1}{4}$ corner of Section 35, thence run North for 100.00 feet to and for the Point of Beginning; thence run East for 30.00 feet to the east right-of-way line of N.E. 36th Ave.; thence run North along said right-of-way for 467.20 feet; thence run East for 240.00 feet; thence run North for 200.00 feet; thence run East for 130.00 feet; thence run South for 200.00 feet; thence run East for 110.00 feet; thence run North for 100.00 feet; thence run East for 190.00 feet; thence run South for 567.20 feet; thence run East for 546.52 feet to the west right-of-way line of S.C.L. railroad; thence run South 16°54'50" East along said railroad right-of-way for 1474.17 feet to the south line of the N $\frac{1}{2}$ of the SW $\frac{1}{4}$ of Section 35; thence run North 89°58'40" West along the south line of said N $\frac{1}{2}$ of the SW $\frac{1}{4}$ for 1171.38 feet; thence run South 00°06'58" West for 226.26 feet; thence run North 89°53'21" West for 30.00 feet; thence run South 00°06'58" West for 250.00 feet; thence run North 89°53'22" West for 443.07 feet to the east right-of-way line of N.E. 36th Ave.; thence run North along said right-of-way for 1060.29 feet; thence run West for 30.00 feet to the west line of Section 35; thence run North along said right-of-way for 825.00 feet back to the Point of Beginning. Said parcel contains 60.1 acres, more or less.

AND ALSO:

PARCEL

A parcel of land being located in the SW $\frac{1}{4}$ of SW $\frac{1}{4}$ of Section 34 of Township 14 South, Range 22 East, Marion County, Florida, and being more particularly described as follows:

Commencing at the SW corner of said Section 34, thence run North 89°39'51" East for 30.00 feet; thence run North 00°02'32" West for 30.00 feet; thence continue North 00°02'32" West for 185.00 feet to and for the Point of Beginning; thence continue North 00°02'32" West for 513.88 feet; thence run North 89°39'32" East for 636.05 feet; thence run South 00°07'48" East for 105.03 feet; thence run North 89°38'51" East for 666.22 feet; thence run South 00°13'07" East for 593.70 feet; thence run South 89°38'51" West for 1119.36 feet; thence run North 00°02'32" West for 185.00 feet; thence run South 89°38'51" West for 185.00 feet back to the Point of Beginning. Said parcel contains 18.5 acres, more or less.

AND ALSO:

PARCEL 4

A parcel of land located in the NW $\frac{1}{4}$ of the SW $\frac{1}{4}$ of Section 34, Township 14 South, Range 22 East, Marion County Florida, and being more particularly described as follows:

Commencing at the NE corner of the SW $\frac{1}{4}$ of the NW $\frac{1}{4}$ of said Section 34; thence run South for 1,980.99 feet; thence West for 350.10 feet to the POINT OF BEGINNING; thence run South 00°01'51" East for 206.26 feet; thence North 89°39'27" West for 962.16 feet to the East right-of-way of N.E. 25th Avenue; thence run North

Josiah Cox
President

WATER TARIFF

00°26'51" East along said right-of-way for 200.00 feet; thence leaving said right-of-way, run North 89°58'09" East for 960.47 feet back to the Point of Beginning. Said parcel contains 4.5 acres, more or less.

AND ALSO:

PARCEL 5

A parcel of land located in the W ½ of the SW ¼ of Section 34, Township 14 South, Range 22 East, Marion County Florida, and being more particularly described as follows:

Commencing at the NE corner of the SW ¼ of the NW ¼ of said Section 34; thence run South for 2,456.42 feet; thence run West for 870.12 feet to the POINT OF BEGINNING; thence run South 00°19'52" East for 260.38 feet; thence run South 89°40'08" West for 444.39 feet to the East right-of-way of N.E. 25th Avenue; thence run North 00°17'21" West along said right-of-way for 260.38 feet; thence leaving said right-of-way, run North 89°40'08" East for 444.20 feet back to the Point of Beginning. Said parcel contains 2.7 acres, more or less.

Josiah Cox
President

WATER TARIFF

TERRITORY AUTHORITY (Tymber Creek)

CERTIFICATE NUMBER – 303-W

COUNTY - Volusia

COMMISSION ORDER(s) APPROVING TERRITORY SERVED -

<u>Order Number</u>	<u>Date Issued</u>	<u>Docket Number</u>	<u>Filing Type</u>
8242	04/06/1978	770324-W	Original Certificate
PSC-05-0188-FOF-WS	02/18/2005	041339-WS	Name Change
PSC-12-0571-FOF-WS	10/24/2012	110317-WS	Transfer of Majority Control
PSC-12-0571-FOF-WS	10/24/2012	120191-WS	Amendment of Certificate
PSC-2023-0305-PAA-WS	10/13/2023	20220064-WS	Transfer of Certificate

WATER TARIFF

DESCRIPTION OF TERRITORY SERVED

IN TOWNSHIP 14 SOUTH, RANGE 31 EAST, VOLUSIA COUNTY

SECTION 24

PARCEL #5 - A PORTION OF THE SOUTHEAST 1/4 OF SAID SECTION 24, DESCRIBED AS FOLLOWS: AS A POINT OF REFERENCE, COMMENCE AT THE SOUTHEAST CORNER OF SAID SECTION 24; THENCE SOUTH 88 DEGREES 3 MINUTES 10 SECONDS WEST A DISTANCE OF 1306.37 FEET TO A POINT IN THE WESTERLY RIGHT-OF-WAY LINE OF INTERSTATE 95 (A 300 FOOT RIGHT-OF-WAY AS USED) WHICH IS THE POINT OF BEGINNING OF THE FOLLOWING DESCRIBED PARCEL; THENCE SOUTH 86 DEGREES 22 MINUTES 40 SECONDS WEST A DISTANCE OF 1661.89 FEET TO A POINT; THENCE NORTH 0 DEGREES 58 MINUTES 06 SECONDS WEST A DISTANCE OF 1383.16 FEET TO A POINT; THENCE NORTH 88 DEGREES 29 MINUTES 30 SECONDS EAST A DISTANCE OF 1282.47 FEET TO A POINT IN THE WESTERLY RIGHT-OF-WAY LINE OF SAID INTERSTATE 95; THENCE SOUTH 16 DEGREES 57 MINUTES 20 SECONDS EAST ALONG SAID WESTERLY RIGHT-OF-WAY LINE OF INTERSTATE 95 A DISTANCE OF 1371.34 FEET TO THE POINT OF BEGINNING.

PARCEL #6 - THAT PART OF THE FOLLOWING DESCRIBED PARCEL THAT LIES WESTERLY OF INTERSTATE 95 (A 300 FOOT RIGHT-OF-WAY). THE EASTERLY 264 FEET OF THE NORTHWEST 1/4 OF THE SOUTHEAST 1/4 AND THE WESTERLY 792 FEET OF THE NORTHEAST 1/4 OF THE SOUTHWEST 1/4 OF SECTION 24; TOWNSHIP 14 SOUTH, RANGE 31 EAST, VOLUSIA COUNTY, FLORIDA, EXCEPTING THEREFROM THESE PORTIONS USED FOR HULL ROAD AND FOR INTERSTATE "1-95" HIGHWAY. IN TOWNSHIP 14 SOUTH, RANGE 31 EAST, VOLUSIA COUNTY.

SECTION 25

PARCEL #1 - THE SOUTH 1/4 OF THE EAST 1/2 OF THE NORTHWEST 1/4 EXCEPT THE WEST 25 FEET IN HULL ROAD, AND THE NORTHWEST 1/4 OF THE SOUTHWEST 1/4 NORTH OF CREEK (LITTLE TOMOKA RIVER) EXCEPT THE WEST 25 FEET IN HULL ROAD OF SAID SECTION 25,

PARCEL #2 - THE NORTH 1/2 OF THE SOUTH 1/2 OF THE EAST 1/2 OF THE NORTHWEST 1/4 EXCEPT THE WEST 25 FEET IN HULL ROAD OF SAID SECTION 25,

PARCEL #3 - THE NORTHEAST 1/4 OF THE NORTHWEST 1/4 EXCEPT THE WEST 25 FEET IN HULL ROAD, SAID SECTION 25,

PARCEL #4 - A PORTION OF THE NORTHEAST 1/4 OF SAID SECTION 25, MORE PARTICULARLY DESCRIBED AS FOLLOWS:

AS A POINT OF REFERENCE, COMMENCE AT THE NORTHEAST CORNER OF SAID SECTION 25; THENCE SOUTH 88 DEGREES 03 MINUTES 10 SECONDS WEST A DISTANCE OF 1306.37 FEET TO A POINT IN THE WESTERLY RIGHT-OF-WAY LINE OF INTERSTATE 95 (A 300 FOOT RIGHT-OF-WAY AS USED) WHICH IS THE POINT OF BEGINNING OF THE FOLLOWING DESCRIBED PARCEL; THENCE SOUTH 16 DEGREES 57 MINUTES 20 SECONDS EAST ALONG THE WESTERLY RIGHT-OF-WAY LINE OF SAID INTERSTATE 95 A DISTANCE OF 1333.37 FEET TO A POINT; THENCE SOUTH 86 DEGREES 26 MINUTES 21 SECONDS WEST A DISTANCE OF 2034.63 FEET TO A POINT; THENCE NORTH 0 DEGREES 44 MINUTES 20 SECONDS WEST A DISTANCE OF 1296.89 FEET TO A POINT; THEN NORTH 86 DEGREES 22 MINUTES 40 SECONDS EAST A DISTANCE OF 1661.89 FEET TO THE POINT OF BEGINNING.

LOST CREEK SUBDIVISION

TOWNSHIP 14 SOUTH, RANGE 31 EASTSECTION 31

THAT PORTION OF THE SOUTHWEST ONE-QUARTER OF THE NORTHEAST ONE-QUARTER OF SECTION 25, TOWNSHIP 14 SOUTH, RANGE 31 EAST, LYING NORTH OF THE NORTHERLY TOP OF BANK OF THE TOMOKA RIVER AND EASTERLY OF GROOVER BRANCH CREEK, IN VOLUSIA COUNTY, FLORIDA, BEING MORE PARTICULARLY DESCRIBED AS FOLLOWS:

COMMENCE AT THE SOUTHWEST CORNER OF LOT 326, AFTER LOT 326 AS MEASURED ALONG THE WEST LINE OF THE NORTHEAST ONE-QUARTER OF SECTION 25, A DISTANCE OF 1,319.05 FEET SOUTH FROM THE NORTHWEST CORNER OF THE NORTHEAST ONE-QUARTER OF SECTION 25,

Josiah Cox
President

WATER TARIFF

TOWNSHIP 14, RANGE 31. TYMBER CREEK PHASE II SUBDIVISION. AS RECORDED IN MAP BOOK 35, PAGES 116 THRU 136 OF THE PUBLIC RECORDS OF VOLUSIA COUNTY, FLORIDA. SAID POINT BEING THE POINT OF BEGINNING; THENCE N. 87° 26' 54" E. ALONG THE SOUTHERLY LINE OF SAID TYMBER CREEK PHASE II SUBDIVISION A DISTANCE OF 1,330.09 FEET TO THE EAST LINE OF THE SAID SOUTHWEST ONE-QUARTER OF THE NORTHEAST ONE-QUARTER OF SECTION 25; THENCE S. 01° 25' 04" E. ALONG THE SAID EAST LINE A DISTANCE OF 516.82 FEET TO A MEANDER LINE ALONG THE NORTHERLY TOP OF BANK OF THE TOMOKA RIVER; THENCE ALONG THE SAID TOP OF BANK OF THE TOMOKA RIVER THE FOLLOWING COURSES AND DISTANCES: S. 56° 53' 33" W. A DISTANCE OF 163.94 FEET; S. 58° 00' 47" W. A DISTANCE OF 100.98 FEET; S. 41° 45' 18" W. A DISTANCE OF 109.66 FEET; S. 63° 07' 13" W. A DISTANCE OF 100.12 FEET; S. 82° 40' 55" W. A DISTANCE OF 104.40 FEET; S. 46° 41' 34" W. A DISTANCE OF 105.94 FEET; S. 76° 08' 56" W. A DISTANCE OF 32.10 FEET; S. 44° 55' 10" W. A DISTANCE OF 107.70 FEET; S. 32° 45' 58" W. A DISTANCE OF 101.43 FEET; S. 20° 15' 20" W. A DISTANCE OF 100.12 FEET; S. 28° 52' 54" W. A DISTANCE OF 81.18 FEET; S. 71° 09' 07" W. A DISTANCE OF 40.26 FEET TO A MEANDER LINE ALONG THE EASTERLY TOP OF BANK OF SAID GROOVER BRANCH CREEK; THENCE ALONG SAID TOP OF BANK OF GROOVER BRANCH CREEK THE FOLLOWING COURSES AND DISTANCES: N. 81° 16' 40" W. A DISTANCE OF 57.20 FEET; N. 18° 23' 19" W. A DISTANCE OF 34.56 FEET; N. 17° 18' 38" W. A DISTANCE OF 38.01 FEET; N. 04° 51' 59" W. A DISTANCE OF 56.40 FEET; N. 23° 33' 35" W. A DISTANCE OF 23.18 FEET; N. 03° 39' 21" W. A DISTANCE OF 52.53 FEET; N. 13° 17' 07" E. A DISTANCE OF 45.99 FEET; S. 83° 41' 27" E. A DISTANCE OF 38.88 FEET; N. 39° 20' 57" E. A DISTANCE OF 56.10 FEET; N. 29° 00' 26" W. A DISTANCE OF 36.31 FEET; N. 55° 22' 42" W. A DISTANCE OF 47.25 FEET; N. 56° 00' 28" W. A DISTANCE OF 51.45 FEET; N. 15° 18' 09" W. A DISTANCE OF 72.15 FEET; N. 29° 53' 10" W. A DISTANCE OF 69.49 FEET; S. 66° 30' 02" W. A DISTANCE OF 33.57 FEET; S. 08° 08' 31" W. A DISTANCE OF 36.56 FEET; S. 43° 31' 28" W. A DISTANCE OF 41.66 FEET; S. 84° 11' 30" W. 65.49 FEET; N. 80° 37' 26" W. A DISTANCE OF 40.34 FEET; N. 48° 25' 21" W. A DISTANCE OF 61.62 FEET; N. 12° 00' 14" W. A DISTANCE OF 26.80 FEET; N. 28° 07' 04" E. A DISTANCE OF 80.59 FEET; N. 15° 29' 07" E. A DISTANCE OF 85.50 FEET; N. 27° 46' 29" W. A DISTANCE OF 19.83 FEET; S. 72° 57' 24" W. A DISTANCE OF 70.77 FEET; S. 46° 51' 09" W. A DISTANCE OF 64.30 FEET; S. 29° 10' 55" W. A DISTANCE OF 42.53 FEET; S. 51° 45' 35" W. A DISTANCE OF 22.87 FEET TO THE WEST LINE OF THE SAID SOUTHWEST ONE-QUARTER OF THE NORTHEAST ONE-QUARTER OF SECTION 25; THENCE N 01° 20' 57" W. A DISTANCE OF 610.00 FEET TO THE POINT OF BEGINNING.

SAID PARCEL CONTAINING 23.7 ACRES, MORE OR LESS. MB 44 PGS 12 & 13 PRVC

Josiah Cox
President

WATER TARIFF

TERRITORY AUTHORITY (Rolling Oaks)

CERTIFICATE NUMBER – 02W

COUNTY - Citrus

COMMISSION ORDER(s) APPROVING TERRITORY SERVED -

<u>Order Number</u>	<u>Date Issued</u>	<u>Docket Number</u>	<u>Filing Type</u>
N/A	N/A	20240130-WS	Grandfather Certificate

WATER TARIFF

DESCRIPTION OF TERRITORY SERVED

A parcel of land being located in Sections 1, 2, 11, 12, 13, 14, 15 and 22 of Township 18 South, Range 18 East, and Sections 6, 7 and 8 of Township 18 South, Range 19 East, and in Section 36 of Township 17 South, Range 18 East, all in Citrus County, Florida, and being more particularly described as follows:

Beginning at the SE corner of said Section 13, Township 18 South, Range 18 East, thence run along the south lines of said Sections 13 and 14 (also being the south lines of Beverly Hills subdivision) the following calls: run South 89° 50' 33" West for 2,592.330 feet; run South 89° 45' 05" West for 4,063.93 feet; thence run South 89° 32' 46" West for 647.17 feet; thence run South 89° 35' 21" West for 1,037.92 feet; thence run South 89° 36' 28" West for 1,395.00 feet; thence run South 89° 36' 28" West for 721.80 feet to the NE corner of Section 22; thence run South 00° 09' 21" East for 1,269.01 feet; thence run North 89° 42' 21" West for 962.01 feet; thence run South 00° 18' 00" West for 690.65 feet; thence run South 89° 48' 45" West for 395.97 feet; thence run North 00° 34' 14" West for 694.06 feet; thence run North 89° 54' 42" West for 2,194.73 feet to the eastern right-of-way of N. Lecanto Highway 491; thence run in a northerly direction along said right-of-way the following calls: run North 23° 28' 45" East for 1,567.82 feet; thence run North 23° 35' 44" East for 1,518.340 feet; thence run along a curve to the right for 686.89 feet, said curve having a radius of 2,988.609 feet and a chord of North 30° 24' 41" East for 685.37 feet; thence run North 39° 09' 53" East for 767.89 feet; thence run South 53° 55' 21" East for 24.76 feet; thence run North 40° 01' 51" East for 239.12 feet; thence run North 50° 44' 06" West for 29.99 feet; thence run North 39° 01' 54" East for 207.11 feet; thence run South 50° 55' 25" East for 30.09 feet; thence run North 38° 40' 08" East for 592.82 feet; thence run North 51° 38' 37" West for 29.99 feet; thence run North 38° 40' 44" East for 729.39 feet; thence run North 40° 02' 02" East for 1,507.23 feet; thence run North 02° 06' 46" West for 32.94 feet; thence run North 39° 03' 13" East for 879.32 feet; thence run North 38° 55' 57" East for 700.68 feet; thence run North 39° 00' 00" East for 2,500.00 feet; thence run North 39° 00' 00" East for 300.00 feet; thence run North 39° 00' 00" East for 350.00 feet; thence run North 44° 53' 47" East for 96.96 feet; thence run North 38° 54' 49" East for 4,000.55 feet; thence run along a curve to the left for 1,680.13 feet, said curve having a radius of 7,383.57 feet and a chord of North 32° 14' 47" East for 1,676.51 feet; thence run North 25° 04' 23" East for 1,601.41 feet; thence run North 88° 25' 28" East for 404.43 feet; thence run South 00° 32' 20" West for 931.21 feet; thence run North 88° 25' 04" East for 1,376.98 feet; thence run North 00° 31' 56" West for 1,696.23 feet; thence run South 88° 17' 21" West for 942.97 feet; thence run North 25° 00' 37" East for 1,512.58 feet; thence run along a curve to the right for 1,134.33 feet said curve having a radius of 2,415.11 feet and a chord of North 38° 28' 04" East for 1,123.93 feet; thence run North 52° 27' 46" East for 75.00 feet; thence run North 52° 35' 09" East for 697.31 feet to the east line of said Section 36, Township 17 South, Range 18 East; thence leaving said highway right-of-way run South 00° 18' 15" West for 2,662.29 feet to the NW corner of Section 6, Township 18 South, Range 19 East; thence run North 89° 25' 26" East for 2,670.32 feet; thence run North 89° 44' 51" East for 2,615.94 feet to the NE corner of said Section 6; thence run South 00° 09' 35" East for 2,656.03 feet; thence run South 89° 31' 11" West for 2,637.06 feet; thence run South 00° 26' 40" East for 2,648.82 feet to the north line of Section 7; thence run North 89° 57' 14" East for 5,278.23 feet; thence run South 00° 09' 43" East for 2,670.04 feet; thence run North 89° 37' 03" West for 5,306.56 feet; thence run South 00° 08' 13" East for 2,657.88 feet to the north line of Section 18; thence run North 89° 32' 18" West for 2,650.16 feet to the NW corner of said section 18, said point also being the NE corner of Beverly Hills Unit 8 subdivision; thence run South 00° 05' 30" West for 3,456.35 feet; thence run South 00° 22' 11" West for 1,830.61 feet back to the Point of Beginning. Said parcel contains 4,089 acres, more or less.

Josiah Cox
President

WATER TARIFF

COMMUNITIES SERVED LISTING

County Name	Development Name	Rate Schedule(s) Available	Sheet No.
Brevard	Aquarina I	RS, GS, IR	12.0,13.0,14.0
Brevard	Aquarina II	RS, GS, IR	12.0,13.0,14.0
Brevard	St. Andrews	RS, GS, IR	12.0,13.0,14.0
Duval	Neighborhood	RS, GS, IR	12.0,13.0,14.0
Marion	Sunshine Utilities	RS, GS, IR	12.0,13.0,14.0
Marion	Quail Run/Ponderosa Pines	RS, GS, IR	12.0,13.0,14.0
Marion	Tradewinds Village	RS, GS, IR	12.0,13.0,14.0
Marion	Countryside Estates	RS, GS, IR	12.0,13.0,14.0
Marion	Pearl Britain Plaza	RS, GS, IR	12.0,13.0,14.0
Marion	George S. Mayo	RS, GS, IR	12.0,13.0,14.0
Marion	Landfair Unit I	RS, GS, IR	12.0,13.0,14.0
Marion	Hilltop Manor Phase I and II	RS, GS, IR	12.0,13.0,14.0
Volusia	Tymber Creek	RS, GS, IR	12.0,13.0,14.0
Citrus	Rolling Oaks	RS, GS, IR	12.0,13.0,14.0

Josiah Cox
President

WATER TARIFFTECHNICAL TERMS AND ABBREVIATIONS

- 1.0 "BFC" - The abbreviation for "Base Facility Charge" which is the minimum amount the Company may charge its Customers and is separate from the amount the Company bills its Customers for water consumption.
- 2.0 "CERTIFICATE" - A document issued by the Commission authorizing the Company to provide water service in a specific territory.
- 3.0 "COMMISSION" - The shortened name for the Florida Public Service Commission.
- 4.0 "COMMUNITIES SERVED" - The group of Customers who receive water service from the Company and whose service location is within a specific area or locality that is uniquely separate from another.
- 5.0 "COMPANY" - The shortened name for the full name of the utility which is _____.
- 6.0 "CUSTOMER" - Any person, firm or corporation who has entered into an agreement to receive water service from the Company and who is liable for the payment of that water service.
- 7.0 "CUSTOMER'S INSTALLATION" - All pipes, shut-offs, valves, fixtures and appliances or apparatus of every kind and nature used in connection with or forming a part of the installation for rendering water service to the Customer's side of the Service Connection whether such installation is owned by the Customer or used by the Customer under lease or other agreement.
- 8.0 "MAIN" - A pipe, conduit, or other facility used to convey water service to individual service lines or through other mains.
- 9.0 ARATE@ - Amount which the Company may charge for water service which is applied to the Customer=s actual consumption.
- 10.0 "RATE SCHEDULE" - The rate(s) or charge(s) for a particular classification of service plus the several provisions necessary for billing, including all special terms and conditions under which service shall be furnished at such rate or charge.
- 11.0 "SERVICE" - As mentioned in this tariff and in agreement with Customers, AService@ shall be construed to include, in addition to all water service required by the Customer, the readiness and ability on the part of the Company to furnish water service to the Customer. Service shall conform to the standards set forth in Section 367.111 of the Florida Statutes.

(Continued to Sheet No.5.1)

Josiah Cox
President

WATER TARIFF

(Continued from Sheet No. 5.0)

- 12.0 "SERVICE CONNECTION" - The point where the Company's pipes or meters are connected with the pipes of the Customer.
- 13.0 "SERVICE LINES" - The pipes between the Company's Mains and the Service Connection and which includes all of the pipes, fittings and valves necessary to make the connection to the Customer's premises, excluding the meter.
- 14.0 "TERRITORY" - The geographical area described, if necessary, by metes and bounds but, in all cases, with township, range and section in a Certificate, which may be within or without the boundaries of an incorporated municipality and may include areas in more than one county.

WATER TARIFF

INDEX OF RULES AND REGULATIONS

	<u>Sheet Number:</u>	<u>Rule Number:</u>
Access to Premises.....	9.0	14.0
Adjustment of Bills.....	10.0	22.0
Adjustment of Bills for Meter Error	10.0	23.0
All Water Through Meter	10.0	21.0
Application	7.0	3.0
Applications by Agents	7.0	4.0
Change of Customer's Installation	8.0	11.0
Continuity of Service	8.0	9.0
Customer Billing	9.0	16.0
Delinquent Bills.....	7.0	8.0
Extensions	7.0	6.0
Filing of Contracts	10.0	25.0
General Information.....	7.0	1.0
Inspection of Customer's Installation.....	9.0	13.0
Limitation of Use.....	8.0	10.0
Meter Accuracy Requirements.....	10.0	24.0
Meters.....	10.0	20.0
Payment of Water and Wastewater Service Bills Concurrently	10.0	18.0

(Continued to Sheet No. 6.1)

Josiah Cox
President

WATER TARIFF

(Continued from Sheet No. 6.0)

	<u>Sheet Number:</u>	<u>Rule Number:</u>
Tariff Dispute	7.0	2.0
Protection of Company's Property	8.0	12.0
Refusal or Discontinuance of Service	7.0	5.0
Right-of-way or Easements	9.0	15.0
Termination of Service	9.0	17.0
Type and Maintenance	7.0	7.0
Unauthorized Connections - Water	10.0	19.0

WATER TARIFFRULES AND REGULATIONS

- 1.0 GENERAL INFORMATION - These Rules and Regulations are a part of the rate schedules and applications and contracts of the Company and, in the absence of specific written agreement to the contrary, apply without modifications or change to each and every Customer to whom the Company renders water service.
- The Company shall provide water service to all Customers requiring such service within its Certificated territory pursuant to Chapter 25-30, Florida Administrative Code and Chapter 367, Florida Statutes.
- 2.0 TARIFF DISPUTE - Any dispute between the Company and the Customer or prospective Customer regarding the meaning or application of any provision of this tariff shall be resolved pursuant to Rule 25-22.032, Florida Administrative Code.
- 3.0 APPLICATION - In accordance with Rule 25-30.310, Florida Administrative Code, a signed application is required prior to the initiation of service. The Company shall provide each Applicant with a copy of the brochure entitled AYour Water and Wastewater Service,@ prepared by the Florida Public Service Commission.
- 4.0 APPLICATIONS BY AGENTS - Applications for water service requested by firms, partnerships, associations, corporations, and others shall be rendered only by duly authorized parties or agents.
- 5.0 REFUSAL OR DISCONTINUANCE OF SERVICE - The Company may refuse or discontinue water service rendered under application made by any member or agent of a household, organization, or business in accordance with Rule 25-30.320, Florida Administrative Code.
- 6.0 EXTENSIONS - Extensions will be made to the Company's facilities in compliance with Commission Rules and Orders and the Company's tariff.
- 7.0 TYPE AND MAINTENANCE - In accordance with Rule 25-30.545, Florida Administrative Code, the Customer's pipes, apparatus and equipment shall be selected, installed, used and maintained in accordance with standard practice and shall conform with the Rules and Regulations of the Company and shall comply with all laws and governmental regulations applicable to same. The Company shall not be responsible for the maintenance and operation of the Customer's pipes and facilities. The Customer expressly agrees not to utilize any appliance or device which is not properly constructed, controlled and protected or which may adversely affect the water service. The Company reserves the right to discontinue or withhold water service to such apparatus or device.
- 8.0 DELINQUENT BILLS - When it has been determined that a Customer is delinquent in paying any bill, water service may be discontinued after the Company has mailed or presented a written notice to the Customer in accordance with Rule 25-30.320, Florida Administrative Code.

(Continued on Sheet No. 8.0)

Josiah Cox
President

WATER TARIFF

(Continued from Sheet No. 7.0)

- 9.0 CONTINUITY OF SERVICE - In accordance with Rule 25-30.250, Florida Administrative Code, the Company will at all times use reasonable diligence to provide continuous water service and, having used reasonable diligence, shall not be liable to the Customer for failure or interruption of continuous water service.

If at any time the Company shall interrupt or discontinue its service, all Customers affected by said interruption or discontinuance shall be given not less than 24 hours written notice.

- 10.0 LIMITATION OF USE - Water service purchased from the Company shall be used by the Customer only for the purposes specified in the application for water service. Water service shall be rendered to the Customer for the Customer's own use and the Customer shall not sell or otherwise dispose of such water service supplied by the Company.

In no case shall a Customer, except with the written consent of the Company, extend his lines across a street, alley, lane, court, property line, avenue, or other way in order to furnish water service to the adjacent property through one meter even though such adjacent property may be owned by him. In case of such unauthorized extension, sale, or disposition of service, the Customer's water service will be subject to discontinuance until such unauthorized extension, remetering, sale or disposition of service is discontinued and full payment is made to the Company for water service rendered by the Company (calculated on proper classification and rate schedules) and until reimbursement is made in full to the Company for all extra expenses incurred for clerical work, testing, and inspections. (This shall not be construed as prohibiting a Customer from remetering.)

- 11.0 CHANGE OF CUSTOMER'S INSTALLATION - No changes or increases in the Customer's installation, which will materially affect the proper operation of the pipes, mains, or stations of the Company, shall be made without written consent of the Company. The Customer shall be liable for any charge resulting from a violation of this Rule.

- 12.0 PROTECTION OF COMPANY'S PROPERTY - The Customer shall exercise reasonable diligence to protect the Company's property. If the Customer is found to have tampered with any Company property or refuses to correct any problems reported by the Company, service may be discontinued in accordance with Rule 25-30.320, Florida Administrative Code.

In the event of any loss or damage to property of the Company caused by or arising out of carelessness, neglect, or misuse by the Customer, the cost of making good such loss or repairing such damage shall be paid by the Customer.

(Continued on Sheet No. 9.0)

Josiah Cox
President

WATER TARIFF

(Continued from Sheet No. 8.0)

- 13.0 INSPECTION OF CUSTOMER'S INSTALLATION - All Customer's water service installations or changes shall be inspected upon completion by a competent authority to ensure that the Customer's piping, equipment, and devices have been installed in accordance with accepted standard practice and local laws and governmental regulations. Where municipal or other governmental inspection is required by local rules and ordinances, the Company cannot render water service until such inspection has been made and a formal notice of approval from the inspecting authority has been received by the Company.

Notwithstanding the above, the Company reserves the right to inspect the Customer's installation prior to rendering water service, and from time to time thereafter, but assumes no responsibility whatsoever for any portion thereof.

- 14.0 ACCESS TO PREMISES - In accordance with Rule 25-30.320(2)(f), Florida Administrative Code, the Customer shall provide the duly authorized agents of the Company access at all reasonable hours to its property. If reasonable access is not provided, service may be discontinued pursuant to the above rule.

- 15.0 RIGHT-OF-WAY OR EASEMENTS - The Customer shall grant or cause to be granted to the Company, and without cost to the Company, all rights, easements, permits, and privileges which are necessary for the rendering of water service.

- 16.0 CUSTOMER BILLING - Bills for water service will be rendered ☐ Monthly, ☐ Bimonthly, or ☐ Quarterly as stated in the rate schedule.

In accordance with Rule 25-30.335, Florida Administrative Code, the Company may not consider a Customer delinquent in paying his or her bill until the twenty-first day after the Company has mailed or presented the bill for payment.

A municipal or county franchise tax levied upon a water or wastewater public Company shall not be incorporated into the rate for water or wastewater service but shall be shown as a separate item on the Company's bills to its Customers in such municipality or county.

If a Company utilizes the base facility and usage charge rate structure and does not have a Commission authorized vacation rate, the Company shall bill the Customer the base facility charge regardless of whether there is any usage.

- 17.0 TERMINATION OF SERVICE - When a Customer wishes to terminate service on any premises where water service is supplied by the Company, the Company may require reasonable notice to the Company in accordance with Rule 25-30.325, Florida Administrative Code.

(Continued on Sheet No. 10.0)

Josiah Cox
President

WATER TARIFF

(Continued from Sheet No. 9.0)

- 18.0 PAYMENT OF WATER AND WASTEWATER SERVICE BILLS CONCURRENTLY - In accordance with Rule 25-30.320(2)(g), Florida Administrative Code, when both water and wastewater service are provided by the Company, payment of any water service bill rendered by the Company to a Customer shall not be accepted by the Company without the simultaneous or concurrent payment of any wastewater service bill rendered by the Company.
- 19.0 UNAUTHORIZED CONNECTIONS - WATER - Any unauthorized connections to the Customer's water service shall be subject to immediate discontinuance without notice, in accordance with Rule 25-30.320, Florida Administrative Code.
- 20.0 METERS - All water meters shall be furnished by and remain the property of the Company and shall be accessible and subject to its control, in accordance with Rule 25-30.230, Florida Administrative Code.
- 21.0 ALL WATER THROUGH METER - That portion of the Customer's installation for water service shall be so arranged to ensure that all water service shall pass through the meter. No temporary pipes, nipples or spaces are permitted and under no circumstances are connections allowed which may permit water to by-pass the meter or metering equipment.
- 22.0 ADJUSTMENT OF BILLS - When a Customer has been undercharged as a result of incorrect application of the rate schedule, incorrect reading of the meter, incorrect connection of the meter, or other similar reasons, the amount may be refunded or billed to the Customer as the case may be pursuant to Rules 25-30.340 and 25-30.350, Florida Administrative Code.
- 23.0 ADJUSTMENT OF BILLS FOR METER ERROR - When meter tests are made by the Commission or by the Company, the accuracy of registration of the meter and its performance shall conform with Rule 25-30.262, Florida Administrative Code and any adjustment of a bill due to a meter found to be in error as a result of any meter test performed whether for unauthorized use or for a meter found to be fast, slow, non-registering, or partially registering, shall conform with Rule 25-30.340, Florida Administrative Code.
- 24.0 METER ACCURACY REQUIREMENTS - All meters used by the Company should conform to the provisions of Rule 25-30.262, Florida Administrative Code.
- 25.0 FILING OF CONTRACTS - Whenever a Developer Agreement or Contract, Guaranteed Revenue Contract, or Special Contract or Agreement is entered into by the Company for the sale of its product or services in a manner not specifically covered by its Rules and Regulations or approved Rate Schedules, a copy of such contracts or agreements shall be filed with the Commission prior to its execution in accordance with Rule 25-9.034 and Rule 25-30.550, Florida Administrative Code. If such contracts or agreements are approved by the Commission, a conformed copy shall be placed on file with the Commission within 30 days of execution.

Josiah Cox
President

WATER TARIFF

INDEX OF RATES AND CHARGES SCHEDULES

	<u>Sheet Number</u>
Customer Deposits.....	15.0
General Service, GS	12.0
Meter Test Deposit.....	16.0
Miscellaneous Service Charges.....	17.0
Residential Service, RS	13.0
Irrigation Service, IS.....	14.0

WATER TARIFF
GENERAL SERVICERATE SCHEDULE GS

- AVAILABILITY - Available throughout the area served by the Company.
- APPLICABILITY - For water service to all Customers for which no other schedule applies.
- LIMITATIONS - Subject to all of the Rules and Regulations of this tariff and General Rules and Regulations of the Commission.

BILLING PERIOD -RATE -

<u>Meter Sizes</u>	<u>Base Facility Charge</u>
5/8" x 3/4"	\$32.55
3/4"	\$48.83
1"	\$81.38
1 1/2"	\$162.76
2"	\$260.41
3"	\$488.28
4"	\$813.79
6"	\$1,627.59
8"	\$2,604.14
10"	\$N/A
Charge per 1,000 gallons	\$1.83

MINIMUM CHARGE - Base Facility Charge

TERMS OF PAYMENT - Bills are due and payable when rendered. In accordance with Rule 25-30.320, Florida Administrative Code, if a Customer is delinquent in paying the bill for water service, service may then be discontinued.

EFFECTIVE DATE – March ____, 2026

TYPE OF FILING – 2025 Rate Case

Josiah Cox
President

WATER TARIFF
RESIDENTIAL SERVICERATE SCHEDULE RS

- AVAILABILITY - Available throughout the area served by the Company.
- APPLICABILITY - For water service for all purposes in private residences and individually metered apartment units.
- LIMITATIONS - Subject to all of the Rules and Regulations of this Tariff and General Rules and Regulations of the Commission.
- BILLING PERIOD -
- RATE -

<u>Meter Sizes</u>	<u>Base Facility Charge</u>
5/8" x 3/4"	\$32.55
3/4"	\$48.83
1"	\$81.38
1 1/2"	\$162.76
2"	\$260.41
3"	\$488.28
4"	\$813.79
6"	\$1,627.59
8"	\$2,604.14
10"	\$N/A
Charge per 1,000 gallons	\$1.83

MINIMUM CHARGE - Base Facility Charge

TERMS OF PAYMENT - Bills are due and payable when rendered. In accordance with Rule 25-30.320, Florida Administrative Code, if a Customer is delinquent in paying the bill for water service, service may then be discontinued.

EFFECTIVE DATE – March ____, 2026

TYPE OF FILING – 2025 Rate Case

Josiah Cox
President

WATER TARIFFIRRIGATION SERVICERATE SCHEDULE ISAVAILABILITY - Available throughout the area served by the Company.APPLICABILITY - For irrigation water service providedLIMITATIONS - Subject to all of the Rules and Regulations of this Tariff and General Rules and Regulations of the Commission.BILLING PERIOD - MonthlyRATE -

<u>Meter Sizes</u>	Base Facility Charge
<u>5/8" x 3/4"</u>	\$21.62
<u>3/4"</u>	\$32.43
<u>1"</u>	\$54.04
<u>1 1/2"</u>	\$108.09
<u>2"</u>	\$172.94
<u>3"</u>	\$324.26
<u>4"</u>	\$540.44
<u>6"</u>	\$1,080.88
<u>8"</u>	\$1,729.41
<u>10"</u>	\$N/A
<u>Charge per 1,000 gallons</u>	\$3.01

MINIMUM CHARGE - Base Facility ChargeTERMS OF PAYMENT - Bills are due and payable when rendered. In accordance with Rule 25-30.320, Florida Administrative Code, if a Customer is delinquent in paying the bill for water service, service may then be discontinued.EFFECTIVE DATE – March ____, 2026TYPE OF FILING – 2025 Rate CaseJosiah Cox
President

WATER TARIFF
CUSTOMER DEPOSITS

ESTABLISHMENT OF CREDIT - Before rendering water service, the Company may require an Applicant for service to satisfactorily establish credit, but such establishment of credit shall not relieve the Customer from complying with the Company's rules for prompt payment. Credit will be deemed so established if the Customer complies with the requirements of Rule 25-30.311, Florida Administrative Code.

AMOUNT OF DEPOSIT - The amount of initial deposit shall be the following according to meter size:

	<u>Residential</u>	<u>General Service</u>
5/8" x 3/4"	\$0	\$0
1"	\$0	\$0
1 1/2"	\$0	\$0
Over 2"	\$0	\$0

ADDITIONAL DEPOSIT - Under Rule 25-30.311(7), Florida Administrative Code, the Company may require a new deposit, where previously waived or returned, or an additional deposit in order to secure payment of current bills provided.

INTEREST ON DEPOSIT - The Company shall pay interest on Customer deposits pursuant to Rules 25-30.311(4) and (4a).

REFUND OF DEPOSIT - After a residential Customer has established a satisfactory payment record and has had continuous service for a period of 23 months, the Company shall refund the Customer's deposit provided the Customer has met the requirements of Rule 25-30.311(5), Florida Administrative Code. The Company may hold the deposit of a non-residential Customer after a continuous service period of 23 months and shall pay interest on the non-residential Customer's deposit pursuant to Rules 25-30.311(4) and (5), Florida Administrative Code.

Nothing in this rule shall prohibit the Company from refunding a Customer's deposit in less than 23 months.

EFFECTIVE DATE – March ____, 2026

TYPE OF FILING – 2025 Rate Case

Josiah Cox
President

WATER TARIFFMETER TEST DEPOSIT

METER BENCH TEST REQUEST - If any Customer requests a bench test of his or her water meter, in accordance with Rule 25-30.266, Florida Administrative Code, the Company may require a deposit to defray the cost of testing; such deposit shall not exceed the schedule of fees found in Rule 25-30.266, Florida Administrative Code.

<u>METER SIZE</u>	<u>FEE</u>
5/8" x 3/4"	\$20.00
1" and 1 1/2"	\$25.00
2" and over	Actual Cost

REFUND OF METER BENCH TEST DEPOSIT - The Company may refund the meter bench test deposit in accordance with Rule 25-30.266, Florida Administrative Code.

METER FIELD TEST REQUEST - A Customer may request a no-charge field test of the accuracy of a meter in accordance with Rule 25-30.266, Florida Administrative Code.

EFFECTIVE DATE -

TYPE OF FILING -

Josiah Cox
President

WATER TARIFF

MISCELLANEOUS SERVICE CHARGES

The Company may charge the following miscellaneous service charges in accordance with the terms stated herein. If both water and wastewater services are provided, only a single charge is appropriate unless circumstances beyond the control of the Company require multiple actions.

INITIAL CONNECTION - This charge may be levied for service initiation at a location where service did not exist previously.

NORMAL RECONNECTION - This charge may be levied for transfer of service to a new Customer account at a previously served location or reconnection of service subsequent to a Customer requested disconnection.

VIOLATION RECONNECTION - This charge may be levied prior to reconnection of an existing Customer after disconnection of service for cause according to Rule 25-30.320(2), Florida Administrative Code, including a delinquency in bill payment.

PREMISES VISIT CHARGE (IN LIEU OF DISCONNECTION) - This charge may be levied when a service representative visits a premises for the purpose of discontinuing service for nonpayment of a due and collectible bill and does not discontinue service because the Customer pays the service representative or otherwise makes satisfactory arrangements to pay the bill.

NSF Fee - This charge may be levied when a customer's payment is refused by the drawee because of lack of funds, lack of credit, or lack of an account, pursuant to Section 68.065, F.S.

Meter Tampering - This charge may be when an investigation reveals evidence of unauthorized connection to, or tampering with, the utility's meter or equipment, pursuant to paragraph 25-30.320(2)(j), F.A.C.

Convenience Credit Card Fee - This charge may be levied when a utility bill is paid by debit or credit card.

ACH Fee - This charge may be levied when a service representative visits a premises for the purpose of discontinuing service for nonpayment of a due and collectible bill and does not discontinue service because the Customer pays the service representative or otherwise makes satisfactory arrangements to pay the bill.

Late Payment Fee - This charge may be levied when a customer is delinquent in paying a bill for service, pursuant to subsection 25-30.335(4), F.A.C.

WATER TARIFF

Schedule of Miscellaneous Service Charges

	Business Hours	After Hours
Initial Connection Charge (Business Hours)	\$50.75	\$101.50
Normal Reconnection Charge	\$50.75	\$101.50
Violation Reconnection Charge	\$50.75	\$101.50
Premises Visit Charge (in lieu of disconnection)	\$50.75	\$101.50
NSF Fee	Pursuant to Section 68.065, F.S.	Pursuant to Section 68.065, F.S.
Meter Tampering	\$50	\$50
Credit Card Convenience	2.25% of Bill	2.25% of Bill
ACH Convenience	\$0.75	\$0.75
Late Payment Charge	\$7.00	\$7.00

EFFECTIVE DATE -TYPE OF FILING -

Josiah Cox
President

WATER TARIFF

INDEX OF SERVICE AVAILABILITY POLICY AND CHARGES

<u>Description</u>	<u>Sheet Number</u>
Schedule of Charges.....	19.0
Service Availability Policy.....	18.0

Josiah Cox
President

WATER TARIFF

SERVICE AVAILABILITY POLICY**1.0 GENERAL POLICY**

The terms and conditions of the availability of utility services by the Company is subject to Chapter 25-30, Florida Administrative Code ("F.A.C.").

2.0 AVAILABILITY

The provisions of this policy are available throughout the territory subject to matters of economic feasibility as defined by Rule 25-30.515(7), F.A.C.

3.0 ON-SITE AND OFF-SITE FACILITIES

On-site and off-site facilities may be provided by the Contributor pursuant to the requirements and specifications of the Company. Any facilities which may be constructed by the Contributor on the Company's side of the Point of Delivery as defined by Rules 25-30.210, (7), F.A.C., shall be conveyed to the Company by a bill of sale together with perpetual right-of-way and easements for necessary maintenance and replacement, and appropriate access to facilities as well as complete as-built plans for all such lines and facilities together with accurate cost records, to include material, labor, engineering, administrative and other related costs establishing the construction costs of all utility facilities, as a condition precedent to their acceptance by the Company and the initiation of service.

4.0 ADVANCE

If the off-site or on-site facilities can serve other areas than those of the Contributor, the Company may require that they be oversized to enable service to be provided to additional territory and that the Contributor advance the cost of such oversized facilities. So much of the cost as exceeds the hydraulic share of the Contributor will be refunded by the Company as refundable advances over a period not to exceed eight years, from extension fees paid by other Contributors connecting to the main or mains in accordance with their hydraulic share.

5.0 SERVICE AVAILABILITY CHARGES

In addition to the foregoing fees, customer shall pay service availability charges as set forth in the Tariff based upon the estimated water demand consistent with the permitted capacity.

6.0 INSPECTIONS FEES

Engineering plans or designs for, or construction of facilities by a Contributor which are to become a part of Company's system will be subject to review and inspection by the Company. For this service, Pursuant to Rule 25-30.540(7), F.A.C., the Company may charge an inspection and plan review fee based upon the actual cost of the Company for review of plans and inspection of facilities constructed by Contributor or independent contractors for connection with the facilities of the Company. Such inspection fees shall be paid by a Contributor in addition to all other charges above stated, as a condition precedent to service.

7.0 INSPECTION OF PLUMBER'S HOOK-UP

It shall be the responsibility of the Contributor, Customer, or its plumbing contractor to connect Contributor's or Customer's plumbing installation with the utility system. Company reserves the right to inspect all such connections to be assured that the same are properly made in accordance with Company's rules governing such connections, as made, is free from leakage.

Josiah Cox
President

WATER TARIFF

SERVICE AVAILABILITY CHARGES**POTABLE & NON-POTABLE SERVICE**Description Amount**Main Extension Charge**

Residential/Commercial.....Actual Cost

Meter Installation Fee

Residential/Commercial.....Actual Cost

Customer Connection Charge/Tap Fee

Residential/Commercial.....Actual Cost

Plant Capacity ChargesAquarina

Residential per ERC (350 GPD).....\$780.00

All Others per Gallon.....\$2.23

Neighborhood

Residential per ERC (350 GPD).....\$420.00

All Others per Gallon.....\$1.20

Inspection Fee

Residential/Commercial.....\$50.75

Josiah Cox
President

WATER TARIFF

INDEX OF STANDARD FORMS

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COPY OF CUSTOMER'S BILL.....	22.0

Josiah Cox
President

WATER TARIFF

APPLICATION FOR WATER SERVICE

Please visit:

<https://centralstateswaterresources.com/cswr-florida-start-or-stop-service/>

WATER TARIFF

COPY OF CUSTOMER'S BILL

CSWR- Florida UOC LLC
P.O. Box 674538
Dallas, TX 75267-4538
Phone: 1-866-476-1942

TEMP - RETURN SERVICE REQUESTED

1	ACCOUNT NUMBER	123456-0
2	CID:	1234
	BILLING DATE	08/29/2022
	AMOUNT DUE	85.79
3	DUE DATE	7/20/22
	AFTER DUE DATE PAY	85.79

JOHN DOE
123 STREET NAME DRIVE,
CITY, ST 123456

MAKE CHECK PAYABLE TO: CSWR-Florida UOC LLC

Not Responsible for Mail Delivery

1-866-476-1942

CUSTOMER ACCOUNT INFORMATION RETAIN FOR YOUR RECORDS

CUSTOMER NAME			SERVICE ADDRESS			ACCOUNT NUMBER		
JOHN DOE			123 STREET NAME DRIVE			123456-0		
METER NUMBER	SERVICE PERIOD		METER READINGS		USAGE	METER READING DATES		TYPE OF READINGS
	FROM	TO	PRIOR	PRESENT		PRIOR	PRESENT	
22626674	5/16	6/15	53861	55912	2251	05/16/2022	06/15/2022	Actual

Meter 1: 22626674
Sewer Service Base 29.70
2251 gal @ 6.44000000 14.50
Water Service Base 22.91
2251 gal @ 8.30000000 18.68

Previous Balance 0.00
Payments 0.00
Adjustments 0.00
Prior Balance 0.00

6 Water Service 41.58
Sewer Service 44.20

7 Current Charges 85.79
Pay This Amount 85.79

PLEASE DETACH & RETURN WITH PAYMENT

ACCOUNT NUMBER	123456-0
CID:	1234
CUSTOMER NAME	JOHN DOE
SERVICE ADDRESS	123 STREET NAME DRIVE
BILLING DATE	06/29/2022
www.centralstateswaterresources.com	

JOHN DOE
123 STREET NAME DRIVE,
CITY, ST 123456

NO SECOND NOTICE WILL BE MAILED

5 AMOUNT NOW DUE	85.79
DUE DATE	7/20/22
AFTER DUE DATE PAY	85.79

Please make checks payable to: CSWR-Florida UOC LLC

☐ Cash ☐ Check ☐ Money Order

AMOUNT PAID	\$
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CSWR- Florida UOC LLC 9
P.O. Box 674538
Dallas TX 75267-4538

Josiah Cox
President

CSWR-FLORIDA UTILITY OPERATING COMPANY, LLC

WASTEWATER TARIFF

CSWR-FLORIDA UTILITY OPERATING
COMPANY, LLC

NAME OF COMPANY

FILED WITH

FLORIDA PUBLIC SERVICE COMMISSION

WASTEWATER TARIFF

CSWR-FLORIDA UTILITY OPERATING
COMPANY, LLC

NAME OF COMPANY

1630 Des Peres Road, Suite 140

St. Louis, MO 63131

(ADDRESS OF COMPANY)

(855) 476-1942

(Business & Emergency Telephone Numbers)

Josiah Cox

ISSUING OFFICER

President

TITLE

FILED WITH

FLORIDA PUBLIC SERVICE COMMISSION

Josiah Cox
President

WASTEWATER TARIFF

TABLE OF CONTENTS

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Standard Forms	19.0
Technical Terms and Abbreviations	5.0
Territory Authority	3.1

WASTEWATER TARIFF

TERRITORY AUTHORITY (Aquarina)CERTIFICATE NUMBER – 450-SCOUNTY - BrevardCOMMISSION ORDER(s) APPROVING TERRITORY SERVED -

<u>Order Number</u>	<u>Date Issued</u>	<u>Docket Number</u>	<u>Filing Type</u>
22075	10/19/1989	880595-WS	Original Certificate
23059	06/11/1990	900167-WS	Territory Amendment
PSC-92-0119-FOF-WS	03/30/1992	911129-WS	Territory Amendment
PSC-97-0206-FOF-WS	02/21/1997	960095-WS	Name Change
PSC-97-0206A-FOF-WS	03/05/1997	960095-WS	Amendatory Order
PSC-97-0918-FOF-WS	08/04/1997	970093-WS	Transfer Majority Control
PSC-03-0787-FOF-WS	07/02/2003	020091-WS	Transfer Majority Control
PSC-03-1098-FOF-WS	10/02/2003	020091-WS	Amendatory Order
PSC-10-0329-FOF-WS	05/24/2010	100094-WS	Receiver Appointed
PSC-12-0577-PAA-WS	10/25/2012	110061-WS	Transfer of Certificate
PSC-12-0577A-PAA-WS	10/25/2012	110061-WS	Amendatory Order
PSC-12-0614-CO-WS	11/16/2012	110061-WS	Transfer – Consummating Order
PSC-2022-0115-PAA-WS	03/15/2022	20210093-WS	Transfer

Josiah Cox
President

WASTEWATER TARIFF

DESCRIPTION OF TERRITORY SERVED

A PORTION OF SECTIONS 25, 26, 35 AND 36 TOWNSHIP 29 SOUTH, RANGE 38 EAST, AND SECTION 31, TOWNSHIP 29 SOUTH, RANGE 39 EAST, BREVARD COUNTY, FLORIDA BEING MORE PARTICULARLY DESCRIBED AS FOLLOWS;

BEGIN AT THE WEST 1/4 CORNER OF SAID SECTION 25 AND RUN N00°18'50"W ALONG THE WEST LINE OF SAID SECTION 25 A DISTANCE OF 1340.83 FEET TO THE NORTH LINE OF THE SOUTH 1/2 OF THE NORTH 1/2 OF SAID SECTION 25; THENCE RUN S88°31'07"E ALONG NORTH LINE OF THE SOUTH 1/2 OF THE NORTH 1/2 OF SECTION 25 A DISTANCE OF 1351 FEET MORE OR LESS TO THE MEAN HIGH WATER LINE OF THE ATLANTIC OCEAN; THENCE RUN SOUTHERLY ALONG SAID MEAN HIGH WATER LINE THROUGH SAID SECTIONS 25, 36, AND 31 A DISTANCE OF 9203 FEET MORE OR LESS TO THE EASTERLY EXTENSION OF THE SOUTH LINE OF THE NORTH 1/2 OF THE SOUTH 1/2 OF SAID SECTION 36; THENCE RUN N88°23'42"W ALONG SAID LINE AND THE SOUTH LINE OF THE NORTH 1/2 OF THE SOUTH 1/2 OF SECTION 36 A DISTANCE OF 790 FEET MORE OR LESS TO THE MEAN HIGH WATER LINE OF THE INDIAN RIVER; THENCE RUN NORTHERLY ALONG THE MEAN HIGH WATER LINE OF THE INDIAN RIVER AND MULLET CREEK 8315 FEET MORE OR LESS TO THE SOUTH LINE OF SAID SECTION 26; THENCE RUN S88°22'47"E ALONG THE SOUTH LINE OF SAID SECTION 26 A DISTANCE OF 982 FEET TO THE COMMON CORNER OF SAID SECTIONS 25, 26, 35 AND 36; THENCE RUN ALONG THE WEST LINE OF SAID SECTION 25 N00°19'34"W 1327.58 TO THE SOUTHEAST CORNER OF GOVERNMENT LOT 3 OF SAID SECTION 26; THENCE RUN N88°30'25"W ALONG THE SOUTH LINE OF SAID GOVERNMENT LOT 3 A DISTANCE OF 1276 FEET MORE OR LESS TO THE MEAN HIGH WATER LINE OF MULLET CREEK; THENCE RUN NORTHERLY ALONG THE MEAN HIGH WATER LINE OF MULLET CREEK 1903 FEET MORE OR LESS TO THE NORTH LINE OF THE SOUTHEAST 1/4 OF SAID SECTION 26; THENCE RUN S88°31'12"E ALONG THE NORTH LINE OF THE SOUTHEAST 1/4 OF SECTION 26 A DISTANCE OF 2431 MORE OR LESS TO THE POINT OF BEGINNING

Josiah Cox
President

WASTEWATER TARIFF

TERRITORY AUTHORITY (NORTH PENINSULA)CERTIFICATE NUMBER – 249-SCOUNTY - VolusiaCOMMISSION ORDER(s) APPROVING TERRITORY SERVED -

<u>Order Number</u>	<u>Date Issued</u>	<u>Docket Number</u>	<u>Filing Type</u>
8116	12/22/1977	770595-S	Original Certificate
9365	05/09/1980	800320-S	Amendment
22345	12/27/1989	891016-SU	Transfer Certificate
24272	03/21/1991	900659-SU	Amendment
PSC-96-0262-FOF-SU	02/23/1996	951373-SU	Amendment
PSC-09-0420-FOF-SU	06/15/2009	090040-SU	Amendment
PSC-09-0420A-TRF-SU	07/21/2009*	090040-SU	Amendatory
PSC-10-0613-FOF-SU	10/11/2010	100317-SU	Amendment
PSC-16-0522-PAA-SU	11/21/2016	130209-SU	Amendment
PSC-2022-0116-PAA-SU	03/17/2022	20210133-SU	Transfer

WASTEWATER TARIFF

DESCRIPTION OF TERRITORY SERVED

TOWNSHIP 13 SOUTH, RANGE 32 EAST, VOLUSIA COUNTY, FLORIDA

SECTION 16

FROM A CONCRETE MONUMENT AT THE NORTHWEST CORNER OF SECTION 16, TOWNSHIP 13 SOUTH, RANGE 32 EAST; THENCE SOUTH 1 DEGREE 45 MINUTES 30 SECONDS EAST ALONG THE WEST LINE OF SAID SECTION 16, 654.16 FEET TO A POINT ON THE SOUTHERLY LINE OF ORMOND BEACH PLAZA SUBDIVISION, AS RECORDED IN MAP BOOK 25, PAGE 16 OF THE PUBLIC RECORDS OF VOLUSIA COUNTY, FLORIDA; THENCE NORTH 88 DEGREES 28 MINUTES 45 SECONDS EAST ALONG SAID SOUTHERLY LINE OF ORMOND BEACH PLAZA SUBDIVISION, 109.63 FEET TO A POINT ON THE EAST LINE OF JOHN ANDERSON HIGHWAY, A 50-FOOT WIDE COUNTY ROAD, SAID POINT BEING THE POINT OF BEGINNING OF THIS DESCRIPTION; THENCE SOUTH 18 DEGREES 56 MINUTES 55 SECONDS EAST ALONG SAID EAST LINE OF JOHN ANDERSON HIGHWAY 446.79 FEET; THENCE CONTINUING ALONG SAID EAST LINE OF JOHN ANDERSON HIGHWAY SOUTH 22 DEGREES 51 MINUTES 34 SECONDS EAST, 1126.48 FEET TO THE INTERSECTION WITH THE NORTH LINE OF THE SOUTHERLY 525.00 FEET (AS MEASURED ALONG THE WEST LINE OF A-1-A, AN 80-FOOT WIDE STATE ROAD) OF THE AFOREMENTIONED U.S. LOT 2; THENCE NORTH 88 DEGREES 01 MINUTES 15 SECONDS EAST ALONG SAID NORTH LINE OF THE SOUTHERLY 525.00 FEET OF U.S. LOT 2, 1510.14 FEET TO A POINT ON THE AFORESAID WEST LINE OF, A-1-A; THENCE NORTH 22 DEGREES 06 MINUTES 31 SECONDS WEST ALONG SAID WEST LINE OF A-1-A, 1563.30 FEET TO A POINT ON THE SOUTHERLY LINE OF THE AFOREMENTIONED ORMOND BEACH PLAZA SUBDIVISION; THENCE SOUTH 88 DEGREES 28 MINUTES 45 SECONDS WEST ALONG SAID SOUTHERLY LINE OF ORMOND BEACH PLAZA SUBDIVISION, 1504.09 FEET TO THE POINT OF BEGINNING OF THIS DESCRIPTION.

TOWNSHIP 13 SOUTH, RANGE 32 EAST

SECTION 16PARCEL 1:

THE SOUTHERLY 500 FEET OF THE NORTHERLY 750 FEET OF GOVERNMENT LOT 4 IN SAID SECTION 16, SUBJECT TO THE RIGHTS-OF-WAY OF OCEAN SHORE BOULEVARD AND JOHN ANDERSON DRIVE.

PARCEL 2:

THE SOUTHERLY 250 FEET OF THE NORTHERLY 1000 FEET OF GOVERNMENT LOT 4 IN SAID SECTION 16, SUBJECT TO THE RIGHTS-OF-WAY OF OCEAN SHORE BOULEVARD AND JOHN ANDERSON DRIVE.

PARCEL 3:

THE SOUTHERLY 320 FEET LYING EAST OF GOVERNMENT LOT 4 IN SAID SECTION RIGHT-OF-WAY OF OCEAN SHORE BOULEVARD.

PARCEL 4:

THE SOUTHERLY 525 FEET, AS MEASURED ALONG THE WEST RIGHT-OF-WAY LINE OF STATE ROAD A-1-A, OF GOVERNMENT LOT 2, IN SAID SECTION 16, BEING MORE PARTICULARLY DESCRIBED AS FOLLOWS:

FROM A CONCRETE MONUMENT AT THE NORTHWEST CORNER OF SECTION 16, TOWNSHIP 13 SOUTH, RANGE 32 EAST; THENCE SOUTH 01 DEGREES 45 MINUTES 30 SECONDS EAST ALONG THE WEST LINE OF SAID SECTION 16, A DISTANCE OF 654 FEET TO A POINT ON THE NORTH LINE OF THE SOUTH ONE-HALF OF GOVERNMENT LOT 1 OF SAID SECTION 16, THENCE NORTH 88 DEGREES 28 MINUTES 45 SECONDS EAST ALONG SAID NORTH LINE, A DISTANCE OF 109.63 FEET; THENCE SOUTH 18 DEGREES 56 MINUTES 55 SECONDS EAST, A DISTANCE OF 446.79 FEET; THENCE SOUTH 22 DEGREES 51 MINUTES 34 SECONDS EAST A DISTANCE OF 1126.48 FEET TO THE INTERSECTION WITH THE NORTH LINE OF THE SOUTHERLY 525 FEET (AS MEASURED ALONG THE WEST LINE OF A-1-A, AN 80 FOOT WIDE STATE ROAD) OF THE AFOREMENTIONED GOVERNMENT LOT 2, SAID INTERSECTION BEING ON THE EAST LINE OF JOHN ANDERSON HIGHWAY (A 50 FOOT WIDE COUNTY ROAD) AND THE POINT OF BEGINNING OF THIS DESCRIPTION; THENCE NORTH 88 DEGREES 01 MINUTES 15 SECONDS EAST ALONG SAID NORTH LINE A DISTANCE OF 1510.14 FEET TO THE WEST

Josiah Cox
President

WASTEWATER TARIFF

LINE OF SAID STATE ROAD A-L-A; THENCE CONTINUING NORTH 88 DEGREES 01 MINUTES 15 SECONDS EAST TO THE SHORE OF THE ATLANTIC OCEAN; THENCE SOUTHERLY ALONG THE SHORE OF THE ATLANTIC OCEAN TO THE INTERSECTION WITH THE SOUTH LINE OF THE AFORESAID GOVERNMENT LOT 2; THENCE SOUTH 88 DEGREES 01 MINUTES 15 SECONDS WEST ALONG SAID SOUTH LINE TO THE WEST LINE OF STATE ROAD A-L-A; THENCE CONTINUING SOUTH 88 DEGREES 01 MINUTES 15 SECONDS WEST A DISTANCE OF 1562.86 FEET TO A POINT ON THE EAST LINE OF THE AFORESAID JOHN ANDERSON HIGHWAY; THENCE CONTINUING SOUTH 88 DEGREES 01 MINUTES 15 SECONDS WEST TO THE EAST BANK OF THE HALIFAX RIVER; THENCE NORTHERLY ALONG SAID EAST BANK TO THE INTERSECTION WITH THE AFORESAID NORTH LINE OF THE SOUTHERLY 525 FEET OF GOVERNMENT LOT 2; THENCE NORTH 88 DEGREES 01 MINUTES 15 SECONDS EAST TO THE EAST LINE OF JOHN ANDERSON HIGHWAY, AND THE POINT OF BEGINNING OF THIS DESCRIPTION, SUBJECT TO THE RIGHTS-OF-WAY OF STATE ROAD A-L-A (OCEAN SHORE BOULEVARD), JOHN ANDERSON HIGHWAY, AND THE INTRACOASTAL WATERWAY.

ORDER NO. 24272

TOWNSHIP 13 SOUTH, RANGE 32 EAST
IN SECTION 21

COMMENCE AT THE INTERSECTION OF THE NORTH LINE OF SECTION 21 OF SAID TOWNSHIP AND RANGE WITH THE WESTERLY LINE OF STATE ROAD A-1-A (OCEAN SHORE BLVD.), AN 80 FOOT RIGHT OF WAY AS NOW LAID OUT; THENCE SOUTHERLY ALONG SAID WESTERLY LINE A DISTANCE OF 1,172.89 FEET TO THE POINT OF BEGINNING; THENCE CONTINUE SOUTH 23° 16' 39" EAST ALONG THE WESTERLY LINE OF STATE ROAD A-1-A, A DISTANCE OF 267.49 FEET; THENCE SOUTH 88° 06' 52" WEST A DISTANCE OF 1,847.20 FEET; THENCE SOUTH 88° 06' 52" WEST A DISTANCE OF 31.30 FEET TO A POINT ON THE EASTERLY LINE OF JOHN ANDERSON DRIVE (FORMERLY JOHN ANDERSON HIGHWAY), A 50 FOOT RIGHT OF WAY IN THIS SECTION; THENCE NORTH 18° 36' 26" WEST ALONG SAID EASTERLY LINE, A DISTANCE OF 154.48 FEET; THENCE NORTH 88° 04' 46" EAST AND PARALLEL WITH THE NORTH LINE OF SAID SECTION, A DISTANCE OF 155.00 FEET; THENCE NORTH 18° 36' 26" WEST AND PARALLEL WITH THE EASTERLY LINE OF JOHN ANDERSON DRIVE, A DISTANCE OF 104.40 FEET; THENCE NORTH 88° 04' 46" EAST A DISTANCE OF 1,700.42 FEET TO THE POINT OF BEGINNING.

BARRIER ISLE SUBDIVISION

TOWNSHIP 13 SOUTH, RANGE 32 EAST
IN SECTION 21

COMMENCE AT THE INTERSECTION OF THE NORTH LINE OF SECTION 21, OF SAID TOWNSHIP AND RANGE, WITH THE WESTERLY LINE OF STATE ROAD A-1-A (OCEAN SHORE BLVD.), AN 80 FOOT RIGHT OF WAY AS NOW LAID OUT; THENCE SOUTHERLY ALONG THE WESTERLY LINE OF STATE ROAD A-1-A, A DISTANCE OF 1014.45 FEET, TO THE NORTHWEST CORNER OF HARLIN DRIVE AND STATE ROAD A-1-A, SAID POINT ALSO BEING THE POINT OF BEGINNING OF THIS DESCRIPTION, THENCE SOUTH 88° 04' 46" WEST (ALONG MARLIN DRIVE) A DISTANCE OF 298.02 FEET; THENCE NORTH 23° 19' 36" WEST A DISTANCE OF 104.71 FEET; THENCE SOUTH 88° 04' 46" WEST A DISTANCE OF 1,534.67 FEET; THENCE NORTH 18° 38' 19" WEST A DISTANCE OF 62.64 FEET (ALSO PARALLEL TO AND ADJACENT TO JOHN ANDERSON DRIVE, FORMERLY JOHN ANDERSON HIGHWAY); THENCE NORTH 88° 04' 46" EAST A DISTANCE OF 181.33 FEET; THENCE NORTH 18° 38' 33" WEST A DISTANCE OF 114.87 FEET; THENCE NORTH 88° 04' 46" EAST A DISTANCE OF 1635.79 FEET; THENCE SOUTH 23° 19' 36" EAST A DISTANCE OF 287.31 FEET TO THE POINT OF BEGINNING.

TOWNSHIP 13 SOUTH, RANGE 32 EAST
IN SECTION 16

COMMENCE AT THE INTERSECTION OF THE NORTH LINE OF SECTION 16, OF SAID TOWNSHIP AND RANGE, WITH THE WESTERLY RIGHT OF WAY LINE OF STATE ROAD A-1-A (OCEAN SHORE BLVD.), AN 80 FOOT RIGHT OF WAY AS NOW LAID OUT; THENCE SOUTHERLY ALONG THE WESTERLY LINE OF STATE ROAD A-1-A, A DISTANCE OF 2,912 FEET, MORE OR LESS, TO THE POINT OF BEGINNING; THENCE CONTINUE ALONG THE WESTERLY LINE OF STATE ROAD A-1-A SOUTH 22° 05' 50" EAST, 212.59 FEET; THENCE SOUTH 87° 59' 20" WEST ALONG THE NORTHERLY LINE OF OCEAN AIRE

Josiah Cox
President

WASTEWATER TARIFF

TERRACE (ALSO PARALLEL TO THE NORTH LINE), 1,555.58 FEET; THENCE NORTH 15° 38' 45" WEST, PARALLEL TO AND 30.00 FEET EASTERLY OF THE EASTERLY RIGHT OF WAY LINE OF JOHN ANDERSON HIGHWAY, 206.33 FEET; THENCE NORTH 88° 01' 15" EAST ALONG THE ONE-HALF SECTION LINE OF SAID SECTION 16, 1,531.20 FEET TO THE POINT OF BEGINNING.

MADERINO PARCEL

TOWNSHIP 13 SOUTH, RANGE 32 EAST, VOLUSIA COUNTY, FLORIDA.

IN SECTION 21

COMMENCE AT THE INTERSECTION OF THE NORTH LINE OF SECTION 21 OF THE SAID TOWNSHIP AND RANGE WITH THE EAST SHORELINE OF THE HALIFAX RIVER; THENCE SOUTH 25 DEGREES EAST, ALONG THE SHORELINE OF THE HALIFAX RIVER 720 FEET, MORE OR LESS, THENCE DUE EAST 220 FEET, MORE OR LESS, TO THE POINT OF BEGINNING; THENCE CONTINUE DUE EAST A DISTANCE OF 181.33 FEET; THENCE SOUTH 25 DEGREES EAST AND PARALLEL TO THE SHORELINE OF THE HALIFAX RIVER A DISTANCE OF 122.17 FEET; THENCE DUE WEST A DISTANCE OF 181.33 FEET, THENCE NORTH 25 DEGREES WEST AND PARALLEL TO THE EAST SHORELINE OF THE HALIFAX RIVER 122.17 FEET TO THE POINT OF BEGINNING.

EHRINGER PARCEL

TOWNSHIP 13 SOUTH, RANGE 32 EAST, VOLUSIA COUNTY, FLORIDA.

IN SECTION 16

COMMENCE AT THE INTERSECTION OF THE NORTH LINE OF SECTION 16 OF SAID TOWNSHIP AND RANGE WITH THE WEST RIGHT OF WAY LINE OF STATE ROAD A-1-A (OCEAN SHORE BLVD.), AN 80 FOOT RIGHT OF WAY AS NOW LAID OUT; THENCE SOUTHERLY ALONG THE WEST RIGHT OF WAY LINE OF STATE ROAD A-1-A, A DISTANCE OF 3,020 FEET, MORE OR LESS, TO THE POINT OF BEGINNING; THENCE CONTINUE SOUTHERLY ALONG SAID WEST RIGHT OF WAY LINE OF STATE ROAD A-1-A 218.29 FEET TO THE NORTH RIGHT OF WAY LINE OF OCEAN AIRE TERRACE, A 50 FOOT RIGHT OF WAY; THENCE DUE WEST, ALONG THE NORTH LINE OF OCEAN AIRE TERRACE, 150 FEET; THENCE NORTH 25 DEGREES WEST AND PARALLEL TO A-1-A RIGHT OF WAY 218.29 FEET; THENCE DUE EAST AND PARALLEL TO OCEAN AIRE TERRACE 150.00 FEET TO THE POINT OF BEGINNING, EXCEPT THE PUBLIC RIGHT OF WAY OUTSIDE OF THE CURVES AT THE CORNERS OF THE OCEAN AIRE TERRACE.

ELENA BY THE SEA

A PORTION OF SECTION 21, TOWNSHIP 13 SOUTH, RANGE 32 EAST, VOLUSIA COUNTY, DESCRIBED AS FOLLOWS:

COMMENCE AT THE NORTHWEST CORNER OF SAID SECTION 21 AND RUN EAST ALONG THE NORTH SECTION LINE OF SECTION 21 A DISTANCE OF 3300 FEET MORE OR LESS TO THE WESTERLY RIGHT OF WAY LINE OF STATE ROAD A1A (OCEAN SHORE BOULEVARD); THENCE RUN SOUTHERLY ALONG SAID RIGHT OF WAY 1413 FEET, MORE OR LESS, TO THE NORTH LINE OF GOVERNMENT LOT 4, SAID SECTION 21, AND THE POINT OF BEGINNING; THENCE SOUTHERLY ALONG THE RIGHT OF WAY, A DISTANCE OF 400 FEET TO A POINT; THENCE WESTERLY AND PARALLEL WITH THE NORTH LINE OF SAID GOVERNMENT LOTS 3 AND 4, A DISTANCE OF 800 FEET TO A POINT; THENCE NORTHERLY AND PARALLEL WITH THE SAID WEST BOUNDARY OF SAID RIGHT OF WAY, A DISTANCE OF 400 FEET TO A POINT ON THE NORTH LINE OF SAID GOVERNMENT LOTS 3 AND 4; THENCE EASTERLY ALONG THE NORTH LINE OF SAID GOVERNMENT LOTS 3 AND 4, A DISTANCE OF 800 FEET TO THE POINT AND PLACE OF BEGINNING.

TOGETHER WITH ALL LANDS LYING EASTERLY OF SAID STATE ROAD A1A TO THE HIGH TIDE LINES OF THE ATLANTIC OCEAN, BEING ALL THE LAND LYING BETWEEN THE NORTHERLY AND SOUTHERLY BOUNDARY LINES OF THE DESCRIBED PREMISES EXTENDED EASTERLY.

CONTAINING 8.113 ACRES, MORE OR LESS.

PIP'S PLACE

LOT 67 AND THE EAST 45 FEET OF LOT 66, ATLANTIC SHORES, MAP BOOK 23, PAGE 28, PUBLIC RECORDS OF VOLUSIA COUNTY, FLORIDA, IN SECTION 21, TOWNSHIP 13 SOUTH, RANGE 32 EAST, MORE PARTICULARLY DESCRIBED AS FOLLOWS:

COMMENCE AT THE INTERSECTION OF THE NORTH LINE OF SAID SECTION 21 WITH THE CENTERLINE

Josiah Cox
President

WASTEWATER TARIFF

OF OCEAN SHORE BOULEVARD; THENCE S23°22'14" E ALONG SAID CENTERLINE 1070.60 FEET; THENCE S88°04'46"W, 42.98 FEET TO THE NORTHEAST CORNER OF SAID LOT 67 AND POINT OF BEGINNING THENCE S23°22'14"E ALONG THE EAST LINE OF SAID LOT 67, A DISTANCE OF 104.75 FEET TO THE SOUTHEAST CORNER OF SAID LOT 67; THENCE ALONG THE SOUTH LINE OF SAID LOT 67 AND SAID LOT 66 S88°04'46"W, 155.00 FEET TO THE SOUTH WEST CORNER OF THE EAST 45 FEET OF SAID LOT 66; THENCE ALONG THE WEST LINE OF THE EAST 45 FEET OF SAID LOT 66 N23°22'14"W 104.75 FT TO THE NORTHWEST CORNER OF THE EAST 45 FEET OF SAID LOT 66; THENCE ALONG THE NORTH LINE OF SAID LOT 66 AND SAID LOT 67 N88°04'46"E, 155.00 FEET TO THE POINT OF BEGINNING. CONTAINING 0.35 ACRES, MORE OR LESS.

TOWNSHIP 13 SOUTH, RANGE 32 EAST

SECTION 21

PART OF THE NORTHERLY 176 FEET, AS MEASURED AT RIGHT ANGLES OF THE SOUTHERLY ½ OF LOTS 1 AND 2, SECTION 21, TOWNSHIP 13 SOUTH, RANGE 32 EAST, AS LAYS WESTERLY OF JOHN ANDERSON HIGHWAY, IN VOLUSIA COUNTY, FLORIDA BEING MORE PARTICULARLY DESCRIBED AS FOLLOWS:

COMMENCE AT THE INTERSECTION OF THE NORTHLINE OF SECTION 21 WITH THE WESTERLY LINE OF JOHN ANDERSON HIGHWAY; RUN THENCE SOUTHEASTERLY ALONG SAID WESTERLY LINE OF JOHN ANDERSON HIGHWAY 870 FEET MORE OR LESS TO THE NORTHERLY LINE OF ATLANTIC SHORES SUBDIVISION; RUN THENCE NORTHWESTERLY ALONG SAID WESTERLY LINE OF JOHN ANDERSON HIGHWAY 91.89 FEET TO THE POINT OF BEGINNING; THENCE WESTERLY PARALLEL TO THE NORTHERLY LINE OF SAID ATLANTIC SHORES SUBDIVISION, 122.96 FEET TO THE WESTERLY FACE OF MASONRY SEAWALL IN THE HALIFAX RIVER; THENCE NORTHWESTERLY ALONG SAID SEAWALL AND A NORTHERLY EXTENSION THEREOF, 95 FEET MORE OR LESS TO ITS INTERSECTION WITH THE NORTHERLY LINE OF THE SOUTHERLY ½ OF AFORESAID LOTS 1 AND 2, SECTION 21, EXTENDED WESTERLY THENCE EASTERLY, PARALLEL TO THE NORTHERLY LINE OF ATLANTIC SHORES SUBDIVISION AFORESAID, 125.22 FEET TO THE WESTERLY LINE OF AFORESAID JOHN ANDERSON HIGHWAY; THENCE SOUTHEASTERLY ALONG SAID WESTERLY LINE 91.89 FEET TO THE POINT OF BEGINNING.

ORDER NO. PSC-16-0522-PAA-SU

LANDS IN SECTIONS 8, 9, 16, 17 & 21 IN TOWNSHIP 13 SOUTH RANGE 32° EAST VOLUSIA COUNTY FLORIDA DESCRIBED AS FOLLOWS:

COMMENCE AT THE CENTERLINE OF OCEAN SHORE BLVD (A1A) 3640 FEET NORTH OF THE SOUTH LINE OF SECTION 21;

THENCE NORTH 88° EAST 73 FEET TO THE SHORELINE OF THE ATLANTIC OCEAN ALONG THE SOUTH LINE OF PARCEL 21132200040010 PER OFFICIAL RECORD BOOK 6826, PAGE 1586;

THENCE NORTH 23° WEST ALONG THE SHORELINE OF THE ATLANTIC OCEAN 1800 FEET TO THE CENTERLINE OF VIA MADRID ROAD ON THE SOUTH LINE OF SECTION 16;

THENCE NORTH 88° WEST 93 FEET TO THE CENTERLINE OF OCEAN SHORE BLVD (A1A) ON THE SOUTH LINE OF SECTION 16;

THENCE NORTH 23° WEST 1100 FEET ALONG THE CENTERLINE OF OCEAN SHORE BLVD (A1A);

THENCE NORTH 88° EAST 97 FEET TO THE SHORELINE OF THE ATLANTIC OCEAN ALONG THE SOUTH LINE OF PARCEL 16133203000010 PER OFFICIAL RECORD BOOK 4446 PAGE 1762;

THENCE NORTH 23° WEST 1448 FEET ALONG THE SHORELINE OF THE ATLANTIC OCEAN TO THE SOUTH EAST CORNER OF PARCEL 16133200030022 PER OFFICIAL RECORD BOOK 4234 PAGE 4898;

THENCE NORTH 88° WEST 125 FEET ALONG THE SOUTH LINE OF PARCEL 16133200030022 PER OFFICIAL RECORD BOOK 4234 PAGE 4898 TO THE CENTERLINE OF OCEAN SHORE BLVD (A1A);

THENCE NORTH 23° WEST 2300 FEET ALONG THE CENTERLINE OF OCEAN SHORE BLVD (A1A);

THENCE NORTH 88° EAST 139 FEET ALONG THE SOUTH LINE OF PARCEL 16133201000880 PER OFFICIAL RECORD BOOK 4672 PAGE 0283 TO THE SHORELINE OF THE ATLANTIC OCEAN;

THENCE NORTH 23° WEST 1141 FEET ALONG THE SHORELINE OF THE ATLANTIC OCEAN TO THE SOUTH LINE OF PARCEL 09133201000001 PER OFFICIAL RECORD BOOK 5148 PAGE 1248;

THENCE NORTH 88° WEST 139 FEET TO THE CENTERLINE OF OCEAN SHORE BLVD (A1A) LOCATED

Josiah Cox
President

WASTEWATER TARIFF

430 FEET NORTH OF THE SOUTH LINE OF SECTION 9;
 THENCE NORTH 23° WEST 1052 FEET ALONG THE CENTERLINE OF OCEAN SHORE BLVD (A1A);
 THENCE NORTH 88° EAST 127 FEET ALONG THE SOUTH LINE OF PARCEL 0813320101C580 PER
 OFFICIAL RECORD BOOK 6586 PAGE 2933 TO THE SHORELINE OF THE ATLANTIC OCEAN;
 THENCE NORTH 23° WEST 332 FEET TO THE NORTH EAST CORNER OF PARCEL 0823320101C580 PER
 OFFICIAL RECORD BOOK 6586 PAGE 2933;
 THENCE NORTH 88° WEST 700 FEET ALONG THE NORTH LINE OF KINGSTON SHORES PER MAP BOOK
 33 PAGE 67;
 THENCE NORTH 1° WEST 159 FEET ALONG THE WEST LINE OF PARCEL 09133200010050 OFFICIAL
 RECORD BOOK 4915 PAGE 2649;
 THENCE NORTH 89° WEST 342 FEET ALONG THE NORTH LINE OF PARCEL 09133200010050 PER
 OFFICIAL RECORD BOOK 4915 PAGE 2649;
 THENCE SOUTH 0° EAST 120 FEET ALONG THE WEST LINE OF PARCEL 09133200010050 PER OFFICIAL
 RECORD BOOK 4915 PAGE 2649;
 THENCE SOUTH 90° WEST 141 FEET ALONG THE NORTH LINE OF PARCEL 09133200010050 PER
 OFFICIAL RECORD BOOK 4915 PAGE 2649;
 THENCE SOUTH 0° EAST 39 FEET ALONG THE WEST LINE OF PARCEL 09133200010050 PER OFFICIAL
 RECORD BOOK 4915 PAGE 2649;
 THENCE NORTH 90° WEST 275 FEET ALONG THE NORTH LINE OF PARCEL 0823320101C580 PER
 OFFICIAL RECORD BOOK 6586 PAGE 2933;
 THENCE NORTH 90° WEST 162 FEET ALONG THE NORTH LINE OF PARCEL 08133200050010 PER
 OFFICIAL RECORD BOOK 6528 PAGE 2046;
 THENCE SOUTH 23° EAST 2505 FEET ALONG THE EAST EDGE OF HALIFAX CREEK TO THE NORTH
 LINE OF PARCEL 17133200010080 PER OFFICIAL RECORD BOOK 1917 PAGE 0953 AND THE NORTH
 LINE OF PARCEL 16133200010030 PER OFFICIAL RECORD BOOK 2049 PAGE 1087;
 THENCE NORTH 90° EAST 153 FEET TO THE CENTERLINE OF JOHN ANDERSON DRIVE ALONG THE
 NORTH LINE OF PARCEL 17133200010080 PER OFFICIAL RECORD BOOK 1917 PAGE 0953 AND THE
 NORTH LINE OF PARCEL 16133200010030 PER OFFICIAL RECORD BOOK 2049 PAGE 1087;
 THENCE SOUTH 23° EAST 929 FEET ALONG THE CENTERLINE OF JOHN ANDERSON DRIVE LOCATED
 1493 FEET SOUTH OF THE SOUTH LINE FOR SECTION 9;
 THENCE SOUTH 78° WEST 153 FEET ALONG THE SOUTH LINE OF PARCEL 16133200010030 PAGE 2049
 PAGE 1087 TO THE EAST EDGE OF HALIFAX CREEK;
 THENCE SOUTH 23° EAST 5242 FEET ALONG EAST EDGE OF HALIFAX CREEK TO THE SOUTHWEST
 CORNER OF PARCEL 21133200020010 PER OFFICIAL RECORD BOOK 6956 PAGE 3747;
 THENCE SOUTH 90° EAST 1250 FEET TO THE NORTHWEST CORNER OF PARCEL 21132200040010 PER
 OFFICIAL RECORD BOOK 6826, PAGE 1586;
 THENCE SOUTH 23° EAST 404 FEET TO THE SOUTHWEST CORNER OF PARCEL 21132200040010 PER
 OFFICIAL RECORD BOOK 6826, PAGE 1586;
 THENCE SOUTH 88° EAST 813 FEET TO THE POINT OF COMMENCEMENT.
 LESS OUT

A

COMMENCE AT THE CENTERLINE OF OCEAN SHORE BLVD (A1A) 632 FEET SOUTH OF THE SOUTH
 LINE OF SECTION 9;
 THENCE NORTH 88° EAST 139 FEET TO THE SHORELINE OF THE ATLANTIC OCEAN AT THE
 SOUTHEAST CORNER OF PARCEL 16133201000880 PER OFFICIAL RECORD BOOK 4672 PAGE 0283;
 THENCE NORTH 23° WEST 1141 FEET ALONG THE SHORELINE OF THE ATLANTIC OCEAN LOCATED
 431 FEET NORTH OF THE SOUTH LINE OF SECTION 9;
 THENCE NORTH 88° WEST 139 FEET TO THE CENTERLINE OF OCEAN SHORE BLVD (A1A);
 THENCE NORTH 23° WEST 1052 FEET ALONG THE CENTERLINE OF OCEAN SHORE BLVD (A1A)
 LOCATED 1416 FEET NORTH OF THE SOUTH LINE OF SECTION 9;
 THENCE SOUTH 88° WEST 1541 FEET ALONG THE SOUTH LINE OF PARCEL 0813320101C580 PER
 OFFICIAL RECORD BOOK 6586 PAGE 2933 TO THE° EAST EDGE OF HALIFAX CREEK;
 THENCE SOUTH 23° EAST 1545 FEET ALONG THE EAST EDGE OF HALIFAX CREEK TO THE

Josiah Cox
 President

WASTEWATER TARIFF

NORTHEAST CORNER OF PARCEL 17133200010020 OFFICIAL RECORD BOOK 6834 PAGE 3191;
THENCE SOUTH 88° EAST 371 FEET TO THE NORTHEAST CORNER OF PARCEL 16133201000270 PER
OFFICIAL RECORD BOOK 7247 PAGE 0769;
THENCE SOUTH 12° EAST 527 FEET TO THE SOUTHEAST CORNER OF PARCEL 16133201000660 PER
OFFICIAL RECORD BOOK 7112 PAGE 1844;
THENCE NORTH 88° EAST 1403 FEET TO THE COMMENCEMENT POINT.

B

COMMENCE AT THE CENTERLINE OF OCEAN SHORE BLVD (A1A) 1030 FEET NORTH OF THE SOUTH
LINE OF SECTION 16;
THENCE NORTH 88° EAST 111 FEET TO THE SHORELINE OF THE ATLANTIC OCEAN AT THE SOUTH
EAST CORNER OF PARCEL 16133203000010 OFFICIAL RECORD BOOK 4446 PAGE 1762;
THENCE NORTH 23° WEST 281 FEET ALONG THE SHORELINE OF THE ATLANTIC OCEAN TO THE
NORTHEAST CORNER OF PARCEL 16133203000040 OFFICIAL RECORD BOOK 6834 PAGE 2744;
THENCE SOUTH 88° WEST 800 FEET TO THE SOUTHWEST CORNER OF PARCEL 16133208000510
OFFICIAL RECORD BOOK 3822 PAGE 1958;
THENCE NORTH 30° EAST 342 FEET TO THE CENTERLINE OF JULIE DRIVE;
THENCE NORTH 60° EAST 134 FEET TO THE SOUTHEAST CORNER OF PARCEL 16133208000140
OFFICIAL RECORD BOOK 7252 PAGE 4330;
THENCE NORTH 23° WEST 335 FEET TO THE NORTHWEST CORNER OF PARCEL 16133210030010
OFFICIAL RECORD BOOK 6944 PAGE 2102;
THENCE NORTH 88° EAST 177 FEET TO THE SOUTHWEST CORNER OF PARCEL 16133211004020
OFFICIAL RECORD BOOK 6438 PAGE 4032;
THENCE NORTH 23° WEST 493 FEET TO THE NORTHWEST CORNER OF PARCEL 16133216000060
OFFICIAL RECORD BOOK 6967 PAGE 0126;
THENCE SOUTH 88° WEST 1303 FEET TO THE NORTHWEST CORNER OF PARCEL 16133202000170
OFFICIAL RECORD BOOK 6172 PAGES 2481-2482;
THENCE SOUTH 23° EAST 931 FEET TO THE NORTH CORNER OF PARCEL 16133208000470 OFFICIAL
RECORD BOOK 4142 PAGE 2070;
THENCE SOUTH 45° EAST 140 FEET ALONG THE NORTHEAST LINE OF PARCEL 16133208000470
OFFICIAL RECORD BOOK 4142 PAGE 2070 AND THE NORTHEAST LINE OF PARCEL 16133208000460
OFFICIAL RECORD BOOK 5625 PAGE 1055 TO THE EAST CORNER OF PARCEL 16133208000460
OFFICIAL RECORD BOOK 5625 PAGE 1055;
THENCE SOUTH 23° WEST 135 FEET ALONG THE SOUTHEAST LINE OF PARCEL 16133208000460
OFFICIAL RECORD BOOK 5625 PAGE 1055 TO THE SOUTHEAST CORNER OF PARCEL 16133208000460
OFFICIAL RECORD BOOK 5625 PAGE 1055;
THENCE SOUTH 23° EAST 138 FEET ALONG THE EAST LINE OF PARCEL 16133203000330 OFFICIAL
RECORD BOOK 4665 PAGE 4177 AND THE EAST LINE OF PARCEL 16133203000320 OFFICIAL RECORD
BOOK 6674 PAGE 4101 TO THE CENTERLINE OF CAPISTRANO DRIVE;
THENCE SOUTH 23° WEST 133 FEET ALONG THE EAST LINE OF PARCEL 16133203000380 OFFICIAL
RECORD BOOK 4824 PAGE 2773 TO THE SOUTHEAST CORNER OF PARCEL 16133203000380 OFFICIAL
RECORD BOOK 4824 PAGE 2773;
THENCE NORTH 88° EAST 1702 FEET TO THE COMMENCEMENT POINT.

C

COMMENCE AT THE CENTERLINE OF OCEAN SHORE BLVD (A1A) 690 FEET SOUTH OF THE SOUTH
LINE OF SECTION 16;
THENCE SOUTH 88° EAST 80 FEET TO THE SOUTHEAST CORNER OF PARCEL 21133201001791
OFFICIAL RECORD BOOK 6620 PAGE 4880 AT THE SHORELINE OF THE ATLANTIC OCEAN;
THENCE NORTH 23° WEST 734 FEET ALONG THE SHORELINE OF THE ATLANTIC OCEAN TO THE
CENTERLINE OF VIA MADRID DRIVE;
THENCE SOUTH 88° WEST 1781 FEET ALONG THE CENTERLINE OF VIA MADRID DRIVE;
THENCE SOUTH 21° EAST 355 FEET TO THE NORTHEAST CORNER OF PARCEL 21133201000810
OFFICIAL RECORD BOOK 6796 PAGE 0779;
THENCE NORTH 88° WEST 150 FEET ALONG THE NORTH SIDE OF PARCEL 21133201000810 OFFICIAL

Josiah Cox
President

WASTEWATER TARIFF

RECORD BOOK 6796 PAGE 0779 TO THE CENTERLINE OF JOHN ANDERSON DRIVE;
THENCE SOUTH 21° EAST 343 FEET ALONG THE CENTERLINE OF JOHN ANDERSON DRIVE;
THENCE NORTH 88° EAST 1880 FEET TO THE POINT OF COMMENCEMENT.

D

COMMENCE AT THE CENTERLINE OF MARLIN DRIVE 200 FEET NORTH 90° WEST OF THE INTERSECTION OF OCEAN SHORE BLVD (A1A) AND MARLIN DRIVE;
THENCE SOUTH 23° EAST 125 FEET ALONG THE EAST LINE OF PARCEL 21133202000650 OFFICIAL RECORD BOOK 6660 PAGE 2131 TO THE SOUTHEAST CORNER OF PARCEL 21133202000650 OFFICIAL RECORD BOOK 6660 PAGE 2131;
THENCE SOUTH 88° WEST 1541 FEET TO THE SOUTHWEST CORNER OF PARCEL 21133202000380 OFFICIAL RECORD BOOK 6600 PAGE 3613;
THENCE NORTH 23° WEST 127 FEET ALONG THE WEST SIDE OF PARCEL 21133202000380 OFFICIAL RECORD BOOK 6600 PAGE 3613 TO THE CENTERLINE OF MARLIN AVENUE;
THENCE NORTH 90° WEST 31 FEET ALONG THE CENTERLINE OF MARLIN AVENUE;
THENCE NORTH 23° WEST 120 FEET ALONG THE WEST SIDE OF PARCEL 21133202000310 OFFICIAL RECORD BOOK 4235 PAGE 1405 TO THE NORTHWEST CORNER OF PARCEL 21133202000310 OFFICIAL RECORD BOOK 4235 PAGE 1405;
THENCE NORTH 0° EAST 1340 FEET TO THE NORTHEAST CORNER OF PARCEL 21133202000080 OFFICIAL RECORD BOOK 6289 PAGES 1424-1426;
THENCE SOUTH 23° EAST 127 FEET ALONG THE EAST LINE OF PARCEL 21133202000080 OFFICIAL RECORD BOOK 6289 PAGES 1424-1426 TO THE CENTERLINE OF MARLIN AVENUE;
THENCE SOUTH 88° EAST 255 FEET ALONG THE CENTERLINE OF MARLIN AVENUE TO THE POINT OF COMMENCEMENT;

WASTEWATER TARIFF

TERRITORY AUTHORITY (SEBRING RIDGE)

CERTIFICATE NUMBER - 365-S

COUNTY - Highlands

COMMISSION ORDER(s) APPROVING TERRITORY SERVED -

<u>Order Number</u>	<u>Date Issued</u>	<u>Docket Number</u>	<u>Filing Type</u>
13564	08/03/1984	830049-WS	Original Certificate
19116	04/06/1988	880255-WS	Amendment of Certificate
PSC-2023-0216-PAA-SU	07/27/2023	20220149-SU	Transfer of Certificate

WASTEWATER TARIFF

DESCRIPTION OF TERRITORY SERVED**TOWNSHIP 34 South, RANGE 28 East****SECTIONS 2, 11, and 12**

Commence at the Northeast corner of said Section 11, thence North 01°04'20" West following the Easterly boundary of said Section 2, a distance of 242.10 (feet) to a point; thence North 89°47'20" west a distance of 2,257.35 feet to the centerline of Florida Power Company easement and the POINT OF BEGINNING. Thence continue North 89°47'20" West a distance of 1,641.85 feet to a point on the Easterly R-O-W line of S-17A, thence South 01°29'30" East along said R-O-W line a distance of 498 feet to point, thence South 34°50'15" East along the Easterly R-O-W line of Manatee Drive for a distance of 3,271 feet to a point, thence North 55°09'45" East for a distance of 250 feet to a point, thence North 34°50'15" West with the Southerly boundary of Whiting Drive a distance of 47.74 feet to a point, thence North 55°09'45" East across Whiting Drive a distance of 175 feet to a point; thence South 34°50'15" East for a distance of 57.76 feet to a point of curvature to the left, said curve having for its elements a radius of 462 feet and a central angle of 54°30'25", thence Easterly along the arc of said curve a distance of 439.42 feet to a point of tangency, thence South 89°20'40" East for a distance of 378.55 feet to a point of curve to the right, said curve having for its elements a radius of 3,342.84 feet and a central angle of 15°34'80", thence Easterly along the arc of said curve for a distance of 908.70 feet to a point of tangency, thence South 73°46'10" East for a distance of 617 feet to a point, thence South 18°16'30" West for a distance of 425.27 feet to the Northerly R-O-W line of Lake Sebring Drive, thence South 73°46'10" East along said R-O-W line for a distance of 125.08 feet to a point, thence North 18°16'30" East, a distance of 1,462.58 feet to the westerly R-O-W line of the Atlantic Coast Line Railroad, thence North and West along said R-O-W line on an arc of a curve, concave on its Easterly side and having for its elements a radius of 5,761.78 feet and a central angle of 09°19'47" for a distance of 938.22 feet to a point, thence North 89°47'20" West a distance of 582.20 feet to the centerline of Florida Power Basement, thence North 61°07'50" West following aforesaid centerline a distance of 2,502.16 feet to the POINT OF BEGINNING.

Josiah Cox
President

WASTEWATER TARIFF

(Continued from Sheet No. 3.1)

ORDER NO. 19116

A portion of Sections 10 and 11, T-34-S, R-28-E, Highlands County Florida; being more particularly described as follows: Begin at the NE corner of Section 10; thence run S 88°41'30" W and along the N line of Section 10 a distance of 2095.12 feet to a point on the E line of Block "C" of MAXCY PARKWAY SUBDIVISION, as per plat recorded in Plat Book 4, page 72 of the Public Records of Highlands County, Florida; thence N 19°34'10" W and along said E line a distance of 677.55 feet to the NE corner of Lot 36 of said subdivision; thence S 70°25'50" W and along the N line of Lot 36 a distance of 200.00 feet to a point on the E right of way line of U.S. Highway No. 27; thence S 19°34'10" E and along said right of way line a distance of 1200.00 feet to the SW corner of Lot 25 of MAXCY PARKWAY SUBDIVISION; thence N 70°25'50" E and along the S line of Lot 25 a distance of 200.00 feet to the SE corner of Lot 25; thence S 19°34'10" E and along the E line of Block "C" of said subdivision a distance of 46.16 feet to a point on the N boundary of Section "B" of SEBRING RIDGE SUBDIVISION, as per plat recorded in Plat Book 7, page 46 of the Public Records of Highlands County, Florida; thence S 79°40'10" E and along the N line of said subdivision a distance of 942.10 feet to the Point of Curvature of a curve concave to the SW; thence in a SE direction and along the arc of said curve to the right (curve having for its elements a Radius of 2950.00 feet and a Central Angle of 2°28'02") a distance of 127.03 feet; thence N 12°47'52" E and radial to the last described curve a distance of 225.00 feet to a point on the arc of a curve concave to the SW; thence in a SE direction and along the arc of said curve to the right (curve having for its elements a Radius of 3175.00 feet, a Central Angle of 17°43'13" and a Chord Bearing of S 68°20'32" E) a distance of 981.95 feet to a point on the NW right of way line of Herring Avenue; thence N 30°58'09" E and along said right of way line a distance of 588.10 feet; thence N 88°36'30" E and along the N right of way line of Herring Avenue a distance of 907.2 feet; thence N 1°29'30" W a distance of 425.10 feet to a point on the N line of Section 11; thence S 88°36'30" W and along said line a distance of 1304.87 feet to (the) Point of Beginning. Subject to all easements, reservations or restrictions of record.

Containing 51.242 Acres.

Josiah Cox
President

WASTEWATER TARIFF

TERRITORY AUTHORITY (C.F.A.T. H2O, Inc)

CERTIFICATE NUMBER – 481-S

COUNTY - Marion

COMMISSION ORDER(s) APPROVING TERRITORY SERVED -

<u>Order Number</u>	<u>Date Issued</u>	<u>Docket Number</u>	<u>Filing Type</u>
PSC-93-0368-FOF-WS	03/09/1993	921260-WS	Original Certificate
PSC-94-0701-FOF-WS	06/08/1994	931080-WS	Transfer of Certificate
PSC-06-0593-FOF-WS	07/07/2006	060028-WS	Transfer of Majority Organizational Control
PSC-2023-0254-FOF-WS	08/21/2023	20220203-WS	Amendment of Certificate
PSC-2023-0266-PAA-WS	08/22/2023	20220062-WS	Transfer of Certificate

WASTEWATER TARIFF

DESCRIPTION OF TERRITORY SERVED

A parcel of land being part of the SE 1/4 of SE 1/4, the SW 1/4 of SE 1/4, and the NE 1/4 of SE 1/4 of Section 16; and the NE 1/4 of NW 1/4 and the SE 1/4 of NW 1/4 of Section 21, all in Township 14 South, Range 22 East, Marion County, Florida and being more particularly described as follows:

Beginning at the SE corner of said Section 16, thence run West along the south line of said Section 16 for 2640.00 feet to the NE corner of the NE 1/4 of NW 1/4 of Section 21; thence run South 00°12'41" West along the east line of the W 1/2 of said Section 21 for 2555.69 feet to the northern right-of-way of NW 70th Street; thence run North 89°36'04" West for 674.92 feet to the western right-of-way of Jacksonville Road; thence run North 13°51'04" East along said right-of-way for 611.53 feet; thence run North 76°23'09" West for 450.97 feet; thence run North 13°36'58" East for 899.69 feet; thence run South 76°33'41" East for 453.52 feet back to said western right-of-way of Jacksonville Road; thence run North 13°46'51" East along said right-of-way for 1114.14 feet to the north line of said NE 1/4 of NW 1/4 of Section 21; thence run East along the north line of said Section 21 for 57.94 feet to the SW corner of the SW 1/4 of SE 1/4 of Section 16; thence run North along the west line of said SW 1/4 of SE 1/4 for 849.32 feet; thence run East for 1320.00 feet; thence run North for 671.05 feet; thence run East for 1320.00 feet to the east line of Section 16; thence run South along the east line of said Section 16 for 1520.37 feet back to the Point of Beginning. Containing 102.6 acres, more or less.

Josiah Cox
President

WASTEWATER TARIFF

TERRITORY AUTHORITY (Tradewinds)CERTIFICATE NUMBER – 342-SCOUNTY - MarionCOMMISSION ORDER(s) APPROVING TERRITORY SERVED -

<u>Order Number</u>	<u>Date Issued</u>	<u>Docket Number</u>	<u>Filing Type</u>
12184	07/01/1983	830110-WS	Original Certificate
13238	04/27/1984	840088-WU	Amendment of Certificate
18312	10/19/1987	870212-WS	SARC
19688	07/19/1988	880552-WS	Amendment of Certificate
PSC-93-0368-FOF-WS	03/09/1993	921260-WS	Deletion of Territory
PSC-93-0900-FOF-WS	06/14/1993	921260-WS	Amendment of Certificate
PSC-98-0484-FOF-WS	03/06/1998	971174-WS	Amendment of Certificate
PSC-10-0020-FOF-WS	01/07/2010	090417-WS	Amendment of Certificate
PSC-2023-0244-FOF-WS	08/16/2023	20220206-WS	Amendment of Certificate
PSC-2023-0245-PAA-WS	08/17/2023	20220063-WS	Transfer of Certificate

WASTEWATER TARIFF

DESCRIPTION OF TERRITORY SERVED

PARCEL 1

A parcel of land being located in Section 34, Township 14 South, Range 22 East, Marion County, Florida, and being more particularly described as follows:

Commencing at the East $\frac{1}{4}$ corner of Section 34, thence run West for 40.00' to the west right-of-way line of N.E. 36th Ave. and for the Point of Beginning; thence run South for 307.59 feet; thence run West for 2608.31 feet to the west line of the NW $\frac{1}{4}$ of SE $\frac{1}{4}$ of said Section 34; thence run North for 307.84 feet to the south line of the NW $\frac{1}{4}$ of Section 34; thence run West along the south line of said NW $\frac{1}{4}$ for 2631.69 feet to the west line of Section 34; thence run north along the west line of said Section 34 for 1320.00 feet to the north line of the SW $\frac{1}{4}$ of NW $\frac{1}{4}$; thence run East along said line for 1320.00 feet to the NE corner of said SW $\frac{1}{4}$ of NW $\frac{1}{4}$; thence run South along the east line of said SW $\frac{1}{4}$ of NW $\frac{1}{4}$ for 660.00 feet; thence run East for 1311.69 feet to the west line of the SW $\frac{1}{4}$ of NE $\frac{1}{4}$; thence run North along the west line of said SW $\frac{1}{4}$ of NE $\frac{1}{4}$ for 662.52 feet to the north line of said SW $\frac{1}{4}$ of NE $\frac{1}{4}$; thence run East along the north line of the South $\frac{1}{2}$ of the NE $\frac{1}{4}$ for 1985.00 feet; thence run South for 661.39 feet; thence run East for 622.00 feet to the west right-of-way of N.E. 36th Ave.; thence run South along said right-of-way for 661.13 feet back to the Point of Beginning. Said parcel contains 147.1 acres, more or less.

AND ALSO:

PARCEL 2

A parcel of land being located in the SW $\frac{1}{4}$ of NW $\frac{1}{4}$ and in the SW $\frac{1}{4}$ of Section 35 of Township 14 South, Range 22 East, Marion County, Florida, and being more particularly described as follows:

Commencing at the West $\frac{1}{4}$ corner of Section 35, thence run North for 100.00 feet to and for the Point of Beginning; thence run East for 30.00 feet to the east right-of-way line of N.E. 36th Ave.; thence run North along said right-of-way for 467.20 feet; thence run East for 240.00 feet; thence run North for 200.00 feet; thence run East for 130.00 feet; thence run South for 200.00 feet; thence run East for 110.00 feet; thence run North for 100.00 feet; thence run East for 190.00 feet; thence run South for 567.20 feet; thence run East for 546.52 feet to the west right-of-way line of S.C.L. railroad; thence run South 16°54'50" East along said railroad right-of-way for 1474.17 feet to the south line of the N $\frac{1}{2}$ of the SW $\frac{1}{4}$ of Section 35; thence run North 89°58'40" West along the south line of said N $\frac{1}{2}$ of the SW $\frac{1}{4}$ for 1171.38 feet; thence run South 00°06'58" West for 226.26 feet; thence run North 89°53'21" West for 30.00 feet; thence run South 00°06'58" West for 250.00 feet; thence run North 89°53'22" West for 443.07 feet to the east right-of-way line of N.E. 36th Ave.; thence run North along said right-of-way for 1060.29 feet; thence run West for 30.00 feet to the west line of Section 35; thence run North along said right-of-way for 825.00 feet back to the Point of Beginning. Said parcel contains 60.1 acres, more or less.

AND ALSO:

PARCEL

A parcel of land being located in the SW $\frac{1}{4}$ of SW $\frac{1}{4}$ of Section 34 of Township 14 South, Range 22 East, Marion County, Florida, and being more particularly described as follows:

Commencing at the SW corner of said Section 34, thence run North 89°39'51" East for 30.00 feet; thence run North 00°02'32" West for 30.00 feet; thence continue North 00°02'32" West for 185.00 feet to and for the Point of Beginning; thence continue North 00°02'32" West for 513.88 feet; thence run North 89°39'32" East for 636.05 feet; thence run South 00°07'48" East for 105.03 feet; thence run North 89°38'51" East for 666.22 feet; thence run South 00°13'07" East for 593.70 feet; thence run South 89°38'51" West for 1119.36 feet; thence run North 00°02'32" West for 185.00 feet; thence run South 89°38'51" West for 185.00 feet back to the Point of Beginning. Said parcel contains 18.5 acres, more or less.

AND ALSO:

PARCEL 4

A parcel of land located in the NW $\frac{1}{4}$ of the SW $\frac{1}{4}$ of Section 34, Township 14 South, Range 22 East, Marion County Florida, and being more particularly described as follows:

Commencing at the NE corner of the SW $\frac{1}{4}$ of the NW $\frac{1}{4}$ of said Section 34; thence run South for 1,980.99 feet; thence West for 350.10 feet to the POINT OF BEGINNING; thence run South 00°01'51" East for 206.26 feet; thence North 89°39'27" West for 962.16 feet to the East right-of-way of N.E. 25th Avenue; thence run North

Josiah Cox
President

WASTEWATER TARIFF

00°26'51" East along said right-of-way for 200.00 feet; thence leaving said right-of-way, run North 89°58'09" East for 960.47 feet back to the Point of Beginning. Said parcel contains 4.5 acres, more or less.

AND ALSO:

PARCEL 5

A parcel of land located in the W ½ of the SW ¼ of Section 34, Township 14 South, Range 22 East, Marion County Florida, and being more particularly described as follows:

Commencing at the NE corner of the SW ¼ of the NW ¼ of said Section 34; thence run South for 2,456.42 feet; thence run West for 870.12 feet to the POINT OF BEGINNING; thence run South 00°19'52" East for 260.38 feet; thence run South 89°40'08" West for 444.39 feet to the East right-of-way of N.E. 25th Avenue; thence run North 00°17'21" West along said right-of-way for 260.38 feet; thence leaving said right-of-way, run North 89°40'08" East for 444.20 feet back to the Point of Beginning. Said parcel contains 2.7 acres, more or less.

Josiah Cox
President

WASTEWATER TARIFF

TERRITORY AUTHORITY (Tymber Creek)

CERTIFICATE NUMBER – 252-S

COUNTY - Volusia

COMMISSION ORDER(s) APPROVING TERRITORY SERVED -

<u>Order Number</u>	<u>Date Issued</u>	<u>Docket Number</u>	<u>Filing Type</u>
8242	04/06/1978	770324-W	Original Certificate
PSC-05-0188-FOF-WS	02/18/2005	041339-WS	Name Change
PSC-12-0571-FOF-WS	10/24/2012	110317-WS	Transfer of Majority Control
PSC-12-0571-FOF-WS	10/24/2012	120191-WS	Amendment of Certificate
PSC-2023-0305-PAA-WS	10/13/2023	20220064-WS	Transfer of Certificate

WASTEWATER TARIFF

DESCRIPTION OF TERRITORY SERVED

IN TOWNSHIP 14 SOUTH, RANGE 31 EAST, VOLUSIA COUNTY

SECTION 24

PARCEL #5 - A PORTION OF THE SOUTHEAST 1/4 OF SAID SECTION 24, DESCRIBED AS FOLLOWS: AS A POINT OF REFERENCE, COMMENCE AT THE SOUTHEAST CORNER OF SAID SECTION 24; THENCE SOUTH 88 DEGREES 3 MINUTES 10 SECONDS WEST A DISTANCE OF 1306.37 FEET TO A POINT IN THE WESTERLY RIGHT-OF-WAY LINE OF INTERSTATE 95 (A 300 FOOT RIGHT-OF-WAY AS USED) WHICH IS THE POINT OF BEGINNING OF THE FOLLOWING DESCRIBED PARCEL; THENCE SOUTH 86 DEGREES 22 MINUTES 40 SECONDS WEST A DISTANCE OF 1661.89 FEET TO A POINT; THENCE NORTH 0 DEGREES 58 MINUTES 06 SECONDS WEST A DISTANCE OF 1383.16 FEET TO A POINT; THENCE NORTH 88 DEGREES 29 MINUTES 30 SECONDS EAST A DISTANCE OF 1282.47 FEET TO A POINT IN THE WESTERLY RIGHT-OF-WAY LINE OF SAID INTERSTATE 95; THENCE SOUTH 16 DEGREES 57 MINUTES 20 SECONDS EAST ALONG SAID WESTERLY RIGHT-OF-WAY LINE OF INTERSTATE 95 A DISTANCE OF 1371.34 FEET TO THE POINT OF BEGINNING.

PARCEL #6 - THAT PART OF THE FOLLOWING DESCRIBED PARCEL THAT LIES WESTERLY OF INTERSTATE 95 (A 300 FOOT RIGHT-OF-WAY). THE EASTERLY 264 FEET OF THE NORTHWEST 1/4 OF THE SOUTHEAST 1/4 AND THE WESTERLY 792 FEET OF THE NORTHEAST 1/4 OF THE SOUTHWEST 1/4 OF SECTION 24; TOWNSHIP 14 SOUTH, RANGE 31 EAST, VOLUSIA COUNTY, FLORIDA, EXCEPTING THEREFROM THESE PORTIONS USED FOR HULL ROAD AND FOR INTERSTATE "1-95" HIGHWAY. IN TOWNSHIP 14 SOUTH, RANGE 31 EAST, VOLUSIA COUNTY.

SECTION 25

PARCEL #1 - THE SOUTH 1/4 OF THE EAST 1/2 OF THE NORTHWEST 1/4 EXCEPT THE WEST 25 FEET IN HULL ROAD, AND THE NORTHWEST 1/4 OF THE SOUTHWEST 1/4 NORTH OF CREEK (LITTLE TOMOKA RIVER) EXCEPT THE WEST 25 FEET IN HULL ROAD OF SAID SECTION 25,

PARCEL #2 - THE NORTH 1/2 OF THE SOUTH 1/2 OF THE EAST 1/2 OF THE NORTHWEST 1/4 EXCEPT THE WEST 25 FEET IN HULL ROAD OF SAID SECTION 25,

PARCEL #3 - THE NORTHEAST 1/4 OF THE NORTHWEST 1/4 EXCEPT THE WEST 25 FEET IN HULL ROAD, SAID SECTION 25,

PARCEL #4 - A PORTION OF THE NORTHEAST 1/4 OF SAID SECTION 25, MORE PARTICULARLY DESCRIBED AS FOLLOWS:

AS A POINT OF REFERENCE, COMMENCE AT THE NORTHEAST CORNER OF SAID SECTION 25; THENCE SOUTH 88 DEGREES 03 MINUTES 10 SECONDS WEST A DISTANCE OF 1306.37 FEET TO A POINT IN THE WESTERLY RIGHT-OF-WAY LINE OF INTERSTATE 95 (A 300 FOOT RIGHT-OF-WAY AS USED) WHICH IS THE POINT OF BEGINNING OF THE FOLLOWING DESCRIBED PARCEL; THENCE SOUTH 16 DEGREES 57 MINUTES 20 SECONDS EAST ALONG THE WESTERLY RIGHT-OF-WAY LINE OF SAID INTERSTATE 95 A DISTANCE OF 1333.37 FEET TO A POINT; THENCE SOUTH 86 DEGREES 26 MINUTES 21 SECONDS WEST A DISTANCE OF 2034.63 FEET TO A POINT; THENCE NORTH 0 DEGREES 44 MINUTES 20 SECONDS WEST A DISTANCE OF 1296.89 FEET TO A POINT; THEN NORTH 86 DEGREES 22 MINUTES 40 SECONDS EAST A DISTANCE OF 1661.89 FEET TO THE POINT OF BEGINNING.

LOST CREEK SUBDIVISION

TOWNSHIP 14 SOUTH, RANGE 31 EASTSECTION 31

THAT PORTION OF THE SOUTHWEST ONE-QUARTER OF THE NORTHEAST ONE-QUARTER OF SECTION 25, TOWNSHIP 14 SOUTH, RANGE 31 EAST, LYING NORTH OF THE NORTHERLY TOP OF BANK OF THE TOMOKA RIVER AND EASTERLY OF GROOVER BRANCH CREEK, IN VOLUSIA COUNTY, FLORIDA, BEING MORE PARTICULARLY DESCRIBED AS FOLLOWS:

COMMENCE AT THE SOUTHWEST CORNER OF LOT 326, AFTER LOT 326 AS MEASURED ALONG THE WEST LINE OF THE NORTHEAST ONE-QUARTER OF SECTION 25, A DISTANCE OF 1,319.05 FEET SOUTH FROM THE NORTHWEST CORNER OF THE NORTHEAST ONE-QUARTER OF SECTION 25,

Josiah Cox
President

WASTEWATER TARIFF

TOWNSHIP 14, RANGE 31. TYMBER CREEK PHASE II SUBDIVISION. AS RECORDED IN MAP BOOK 35, PAGES 116 THRU 136 OF THE PUBLIC RECORDS OF VOLUSIA COUNTY, FLORIDA. SAID POINT BEING THE POINT OF BEGINNING; THENCE N. 87° 26' 54" E. ALONG THE SOUTHERLY LINE OF SAID TYMBER CREEK PHASE II SUBDIVISION A DISTANCE OF 1,330.09 FEET TO THE EAST LINE OF THE SAID SOUTHWEST ONE-QUARTER OF THE NORTHEAST ONE-QUARTER OF SECTION 25; THENCE S. 01° 25' 04" E. ALONG THE SAID EAST LINE A DISTANCE OF 516.82 FEET TO A MEANDER LINE ALONG THE NORTHERLY TOP OF BANK OF THE TOMOKA RIVER; THENCE ALONG THE SAID TOP OF BANK OF THE TOMOKA RIVER THE FOLLOWING COURSES AND DISTANCES: S. 56° 53' 33" W. A DISTANCE OF 163.94 FEET; S. 58° 00' 47" W. A DISTANCE OF 100.98 FEET; S. 41° 45' 18" W. A DISTANCE OF 109.66 FEET; S. 63° 07' 13" W. A DISTANCE OF 100.12 FEET; S. 82° 40' 55" W. A DISTANCE OF 104.40 FEET; S. 46° 41' 34" W. A DISTANCE OF 105.94 FEET; S. 76° 08' 56" W. A DISTANCE OF 32.10 FEET; S. 44° 55' 10" W. A DISTANCE OF 107.70 FEET; S. 32° 45' 58" W. A DISTANCE OF 101.43 FEET; S. 20° 15' 20" W. A DISTANCE OF 100.12 FEET; S. 28° 52' 54" W. A DISTANCE OF 81.18 FEET; S. 71° 09' 07" W. A DISTANCE OF 40.26 FEET TO A MEANDER LINE ALONG THE EASTERLY TOP OF BANK OF SAID GROOVER BRANCH CREEK; THENCE ALONG SAID TOP OF BANK OF GROOVER BRANCH CREEK THE FOLLOWING COURSES AND DISTANCES: N. 81° 16' 40" W. A DISTANCE OF 57.20 FEET; N. 18° 23' 19" W. A DISTANCE OF 34.56 FEET; N. 17° 18' 38" W. A DISTANCE OF 38.01 FEET; N. 04° 51' 59" W. A DISTANCE OF 56.40 FEET; N. 23° 33' 35" W. A DISTANCE OF 23.18 FEET; N. 03° 39' 21" W. A DISTANCE OF 52.53 FEET; N. 13° 17' 07" E. A DISTANCE OF 45.99 FEET; S. 83° 41' 27" E. A DISTANCE OF 38.88 FEET; N. 39° 20' 57" E. A DISTANCE OF 56.10 FEET; N. 29° 00' 26" W. A DISTANCE OF 36.31 FEET; N. 55° 22' 42" W. A DISTANCE OF 47.25 FEET; N. 56° 00' 28" W. A DISTANCE OF 51.45 FEET; N. 15° 18' 09" W. A DISTANCE OF 72.15 FEET; N. 29° 53' 10" W. A DISTANCE OF 69.49 FEET; S. 66° 30' 02" W. A DISTANCE OF 33.57 FEET; S. 08° 08' 31" W. A DISTANCE OF 36.56 FEET; S. 43° 31' 28" W. A DISTANCE OF 41.66 FEET; S. 84° 11' 30" W. 65.49 FEET; N. 80° 37' 26" W. A DISTANCE OF 40.34 FEET; N. 48° 25' 21" W. A DISTANCE OF 61.62 FEET; N. 12° 00' 14" W. A DISTANCE OF 26.80 FEET; N. 28° 07' 04" E. A DISTANCE OF 80.59 FEET; N. 15° 29' 07" E. A DISTANCE OF 85.50 FEET; N. 27° 46' 29" W. A DISTANCE OF 19.83 FEET; S. 72° 57' 24" W. A DISTANCE OF 70.77 FEET; S. 46° 51' 09" W. A DISTANCE OF 64.30 FEET; S. 29° 10' 55" W. A DISTANCE OF 42.53 FEET; S. 51° 45' 35" W. A DISTANCE OF 22.87 FEET TO THE WEST LINE OF THE SAID SOUTHWEST ONE-QUARTER OF THE NORTHEAST ONE-QUARTER OF SECTION 25; THENCE N 01° 20' 57" W. A DISTANCE OF 610.00 FEET TO THE POINT OF BEGINNING.

SAID PARCEL CONTAINING 23.7 ACRES, MORE OR LESS. MB 44 PGS 12 & 13 PRVC

Josiah Cox
President

WASTEWATER TARIFF

TERRITORY AUTHORITY (Rolling Oaks)

CERTIFICATE NUMBER – 01S

COUNTY - Citrus

COMMISSION ORDER(s) APPROVING TERRITORY SERVED -

<u>Order Number</u>	<u>Date Issued</u>	<u>Docket Number</u>	<u>Filing Type</u>
N/A	N/A	20240130-WS	Grandfather Certificate

WASTEWATER TARIFF

DESCRIPTION OF TERRITORY SERVED

A parcel of land being located in Sections 1, 2, 11, 12, 13, 14, 15 and 22 of Township 18 South, Range 18 East, and Sections 6, 7 and 8 of Township 18 South, Range 19 East, and in Section 36 of Township 17 South, Range 18 East, all in Citrus County, Florida, and being more particularly described as follows:

Beginning at the SE corner of said Section 13, Township 18 South, Range 18 East, thence run along the south lines of said Sections 13 and 14 (also being the south lines of Beverly Hills subdivision) the following calls: run South 89° 50' 33" West for 2,592.330 feet; run South 89° 45' 05" West for 4,063.93 feet; thence run South 89° 32' 46" West for 647.17 feet; thence run South 89° 35' 21" West for 1,037.92 feet; thence run South 89° 36' 28" West for 1,395.00 feet; thence run South 89° 36' 28" West for 721.80 feet to the NE corner of Section 22; thence run South 00° 09' 21" East for 1,269.01 feet; thence run North 89° 42' 21" West for 962.01 feet; thence run South 00° 18' 00" West for 690.65 feet; thence run South 89° 48' 45" West for 395.97 feet; thence run North 00° 34' 14" West for 694.06 feet; thence run North 89° 54' 42" West for 2,194.73 feet to the eastern right-of-way of N. Lecanto Highway 491; thence run in a northerly direction along said right-of-way the following calls: run North 23° 28' 45" East for 1,567.82 feet; thence run North 23° 35' 44" East for 1,518.340 feet; thence run along a curve to the right for 686.89 feet, said curve having a radius of 2,988.609 feet and a chord of North 30° 24' 41" East for 685.37 feet; thence run North 39° 09' 53" East for 767.89 feet; thence run South 53° 55' 21" East for 24.76 feet; thence run North 40° 01' 51" East for 239.12 feet; thence run North 50° 44' 06" West for 29.99 feet; thence run North 39° 01' 54" East for 207.11 feet; thence run South 50° 55' 25" East for 30.09 feet; thence run North 38° 40' 08" East for 592.82 feet; thence run North 51° 38' 37" West for 29.99 feet; thence run North 38° 40' 44" East for 729.39 feet; thence run North 40° 02' 02" East for 1,507.23 feet; thence run North 02° 06' 46" West for 32.94 feet; thence run North 39° 03' 13" East for 879.32 feet; thence run North 38° 55' 57" East for 700.68 feet; thence run North 39° 00' 00" East for 2,500.00 feet; thence run North 39° 00' 00" East for 300.00 feet; thence run North 39° 00' 00" East for 350.00 feet; thence run North 44° 53' 47" East for 96.96 feet; thence run North 38° 54' 49" East for 4,000.55 feet; thence run along a curve to the left for 1,680.13 feet, said curve having a radius of 7,383.57 feet and a chord of North 32° 14' 47" East for 1,676.51 feet; thence run North 25° 04' 23" East for 1,601.41 feet; thence run North 88° 25' 28" East for 404.43 feet; thence run South 00° 32' 20" West for 931.21 feet; thence run North 88° 25' 04" East for 1,376.98 feet; thence run North 00° 31' 56" West for 1,696.23 feet; thence run South 88° 17' 21" West for 942.97 feet; thence run North 25° 00' 37" East for 1,512.58 feet; thence run along a curve to the right for 1,134.33 feet said curve having a radius of 2,415.11 feet and a chord of North 38° 28' 04" East for 1,123.93 feet; thence run North 52° 27' 46" East for 75.00 feet; thence run North 52° 35' 09" East for 697.31 feet to the east line of said Section 36, Township 17 South, Range 18 East; thence leaving said highway right-of-way run South 00° 18' 15" West for 2,662.29 feet to the NW corner of Section 6, Township 18 South, Range 19 East; thence run North 89° 25' 26" East for 2,670.32 feet; thence run North 89° 44' 51" East for 2,615.94 feet to the NE corner of said Section 6; thence run South 00° 09' 35" East for 2,656.03 feet; thence run South 89° 31' 11" West for 2,637.06 feet; thence run South 00° 26' 40" East for 2,648.82 feet to the north line of Section 7; thence run North 89° 57' 14" East for 5,278.23 feet; thence run South 00° 09' 43" East for 2,670.04 feet; thence run North 89° 37' 03" West for 5,306.56 feet; thence run South 00° 08' 13" East for 2,657.88 feet to the north line of Section 18; thence run North 89° 32' 18" West for 2,650.16 feet to the NW corner of said section 18, said point also being the NE corner of Beverly Hills Unit 8 subdivision; thence run South 00° 05' 30" West for 3,456.35 feet; thence run South 00° 22' 11" West for 1,830.61 feet back to the Point of Beginning. Said parcel contains 4,089 acres, more or less.

Josiah Cox
President

WASTEWATER TARIFF

TERRITORY AUTHORITY (BFF)

CERTIFICATE NUMBER – 318-S

COUNTY - Marion

COMMISSION ORDER(s) APPROVING TERRITORY SERVED -

<u>Order Number</u>	<u>Date Issued</u>	<u>Docket Number</u>	<u>Filing Type</u>
<u>22371</u>	<u>01/08/1990</u>	<u>890045-SU</u>	<u>Transfer of Certificate</u>
<u>PSC-2023-0219-CFO-SU</u>	<u>08/03/2023</u>	<u>20220061-SU</u>	<u>Transfer of Certificate</u>

WASTEWATER TARIFF

DESCRIPTION OF TERRITORY SERVED

TOWNSHIP 14 SOUTH, RANGE 20 EAST
IN SECTION 36

FOREST VILLAS

THE NORTHEAST 1/4 OF THE NORTHEAST 1/4
 AND

BEGINNING AT THE NORTHEAST CORNER OF SECTION 36, TOWNSHIP 14 SOUTH, RANGE 20 EAST, THENCE S0°01'40"W ALONG THE EAST BOUNDARY OF SAID SECTION 1032.54 FEET, THENCE N89°52'38"W 125.00 FEET, THENCE S0°01'40"W 125.00 FEET TO THE NORTH RIGHT-OF-WAY LINE OF N.W. 46TH STREET AS PER PLAT OF FOREST OF GOLDEN HILLS AS RECORDED IN PLAT BOOK R, PAGE 139, PUBLIC RECORDS OF MARION COUNTY, FLORIDA, THENCE N89°52'38"W ALONG SAID RIGHT OF WAY 152.43 FEET TO THE POINT OF CURVATURE OF A CURVE CONCAVE NORTHERLY AND HAVING A RADIUS OF 633.21 FEET, THENCE NORTHWESTERLY ALONG AND WITH SAID CURVE A CHORD BEARING AND DISTANCE OF N80°35'34"W 204.31 FEET TO POINT ON A CURVE CONCAVE NORTHWESTERLY AND HAVING A RADIUS OF 30.00 FEET, THENCE NORTHEASTERLY ALONG AND WITH SAID CURVE TO THE LEFT A CHORD BEARING AND DISTANCE OF N57°11'00"E 46.96 FEET TO A POINT OF REVERSE CURVATURE OF A CURVE CONCAVE EASTERLY AND HAVING A RADIUS OF 175.00 FEET, THENCE NORTHEASTERLY ALONG AND WITH SAID CURVE A CHORD BEARING AND DISTANCE OF N22°42'56"E 102.56 FEET, THENCE N0°01'40"E 713.83 FEET, THENCE N89°56'13"W 730.00 FEET, THENCE N0°09'50"E 130.00 FEET, THENCE N89°56'13"W 1238.43 FEET, THENCE S0°07'12"W 105.00 FEET, THENCE N89°56'13"W 265.00 FEET, THENCE N0°07'12"E 265.00 FEET, THENCE S89°56'13"E 265.00 FEET, THENCE S0°07'12"W 120.00 FEET, THENCE S89°56'13"E 1238.52 FEET, THENCE N0°09'50"E 120.00 FEET, THENCE S89°56'13"E ALONG THE NORTH BOUNDARY OF SAID SECTION 1129.31 FEET TO THE POINT OF BEGINNING.

CEDAR GROVE

BEGINNING AT THE NORTHEAST CORNER OF BRYAN WOODS, ACCORDING TO THE PLAT THEREOF AS RECORDED IN PLAT BOOK T, PAGES 62 AND 63 OF THE PUBLIC RECORDS OF MARION COUNTY, FLORIDA, THENCE N78°53'04"W, ALONG NORTH BOUNDARY OF SAID BRYAN WOODS 112.00 FEET: THENCE DEPARTING FROM SAID NORTH BOUNDARY N6°34'41"E 155.00 FEET; THENCE S78°53'04"E 89.75 FEET TO THE POINT OF CURVATURE OF A CURVE CONCAVE TO THE SOUTHEAST AND HAVING A RADIUS OF 25.00 FEET THENCE SOUTHEASTERLY AND SOUTHERLY ALONG AND WITH SAID CURVE THROUGH A CENTRAL ANGLE OF 83°41'35" AN ARC DISTANCE OF 36.52 FEET TO A POINT OF COMPOUND CURVATURE OF A CURVE CONCAVE TO THE WEST AND HAVING A RADIUS OF 1785.52 FEET: SAID POINT BEING ON THE WESTERLY RIGHT-OF-WAY LINE OF NORTHWEST 82ND COURT (60 FEET WIDE): THENCE SOUTHERLY ALONG AND WITH SAID CURVE AND RIGHT-OF-WAY LINE THROUGH A CENTRAL ANGLE OF 4°15'23" AN ARC DISTANCE OF 132.64 FEET TO THE POINT OF BEGINNING.

AND ALSO:

COMMENCING AT THE NORTHEAST CORNER OF BRYAN WOODS, ACCORDING TO THE PLAT THEREOF AS RECORDED IN PLAT BOOK T, PAGES 62 AND 63 OF THE PUBLIC RECORDS OF MARION COUNTY, FLORIDA, SAID POINT BEING ON THE WESTERLY RIGHT-OF-WAY LINE OF NORTHWEST 82ND COURT AND ON A CURVE CONCAVE TO THE WEST AND HAVING A RADIUS OF 1785.52 FEET; THENCE NORTHERLY ALONG AND WITH SAID CURVE AND RIGHT-OF-WAY LINE THROUGH A CENTRAL ANGLE OF 7°32'35" AN ARC DISTANCE OF 235.06 FEET TO THE POINT OF BEGINNING, SAID POINT BEING THE POINT OF CUSP WITH A CURVE CONCAVE TO THE NORTHWEST AND HAVING A RADIUS OF 25.00 FEET AND TO WHICH POINT A RADIAL LINE BEARS S88°28'41"E; THENCE DEPARTING FROM SAID RIGHT-OF-WAY LINE SOUTHERLY AND SOUTHWESTERLY ALONG AND WITH SAID CURVE THROUGH A CENTRAL ANGLE OF 99°35'37" AN ARC DISTANCE OF 43.46 FEET TO THE POINT OF TANGENCY: THENCE N78°53'04"W, 96.51 FEET: THENCE N0°09'50"E 339.88 FEET: THENCE S89°56'13"E, 99.96 FEET TO THE

Josiah Cox
 President

WASTEWATER TARIFF

POINT OF CURVATURE OF A CURVE CONCAVE TO THE SOUTHWEST AND HAVING A RADIUS OF 25.00 FEET; THENCE SOUTHEASTERLY ALONG AND WITH SAID CURVE THROUGH A CENTRAL ANGLE OF $90^{\circ}06'03''$ AN ARC DISTANCE OF 39.31 FEET TO THE POINT OF TANGENCY SAID POINT BEING ON THE WEST RIGHT-OF-WAY LINE OF NW 82ND COURT; THENCE $S0^{\circ}09'50''W$, ALONG SAID WEST RIGHT-OF-WAY LINE 267.12 FEET TO THE POINT OF CURVATURE OF A CURVE CONCAVE TO THE WEST AND HAVING A RADIUS OF 1785.52 FEET; THENCE SOUTHERLY ALONG AND WITH SAID CURVE AND RIGHT-OF-WAY THROUGH A CENTRAL ANGLE OF $1^{\circ}21'29''$ AN ARC DISTANCE OF 42.33 FEET TO THE POINT OF BEGINNING.

AND ALSO:

COMMENCING AT THE NORTHEAST CORNER OF BRYAN WOODS. ACCORDING TO THE PLAT THEREOF AS RECORDED IN PLAT BOOK T, PAGES 62 AND 63 OF THE PUBLIC RECORDS OF MARION COUNTY, FLORIDA, SAID POINT BEING ON THE WESTERLY RIGHT-OF-WAY LINE OF NORTHWEST 82ND COURT AND ON A CURVE CONCAVE TO THE WEST AND HAVING A RADIUS OF 1785.52 FEET; THENCE NORTHERLY ALONG AND WITH SAID CURVE AND RIGHT-OF-WAY LINE THROUGH A CENTRAL ANGLE OF $8^{\circ}54'04''$ AN ARC DISTANCE OF 277.39 FEET TO THE POINT OF TANGENCY; THENCE $N0^{\circ}09'50''E$ 367.16 FEET TO THE POINT OF BEGINNING, SAID POINT BEING THE POINT OF CUSP WITH A CURVE CONCAVE TO THE NORTHWEST AND HAVING A RADIUS OF 25.00 FEET AND TO WHICH POINT A RADIAL LINE BEARS $S89^{\circ}56'13''E$; THENCE DEPARTING FROM SAID RIGHT-OF-WAY LINE SOUTHERLY AND SOUTHWESTERLY ALONG AND WITH SAID CURVE THROUGH A CENTRAL ANGLE OF $90^{\circ}06'3''$ AN ARC DISTANCE OF 39.31 FEET TO THE POINT OF TANGENCY; THENCE $N89^{\circ}56'13''W$ 55.00 FEET; THENCE $N0^{\circ}09'50''E$ 110.00 FEET TO AN INTERSECTION WITH THE SOUTH BOUNDARY OF GOLDEN HILLS TURF AND COUNTRY CLUB, ACCORDING TO THE PLAT THEREOF AS RECORDED IN PLAT BOOK H, PAGES 11, 11A, AND 11B OF THE PUBLIC RECORDS OF MARION COUNTY, FLORIDA; THENCE $S89^{\circ}56'13''E$ ALONG SAID SOUTH BOUNDARY 80.00 FEET TO AN INTERSECTION WITH THE WEST RIGHT-OF-WAY LINE OF NORTHWEST 82ND COURT; THENCE $S0^{\circ}09'50''W$, ALONG SAID RIGHT-OF-WAY LINE 85.00 FEET TO THE POINT OF BEGINNING.

SANDLIN WOODS

BEGINNING AT NORTHWEST CORNER OF THE NE 1/4 OF SECTION 36. TOWNSHIP 14 SOUTH. RANGE. 20 EAST. MARION COUNTY, FLORIDA, THENCE $S89^{\circ}56'13''E$ 1423.48 FEET ALONG THE NORTH BOUNDARY OF SAID SECTION 36 TO THE NORTHWEST CORNER OF BLOCK A. CEDAR GROVE AS PER PLAT THEREOF RECORDED IN PLAT BOOK W, PAGES 37 AND 38, OF THE PUBLIC RECORDS MARION COUNTY, FLORIDA; THENCE DEPARTING FROM SAID NORTH BOUNDARY $S0^{\circ}09'50''W$, 110.00 FEET ALONG THE WEST BOUNDARY OF SAID BLOCK A; TO THE SOUTHWEST CORNER OF SAID BLOCK A, THENCE $S89^{\circ}56'13''E$ 55.00 FEET ALONG THE SOUTH BOUNDARY OF SAID BLOCK A TO THE POINT OF CURVATURE OF A CURVE CONCAVE TO THE NORTHWEST AND HAVING A RADIUS OF 25.04 FEET; THENCE EASTERLY AND NORTHEASTLY ALONG AND WITH SAID CURVE THROUGH A CENTRAL ANGLE OF $89^{\circ}53'57''$ ARC DISTANCE OF 39.30 FEET TO THE POINT OF CUSP OF SAID CURVE, AND TO WHICH POINT A RADIAL LINE BEARS $S89^{\circ}50'10''E$, SAID POINT ALSO BEING ON THE WEST RIGHT-OF-WAY LINE OF N.W. 82ND COURT; THENCE DEPARTING FROM SAID SOUTH BOUNDARY $S0^{\circ}09'50''W$ 100.04 FEET ALONG SAID RIGHT-OF-WAY LINE TO THE POINT OF CUSP WITH A CURVE WITH A CURVE CONCAVE TO THE SOUTHWEST AND HAVING A RADIUS OF 25.00 FEET, AND TO WHICH POINT A RADIAL LINE BEARS $S89^{\circ}50'10''E$. SAID POINT ALSO BEING ON THE NORTH BOUNDARY OF BLOCK B, SAID CEDAR GROVE; THENCE DEPARTING FROM SAID RIGHT-OF-WAY LINE NORTHERLY AND NORTHWESTERLY ALONG AND WITH THE NORTH BOUNDARY OF SAID BLOCK B AND SAID CURVE THROUGH A CENTRAL ANGLE OF $90^{\circ}06'03''$ AN ARC DISTANCE OF 39.31 FEET TO THE POINT OF TANGENCY; THENCE $N89^{\circ}56'13''W$ 99.96 FEET TO THE NORTHWEST CORNER OF SAID BLOCK B; THENCE $S0^{\circ}09'50''W$ 339.88 FEET ALONG THE WEST BOUNDARY OF SAID BLOCK B TO THE SOUTHWEST CORNER OF SAID BLOCK B; THENCE $S78^{\circ}53'04''E$ 96.51 FEET ALONG THE SOUTH BOUNDARY OF SAID BLOCK B TO THE POINT OF CURVATURE OF A CURVE CONCAVE TO THE NORTHWEST AND HAVING A RADIUS OF 25.00 FEET; THENCE EASTERLY AND NORTHEASTLY ALONG AND WITH SAID CURVE THROUGH A CENTRAL ANGLE OF $99^{\circ}35'37''$; ARC DISTANCE OF 43.46 FEET TO THE POINT CUSP WITH A CURVE CONCAVE TO THE WEST AND HAVING A RADIUS OF 1785.52 FEET AND TO WHICH POINT A RADIAL LINE BEARS $S88^{\circ}28'41''E$ SAID POINT ALSO BEING ON THE WEST

Josiah Cox
President

WASTEWATER TARIFF

RIGHT-OF-WAY LINE OF N.W. 82ND. COURT; THENCE SOUTHERLY ALONG AND WITH SAID CURVE AND RIGHT-OF-WAY LINE THROUGH A CENTRAL ANGLE OF $3^{\circ}17'12''$ AN ARC DISTANCE OF 102.42 FEET TO THE POINT OF CUSP WITH A CURVE CONCAVE TO THE SOUTHWEST AND HAVING A RADIUS OF 25.00 FEET AND TO WHICH POINT A RADIAL LINE BEARS $S85^{\circ}11'29''E$ SAID POINT ALSO BEING ON THE NORTH BOUNDARY OF BLOCK C SAID CEDAR GROVE: THENCE DEPARTING FROM SAID RIGHT-OF-WAY LINE NORTHERLY AND NORTHWESTERLY ALONG THE NORTH BOUNDARY OF SAID BLOCK C AND SAID CURVE THROUGH CENTRAL ANGLE OF $83^{\circ}41'35''$ AN ARC DISTANCE OF 36.52 FEET TO THE POINT OF TANGENCY: THENCE $N78^{\circ}53'04''W$ 89.75 FEET TO THE NORTHWEST CORNER OF SAID BLOCK C: THENCE $S6^{\circ}34'41''W$ 155.00 FEET ALONG THE WEST BOUNDARY OF SAID BLOCK C TO THE SOUTHWEST CORNER OF BLOCK C, SAID POINT BEING ON THE NORTH BOUNDARY OF BRYAN WOODS, AS PER PLAT THEREOF RECORDED IN PLAT BOOK T, PAGES 62 AND 63 OF THE PUBLIC RECORDS OF MARION COUNTY, FLORIDA: THENCE $N78^{\circ}53'04''W$ 88.06 FEET ALONG THE SAID NORTH BOUNDARY: THENCE CONTINUE ALONG SAID NORTH BOUNDARY $S83^{\circ}30'01''W$ 538.24 FEET: THENCE $N89^{\circ}50'27''W$ 260.00 FEET TO THE NORTHWEST CORNER OF SAID BRYAN WOODS. SAID POINT BEING ON THE WEST BOUNDARY OF ALONG SAID NE 1/4; THENCE DEPARTING SAID NORTH BOUNDARY $N0^{\circ}09'33''E$ 655.27 FEET ALONG SAID WEST BOUNDARY TO THE POINT OF BEGINNING
TOWNSHIP 14 SOUTH, RANGE 21 EAST
IN SECTION 31

VILLAGE OF ASCOT HEATH

IN THE NORTHWEST 1/4 MORE PARTICULARLY DESCRIBED AS FOLLOWS:

LOTS 2 THRU 9, BLOCK 2, GOLDEN HILLS TURF AND COUNTRY CLUB SUBDIVISION, AS RECORDED IN PLAT BOOK H, PAGES 11, 11A, AND 11B, PUBLIC RECORDS OF MARION COUNTY, FLORIDA.

AND

LOT 10, BLOCK 2, A REVISED PORTION OF GOLDEN HILLS TURF AND COUNTRY CLUB SUBDIVISION, AS RECORDED IN PLAT BOOK H, PAGE 47, PUBLIC RECORDS OF MARION COUNTY, FLORIDA.

WASTEWATER TARIFF

TERRITORY AUTHORITY (TKCB)

CERTIFICATE NUMBER – 562-S

COUNTY - Brevard

COMMISSION ORDER(s) APPROVING TERRITORY SERVED -

<u>Order Number</u>	<u>Date Issued</u>	<u>Docket Number</u>	<u>Filing Type</u>
PSC-11-0522-FOF-SU	11/07/2011	100442-SU	Original Certificate
PSC-2023-0359-PAA-SU	11/28/2023	20230033-SU	Transfer of Certificate

WASTEWATER TARIFF

DESCRIPTION OF TERRITORY SERVED

Township 24 South, Range 35 East

Section 1

A PARCEL OF LAND LYING IN THE EAST ½ OF SECTION 1, TOWNSHIP 24 SOUTH, RANGE 35 EAST, BEING A PORTION OF CANAVERAL GROVES SUBDIVISION, PHASES 1 AND 2, BEING MORE PARTICULARLY DESCRIBED AS FOLLOWS:

COMMENCE AT THE NORTH ¼ CORNER OF SAID SECTION 1 AND RUN S 01° 01' 56" W ALONG THE WEST LINE OF THE NORTHEAST ¼, A DISTANCE OF 50 FEET TO A POINT ON THE NORTH RIGHT-OF-WAY LINE OF CANAVERAL GROVES BOULEVARD, THE POINT OF BEGINNING; THENCE CONTINUE SOUTH 01° 01' 56" WEST ALONG SAID WEST LINE, A DISTANCE OF 1362.29 FEET; THENCE SOUTH 88° 45' 34" EAST, A DISTANCE OF 320 FEET MORE OR LESS; THENCE SOUTH 1650 FEET MORE OR LESS TO A POINT 150 FEET SOUTH OF EMERALD LAKES DRIVE; THENCE EAST 1000 FEET MORE OR LESS TO THE WEST RIGHT-OF-WAY LINE OF SHARPES LAKE AVENUE; THENCE NORTHWESTERLY ALONG SAID RIGHT-OF-WAY LINE, A DISTANCE OF 1700 FEET MORE OR LESS TO A POINT; THENCE NORTH A DISTANCE OF 450 FEET MORE OR LESS TO A POINT ON THE SOUTH RIGHT-OF-WAY LINE OF LAKE ERIE PLACE; THENCE SOUTH 88° 45' 34" EAST A DISTANCE OF 560 FEET MORE OR LESS TO A POINT ON THE EAST RIGHT-OF-WAY LINE OF LAKE SUPERIOR DRIVE; THENCE NORTH 01° 14' 26" EAST A DISTANCE OF 50 FEET; THENCE SOUTH 88° 45' 34" EAST A DISTANCE OF 70.25 FEET; THENCE NORTH 01° 14' 48" EAST A DISTANCE OF 108.18 FEET; THENCE SOUTH 88° 29' 58" EAST A DISTANCE OF 25 FEET; THENCE NORTH 01° 14' 48" EAST A DISTANCE OF 1225.69 FEET TO THE SOUTHERLY RIGHT-OF-WAY LINE OF CANAVERAL GROVES BOULEVARD; THENCE NORTH 88° 28' 48" WEST A DISTANCE OF 1338.84 FEET TO THE POINT OF BEGINNING.

Josiah Cox
President

WASTEWATER TARIFF

COMMUNITIES SERVED LISTING

County Name	Development Name	Rate Schedule(s) Available	Sheet No.
Brevard	Aquarina I	AS	12.0
Brevard	Aquarina II	AS	12.0
Brevard	St. Andrews	AS	12.0
Volusia	Seabridge/Seabridge South	AS	12.0
Highlands	Sebring Ridge	AS	12.0
Marion	Tradewinds Village	AS	12.0
Marion	Countryside Estates	AS	12.0
Marion	Pearl Britain Plaza	AS	12.0
Marion	George S. Mayo	AS	12.0
Marion	Landfair Unit I	AS	12.0
Marion	Hilltop Manor Phase I and II	AS	12.0
Volusia	Tymber Creek	AS	12.0
Citrus	Rolling Oaks	AS	12.0
Brevard	Sun Lake Village Estates	AS	12.0
Marion	Sandlin Woods	AS	12.0
Marion	Forest Villas I & II	AS	12.0
Marion	Cedar Grove	AS	12.0
Marion	The Village of Ascot Health	AS	12.0

Josiah Cox
President

WASTEWATER TARIFFTECHNICAL TERMS AND ABBREVIATIONS

- 1.0 "BFC" - The abbreviation for "Base Facility Charge" which is the minimum amount the Company may charge its Customers and is separate from the amount the Company bills its Customers for water consumption.
- 2.0 "CERTIFICATE" - A document issued by the Commission authorizing the Company to provide wastewater service in a specific territory.
- 3.0 "COMMISSION" - The shortened name for the Florida Public Service Commission.
- 4.0 "COMMUNITIES SERVED" - The group of Customers who receive wastewater service from the Company and whose service location is within a specific area or locality that is uniquely separate from another.
- 5.0 "COMPANY" - The shortened name for the full name of the utility which is _____.
- 6.0 "CUSTOMER" - Any person, firm or corporation who has entered into an agreement to receive wastewater service from the Company and who is liable for the payment of that wastewater service.
- 7.0 "CUSTOMER'S INSTALLATION" - All pipes, shut-offs, valves, fixtures and appliances or apparatus of every kind and nature used in connection with or forming a part of the installation for rendering wastewater service to the Customer's side of the Service Connection whether such installation is owned by the Customer or used by the Customer under lease or other agreement.
- 8.0 "MAIN" - A pipe, conduit, or other facility used to convey wastewater service to individual service lines or through other mains.
- 9.0 ARATE@ - Amount which the Company may charge for wastewater service which is applied to the Customer=s actual consumption.
- 10.0 "RATE SCHEDULE" - The rate(s) or charge(s) for a particular classification of service plus the several provisions necessary for billing, including all special terms and conditions under which service shall be furnished at such rate or charge.
- 11.0 "SERVICE" - As mentioned in this tariff and in agreement with Customers, AService@ shall be construed to include, in addition to all wastewater service required by the Customer, the readiness and ability on the part of the Company to furnish wastewater service to the Customer. Service shall conform to the standards set forth in Section 367.111 of the Florida Statutes.

(Continued to Sheet No.5.1)

Josiah Cox
President

WASTEWATER TARIFF

(Continued from Sheet No. 5.0)

- 12.0 "SERVICE CONNECTION" - The point where the Company's pipes or meters are connected with the pipes of the Customer.
- 13.0 "SERVICE LINES" - The pipes between the Company's Mains and the Service Connection and which includes all of the pipes, fittings and valves necessary to make the connection to the Customer's premises, excluding the meter.
- 14.0 "TERRITORY" - The geographical area described, if necessary, by metes and bounds but, in all cases, with township, range and section in a Certificate, which may be within or without the boundaries of an incorporated municipality and may include areas in more than one county.

WASTEWATER TARIFF

INDEX OF RULES AND REGULATIONS

	<u>Sheet Number:</u>	<u>Rule Number:</u>
Access to Premises.....	9.0	12.0
Adjustment of Bills.....	10.0	20.0
Application	7.0	3.0
Applications by Agents	7.0	4.0
Change of Customer's Installation	8.0	10.0
Continuity of Service	8.0	8.0
Customer Billing	9.0	15.0
Delinquent Bills.....	10.0	17.0
Extensions	7.0	6.0
Filing of Contracts	10.0	21.0
General Information.....	7.0	1.0
Inspection of Customer's Installation.....	9.0	11.0
Limitation of Use.....	8.0	9.0
Payment of Water and Wastewastewater service Bills Concurrently	10.0	18.0
Tariff Dispute	7.0	2.0
Protection of Company's Property.....	8.0	13.0
Refusal or Discontinuance of Service	7.0	5.0

(Continued to Sheet No. 6.1)

Josiah Cox
President

WASTEWATER TARIFF

(Continued from Sheet No. 6.0)

	<u>Sheet Number:</u>	<u>Rule Number:</u>
Right-of-way or Easements	9.0	14.0
Termination of Service	9.0	18.0
Type and Maintenance	7.0	7.0
Unauthorized Connections - Water	10.0	19.0

WASTEWATER TARIFFRULES AND REGULATIONS

- 1.0 GENERAL INFORMATION - These Rules and Regulations are a part of the rate schedules and applications and contracts of the Company and, in the absence of specific written agreement to the contrary, apply without modifications or change to each and every Customer to whom the Company renders wastewater service.
- The Company shall provide wastewater service to all Customers requiring such service within its Certificated territory pursuant to Chapter 25-30, Florida Administrative Code and Chapter 367, Florida Statutes.
- 2.0 TARIFF DISPUTE - Any dispute between the Company and the Customer or prospective Customer regarding the meaning or application of any provision of this tariff shall be resolved pursuant to Rule 25-22.032, Florida Administrative Code.
- 3.0 APPLICATION - In accordance with Rule 25-30.310, Florida Administrative Code, a signed application is required prior to the initiation of service. The Company shall provide each Applicant with a copy of the brochure entitled AYour Water and Wastewastewater service,@ prepared by the Florida Public Service Commission.
- 4.0 APPLICATIONS BY AGENTS - Applications for wastewater service requested by firms, partnerships, associations, corporations, and others shall be rendered only by duly authorized parties or agents.
- 5.0 REFUSAL OR DISCONTINUANCE OF SERVICE - The Company may refuse or discontinue wastewater service rendered under application made by any member or agent of a household, organization, or business in accordance with Rule 25-30.320, Florida Administrative Code.
- 6.0 EXTENSIONS - Extensions will be made to the Company's facilities in compliance with Commission Rules and Orders and the Company's tariff.
- 7.0 TYPE AND MAINTENANCE - In accordance with Rule 25-30.545, Florida Administrative Code, the Customer's pipes, apparatus and equipment shall be selected, installed, used and maintained in accordance with standard practice and shall conform with the Rules and Regulations of the Company and shall comply with all laws and governmental regulations applicable to same. The Company shall not be responsible for the maintenance and operation of the Customer's pipes and facilities. The Customer expressly agrees not to utilize any appliance or device which is not properly constructed, controlled and protected or which may adversely affect the wastewater service. The Company reserves the right to discontinue or withhold wastewater service to such apparatus or device.

(Continued on Sheet No. 8.0)

Josiah Cox
President

WASTEWATER TARIFF

(Continued from Sheet No. 7.0)

- 8.0 CONTINUITY OF SERVICE - In accordance with Rule 25-30.250, Florida Administrative Code, the Company will at all times use reasonable diligence to provide continuous wastewater service and, having used reasonable diligence, shall not be liable to the Customer for failure or interruption of continuous wastewater service.

If at any time the Company shall interrupt or discontinue its service, all Customers affected by said interruption or discontinuance shall be given not less than 24 hours written notice.

- 9.0 LIMITATION OF USE - Wastewater service purchased from the Company shall be used by the Customer only for the purposes specified in the application for wastewater service. Wastewater service shall be rendered to the Customer for the Customer's own use and the Customer shall not sell or otherwise dispose of such wastewater service supplied by the Company.

In no case shall a Customer, except with the written consent of the Company, extend his lines across a street, alley, lane, court, property line, avenue, or other way in order to furnish wastewater service to the adjacent property through one meter even though such adjacent property may be owned by him. In case of such unauthorized extension, sale, or disposition of service, the Customer's wastewater service will be subject to discontinuance until such unauthorized extension, remetering, sale or disposition of service is discontinued and full payment is made to the Company for wastewater service rendered by the Company (calculated on proper classification and rate schedules) and until reimbursement is made in full to the Company for all extra expenses incurred for clerical work, testing, and inspections. (This shall not be construed as prohibiting a Customer from remetering.)

- 10.0 CHANGE OF CUSTOMER'S INSTALLATION - No changes or increases in the Customer's installation, which will materially affect the proper operation of the pipes, mains, or stations of the Company, shall be made without written consent of the Company. The Customer shall be liable for any charge resulting from a violation of this Rule.

- 11.0 INSPECTION OF CUSTOMER'S INSTALLATION - All Customer's wastewater service installations or changes shall be inspected upon completion by a competent authority to ensure that the Customer's piping, equipment, and devices have been installed in accordance with accepted standard practice and local laws and governmental regulations. Where municipal or other governmental inspection is required by local rules and ordinances, the Company cannot render wastewater service until such inspection has been made and a formal notice of approval from the inspecting authority has been received by the Company.

Notwithstanding the above, the Company reserves the right to inspect the Customer's installation prior to rendering wastewater service, and from time to time thereafter, but assumes no responsibility whatsoever for any portion thereof.

(Continued on Sheet No. 9.0)

ORIGINAL SHEET NO. 9.0

WASTEWATER TARIFF

(Continued from Sheet No. 8.0)

Josiah Cox
President

CSWR-FLORIDA UTILITY OPERATING COMPANY, LLC

12.0 ACCESS TO PREMISES - In accordance with Rule 25-30.320(2)(f), Florida Administrative Code, the Customer shall provide the duly authorized agents of the Company access at all reasonable hours to its property. If reasonable access is not provided, service may be discontinued pursuant to the above rule.

13.0 PROTECTION OF COMPANY'S PROPERTY - The Customer shall exercise reasonable diligence to protect the Company's property. If the Customer is found to have tampered with any Company property or refuses to correct any problems reported by the Company, service may be discontinued in accordance with Rule 25-30.320, Florida Administrative Code.

In the event of any loss or damage to property of the Company caused by or arising out of carelessness, neglect, or misuse by the Customer, the cost of making good such loss or repairing such damage shall be paid by the Customer.

14.0 RIGHT-OF-WAY OR EASEMENTS - The Customer shall grant or cause to be granted to the Company, and without cost to the Company, all rights, easements, permits, and privileges which are necessary for the rendering of wastewater service.

15.0 CUSTOMER BILLING - Bills for wastewater service will be rendered Monthly, Bimonthly, or Quarterly as stated in the rate schedule.

In accordance with Rule 25-30.335, Florida Administrative Code, the Company may not consider a Customer delinquent in paying his or her bill until the twenty-first day after the Company has mailed or presented the bill for payment.

A municipal or county franchise tax levied upon a water or wastewater public Company shall not be incorporated into the rate for water or wastewater service but shall be shown as a separate item on the Company's bills to its Customers in such municipality or county.

If a Company utilizes the base facility and usage charge rate structure and does not have a Commission authorized vacation rate, the Company shall bill the Customer the base facility charge regardless of whether there is any usage.

16.0 PAYMENT OF WATER AND WASTEWASTEWATER SERVICE BILLS CONCURRENTLY - In accordance with Rule 25-30.320(2)(g), Florida Administrative Code, when both water and wastewater service are provided by the Company, payment of any wastewater service bill rendered by the Company to a Customer shall not be accepted by the Company without the simultaneous or concurrent payment of any wastewater service bill rendered by the Company.

17.0 DELINQUENT BILLS - When it has been determined that a Customer is delinquent in paying any bill, wastewater service may be discontinued after the Company has mailed or presented a written notice to the Customer in accordance with Rule 25-30.320, Florida Administrative Code.

18.0 TERMINATION OF SERVICE - When a Customer wishes to terminate service on any premises where wastewater service is supplied by the Company, the Company may require reasonable notice to the Company in accordance with Rule 25-30.325, Florida Administrative Code.

(Continued on Sheet No. 10.0)

Josiah Cox
President

WASTEWATER TARIFF

(Continued from Sheet No. 9.0)

- 19.0 UNAUTHORIZED CONNECTIONS - Wastewater - Any unauthorized connections to the Customer's wastewater service shall be subject to immediate discontinuance without notice, in accordance with Rule 25-30.320, Florida Administrative Code.
- 20.0 ADJUSTMENT OF BILLS - When a Customer has been undercharged as a result of incorrect application of the rate schedule, incorrect reading of the meter, incorrect connection of the meter, or other similar reasons, the amount may be refunded or billed to the Customer as the case may be pursuant to Rules 25-30.340 and 25-30.350, Florida Administrative Code.
- 21.0 FILING OF CONTRACTS - Whenever a Developer Agreement or Contract, Guaranteed Revenue Contract, or Special Contract or Agreement is entered into by the Company for the sale of its product or services in a manner not specifically covered by its Rules and Regulations or approved Rate Schedules, a copy of such contracts or agreements shall be filed with the Commission prior to its execution in accordance with Rule 25-9.034 and Rule 25-30.550, Florida Administrative Code. If such contracts or agreements are approved by the Commission, a conformed copy shall be placed on file with the Commission within 30 days of execution.
- 22.0 EVIDENCE OF CONSUMPTION – The initiation or continuation or resumption of water service to the Customer's premises shall constitute the initiation or continuation or resumption of wastewater service to the Customer's premises regardless of occupancy.

Josiah Cox
President

WASTEWATER TARIFF

INDEX OF RATES AND CHARGES SCHEDULES

	<u>Sheet Number</u>
Customer Deposits.....	13.0
All Service, AS	12.0
Miscellaneous Service Charges.....	14.0

WASTEWATER TARIFF
ALL SERVICERATE SCHEDULE ASAVAILABILITY - Available throughout the area served by the Company.APPLICABILITY - For wastewater service to all Customers
LIMITATIONS - Subject to all of the Rules and Regulations of this tariff and General Rules and Regulations of the Commission.BILLING PERIOD - MonthlyRATE -

Flat Rate (1 ERU)	\$	45.17
Flat Rate (1.5 ERU)	\$	67.76
Flat Rate (2.5 ERU)	\$	112.93
Flat Rate (5 ERU)	\$	225.85
Flat Rate (6 ERU)	\$	271.02
Flat Rate (8 ERU)	\$	361.36
Flat Rate (14 ERU)	\$	632.39
Flat Rate (15 ERU)	\$	677.56
Flat Rate (17 ERU)	\$	767.90
Flat Rate (25 ERU)	\$	1,129.26
Flat Rate (65 ERU)	\$	2,936.08
Flat Rate (70 ERU)	\$	3,161.93
Flat Rate (252 ERU)	\$	11,382.97

MINIMUM CHARGE - Base Facility ChargeTERMS OF PAYMENT - Bills are due and payable when rendered. In accordance with Rule 25-30.320, Florida Administrative Code, if a Customer is delinquent in paying the bill for wastewater service, service may then be discontinued.EFFECTIVE DATE – March ____, 2026TYPE OF FILING – 2025 Rate Case Filing

Josiah Cox
President

WASTEWATER TARIFF
CUSTOMER DEPOSITS

ESTABLISHMENT OF CREDIT - Before rendering wastewater service, the Company may require an Applicant for service to satisfactorily establish credit, but such establishment of credit shall not relieve the Customer from complying with the Company's rules for prompt payment. Credit will be deemed so established if the Customer complies with the requirements of Rule 25-30.311, Florida Administrative Code.

AMOUNT OF DEPOSIT - The amount of initial deposit shall be the following according to meter size:

	<u>Residential</u>	<u>General Service</u>
5/8" x 3/4"	\$0	\$0
1"	\$0	\$0
1 1/2"	\$0	\$0
Over 2"	\$0	\$0

ADDITIONAL DEPOSIT - Under Rule 25-30.311(7), Florida Administrative Code, the Company may require a new deposit, where previously waived or returned, or an additional deposit in order to secure payment of current bills provided.

INTEREST ON DEPOSIT - The Company shall pay interest on Customer deposits pursuant to Rules 25-30.311(4) and (4a).

REFUND OF DEPOSIT - After a residential Customer has established a satisfactory payment record and has had continuous service for a period of 23 months, the Company shall refund the Customer's deposit provided the Customer has met the requirements of Rule 25-30.311(5), Florida Administrative Code. The Company may hold the deposit of a non-residential Customer after a continuous service period of 23 months and shall pay interest on the non-residential Customer's deposit pursuant to Rules 25-30.311(4) and (5), Florida Administrative Code.

Nothing in this rule shall prohibit the Company from refunding a Customer's deposit in less than 23 months.

EFFECTIVE DATE – March ____, 2026

TYPE OF FILING – 2025 Rate Case Filing

Josiah Cox
President

WASTEWATER TARIFF

MISCELLANEOUS SERVICE CHARGES

The Company may charge the following miscellaneous service charges in accordance with the terms stated herein. If both water and wastewater services are provided, only a single charge is appropriate unless circumstances beyond the control of the Company require multiple actions.

INITIAL CONNECTION - This charge may be levied for service initiation at a location where service did not exist previously.

NORMAL RECONNECTION - This charge may be levied for transfer of service to a new Customer account at a previously served location or reconnection of service subsequent to a Customer requested disconnection.

VIOLATION RECONNECTION - This charge may be levied prior to reconnection of an existing Customer after disconnection of service for cause according to Rule 25-30.320(2), Florida Administrative Code, including a delinquency in bill payment.

PREMISES VISIT CHARGE (IN LIEU OF DISCONNECTION) - This charge may be levied when a service representative visits a premises for the purpose of discontinuing service for nonpayment of a due and collectible bill and does not discontinue service because the Customer pays the service representative or otherwise makes satisfactory arrangements to pay the bill.

NSF Fee - This charge may be levied when a customer's payment is refused by the drawee because of lack of funds, lack of credit, or lack of an account, pursuant to Section 68.065, F.S.

Meter Tampering - This charge may be when an investigation reveals evidence of unauthorized connection to, or tampering with, the utility's meter or equipment, pursuant to paragraph 25-30.320(2)(j), F.A.C.

Convenience Credit Card Fee - This charge may be levied when a utility bill is paid by debit or credit card.

ACH Fee - This charge may be levied when a service representative visits a premises for the purpose of discontinuing service for nonpayment of a due and collectible bill and does not discontinue service because the Customer pays the service representative or otherwise makes satisfactory arrangements to pay the bill.

Late Payment Fee - This charge may be levied when a customer is delinquent in paying a bill for service, pursuant to subsection 25-30.335(4), F.A.C.

WASTEWATER TARIFF

Schedule of Miscellaneous Service Charges

	Business Hours	After Hours
Initial Connection Charge (Business Hours)	\$50.75	\$101.50
Normal Reconnection Charge	\$50.75	\$101.50
Violation Reconnection Charge	\$50.75	\$101.50
Premises Visit Charge (in lieu of disconnection)	\$50.75	\$101.50
NSF Fee	Pursuant to Section 68.065, F.S.	Pursuant to Section 68.065, F.S.
Meter Tampering	\$50	\$50
Credit Card Convenience	2.25% of Bill	2.25% of Bill
ACH Convenience	\$0.75	\$0.75
Late Payment Charge	\$7.00	\$7.00

EFFECTIVE DATE – March ____, 2026TYPE OF FILING – 2025 Rate Case Filing

Josiah Cox
President

WASTEWATER TARIFF

INDEX OF SERVICE AVAILABILITY POLICY AND CHARGES

<u>Description</u>	<u>Sheet Number</u>
Schedule of Charges.....	17.0
Service Availability Policy.....	16.0

Josiah Cox
President

WASTEWATER TARIFF

SERVICE AVAILABILITY POLICY**1.0 GENERAL POLICY**

The terms and conditions of the availability of utility services by the Company is subject to Chapter 25-30, Florida Administrative Code ("F.A.C.").

2.0 AVAILABILITY

The provisions of this policy are available throughout the territory subject to matters of economic feasibility as defined by Rule 25-30.515(7), F.A.C.

3.0 ON-SITE AND OFF-SITE FACILITIES

On-site and off-site facilities may be provided by the Contributor pursuant to the requirements and specifications of the Company. Any facilities which may be constructed by the Contributor on the Company's side of the Point of Delivery as defined by Rules 25-30.210, (7), F.A.C., shall be conveyed to the Company by a bill of sale together with perpetual right-of-way and easements for necessary maintenance and replacement, and appropriate access to facilities as well as complete as-built plans for all such lines and facilities together with accurate cost records, to include material, labor, engineering, administrative and other related costs establishing the construction costs of all utility facilities, as a condition precedent to their acceptance by the Company and the initiation of service.

4.0 ADVANCE

If the off-site or on-site facilities can serve other areas than those of the Contributor, the Company may require that they be oversized to enable service to be provided to additional territory and that the Contributor advance the cost of such oversized facilities. So much of the cost as exceeds the hydraulic share of the Contributor will be refunded by the Company as refundable advances over a period not to exceed eight years, from extension fees paid by other Contributors connecting to the main or mains in accordance with their hydraulic share.

5.0 SERVICE AVAILABILITY CHARGES

In addition to the foregoing fees, customer shall pay service availability charges as set forth in the Tariff based upon the estimated water demand consistent with the permitted capacity.

6.0 INSPECTIONS FEES

Engineering plans or designs for, or construction of facilities by a Contributor which are to become a part of Company's system will be subject to review and inspection by the Company. For this service, Pursuant to Rule 25-30.540(7), F.A.C., the Company may charge an inspection and plan review fee based upon the actual cost of the Company for review of plans and inspection of facilities constructed by Contributor or independent contractors for connection with the facilities of the Company. Such inspection fees shall be paid by a Contributor in addition to all other charges above stated, as a condition precedent to service.

7.0 INSPECTION OF PLUMBER'S HOOK-UP

It shall be the responsibility of the Contributor, Customer, or its plumbing contractor to connect Contributor's or Customer's plumbing installation with the utility system. Company reserves the right to inspect all such connections to be assured that the same are properly made in accordance with Company's rules governing such connections, as made, is free from leakage.

Josiah Cox
President

WASTEWATER TARIFF

SERVICE AVAILABILITY CHARGESDescription Amount**Main Extension Charge**

Residential/Commercial.....Actual Cost

Meter Installation Fee

Residential/Commercial.....Actual Cost

Customer Connection Charge/Tap Fee

Residential/Commercial.....Actual Cost

Plant Capacity ChargesBFF

Residential per ERC.....\$1,620.00

All Others per Gallon.....\$4.63

Rolling Oaks

Residential per ERC (350 GPD).....\$137.00

All Others per Gallon.....\$0.39

Sebring Ridge

Residential per ERC (350 GPD).....\$315.00

All Others per Gallon.....\$0.90

Inspection Fee

Residential/Commercial.....\$50.75

Inspection Fee

Residential/Commercial.....\$50.75

Josiah Cox
President

WASTEWATER TARIFF

INDEX OF STANDARD FORMS

<u>Description</u>	<u>Sheet No.</u>
APPLICATION FOR WASTEWATER SERVICE	19.0
COPY OF CUSTOMER'S BILL	20.0

Josiah Cox
President

WASTEWATER TARIFF

APPLICATION FOR WASTEWATER SERVICE

Please visit:

<https://centralstateswaterresources.com/cswr-florida-start-or-stop-service/>

Josiah Cox
President

WASTEWATER TARIFF

COPY OF CUSTOMER'S BILL

CSWR- Florida UOC LLC
P.O. Box 674538
Dallas, TX 75267-4538
Phone: 1-866-476-1942

TEMP - RETURN SERVICE REQUESTED

1	ACCOUNT NUMBER	123456-0
2	CID:	1234
	BILLING DATE	08/29/2022
	AMOUNT DUE	85.79
3	DUE DATE	7/20/22
	AFTER DUE DATE PAY	85.79

JOHN DOE
123 STREET NAME DRIVE,
CITY, ST 123456

MAKE CHECK PAYABLE TO: CSWR-Florida UOC LLC

Not Responsible for Mail Delivery

1-866-476-1942

CUSTOMER ACCOUNT INFORMATION RETAIN FOR YOUR RECORDS

CUSTOMER NAME			SERVICE ADDRESS			ACCOUNT NUMBER		
JOHN DOE			123 STREET NAME DRIVE			123456-0		
METER NUMBER	SERVICE PERIOD		METER READINGS		USAGE	METER READING DATES		TYPE OF READINGS
	FROM	TO	PRIOR	PRESENT		PRIOR	PRESENT	
22626674	5/16	6/15	53661	55912	2251	05/16/2022	06/15/2022	Actual

Meter 1: 22626674
Sewer Service Base 29.70
2251 gal @ 6.44000000 14.50
Water Service Base 22.91
2251 gal @ 8.30000000 18.68

Previous Balance 0.00
Payments 0.00
Adjustments 0.00
Prior Balance 0.00

5 Water Service 41.58
Sewer Service 44.20
6 Current Charges 85.79
7 Pay This Amount 85.79

PLEASE DETACH & RETURN WITH PAYMENT

ACCOUNT NUMBER	123456-0
CID:	1234
CUSTOMER NAME	JOHN DOE
SERVICE ADDRESS	123 STREET NAME DRIVE
BILLING DATE	06/29/2022
www.centralstateswaterresources.com	

JOHN DOE
123 STREET NAME DRIVE,
CITY, ST 123456

NO SECOND NOTICE WILL BE MAILED

5 AMOUNT NOW DUE	85.79
DUE DATE	7/20/22
AFTER DUE DATE PAY	85.79

Please make checks payable to: CSWR-Florida UOC LLC

☐ Cash ☐ Check ☐ Money Order

AMOUNT PAID	\$
-------------	----

CSWR- Florida UOC LLC 9
P.O. Box 674538
Dallas TX 75267-4538

Josiah Cox
President

EXHIBIT D

Reconciliation of Annual Report to Trial Balance and MFRs

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

	Account Number- MFR	Description	Amount	Account Number Annual Report	Description	Amount	Difference	Comments
Water-Assets	A-5; 3 of 3: 301.1	Organization	-	W-4(a): 301	Organization	1,050.00	-	(1,050) Asset Retirement
Water-Assets	A-5; 3 of 3: 302.1	Franchises	-	W-4(a): 302	Franchises	-	-	-
Water-Assets	A-5; 3 of 3: 336.1	Other Plant & Misc Equipment	-	-	-	-	-	-
Water-Assets	A-5; 3 of 3: 303.2	Land & Land Rights	110,580.83	W-4(a): 303	Land and Land Rights	68,059.00	-	42,521.83 Asset Capitalization
Water-Assets	A-5; 3 of 3: 304.2	Structures & Improvements	217,236	W-4(a): 304	Structures & Improvements	217,236	-	(0)
Water-Assets	A-5; 3 of 3: 305.2	Collect. & Impound. Reservoirs	-	W-4(a): 305	Collect. & Impound. Reservoirs	-	-	-
Water-Assets	A-5; 3 of 3: 306.2	Lake, River & Other Intakes	-	W-4(a): 306	Lake, River & Other Intakes	-	-	-
Water-Assets	A-5; 3 of 3: 307.2	Wells & Springs	231,937	W-4(a): 307	Wells & Springs	231,937	-	-
Water-Assets	A-5; 3 of 3: 308.2	Infiltration Galleries & Tunnels	-	W-4(a): 308	Infiltration Galleries & Tunnels	-	-	-
Water-Assets	A-5; 3 of 3: 309.2	Supply Mains	56,950	W-4(a): 309	Supply Mains	56,950	-	(0)
Water-Assets	A-5; 3 of 3: 310.2	Power Generated Equipment	26,870.10	W-4(a): 310	Power Generated Equipment	23,610.00	-	3,260 Offset in S-4A 355
Water-Assets	A-5; 3 of 3: 311.2	Pumping Equipment	198,814	W-4(a): 311	Pumping Equipment	198,814	-	(0)
Water-Assets	A-5; 3 of 3: 339.2	Other Plant & Misc Equipment	-	-	-	-	-	-
Water-Assets	A-5; 3 of 3: 303.3	Land & Land Rights	-	-	-	-	-	-
Water-Assets	A-5; 3 of 3: 304.3	Structures & Improvements	-	-	-	-	-	-
Water-Assets	A-5; 3 of 3: 320.3	Water Treatment Equipment	404,188	W-4(a): 320	Water Treatment Equipment	404,188	-	(0)
Water-Assets	A-5; 3 of 3: 339.3	Other Plant & Misc. Equipment	-	-	-	-	-	-
Water-Assets	A-5; 3 of 3: 303.4	Land & Land Rights	-	-	-	-	-	-
Water-Assets	A-5; 3 of 3: 304.4	Structures & Improvements	-	-	-	-	-	-
Water-Assets	A-5; 3 of 3: 330.4	Dist. Reservoirs & Standpipes	1,191,432	W-4(a): 330	Dist. Reservoirs & Standpipes	1,191,432	-	0
Water-Assets	A-5; 3 of 3: 331.4	Transm & Distribution Mains	492,209.63	W-4(a): 331	Transm & Distribution Mains	573,832.00	-	(81,622) Asset Retirement
Water-Assets	A-5; 3 of 3: 333.4	Services	75,437	W-4(a): 333	Services	75,437	-	(0)
Water-Assets	A-5; 3 of 3: 334.4	Meters & Meter Installations	293,457	W-4(a): 334	Meters & Meter Installations	293,457	-	0
Water-Assets	A-5; 3 of 3: 335.4	Hydrants	24,191	W-4(a): 335	Hydrants	24,191	-	0
				W-4(a): 336	Backflow Prevention Devices	4,408	-	(4,408) n/a
				W-4(a): 339	Other Plant & Misc Equipment	2,181	-	(2,181) n/a
Water-Assets	A-5; 3 of 3: 339.4	Other Plant & Misc Equipment	6,569		Total Other Plant & Misc Equipment	6,569	-	-
Water-Assets	A-5; 3 of 3: 303.5	Land & Land Rights	-	-	-	-	-	-
Water-Assets	A-5; 3 of 3: 304.5	Structures & Improvements	-	-	-	-	-	-
Water-Assets	A-5; 3 of 3: 340.5	Office Furniture & Equipment	-	W-4(a): 340	Office Furniture & Equipment	-	-	-
Water-Assets	A-5; 3 of 3: 341.5	Transportation Equipment	-	W-4(a): 341	Transportation Equipment	40,596	-	(40,596) Asset Retirement
Water-Assets	A-5; 3 of 3: 342.5	Stores Equipment	-	W-4(a): 342	Stores Equipment	-	-	-
Water-Assets	A-5; 3 of 3: 343.5	Tools, Shop & Garage Equipment	800	W-4(a): 343	Tools, Shop & Garage Equipment	800	-	-
Water-Assets	A-5; 3 of 3: 344.5	Laboratory Equipment	2,000	W-4(a): 344	Laboratory Equipment	2,000	-	-
Water-Assets	A-5; 3 of 3: 345.5	Power Operated Equipment	-	W-4(a): 345	Power Operated Equipment	-	-	-
Water-Assets	A-5; 3 of 3: 346.5	Communication Equipment	81,358	W-4(a): 346	Communication Equipment	81,358	-	0
Water-Assets	A-5; 3 of 3: 347.5	Miscellaneous Equipment	-	W-4(a): 347	Miscellaneous Equipment	-	-	-
Water-Assets	A-5; 3 of 3: 348.5	Other Tangible Plant	-	W-4(a): 348	Other Tangible Plant	1,261	-	(1,261) Asset Retirement
Sewer-Assets	A-6; 3 of 3: 351.1	Organization	1,050	S-4(a): 351	Organization	1,050	-	-
Sewer-Assets	A-6; 3 of 3: 352.1	Franchises	-	S-4(a): 352	Franchises	-	-	-
Sewer-Assets	A-6; 3 of 3: 389.1	Other Plant & Misc. Equipment	-	-	-	-	-	-
Sewer-Assets	A-6; 3 of 3: 353.2	Land & Land Rights	67,076	S-4(a): 353	Land and Land Rights	36,659	-	27,417 Asset Capitalization
Sewer-Assets	A-6; 3 of 3: 354.2	Structures & Improvements	191,254	S-4(a): 354	Structures & Improvements	191,254	-	(0)
				S-4(a): 355	Power Generated Equipment	3,261	-	(3,261) Offset in S-4A 310
Sewer-Assets	A-6; 3 of 3: 360.2	Collection Wastewaters - Force	363,577	S-4(a): 360	Collection Sewers-Force	438,620	-	(75,043) Asset Retirement
Sewer-Assets	A-6; 3 of 3: 361.2	Collection Wastewaters - Gravity	441,195	S-4(a): 361	Collection Sewers-Gravity	441,195	-	0
Sewer-Assets	A-6; 3 of 3: 362.2	Special Collecting Structures	-	S-4(a): 362	Special Collection Structures	-	-	-
Sewer-Assets	A-6; 3 of 3: 363.2	Services to Customers	172,785	S-4(a): 363	Services to Customers	172,785	-	-
Sewer-Assets	A-6; 3 of 3: 364.2	Flow Measuring Devices	-	S-4(a): 364	Flow Measuring Devices	-	-	-
Sewer-Assets	A-6; 3 of 3: 365.2	Flow Measuring Installations	-	S-4(a): 365	Flow Measuring Installations	-	-	-
				-	-	-	-	-
Sewer-Assets	A-6; 3 of 3: 389.2	Other Plant & Misc. Equipment	-	-	-	-	-	-
Sewer-Assets	A-6; 3 of 3: 353.3	Land & Land Rights	-	-	-	-	-	-
Sewer-Assets	A-6; 3 of 3: 354.3	Structures & Improvements	-	-	-	-	-	-
				S-4(a): 366	Raise Services	-	-	-
				S-4(a): 367	Raise Meters and Meter Installations	-	-	-
Sewer-Assets	A-6; 3 of 3: 370.3	Receiving Wells	-	S-4(a): 370	Receiving wells	-	-	-
Sewer-Assets	A-6; 3 of 3: 371.3	Pumping Equipment	60,891	S-4(a): 371	Pumping Equipment	111,147	-	(50,256) Asset Retirement
				S-4(a): 374	Raise Distribution Reservoirs	-	-	-
				S-4(a): 375	Raise Transmission and Dist System	-	-	-
				-	-	-	-	-
Sewer-Assets	A-6; 3 of 3: 389.3	Other Plant & Misc. Equipment	-	-	-	-	-	-
Sewer-Assets	A-6; 3 of 3: 353.4	Land & Land Rights	-	-	-	-	-	-
Sewer-Assets	A-6; 3 of 3: 354.4	Structures & Improvements	-	-	-	-	-	-
Sewer-Assets	A-6; 3 of 3: 380.4	Treatment & Disposal Equipment	117,599	S-4(a): 380	Treatment and Disposal Equipment	827,378	-	(709,777) Asset Retirement
Sewer-Assets	A-6; 3 of 3: 381.4	Plant Wastewaters	-	S-4(a): 381	Plant Sewers	-	-	-
Sewer-Assets	A-6; 3 of 3: 382.4	Outfall Wastewater Lines	144,508	S-4(a): 382	Outfall Sewer Lines	144,508	-	-
Sewer-Assets	A-6; 3 of 3: 389.4	Other Plant & Misc. Equipment	9,036	S-4(a): 389	Other Plant Miscellaneous Equipment	9,036	-	(0)
Sewer-Assets	A-6; 3 of 3: 353.5	Land & Land Rights	-	-	-	-	-	-
Sewer-Assets	A-6; 3 of 3: 354.5	Structures & Improvements	-	-	-	-	-	-
Sewer-Assets	A-6; 3 of 3: 380.5	Office Furniture & Equipment	-	S-4(a): 380	Office Furniture & Equipment	-	-	-
Sewer-Assets	A-6; 3 of 3: 381.5	Transportation Equipment	-	S-4(a): 381	Transportation Equipment	20,298	-	(20,298) Asset Retirement
Sewer-Assets	A-6; 3 of 3: 382.5	Stores Equipment	-	S-4(a): 382	Stores Equipment	-	-	-
Sewer-Assets	A-6; 3 of 3: 383.5	Tools, Shop & Garage Equipment	1,090	S-4(a): 383	Tools, Shop & Garage Equipment	1,090	-	-
Sewer-Assets	A-6; 3 of 3: 384.5	Laboratory Equipment	3,818	S-4(a): 384	Laboratory Equipment	3,818	-	(0)
Sewer-Assets	A-6; 3 of 3: 385.5	Power Operated Equipment	-	S-4(a): 385	Power Operated Equipment	-	-	-
Sewer-Assets	A-6; 3 of 3: 386.5	Communication Equipment	40,773	S-4(a): 386	Communication Equipment	40,773	-	(0)
Sewer-Assets	A-6; 3 of 3: 387.5	Miscellaneous Equipment	-	S-4(a): 387	Miscellaneous Equipment	-	-	-
Sewer-Assets	A-6; 3 of 3: 388.5	Other Tangible Plant	-	S-4(a): 388	Other Tangible Plant	3,449	-	(3,449) Asset Retirement
Water-Accum Depr	A-8; 3 of 3: 301.1	Organization	-	W-6(b): 301	Organization	-	-	-
Water-Accum Depr	A-8; 3 of 3: 302.1	Franchises	-	W-6(b): 302	Franchises	-	-	-
Water-Accum Depr	A-8; 3 of 3: 339.1	Other Plant & Misc Equipment	-	-	-	-	-	-
Water-Accum Depr	A-8; 3 of 3: 303.2	Land & Land Rights	-	W-6(b): 303	Land and Land Rights	-	-	-
Water-Accum Depr	A-8; 3 of 3: 304.2	Structures & Improvements	12,719	W-6(b): 304	Structures & Improvements	35,914	-	(23,195) Normalization and turn-up of depreciation expense and accumulated depreciation
Water-Accum Depr	A-8; 3 of 3: 305.2	Collect. & Impound. Reservoirs	-	W-6(b): 305	Collect. & Impound. Reservoirs	-	-	-
Water-Accum Depr	A-8; 3 of 3: 306.2	Lake, River & Other Intakes	-	W-6(b): 306	Lake, River & Other Intakes	-	-	-
Water-Accum Depr	A-8; 3 of 3: 307.2	Wells & Springs	231,937	W-6(b): 307	Wells & Springs	231,937	-	-
Water-Accum Depr	A-8; 3 of 3: 308.2	Infiltration Galleries & Tunnels	-	W-6(b): 308	Infiltration Galleries & Tunnels	-	-	-
Water-Accum Depr	A-8; 3 of 3: 309.2	Supply Mains	21,293	W-6(b): 309	Supply Mains	20,367	-	926 Normalization and turn-up of depreciation expense and accumulated depreciation
Water-Accum Depr	A-8; 3 of 3: 310.2	Power Generated Equipment	952	W-6(b): 310	Power Generated Equipment	1,138	-	(188) Normalization and turn-up of depreciation expense and accumulated depreciation

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

	Account Number- MFR	Description	Amount	Account Number Annual Report	Description	Amount	Difference	Comments
Water-Accum Depr	A-8; 3 of 3: 311.2	Pumping Equipment	81,453	W-8(b): 311	Pumping Equipment	87,612	(6,159)	Normalization and ture-up of depreciation expense and accumulated depreciation
Water-Accum Depr	A-8; 3 of 3: 339.2	Other Plant & Misc. Equipment	-	-	-	-	-	-
Water-Accum Depr	A-8; 3 of 3: 303.3	Land & Land Rights	-	-	-	-	-	-
Water-Accum Depr	A-8; 3 of 3: 304.3	Structures & Improvements	-	-	-	-	-	-
Water-Accum Depr	A-8; 3 of 3: 320.3	Water Treatment Equipment	365,450	W-8(b): 320	Water Treatment Equipment	365,801	(351)	Normalization and ture-up of depreciation expense and accumulated depreciation
Water-Accum Depr	A-8; 3 of 3: 339.3	Other Plant & Misc. Equipment	-	-	-	-	-	-
Water-Accum Depr	A-8; 3 of 3: 303.4	Land & Land Rights	-	-	-	-	-	-
Water-Accum Depr	A-8; 3 of 3: 304.4	Structures & Improvements	-	-	-	-	-	-
Water-Accum Depr	A-8; 3 of 3: 330.4	Det. Reservoirs & Standpipes	1,138,698	W-8(b): 330	Det. Reservoirs & Standpipes	1,138,794	184	Normalization and ture-up of depreciation expense and accumulated depreciation
Water-Accum Depr	A-8; 3 of 3: 331.4	Transm & Distribution Mains	101,238	W-8(b): 331	Transm & Distribution Mains	180,201	1,038	Normalization and ture-up of depreciation expense and accumulated depreciation
Water-Accum Depr	A-8; 3 of 3: 333.4	Services	30,280	W-8(b): 333	Services	5,147	25,133	Normalization and ture-up of depreciation expense and accumulated depreciation
Water-Accum Depr	A-8; 3 of 3: 334.4	Meters & Meter Installations	97,289	W-8(b): 334	Meters & Meter Installations	128,824	(31,535)	Normalization and ture-up of depreciation expense and accumulated depreciation
Water-Accum Depr	A-8; 3 of 3: 335.4	Hydrants	8,876	W-8(b): 335	Hydrants	8,743	133	Normalization and ture-up of depreciation expense and accumulated depreciation
Water-Accum Depr	A-8; 3 of 3: 336.4	Other Plant & Misc. Equipment	4,216	W-8(b): 336	Backflow Prevention Devices	2,852	1,354	Normalization and ture-up of depreciation expense and accumulated depreciation
Water-Accum Depr	A-8; 3 of 3: 303.5	Land & Land Rights	-	W-8(b): 339	Other Plant & Misc. Equipment	1,598	(1,598)	Normalization and ture-up of depreciation expense and accumulated depreciation
Water-Accum Depr	A-8; 3 of 3: 304.5	Structures & Improvements	-	-	-	-	-	-
Water-Accum Depr	A-8; 3 of 3: 340.5	Office Furniture & Equipment	-	W-8(b): 340	Office Furniture & Equipment	40,598	(40,598)	Normalization and ture-up of depreciation expense and accumulated depreciation
Water-Accum Depr	A-8; 3 of 3: 341.5	Transportation Equipment	-	W-8(b): 341	Transportation Equipment	-	-	-
Water-Accum Depr	A-8; 3 of 3: 342.5	Stores Equipment	-	W-8(b): 342	Stores Equipment	-	-	-
Water-Accum Depr	A-8; 3 of 3: 343.5	Tools, Shop & Garage Equipment	589	W-8(b): 343	Tools, Shop & Garage Equipment	551	38	Rounding/ Immaterial
Water-Accum Depr	A-8; 3 of 3: 344.5	Laboratory Equipment	1,442	W-8(b): 344	Laboratory Equipment	1,275	167	Normalization and ture-up of depreciation expense and accumulated depreciation
Water-Accum Depr	A-8; 3 of 3: 345.5	Power Operated Equipment	-	W-8(b): 345	Power Operated Equipment	-	-	-
Water-Accum Depr	A-8; 3 of 3: 346.5	Communication Equipment	7,400	W-8(b): 346	Communication Equipment	4,845	2,455	Normalization and ture-up of depreciation expense and accumulated depreciation
Water-Accum Depr	A-8; 3 of 3: 347.5	Miscellaneous Equipment	-	W-8(b): 347	Miscellaneous Equipment	-	-	-
Water-Accum Depr	A-8; 3 of 3: 348.5	Other Tangible Plant	-	W-8(b): 348	Other Tangible Plant	3,097	(3,097)	Normalization and ture-up of depreciation expense and accumulated depreciation
Sewer-Accum Depr	A-10; 3 of 3: 351.1	Organization	73	-	-	-	73	Normalization and ture-up of depreciation expense and accumulated depreciation
Sewer-Accum Depr	A-10; 3 of 3: 352.1	Franchises	-	-	-	-	-	-
Sewer-Accum Depr	A-10; 3 of 3: 388.1	Other Plant & Misc. Equipment	-	-	-	-	-	-
Sewer-Accum Depr	A-10; 3 of 3: 353.2	Land & Land Rights	-	-	-	-	-	-
Sewer-Accum Depr	A-10; 3 of 3: 354.2	Structures & Improvements	18,548	S-8(b): 354	Structures & Improvements	18,947	1,801	Normalization and ture-up of depreciation expense and accumulated depreciation
Sewer-Accum Depr	A-10; 3 of 3: 360.2	Collection Wastewaters - Force	-	S-8(b): 355	Power Generated Equipment	163	(163)	Normalization and ture-up of depreciation expense and accumulated depreciation
Sewer-Accum Depr	A-10; 3 of 3: 361.2	Collection Wastewaters - Gravity	235,203	S-8(b): 360	Collection Sewers-Force	174,567	(1,358)	Normalization and ture-up of depreciation expense and accumulated depreciation
Sewer-Accum Depr	A-10; 3 of 3: 362.2	Special Collecting Structures	-	S-8(b): 361	Collection Sewers-Gravity	232,496	2,707	Normalization and ture-up of depreciation expense and accumulated depreciation
Sewer-Accum Depr	A-10; 3 of 3: 363.2	Services to Customers	171,000	S-8(b): 362	Special Collecting Structures	-	-	-
Sewer-Accum Depr	A-10; 3 of 3: 364.2	Flow Measuring Devices	-	S-8(b): 363	Services to Customers	170,564	438	Normalization and ture-up of depreciation expense and accumulated depreciation
Sewer-Accum Depr	A-10; 3 of 3: 365.2	Flow Measuring Installations	-	S-8(b): 364	Flow Measuring Devices	-	-	-
			-	S-8(b): 365	Flow Measuring Installations	-	-	-
			-	S-8(b): 366	Raise Services	-	-	-
			-	S-8(b): 367	Raise Meters and Meter Installations	-	-	-
Sewer-Accum Depr	A-10; 3 of 3: 388.2	Other Plant & Misc. Equipment	-	-	-	-	-	-
Sewer-Accum Depr	A-10; 3 of 3: 353.3	Land & Land Rights	-	-	-	-	-	-
Sewer-Accum Depr	A-10; 3 of 3: 354.3	Structures & Improvements	-	-	-	-	-	-
Sewer-Accum Depr	A-10; 3 of 3: 370.3	Receiving Walls	-	S-8(b): 370	Receiving Walls	-	-	-
Sewer-Accum Depr	A-10; 3 of 3: 371.3	Pumping Equipment	4,356	S-8(b): 371	Pumping Equipment	57,541	(53,185)	Normalization and ture-up of depreciation expense and accumulated depreciation
			-	S-8(b): 374	Raise Distribution Reservoirs	-	-	-
			-	S-8(b): 375	Raise Transmission Distribution System	-	-	-
Sewer-Accum Depr	A-10; 3 of 3: 388.3	Other Plant & Misc. Equipment	-	-	-	-	-	-
Sewer-Accum Depr	A-10; 3 of 3: 353.4	Land & Land Rights	-	-	-	-	-	-
Sewer-Accum Depr	A-10; 3 of 3: 354.4	Structures & Improvements	-	-	-	-	-	-
Sewer-Accum Depr	A-10; 3 of 3: 380.4	Treatment & Disposal Equipment	4,078	S-8(b): 380	Treatment & Disposal Equipment	714,004	(709,828)	Normalization and ture-up of depreciation expense and accumulated depreciation
Sewer-Accum Depr	A-10; 3 of 3: 381.4	Plant Wastewaters	-	S-8(b): 381	Plant Sewers	-	-	-
Sewer-Accum Depr	A-10; 3 of 3: 382.4	Outfall Wastewater Lines	144,908	S-8(b): 382	Outfall Sewer Lines	144,868	40	-
Sewer-Accum Depr	A-10; 3 of 3: 389.4	Other Plant & Misc. Equipment	1,871	S-8(b): 389	Other Plant Miscellaneous Equipment	2,302	(431)	Normalization and ture-up of depreciation expense and accumulated depreciation
Sewer-Accum Depr	A-10; 3 of 3: 353.5	Land & Land Rights	-	-	-	-	-	-
Sewer-Accum Depr	A-10; 3 of 3: 354.5	Structures & Improvements	-	-	-	-	-	-
Sewer-Accum Depr	A-10; 3 of 3: 390.5	Office Furniture & Equipment	-	S-8(b): 390	Office Furniture and Equipment	-	-	-
Sewer-Accum Depr	A-10; 3 of 3: 391.5	Transportation Equipment	-	S-8(b): 391	Transportation Equipment	20,298	(20,298)	Normalization and ture-up of depreciation expense and accumulated depreciation
Sewer-Accum Depr	A-10; 3 of 3: 392.5	Stores Equipment	-	S-8(b): 392	Stores Equipment	-	-	-
Sewer-Accum Depr	A-10; 3 of 3: 393.5	Tools, Shop & Garage Equipment	34	S-8(b): 393	Tools, Shop & Garage Equipment	28	8	Rounding/ Immaterial
Sewer-Accum Depr	A-10; 3 of 3: 394.5	Laboratory Equipment	633	S-8(b): 394	Laboratory Equipment	580	73	Normalization and ture-up of depreciation expense and accumulated depreciation
Sewer-Accum Depr	A-10; 3 of 3: 395.5	Power Operated Equipment	228	S-8(b): 395	Power Operated Equipment	228	228	Normalization and ture-up of depreciation expense and accumulated depreciation
Sewer-Accum Depr	A-10; 3 of 3: 396.5	Communication Equipment	3,515	S-8(b): 396	Communication Equipment	3,176	339	Normalization and ture-up of depreciation expense and accumulated depreciation
Sewer-Accum Depr	A-10; 3 of 3: 397.5	Miscellaneous Equipment	-	S-8(b): 397	Miscellaneous Equipment	-	-	-
Sewer-Accum Depr	A-10; 3 of 3: 398.5	Other Tangible Plant	-	S-8(b): 398	Other Tangible Plant	3,449	(3,449)	Normalization and ture-up of depreciation expense and accumulated depreciation
Revenue	B4: 460	Unmetered Water Revenue	-	W-8: 460	Unmetered Water Revenue	-	-	-
Revenue	B4: 461.1	Metered - Residential	442,792	W-8: 461.1	Metered Sales to Res Customers	451,139	(8,347)	Reflects normal fluctuation expected to result from the difference between test period and annual report period
Revenue	B4: 461.2	Metered - Commercial	-	W-8: 461.2	Metered Sales to Commercial Customers	-	-	-
Revenue	B4: 461.3	Metered - Industrial	-	W-8: 461.3	Metered Sales to Industrial Customers	-	-	-
Revenue	B4: 461.4	Metered - Public Authorities	-	W-8: 461.4	Metered Sales to Public Authorities	-	-	-
Revenue	B4: 461.5	Metered - Multi-Family	-	W-8: 461.5	Metered Sales to Multiple Family Dwellings	-	-	-
Revenue	B4: 462.1	Public Fire Protection	-	W-8: 462.1	Public Fire Protection	-	-	-
Revenue	B4: 462.2	Private Fire Protection	-	W-8: 462.2	Private Fire Protection	-	-	-
Revenue	B4: 464	Other Sales - Public Authorities	-	W-8: 464	Other Sales - Public Authorities	-	-	-
Revenue	B4: 465	Irrigation Customers	-	W-8: 465	Sales to Irrigation Customers	-	-	-
Revenue	B4: 466	Sales for Resale	-	W-8: 466	Sales for Resale	-	-	-
Revenue	B4: 467	Interdepartmental Sales	-	W-8: 467	Interdepartmental Sales	-	-	-
Revenue	B4: 470	Forfeited Discounts	1,812	W-8: 470	Forfeited Discounts	1,835	177	Reflects normal fluctuation expected to result from the difference between test period and annual report period
Revenue	B4: 471	Misc. Service Revenues	-	W-8: 471	Misc. Service Revenues	-	-	-
Revenue	B4: 472	Rents From Water Property	-	W-8: 472	Rents From Water Property	-	-	-
Revenue	B4: 473	Interdepartmental Rents	-	W-8: 473	Interdepartmental Rents	-	-	-
Revenue	B4: 474	Other Water Revenues	-	W-8: 474	Other Water Revenues	-	-	-
Revenue	B4: 521.1	Flat Rate - Residential	253,175	S-8 (a): 521.1	Flat Rate - Residential	256,190	(3,015)	Reflects normal fluctuation expected to result from the difference between test period and annual report period
Revenue	B4: 521.2	Flat Rate - Commercial	-	S-8 (a): 521.2	Flat Rate - Commercial	-	-	-
Revenue	B4: 521.3	Flat Rate - Industrial	-	S-8 (a): 521.3	Flat Rate - Industrial	-	-	-
Revenue	B4: 521.4	Flat Rate - Public Authorities	-	S-8 (a): 521.4	Flat Rate - Public Authorities	-	-	-
Revenue	B4: 521.5	Flat Rate - Multi-Family	-	S-8 (a): 521.5	Flat Rate - Multi-Family Dwelling	-	-	-
Revenue	B4: 521.6	Flat Rate - Other	-	S-8 (a): 521.6	Flat Rate - Other	-	-	-
Revenue	B4: 522.1	Measured - Residential	-	S-8 (a): 522.1	Measured - Residential	-	-	-
Revenue	B4: 522.2	Measured - Commercial	-	S-8 (a): 522.2	Measured - Commercial	-	-	-
Revenue	B4: 522.3	Measured - Industrial	-	S-8 (a): 522.3	Measured - Industrial	-	-	-
Revenue	B4: 522.4	Measured - Public Authority	-	S-8 (a): 522.4	Measured - Public Authority	-	-	-
Revenue	B4: 522.5	Measured - Multi-Family	-	S-8 (a): 522.5	Measured - Multi-Family Dwelling	-	-	-
Revenue	B4: 523	Other Sales - Public Authorities	-	S-8 (a): 523	Other Sales - Public Authorities	-	-	-
Revenue	B4: 524	Revenues from Other Systems	-	S-8 (a): 524	Revenues from Other Systems	-	-	-

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

	Account Number- MFR	Description	Amount	Account Number Annual Report	Description	Amount	Difference	Comments
Revenue	B4: 525	Interdepartmental Sales	-	S-0 (a): 525	Interdepartmental Sales	-	-	-
Revenue	B4: 531	Sale of Sludge	-	S-0 (a): 531	Sale of Sludge	-	-	-
Revenue	B4: 532	Forfeited Discounts	1,025.00	S-0 (a): 532	Forfeited Discounts	1,761	164	Reflects normal fluctuation expected to result from the difference between test period and annual report period
Revenue	B4: 534	Rents From Wastewater Property	-	S-0 (a): 534	Rents From Wastewater Property	-	-	-
Revenue	B4: 535	Interdepartmental Rents	-	S-0 (a): 535	Interdepartmental Rents	-	-	-
Revenue	B4: 536	Other Wastewater Revenues	-	S-0 (a): 536	Other Wastewater Revenues	-	-	-
Water-IS	B5: 601	Salaries & Wages - Employees	-	W-10(a): 601	Salaries & Wages - Employees	-	-	-
Water-IS	B5: 603	Salaries & Wages - Officers, Etc.	-	W-10(a): 603	Salaries & Wages - Officers, Etc.	-	-	-
Water-IS	B5: 604	Employee Pensions & Benefits	-	W-10(a): 604	Employee Pensions & Benefits	-	-	-
Water-IS	B5: 610	Purchased Water	-	W-10(a): 610	Purchased Water	-	-	-
Water-IS	B5: 615	Purchased Power	52,885.67	W-10(a): 615	Purchased Power	53,378	(490)	Reflects normal fluctuation expected to result from the difference between test period and annual report period
Water-IS	B5: 616	Fuel for Power Purchased	-	W-10(a): 616	Fuel for Power Purchased	-	-	-
Water-IS	B5: 618	Chemicals	3,860.15	W-10(a): 618	Chemicals	4,864	(1,034)	Reflects normal fluctuation expected to result from the difference between test period and annual report period
Water-IS	B5: 620	Materials & Supplies	2,968.07	W-10(a): 620	Materials & Supplies	3,417	(449)	Reflects normal fluctuation expected to result from the difference between test period and annual report period
Water-IS	B5: 631	Contractual Services - Engr.	-	W-10(a): 631	Contractual Services - Engr.	-	-	-
Water-IS	B5: 632	Contractual Services - Acct.	136.26	W-10(a): 632	Contractual Services - Acct.	134	2	Reflects normal fluctuation expected to result from the difference between test period and annual report period
Water-IS	B5: 633	Contractual Services - Legal	973.34	W-10(a): 633	Contractual Services - Legal	988	(15)	Reflects normal fluctuation expected to result from the difference between test period and annual report period
Water-IS	B5: 634	Contractual Services - Mgmt. Fees	44,759.39	W-10(a): 634	Contractual Services - Mgmt. Fees	1,130	43,629	Offsets account 675. Reflects normal fluctuation expected to result from the difference between test period and annual report period
Water-IS	B5: 635	Contractual Services - Other	-	W-10(a): 635	Contractual Services - Other	2,559	(2,559)	Reflects normal fluctuation expected to result from the difference between test period and annual report period
Water-IS	B5: 636	Contractual Services - Other	120,509.94	W-10(a): 636	Contractual Services - Other	113,900	6,610	Reflects normal fluctuation expected to result from the difference between test period and annual report period
Water-IS	B5: 641	Rental of Building/Real Prop.	-	W-10(a): 641	Rental of Building/Real Prop.	-	-	-
Water-IS	B5: 642	Rental of Equipment	-	W-10(a): 642	Rental of Equipment	-	-	-
Water-IS	B5: 650	Transportation Expenses	-	W-10(a): 650	Transportation Expenses	-	-	-
Water-IS	B5: 656	Insurance - Vehicle	-	W-10(a): 656	Insurance - Vehicle	-	-	-
Water-IS	B5: 657	Insurance - General Liability	5,544.19	W-10(a): 657	Insurance - General Liability	-	5,544	Offset by account 659: Reflects normal fluctuation expected to result from the difference between test period and annual report period
Water-IS	B5: 658	Insurance - Workman's Comp.	-	W-10(a): 658	Insurance - Workman's Comp.	-	-	-
Water-IS	B5: 659	Insurance - Other	-	W-10(a): 659	Insurance - Other	5,360	(5,360)	Offset by account 657: Reflects normal fluctuation expected to result from the difference between test period and annual report period
Water-IS	B5: 660	Advertising Expense	-	W-10(a): 660	Advertising Expense	-	-	-
Water-IS	B5: 666	Reg. Comm. Exp. - Rate Case Amort.	-	W-10(a): 666	Reg. Comm. Exp. - Rate Case Amort.	-	-	-
Water-IS	B5: 667	Reg. Comm. Exp. - Other	31,321.28	W-10(a): 667	Reg. Comm. Exp. - Other	13,928	17,395	Reflects normal fluctuation expected to result from the difference between test period and annual report period
Water-IS	B5: 670	Bad Debt Expense	180.68	W-10(a): 670	Bad Debt Expense	132	29	Rounding/ Immaterial
Water-IS	B5: 675	Miscellaneous Expenses	26,064.82	W-10(a): 675	Miscellaneous Expenses	73,890	(44,825)	Offsets account 634. Reflects normal fluctuation expected to result from the difference between test period and annual report period
Water-IS	B6: 701	Salaries & Wages - Employees	-	S-10(a): 701	Salaries & Wages - Employees	-	-	-
Sewer-IS	B6: 703	Salaries & Wages - Officers, Etc.	-	S-10(a): 703	Salaries & Wages - Officers, Etc.	-	-	-
Sewer-IS	B6: 704	Employee Pensions & Benefits	-	S-10(a): 704	Employee Pensions & Benefits	-	-	-
Sewer-IS	B6: 710	Purchased Sewage Treatment	(47.45)	S-10(a): 710	Purchased Sewage Treatment	-	-	(47) Rounding/ Immaterial
Sewer-IS	B6: 711	Sludge Removal Expense	2,622.36	S-10(a): 711	Sludge Removal Expense	2,849	(227)	Reflects normal fluctuation expected to result from the difference between test period and annual report period
Sewer-IS	B6: 715	Purchased Power	370.22	S-10(a): 715	Purchased Power	420	(50)	Reflects normal fluctuation expected to result from the difference between test period and annual report period
Sewer-IS	B6: 716	Fuel for Power Purchased	49.84	S-10(a): 716	Fuel for Power Production	-	50	Rounding/ Immaterial
Sewer-IS	B6: 718	Chemicals	623.63	S-10(a): 718	Chemicals	7,219	(6,595)	Reflects normal fluctuation expected to result from the difference between test period and annual report period
Sewer-IS	B6: 720	Materials & Supplies	623.58	S-10(a): 720	Materials & Supplies	624	(0)	-
Sewer-IS	B6: 731	Contractual Services - Engr.	13,763.75	S-10(a): 731	Contractual Services - Engr.	13,764	(0)	-
Sewer-IS	B6: 732	Contractual Services - Acct.	106.68	S-10(a): 732	Contractual Services - Acct.	105	2	Rounding/ Immaterial
Sewer-IS	B6: 733	Contractual Services - Legal	837.06	S-10(a): 733	Contractual Services - Legal	848	(11)	Rounding/ Immaterial
Sewer-IS	B6: 734	Contractual Services - Mgmt. Fees	35,037.90	S-10(a): 734	Contractual Services - Mgmt. Fees	885	34,153	Offsets account 775. Reflects normal fluctuation expected to result from the difference between test period and annual report period
Sewer-IS	B6: 735	Contractual Services - Other	-	S-10(a): 735	Contractual Services - Other	2,478	104,379	Offsets account 741. Reflects normal fluctuation expected to result from the difference between test period and annual report period
Sewer-IS	B6: 741	Rental of Building/Real Prop.	-	S-10(a): 741	Rental of Building/Real Prop.	86,824	(86,824)	Offsets account 736. Reflects normal fluctuation expected to result from the difference between test period and annual report period
Sewer-IS	B6: 742	Rental of Equipment	-	S-10(a): 742	Rental of Equipment	-	-	-
Sewer-IS	B6: 750	Transportation Expenses	-	S-10(a): 750	Transportation Expenses	-	-	-
Sewer-IS	B6: 756	Insurance - Vehicle	-	S-10(a): 756	Insurance - Vehicle	-	-	-
Sewer-IS	B6: 757	Insurance - General Liability	4,340.03	S-10(a): 757	Insurance - General Liability	-	4,340	Offset by account 759: Reflects normal fluctuation expected to result from the difference between test period and annual report period
Sewer-IS	B6: 758	Insurance - Workman's Comp.	-	S-10(a): 758	Insurance - Workman's Comp.	-	-	-
Sewer-IS	B6: 759	Insurance - Other	-	S-10(a): 759	Insurance - Other	4,198	(4,198)	Offset by account 757: Reflects normal fluctuation expected to result from the difference between test period and annual report period
Sewer-IS	B6: 760	Advertising Expense	-	S-10(a): 760	Advertising Expense	-	-	-
Sewer-IS	B6: 766	Reg. Comm. Exp. - Rate Case Amort.	-	S-10(a): 766	Reg. Comm. Exp. - Rate Case Amort.	-	-	-
Sewer-IS	B6: 767	Reg. Comm. Exp. - Other	13,883.49	S-10(a): 767	Reg. Comm. Exp. - Other	11,618	2,265	Reflects normal fluctuation expected to result from the difference between test period and annual report period
Sewer-IS	B6: 770	Bad Debt Expense	997.42	S-10(a): 770	Bad Debt Expense	847	50	Reflects normal fluctuation expected to result from the difference between test period and annual report period
Sewer-IS	B6: 775	Miscellaneous Expenses	25,870.78	S-10(a): 775	Miscellaneous Expenses	59,626	(34,055)	Offsets account 734. Reflects normal fluctuation expected to result from the difference between test period and annual report period
W&S	A18: 2 of 2 Line 1	Utility Plant in Service	5,029,279	F-1 (a): 101-108	Utility Plant	6,290,839	(1,261,360)	Please see specific account variance descriptions above
W&S	A18: 2 of 2 Line 2	Construction Work in Progress	343,207	F7: 105	Construction work in Progress	347,947	(4,740)	Reflects normal fluctuation expected to result from the difference between test period and annual report period
W&S	A18: 2 of 2 Line 3	Other Utility Plant Adjustments	2,316,288	-	-	-	-	-
W&S	A18: 2 of 2 Line 19	Other Miscellaneous Deferred Debits	17,415	-	-	-	-	-
		Total Misc Deferred Debits	2,333,703	F-1 (b): 186	Misc Deferred Debits	2,328,988	4,715	Reflects normal fluctuation expected to result from the difference between test period and annual report period
W&S	A18: 2 of 2 Line 5	Accumulated Depreciation	(2,979,747)	F-1 (a): 108-110	Less: Accumulated Depr & Amort	(3,838,225)	858,478	Please see specific account variance descriptions above
W&S	A18: 2 of 2 Line 7	Cash	3,127	F-1 (a): 131	Cash	137	2,990	Reflective of working capital cycle and allocations from consolidated entity
W&S	A18: 2 of 2 Line 8	Accounts Recb- Customer	49,949	-	-	-	-	-
W&S	A18: 2 of 2 Line 9	Notes & Accts Recb - Assoc. Cos.	-	-	-	-	-	-
W&S	A18: 2 of 2 Line 10	Accounts Recb - Other	-	-	-	-	-	-
W&S	A18: 2 of 2 Line 11	Allowance for Bad Debts	(14,044)	-	-	-	-	-
		Total Accts & Notes Receivable	-	-	-	-	-	-
		Less Accum Provision for Uncollectible Accts	36,806	F-1 (a): 141-144	Accts & Notes Receivable Less Accum Provision for Uncollectible Accts	55,992	(20,087)	-
W&S	A18: 2 of 2 Line 12	Prepayments	3,111	F-1 (a): 182	Prepayments	3,398	(275)	Reflects normal fluctuation expected to result from the difference between test period and annual report period
W&S	A18: 2 of 2 Line 13	Miscellaneous Current & Accrued Asse	12,982	F-1 (a): 173 & 185	Accrued Utility Revenues & Temporary Facilities	28,745	(15,763)	-
W&S	A18: 2 of 2 Line 15	Unamortized Debt Discount & Exp.	-	-	-	-	-	-
W&S	A18: 2 of 2 Line 16	Prelim. Survey & Investigation Charge	1,737	F-1(b): 183	Preliminary Survey & Investigation Charges	15,840	(14,103)	Reflects normal fluctuation expected to result from the difference between test period and annual report period
W&S	A18: 2 of 2 Line 17	Cleaning Accounts	1,891	F-1(b): 184	Cleaning Accounts	868	1,025	Reflective of customer payment cycles
W&S	A18: 2 of 2 Line 18	Deferred Rate Case Expense	1,662	-	-	-	1,662	Rate case filing preparation booked beginning in January 2025
W&S	A18: 2 of 2 Line 20	Accum. Deferred Income Taxes	-	F-1 (b): 180	-	-	-	-
W&S	A18: 2 of 2 Line 1	Common Stock Issued	3,389,117	F-2(a): 201	Common Stock	3,446,930	(57,813)	Reflects a difference in the allocation procedure for paid in capital to CSWR-Florida
W&S	A18: 2 of 2 Line 2	Preferred Stock Issued	-	-	-	-	-	-
W&S	A18: 2 of 2 Line 3	Additional Paid in Capital	-	-	-	-	-	-
W&S	A18: 2 of 2 Line 4	Retained Earnings	340,704	F-2(a): 214-215	Retained Earnings	259,762	80,942	Result of change in net income, please see income statement account specific variance descriptions above
W&S	A18: 2 of 2 Line 5	Other Equity Capital	-	-	-	-	-	-
W&S	A18: 2 of 2 Line 7	Bonds	-	-	-	-	-	-
W&S	A18: 2 of 2 Line 8	Reacquired Bonds	-	-	-	-	-	-
W&S	A18: 2 of 2 Line 9	Advances From Associated Companies	357,999	-	-	-	357,999	Reflective of working capital cycle and allocations from consolidated entity
W&S	A18: 2 of 2 Line 10	Other Long-Term Debt	-	-	-	-	-	-
W&S	A18: 2 of 2 Line 12	Accounts Payable	248,722	F-2(a): 231	Accounts Payable	250,749	(2,027)	Reflective of working capital cycle and allocations from consolidated entity

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

	Account Number- MFR	Description	Amount	Account Number Annual Report	Description	Amount	Difference	Comments
W&S	A19; 2 of 2 Line 13	Notes Payable	-	F-2(a): 232	Notes Payable	-	-	-
W&S	A19; 2 of 2 Line 14	Notes & Accounts Payable - Assoc. Co	228,109	F-2(a): 234	Notes Payable to Associated Companies	666,171	(438,062)	Reflective of working capital cycle and allocations from consolidated entity
W&S	A19; 2 of 2 Line 15	Customer Deposits	-				-	-
W&S	A19; 2 of 2 Line 16	Accrued Taxes	-				-	-
W&S	A19; 2 of 2 Line 17	Accrued Interest	-				-	-
W&S	A19; 2 of 2 Line 18	Accrued Dividends	-				-	-
W&S	A19; 2 of 2 Line 19	Misc. Current & Accrued Liabilities	10,234	F-2(a): 241	Misc. Current & Accrued Liabilities	46,403	(36,169)	Reflective of working capital cycle and allocations from consolidated entity
W&S	A19; 2 of 2 Line 21	Advances For Construction	-				-	-
W&S	A19; 2 of 2 Line 22	Other Deferred Credits	-				-	-
W&S	A19; 2 of 2 Line 23	Accum. Deferred ITCs	-				-	-
W&S	A19; 2 of 2 Line 24	Operating Reserves	-				-	-
W&S	A19; 2 of 2 Line 26	Contributions in Aid of Construction	1,033,654	F-2(b): 271	Contributions in Aid of Construction	1,035,154	(1,500)	Reflects normal fluctuation expected to result from the difference between test period and annual report period
W&S	A19; 2 of 2 Line 27	Less: Accum. Amortization of CIAC	(821,562)	F-2(b): 272	Accumulated Amort of CIAC	(818,700)	(2,862)	Reflects normal fluctuation expected to result from the difference between test period and annual report period
W&S	A19; 2 of 2 Line 28	Accumulated Deferred Income Taxes	-				-	-
water	B1: Line 1	Operating Revenues	444,604	F-3(a) & b): 400	Operating Revenue	452,774	(8,170)	Please see specific account variance descriptions above
water	B1: Line 2	Operation & Maintenance	292,184	F-3(a) & b): 401	Operating Expenses	273,707	18,477	Please see specific account variance descriptions above
water	B1: Line 3	Deprecation, net of CIAC Amort	50,187	F-3(a) & b): Net Deprecation	Net Deprecation Expense	78,598	(28,411)	Please see specific account variance descriptions above
water	B1: Line 4	Amortization	-				-	-
water	B1: Line 5	Taxes Other Than Income	36,148	F-3(a) & b): 408	Taxes Other Than Income	7,462	30,686	Please see specific account variance descriptions above
water	B1: Line 6	Provision for Income Taxes	-	F-3(a) & b): 411.1	Provision for Deferred Income Taxes-Credit	-	-	-
water	B1: Line 7	Operating Expenses	380,519	F-3(a) & b): Operating Expense	Operating Expenses	107,104	273,415	Please see specific account variance descriptions above
water	B1: Line 8	Net Operating Income	64,085	F-3(a) & b): Net Income	Net Income	94,271	(30,186)	Please see specific account variance descriptions above
sewer	B2: Line 1	Operating Revenues	255,100	F-3(a) & b): 400	Operating Revenue	257,950	(2,850)	Please see specific account variance descriptions above
sewer	B2: Line 2	Operation & Maintenance	211,275	F-3(a) & b): 401	Operating Expenses	204,401	6,874	Please see specific account variance descriptions above
sewer	B2: Line 3	Deprecation, net of CIAC Amort	5,447	F-3(a) & b): Net Deprecation	Net Deprecation Expense	24,661	(19,234)	Please see specific account variance descriptions above
sewer	B2: Line 4	Amortization	-				-	-
sewer	B2: Line 5	Taxes Other Than Income	21,150	F-3(a) & b): 408	Taxes Other Than Income	7,462	13,688	Please see specific account variance descriptions above
sewer	B2: Line 6	Provision for Income Taxes	-	F-3(a) & b): 411.1	Provision for Deferred Income Taxes-Credit	-	-	-
sewer	B2: Line 7	Operating Expenses	237,872	F-3(a) & b): Operating Expense	Operating Expenses	41,776	196,096	Please see specific account variance descriptions above
sewer	B2: Line 8	Net Operating Income	17,228	F-3(a) & b): Net Income	Net Income	37,678	(20,450)	Please see specific account variance descriptions above

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

	Account Number- MFR	Description	Amount	Number Annual Report	Description	Amount	Difference	Comments
Sewer-Assets	A-6, 3 of 3 351 1	Organization	-	S-4(a) 351	Organization	2,411	(2,411)	Asset Retirement
Sewer-Assets	A-6, 3 of 3 352 1	Franchises	-	S-4(a) 352	Franchises	-	-	
Sewer-Assets	A-6, 3 of 3 380 1	Other Plant & Misc. Equipment	-	-	-	-	-	
Sewer-Assets	A-6, 3 of 3 353 2	Land & Land Rights	34,751	S-4(a) 353	Land and Land Rights	13,884	20,867	Assets Capitalization
Sewer-Assets	A-6, 3 of 3 354 2	Structures & Improvements	11,405	S-4(a) 354	Structures & Improvements	11,405	0	
Sewer-Assets	A-6, 3 of 3 360 2	Collection Wastewaters - Force	110,666	S-4(a) 355	Power Generated Equipment	-	-	
Sewer-Assets	A-6, 3 of 3 361 2	Collection Wastewaters - Gravity	85,716	S-4(a) 360	Collection Sewers-Force	110,666	-	
Sewer-Assets	A-6, 3 of 3 362 2	Special Collecting Structures	-	S-4(a) 361	Collection Sewers-Gravity	85,716	0	
Sewer-Assets	A-6, 3 of 3 363 2	Services to Customers	6,219	S-4(a) 362	Special Collecting Structures	-	-	
Sewer-Assets	A-6, 3 of 3 364 2	Flow Measuring Devices	383	S-4(a) 363	Services to Customers	6,219	-	
Sewer-Assets	A-6, 3 of 3 365 2	Flow Measuring Installations	-	S-4(a) 364	Flow Measuring Devices	383	-	
Sewer-Assets	A-6, 3 of 3 389 2	Other Plant & Misc. Equipment	-	S-4(a) 365	Flow Measuring Installations	-	-	
Sewer-Assets	A-6, 3 of 3 353 3	Land & Land Rights	-	-	-	-	-	
Sewer-Assets	A-6, 3 of 3 354 3	Structures & Improvements	-	-	-	-	-	
Sewer-Assets	A-6, 3 of 3 370 3	Receiving Wells	21,334	S-4(a) 366	Raise Services	-	-	
Sewer-Assets	A-6, 3 of 3 371 3	Pumping Equipment	-	S-4(a) 367	Raise Meters and Meter Installations	-	-	
Sewer-Assets	-	-	-	S-4(a) 370	Receiving wells	21,334	-	
Sewer-Assets	-	-	-	S-4(a) 371	Pumping Equipment	-	-	
Sewer-Assets	-	-	-	S-4(a) 374	Raise Distribution Reservoirs	-	-	
Sewer-Assets	-	-	-	S-4(a) 375	Raise Transmission and Dist System	-	-	
Sewer-Assets	A-6, 3 of 3 389 3	Other Plant & Misc. Equipment	-	-	-	-	-	
Sewer-Assets	A-6, 3 of 3 353 4	Land & Land Rights	-	-	-	-	-	
Sewer-Assets	A-6, 3 of 3 354 4	Structures & Improvements	-	-	-	-	-	
Sewer-Assets	A-6, 3 of 3 380 4	Treatment & Disposal Equipment	-	S-4(a) 380	Treatment and Disposal Equipment	-	-	
Sewer-Assets	A-6, 3 of 3 381 4	Plant Wastewaters	17,043	S-4(a) 381	Plant Sewers	17,043	-	
Sewer-Assets	A-6, 3 of 3 382 4	Outfall Wastewater Lines	-	S-4(a) 382	Outfall Sewer Lines	-	-	
Sewer-Assets	A-6, 3 of 3 389 4	Other Plant & Misc. Equipment	-	S-4(a) 389	Other Plant Miscellaneous Equipment	-	-	
Sewer-Assets	A-6, 3 of 3 353 5	Land & Land Rights	-	-	-	-	-	
Sewer-Assets	A-6, 3 of 3 354 5	Structures & Improvements	-	-	-	-	-	
Sewer-Assets	A-6, 3 of 3 390 5	Office Furniture & Equipment	-	S-4(a) 390	Office Furniture & Equipment	-	-	
Sewer-Assets	A-6, 3 of 3 391 5	Transportation Equipment	-	S-4(a) 391	Transportation Equipment	-	-	
Sewer-Assets	A-6, 3 of 3 392 5	Stores Equipment	-	S-4(a) 392	Stores Equipment	-	-	
Sewer-Assets	A-6, 3 of 3 393 5	Tools, Shop & Garage Equipment	-	S-4(a) 393	Tools, Shop & Garage Equipment	-	-	
Sewer-Assets	A-6, 3 of 3 394 5	Laboratory Equipment	-	S-4(a) 394	Laboratory Equipment	-	-	
Sewer-Assets	A-6, 3 of 3 395 5	Power Operated Equipment	-	S-4(a) 395	Power Operated Equipment	-	-	
Sewer-Assets	A-6, 3 of 3 396 5	Communication Equipment	48,760	S-4(a) 396	Communication Equipment	48,760	-	(1) Rounding/ Immaterial
Sewer-Assets	A-6, 3 of 3 397 5	Miscellaneous Equipment	-	S-4(a) 397	Miscellaneous Equipment	-	-	
Sewer-Assets	A-6, 3 of 3 398 5	Other Tangible Plant	-	S-4(a) 398	Other Tangible Plant	-	-	
Sewer-Accum Depr	A-10, 3 of 3 351 1	Organization	-	-	-	-	-	
Sewer-Accum Depr	A-10, 3 of 3 352 1	Franchises	-	-	-	-	-	
Sewer-Accum Depr	A-10, 3 of 3 389 1	Other Plant & Misc. Equipment	-	-	-	-	-	
Sewer-Accum Depr	A-10, 3 of 3 353 3	Land & Land Rights	-	-	-	-	-	
Sewer-Accum Depr	A-10, 3 of 3 354 3	Structures & Improvements	178	S-6(b) 354	Structures & Improvements	168	10	Rounding/ Immaterial
Sewer-Accum Depr	A-10, 3 of 3 380 3	Collection Wastewaters - Force	94,396	S-6(b) 355	Power Generated Equipment	-	-	
Sewer-Accum Depr	A-10, 3 of 3 381 3	Collection Wastewaters - Gravity	77,863	S-6(b) 360	Collection Sewers-Force	2,213	92,183	Normalization and ture-up of depreciation expense and accumulated depreciation
Sewer-Accum Depr	A-10, 3 of 3 382 3	Special Collecting Structures	-	S-6(b) 361	Collection Sewers-Gravity	418	77,465	Normalization and ture-up of depreciation expense and accumulated depreciation
Sewer-Accum Depr	A-10, 3 of 3 383 3	Services to Customers	6,219	S-6(b) 362	Special Collecting Structures	-	-	
Sewer-Accum Depr	A-10, 3 of 3 384 3	Flow Measuring Devices	383	S-6(b) 363	Services to Customers	-	6,219	Normalization and ture-up of depreciation expense and accumulated depreciation
Sewer-Accum Depr	A-10, 3 of 3 385 3	Flow Measuring Installations	-	S-6(b) 364	Flow Measuring Devices	24	359	Normalization and ture-up of depreciation expense and accumulated depreciation
Sewer-Accum Depr	A-10, 3 of 3 386 3	Flow Measuring Installations	-	S-6(b) 365	Flow Measuring Installations	-	-	
Sewer-Accum Depr	A-10, 3 of 3 387 3	Flow Measuring Installations	-	S-6(b) 366	Raise Services	-	-	
Sewer-Accum Depr	A-10, 3 of 3 388 3	Flow Measuring Installations	-	S-6(b) 367	Raise Meters and Meter Installations	-	-	
Sewer-Accum Depr	A-10, 3 of 3 390 3	Other Plant & Misc. Equipment	-	-	-	-	-	
Sewer-Accum Depr	A-10, 3 of 3 353 4	Land & Land Rights	-	-	-	-	-	
Sewer-Accum Depr	A-10, 3 of 3 354 4	Structures & Improvements	-	-	-	-	-	
Sewer-Accum Depr	A-10, 3 of 3 370 4	Receiving Wells	14,522	S-6(b) 370	Receiving Wells	853	13,669	Normalization and ture-up of depreciation expense and accumulated depreciation
Sewer-Accum Depr	A-10, 3 of 3 371 4	Pumping Equipment	-	S-6(b) 371	Pumping Equipment	-	-	
Sewer-Accum Depr	A-10, 3 of 3 374 4	Raise Distribution Reservoirs	-	S-6(b) 374	Raise Distribution Reservoirs	-	-	
Sewer-Accum Depr	A-10, 3 of 3 375 4	Raise Transmission Distribution System	-	S-6(b) 375	Raise Transmission Distribution System	-	-	
Sewer-Accum Depr	A-10, 3 of 3 389 4	Other Plant & Misc. Equipment	-	-	-	-	-	
Sewer-Accum Depr	A-10, 3 of 3 353 4	Land & Land Rights	-	-	-	-	-	
Sewer-Accum Depr	A-10, 3 of 3 354 4	Structures & Improvements	-	-	-	-	-	
Sewer-Accum Depr	A-10, 3 of 3 380 4	Treatment & Disposal Equipment	-	S-6(b) 380	Treatment & Disposal Equipment	-	-	
Sewer-Accum Depr	A-10, 3 of 3 381 4	Plant Wastewaters	10,640	S-6(b) 381	Plant Sewers	426	10,214	Normalization and ture-up of depreciation expense and accumulated depreciation
Sewer-Accum Depr	A-10, 3 of 3 382 4	Outfall Wastewater Lines	-	S-6(b) 382	Outfall Sewer Lines	-	-	
Sewer-Accum Depr	A-10, 3 of 3 389 4	Other Plant & Misc. Equipment	-	S-6(b) 389	Other Plant Miscellaneous Equipment	-	-	
Sewer-Accum Depr	A-10, 3 of 3 353 5	Land & Land Rights	-	-	-	-	-	
Sewer-Accum Depr	A-10, 3 of 3 354 5	Structures & Improvements	-	-	-	-	-	
Sewer-Accum Depr	A-10, 3 of 3 390 5	Office Furniture & Equipment	-	S-6(b) 390	Office Furniture & Equipment	-	-	
Sewer-Accum Depr	A-10, 3 of 3 391 5	Transportation Equipment	-	S-6(b) 391	Transportation Equipment	-	-	
Sewer-Accum Depr	A-10, 3 of 3 392 5	Stores Equipment	-	S-6(b) 392	Stores Equipment	-	-	
Sewer-Accum Depr	A-10, 3 of 3 393 5	Tools, Shop & Garage Equipment	-	S-6(b) 393	Tools, Shop & Garage Equipment	-	-	
Sewer-Accum Depr	A-10, 3 of 3 394 5	Laboratory Equipment	-	S-6(b) 394	Laboratory Equipment	-	-	
Sewer-Accum Depr	A-10, 3 of 3 395 5	Power Operated Equipment	-	S-6(b) 395	Power Operated Equipment	-	-	
Sewer-Accum Depr	A-10, 3 of 3 396 5	Communication Equipment	2,438	S-6(b) 396	Communication Equipment	2,032	406	Normalization and ture-up of depreciation expense and accumulated depreciation
Sewer-Accum Depr	A-10, 3 of 3 397 5	Miscellaneous Equipment	-	S-6(b) 397	Miscellaneous Equipment	-	-	
Sewer-Accum Depr	A-10, 3 of 3 398 5	Other Tangible Plant	-	S-6(b) 397	Other Tangible Plant	-	-	
Revenue	B4, 521 1	Flat Rate - Residential	98,494.80	S-9 (a), 521 1	Flat Rate - Residential	103,408	(4,913)	Reflects normal fluctuation expected to result from the difference between test period and annual report period
Revenue	B4, 521 2	Flat Rate - Commercial	-	S-9 (a), 521 2	Flat Rate - Commercial	-	-	
Revenue	B4, 521 3	Flat Rate - Industrial	-	S-9 (a), 521 3	Flat Rate - Industrial	-	-	
Revenue	B4, 521 4	Flat Rate - Public Authorities	-	S-9 (a), 521 4	Flat Rate - Public Authorities	-	-	
Revenue	B4, 521 5	Flat Rate - Multi-Family	-	S-9 (a), 521 5	Flat Rate - Multi-Family Dwelling	-	-	
Revenue	B4, 521 6	Flat Rate - Other	-	S-9 (a), 521 6	Flat Rate - Other	-	-	
Revenue	B4, 522 1	Measured - Residential	-	S-9 (a), 522 1	Measured - Residential	-	-	
Revenue	B4, 522 2	Measured - Commercial	-	S-9 (a), 522 2	Measured - Commercial	-	-	
Revenue	B4, 522 3	Measured - Industrial	-	S-9 (a), 522 3	Measured - Industrial	-	-	

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

	Account Number- MFR	Description	Amount	Number Annual Report	Description	Amount	Difference	Comments
Revenue	B4, 522.4	Measured - Public Authority	-	S-9 (a), 522.4	Measured - Public Authority	-	-	
Revenue	B4, 522.5	Measured - Multi-Family	-	S-9 (a), 522.5	Measured - Multi-Family Dwelling	-	-	
Revenue	B4, 523	Other Sales - Public Authorities	-	S-9 (a), 523	Other Sales - Public Authorities	-	-	
Revenue	B4, 524	Revenues from Other Systems	-	S-9 (a), 524	Revenues from Other Systems	-	-	
Revenue	B4, 525	Interdepartmental Sales	-	S-9 (a), 525	Interdepartmental Sales	-	-	
Revenue	B4, 531	Sale of Sludge	-	S-9 (a), 531	Sale of Sludge	-	-	
Revenue	B4, 532	Forfeited Discounts	-	S-9 (a), 532	Forfeited Discounts	-	-	
Revenue	B4, 534	Rents From Wastewater Property	-	S-9 (a), 534	Rents From Wastewater Property	-	-	
Revenue	B4, 535	Interdepartmental Rents	-	S-9 (a), 535	Interdepartmental Rents	-	-	
Revenue	B4, 536	Other Wastewater Revenues	-	S-9 (a), 536	Other Wastewater Revenues	-	-	
Sewer-IS	B6, 701	Salaries & Wages - Employees	-	S-10 (a) 701	Salaries & Wages - Employees	-	-	
Sewer-IS	B6, 703	Salaries & Wages - Officers, Etc	-	S-10 (a) 703	Salaries & Wages - Officers, Etc	-	-	
Sewer-IS	B6, 704	Employee Pensions & Benefits	-	S-10 (a) 704	Employee Pensions & Benefits	-	-	
Sewer-IS	B6, 710	Purchased Sewage Treatment	33,477.37	S-10 (a) 710	Purchased Sewage Treatment	35,183	(1,706)	Reflects normal fluctuation expected to result from the difference between test period and annual report period
Sewer-IS	B6, 711	Sludge Removal Expense	42	S-10 (a) 711	Sludge Removal Expense	118	(76)	Reflects normal fluctuation expected to result from the difference between test period and annual report period
Sewer-IS	B6, 715	Purchased Power	2,977.44	S-10 (a) 715	Purchased Power	3,240	(263)	Reflects normal fluctuation expected to result from the difference between test period and annual report period
Sewer-IS	B6, 716	Fuel for Power Purchased	-	S-10 (a) 716	Fuel for Power Production	-	-	
								Reflects normal fluctuation expected to result from the difference between
Sewer-IS	B6, 718	Chemicals	(725.28)	S-10 (a) 718	Chemicals	-	(725)	test period and annual report period
Sewer-IS	B6, 720	Materials & Supplies	176.59	S-10 (a) 720	Materials & Supplies	-	177	Reflects normal fluctuation expected to result from the difference between test period and annual report period
Sewer-IS	B6, 731	Contractual Services - Engr	-	S-10 (a) 731	Contractual Services - Engr	-	-	
Sewer-IS	B6, 732	Contractual Services - Acct	35.46	S-10 (a) 732	Contractual Services - Acct	35	0	
Sewer-IS	B6, 733	Contractual Services - Legal	127	S-10 (a) 733	Contractual Services - Legal	131	(4)	Rounding/ Immaterial
Sewer-IS	B6, 734	Contractual Services - Mgmt Fees	11,645.54	S-10 (a) 734	Contractual Services - Mgmt Fees	294	11,352	Offset with 775 Reflects normal fluctuation expected to result from the difference between test period and annual report period
								Reflects normal fluctuation expected to result from the difference between
Sewer-IS	B6, 735	Contractual Services - Other	48,569.06	S-10 (a) 735	Contractual Services - Testing	-	949	Reflects normal fluctuation expected to result from the difference between test period and annual report period
Sewer-IS	B6, 741	Rental of Building/Real Prop	-	S-10 (a) 736	Contractual Services - Other	47,620	-	
Sewer-IS	B6, 742	Rental of Equipment	-	S-10 (a) 741	Rental of Building/Real Prop	-	-	
Sewer-IS	B6, 750	Transportation Expenses	-	S-10 (a) 742	Rental of Equipment	-	-	
Sewer-IS	B6, 756	Insurance - Vehicle	-	S-10 (a) 750	Transportation Expenses	-	-	
Sewer-IS	B6, 757	Insurance - General Liability	\$ 3,285	S-10 (a) 756	Insurance - Vehicle	-	-	
Sewer-IS	B6, 758	Insurance - Workman's Comp	-	S-10 (a) 757	Insurance - General Liability	-	3,285	Offset by account 759 Reflects normal fluctuation expected to result from the difference between test period and annual report period
Sewer-IS	B6, 759	Insurance - Other	-	S-10 (a) 758	Insurance - Workman's Comp	-	-	
Sewer-IS	B6, 760	Advertising Expense	-	S-10 (a) 759	Insurance - Other	3,777	(3,777)	Offset by account 757 Reflects normal fluctuation expected to result from the difference between test period and annual report period
Sewer-IS	B6, 766	Reg Comm Exp - Rate Case Amort	-	S-10 (a) 760	Advertising Expense	-	-	
								Reflects normal fluctuation expected to result from the difference between
Sewer-IS	B6, 767	Reg Comm Exp - Other	2,331.10	S-10 (a) 766	Reg Comm Exp - Rate Case Amort	-	(3,127)	test period and annual report period
Sewer-IS	B6, 770	Bad Debt Expense	231.80	S-10 (a) 767	Reg Comm Exp - Other	5,458	17	Rounding/ Immaterial
Sewer-IS	B6, 775	Miscellaneous Expenses	5,479.80	S-10 (a) 770	Bad Debt Expense	215	(11,069)	Offset with 734 Reflects normal fluctuation expected to result from the difference between test period and annual report period
W&S	A18, 2 of 2 Line 1	Utility Plant in Service	336,277	S-10 (a) 775	Miscellaneous Expenses	16,549	(83,568)	Please see specific account variance descriptions above
W&S	A18, 2 of 2 Line 2	Construction Work in Progress	96,313	F-1 (a) 101-108	Utility Plant	419,833	(3,700)	Reflects normal fluctuation expected to result from the difference between test period and annual report period
W&S	A18, 2 of 2 Line 3	Other Utility Plant Adjustments	345,377	F7 105	Construction work in Progress	102,013	-	
W&S	A18, 2 of 2 Line 1	Other Miscellaneous Deferred Debits	38,242					
		Total Misc Deferred Debits	383,619	F-1 (b) 166	Misc Deferred Debits	383,971.00	(352)	Reflects normal fluctuation expected to result from the difference between test period and annual report period
W&S	A18, 2 of 2 Line 5	Accumulated Depreciation	(206,660)	F-1 (a) 108-110	Less Accumulated Depr & Amort	(205,910.00)	(750)	Please see specific account variance descriptions above
W&S	A18, 2 of 2 Line 7	Cash	456	F-1 (a) 131	Cash	20.00	436	Reflective of working capital cycle and allocations from consolidated entity
W&S	A18, 2 of 2 Line 8	Accounts Rec'b - Customer	15,635					
W&S	A18, 2 of 2 Line 9	Notes & Accts Rec'b - Assoc Cos	-					
W&S	A18, 2 of 2 Line 11	Accounts Rec'b - Other	-					
W&S	A18, 2 of 2 Line 1	Allowance for Bad Debts	(2,219)					
		Total Accts & Notes Receivable Less Accum Provision for Uncollectible Accts	13,416	F-1 (a) 141-144	Accts & Notes Receivable Less Accum Provision for Uncollectible Accts	15,662.00	(2,246)	Reflects normal fluctuation expected to result from the difference between test period and annual report period
W&S	A18, 2 of 2 Line 1	Prepayments	-	F-1 (a) 162	Prepayments	-	-	
W&S	A18, 2 of 2 Line 1	Miscellaneous Current & Accrued Assets	1,865	F-1 (a) 173 & 185	Accrued Utility Revenues & Temporary	4,983.00	(2,968)	Reflects normal fluctuation expected to result from the difference between test period and annual report period
W&S	A18, 2 of 2 Line 1	Unamortized Debt Discount & Exp	-					
W&S	A18, 2 of 2 Line 1	Prelim Survey & Investigation Charges	(3,365)	F-1 (b) 183	Preliminary Survey & Investigation Cha	(1,327.00)	(2,056)	Reflects normal fluctuation expected to result from the difference between test period and annual report period
W&S	A18, 2 of 2 Line 1	Clearing Accounts	291	F-1 (b) 194	Clearing Accounts	141.00	150	Rounding/ Immaterial
W&S	A18, 2 of 2 Line 1	Deferred Rate Case Expense	246				246	Rate case filing preparation booked beginning in January 2025
W&S	A18, 2 of 2 Line 2	Accum Deferred Income Taxes	-	F-1 (b) 190		-	-	
W&S	A19, 2 of 2 Line 1	Common Stock Issued	522,665	F-2(a) 201	Common Stock	459,513.00	63,152	Reflects a difference in the allocation procedure for paid in capital to CSWR-Florida
W&S	A19, 2 of 2 Line 2	Preferred Stock Issued	-					
W&S	A19, 2 of 2 Line 3	Additional Paid in Capital	-					
W&S	A19, 2 of 2 Line 4	Retained Earnings	(28,565)	F-2(a) 214-215	Retained Earnings	(39,408.00)	10,843	Result of change in net income, please see income statement account specific variance descriptions above
W&S	A19, 2 of 2 Line 5	Other Equity Capital	-				-	
W&S	A19, 2 of 2 Line 7	Bonds	-				-	
W&S	A18, 2 of 2 Line 9	Reacquired Bonds	-				-	
W&S	A19, 2 of 2 Line 9	Advances From Associated Companies	117,662				117,662	Reflective of working capital cycle and allocations from consolidated entity
W&S	A19, 2 of 2 Line 1	Other Long-Term Debt	-				-	
W&S	A19, 2 of 2 Line 1	Accounts Payable	(9,656)	F-2(a) 231	Accounts Payable	3,609.00	(13,267)	Reflective of working capital cycle and allocations from consolidated entity
W&S	A19, 2 of 2 Line 1	Notes Payable	-	F-2(a) 232	Notes Payable	-	-	
W&S	A19, 2 of 2 Line 1	Notes & Accounts Payable - Assoc Cos	17,110	F-2(a) 234	Notes Payable to Associated Companie	184,854.00	(167,744)	Reflective of working capital cycle and allocations from consolidated entity
W&S	A19, 2 of 2 Line 1	Customer Deposits	-				-	
W&S	A19, 2 of 2 Line 1	Accrued Taxes	43	F-2(a) 236	Accrued Taxes	-	43	Rounding/ Immaterial
W&S	A19, 2 of 2 Line 1	Accrued Interest	-				-	
W&S	A19, 2 of 2 Line 1	Accrued Dividends	-				-	
W&S	A19, 2 of 2 Line 1	Misc Current & Accrued Liabilities	1,494	F-2(a) 241	Misc Current & Accrued Liabilities	4,901.00	(3,407)	Reflective of working capital cycle and allocations from consolidated entity
W&S	A19, 2 of 2 Line 2	Advances For Construction	-				-	
W&S	A19, 2 of 2 Line 2	Other Deferred Credits	-				-	
W&S	A19, 2 of 2 Line 2	Accum Deferred ITCs	-				-	
W&S	A19, 2 of 2 Line 2	Operating Reserves	-				-	
W&S	A19, 2 of 2 Line 2	Contributions In Aid of Construction	35,402	F-2(b) 271	Contributions In Aid of Construction	35,402.00	-	
W&S	A19, 2 of 2 Line 2	Less Accum Amortization of CIAC	(31,884)	F-2(b) 272	Accumulated Amort of CIAC	(31,587.00)	(97)	Rounding/ Immaterial
W&S	A19, 2 of 2 Line 2	Accumulated Deferred Income Taxes	-				-	
sewer	B2 Line 1	Operating Revenues	96,495	F-3(a & b) 400	Operating Revenue	103,408.00	(4,913)	Please see specific account variance descriptions above
sewer	B2 Line 2	Operation & Maintenance	107,854	F-3(a & b) 401	Operating Expenses	112,620.00	(4,966)	Please see specific account variance descriptions above

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

	Account Number- MFR	Description	Amount	Number Annual Report	Description	Amount	Difference	Comments
sewer	B2 Line 3	Depreciation, net of CIAC Amort	8,824	F-3(a & b) Net De	Net Depreciation Expense	4,959 00	1,865	Please see specific account variance descriptions above
sewer	B2 Line 4	Amortization	-				-	
sewer	B2 Line 5	Taxes Other Than Income	2,859	F-3(a & b) 406	Taxes Other Than Income	522 00	2,337	Please see specific account variance descriptions above
sewer	B2 Line 6	Provision for Income Taxes	-	F-3(a & b) 411 1	Provision for Deferred Income Taxes-Ci	-	-	
sewer	B2 Line 7	Operating Expenses	117,137	F-3(a & b) Operat	Operating Expenses	118,101 00	(864)	Please see specific account variance descriptions above
sewer	B2 Line 8	Net Operating Income	(18,842)	F-3(a & b) Net In	Net Income	(14,883 00)	(3,949)	Please see specific account variance descriptions above

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

Account Number- MFR	Description	Amount	Account Number Annual Report	Description	Amount	Difference	Comments
Water-Assets A-5; 3 of 3: 301.1	Organization	-	W-4(a): 301	Organization	-	-	
Water-Assets A-5; 3 of 3: 302.1	Franchises	-	W-4(a): 302	Franchises	-	-	
Water-Assets A-5; 3 of 3: 339.1	Other Plant & Misc Equipment	-			-	-	
Water-Assets A-5; 3 of 3: 303.2	Land & Land Rights	54,295	W-4(a): 303	Land and Land Rights	34,009	20,286	Asset Capitalization
Water-Assets A-5; 3 of 3: 304.2	Structures & Improvements	46,388	W-4(a): 304	Structures & Improvements	46,388	(0)	
Water-Assets A-5; 3 of 3: 305.2	Collect. & Impound. Reservoirs	-	W-4(a): 305	Collect. & Impound. Reservoirs	-	-	
Water-Assets A-5; 3 of 3: 306.2	Lake, River & Other Intakes	-	W-4(a): 306	Lake, River & Other Intakes	-	-	
Water-Assets A-5; 3 of 3: 307.2	Wells & Springs	38,888	W-4(a): 307	Wells & Springs	38,888	-	
Water-Assets A-5; 3 of 3: 308.2	Infiltration Galleries & Tunnels	-	W-4(a): 308	Infiltration Galleries & Tunnels	-	-	
Water-Assets A-5; 3 of 3: 309.2	Supply Mains	1,293	W-4(a): 309	Supply Mains	1,293	-	(1) Rounding/ Immaterial
Water-Assets A-5; 3 of 3: 310.2	Power Generated Equipment	22,587	W-4(a): 310	Power Generated Equipment	22,587	-	
Water-Assets A-5; 3 of 3: 311.2	Puping Equipment	113,271	W-4(a): 311	Pumping Equipment	113,271	-	
Water-Assets A-5; 3 of 3: 339.2	Other Plant & Misc Equipment	-			-	-	
Water-Assets A-5; 3 of 3: 303.3	Land & Land Rights	-			-	-	
Water-Assets A-5; 3 of 3: 304.3	Structures & Improvements	-			-	-	
Water-Assets A-5; 3 of 3: 320.3	Water Treatment Equipment	36,524	W-4(a): 320	Water Treatment Equipment	36,524	0	
Water-Assets A-5; 3 of 3: 339.3	Other Plant & Misc. Equipment	-			-	-	
Water-Assets A-5; 3 of 3: 303.4	Land & Land Rights	-			-	-	
Water-Assets A-5; 3 of 3: 304.4	Structures & Improvements	-			-	-	
Water-Assets A-5; 3 of 3: 330.4	Dist. Reservoirs & Standpipes	227,568	W-4(a): 330	Dist. Reservoirs & Standpipes	227,568	0	
Water-Assets A-5; 3 of 3: 331.4	Transm & Distribution Mains	82,473	W-4(a): 331	Transm & Distribution Mains	82,473	(0)	
Water-Assets A-5; 3 of 3: 333.4	Services	29,475	W-4(a): 333	Services	29,475	(0)	
Water-Assets A-5; 3 of 3: 334.4	Meters & Meter Installations	95,556	W-4(a): 334	Meters & Meter Installations	95,556	(0)	
Water-Assets A-5; 3 of 3: 335.4	Hydrants	-	W-4(a): 335	Hydrants	-	-	
					-	-	
			W-4(a): 336	Backflow Prevention Devices	-	-	
Water-Assets A-5; 3 of 3: 339.4	Other Plant & Misc Equipment	-	W-4(a): 339	Other Plant & Misc Equipment	-	-	
Water-Assets A-5; 3 of 3: 303.5	Land & Land Rights	-			-	-	
Water-Assets A-5; 3 of 3: 304.5	Structures & Improvements	-			-	-	
Water-Assets A-5; 3 of 3: 340.5	Office Furniture & Equipment	-	W-4(a): 340	Office Furniture & Equipment	-	-	
Water-Assets A-5; 3 of 3: 341.5	Transportation Equipment	-	W-4(a): 341	Transportation Equipment	-	-	
Water-Assets A-5; 3 of 3: 342.5	Stores Equipment	-	W-4(a): 342	Stores Equipment	-	-	
Water-Assets A-5; 3 of 3: 343.5	Tools, Shop & Garage Equipment	-	W-4(a): 343	Tools, Shop & Garage Equipment	207	(207)	Asset Retirement
Water-Assets A-5; 3 of 3: 344.5	Laboratory Equipment	-	W-4(a): 344	Laboratory Equipment	-	-	
Water-Assets A-5; 3 of 3: 345.5	Power Operated Equipment	-	W-4(a): 345	Power Operated Equipment	-	-	
Water-Assets A-5; 3 of 3: 346.5	Communication Equipment	10,200	W-4(a): 346	Communication Equipment	10,200	(0)	
Water-Assets A-5; 3 of 3: 347.5	Miscellaneous Equipment	10,049	W-4(a): 347	Miscellaneous Equipment	10,049	(0)	
Water-Assets A-5; 3 of 3: 348.5	Other Tangible Plant	-	W-4(a): 348	Other Tangible Plant	-	-	
Sewer-Assets A-6; 3 of 3: 351.1	Organization	-	S-4(a): 351	Organization	2,500	(2,500)	Asset Retirement
Sewer-Assets A-6; 3 of 3: 352.1	Franchises	-	S-4(a): 352	Franchises	2,062	(2,062)	Asset Retirement
Sewer-Assets A-6; 3 of 3: 389.1	Other Plant & Misc. Equipment	-			-	-	
Sewer-Assets A-6; 3 of 3: 353.2	Land & Land Rights	55,948	S-4(a): 353	Land and Land Rights	53,509	2,439	Asset Capitalization
Sewer-Assets A-6; 3 of 3: 354.2	Structures & Improvements	281,126	S-4(a): 354	Structures & Improvements	281,126	(0)	
					-	-	
			S-4(a): 355	Power Generated Equipment	-	-	
Sewer-Assets A-6; 3 of 3: 360.2	Collection Wastewaters - Force	15,735	S-4(a): 360	Collection Sewers-Force	15,735	0	
Sewer-Assets A-6; 3 of 3: 361.2	Collection Wastewaters - Gravity	70,683	S-4(a): 361	Collection Sewers-Gravity	70,683	(0)	
Sewer-Assets A-6; 3 of 3: 362.2	Special Collecting Structures	-	S-4(a): 362	Special Collection Structures	-	-	
Sewer-Assets A-6; 3 of 3: 363.2	Services to Customers	-	S-4(a): 363	Services to Customers	8,500	(8,500)	Asset Retirement
Sewer-Assets A-6; 3 of 3: 364.2	Flow Measuring Devices	5,094	S-4(a): 364	Flow Measuring Devices	10,794	(5,700)	Asset Retirement
Sewer-Assets A-6; 3 of 3: 365.2	Flow Measuring Installations	-	S-4(a): 365	Flow Measuring Installations	-	-	
					-	-	
Sewer-Assets A-6; 3 of 3: 389.2	Other Plant & Misc. Equipment	-			-	-	
Sewer-Assets A-6; 3 of 3: 353.3	Land & Land Rights	-			-	-	
Sewer-Assets A-6; 3 of 3: 354.3	Structures & Improvements	-			-	-	
			S-4(a): 366	Reuse Services	-	-	
			S-4(a): 367	Reuse Meters and Meter Installations	-	-	
Sewer-Assets A-6; 3 of 3: 370.3	Receiving Wells	-	S-4(a): 370	Receiving wells	-	-	
Sewer-Assets A-6; 3 of 3: 371.3	Pumping Equipment	103,567	S-4(a): 371	Pumping Equipment	103,567	0	
			S-4(a): 374	Reuse Distribution Reservoirs	-	-	
			S-4(a): 375	Reuse Transmission and Dist System	-	-	
					-	-	
Sewer-Assets A-6; 3 of 3: 389.3	Other Plant & Misc. Equipment	-			-	-	
Sewer-Assets A-6; 3 of 3: 353.4	Land & Land Rights	-			-	-	
Sewer-Assets A-6; 3 of 3: 354.4	Structures & Improvements	-			-	-	
Sewer-Assets A-6; 3 of 3: 380.4	Treatment & Disposal Equipment	31,799	S-4(a): 380	Treatment and Disposal Equipment	50,963	(19,164)	Asset Retirement
Sewer-Assets A-6; 3 of 3: 381.4	Plant Wastewaters	-	S-4(a): 381	Plant Sewers	15,148	(15,148)	Asset Retirement
Sewer-Assets A-6; 3 of 3: 382.4	Outfall Wastewater Lines	-	S-4(a): 382	Outfall Sewer Lines	-	-	
Sewer-Assets A-6; 3 of 3: 389.4	Other Plant & Misc. Equipment	13,234	S-4(a): 389	Other Plant Miscellaneous Equipment	13,234	-	
Sewer-Assets A-6; 3 of 3: 353.5	Land & Land Rights	-			-	-	
Sewer-Assets A-6; 3 of 3: 354.5	Structures & Improvements	-			-	-	
Sewer-Assets A-6; 3 of 3: 390.5	Office Furniture & Equipment	-	S-4(a): 390	Office Furniture & Equipment	-	-	
Sewer-Assets A-6; 3 of 3: 391.5	Transportation Equipment	-	S-4(a): 391	Transportation Equipment	-	-	
Sewer-Assets A-6; 3 of 3: 392.5	Stores Equipment	-	S-4(a): 392	Stores Equipment	-	-	
Sewer-Assets A-6; 3 of 3: 393.5	Tools, Shop & Garage Equipment	-	S-4(a): 393	Tools, Shop & Garage Equipment	-	-	
Sewer-Assets A-6; 3 of 3: 394.5	Laboratory Equipment	3,739	S-4(a): 394	Laboratory Equipment	3,739	0	
Sewer-Assets A-6; 3 of 3: 395.5	Power Operated Equipment	-	S-4(a): 395	Power Operated Equipment	-	-	
Sewer-Assets A-6; 3 of 3: 396.5	Communication Equipment	42,428	S-4(a): 396	Communication Equipment	42,428	(0)	
Sewer-Assets A-6; 3 of 3: 397.5	Miscellaneous Equipment	-	S-4(a): 397	Miscellaneous Equipment	-	-	
Sewer-Assets A-6; 3 of 3: 398.5	Other Tangible Plant	-	S-4(a): 398	Other Tangible Plant	-	-	

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

Account Number- MFR	Description	Amount	Account Number Annual Report	Description	Amount	Difference	Comments
Water-Accum A-9; 3 of 3: 301.1	Organization	-	W-6(b): 301	Organization	-	-	
Water-Accum A-9; 3 of 3: 302.1	Franchises	-	W-6(b): 302	Franchises	-	-	
Water-Accum A-9; 3 of 3: 339.1	Other Plant & Misc Equipment	-	-	-	-	-	
Water-Accum A-9; 3 of 3: 303.2	Land & Land Rights	-	W-6(b): 303	Land and Land Rights	-	-	
Water-Accum A-9; 3 of 3: 304.2	Structures & Improvements	3,658	W-6(b): 304	Structures & Improvements	3,494	164	Normalization and ture-up of depreciation expense and accumulated depreciation
Water-Accum A-9; 3 of 3: 305.2	Collect. & Impound. Reservoirs	-	W-6(b): 305	Collect. & Impound. Reservoirs	-	-	
Water-Accum A-9; 3 of 3: 306.2	Lake, River & Other Intakes	-	W-6(b): 306	Lake, River & Other Intakes	-	-	
Water-Accum A-9; 3 of 3: 307.2	Wells & Springs	30,467	W-6(b): 307	Wells & Springs	29,799	668	Normalization and ture-up of depreciation expense and accumulated depreciation
Water-Accum A-9; 3 of 3: 308.2	Infiltration Galleries & Tunnels	-	W-6(b): 308	Infiltration Galleries & Tunnels	-	-	
Water-Accum A-9; 3 of 3: 309.2	Supply Mains	31	W-6(b): 309	Supply Mains	30	1	Rounding/ Immaterial
Water-Accum A-9; 3 of 3: 310.2	Power Generated Equipment	22,587	W-6(b): 310	Power Generated Equipment	22,587	-	
Water-Accum A-9; 3 of 3: 311.2	Puping Equipment	104,056	W-6(b): 311	Pumping Equipment	109,719	(5,663)	Normalization and ture-up of depreciation expense and accumulated depreciation
Water-Accum A-9; 3 of 3: 339.2	Other Plant & Misc Equipment	-	-	-	-	-	
Water-Accum A-9; 3 of 3: 303.3	Land & Land Rights	-	-	-	-	-	
Water-Accum A-5; 3 of 3: 304.3	Structures & Improvements	-	-	-	-	-	
Water-Accum A-5; 3 of 3: 320.3	Water Treatment Equipment	8,818	W-6(b): 320	Water Treatment Equipment	9,008	(190)	Normalization and ture-up of depreciation expense and accumulated depreciation
Water-Accum A-5; 3 of 3: 339.3	Other Plant & Misc. Equipment	-	-	-	-	-	
Water-Accum A-9; 3 of 3: 303.4	Land & Land Rights	-	-	-	-	-	
Water-Accum A-9; 3 of 3: 304.4	Structures & Improvements	-	-	-	-	-	
Water-Accum A-9; 3 of 3: 330.4	Dist. Reservoirs & Standpipes	111,290	W-6(b): 330	Dist. Reservoirs & Standpipes	100,399	10,891	Normalization and ture-up of depreciation expense and accumulated depreciation
Water-Accum A-9; 3 of 3: 331.4	Transm & Distribution Mains	50,754	W-6(b): 331	Transm & Distribution Mains	50,346	408	Normalization and ture-up of depreciation expense and accumulated depreciation
Water-Accum A-9; 3 of 3: 333.4	Services	15,534	W-6(b): 333	Services	15,505	29	Rounding/ Immaterial
Water-Accum A-9; 3 of 3: 334.4	Meters & Meter Installations	46,674	W-6(b): 334	Meters & Meter Installations	49,162	(2,488)	Normalization and ture-up of depreciation expense and accumulated depreciation
Water-Accum A-9; 3 of 3: 335.4	Hydrants	-	W-6(b): 335	Hydrants	-	-	
Water-Accum A-9; 3 of 3: 339.4	Other Plant & Misc Equipment	-	W-6(b): 336	Backflow Prevention Devices	-	-	
Water-Accum A-9; 3 of 3: 303.5	Land & Land Rights	-	W-6(b): 339	Other Plant & Misc Equipment	-	-	
Water-Accum A-9; 3 of 3: 304.5	Structures & Improvements	-	-	-	-	-	
Water-Accum A-9; 3 of 3: 340.5	Office Furniture & Equipment	-	W-6(b): 340	Office Furniture & Equipment	-	-	
Water-Accum A-9; 3 of 3: 341.5	Transportation Equipment	-	W-6(b): 341	Transportation Equipment	-	-	
Water-Accum A-9; 3 of 3: 342.5	Stores Equipment	-	W-6(b): 342	Stores Equipment	-	-	
Water-Accum A-9; 3 of 3: 343.5	Tools, Shop & Garage Equipment	-	W-6(b): 343	Tools, Shop & Garage Equipment	207	(207)	Normalization and ture-up of depreciation expense and accumulated depreciation
Water-Accum A-9; 3 of 3: 344.5	Laboratory Equipment	-	W-6(b): 344	Laboratory Equipment	-	-	
Water-Accum A-9; 3 of 3: 345.5	Power Operated Equipment	-	W-6(b): 345	Power Operated Equipment	-	-	
Water-Accum A-9; 3 of 3: 346.5	Communication Equipment	934	W-6(b): 346	Communication Equipment	849	85	Normalization and ture-up of depreciation expense and accumulated depreciation
Water-Accum A-9; 3 of 3: 347.5	Miscellaneous Equipment	447	W-6(b): 347	Miscellaneous Equipment	391	56	Normalization and ture-up of depreciation expense and accumulated depreciation
Water-Accum A-9; 3 of 3: 348.5	Other Tangible Plant	-	W-6(b): 348	Other Tangible Plant	-	-	
Sewer-Accum A-10; 3 of 3: 351.1	Organization	-	-	-	-	-	
Sewer-Accum A-10; 3 of 3: 352.1	Franchises	-	-	-	-	-	
Sewer-Accum A-10; 3 of 3: 389.1	Other Plant & Misc. Equipment	-	-	-	-	-	
Sewer-Accum A-10; 3 of 3: 353.2	Land & Land Rights	-	-	-	-	-	
Sewer-Accum A-10; 3 of 3: 354.2	Structures & Improvements	11,174	S-6(b): 354	Structures & Improvements	15,541	(4,367)	Normalization and ture-up of depreciation expense and accumulated depreciation
Sewer-Accum A-10; 3 of 3: 360.2	Collection Wastewaters - Force	7,919	S-6(b): 355	Power Generated Equipment	-	-	
Sewer-Accum A-10; 3 of 3: 361.2	Collection Wastewaters - Gravity	41,845	S-6(b): 360	Collection Sewers-Force	7,918	1	Rounding/ Immaterial
Sewer-Accum A-10; 3 of 3: 362.2	Special Collecting Structures	-	S-6(b): 361	Collection Sewers-Gravity	41,846	199	Normalization and ture-up of depreciation expense and accumulated depreciation
Sewer-Accum A-10; 3 of 3: 363.2	Services to Customers	-	S-6(b): 362	Special Collecting Structures	-	-	
Sewer-Accum A-10; 3 of 3: 364.2	Flow Measuring Devices	764	S-6(b): 363	Services to Customers	8,500	(8,500)	Normalization and ture-up of depreciation expense and accumulated depreciation
Sewer-Accum A-10; 3 of 3: 365.2	Flow Measuring Installations	-	S-6(b): 364	Flow Measuring Devices	6,379	(5,615)	Normalization and ture-up of depreciation expense and accumulated depreciation
Sewer-Accum A-10; 3 of 3: 389.2	Other Plant & Misc. Equipment	-	S-6(b): 365	Flow Measuring Installations	-	-	
Sewer-Accum A-10; 3 of 3: 353.3	Land & Land Rights	-	S-6(b): 366	Reuse Services	-	-	
Sewer-Accum A-10; 3 of 3: 354.3	Structures & Improvements	-	S-6(b): 367	Reuse Meters and Meter Installations	-	-	
Sewer-Accum A-10; 3 of 3: 370.3	Receiving Wells	-	-	-	-	-	
Sewer-Accum A-10; 3 of 3: 371.3	Pumping Equipment	33,383	S-6(b): 370	Receiving Wells	-	-	
Sewer-Accum A-10; 3 of 3: 389.3	Other Plant & Misc. Equipment	-	S-6(b): 371	Pumping Equipment	35,583	(2,200)	Normalization and ture-up of depreciation expense and accumulated depreciation
Sewer-Accum A-10; 3 of 3: 353.4	Land & Land Rights	-	S-6(b): 374	Reuse Distribution Reservoirs	-	-	
Sewer-Accum A-10; 3 of 3: 354.4	Structures & Improvements	-	S-6(b): 375	Reuse Transmission Distribution Syster	-	-	
Sewer-Accum A-10; 3 of 3: 380.4	Treatment & Disposal Equipment	1,459	S-6(b): 380	Treatment & Disposal Equipment	20,737	(19,278)	Normalization and ture-up of depreciation expense and accumulated depreciation
Sewer-Accum A-10; 3 of 3: 381.4	Plant Wastewaters	-	S-6(b): 381	Plant Sewers	14,148	(14,148)	Normalization and ture-up of depreciation expense and accumulated depreciation
Sewer-Accum A-10; 3 of 3: 382.4	Outfall Wastewater Lines	-	S-6(b): 382	Outfall Sewer Lines	-	-	
Sewer-Accum A-10; 3 of 3: 389.4	Other Plant & Misc. Equipment	6,418	S-6(b): 389	Other Plant Miscellaneous Equipment	6,992	(574)	Normalization and ture-up of depreciation expense and accumulated depreciation
Sewer-Accum A-10; 3 of 3: 353.5	Land & Land Rights	-	-	-	-	-	
Sewer-Accum A-10; 3 of 3: 354.5	Structures & Improvements	-	-	-	-	-	
Sewer-Accum A-10; 3 of 3: 390.5	Office Furniture & Equipment	-	S-6(b): 390	Office Furniture and Equipment	-	-	
Sewer-Accum A-10; 3 of 3: 391.5	Transportation Equipment	-	S-6(b): 391	Transportation Equipment	-	-	
Sewer-Accum A-10; 3 of 3: 392.5	Stores Equipment	-	S-6(b): 392	Stores Equipment	-	-	
Sewer-Accum A-10; 3 of 3: 393.5	Tools, Shop & Garage Equipment	-	S-6(b): 393	Tools, Shop & Garage Equipment	-	-	
Sewer-Accum A-10; 3 of 3: 394.5	Laboratory Equipment	208	S-6(b): 394	Laboratory Equipment	187	21	Rounding/ Immaterial
Sewer-Accum A-10; 3 of 3: 395.5	Power Operated Equipment	-	S-6(b): 395	Power Operated Equipment	-	-	
Sewer-Accum A-10; 3 of 3: 396.5	Communication Equipment	4,174	S-6(b): 396	Communication Equipment	3,821	353	Normalization and ture-up of depreciation expense and accumulated depreciation
Sewer-Accum A-10; 3 of 3: 397.5	Miscellaneous Equipment	-	S-6(b): 397	Miscellaneous Equipment	-	-	
Sewer-Accum A-10; 3 of 3: 398.5	Other Tangible Plant	-	S-6(b): 397	Other Tangible Plant	-	-	
Revenue B4; 460	Unmetered Water Revenue	-	W-9: 460	Unmetered Water Revenue	-	-	
Revenue B4; 461.1	Metered - Residential	93,285	W-9: 461.1	Metered Sales to Res Customers	101,109	(7,824)	Offset account 461.2 Reflects normal fluctuation expected to result from the difference between test period and annual report period
Revenue B4; 461.2	Metered - Commercial	5,982	W-9: 461.2	Metered Sales to Commercial Custome	-	5,982	Offset account 461.1 Reflects normal fluctuation expected to result from the difference between test period and annual report period
Revenue B4; 461.3	Metered - Industrial	-	W-9: 461.3	Metered Sales to Industrial Customers	-	-	
Revenue B4; 461.4	Metered - Public Authorities	-	W-9: 461.4	Metered Sales to Public Authorities	-	-	

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

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

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

	Account Number- MFR	Description	Amount	Account Number Annual Report	Description	Amount	Difference	Comments
Sewer-IS	B6:760	Advertising Expense	-	S-10(a): 760	Advertising Expense	-	-	
Sewer-IS	B6:766	Reg. Comm. Exp. - Rate Case Amort.	-	S-10(a): 766	Reg. Comm. Exp. - Rate Case Amort.	-	-	
Sewer-IS	B6:767	Reg. Comm. Exp. - Other	1,300	S-10(a): 767	Reg. Comm. Exp. - Other	7,761	(6,461)	Reflects normal fluctuation expected to result from the difference between test period and annual report period
Sewer-IS	B6:770	Bad Debt Expense	128	S-10(a): 770	Bad Debt Expense	449	(321)	Reflects normal fluctuation expected to result from the difference between test period and annual report period
Sewer-IS	B6:775	Miscellaneous Expenses	842	S-10(a): 775	Miscellaneous Expenses	41,921	(41,079)	Balance Mapped to Account 735 for MFRs
W&S	A18: 2 of 2 Line 1	Utility Plant in Service	1,391,920	F-1 (a): 101-106	Utility Plant	1,720,667	(328,747)	Please see specific account variance descriptions above
W&S	A18: 2 of 2 Line 2	Construction Work in Progress	283,140	F7: 105	Construction work in Progress	298,192	(15,052)	Reflects normal fluctuation expected to result from the difference between test period and annual report period
W&S	A18: 2 of 2 Line 3	Other Utility Plant Adjustments	1,245,396					
W&S	A18: 2 of 2 Line 19	Other Miscellaneous Deferred Debits	21,727					
		Total Misc Deferred Debits	1,267,123	F-1 (b): 186	Misc Deferred Debits	1,268,927	(1,804)	Reflects normal fluctuation expected to result from the difference between test period and annual report period
W&S	A18: 2 of 2 Line 5	Accumulated Depreciation	(502,592)	F-1 (a): 108-110	Less: Accumulated Depr & Amort	(563,947)	61,355	Please see specific account variance descriptions above
W&S	A18: 2 of 2 Line 7	Cash	1,897	F-1 (a): 131	Cash	83	1,814	Reflective of working capital cycle and allocations from consolidated entity
W&S	A18: 2 of 2 Line 8	Accounts Rec'b - Customer	63,483					
W&S	A18: 2 of 2 Line 9	Notes & Accts. Rec'b - Assoc. Cos.	-					
W&S	A18: 2 of 2 Line 10	Accounts Rec'b - Other	-					
W&S	A18: 2 of 2 Line 11	Allowance for Bad Debts	(5,455)					
		Total Accts & Notes Receivable						
		Less Accum Provision for						
		Uncollectible Accts	56,028	F-1 (a): 141-144	Accts & Notes Receivable Less Accum Provision for Uncollectible Accts	62,473	(4,445)	Reflects normal fluctuation expected to result from the difference between test period and annual report period
W&S	A18: 2 of 2 Line 12	Prepayments	0	F-1 (a): 162	Prepayments	-	0	
W&S	A18: 2 of 2 Line 13	Miscellaneous Current & Accrued Ass	7,875	F-1 (a): 173 & 185	Accrued Utility Revenues & Temporary	11,514	(3,639)	Reflects normal fluctuation expected to result from the difference between test period and annual report period
W&S	A18: 2 of 2 Line 15	Unamortized Debt Discount & Exp.	-				-	
W&S	A18: 2 of 2 Line 16	Prelim. Survey & Investigation Charge	(2,607)	F-1(b): 183	Preliminary Survey & Investigation Charge	5,948	(8,555)	Reflects normal fluctuation expected to result from the difference between test period and annual report period
W&S	A18: 2 of 2 Line 17	Clearing Accounts	1,208	F-1(b): 184	Clearing Accounts	586	622	Reflective of customer payment cycles
W&S	A18: 2 of 2 Line 18	Deferred Rate Case Expense	1,020				1,020	Rate case filing preparation booked beginning in January 2025
W&S	A18: 2 of 2 Line 20	Accum. Deferred Income Taxes	-	F-1 (b): 190		-	-	
W&S	A19: 2 of 2 Line 1	Common Stock Issued	2,247,370	F-2(a): 201	Common Stock	1,855,515	391,855	Reflects a difference in the allocation procedure for paid in capital to CSWR-Florida
W&S	A19: 2 of 2 Line 2	Preferred Stock Issued	-				-	
W&S	A19: 2 of 2 Line 3	Additional Paid in Capital	-				-	
W&S	A19: 2 of 2 Line 4	Retained Earnings	(150,673)	F-2(a): 214-215	Retained Earnings	(232,010)	81,337	Result of change in net income, please see income statement account specific variance descriptions above
W&S	A19: 2 of 2 Line 5	Other Equity Capital	-				-	
W&S	A19: 2 of 2 Line 7	Bonds	-				-	
W&S	A19: 2 of 2 Line 8	Reacquired Bonds	-				-	
W&S	A19: 2 of 2 Line 9	Advances From Associated Companies	209,388				209,388	Reflective of working capital cycle and allocations from consolidated entity
W&S	A19: 2 of 2 Line 10	Other Long-Term Debt	-				-	
W&S	A19: 2 of 2 Line 12	Accounts Payable	8,527	F-2(a): 231	Accounts Payable	59,186	(50,659)	Reflective of working capital cycle and allocations from consolidated entity
W&S	A19: 2 of 2 Line 13	Notes Payable	-	F-2(a): 232	Notes Payable	-	-	
W&S	A19: 2 of 2 Line 14	Notes & Accounts Payable - Assoc. Co	185,898	F-2(a): 234	Notes Payable to Associated Companies	801,697	(615,799)	Reflective of working capital cycle and allocations from consolidated entity
W&S	A19: 2 of 2 Line 15	Customer Deposits	-				-	
W&S	A19: 2 of 2 Line 16	Accrued Taxes	293	F-2(a): 236	Accrued Taxes	293	0	
W&S	A19: 2 of 2 Line 17	Accrued Interest	-				-	
W&S	A19: 2 of 2 Line 18	Accrued Dividends	-				-	
W&S	A19: 2 of 2 Line 19	Misc. Current & Accrued Liabilities	6,208	F-2(a): 241	Misc. Current & Accrued Liabilities	21,562	(15,354)	Reflective of working capital cycle and allocations from consolidated entity
W&S	A19: 2 of 2 Line 21	Advances For Construction	-				-	
W&S	A19: 2 of 2 Line 22	Other Deferred Credits	-				-	
W&S	A19: 2 of 2 Line 23	Accum. Deferred ITCs	-				-	
W&S	A19: 2 of 2 Line 24	Operating Reserves	-				-	
W&S	A19: 2 of 2 Line 26	Contributions in Aid of Construction	387,815	F-2(b): 271	Contributions in Aid of Construction	387,815	-	
W&S	A19: 2 of 2 Line 27	Less: Accum. Amortization of CIAC	(387,815)	F-2(b): 272	Accumulated Amort of CIAC	(387,808)	(7)	Rounding/ Immaterial
W&S	A19: 2 of 2 Line 28	Accumulated Deferred Income Taxes	-				-	
water	B1: Line 1	Operating Revenues	238,144	F-3(a & b): 400	Operating Revenue	101,109	137,035	Please see specific account variance descriptions above
water	B1: Line 2	Operation & Maintenance	178,499	F-3(a & b): 401	Operating Expenses	167,747	10,752	Please see specific account variance descriptions above
water	B1: Line 3	Depreciation, net of CIAC Amort	23,729	F-3(a & b): Net Deprec	Net Depreciation Expense	30,749	(7,020)	Please see specific account variance descriptions above
water	B1: Line 4	Amortization	-				-	
water	B1: Line 5	Taxes Other Than Income	6,164	F-3(a & b): 408	Taxes Other Than Income	824	5,340	Please see specific account variance descriptions above
water	B1: Line 6	Provision for Income Taxes	585	F-3(a & b): 411.1	Provision for Deferred Income Taxes-C	-	585	Please see specific account variance descriptions above
water	B1: Line 7	Operating Expenses	208,977	F-3(a & b): Operating	Operating Expenses	199,320	9,657	Please see specific account variance descriptions above
water	B1: Line 8	Net Operating Income	29,167	F-3(a & b): Net Income	Net Income	(98,212)	127,379	Please see specific account variance descriptions above
sewer	B2: Line 1	Operating Revenues	180,537	F-3(a & b): 400	Operating Revenue	138,602	41,935	Please see specific account variance descriptions above
sewer	B2: Line 2	Operation & Maintenance	122,963	F-3(a & b): 401	Operating Expenses	129,425	(6,462)	Please see specific account variance descriptions above
sewer	B2: Line 3	Depreciation, net of CIAC Amort	17,216	F-3(a & b): Net Deprec	Net Depreciation Expense	18,858	(1,642)	Please see specific account variance descriptions above
sewer	B2: Line 4	Amortization	-				-	
sewer	B2: Line 5	Taxes Other Than Income	7,162	F-3(a & b): 408	Taxes Other Than Income	3,117	4,045	Please see specific account variance descriptions above
sewer	B2: Line 6	Provision for Income Taxes	656	F-3(a & b): 411.1	Provision for Deferred Income Taxes-C	-	656	Please see specific account variance descriptions above
sewer	B2: Line 7	Operating Expenses	147,998	F-3(a & b): Operating	Operating Expenses	151,400	(3,402)	Please see specific account variance descriptions above
sewer	B2: Line 8	Net Operating Income	32,539	F-3(a & b): Net Income	Net Income	(12,798)	45,337	Please see specific account variance descriptions above

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

Account Number- MFR	Description	Amount	Account Number Annual Report	Description	Amount	Difference	Comments
Water-Assets A-5; 3 of 3: 301.1	Organization	-	W-4(a): 301	Organization	-	-	
Water-Assets A-5; 3 of 3: 302.1	Franchises	-	W-4(a): 302	Franchises	-	-	
Water-Assets A-5; 3 of 3: 339.1	Other Plant & Misc Equipment	-			-	-	
Water-Assets A-5; 3 of 3: 303.2	Land & Land Rights	39,628	W-4(a): 303	Land and Land Rights	8,186	31,442	Asset Capitalization
Water-Assets A-5; 3 of 3: 304.2	Structures & Improvements	40,694	W-4(a): 304	Structures & Improvements	40,694	(0)	
Water-Assets A-5; 3 of 3: 305.2	Collect. & Impound. Reservoirs	-	W-4(a): 305	Collect. & Impound. Reservoirs	90,940	(90,940)	Asset Retirement
Water-Assets A-5; 3 of 3: 306.2	Lake, River & Other Intakes	-	W-4(a): 306	Lake, River & Other Intakes	-	-	
Water-Assets A-5; 3 of 3: 307.2	Wells & Springs	45,388	W-4(a): 307	Wells & Springs	45,388	-	
Water-Assets A-5; 3 of 3: 308.2	Infiltration Galleries & Tunnels	-	W-4(a): 308	Infiltration Galleries & Tunnels	-	-	
Water-Assets A-5; 3 of 3: 309.2	Supply Mains	13,382	W-4(a): 309	Supply Mains	13,382	(0)	
Water-Assets A-5; 3 of 3: 310.2	Power Generated Equipment	2,089	W-4(a): 310	Power Generated Equipment	2,089	0	
Water-Assets A-5; 3 of 3: 311.2	Puping Equipment	84,656	W-4(a): 311	Pumping Equipment	142,984	(58,328)	Asset Retirement
Water-Assets A-5; 3 of 3: 339.2	Other Plant & Misc Equipment	-			-	-	
Water-Assets A-5; 3 of 3: 303.3	Land & Land Rights	-			-	-	
Water-Assets A-5; 3 of 3: 304.3	Structures & Improvements	-			-	-	
Water-Assets A-5; 3 of 3: 320.3	Water Treatment Equipment	53,554	W-4(a): 320	Water Treatment Equipment	53,554	(0)	
Water-Assets A-5; 3 of 3: 339.3	Other Plant & Misc. Equipment	-			-	-	
Water-Assets A-5; 3 of 3: 303.4	Land & Land Rights	-			-	-	
Water-Assets A-5; 3 of 3: 304.4	Structures & Improvements	-			-	-	
Water-Assets A-5; 3 of 3: 330.4	Dist. Reservoirs & Standpipes	54,729	W-4(a): 330	Dist. Reservoirs & Standpipes	54,729	0	
Water-Assets A-5; 3 of 3: 331.4	Transm & Distribution Mains	273,188	W-4(a): 331	Transm & Distribution Mains	403,803	(130,615)	Asset Retirement
Water-Assets A-5; 3 of 3: 333.4	Services	83,048	W-4(a): 333	Services	83,048	0	
Water-Assets A-5; 3 of 3: 334.4	Meters & Meter Installations	83,984	W-4(a): 334	Meters & Meter Installations	96,571	(32,587)	Asset Retirement
Water-Assets A-5; 3 of 3: 335.4	Hydrants	35,812	W-4(a): 335	Hydrants	35,812	-	
			W-4(a): 336	Backflow Prevention Devices	-	-	
Water-Assets A-5; 3 of 3: 339.4	Other Plant & Misc Equipment	13,921	W-4(a): 339	Other Plant & Misc Equipment	13,921	-	
Water-Assets A-5; 3 of 3: 303.5	Land & Land Rights	-			-	-	
Water-Assets A-5; 3 of 3: 304.5	Structures & Improvements	-			-	-	
Water-Assets A-5; 3 of 3: 340.5	Office Furniture & Equipment	-	W-4(a): 340	Office Furniture & Equipment	1,714	(1,714)	Asset Retirement
Water-Assets A-5; 3 of 3: 341.5	Transportation Equipment	-	W-4(a): 341	Transportation Equipment	-	-	
Water-Assets A-5; 3 of 3: 342.5	Stores Equipment	-	W-4(a): 342	Stores Equipment	-	-	
Water-Assets A-5; 3 of 3: 343.5	Tools, Shop & Garage Equipment	-	W-4(a): 343	Tools, Shop & Garage Equipment	-	-	
Water-Assets A-5; 3 of 3: 344.5	Laboratory Equipment	-	W-4(a): 344	Laboratory Equipment	-	-	
Water-Assets A-5; 3 of 3: 345.5	Power Operated Equipment	-	W-4(a): 345	Power Operated Equipment	-	-	
Water-Assets A-5; 3 of 3: 346.5	Communication Equipment	23,895	W-4(a): 346	Communication Equipment	-	-	
Water-Assets A-5; 3 of 3: 347.5	Miscellaneous Equipment	-	W-4(a): 347	Miscellaneous Equipment	23,895	(0)	
	Total Communication Equipment	23,895			23,895		
Water-Assets A-5; 3 of 3: 348.5	Other Tangible Plant	-	W-4(a): 348	Other Tangible Plant	-	-	
Water-Accum IA-9; 3 of 3: 301.1	Organization	-	W-6(b): 301	Organization	14,774	(14,774)	Normalization and ture-up of depreciation expense and accumulated depreciation
Water-Accum IA-9; 3 of 3: 302.1	Franchises	-	W-6(b): 302	Franchises	90,182	(90,182)	Normalization and ture-up of depreciation expense and accumulated depreciation
Water-Accum IA-9; 3 of 3: 339.1	Other Plant & Misc Equipment	-			-	-	
Water-Accum IA-9; 3 of 3: 303.2	Land & Land Rights	-	W-6(b): 303	Land and Land Rights	-	-	
Water-Accum IA-9; 3 of 3: 304.2	Structures & Improvements	15,185	W-6(b): 304	Structures & Improvements	45,388	(30,203)	Normalization and ture-up of depreciation expense and accumulated depreciation
Water-Accum IA-9; 3 of 3: 305.2	Collect. & Impound. Reservoirs	-	W-6(b): 305	Collect. & Impound. Reservoirs	-	-	
Water-Accum IA-9; 3 of 3: 306.2	Lake, River & Other Intakes	-	W-6(b): 306	Lake, River & Other Intakes	1,001	(1,001)	Normalization and ture-up of depreciation expense and accumulated depreciation
Water-Accum IA-9; 3 of 3: 307.2	Wells & Springs	45,388	W-6(b): 307	Wells & Springs	232	45,156	Normalization and ture-up of depreciation expense and accumulated depreciation
Water-Accum IA-9; 3 of 3: 308.2	Infiltration Galleries & Tunnels	-	W-6(b): 308	Infiltration Galleries & Tunnels	62,578	(62,578)	Normalization and ture-up of depreciation expense and accumulated depreciation
Water-Accum IA-9; 3 of 3: 309.2	Supply Mains	1,064	W-6(b): 309	Supply Mains	34,376	(33,312)	Normalization and ture-up of depreciation expense and accumulated depreciation
Water-Accum IA-9; 3 of 3: 310.2	Power Generated Equipment	183	W-6(b): 310	Power Generated Equipment	16,591	(16,408)	Normalization and ture-up of depreciation expense and accumulated depreciation
Water-Accum IA-9; 3 of 3: 311.2	Puping Equipment	3,891	W-6(b): 311	Pumping Equipment	222,656	(218,765)	Normalization and ture-up of depreciation expense and accumulated depreciation
Water-Accum IA-9; 3 of 3: 339.2	Other Plant & Misc Equipment	-			-	-	
Water-Accum IA-9; 3 of 3: 303.3	Land & Land Rights	-			-	-	
Water-Accum IA-5; 3 of 3: 304.3	Structures & Improvements	-			-	-	
Water-Accum IA-5; 3 of 3: 320.3	Water Treatment Equipment	34,401	W-6(b): 320	Water Treatment Equipment	46,010	(11,609)	Normalization and ture-up of depreciation expense and accumulated depreciation
Water-Accum IA-5; 3 of 3: 339.3	Other Plant & Misc. Equipment	-			-	-	
Water-Accum IA-9; 3 of 3: 303.4	Land & Land Rights	-			-	-	
Water-Accum IA-9; 3 of 3: 304.4	Structures & Improvements	-			-	-	
Water-Accum IA-9; 3 of 3: 330.4	Dist. Reservoirs & Standpipes	16,906	W-6(b): 330	Dist. Reservoirs & Standpipes	35,081	(18,175)	Normalization and ture-up of depreciation expense and accumulated depreciation
Water-Accum IA-9; 3 of 3: 331.4	Transm & Distribution Mains	219,987	W-6(b): 331	Transm & Distribution Mains	35,752	184,235	Normalization and ture-up of depreciation expense and accumulated depreciation
Water-Accum IA-9; 3 of 3: 333.4	Services	46,317	W-6(b): 333	Services	-	46,317	Normalization and ture-up of depreciation expense and accumulated depreciation
Water-Accum IA-9; 3 of 3: 334.4	Meters & Meter Installations	2,191	W-6(b): 334	Meters & Meter Installations	11,074	(8,883)	Normalization and ture-up of depreciation expense and accumulated depreciation
Water-Accum IA-9; 3 of 3: 335.4	Hydrants	35,812	W-6(b): 335	Hydrants	1,685	34,127	Normalization and ture-up of depreciation expense and accumulated depreciation
Water-Accum IA-9; 3 of 3: 339.4	Other Plant & Misc Equipment	9,427	W-6(b): 336	Backflow Prevention Devices	-	9,427	Normalization and ture-up of depreciation expense and accumulated depreciation
Water-Accum IA-9; 3 of 3: 303.5	Land & Land Rights	-	W-6(b): 339	Other Plant & Misc Equipment	-	-	
Water-Accum IA-9; 3 of 3: 304.5	Structures & Improvements	-			-	-	
Water-Accum IA-9; 3 of 3: 340.5	Office Furniture & Equipment	-	W-6(b): 340	Office Furniture & Equipment	-	-	
Water-Accum IA-9; 3 of 3: 341.5	Transportation Equipment	-	W-6(b): 341	Transportation Equipment	-	-	
Water-Accum IA-9; 3 of 3: 342.5	Stores Equipment	-	W-6(b): 342	Stores Equipment	-	-	
Water-Accum IA-9; 3 of 3: 343.5	Tools, Shop & Garage Equipment	-	W-6(b): 343	Tools, Shop & Garage Equipment	-	-	
Water-Accum IA-9; 3 of 3: 344.5	Laboratory Equipment	-	W-6(b): 344	Laboratory Equipment	-	-	
Water-Accum IA-9; 3 of 3: 345.5	Power Operated Equipment	-	W-6(b): 345	Power Operated Equipment	-	-	
Water-Accum IA-9; 3 of 3: 346.5	Communication Equipment	2,639	W-6(b): 346	Communication Equipment	-	2,639	Normalization and ture-up of depreciation expense and accumulated depreciation
Water-Accum IA-9; 3 of 3: 347.5	Miscellaneous Equipment	-	W-6(b): 347	Miscellaneous Equipment	2,440	(2,440)	Normalization and ture-up of depreciation expense and accumulated depreciation
Water-Accum IA-9; 3 of 3: 348.5	Other Tangible Plant	-	W-6(b): 348	Other Tangible Plant	-	-	
Revenue B4; 460	Unmetered Water Revenue	-	W-9: 460	Unmetered Water Revenue	-	-	
Revenue B4; 461.1	Metered - Residential	158,268	W-9: 461.1	Metered Sales to Res Customers	159,622	(1,354)	Reflects normal fluctuation expected to result from the difference between test period and annual report period
Revenue B4; 461.2	Metered - Commercial	-	W-9: 461.2	Metered Sales to Commercial Customer	-	-	

CSWR-Florida
Neighborhood
Reconciliation of Annual Report to MFR
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Account Number- MFR	Description	Amount	Account Number Annual Report	Description	Amount	Difference	Comments
Revenue B4; 481.3	Metered - Industrial	-	W-8; 481.3	Metered Sales to Industrial Customers	-	-	
Revenue B4; 481.4	Metered - Public Authorities	-	W-8; 481.4	Metered Sales to Public Authorities	-	-	
Revenue B4; 481.5	Metered - Multi-Family	-	W-8; 481.5	Metered Sales to Multiple Family Dwellir	-	-	
Revenue B4; 482.1	Public Fire Protection	-	W-8; 482.1	Public Fire Protection	-	-	
Revenue B4; 482.2	Private Fire Protection	-	W-8; 482.2	Private Fire Protection	-	-	
Revenue B4; 484	Other Sales - Public Authorities	-	W-8; 484	Other Sales - Public Authorities	-	-	
Revenue B4; 485	Irrigation Customers	-	W-8; 485	Sales to Irrigation Customers	-	-	
Revenue B4; 486	Sales for Resale	-	W-8; 486	Sales for Resale	-	-	
Revenue B4; 487	Interdepartmental Sales	-	W-8; 487	Interdepartmental Sales	-	-	
Revenue B4; 470	Forfeited Discounts	5,807	W-8; 470	Forfeited Discounts	5,811	(4)	(4) Rounding/ Immaterial
Revenue B4; 471	Misc. Service Revenues	-	W-8; 471	Misc. Service Revenues	-	-	
Revenue B4; 472	Rents From Water Property	-	W-8; 472	Rents From Water Property	-	-	
Revenue B4; 473	Interdepartmental Rents	-	W-8; 473	Interdepartmental Rents	-	-	
Revenue B4; 474	Other Water Revenues	-	W-8; 474	Other Water Revenues	-	-	
Water-IS B5; 601	Salaries & Wages - Employees	-	W-10(a); 601	Salaries & Wages - Employees	-	-	
Water-IS B5; 603	Salaries & Wages - Officers, Etc.	-	W-10(a); 603	Salaries & Wages - Officers, Etc.	-	-	
Water-IS B5; 604	Employee Pensions & Benefits	-	W-10(a); 604	Employee Pensions & Benefits	-	-	
Water-IS B5; 610	Purchased Water	-	W-10(a); 610	Purchased Water	-	-	
Water-IS B5; 615	Purchased Power	3,995	W-10(a); 615	Purchased Power	4,156	(161)	(161) Rounding/ Immaterial
Water-IS B5; 616	Fuel for Power Purchased	-	W-10(a); 616	Fuel for Power Purchased	-	-	
Water-IS B5; 618	Chemicals	10,294	W-10(a); 618	Chemicals	10,528	(232)	(232) Rounding/ Immaterial
Water-IS B5; 620	Materials & Supplies	167	W-10(a); 620	Materials & Supplies	167	0	
Water-IS B5; 631	Contractual Services - Engr.	296	W-10(a); 631	Contractual Services - Engr.	296	0	
Water-IS B5; 632	Contractual Services - Acct.	138	W-10(a); 632	Contractual Services - Acct.	136	2	2 Rounding/ Immaterial
Water-IS B5; 633	Contractual Services - Legal	5,040	W-10(a); 633	Contractual Services - Legal	5,055	(15)	(15) Rounding/ Immaterial
Water-IS B5; 634	Contractual Services - Mgmt. Fees	45,286	W-10(a); 634	Contractual Services - Mgmt. Fees	1,143	44,123	Variance based on review of corporate allocations as part of rate case preparation
Water-IS B5; 635	Contractual Services - Other	131,157	W-10(a); 635	Contractual Services - Testing	-	-	
Water-IS B5; 641	Rental of Building/Real Prop.	-	W-10(a); 638	Contractual Services - Other	128,357	4,800	Balance Mapped to Account 675 for MFRs
Water-IS B5; 642	Rental of Equipment	-	W-10(a); 641	Rental of Building/Real Prop.	-	-	
Water-IS B5; 650	Transportation Expenses	-	W-10(a); 642	Rental of Equipment	-	-	
Water-IS B5; 656	Insurance - Vehicle	-	W-10(a); 650	Transportation Expenses	-	-	
Water-IS B5; 657	Insurance - General Liability	5,607	W-10(a); 656	Insurance - Vehicle	-	-	
Water-IS B5; 658	Insurance - Workman's Comp.	-	W-10(a); 657	Insurance - General Liability	5,421	186	186 Rounding/ Immaterial
Water-IS B5; 659	Insurance - Other	-	W-10(a); 658	Insurance - Workman's Comp.	-	-	
Water-IS B5; 660	Advertising Expense	-	W-10(a); 659	Insurance - Other	-	-	
Water-IS B5; 666	Reg. Comm. Exp. - Rate Case Amort.	-	W-10(a); 660	Advertising Expense	-	-	
Water-IS B5; 667	Reg. Comm. Exp. - Other	3,123	W-10(a); 666	Reg. Comm. Exp. - Rate Case Amort.	-	-	
Water-IS B5; 670	Bad Debt Expense	163	W-10(a); 667	Reg. Comm. Exp. - Other	7,333	(4,210)	Reflects normal fluctuation expected to result from the difference between test period and annual report period
Water-IS B5; 675	Miscellaneous Expenses	24,087	W-10(a); 668	Water Resource Conservation Exp	-	-	
W&S A18; 2 of 2 Line 1	Utility Plant in Service	827,968	W-10(a); 670	Bad Debt Expense	133	30	30 Rounding/ Immaterial
W&S A18; 2 of 2 Line 2	Construction Work in Progress	225,595	W-10(a); 675	Miscellaneous Expenses	71,389	(47,282)	Balance Mapped to Account 635 for MFRs
W&S A18; 2 of 2 Line 3	Other Utility Plant Adjustments	417,786	F-1 (a); 101-106	Utility Plant	1,354,805	(526,837)	Please see specific account variance descriptions above
W&S A18; 2 of 2 Line 19	Other Miscellaneous Deferred Debits	3,544	F7: 105	Construction work in Progress	244,094	(18,499)	Reflects normal fluctuation expected to result from the difference between test period and annual report period
	Total Misc Deferred Debits	421,330					
W&S A18; 2 of 2 Line 5	Accumulated Depreciation	(433,381)	F-1 (b); 186	Misc Deferred Debits	422,877	(1,547)	Reflects normal fluctuation expected to result from the difference between test period and annual report period
W&S A18; 2 of 2 Line 7	Cash	1,774	F-1 (a); 108-110				
W&S A18; 2 of 2 Line 8	Accounts Rec'b - Customer	28,453	F-1 (a); 131	Less: Accumulated Depr & Amort	(619,822)	186,431	Please see specific account variance descriptions above
W&S A18; 2 of 2 Line 9	Notes & Accts. Rec'b - Assoc. Cos.	-		Cash	78	1,896	Reflective of working capital cycle and allocations from consolidated entity
W&S A18; 2 of 2 Line 10	Accounts Rec'b - Other	-					
W&S A18; 2 of 2 Line 11	Allowance for Bad Debts	(3,562)	F-1 (a); 141-144	Accts & Notes Receivable Less Accum Provision for Uncollectible Accts	-	-	
	Total Accts & Notes Receivable Less Accum Provision for Uncollectible Accts	22,871					
			F-1 (a); 141-144	Accts & Notes Receivable Less Accum Provision for Uncollectible Accts	24,933	(2,062)	Reflects normal fluctuation expected to result from the difference between test period and annual report period
W&S A18; 2 of 2 Line 12	Prepayments	625	F-1 (a); 162	Prepayments	750	(125)	Reflects normal fluctuation expected to result from the difference between test period and annual report period
W&S A18; 2 of 2 Line 13	Miscellaneous Current & Accrued Ass	7,384	F-1 (a); 173 & 185	Accrued Utility Revenues & Temporary i	7,129	235	Reflects normal fluctuation expected to result from the difference between test period and annual report period
W&S A18; 2 of 2 Line 15	Unamortized Debt Discount & Exp.	-					
W&S A18; 2 of 2 Line 16	Prelim. Survey & Investigation Charge	985	F-1(b); 183	Preliminary Survey & Investigation Char	8,985	(8,000)	Reflects normal fluctuation expected to result from the difference between test period and annual report period
W&S A18; 2 of 2 Line 17	Clearing Accounts	(5,763)	F-1(b); 184	Clearing Accounts	548	(6,311)	Reflective of customer payment cycles
W&S A18; 2 of 2 Line 18	Deferred Rate Case Expense	954				954	Rate case filing preparation booked beginning in January 2025
W&S A18; 2 of 2 Line 20	Accum. Deferred Income Taxes	-	F-1 (b); 190		-	-	
W&S A18; 2 of 2 Line 1	Common Stock Issued	1,054,367	F-2(a); 201	Common Stock	802,974	251,393	Reflects a difference in the allocation procedure for paid in capital to CSWR-Florida
W&S A18; 2 of 2 Line 2	Preferred Stock Issued	-			-	-	
W&S A18; 2 of 2 Line 3	Additional Paid in Capital	-			-	-	
W&S A18; 2 of 2 Line 4	Retained Earnings	(207,884)	F-2(a); 214-215	Retained Earnings	(195,333)	(12,551)	Result of change in net income, please see income statement account specific variance descriptions above
W&S A18; 2 of 2 Line 5	Other Equity Capital	-			-	-	
W&S A18; 2 of 2 Line 7	Bonds	-			-	-	
W&S A18; 2 of 2 Line 8	Reacquired Bonds	-			-	-	
W&S A18; 2 of 2 Line 9	Advances From Associated Companie	319,399			-	319,399	Reflective of working capital cycle and allocations from consolidated entity
W&S A18; 2 of 2 Line 10	Other Long-Term Debt	-			-	-	
W&S A18; 2 of 2 Line 12	Accounts Payable	(259,136)	F-2(a); 231	Accounts Payable	14,027	(273,163)	Reflective of working capital cycle and allocations from consolidated entity

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

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

Account Number- MFR	Description	Amount	Account Number Annual Report	Description	Amount	Difference	Comments
Sewer-Assets A-6; 3 of 3: 351.1	Organization	-	S-4(a): 351	Organization	-	-	-
Sewer-Assets A-6; 3 of 3: 352.1	Franchises	-	S-4(a): 352	Franchises	6,310	-	(6,310) Asset Retirement
Sewer-Assets A-6; 3 of 3: 353.1	Other Plant & Misc. Equipment	-	-	-	-	-	-
Sewer-Assets A-6; 3 of 3: 353.2	Land & Land Rights	93,203	S-4(a): 353	Land and Land Rights	60,717	-	32,486 Asset Capitalization
Sewer-Assets A-6; 3 of 3: 354.2	Structures & Improvements	126,805	S-4(a): 354	Structures & Improvements	310,530	-	(183,625) Asset Retirement
-	-	-	S-4(a): 355	Power Generated Equipment	-	-	-
Sewer-Assets A-6; 3 of 3: 360.2	Collection Wastewaters - Force	323,208	S-4(a): 360	Collection Sewers-Force	450,280	-	(127,072) Asset Retirement
Sewer-Assets A-6; 3 of 3: 361.2	Collection Wastewaters - Gravity	105,386	S-4(a): 361	Collection Sewers-Gravity	115,373	-	(9,987) Asset Retirement
Sewer-Assets A-6; 3 of 3: 362.2	Special Collecting Structures	-	S-4(a): 362	Special Collecting Structures	-	-	-
Sewer-Assets A-6; 3 of 3: 363.2	Services to Customers	30,067	S-4(a): 363	Services to Customers	59,937	-	(29,870) Asset Retirement
Sewer-Assets A-6; 3 of 3: 364.2	Flow Measuring Devices	9,135	S-4(a): 364	Flow Measuring Devices	11,013	-	(1,878) Asset Retirement
Sewer-Assets A-6; 3 of 3: 365.2	Flow Measuring Installations	-	S-4(a): 365	Flow Measuring Installations	-	-	-
-	-	-	-	-	-	-	-
Sewer-Assets A-6; 3 of 3: 369.2	Other Plant & Misc. Equipment	-	-	-	-	-	-
Sewer-Assets A-6; 3 of 3: 363.3	Land & Land Rights	-	-	-	-	-	-
Sewer-Assets A-6; 3 of 3: 354.3	Structures & Improvements	-	-	-	-	-	-
-	-	-	S-4(a): 366	Reuse Services	-	-	-
-	-	-	S-4(a): 367	Reuse Meters and Meter Install	-	-	-
Sewer-Assets A-6; 3 of 3: 370.3	Receiving Walls	1,278	S-4(a): 370	Receiving walls	1,278	-	-
Sewer-Assets A-6; 3 of 3: 371.3	Pumping Equipment	63,711	S-4(a): 371	Pumping Equipment	63,711	-	(0)
-	-	-	S-4(a): 374	Reuse Distribution Reservoirs	-	-	-
-	-	-	S-4(a): 375	Reuse Transmission and Dist S	-	-	-
-	-	-	-	-	-	-	-
Sewer-Assets A-6; 3 of 3: 369.3	Other Plant & Misc. Equipment	-	-	-	-	-	-
Sewer-Assets A-6; 3 of 3: 353.4	Land & Land Rights	-	-	-	-	-	-
Sewer-Assets A-6; 3 of 3: 354.4	Structures & Improvements	-	-	-	-	-	-
Sewer-Assets A-6; 3 of 3: 360.4	Treatment & Disposal Equipment	559,579	S-4(a): 380	Treatment and Disposal Equipm	622,534	-	(62,955) Asset Retirement
Sewer-Assets A-6; 3 of 3: 361.4	Plant Wastewaters	-	S-4(a): 381	Plant Sewers	-	-	-
Sewer-Assets A-6; 3 of 3: 362.4	Outfall Wastewater Lines	4,500	S-4(a): 382	Outfall Sewer Lines	4,500	-	0
Sewer-Assets A-6; 3 of 3: 369.4	Other Plant & Misc. Equipment	-	S-4(a): 389	Other Plant Miscellaneous Equ	-	-	-
Sewer-Assets A-6; 3 of 3: 353.5	Land & Land Rights	-	-	-	-	-	-
Sewer-Assets A-6; 3 of 3: 354.5	Structures & Improvements	-	-	-	-	-	-
Sewer-Assets A-6; 3 of 3: 360.5	Office Furniture & Equipment	-	S-4(a): 390	Office Furniture & Equipment	-	-	-
Sewer-Assets A-6; 3 of 3: 361.5	Transportation Equipment	-	S-4(a): 391	Transportation Equipment	-	-	-
Sewer-Assets A-6; 3 of 3: 362.5	Stores Equipment	-	S-4(a): 392	Stores Equipment	-	-	-
Sewer-Assets A-6; 3 of 3: 363.5	Tools, Shop & Garage Equipment	2,755	S-4(a): 393	Tools, Shop & Garage Equipm	4,652	-	(2,097) Asset Retirement
Sewer-Assets A-6; 3 of 3: 364.5	Laboratory Equipment	23,257	S-4(a): 394	Laboratory Equipment	23,257	-	0
Sewer-Assets A-6; 3 of 3: 365.5	Power Operated Equipment	-	S-4(a): 395	Power Operated Equipment	-	-	-
Sewer-Assets A-6; 3 of 3: 366.5	Communication Equipment	36,653	S-4(a): 396	Communication Equipment	36,653	-	0 Rounding/ Immaterial
Sewer-Assets A-6; 3 of 3: 367.5	Miscellaneous Equipment	-	S-4(a): 397	Miscellaneous Equipment	-	-	-
Sewer-Assets A-6; 3 of 3: 368.5	Other Tangible Plant	-	S-4(a): 398	Other Tangible Plant	-	-	-
Sewer-Accum A-10; 3 of 3: 351.1	Organization	-	-	-	-	-	-
Sewer-Accum A-10; 3 of 3: 352.1	Franchises	-	-	-	-	-	-
Sewer-Accum A-10; 3 of 3: 369.1	Other Plant & Misc. Equipment	-	-	-	-	-	-
Sewer-Accum A-10; 3 of 3: 353.2	Land & Land Rights	-	-	-	-	-	-
Sewer-Accum A-10; 3 of 3: 354.2	Structures & Improvements	4,296	S-6(b): 354	Structures & Improvements	183,196	-	(178,900) Normalization and ture-up of depreciation expense and accumulated depreciation
-	-	-	S-6(b): 355	Power Generated Equipment	-	-	-
Sewer-Accum A-10; 3 of 3: 360.2	Collection Wastewaters - Force	322,625	S-6(b): 360	Collection Sewers-Force	334,442	-	(11,817) Normalization and ture-up of depreciation expense and accumulated depreciation
Sewer-Accum A-10; 3 of 3: 361.2	Collection Wastewaters - Gravity	6,758	S-6(b): 361	Collection Sewers-Gravity	6,410	-	348 Normalization and ture-up of depreciation expense and accumulated depreciation
Sewer-Accum A-10; 3 of 3: 362.2	Special Collecting Structures	-	S-6(b): 362	Special Collecting Structures	-	-	-
Sewer-Accum A-10; 3 of 3: 363.2	Services to Customers	1,288	S-6(b): 363	Services to Customers	31,032	-	(29,744) Normalization and ture-up of depreciation expense and accumulated depreciation
Sewer-Accum A-10; 3 of 3: 364.2	Flow Measuring Devices	3,983	S-6(b): 364	Flow Measuring Devices	2,414	-	1,569 Normalization and ture-up of depreciation expense and accumulated depreciation
Sewer-Accum A-10; 3 of 3: 365.2	Flow Measuring Installations	-	S-6(b): 365	Flow Measuring Installations	-	-	-
-	-	-	S-6(b): 366	Reuse Services	-	-	-
-	-	-	S-6(b): 367	Reuse Meters and Meter Install	-	-	-
-	-	-	-	-	-	-	-
Sewer-Accum A-10; 3 of 3: 369.2	Other Plant & Misc. Equipment	-	-	-	-	-	-
Sewer-Accum A-10; 3 of 3: 353.3	Land & Land Rights	-	-	-	-	-	-
Sewer-Accum A-10; 3 of 3: 354.3	Structures & Improvements	-	-	-	-	-	-
Sewer-Accum A-10; 3 of 3: 370.3	Receiving Walls	1,278	S-6(b): 370	Receiving Walls	1,274	-	4 Rounding/ Immaterial
Sewer-Accum A-10; 3 of 3: 371.3	Pumping Equipment	25,566	S-6(b): 371	Pumping Equipment	18,747	-	6,819 Normalization and ture-up of depreciation expense and accumulated depreciation
-	-	-	S-6(b): 374	Reuse Distribution Reservoirs	-	-	-
-	-	-	S-6(b): 375	Reuse Transmission Distributio	-	-	-
-	-	-	-	-	-	-	-
Sewer-Accum A-10; 3 of 3: 369.3	Other Plant & Misc. Equipment	-	-	-	-	-	-
Sewer-Accum A-10; 3 of 3: 353.4	Land & Land Rights	-	-	-	-	-	-
Sewer-Accum A-10; 3 of 3: 354.4	Structures & Improvements	-	-	-	-	-	-
Sewer-Accum A-10; 3 of 3: 360.4	Treatment & Disposal Equipment	285,090	S-6(b): 380	Treatment & Disposal Equipme	275,868	-	9,222 Normalization and ture-up of depreciation expense and accumulated depreciation
Sewer-Accum A-10; 3 of 3: 361.4	Plant Wastewaters	-	S-6(b): 381	Plant Sewers	-	-	-
Sewer-Accum A-10; 3 of 3: 362.4	Outfall Wastewater Lines	162	S-6(b): 382	Outfall Sewer Lines	150	-	12 Rounding/ Immaterial
Sewer-Accum A-10; 3 of 3: 369.4	Other Plant & Misc. Equipment	-	S-6(b): 389	Other Plant Miscellaneous Equ	-	-	-
Sewer-Accum A-10; 3 of 3: 353.5	Land & Land Rights	-	-	-	-	-	-
Sewer-Accum A-10; 3 of 3: 354.5	Structures & Improvements	-	-	-	-	-	-
Sewer-Accum A-10; 3 of 3: 360.5	Office Furniture & Equipment	-	S-6(b): 390	Office Furniture and Equipment	-	-	-
Sewer-Accum A-10; 3 of 3: 361.5	Transportation Equipment	-	S-6(b): 391	Transportation Equipment	-	-	-
Sewer-Accum A-10; 3 of 3: 362.5	Stores Equipment	-	S-6(b): 392	Stores Equipment	-	-	-
Sewer-Accum A-10; 3 of 3: 363.5	Tools, Shop & Garage Equipment	199	S-6(b): 393	Tools, Shop & Garage Equipm	174	-	25 Rounding/ Immaterial
Sewer-Accum A-10; 3 of 3: 364.5	Laboratory Equipment	2,715	S-6(b): 394	Laboratory Equipment	1,938	-	777 Normalization and ture-up of depreciation expense and accumulated depreciation
Sewer-Accum A-10; 3 of 3: 365.5	Power Operated Equipment	-	S-6(b): 395	Power Operated Equipment	-	-	-
Sewer-Accum A-10; 3 of 3: 366.5	Communication Equipment	6,414	S-6(b): 396	Communication Equipment	6,109	-	305 Normalization and ture-up of depreciation expense and accumulated depreciation
Sewer-Accum A-10; 3 of 3: 367.5	Miscellaneous Equipment	-	S-6(b): 397	Miscellaneous Equipment	-	-	-
Sewer-Accum A-10; 3 of 3: 368.5	Other Tangible Plant	-	S-6(b): 397	Other Tangible Plant	-	-	-
Revenue B4: 521.1	Fiat Rate - Residential	207,067	S-9 (a): 521.1	Fiat Rate - Residential	200,567	-	6,500 Offset in account 521.2
Revenue B4: 521.2	Fiat Rate - Commercial	-	S-9 (a): 521.2	Fiat Rate - Commercial	6,558	-	(6,558) Offset in account 521.2
Revenue B4: 521.3	Fiat Rate - Industrial	-	S-9 (a): 521.3	Fiat Rate - Industrial	-	-	-
Revenue B4: 521.4	Fiat Rate - Public Authorities	-	S-9 (a): 521.4	Fiat Rate - Public Authorities	-	-	-
Revenue B4: 521.5	Fiat Rate - Multi-Family	74,034	S-9 (a): 521.5	Fiat Rate - Multi-Family Dwellir	74,034	-	0
Revenue B4: 521.6	Fiat Rate - Other	-	S-9 (a): 521.6	Fiat Rate - Other	-	-	-
Revenue B4: 522.1	Measured - Residential	-	S-9 (a): 522.1	Measured - Residential	-	-	-
Revenue B4: 522.2	Measured - Commercial	-	S-9 (a): 522.2	Measured - Commercial	-	-	-
Revenue B4: 522.3	Measured - Industrial	-	S-9 (a): 522.3	Measured - Industrial	-	-	-
Revenue B4: 522.4	Measured - Public Authority	-	S-9 (a): 522.4	Measured - Public Authority	-	-	-
Revenue B4: 522.5	Measured - Multi-Family	-	S-9 (a): 522.5	Measured - Multi-Family Dwell	-	-	-
Revenue B4: 523	Other Sales - Public Authorities	-	S-9 (a): 523	Other Sales - Public Authorities	-	-	-
Revenue B4: 524	Revenues from Other Systems	-	S-9 (a): 524	Revenues from Other Systems	-	-	-
Revenue B4: 525	Interdepartmental Sales	-	S-9 (a): 525	Interdepartmental Sales	-	-	-

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

	Account Number- MFR	Description	Amount	Account Number Annual Report	Description	Amount	Difference	Comments
Revenue	B4: 531	Sale of Sludge	-	S-9 (a): 531	Sale of Sludge	-	-	
Revenue	B4: 532	Forfeited Discounts	430	S-9 (a): 532	Forfeited Discounts	843	-	(413) Reflects normal fluctuation expected to result from the difference between test period and annual report period
Revenue	B4: 534	Rents From Wastewater Property	-	S-9 (a): 534	Rents From Wastewater Prop	-	-	
Revenue	B4: 535	Interdepartmental Rents	-	S-9 (a): 535	Interdepartmental Rents	-	-	
Revenue	B4: 536	Other Wastewater Revenues	-	S-9 (a): 536	Other Wastewater Revenues	-	-	
Sewer-LS	B6:701	Salaries & Wages - Employees	-	S-10(a): 701	Salaries & Wages - Employees	-	-	
Sewer-LS	B6:703	Salaries & Wages - Officers, Etc.	-	S-10(a): 703	Salaries & Wages - Officers, Etc	-	-	
Sewer-LS	B6:704	Employee Pensions & Benefits	-	S-10(a): 704	Employee Pensions & Benefits	-	-	
Sewer-LS	B6:710	Purchased Sewage Treatment	2,079	S-10(a): 710	Purchased Sewage Treatment	-	-	2,079 Reflects normal fluctuation expected to result from the difference between test period and annual report period
Sewer-LS	B6:711	Sludge Removal Expense	(403)	S-10(a): 711	Sludge Removal Expense	-	-	(403) Rounding/ Immaterial
Sewer-LS	B6:715	Purchased Power	15,182	S-10(a): 715	Purchased Power	15,907	-	(725) Reflects normal fluctuation expected to result from the difference between test period and annual report period
Sewer-LS	B6:716	Fuel for Power Purchased	-	S-10(a): 716	Fuel for Power Production	-	-	-
Sewer-LS	B6:718	Chemicals	19,563	S-10(a): 718	Chemicals	19,561	-	2 Rounding/ Immaterial
Sewer-LS	B6:720	Materials & Supplies	(8,002)	S-10(a): 720	Materials & Supplies	-	-	(8,002) Reflects normal fluctuation expected to result from the difference between test period and annual report period
Sewer-LS	B6:731	Contractual Services - Engr.	15,800	S-10(a): 731	Contractual Services - Engr.	15,800	-	
Sewer-LS	B6:732	Contractual Services - Acct.	180	S-10(a): 732	Contractual Services - Acct.	187	-	3 Reflects normal fluctuation expected to result from the difference between test period and annual report period
Sewer-LS	B6:733	Contractual Services - Legal	2,863	S-10(a): 733	Contractual Services - Legal	2,884	-	(21) Rounding/ Immaterial
Sewer-LS	B6:734	Contractual Services - Mgmt. Fees	82,278	S-10(a): 734	Contractual Services - Mgmt. F	1,572	-	80,706 Variance based on review of corporate allocations as part of rate case preparation
Sewer-LS	B6:735	Contractual Services - Other	73,090	S-10(a): 735	Contractual Services - Testing	7,431	-	(7,431) Balance Mapped to Account 735 for MFRs
Sewer-LS	B6:741	Rental of Building/Real Prop.	-	S-10(a): 741	Rental of Building/Real Prop.	63,774	-	63,774 Balance Mapped to Account 775 for MFRs
Sewer-LS	B6:742	Rental of Equipment	-	S-10(a): 742	Rental of Equipment	-	-	
Sewer-LS	B6:750	Transportation Expenses	-	S-10(a): 750	Transportation Expenses	-	-	
Sewer-LS	B6:758	Insurance - Vehicle	-	S-10(a): 758	Insurance - Vehicle	-	-	
Sewer-LS	B6:757	Insurance - General Liability	7,714	S-10(a): 757	Insurance - General Liability	-	-	7,714 Offset by account 759: Reflects normal fluctuation expected to result from the difference between test period and annual report period
Sewer-LS	B6:758	Insurance - Workman's Comp.	-	S-10(a): 758	Insurance - Workman's Comp.	-	-	
Sewer-LS	B6:759	Insurance - Other	-	S-10(a): 759	Insurance - Other	7,458	-	(7,458) Offset by account 757: Reflects normal fluctuation expected to result from the difference between test period and annual report period
Sewer-LS	B6:760	Advertising Expense	-	S-10(a): 760	Advertising Expense	-	-	
Sewer-LS	B6:768	Reg. Comm. Exp. - Rate Case Amort.	-	S-10(a): 768	Reg. Comm. Exp. - Rate Case	-	-	
Sewer-LS	B6:767	Reg. Comm. Exp. - Other	8,585	S-10(a): 767	Reg. Comm. Exp. - Other	12,552	-	(6,967) Reflects normal fluctuation expected to result from the difference between test period and annual report period
Sewer-LS	B6:770	Bad Debt Expense	1,240	S-10(a): 770	Bad Debt Expense	1,149	-	81 Reflects normal fluctuation expected to result from the difference between test period and annual report period
Sewer-LS	B6:775	Miscellaneous Expenses	34,173	S-10(a): 775	Miscellaneous Expenses	88,221	-	(54,048) Balance Mapped to Account 735 for MFRs
W&S	A18: 2 of 2 Line 1	Utility Plant in Service	1,473,259	F-1 (a): 101-108	Utility Plant	2,074,892	-	(601,703) Please see specific account variance descriptions above
W&S	A18: 2 of 2 Line 2	Construction Work in Progress	282,607	F-1: 105	Construction work in Progress	304,017	-	(1,1410) Reflects normal fluctuation expected to result from the difference between test period and annual report period
W&S	A18: 2 of 2 Line 3	Other Utility Plant Adjustments	1,186,741					
W&S	A18: 2 of 2 Line 19	Other Miscellaneous Deferred Debits	13,610					
		Total Misc Deferred Debits	1,210,361	F-1 (b): 188	Misc Deferred Debits	1,208,854	-	467 Reflects normal fluctuation expected to result from the difference between test period and annual report period
W&S	A18: 2 of 2 Line 5	Accumulated Depreciation	(860,375)	F-1 (a): 108-110	Less: Accumulated Depreciation	(861,755)	-	201,380 Please see specific account variance descriptions above
W&S	A18: 2 of 2 Line 7	Cash	2,440	F-1 (a): 131	Cash	107	-	2,333 Reflective of working capital cycle and allocations from consolidated entity
W&S	A18: 2 of 2 Line 8	Accounts Receivable - Customer	33,921					
W&S	A18: 2 of 2 Line 9	Notes & Accts. Receivable - Assoc. Cos.	-					
W&S	A18: 2 of 2 Line 10	Accounts Receivable - Other	-					
W&S	A18: 2 of 2 Line 11	Allowance for Bad Debts	(6,750)					
		Total Accts & Notes Receivable Less Accum Provision for Uncollectible Accts	27,171	F-1 (a): 141-144	Accts & Notes Receivable Less Accum Provision for Uncollectible Accts	36,025	-	(8,854) Reflects normal fluctuation expected to result from the difference between test period and annual report period
W&S	A18: 2 of 2 Line 12	Prepayments	2,535	F-1 (a): 182	Prepayments	2,798	-	(263) Rounding/ Immaterial
W&S	A18: 2 of 2 Line 13	Miscellaneous Current & Accrued Assets	10,132	F-1 (a): 173 & 185	Accrued Utility Revenues & Tar	12,410	-	(2,278) Reflects normal fluctuation expected to result from the difference between test period and annual report period
W&S	A18: 2 of 2 Line 15	Unamortized Debt Discount & Exp.	-					
W&S	A18: 2 of 2 Line 16	Prelim. Survey & Investigation Charges	1,356	F-1(b): 183	Preliminary Survey & Investigal	12,363	-	(11,007) Reflects normal fluctuation expected to result from the difference between test period and annual report period
W&S	A18: 2 of 2 Line 17	Cleaning Accounts	1,554	F-1(b): 184	Cleaning Accounts	754	-	800 Reflective of customer payment cycles
W&S	A18: 2 of 2 Line 18	Deferred Rate Case Expense	1,313					1,313 Rate case filing preparation booked beginning in January 2025
W&S	A18: 2 of 2 Line 20	Accum. Deferred Income Taxes	-	F-1 (b): 190		-	-	
W&S	A18: 2 of 2 Line 1	Common Stock Issued	2,248,290	F-2(a): 201	Common Stock	1,889,852	-	378,338 Reflects a difference in the allocation procedure for paid in capital to CSWR-Florida
W&S	A18: 2 of 2 Line 2	Preferred Stock Issued	-			-	-	
W&S	A18: 2 of 2 Line 3	Additional Paid in Capital	-			-	-	
W&S	A18: 2 of 2 Line 4	Retained Earnings	(75,003)	F-2(a): 214-215	Retained Earnings	(115,872)	-	40,869 Result of change in net income, please see income statement account specific variance descriptions above
W&S	A18: 2 of 2 Line 5	Other Equity Capital	-			-	-	
W&S	A18: 2 of 2 Line 7	Bonds	-			-	-	
W&S	A18: 2 of 2 Line 8	Reacquired Bonds	-			-	-	
W&S	A18: 2 of 2 Line 9	Advances From Associated Companies	240,865			-	-	240,865 Reflective of working capital cycle and allocations from consolidated entity
W&S	A18: 2 of 2 Line 10	Other Long-Term Debt	-			-	-	
W&S	A18: 2 of 2 Line 12	Accounts Payable	(122,825)	F-2(a): 231	Accounts Payable	19,298	-	(142,123) Reflective of working capital cycle and allocations from consolidated entity
W&S	A18: 2 of 2 Line 13	Notes Payable	-	F-2(a): 232	Notes Payable	-	-	
W&S	A18: 2 of 2 Line 14	Notes & Accounts Payable - Assoc. Cos.	63,451	F-2(a): 234	Notes Payable to Associated C	684,009	-	(620,558) Reflective of working capital cycle and allocations from consolidated entity
W&S	A18: 2 of 2 Line 15	Customer Deposits	-			-	-	
W&S	A18: 2 of 2 Line 16	Accrued Taxes	-			-	-	
W&S	A18: 2 of 2 Line 17	Accrued Interest	-			-	-	
W&S	A18: 2 of 2 Line 18	Accrued Dividends	-			-	-	
W&S	A18: 2 of 2 Line 19	Misc. Current & Accrued Liabilities	7,988	F-2(a): 241	Misc. Current & Accrued Liabli	29,094	-	(21,106) Reflective of working capital cycle and allocations from consolidated entity
W&S	A18: 2 of 2 Line 21	Advances For Construction	-			-	-	
W&S	A18: 2 of 2 Line 22	Other Deferred Credits	-			-	-	
W&S	A18: 2 of 2 Line 23	Accum. Deferred ITOS	-			-	-	
W&S	A18: 2 of 2 Line 24	Operating Reserves	-			-	-	
W&S	A18: 2 of 2 Line 26	Contributions in Aid of Construction	843,375	F-2(b): 271	Contributions in Aid of Construc	842,831	-	444 Rounding/ Immaterial
W&S	A18: 2 of 2 Line 27	Less: Accum. Amortization of CIAC	(841,797)	F-2(b): 272	Accumulated Amort of CIAC	(841,794)	-	(3) Rounding/ Immaterial
W&S	A18: 2 of 2 Line 28	Accumulated Deferred Income Taxes	-			-	-	
sewer	B2: Line 1	Operating Revenues	482,959	F-3(a) & (b): 400	Operating Revenue	282,002	-	180,957 Please see specific account variance descriptions above
sewer	B2: Line 2	Operation & Maintenance	221,890	F-3(a) & (b): 401	Operating Expenses	236,598	-	(14,708) Please see specific account variance descriptions above
sewer	B2: Line 3	Depreciation, net of CIAC Amort	50,385	F-3(a) & (b): Net Depreciation Expense	Net Depreciation Expense	50,730	-	(345) Please see specific account variance descriptions above
sewer	B2: Line 4	Amortization	-			-	-	
sewer	B2: Line 5	Taxes Other Than Income	16,772	F-3(a) & (b): 408	Taxes Other Than Income	12,200	-	4,572 Please see specific account variance descriptions above
sewer	B2: Line 6	Provision for Income Taxes	3,886	F-3(a) & (b): 411.1	Provision for Deferred Income	-	-	3,886 Please see specific account variance descriptions above
sewer	B2: Line 7	Operating Expenses	292,734	F-3(a) & (b): Operating Expense	Operating Expenses	299,528	-	(6,792) Please see specific account variance descriptions above
sewer	B2: Line 8	Net Operating Income	170,225	F-3(a) & (b): Net Income	Net Income	(17,524)	-	187,749 Please see specific account variance descriptions above

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

	Account Number- MFR	Description	Amount	Account Number Annual Report	Description	Amount	Difference	Comments
Water-Assets	A-5, 3 of 3: 301.1	Organization	-	W-4(a): 301	Organization	-	-	
Water-Assets	A-5, 3 of 3: 302.1	Franchises	-	W-4(a): 302	Franchises	-	-	
Water-Assets	A-5, 3 of 3: 303.1	Other Plant & Misc. Equipment	-	-	-	-	-	
Water-Assets	A-5, 3 of 3: 303.2	Land & Land Rights	2,445,127	W-4(a): 303	Land and Land Rights	2,429,075	16,052	Asset Capitalization
Water-Assets	A-5, 3 of 3: 304.2	Structures & Improvements	225,024	W-4(a): 304	Structures & Improvements	243,379	(18,355)	Asset Retirement
Water-Assets	A-5, 3 of 3: 305.2	Collect & Impound. Reservoirs	-	W-4(a): 305	Collect & Impound. Reservoirs	-	-	
Water-Assets	A-5, 3 of 3: 306.2	Lake, River & Other Intakes	-	W-4(a): 306	Lake, River & Other Intakes	-	-	
Water-Assets	A-5, 3 of 3: 307.2	Wells & Springs	870,531	W-4(a): 307	Wells & Springs	870,531	0	
Water-Assets	A-5, 3 of 3: 308.2	Infiltration Galleries & Tunnels	-	W-4(a): 308	Infiltration Galleries & Tunnels	-	-	
Water-Assets	A-5, 3 of 3: 309.2	Supply Mains	2,612	W-4(a): 309	Supply Mains	2,612	0	
Water-Assets	A-5, 3 of 3: 310.2	Power Generated Equipment	29,998	W-4(a): 310	Power Generated Equipment	15,838	14,360	Asset Capitalization
Water-Assets	A-5, 3 of 3: 311.2	Puping Equipment	235,072	W-4(a): 311	Pumping Equipment	235,072	0	
Water-Assets	A-5, 3 of 3: 339.2	Other Plant & Misc. Equipment	-	-	-	-	-	
Water-Assets	A-5, 3 of 3: 303.3	Land & Land Rights	-	-	-	-	-	
Water-Assets	A-5, 3 of 3: 304.3	Structures & Improvements	-	-	-	-	-	
Water-Assets	A-5, 3 of 3: 320.3	Water Treatment Equipment	56,971	W-4(a): 320	Water Treatment Equipment	56,971	0	
Water-Assets	A-5, 3 of 3: 339.3	Other Plant & Misc. Equipment	-	-	-	-	-	
Water-Assets	A-5, 3 of 3: 303.4	Land & Land Rights	-	-	-	-	-	
Water-Assets	A-5, 3 of 3: 304.4	Structures & Improvements	-	-	-	-	-	
Water-Assets	A-5, 3 of 3: 330.4	Dist. Reservoirs & Standpipes	726,605	W-4(a): 330	Dist. Reservoirs & Standpipes	726,605	0	
Water-Assets	A-5, 3 of 3: 331.4	Transm & Distribution Mains	1,529,519	W-4(a): 331	Transm & Distribution Mains	1,884,878	(135,359)	Asset Retirement
Water-Assets	A-5, 3 of 3: 333.4	Services	91,057	W-4(a): 333	Services	102,771	(11,714)	Asset Retirement
Water-Assets	A-5, 3 of 3: 334.4	Meters & Meter Installations	141,887	W-4(a): 334	Meters & Meter Installations	310,150	(188,263)	Asset Retirement
Water-Assets	A-5, 3 of 3: 335.4	Hydrants	84,046	W-4(a): 335	Hydrants	84,046	(0)	
			-	-	-	-	-	
Water-Assets	A-5, 3 of 3: 339.4	Other Plant & Misc. Equipment	-	W-4(a): 339	Other Plant & Misc. Equipment	-	-	
Water-Assets	A-5, 3 of 3: 303.5	Land & Land Rights	-	-	-	-	-	
Water-Assets	A-5, 3 of 3: 304.5	Structures & Improvements	-	-	-	-	-	
Water-Assets	A-5, 3 of 3: 340.5	Office Furniture & Equipment	-	W-4(a): 340	Office Furniture & Equipment	35,391	(35,391)	Asset Retirement
Water-Assets	A-5, 3 of 3: 341.5	Transportation Equipment	1,473	W-4(a): 341	Transportation Equipment	252,075	(250,602)	Asset Retirement
Water-Assets	A-5, 3 of 3: 342.5	Stores Equipment	-	W-4(a): 342	Stores Equipment	-	-	
Water-Assets	A-5, 3 of 3: 343.5	Tools, Shop & Garage Equipment	-	W-4(a): 343	Tools, Shop & Garage Equipment	14,237	(14,237)	Asset Retirement
Water-Assets	A-5, 3 of 3: 344.5	Laboratory Equipment	-	W-4(a): 344	Laboratory Equipment	-	-	
Water-Assets	A-5, 3 of 3: 345.5	Power Operated Equipment	-	W-4(a): 345	Power Operated Equipment	30,437	(30,437)	Asset Retirement
Water-Assets	A-5, 3 of 3: 346.5	Communication Equipment	124,082	W-4(a): 346	Communication Equipment	124,082	(0)	
Water-Assets	A-5, 3 of 3: 347.5	Miscellaneous Equipment	1,859	W-4(a): 347	Miscellaneous Equipment	1,859	(0)	
Water-Assets	A-5, 3 of 3: 348.5	Other Tangible Plant	-	W-4(a): 348	Other Tangible Plant	-	-	
Sewer-Assets	A-8, 3 of 3: 351.1	Organization	-	S-4(a): 351	Organization	-	-	
Sewer-Assets	A-8, 3 of 3: 352.1	Franchises	-	S-4(a): 352	Franchises	-	-	
Sewer-Assets	A-8, 3 of 3: 389.1	Other Plant & Misc. Equipment	-	-	-	-	-	
Sewer-Assets	A-8, 3 of 3: 353.2	Land & Land Rights	2,684,945	S-4(a): 353	Land and Land Rights	2,427,381	267,564	Asset Capitalization
Sewer-Assets	A-8, 3 of 3: 354.2	Structures & Improvements	1,107,817	S-4(a): 354	Structures & Improvements	1,107,817	(0)	
			-	-	-	-	-	
Sewer-Assets	A-8, 3 of 3: 360.2	Collection Wastewaters - Force	2,962,885	S-4(a): 355	Power Generated Equipment	14,360	(14,360)	Asset Retirement
Sewer-Assets	A-8, 3 of 3: 381.2	Collection Wastewaters - Gravity	8,987	S-4(a): 360	Collection Sewers-Force	3,273,975	(311,110)	Asset Retirement
Sewer-Assets	A-8, 3 of 3: 382.2	Special Collecting Structures	-	S-4(a): 361	Collection Sewers-Gravity	8,987	0	
Sewer-Assets	A-8, 3 of 3: 383.2	Services to Customers	91,878	S-4(a): 362	Special Collecting Structures	-	-	
Sewer-Assets	A-8, 3 of 3: 384.2	Flow Measuring Devices	-	S-4(a): 363	Services to Customers	91,878	(0)	
Sewer-Assets	A-8, 3 of 3: 385.2	Flow Measuring Installations	-	S-4(a): 364	Flow Measuring Devices	-	-	
			-	S-4(a): 365	Flow Measuring Installations	-	-	
Sewer-Assets	A-8, 3 of 3: 389.2	Other Plant & Misc. Equipment	-	-	-	-	-	
Sewer-Assets	A-8, 3 of 3: 353.3	Land & Land Rights	-	-	-	-	-	
Sewer-Assets	A-8, 3 of 3: 354.3	Structures & Improvements	-	-	-	-	-	
			-	S-4(a): 366	Reuse Services	-	-	
			-	S-4(a): 367	Reuse Meters and Meter Installations	-	-	
Sewer-Assets	A-8, 3 of 3: 370.3	Receiving Wells	-	S-4(a): 370	Receiving wells	-	-	
Sewer-Assets	A-8, 3 of 3: 371.3	Pumping Equipment	498,899	S-4(a): 371	Pumping Equipment	498,899	(0)	
			-	S-4(a): 374	Reuse Distribution Reservoirs	-	-	
			-	S-4(a): 375	Reuse Transmission and Dist System	-	-	
Sewer-Assets	A-8, 3 of 3: 389.3	Other Plant & Misc. Equipment	-	-	-	-	-	
Sewer-Assets	A-8, 3 of 3: 353.4	Land & Land Rights	-	-	-	-	-	
Sewer-Assets	A-8, 3 of 3: 354.4	Structures & Improvements	-	-	-	-	-	
Sewer-Assets	A-8, 3 of 3: 384.4	Treatment & Disposal Equipment	1,981,554	S-4(a): 380	Treatment and Disposal Equipment	1,981,554	(0)	
Sewer-Assets	A-8, 3 of 3: 381.4	Plant Wastewaters	-	S-4(a): 381	Plant Sewers	-	-	
Sewer-Assets	A-8, 3 of 3: 382.4	Outfall Wastewater Lines	5,384	S-4(a): 382	Outfall Sewer Lines	5,384	(0)	
Sewer-Assets	A-8, 3 of 3: 389.4	Other Plant & Misc. Equipment	36,430	S-4(a): 389	Other Plant Miscellaneous Equipment	36,430	0	
Sewer-Assets	A-8, 3 of 3: 353.5	Land & Land Rights	-	-	-	-	-	
Sewer-Assets	A-8, 3 of 3: 354.5	Structures & Improvements	-	-	-	-	-	
Sewer-Assets	A-8, 3 of 3: 390.5	Office Furniture & Equipment	-	S-4(a): 390	Office Furniture & Equipment	-	-	
Sewer-Assets	A-8, 3 of 3: 391.5	Transportation Equipment	-	S-4(a): 391	Transportation Equipment	187,838	(187,838)	Asset Retirement
Sewer-Assets	A-8, 3 of 3: 392.5	Stores Equipment	-	S-4(a): 392	Stores Equipment	-	-	
Sewer-Assets	A-8, 3 of 3: 393.5	Tools, Shop & Garage Equipment	12,140	S-4(a): 393	Tools, Shop & Garage Equipment	24,497	(12,357)	Asset Retirement
Sewer-Assets	A-8, 3 of 3: 394.5	Laboratory Equipment	-	S-4(a): 394	Laboratory Equipment	-	-	
Sewer-Assets	A-8, 3 of 3: 395.5	Power Operated Equipment	3,378	S-4(a): 395	Power Operated Equipment	27,322	(23,946)	Asset Retirement
Sewer-Assets	A-8, 3 of 3: 396.5	Communication Equipment	120,411	S-4(a): 396	Communication Equipment	120,411	(0)	
Sewer-Assets	A-8, 3 of 3: 397.5	Miscellaneous Equipment	-	S-4(a): 397	Miscellaneous Equipment	-	-	
Sewer-Assets	A-8, 3 of 3: 398.5	Other Tangible Plant	2,060	S-4(a): 398	Other Tangible Plant	2,060	0	
Water-Accum Depr	A-9, 3 of 3: 301.1	Organization	-	W-8(b): 301	Organization	-	-	
Water-Accum Depr	A-9, 3 of 3: 302.1	Franchises	-	W-8(b): 302	Franchises	-	-	
Water-Accum Depr	A-9, 3 of 3: 339.1	Other Plant & Misc. Equipment	-	-	-	-	-	
Water-Accum Depr	A-9, 3 of 3: 303.2	Land & Land Rights	-	W-8(b): 303	Land and Land Rights	-	-	
Water-Accum Depr	A-9, 3 of 3: 304.2	Structures & Improvements	5,960	W-8(b): 304	Structures & Improvements	23,100	(17,140)	Normalization and ture-up of depreciation expense and accumulated depreciation
Water-Accum Depr	A-9, 3 of 3: 305.2	Collect & Impound. Reservoirs	-	W-8(b): 305	Collect & Impound. Reservoirs	-	-	
Water-Accum Depr	A-9, 3 of 3: 306.2	Lake, River & Other Intakes	-	W-8(b): 306	Lake, River & Other Intakes	-	-	
Water-Accum Depr	A-9, 3 of 3: 307.2	Wells & Springs	566,444	W-8(b): 307	Wells & Springs	566,456	10,188	Normalization and ture-up of depreciation expense and accumulated depreciation
Water-Accum Depr	A-9, 3 of 3: 308.2	Infiltration Galleries & Tunnels	-	W-8(b): 308	Infiltration Galleries & Tunnels	-	-	
Water-Accum Depr	A-9, 3 of 3: 309.2	Supply Mains	54	W-8(b): 309	Supply Mains	41	13	Rounding/ Immaterial
Water-Accum Depr	A-9, 3 of 3: 310.2	Power Generated Equipment	2,525	W-8(b): 310	Power Generated Equipment	691	1,834	Normalization and ture-up of depreciation expense and accumulated depreciation
Water-Accum Depr	A-9, 3 of 3: 311.2	Puping Equipment	163,303	W-8(b): 311	Pumping Equipment	154,028	(735)	Normalization and ture-up of depreciation expense and accumulated depreciation
Water-Accum Depr	A-9, 3 of 3: 339.2	Other Plant & Misc. Equipment	-	-	-	-	-	

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Reconciliation of Annual Report to MFR
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Account Number- MFR	Description	Amount	Account Number Annual Report	Description	Amount	Difference	Comments
Water-Accum Depr	A-9; 3 of 3: 303.3	-	-	-	-	-	-
Water-Accum Depr	A-9; 3 of 3: 304.3	-	-	-	-	-	-
Water-Accum Depr	A-9; 3 of 3: 320.3	1,783	W-6(b): 320	Water Treatment Equipment	1,721	-82	Normalization and fire-up of depreciation expense and accumulated depreciation
Water-Accum Depr	A-9; 3 of 3: 339.3	-	-	-	-	-	-
Water-Accum Depr	A-9; 3 of 3: 303.4	-	-	-	-	-	-
Water-Accum Depr	A-9; 3 of 3: 304.4	-	-	-	-	-	-
Water-Accum Depr	A-9; 3 of 3: 330.4	710,949	W-6(b): 330	Dist. Reservoirs & Standpipes	709,423	1,526	Normalization and fire-up of depreciation expense and accumulated depreciation
Water-Accum Depr	A-9; 3 of 3: 331.4	1,295,382	W-6(b): 331	Transm & Distribution Mains	1,290,117	5,265	Normalization and fire-up of depreciation expense and accumulated depreciation
Water-Accum Depr	A-9; 3 of 3: 333.4	1,887	W-6(b): 333	Services	13,387	(11,500)	Normalization and fire-up of depreciation expense and accumulated depreciation
Water-Accum Depr	A-9; 3 of 3: 334.4	4,486	W-6(b): 334	Meters & Meter Installations	173,121	(168,635)	Normalization and fire-up of depreciation expense and accumulated depreciation
Water-Accum Depr	A-9; 3 of 3: 335.4	14,701	W-6(b): 335	Hydrants	14,418	283	Normalization and fire-up of depreciation expense and accumulated depreciation
Water-Accum Depr	A-9; 3 of 3: 339.4	-	W-6(b): 336	Backflow Prevention Devices	-	-	-
Water-Accum Depr	A-9; 3 of 3: 303.5	-	W-6(b): 339	Other Plant & Misc. Equipment	-	-	-
Water-Accum Depr	A-9; 3 of 3: 304.5	-	-	-	-	-	-
Water-Accum Depr	A-9; 3 of 3: 340.5	-	W-6(b): 340	Office Furniture & Equipment	36,391	(35,391)	Normalization and fire-up of depreciation expense and accumulated depreciation
Water-Accum Depr	A-9; 3 of 3: 341.5	589	W-6(b): 341	Transportation Equipment	250,945	(250,356)	Normalization and fire-up of depreciation expense and accumulated depreciation
Water-Accum Depr	A-9; 3 of 3: 342.5	-	W-6(b): 342	Stores Equipment	-	-	-
Water-Accum Depr	A-9; 3 of 3: 343.5	-	W-6(b): 343	Tools, Shop & Garage Equipment	14,237	(14,237)	Normalization and fire-up of depreciation expense and accumulated depreciation
Water-Accum Depr	A-9; 3 of 3: 344.5	-	W-6(b): 344	Laboratory Equipment	-	-	-
Water-Accum Depr	A-9; 3 of 3: 345.5	-	W-6(b): 345	Power Operated Equipment	20,437	(20,437)	Normalization and fire-up of depreciation expense and accumulated depreciation
Water-Accum Depr	A-9; 3 of 3: 346.5	20,188	W-6(b): 346	Communication Equipment	19,134	1,054	Normalization and fire-up of depreciation expense and accumulated depreciation
Water-Accum Depr	A-9; 3 of 3: 347.5	103	W-6(b): 347	Miscellaneous Equipment	139	(36)	Rounding/ Immaterial
Water-Accum Depr	A-9; 3 of 3: 348.5	-	W-6(b): 348	Other Tangible Plant	-	-	-
Sewer-Accum Depr	A-10; 3 of 3: 351.1	-	-	-	-	-	-
Sewer-Accum Depr	A-10; 3 of 3: 352.1	-	-	-	-	-	-
Sewer-Accum Depr	A-10; 3 of 3: 350.1	-	-	-	-	-	-
Sewer-Accum Depr	A-10; 3 of 3: 353.2	-	-	-	-	-	-
Sewer-Accum Depr	A-10; 3 of 3: 354.2	517,482	S-6(b): 354	Structures & Improvements	31,825	485,657	Normalization and fire-up of depreciation expense and accumulated depreciation
Sewer-Accum Depr	A-10; 3 of 3: 360.2	2,697,340	S-6(b): 355	Power Generated Equipment	957	(957)	Normalization and fire-up of depreciation expense and accumulated depreciation
Sewer-Accum Depr	A-10; 3 of 3: 361.2	129	S-6(b): 360	Collection Sewers-Force	86,032	2,611,308	Normalization and fire-up of depreciation expense and accumulated depreciation
Sewer-Accum Depr	A-10; 3 of 3: 362.2	-	S-6(b): 361	Collection Sewers-Gravity	131	(131)	(2) Rounding/ Immaterial
Sewer-Accum Depr	A-10; 3 of 3: 363.2	-	S-6(b): 362	Special Collecting Structures	-	-	-
Sewer-Accum Depr	A-10; 3 of 3: 363.2	81,248	S-6(b): 363	Services to Customers	1,403	79,845	Normalization and fire-up of depreciation expense and accumulated depreciation
Sewer-Accum Depr	A-10; 3 of 3: 364.2	-	S-6(b): 364	Flow Measuring Devices	-	-	-
Sewer-Accum Depr	A-10; 3 of 3: 365.2	-	S-6(b): 365	Flow Measuring Installations	-	-	-
Sewer-Accum Depr	A-10; 3 of 3: 365.2	-	S-6(b): 366	Reuse Services	-	-	-
Sewer-Accum Depr	A-10; 3 of 3: 365.2	-	S-6(b): 367	Reuse Meters and Meter Installations	-	-	-
Sewer-Accum Depr	A-10; 3 of 3: 369.2	-	-	-	-	-	-
Sewer-Accum Depr	A-10; 3 of 3: 353.3	-	-	-	-	-	-
Sewer-Accum Depr	A-10; 3 of 3: 354.3	-	-	-	-	-	-
Sewer-Accum Depr	A-10; 3 of 3: 370.3	-	S-6(b): 370	Receiving Wells	-	-	-
Sewer-Accum Depr	A-10; 3 of 3: 371.3	343,729	S-6(b): 371	Pumping Equipment	14,186	329,543	Normalization and fire-up of depreciation expense and accumulated depreciation
Sewer-Accum Depr	A-10; 3 of 3: 371.3	-	S-6(b): 374	Reuse Distribution Reservoirs	-	-	-
Sewer-Accum Depr	A-10; 3 of 3: 371.3	-	S-6(b): 375	Reuse Transmission Distribution System	-	-	-
Sewer-Accum Depr	A-10; 3 of 3: 389.3	-	-	-	-	-	-
Sewer-Accum Depr	A-10; 3 of 3: 353.4	-	-	-	-	-	-
Sewer-Accum Depr	A-10; 3 of 3: 354.4	-	-	-	-	-	-
Sewer-Accum Depr	A-10; 3 of 3: 360.4	-	S-6(b): 380	Treatment & Disposal Equipment	13,472	1,667,173	Normalization and fire-up of depreciation expense and accumulated depreciation
Sewer-Accum Depr	A-10; 3 of 3: 361.4	1,680,645	S-6(b): 381	Plant Wastewaters	-	-	-
Sewer-Accum Depr	A-10; 3 of 3: 382.4	104	S-6(b): 382	Outfall Sewer Lines	89	15	Rounding/ Immaterial
Sewer-Accum Depr	A-10; 3 of 3: 389.4	36,430	S-6(b): 389	Other Plant Miscellaneous Equipment	-	36,430	Normalization and fire-up of depreciation expense and accumulated depreciation
Sewer-Accum Depr	A-10; 3 of 3: 353.5	-	-	-	-	-	-
Sewer-Accum Depr	A-10; 3 of 3: 354.5	-	-	-	-	-	-
Sewer-Accum Depr	A-10; 3 of 3: 354.5	-	S-6(b): 390	Office Furniture and Equipment	-	-	-
Sewer-Accum Depr	A-10; 3 of 3: 390.5	-	S-6(b): 391	Transportation Equipment	-	-	-
Sewer-Accum Depr	A-10; 3 of 3: 391.5	-	S-6(b): 392	Stores Equipment	-	-	-
Sewer-Accum Depr	A-10; 3 of 3: 392.5	-	S-6(b): 393	Tools, Shop & Garage Equipment	764	16	Rounding/ Immaterial
Sewer-Accum Depr	A-10; 3 of 3: 393.5	780	S-6(b): 394	Laboratory Equipment	-	-	-
Sewer-Accum Depr	A-10; 3 of 3: 394.5	-	S-6(b): 395	Power Operated Equipment	169	65	Normalization and fire-up of depreciation expense and accumulated depreciation
Sewer-Accum Depr	A-10; 3 of 3: 395.5	234	S-6(b): 396	Communication Equipment	1,372	18,125	Normalization and fire-up of depreciation expense and accumulated depreciation
Sewer-Accum Depr	A-10; 3 of 3: 397.5	19,497	S-6(b): 397	Miscellaneous Equipment	-	-	-
Sewer-Accum Depr	A-10; 3 of 3: 398.5	172	S-6(b): 397	Other Tangible Plant	-	172	Normalization and fire-up of depreciation expense and accumulated depreciation
Revenue	B4: 460	-	W-9: 460	Unmetered Water Revenue	-	-	-
Revenue	B4: 461.1	1,291,301	W-9: 461.1	Metered - Residential	1,348,277	(56,976)	Combine with 461.2. Reflects normal fluctuation expected to result from the difference between test period and annual report period
Revenue	B4: 461.2	52,327	W-9: 461.2	Metered - Commercial	-	52,327	Combine with 461.1. Reflects normal fluctuation expected to result from the difference between test period and annual report period
Revenue	B4: 461.3	-	W-9: 461.3	Metered - Industrial	-	-	-
Revenue	B4: 461.4	-	W-9: 461.4	Metered - Public Authorities	-	-	-
Revenue	B4: 461.5	-	W-9: 461.5	Metered - Multi-Family	-	-	-
Revenue	B4: 462.1	-	W-9: 462.1	Public Fire Protection	-	-	-
Revenue	B4: 462.2	-	W-9: 462.2	Private Fire Protection	-	-	-
Revenue	B4: 464	-	W-9: 464	Other Sales - Public Authorities	-	-	-
Revenue	B4: 465	-	W-9: 465	Sales to Irrigation Customers	-	-	-
Revenue	B4: 466	-	W-9: 466	Sales for Resale	-	-	-
Revenue	B4: 467	-	W-9: 467	Interdepartmental Sales	-	-	-
Revenue	B4: 470	74,068	W-9: 470	Forfeited Discounts	66,764	7,304	Reflects normal fluctuation expected to result from the difference between test period and annual report period
Revenue	B4: 471	4,084	W-9: 471	Misc. Service Revenues	3,599	485	Reflects normal fluctuation expected to result from the difference between test period and annual report period
Revenue	B4: 472	-	W-9: 472	Rents From Water Property	-	-	-
Revenue	B4: 473	-	W-9: 473	Interdepartmental Rents	-	-	-
Revenue	B4: 474	-	W-9: 474	Other Water Revenues	-	-	-
Revenue	B4: 521.1	1,698,910	S-9 (a): 521.1	Fiat Rate - Residential	1,802,708	(103,798)	Offset in account 521.2. Remaining variance due to normal fluctuation and test year to annual report period change
Revenue	B4: 521.2	103,186	S-9 (a): 521.2	Fiat Rate - Commercial	-	103,186	Offset in account 521.2. Remaining variance due to normal fluctuation and test year to annual report period change
Revenue	B4: 521.3	-	S-9 (a): 521.3	Fiat Rate - Industrial	-	-	-
Revenue	B4: 521.4	-	S-9 (a): 521.4	Fiat Rate - Public Authorities	-	-	-
Revenue	B4: 521.5	-	S-9 (a): 521.5	Fiat Rate - Multi-Family	-	-	-
Revenue	B4: 521.6	-	S-9 (a): 521.6	Fiat Rate - Other	-	-	-
Revenue	B4: 522.1	-	S-9 (a): 522.1	Measured - Residential	-	-	-
Revenue	B4: 522.2	-	S-9 (a): 522.2	Measured - Commercial	-	-	-
Revenue	B4: 522.3	-	S-9 (a): 522.3	Measured - Industrial	-	-	-
Revenue	B4: 522.4	-	S-9 (a): 522.4	Measured - Public Authority	-	-	-
Revenue	B4: 522.5	-	S-9 (a): 522.5	Measured - Multi-Family	-	-	-
Revenue	B4: 523	-	S-9 (a): 523	Other Sales - Public Authorities	-	-	-
Revenue	B4: 524	-	S-9 (a): 524	Revenues from Other Systems	-	-	-
Revenue	B4: 525	-	S-9 (a): 525	Interdepartmental Sales	-	-	-

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

	Account Number- MFR	Description	Amount	Account Number Annual Report	Description	Amount	Difference	Comments
Revenue	B4: 531	Sale of Sludge	-	S-9 (a): 531	Sale of Sludge	-	-	
Revenue	B4: 532	Forfeited Discounts	54,882	S-9 (a): 532	Forfeited Discounts	49,899	5,273	Reflects normal fluctuation expected to result from the difference between test period and annual report period
Revenue	B4: 534	Rents From Wastewater Property	-	S-9 (a): 534	Rents From Wastewater Property	-	-	
Revenue	B4: 535	Interdepartmental Rents	-	S-9 (a): 535	Interdepartmental Rents	-	-	
Revenue	B4: 536	Other Wastewater Revenues	31,209	S-9 (a): 536	Other Wastewater Revenues	30,000	1,209	Reflects normal fluctuation expected to result from the difference between test period and annual report period
Water-IS	B5: 601	Salaries & Wages - Employees	-	W-10(a): 601	Salaries & Wages - Employees	-	-	
Water-IS	B5: 603	Salaries & Wages - Officers, Etc.	-	W-10(a): 603	Salaries & Wages - Officers, Etc.	-	-	
Water-IS	B5: 604	Employee Pensions & Benefits	-	W-10(a): 604	Employee Pensions & Benefits	-	-	
Water-IS	B5: 610	Purchased Water	-	W-10(a): 610	Purchased Water	256,461	(256,461)	Offset with 615. Remaining variance due to normal fluctuation and test year to annual report period change.
Water-IS	B5: 615	Purchased Power	255,114	W-10(a): 615	Purchased Power	26,036	229,078	Offset with 610. Remaining variance due to normal fluctuation and test year to annual report period change.
Water-IS	B5: 616	Fuel for Power Purchased	-	W-10(a): 616	Fuel for Power Purchased	-	-	
Water-IS	B5: 618	Chemicals	23,938	W-10(a): 618	Chemicals	-	23,938	Offset with 635/618. Remaining variance due to normal fluctuation and test year to annual report period change.
Water-IS	B5: 620	Materials & Supplies	5,947	W-10(a): 620	Materials & Supplies	5,760	(213)	Variance due to normal fluctuation and test year to annual report period change.
Water-IS	B5: 631	Contractual Services - Engr.	-	W-10(a): 631	Contractual Services - Engr.	-	-	
Water-IS	B5: 632	Contractual Services - Acct.	1,938	W-10(a): 632	Contractual Services - Acct.	1,912	26	Rounding/ Immaterial
Water-IS	B5: 633	Contractual Services - Legal	12,388	W-10(a): 633	Contractual Services - Legal	12,595	(207)	Variance due to normal fluctuation and test year to annual report period change.
Water-IS	B5: 634	Contractual Services - Mgmt. Fees	636,353	W-10(a): 634	Contractual Services - Mgmt. Fees	16,065	620,288	Combined with Account 675/633/634. Remaining variance due to normal fluctuation and test year to annual report period change.
Water-IS	B5: 635	Contractual Services - Other	651,673	W-10(a): 635	Contractual Services - Testing	16,505	(16,505)	Offset with 635/618. Remaining variance due to normal fluctuation and test year to annual report period change.
Water-IS	B5: 641	Rental of Building/Real Prop.	-	W-10(a): 636	Contractual Services - Other	622,396	29,277	Combined with Account 675/633/634. Remaining variance due to normal fluctuation and test year to annual report period change.
Water-IS	B5: 642	Rental of Equipment	-	W-10(a): 641	Rental of Building/Real Prop.	-	-	
Water-IS	B5: 650	Transportation Expenses	-	W-10(a): 642	Rental of Equipment	-	-	
Water-IS	B5: 656	Insurance - Vehicle	-	W-10(a): 650	Transportation Expenses	-	-	
Water-IS	B5: 657	Insurance - General Liability	78,823	W-10(a): 656	Insurance - Vehicle	-	-	
Water-IS	B5: 658	Insurance - Workman's Comp.	-	W-10(a): 657	Insurance - General Liability	-	78,823	Offset by account 659. Reflects normal fluctuation expected to result from the difference between test period and annual report period
Water-IS	B5: 659	Insurance - Other	-	W-10(a): 658	Insurance - Workman's Comp.	-	-	
Water-IS	B5: 660	Advertising Expense	-	W-10(a): 659	Insurance - Other	76,207	(76,207)	Offset by account 657. Reflects normal fluctuation expected to result from the difference between test period and annual report period
Water-IS	B5: 666	Reg. Comm. Exp. - Rate Case Amort.	-	W-10(a): 660	Advertising Expense	-	-	
Water-IS	B5: 667	Reg. Comm. Exp. - Other	2,312	W-10(a): 666	Reg. Comm. Exp. - Rate Case Amort.	-	-	
Water-IS	B5: 670	Bad Debt Expense	2,284	W-10(a): 667	Reg. Comm. Exp. - Other	56,857	(54,545)	Reflects normal fluctuation expected to result from the difference between test period and annual report period
Water-IS	B5: 675	Miscellaneous Expenses	271,361	W-10(a): 668	Water Resource Conservation Exp	-	-	
Sewer-IS	B6: 701	Salaries & Wages - Employees	-	W-10(a): 670	Bad Debt Expense	1,673	411	Reflects normal fluctuation expected to result from the difference between test period and annual report period
Sewer-IS	B6: 703	Salaries & Wages - Officers, Etc.	-	W-10(a): 675	Miscellaneous Expenses	917,723	(646,362)	Combined with Account 675/633/634. Remaining variance due to normal fluctuation and test year to annual report period change.
Sewer-IS	B6: 704	Employee Pensions & Benefits	-	S-10(a): 701	Salaries & Wages - Employees	-	-	
Sewer-IS	B6: 710	Purchased Sewage Treatment	(676)	S-10(a): 703	Salaries & Wages - Officers, Etc.	-	-	
Sewer-IS	B6: 711	Sludge Removal Expense	155	S-10(a): 704	Employee Pensions & Benefits	-	-	
Sewer-IS	B6: 715	Purchased Power	19,909	S-10(a): 710	Purchased Sewage Treatment	-	(676)	Remaining variance due to normal fluctuation and test year to annual report period change.
Sewer-IS	B6: 716	Fuel for Power Purchased	468	S-10(a): 711	Sludge Removal Expense	3,399	(3,235)	Variance due to normal fluctuation and test year to annual report period change.
Sewer-IS	B6: 718	Chemicals	35,251	S-10(a): 715	Purchased Power	20,354	(454)	Variance due to normal fluctuation and test year to annual report period change.
Sewer-IS	B6: 720	Materials & Supplies	1,502	S-10(a): 716	Fuel for Power Production	468	(0)	Reflects normal fluctuation expected to result from the difference between test period and annual report period
Sewer-IS	B6: 731	Contractual Services - Engr.	4,658	S-10(a): 718	Chemicals	36,518	(3,267)	Variance due to normal fluctuation and test year to annual report period change.
Sewer-IS	B6: 732	Contractual Services - Acct.	1,531	S-10(a): 720	Materials & Supplies	1,996	(494)	Variance due to normal fluctuation and test year to annual report period change.
Sewer-IS	B6: 733	Contractual Services - Legal	10,116	S-10(a): 731	Contractual Services - Engr.	4,658	(11)	Rounding/ Immaterial
Sewer-IS	B6: 734	Contractual Services - Mgmt. Fees	499,442	S-10(a): 732	Contractual Services - Acct.	1,591	20	Rounding/ Immaterial
Sewer-IS	B6: 735	Contractual Services - Other	483,157	S-10(a): 733	Contractual Services - Legal	10,279	(163)	Variance due to normal fluctuation and test year to annual report period change.
Sewer-IS	B6: 741	Rental of Building/Real Prop.	52,003	S-10(a): 734	Contractual Services - Mgmt. Fees	12,608	486,834	Offset with 734/736/755. Remaining Variance due to normal fluctuation and test year to annual report period change.
Sewer-IS	B6: 742	Rental of Equipment	-	S-10(a): 735	Contractual Services - Testing	13,206	(13,206)	Offset with 734/736/755. Remaining Variance due to normal fluctuation and test year to annual report period change.
Sewer-IS	B6: 750	Transportation Expenses	-	S-10(a): 741	Contractual Services - Other	448,835	34,322	Offset with 734/736/755. Remaining Variance due to normal fluctuation and test year to annual report period change.
Sewer-IS	B6: 756	Insurance - Vehicle	-	S-10(a): 742	Rental of Building/Real Prop.	50,090	2,000	Reflects normal fluctuation expected to result from the difference between test period and annual report period
Sewer-IS	B6: 757	Insurance - General Liability	61,864	S-10(a): 750	Rental of Equipment	-	-	
Sewer-IS	B6: 758	Insurance - Workman's Comp.	-	S-10(a): 756	Insurance - Vehicle	-	-	
Sewer-IS	B6: 759	Insurance - Other	-	S-10(a): 757	Insurance - General Liability	-	61,864	Offset by account 759. Reflects normal fluctuation expected to result from the difference between test period and annual report period
Sewer-IS	B6: 760	Advertising Expense	-	S-10(a): 758	Insurance - Workman's Comp.	-	-	
Sewer-IS	B6: 766	Reg. Comm. Exp. - Rate Case Amort.	-	S-10(a): 759	Insurance - Other	59,811	(59,811)	Offset by account 757. Reflects normal fluctuation expected to result from the difference between test period and annual report period
Sewer-IS	B6: 767	Reg. Comm. Exp. - Other	50	S-10(a): 760	Advertising Expense	-	-	
Sewer-IS	B6: 770	Bad Debt Expense	9,941	S-10(a): 766	Reg. Comm. Exp. - Rate Case Amort.	-	-	
Sewer-IS	B6: 775	Miscellaneous Expenses	213,843	S-10(a): 767	Reg. Comm. Exp. - Other	59,840	(59,790)	Reflects normal fluctuation expected to result from the difference between test period and annual report period
W&S	A18: 2 of 2 Line 1	Utility Plant in Service	15,860,366	S-10(a): 770	Bad Debt Expense	9,217	724	Variance due to normal fluctuation and test year to annual report period change.
W&S	A18: 2 of 2 Line 2	Construction Work in Progress	2,454,657	S-10(a): 775	Miscellaneous Expenses	765,636	(551,993)	Offset with 734/736/755. Remaining Variance due to normal fluctuation and test year to annual report period change.
W&S	A18: 2 of 2 Line 3	Other Utility Plant Adjustments	28,336,221	F-1 (a): 101-106	Utility Plant	19,861,951	(3,761,585)	Please see specific account variance descriptions above
W&S	A18: 2 of 2 Line 19	Other Miscellaneous Deferred Debits	142,365	F7: 105	Construction work in Progress	2,855,595	(400,938)	Reflects normal fluctuation expected to result from the difference between test period and annual report period
		Total Misc Deferred Debits	28,478,586	F-1 (b): 186	Misc Deferred Debits	38,522,062	(43,478)	Acquisition adjustments
W&S	A18: 2 of 2 Line 5	Accumulated Depreciation	(8,146,203)	F-1 (a): 108-110	Less: Accumulated Depr & Amort	(8,827,961)	681,758	Please see specific account variance descriptions above
W&S	A18: 2 of 2 Line 7	Cash	44,504	F-1 (a): 131	Cash	1,957	42,547	Reflective of working capital cycle and allocations from consolidated entity
W&S	A18: 2 of 2 Line 8	Accounts Rec'b - Customer	406,546					
W&S	A18: 2 of 2 Line 11	Allowance for Bad Debts	(77,781)					
		Total Accts & Notes Receivable Less						
		Accum Provision for Uncollectible						
		Accts	328,765	F-1 (a): 141-144	Accts & Notes Receivable Less Accum Provision for Uncollectible Accts	366,382	(27,617)	Reflects normal fluctuation expected to result from the difference between test period and annual report period
W&S	A18: 2 of 2 Line 9	Notes & Accts. Rec'b - Assoc. Cos.	-					
W&S	A18: 2 of 2 Line 10	Accounts Rec'b - Other	27,600					
W&S	A18: 2 of 2 Line 12	Prepayments	1,264	F-1 (a): 162	Prepayments	1,418	27,600	(154) Reflects normal fluctuation expected to result from the difference between test period and annual report period
W&S	A18: 2 of 2 Line 13	Miscellaneous Current & Accrued Assets	184,780	F-1 (a): 173 & 185	Accrued Utility Revenues & Temporary Fe	14,7826	36,954	Reflects normal fluctuation expected to result from the difference between test period and annual report period
W&S	A18: 2 of 2 Line 15	Unamortized Debt Discount & Exp.	-					
W&S	A18: 2 of 2 Line 16	Prim. Survey & Investigation Charges	24,726	F-1(b): 183	Preliminary Survey & Investigation Chrgt	225,460	(200,734)	Reflects normal fluctuation expected to result from the difference between test period and annual report period
W&S	A18: 2 of 2 Line 17	Clearing Accounts	30,751	F-1(b): 184	Clearing Accounts	13,749	17,002	Reflective of customer payment cycles
W&S	A18: 2 of 2 Line 18	Deferred Rate Case Expense	23,944				23,944	Rate case filing preparation booked beginning in January 2025
W&S	A18: 2 of 2 Line 20	Accum. Deferred Income Taxes	-	F-1 (b): 190		-	-	
W&S	A19: 2 of 2 Line 1	Common Stock Issued	37,155,816	F-2(a): 201	Common Stock	40,071,066	(2,915,250)	Reflects a difference in the allocation procedure for paid in capital to CSWR-Florida
W&S	A19: 2 of 2 Line 2	Preferred Stock Issued	-			-	-	
W&S	A19: 2 of 2 Line 3	Additional Paid in Capital	-			-	-	
W&S	A19: 2 of 2 Line 4	Retained Earnings	(1,739,632)	F-2(a): 214-215	Retained Earnings	(1,800,019)	60,387	Result of change in net income, please see income statement account specific variance descriptions above
W&S	A19: 2 of 2 Line 5	Other Equity Capital	-			-	-	
W&S	A19: 2 of 2 Line 7	Bonds	-			-	-	
W&S	A19: 2 of 2 Line 8	Reacquired Bonds	-			-	-	
W&S	A19: 2 of 2 Line 9	Advances From Associated Companies	3,038,078			-	3,038,078	Reflective of working capital cycle and allocations from consolidated entity

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

	Account Number- MFR	Description	Amount	Account Number Annual Report	Description	Amount	Difference	Comments
W&S	A19: 2 of 2 Line 10	Other Long-Term Debt						
W&S	A19: 2 of 2 Line 12	Accounts Payable	(455,794)	F-2(a): 231	Accounts Payable	457,094	(912,888)	Reflective of working capital cycle and allocations from consolidated entity
W&S	A19: 2 of 2 Line 13	Notes Payable		F-2(a): 232	Notes Payable			
W&S	A19: 2 of 2 Line 14	Notes & Accounts Payable - Assoc. Cos.	562,693	F-2(a): 234	Notes Payable to Associated Companies	222,954	339,739	Reflective of working capital cycle and allocations from consolidated entity
W&S	A19: 2 of 2 Line 15	Customer Deposits	-					
W&S	A19: 2 of 2 Line 16	Accrued Taxes	198	F-2(a): 236	Accrued Taxes	132	66	Rounding/ Immaterial
W&S	A19: 2 of 2 Line 17	Accrued Interest	-					
W&S	A19: 2 of 2 Line 18	Accrued Dividends	-					
W&S	A19: 2 of 2 Line 19	Misc. Current & Accrued Liabilities	197,671	F-2(a): 241	Misc. Current & Accrued Liabilities	544,334	(346,663)	Reflective of working capital cycle and allocations from consolidated entity
W&S	A19: 2 of 2 Line 21	Advances For Construction	-					
W&S	A19: 2 of 2 Line 22	Other Deferred Credits	-					
W&S	A19: 2 of 2 Line 23	Accum. Deferred ITCs	-					
W&S	A19: 2 of 2 Line 24	Operating Reserves	-					
W&S	A19: 2 of 2 Line 25	Contributions in Aid of Construction	4,807,341	F-2(b): 271	Contributions in Aid of Construction	4,807,299	51	Rounding/ Immaterial
W&S	A19: 2 of 2 Line 27	Less: Accum. Amortization of CIAC	(4,022,631)	F-2(b): 272	Accumulated Amort of CIAC	(4,010,008)	(12,623)	Reflects normal fluctuation expected to result from the difference between test period and annual report period
W&S	A19: 2 of 2 Line 28	Accumulated Deferred Income Taxes	-					
water	B1: Line 1	Operating Revenues	2,220,942	F-3(a & b): 400	Operating Revenue	1,418,840	802,302	Please see specific account variance descriptions above
water	B1: Line 2	Operation & Maintenance	1,831,420	F-3(a & b): 401	Operating Expenses	2,010,390	(178,970)	Please see specific account variance descriptions above
water	B1: Line 3	Depreciation, net of CIAC Amort	8,636	F-3(a & b): Net Depreciatio	Net Depreciation Expense	11,369	(2,753)	Please see specific account variance descriptions above
water	B1: Line 4	Amortization	-					
water	B1: Line 5	Taxes Other Than Income	46,894	F-3(a & b): 408	Taxes Other Than Income	4,071	42,823	Please see specific account variance descriptions above
water	B1: Line 6	Provision for Income Taxes	66,155	F-3(a & b): 411.1	Provision for Deferred Income Taxes-Crex	-	66,155	Please see specific account variance descriptions above
water	B1: Line 7	Operating Expenses	1,953,106	F-3(a & b): Operating Exps	Operating Expenses	2,025,850	(72,744)	Please see specific account variance descriptions above
water	B1: Line 8	Net Operating Income	267,837	F-3(a & b): Net Income	Net Income	(607,210)	875,047	Please see specific account variance descriptions above
sewer	B2: Line 1	Operating Revenues	1,845,298	F-3(a & b): 400	Operating Revenue	1,883,317	(37,019)	Please see specific account variance descriptions above
sewer	B2: Line 2	Operation & Maintenance	1,339,747	F-3(a & b): 401	Operating Expenses	1,500,712	(160,965)	Please see specific account variance descriptions above
sewer	B2: Line 3	Depreciation, net of CIAC Amort	37,372	F-3(a & b): Net Depreciatio	Net Depreciation Expense	54,733	(17,361)	Please see specific account variance descriptions above
sewer	B2: Line 4	Amortization	-					
sewer	B2: Line 5	Taxes Other Than Income	73,630	F-3(a & b): 408	Taxes Other Than Income	7,778	65,852	Please see specific account variance descriptions above
sewer	B2: Line 6	Provision for Income Taxes	78,365	F-3(a & b): 411.1	Provision for Deferred Income Taxes-Crex	-	78,365	Please see specific account variance descriptions above
sewer	B2: Line 7	Operating Expenses	1,529,114	F-3(a & b): Operating Exps	Operating Expenses	1,563,224	(34,110)	Please see specific account variance descriptions above
sewer	B2: Line 8	Net Operating Income	318,184	F-3(a & b): Net Income	Net Income	319,093	(2,909)	Please see specific account variance descriptions above

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

Account Number- MFR	Description	Amount	Account Number Annual Report	Description	Amount	Difference	Comments
Sewer-Assets	A-8, 3 of 3: 351.1	-	S-4(a): 351	Organization	-	-	-
Sewer-Assets	A-8, 3 of 3: 352.1	-	S-4(a): 352	Franchises	-	-	-
Sewer-Assets	A-8, 3 of 3: 389.1	-		Other Plant & Misc. Equipment	-	-	-
Sewer-Assets	A-8, 3 of 3: 353.2	103,019	S-4(a): 353	Land and Land Rights	59,820	43,199	Asset Capitalization
Sewer-Assets	A-8, 3 of 3: 354.2	493,441	S-4(a): 354	Structures & Improvements	493,441	0	Rounding/ Immaterial
			S-4(a): 355	Power Generated Equipment	-	-	-
Sewer-Assets	A-8, 3 of 3: 380.2	79,195	S-4(a): 360	Collection Sewers-Force	79,195	(0)	-
Sewer-Assets	A-8, 3 of 3: 381.2	160,220	S-4(a): 361	Collection Sewers-Gravity	160,220	(2,000)	Asset Retirement
Sewer-Assets	A-8, 3 of 3: 362.2	76,537	S-4(a): 362	Special Collecting Structures	76,537	-	-
Sewer-Assets	A-8, 3 of 3: 363.2	53,851	S-4(a): 363	Services to Customers	53,851	(0)	-
Sewer-Assets	A-8, 3 of 3: 384.2	9,289	S-4(a): 364	Flow Measuring Devices	8,289	1,000	Asset Capitalization
Sewer-Assets	A-8, 3 of 3: 385.2	-	S-4(a): 365	Flow Measuring Installations	-	-	-
					-	-	-
Sewer-Assets	A-8, 3 of 3: 389.2	-		Other Plant & Misc. Equipment	-	-	-
Sewer-Assets	A-8, 3 of 3: 353.3	-		Land & Land Rights	-	-	-
Sewer-Assets	A-8, 3 of 3: 354.3	-		Structures & Improvements	-	-	-
			S-4(a): 366	Reuse Services	-	-	-
			S-4(a): 367	Reuse Motors and Meter Installations	-	-	-
Sewer-Assets	A-8, 3 of 3: 370.3	-	S-4(a): 370	Receiving wells	-	-	-
Sewer-Assets	A-8, 3 of 3: 371.3	144,235	S-4(a): 371	Pumping Equipment	144,235	(0)	-
			S-4(a): 374	Reuse Distribution Reservoirs	-	-	-
			S-4(a): 375	Reuse Transmission and Dist System	-	-	-
					-	-	-
Sewer-Assets	A-8, 3 of 3: 389.3	-		Other Plant & Misc. Equipment	-	-	-
Sewer-Assets	A-8, 3 of 3: 353.4	-		Land & Land Rights	-	-	-
Sewer-Assets	A-8, 3 of 3: 354.4	-		Structures & Improvements	-	-	-
Sewer-Assets	A-8, 3 of 3: 380.4	295,502	S-4(a): 380	Treatment & Disposal Equipment	295,502	0	-
Sewer-Assets	A-8, 3 of 3: 381.4	860	S-4(a): 381	Plant Sewers	860	-	-
Sewer-Assets	A-8, 3 of 3: 382.4	-	S-4(a): 382	Outfall Sewer Lines	-	-	-
Sewer-Assets	A-8, 3 of 3: 389.4	2,150	S-4(a): 389	Other Plant Miscellaneous Equipment	2,150	-	-
Sewer-Assets	A-8, 3 of 3: 353.5	-		Land & Land Rights	-	-	-
Sewer-Assets	A-8, 3 of 3: 354.5	-		Structures & Improvements	-	-	-
Sewer-Assets	A-8, 3 of 3: 390.5	-	S-4(a): 390	Office Furniture & Equipment	-	-	-
Sewer-Assets	A-8, 3 of 3: 391.5	-	S-4(a): 391	Transportation Equipment	-	-	-
Sewer-Assets	A-8, 3 of 3: 392.5	-	S-4(a): 392	Stores Equipment	-	-	-
Sewer-Assets	A-8, 3 of 3: 393.5	-	S-4(a): 393	Tools, Shop & Garage Equipment	-	-	-
Sewer-Assets	A-8, 3 of 3: 394.5	18,091	S-4(a): 394	Laboratory Equipment	18,091	0	-
Sewer-Assets	A-8, 3 of 3: 395.5	-	S-4(a): 395	Power Operated Equipment	-	-	-
Sewer-Assets	A-8, 3 of 3: 396.5	26,308	S-4(a): 396	Communication Equipment	29,432	(1,124)	Asset Retirement
Sewer-Assets	A-8, 3 of 3: 397.5	-	S-4(a): 397	Miscellaneous Equipment	-	-	-
Sewer-Assets	A-8, 3 of 3: 398.5	-	S-4(a): 398	Other Tangible Plant	-	-	-
Sewer-Accum Depr	A-10, 3 of 3: 351.1	-		Organization	-	-	-
Sewer-Accum Depr	A-10, 3 of 3: 352.1	-		Franchises	-	-	-
Sewer-Accum Depr	A-10, 3 of 3: 389.1	-		Other Plant & Misc. Equipment	-	-	-
Sewer-Accum Depr	A-10, 3 of 3: 353.2	-		Land & Land Rights	-	-	-
Sewer-Accum Depr	A-10, 3 of 3: 354.2	-		Structures & Improvements	-	-	-
		21,250	S-8(b): 354	Structures & Improvements	21,810	(560)	Normalization and ture-up of depreciation expense and accumulated depreciation
			S-8(b): 355	Power Generated Equipment	-	-	-
Sewer-Accum Depr	A-10, 3 of 3: 380.2	11,833	S-8(b): 360	Collection Sewers-Force	11,796	37	Rounding/ Immaterial
Sewer-Accum Depr	A-10, 3 of 3: 381.2	160,220	S-8(b): 361	Collection Sewers-Gravity	160,220	-	-
Sewer-Accum Depr	A-10, 3 of 3: 362.2	76,537	S-8(b): 362	Special Collecting Structures	76,573	(36)	Rounding/ Immaterial
Sewer-Accum Depr	A-10, 3 of 3: 363.2	826	S-8(b): 363	Services to Customers	769	57	Rounding/ Immaterial
Sewer-Accum Depr	A-10, 3 of 3: 384.2	1,858	S-8(b): 364	Flow Measuring Devices	1,703	155	Normalization and ture-up of depreciation expense and accumulated depreciation
Sewer-Accum Depr	A-10, 3 of 3: 385.2	-	S-8(b): 365	Flow Measuring Installations	-	-	-
			S-8(b): 366	Reuse Services	-	-	-
			S-8(b): 367	Reuse Motors and Meter Installations	-	-	-
					-	-	-
Sewer-Accum Depr	A-10, 3 of 3: 389.2	-		Other Plant & Misc. Equipment	-	-	-
Sewer-Accum Depr	A-10, 3 of 3: 353.3	-		Land & Land Rights	-	-	-
Sewer-Accum Depr	A-10, 3 of 3: 354.3	-		Structures & Improvements	-	-	-
Sewer-Accum Depr	A-10, 3 of 3: 370.3	-	S-8(b): 370	Receiving Wells	-	-	-
Sewer-Accum Depr	A-10, 3 of 3: 371.3	16,223	S-8(b): 371	Pumping Equipment	18,116	(1,893)	Normalization and ture-up of depreciation expense and accumulated depreciation
			S-8(b): 374	Reuse Distribution Reservoirs	-	-	-
			S-8(b): 375	Reuse Transmission Distribution System	-	-	-
					-	-	-
Sewer-Accum Depr	A-10, 3 of 3: 389.3	-		Other Plant & Misc. Equipment	-	-	-
Sewer-Accum Depr	A-10, 3 of 3: 353.4	-		Land & Land Rights	-	-	-
Sewer-Accum Depr	A-10, 3 of 3: 354.4	-		Structures & Improvements	-	-	-
Sewer-Accum Depr	A-10, 3 of 3: 380.4	150,195	S-8(b): 380	Treatment & Disposal Equipment	150,490	(295)	Normalization and ture-up of depreciation expense and accumulated depreciation
Sewer-Accum Depr	A-10, 3 of 3: 381.4	860	S-8(b): 381	Plant Sewers	845	15	Rounding/ Immaterial
Sewer-Accum Depr	A-10, 3 of 3: 382.4	-	S-8(b): 382	Outfall Sewer Lines	-	-	-
Sewer-Accum Depr	A-10, 3 of 3: 389.4	163	S-8(b): 389	Other Plant Miscellaneous Equipment	178	(13)	Rounding/ Immaterial
Sewer-Accum Depr	A-10, 3 of 3: 353.5	-		Land & Land Rights	-	-	-
Sewer-Accum Depr	A-10, 3 of 3: 354.5	-		Structures & Improvements	-	-	-
Sewer-Accum Depr	A-10, 3 of 3: 390.5	-	S-8(b): 390	Office Furniture & Equipment	-	-	-
Sewer-Accum Depr	A-10, 3 of 3: 391.5	-	S-8(b): 391	Transportation Equipment	-	-	-
Sewer-Accum Depr	A-10, 3 of 3: 392.5	-	S-8(b): 392	Stores Equipment	-	-	-
Sewer-Accum Depr	A-10, 3 of 3: 393.5	-	S-8(b): 393	Tools, Shop & Garage Equipment	-	-	-
Sewer-Accum Depr	A-10, 3 of 3: 394.5	704	S-8(b): 394	Laboratory Equipment	603	101	Normalization and ture-up of depreciation expense and accumulated depreciation
Sewer-Accum Depr	A-10, 3 of 3: 395.5	-	S-8(b): 395	Power Operated Equipment	-	-	-
Sewer-Accum Depr	A-10, 3 of 3: 396.5	3,067	S-8(b): 396	Communication Equipment	3,955	(888)	Normalization and ture-up of depreciation expense and accumulated depreciation
Sewer-Accum Depr	A-10, 3 of 3: 397.5	-	S-8(b): 397	Miscellaneous Equipment	-	-	-
Sewer-Accum Depr	A-10, 3 of 3: 398.5	-	S-8(b): 397	Other Tangible Plant	-	-	-
		88,016	S-9 (a): 521.1	Fiat Rate - Residential	117,417	(49,401)	Offset with 521.1. Reflects normal fluctuation expected to result from the difference between test period and annual report period
Revenue	B4: 521.1	46,562	S-9 (a): 521.2	Fiat Rate - Commercial	-	-	46,562 Offset with 521.1 Reflects normal fluctuation expected to result from the difference between test period and annual report period
Revenue	B4: 521.3	-	S-9 (a): 521.3	Fiat Rate - Industrial	-	-	-
Revenue	B4: 521.4	-	S-9 (a): 521.4	Fiat Rate - Public Authorities	-	-	-
Revenue	B4: 521.5	-	S-9 (a): 521.5	Fiat Rate - Multi-Family Dwelling	-	-	-
Revenue	B4: 521.6	-	S-9 (a): 521.6	Fiat Rate - Other	-	-	-
Revenue	B4: 522.1	-	S-9 (a): 522.1	Measured - Residential	-	-	-
Revenue	B4: 522.2	-	S-9 (a): 522.2	Measured - Commercial	-	-	-
Revenue	B4: 522.3	-	S-9 (a): 522.3	Measured - Industrial	-	-	-
Revenue	B4: 522.4	-	S-9 (a): 522.4	Measured - Public Authority	-	-	-
Revenue	B4: 522.5	-	S-9 (a): 522.5	Measured - Multi-Family Dwelling	-	-	-
Revenue	B4: 523	-	S-9 (a): 523	Other Sales - Public Authorities	-	-	-
Revenue	B4: 524	-	S-9 (a): 524	Revenues from Other Systems	-	-	-
Revenue	B4: 525	-	S-9 (a): 525	Interdepartmental Sales	-	-	-
Revenue	B4: 531	-	S-9 (a): 531	Sale of Sludge	-	-	-
Revenue	B4: 532	-	S-9 (a): 532	Forfeited Discounts	-	-	-

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

[illegible]

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

	Account Number- MFR	Description	Amount	Amount- QR & PP	Account Number Annual Report Description	Amount	Difference	Comments
WaterHS	B5, B67	Reg. Comm. Exp. - Other	35,565	537	W-10(a): 567 W-10(a): 688	58,162	(53,600)	Reflects normal fluctuation expected to result from the difference between test period and annual report period
WaterHS	B6: 670	Bad Debt Expense	1,405	104	W-10(a): 670	1,240	269	Reflects normal fluctuation expected to result from the difference between test period and annual report period
WaterHS	B6: 675	Miscellaneous Expenses	186,609	12,820	W-10(a): 675	840,916	(651,887)	Balance Mapped to account 735 for MFRs
W&S	A18: 2 of 2 Line 1	Utility Plant in Service	8,755,921	504,927	F-1(a): 151-106	11,159,490	(8,396,642)	Please see specific account variance descriptions above
W&S	A18: 2 of 2 Line 2	Construction Work in Progress	2,400,085	461,352	F7: 105	3,576,013	(184,595)	Reflects normal fluctuation expected to result from the difference between test period and annual report period
W&S	A18: 2 of 2 Line 3	Other Utility Plant Adjustments	5,863,877					
W&S	A18: 2 of 2 Line 19	Other Miscellaneous Deferred Debits	83,561	5,478				
		Total Misc Deferred Debit	5,944,777	6,478	F-1 (b): 186	5,562,426		Reflects normal fluctuation expected to result from the difference between test period and annual report period
W&S	A18: 2 of 2 Line 5	Accumulated Depreciation	(2,722,404)	(105,940)	F-1 (a): 108-110	(3,137,809)	309,465	Please see specific account variance descriptions above
W&S	A18: 2 of 2 Line 7	Cash	15,340	1,135	F-1 (a): 131	725	15,750	Reflective of working capital cycle and allocations from consolidated entity
W&S	A18: 2 of 2 Line 8	Accounts Recto - Customer	175,975	20,489				
W&S	A18: 2 of 2 Line 11	Allowance for Bad Debts	(23,401)	(1,559)				
		Total Accts & Notes Receivable Less Accum Provision for Uncollectible Accts	152,573	18,929	F-1 (a): 141-144	173,720		Reflects normal fluctuation expected to result from the difference between test period and annual report period
W&S	A18: 2 of 2 Line 9	Notes & Accts. Recto - Assoc. Cos.	-	-		-	-	
W&S	A18: 2 of 2 Line 10	Accounts Recto - Other	-	-		-	-	
W&S	A18: 2 of 2 Line 12	Prepayments	18,998	625	F-1 (a): 162	7,315	10,308	Reflects a difference in the allocation procedure for paid in capital to CSWR-Florida
W&S	A18: 2 of 2 Line 13	Miscellaneous Current & Accrued Assets	63,691	4,712	F-1 (a): 173 & 185	47,971	20,432	Reflects normal fluctuation expected to result from the difference between test period and annual report period
W&S	A18: 2 of 2 Line 15	Unamortized Debt Discount & Exp.	-	-		-	-	
W&S	A18: 2 of 2 Line 16	Prim. Survey & Investigation Charges	8,523	630	F-1(b): 183	161,460	(152,307)	Reflects normal fluctuation expected to result from the difference between test period and annual report period
W&S	A18: 2 of 2 Line 17	Cleaning Accounts	9,768	723	F-1(b): 184	5,097	5,394	Reflective of customer payment cycles
W&S	A18: 2 of 2 Line 18	Deferred Rate Case Expense	8,253	611			8,864	Rate case filing preparation booked beginning in January 2025
W&S	A18: 2 of 2 Line 20	Accum. Deferred Income Taxes	-	-	F-1 (a): 190	-	-	
W&S	A19: 2 of 2 Line 1	Common Stock Issued	11,020,972	733,685	F-2(a): 201	9,179,350	2,575,306	Reflects a difference in the allocation procedure for paid in capital to CSWR-Florida
W&S	A19: 2 of 2 Line 2	Preferred Stock Issued	-	-		-	-	
W&S	A19: 2 of 2 Line 3	Additional Paid in Capital	-	-		-	-	
W&S	A19: 2 of 2 Line 4	Retained Earnings	(1,916,445)	(248,230)	F-2(a): 214-215	(1,844,318)	(320,357)	Result of change in net income, please see income statement account specific variance descriptions above
W&S	A19: 2 of 2 Line 5	Other Equity Capital	-	-		-	-	
W&S	A19: 2 of 2 Line 7	Bonds	-	-		-	-	
W&S	A19: 2 of 2 Line 8	Reacquired Bonds	-	-		-	-	
W&S	A19: 2 of 2 Line 9	Advances From Associated Companies	1,546,727	298,359			1,845,126	Reflective of working capital cycle and allocations from consolidated entity
W&S	A19: 2 of 2 Line 10	Other Long-Term Debt	-	-		-	-	
W&S	A19: 2 of 2 Line 12	Accounts Payable	506,242	(33,380)	F-2(a): 231	571,169	(88,307)	Reflective of working capital cycle and allocations from consolidated entity
W&S	A19: 2 of 2 Line 13	Notes Payable	-	-	F-2(a): 232	-	-	
W&S	A19: 2 of 2 Line 14	Notes & Accounts Payable - Assoc. Cos.	1,828,128	156,569	F-2(a): 234	6,128,605	(4,143,508)	Reflective of working capital cycle and allocations from consolidated entity
W&S	A19: 2 of 2 Line 15	Customer Deposits	-	-		-	-	
W&S	A19: 2 of 2 Line 16	Accrued Taxes	-	-		-	-	
W&S	A19: 2 of 2 Line 17	Accrued Interest	-	-		-	-	
W&S	A19: 2 of 2 Line 18	Accrued Dividends	-	-		-	-	
W&S	A19: 2 of 2 Line 19	Misc. Current & Accrued Liabilities	50,211	3,715	F-2(a): 241	233,350	(179,425)	Reflective of working capital cycle and allocations from consolidated entity
W&S	A19: 2 of 2 Line 21	Advances For Construction	-	-		-	-	
W&S	A19: 2 of 2 Line 22	Other Deferred Credits	-	-		-	-	
W&S	A19: 2 of 2 Line 23	Accum. Deferred ITCs	-	-		-	-	
W&S	A19: 2 of 2 Line 24	Operating Reserves	-	-		-	-	
W&S	A19: 2 of 2 Line 26	Contributions in Aid of Construction	2,053,400	28,435	F-2(b): 271	2,079,585	2,250	Reflects normal fluctuation expected to result from the difference between test period and annual report period
W&S	A19: 2 of 2 Line 27	Less: Accum. Amortization of Clac	(1,970,728)	(16,411)	F-2(b): 272	(1,581,347)	(5,792)	Reflects normal fluctuation expected to result from the difference between test period and annual report period
W&S	A19: 2 of 2 Line 28	Accumulated Deferred Income Taxes	-	-		-	-	
water	B1: Line 1	Operating Revenues	2,550,511	285,502	F-3(a) & b): 400	1,118,019	1,758,354	Please see specific account variance descriptions above
water	B1: Line 2	Operation & Maintenance	1,581,613	151,498	F-3(a) & b): 401	1,769,518	(26,407)	Please see specific account variance descriptions above
water	B1: Line 3	Depreciation, net of CIAC Amort	59,230	15,880	F-3(a) & b): Net Depreciation Exp	153,453	(78,343)	Please see specific account variance descriptions above
water	B1: Line 4	Amortization	-	-		-	-	
water	B1: Line 5	Taxes Other Than Income	33,930	543	F-3(a) & b): 408	21,933	12,540	Please see specific account variance descriptions above
water	B1: Line 6	Provision for Income Taxes	124,934	23,385	F-3(a) & b): 411.1	-	148,319	Please see specific account variance descriptions above
water	B1: Line 7	Operating Expenses	179,707	191,306	F-3(a) & b): Operating Expenses	1,875,577	(115,037)	Please see specific account variance descriptions above
water	B1: Line 8	Net Operating Income	750,804	94,556	F-3(a) & b): Net Income	757,958	127,442	Please see specific account variance descriptions above

CSWR-Florida
TKCB
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Account Number- MFR	Description	Amount	Account Number Annual Report	Description	Amount	Difference	Comments
A-6; 3 of 3: 351.1	Organization	-	S-4(a): 351	Organization	-	-	-
A-6; 3 of 3: 352.1	Franchises	-	S-4(a): 352	Franchises	-	-	-
A-6; 3 of 3: 389.1	Other Plant & Misc. Equipment	-			-	-	-
A-6; 3 of 3: 353.2	Land & Land Rights	83,754.75	S-4(a): 353	Land and Land Rights	51,895	31,860	Asset Capitalization
A-6; 3 of 3: 354.2	Structures & Improvements	47,600.38	S-4(a): 354	Structures & Improvements	47,600	0	
			S-4(a): 355	Power Generated Equipment	-	-	-
A-6; 3 of 3: 360.2	Collection Wastewaters - Force	13620.28	S-4(a): 360	Collection Sewers-Force	13,620	0	
A-6; 3 of 3: 361.2	Collection Wastewaters - Gravity	2000	S-4(a): 361	Collection Sewers-Gravity	2,000	-	-
A-6; 3 of 3: 362.2	Special Collecting Structures	-	S-4(a): 362	Special Collection Structures	-	-	-
A-6; 3 of 3: 363.2	Services to Customers	-	S-4(a): 363	Services to Customers	-	-	-
A-6; 3 of 3: 364.2	Flow Measuring Devices	5,611.72	S-4(a): 364	Flow Measuring Devices	5,612	(0)	
A-6; 3 of 3: 365.2	Flow Measuring Installations	-	S-4(a): 365	Flow Measuring Installations	-	-	-
					-	-	-
A-6; 3 of 3: 389.2	Other Plant & Misc. Equipment	-			-	-	-
A-6; 3 of 3: 353.3	Land & Land Rights	-			-	-	-
A-6; 3 of 3: 354.3	Structures & Improvements	-			-	-	-
			S-4(a): 366	Reuse Services	-	-	-
			S-4(a): 367	Reuse Meters and Meter Installations	-	-	-
A-6; 3 of 3: 370.3	Receiving Wells	42,158.00	S-4(a): 370	Receiving wells	42,158	-	-
A-6; 3 of 3: 371.3	Pumping Equipment	843.40	S-4(a): 371	Pumping Equipment	843	0	
			S-4(a): 374	Reuse Distribution Reservoirs	-	-	-
			S-4(a): 375	Reuse Transmission and Dist System	-	-	-
					-	-	-
A-6; 3 of 3: 389.3	Other Plant & Misc. Equipment	-			-	-	-
A-6; 3 of 3: 353.4	Land & Land Rights	-			-	-	-
A-6; 3 of 3: 354.4	Structures & Improvements	-			-	-	-
A-6; 3 of 3: 380.4	Treatment & Disposal Equipment	73,325.91	S-4(a): 380	Treatment and Disposal Equipment	73,326	(0)	
A-6; 3 of 3: 381.4	Plant Wastewaters	-	S-4(a): 381	Plant Sewers	-	-	-
A-6; 3 of 3: 382.4	Outfall Wastewater Lines	-	S-4(a): 382	Outfall Sewer Lines	-	-	-
A-6; 3 of 3: 389.4	Other Plant & Misc. Equipment	-	S-4(a): 389	Other Plant Miscellaneous Equipment	-	-	-
A-6; 3 of 3: 353.5	Land & Land Rights	-			-	-	-
A-6; 3 of 3: 354.5	Structures & Improvements	-			-	-	-
A-6; 3 of 3: 360.5	Office Furniture & Equipment	-	S-4(a): 390	Office Furniture & Equipment	-	-	-
A-6; 3 of 3: 361.5	Transportation Equipment	-	S-4(a): 391	Transportation Equipment	-	-	-
A-6; 3 of 3: 362.5	Stores Equipment	-	S-4(a): 392	Stores Equipment	-	-	-
A-6; 3 of 3: 363.5	Tools, Shop & Garage Equipment	3,544.66	S-4(a): 393	Tools, Shop & Garage Equipment	3,545	(0)	
A-6; 3 of 3: 364.5	Laboratory Equipment	-	S-4(a): 394	Laboratory Equipment	-	-	-
A-6; 3 of 3: 395.5	Power Operated Equipment	-	S-4(a): 395	Power Operated Equipment	-	-	-
A-6; 3 of 3: 396.5	Communication Equipment	14,897.46	S-4(a): 396	Communication Equipment	14,897	0	
A-6; 3 of 3: 397.5	Miscellaneous Equipment	-	S-4(a): 397	Miscellaneous Equipment	-	-	-
A-6; 3 of 3: 398.5	Other Tangible Plant	-	S-4(a): 398	Other Tangible Plant	-	-	-
A-10; 3 of 3: 351.1	Organization	0			-	-	-
A-10; 3 of 3: 352.1	Franchises	0			-	-	-
A-10; 3 of 3: 389.1	Other Plant & Misc. Equipment	-			-	-	-
A-10; 3 of 3: 353.2	Land & Land Rights	-			-	-	-
A-10; 3 of 3: 354.2	Structures & Improvements	2,234.47	S-6(b): 354	Structures & Improvements	2,258	(24)	Rounding/ Immaterial
			S-6(b): 355	Power Generated Equipment	-	-	-
A-10; 3 of 3: 360.2	Collection Wastewaters - Force	264.57	S-6(b): 360	Collection Sewers-Force	252	13	Rounding/ Immaterial
					-	-	-
A-10; 3 of 3: 361.2	Collection Wastewaters - Gravity	322.35	S-6(b): 361	Collection Sewers-Gravity	314	8	Normalization and ture-up of depreciation
A-10; 3 of 3: 362.2	Special Collecting Structures	-	S-6(b): 362	Special Collecting Structures	-	-	expense and accumulated depreciation
A-10; 3 of 3: 363.2	Services to Customers	-	S-6(b): 363	Services to Customers	-	-	-
					-	-	-
					-	-	-
A-10; 3 of 3: 364.2	Flow Measuring Devices	935.29	S-6(b): 364	Flow Measuring Devices	842	93	Normalization and ture-up of depreciation
A-10; 3 of 3: 365.2	Flow Measuring Installations	-	S-6(b): 365	Flow Measuring Installations	-	-	expense and accumulated depreciation
			S-6(b): 366	Reuse Services	-	-	-
			S-6(b): 367	Reuse Meters and Meter Installations	-	-	-
A-10; 3 of 3: 389.2	Other Plant & Misc. Equipment	-			-	-	-
A-10; 3 of 3: 353.3	Land & Land Rights	-			-	-	-
A-10; 3 of 3: 354.3	Structures & Improvements	-			-	-	-
					-	-	-
A-10; 3 of 3: 370.3	Receiving Wells	1,520.85	S-6(b): 370	Receiving Wells	1,686	(165)	Normalization and ture-up of depreciation
A-10; 3 of 3: 371.3	Pumping Equipment	39.08	S-6(b): 371	Pumping Equipment	42	(3)	expense and accumulated depreciation
			S-6(b): 374	Reuse Distribution Reservoirs	-	-	Rounding/ Immaterial
			S-6(b): 375	Reuse Transmission Distribution System	-	-	-
A-10; 3 of 3: 389.3	Other Plant & Misc. Equipment	-			-	-	-
A-10; 3 of 3: 353.4	Land & Land Rights	-			-	-	-
A-10; 3 of 3: 354.4	Structures & Improvements	-			-	-	-
					-	-	-
A-10; 3 of 3: 380.4	Treatment & Disposal Equipment	10,365.77	S-6(b): 380	Treatment & Disposal Equipment	9,970	396	Normalization and ture-up of depreciation
A-10; 3 of 3: 381.4	Plant Wastewaters	-	S-6(b): 381	Plant Sewers	-	-	expense and accumulated depreciation
A-10; 3 of 3: 382.4	Outfall Wastewater Lines	-	S-6(b): 382	Outfall Sewer Lines	-	-	-
A-10; 3 of 3: 389.4	Other Plant & Misc. Equipment	-	S-6(b): 389	Other Plant Miscellaneous Equipment	-	-	-
A-10; 3 of 3: 353.5	Land & Land Rights	-			-	-	-
A-10; 3 of 3: 354.5	Structures & Improvements	-			-	-	-
A-10; 3 of 3: 390.5	Office Furniture & Equipment	-	S-6(b): 390	Office Furniture and Equipment	-	-	-
A-10; 3 of 3: 391.5	Transportation Equipment	-	S-6(b): 391	Transportation Equipment	-	-	-

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

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

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

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

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

Account Number- MFR	Description	Amount	Account Number Annual Report	Description	Amount	Difference	Comments
Water-Assets A-5, 3 of 3: 301.1	Organization	-	W-4(a): 301	Organization	-	-	-
Water-Assets A-5, 3 of 3: 302.1	Franchises	-	W-4(a): 302	Franchises	925	(925)	Asset Retirement
Water-Assets A-5, 3 of 3: 339.1	Other Plant & Misc. Equipment	-	-	-	-	-	-
Water-Assets A-5, 3 of 3: 303.2	Land & Land Rights	119,987.89	W-4(a): 303	Land and Land Rights	88,779	31,209	Asset Capitalization
Water-Assets A-5, 3 of 3: 304.2	Structures & Improvements	144,072.36	W-4(a): 304	Structures & Improvements	144,072	0	-
Water-Assets A-5, 3 of 3: 305.2	Collect. & Impound. Reservoirs	-	W-4(a): 305	Collect. & Impound. Reservoirs	-	-	-
Water-Assets A-5, 3 of 3: 306.2	Lake, River & Other Intakes	-	W-4(a): 306	Lake, River & Other Intakes	-	-	-
Water-Assets A-5, 3 of 3: 307.2	Wells & Springs	2,456.73	W-4(a): 307	Wells & Springs	2,457	(0)	-
Water-Assets A-5, 3 of 3: 308.2	Infiltration Galleries & Tunnels	-	W-4(a): 308	Infiltration Galleries & Tunnels	-	-	-
Water-Assets A-5, 3 of 3: 309.2	Supply Mains	2,469.00	W-4(a): 309	Supply Mains	2,469	-	-
Water-Assets A-5, 3 of 3: 310.2	Power Generated Equipment	19,733.00	W-4(a): 310	Power Generated Equipment	19,733	-	-
Water-Assets A-5, 3 of 3: 311.2	Pumping Equipment	83,901.38	W-4(a): 311	Pumping Equipment	83,901	0	-
Water-Assets A-5, 3 of 3: 339.2	Other Plant & Misc. Equipment	-	-	-	-	-	-
Water-Assets A-5, 3 of 3: 303.3	Land & Land Rights	-	-	-	-	-	-
Water-Assets A-5, 3 of 3: 304.3	Structures & Improvements	-	-	-	-	-	-
Water-Assets A-5, 3 of 3: 320.3	Water Treatment Equipment	14,596.87	W-4(a): 320	Water Treatment Equipment	14,597	(0)	-
Water-Assets A-5, 3 of 3: 339.3	Other Plant & Misc. Equipment	-	-	-	-	-	-
Water-Assets A-5, 3 of 3: 303.4	Land & Land Rights	-	-	-	-	-	-
Water-Assets A-5, 3 of 3: 304.4	Structures & Improvements	-	-	-	-	-	-
Water-Assets A-5, 3 of 3: 330.4	Dist. Reservoirs & Standpipes	296,729.00	W-4(a): 330	Dist. Reservoirs & Standpipes	296,729	-	-
Water-Assets A-5, 3 of 3: 331.4	Transm & Distribution Mains	325,564.98	W-4(a): 331	Transm & Distribution Mains	325,565	(0)	-
Water-Assets A-5, 3 of 3: 332.4	Services	74,414.25	W-4(a): 332	Services	74,414	0	-
Water-Assets A-5, 3 of 3: 334.4	Meters & Meter Installations	144,709.99	W-4(a): 334	Meters & Meter Installations	144,710	(0)	-
Water-Assets A-5, 3 of 3: 335.4	Hydrants	8,000.00	W-4(a): 335	Hydrants	8,000	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
Water-Assets A-5, 3 of 3: 339.4	Other Plant & Misc. Equipment	-	W-4(a): 336	Backflow Prevention Devices	-	-	-
Water-Assets A-5, 3 of 3: 303.5	Land & Land Rights	-	W-4(a): 339	Other Plant & Misc. Equipment	305	(305)	Asset Retirement
Water-Assets A-5, 3 of 3: 304.5	Structures & Improvements	-	-	-	-	-	-
Water-Assets A-5, 3 of 3: 340.5	Office Furniture & Equipment	-	W-4(a): 340	Office Furniture & Equipment	5,740	(5,740)	Asset Retirement
Water-Assets A-5, 3 of 3: 341.5	Transportation Equipment	-	W-4(a): 341	Transportation Equipment	800	(800)	Asset Retirement
Water-Assets A-5, 3 of 3: 342.5	Stores Equipment	-	W-4(a): 342	Stores Equipment	-	-	-
Water-Assets A-5, 3 of 3: 343.5	Tools, Shop & Garage Equipment	-	W-4(a): 343	Tools, Shop & Garage Equipment	937	(937)	Asset Retirement
Water-Assets A-5, 3 of 3: 344.5	Laboratory Equipment	-	W-4(a): 344	Laboratory Equipment	-	-	-
Water-Assets A-5, 3 of 3: 345.5	Power Operated Equipment	-	W-4(a): 345	Power Operated Equipment	-	-	-
Water-Assets A-5, 3 of 3: 346.5	Communication Equipment	14,778.18	W-4(a): 346	Communication Equipment	14,778	0	-
Water-Assets A-5, 3 of 3: 347.5	Miscellaneous Equipment	-	W-4(a): 347	Miscellaneous Equipment	-	-	-
Water-Assets A-5, 3 of 3: 348.5	Other Tangible Plant	-	W-4(a): 348	Other Tangible Plant	-	-	-
Sewer-Assets A-5, 3 of 3: 351.1	Organization	-	S-4(a): 351	Organization	947	(947)	Asset Retirement
Sewer-Assets A-5, 3 of 3: 352.1	Franchises	-	S-4(a): 352	Franchises	3,806	(3,806)	Asset Retirement
Sewer-Assets A-5, 3 of 3: 389.1	Other Plant & Misc. Equipment	-	-	-	-	-	-
Sewer-Assets A-5, 3 of 3: 353.2	Land & Land Rights	33,937.93	S-4(a): 353	Land and Land Rights	16,779	15,159	Asset Capitalization
Sewer-Assets A-5, 3 of 3: 354.2	Structures & Improvements	1,320.00	S-4(a): 354	Structures & Improvements	1,320	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
Sewer-Assets A-5, 3 of 3: 360.2	Collection Wastewaters- Force	43,925.58	S-4(a): 355	Power Generated Equipment	-	-	-
Sewer-Assets A-5, 3 of 3: 361.2	Collection Wastewaters- Gravity	148,439.40	S-4(a): 360	Collection Sewers-Force	43,926	(0)	-
Sewer-Assets A-5, 3 of 3: 362.2	Special Collecting Structures	-	S-4(a): 361	Collection Sewers-Gravity	148,439	0	-
Sewer-Assets A-5, 3 of 3: 363.2	Services to Customers	64,155.00	S-4(a): 362	Special Collecting Structures	-	-	-
Sewer-Assets A-5, 3 of 3: 364.2	Flow Measuring Devices	209,442.00	S-4(a): 363	Services to Customers	64,155	-	-
Sewer-Assets A-5, 3 of 3: 365.2	Flow Measuring Installations	-	S-4(a): 364	Flow Measuring Devices	209,442	-	-
-	-	-	S-4(a): 365	Flow Measuring Installations	-	-	-
-	-	-	-	-	-	-	-
Sewer-Assets A-5, 3 of 3: 389.2	Other Plant & Misc. Equipment	-	-	-	-	-	-
Sewer-Assets A-5, 3 of 3: 353.3	Land & Land Rights	-	-	-	-	-	-
Sewer-Assets A-5, 3 of 3: 354.3	Structures & Improvements	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
Sewer-Assets A-5, 3 of 3: 370.3	Receiving Wells	127,086.00	S-4(a): 366	Reuse Services	-	-	-
Sewer-Assets A-5, 3 of 3: 371.3	Pumping Equipment	-	S-4(a): 367	Reuse Meters and Meter Installations	-	-	-
-	-	-	S-4(a): 370	Receiving wells	127,086	-	-
-	-	-	S-4(a): 371	Pumping Equipment	-	-	-
-	-	-	S-4(a): 374	Reuse Distribution Reservoirs	-	-	-
-	-	-	S-4(a): 375	Reuse Transmission and Dist System	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
Sewer-Assets A-5, 3 of 3: 389.3	Other Plant & Misc. Equipment	-	-	-	-	-	-
Sewer-Assets A-5, 3 of 3: 353.4	Land & Land Rights	-	-	-	-	-	-
Sewer-Assets A-5, 3 of 3: 354.4	Structures & Improvements	-	-	-	-	-	-
Sewer-Assets A-5, 3 of 3: 380.4	Treatment & Disposal Equipment	9,287.37	S-4(a): 380	Treatment and Disposal Equipment	9,287	0	-
Sewer-Assets A-5, 3 of 3: 381.4	Plant Wastewaters	1,952.00	S-4(a): 381	Plant Sewers	1,952	-	-
Sewer-Assets A-5, 3 of 3: 382.4	Outfall Wastewater Lines	-	S-4(a): 382	Outfall Sewer Lines	-	-	-
Sewer-Assets A-5, 3 of 3: 389.4	Other Plant & Misc. Equipment	-	S-4(a): 389	Other Plant Miscellaneous Equipment	5,138	(5,138)	Asset Retirement
Sewer-Assets A-5, 3 of 3: 353.5	Land & Land Rights	-	-	-	-	-	-
Sewer-Assets A-5, 3 of 3: 354.5	Structures & Improvements	-	-	-	-	-	-
Sewer-Assets A-5, 3 of 3: 390.5	Office Furniture & Equipment	-	S-4(a): 390	Office Furniture & Equipment	5,397	(5,397)	Asset Retirement
Sewer-Assets A-5, 3 of 3: 391.5	Transportation Equipment	-	S-4(a): 391	Transportation Equipment	-	-	-
Sewer-Assets A-5, 3 of 3: 392.5	Stores Equipment	-	S-4(a): 392	Stores Equipment	-	-	-
Sewer-Assets A-5, 3 of 3: 393.5	Tools, Shop & Garage Equipment	-	S-4(a): 393	Tools, Shop & Garage Equipment	775	(775)	Asset Retirement
Sewer-Assets A-5, 3 of 3: 394.5	Laboratory Equipment	-	S-4(a): 394	Laboratory Equipment	-	-	-
Sewer-Assets A-5, 3 of 3: 395.5	Power Operated Equipment	-	S-4(a): 395	Power Operated Equipment	16,049	(16,049)	Asset Retirement
Sewer-Assets A-5, 3 of 3: 396.5	Communication Equipment	43,447.32	S-4(a): 396	Communication Equipment	43,447	0	-
Sewer-Assets A-5, 3 of 3: 397.5	Miscellaneous Equipment	-	S-4(a): 397	Miscellaneous Equipment	-	-	-
Sewer-Assets A-5, 3 of 3: 398.5	Other Tangible Plant	-	S-4(a): 398	Other Tangible Plant	-	-	-
Water-Accum Depr A-9, 3 of 3: 301.1	Organization	-	W-5(b): 301	Organization	-	-	-
Water-Accum Depr A-9, 3 of 3: 302.1	Franchises	-	W-5(b): 302	Franchises	-	-	-
Water-Accum Depr A-9, 3 of 3: 339.1	Other Plant & Misc. Equipment	-	-	-	-	-	-
Water-Accum Depr A-9, 3 of 3: 303.2	Land & Land Rights	-	W-5(b): 303	Land and Land Rights	-	-	-
Water-Accum Depr A-9, 3 of 3: 304.2	Structures & Improvements	112,815	W-5(b): 304	Structures & Improvements	112,522	293	Normalization and ture-up of depreciation expense and accumulated depreciation
Water-Accum Depr A-9, 3 of 3: 305.2	Collect. & Impound. Reservoirs	-	W-5(b): 305	Collect. & Impound. Reservoirs	-	-	-
Water-Accum Depr A-9, 3 of 3: 306.2	Lake, River & Other Intakes	-	W-5(b): 306	Lake, River & Other Intakes	-	-	-
Water-Accum Depr A-9, 3 of 3: 307.2	Wells & Springs	54.54	W-5(b): 307	Wells & Springs	53	2	Rounding/ Immaterial
Water-Accum Depr A-9, 3 of 3: 308.2	Infiltration Galleries & Tunnels	-	W-5(b): 308	Infiltration Galleries & Tunnels	-	-	-
Water-Accum Depr A-9, 3 of 3: 309.2	Supply Mains	2,459.10	W-5(b): 309	Supply Mains	2,430	29	Rounding/ Immaterial
Water-Accum Depr A-9, 3 of 3: 310.2	Power Generated Equipment	19,733.00	W-5(b): 310	Power Generated Equipment	19,733	-	-
Water-Accum Depr A-9, 3 of 3: 311.2	Pumping Equipment	75,699.31	W-5(b): 311	Pumping Equipment	75,695	4	Rounding/ Immaterial
Water-Accum Depr A-9, 3 of 3: 339.2	Other Plant & Misc. Equipment	-	-	-	-	-	-
Water-Accum Depr A-9, 3 of 3: 303.3	Land & Land Rights	-	-	-	-	-	-
Water-Accum Depr A-5, 3 of 3: 304.3	Structures & Improvements	-	-	-	-	-	-
Water-Accum Depr A-5, 3 of 3: 320.3	Water Treatment Equipment	8,595	W-5(b): 320	Water Treatment Equipment	8,551	(66)	Normalization and ture-up of depreciation expense and accumulated depreciation
Water-Accum Depr A-5, 3 of 3: 339.3	Other Plant & Misc. Equipment	-	-	-	-	-	-
Water-Accum Depr A-9, 3 of 3: 303.4	Land & Land Rights	-	-	-	-	-	-
Water-Accum Depr A-9, 3 of 3: 304.4	Structures & Improvements	-	-	-	-	-	-
Water-Accum Depr A-9, 3 of 3: 330.4	Dist. Reservoirs & Standpipes	226,143	W-5(b): 330	Dist. Reservoirs & Standpipes	224,850	1,293	Normalization and ture-up of depreciation expense and accumulated depreciation

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

	Account Number- MFR	Description	Amount	Account Number Annual Report	Description	Amount	Difference	Comments
Water-Accum Depr	A-9, 3 of 3: 331.4	Trans & Distribut Mains	227,782	W-6(b): 331	Trans & Distribut Mains	226,136	1,646	Normalization and ture-up of depreciation expense and accumulated depreciation
Water-Accum Depr	A-9, 3 of 3: 333.4	Services	58,748	W-6(b): 333	Services	58,593	155	Normalization and ture-up of depreciation expense and accumulated depreciation
Water-Accum Depr	A-9, 3 of 3: 334.4	Meters & Meter Installations	126,093	W-6(b): 334	Meters & Meter Installations	133,225	(7,132)	Normalization and ture-up of depreciation expense and accumulated depreciation
Water-Accum Depr	A-9, 3 of 3: 335.4	Hydrants	8,000	W-6(b): 335	Hydrants	8,000	-	-
Water-Accum Depr	A-9, 3 of 3: 339.4	Other Plant & Misc Equipment	-	W-6(b): 336	Backflow Prevention Devices	-	-	-
Water-Accum Depr	A-9, 3 of 3: 303.5	Land & Land Rights	-	W-6(b): 339	Other Plant & Misc Equipment	305	(305)	Normalization and ture-up of depreciation expense and accumulated depreciation
Water-Accum Depr	A-9, 3 of 3: 304.5	Structures & Improvements	-	-	-	-	-	-
Water-Accum Depr	A-9, 3 of 3: 340.5	Office Furniture & Equipment	-	W-6(b): 340	Office Furniture & Equipment	5,740	(5,740)	Normalization and ture-up of depreciation expense and accumulated depreciation
Water-Accum Depr	A-9, 3 of 3: 341.5	Transportation Equipment	-	W-6(b): 341	Transportation Equipment	600	(600)	Normalization and ture-up of depreciation expense and accumulated depreciation
Water-Accum Depr	A-9, 3 of 3: 342.5	Stores Equipment	-	W-6(b): 342	Stores Equipment	-	-	-
Water-Accum Depr	A-9, 3 of 3: 343.5	Tools, Shop & Garage Equipment	-	W-6(b): 343	Tools, Shop & Garage Equipment	937	(937)	Normalization and ture-up of depreciation expense and accumulated depreciation
Water-Accum Depr	A-9, 3 of 3: 344.5	Laboratory Equipment	-	W-6(b): 344	Laboratory Equipment	-	-	-
Water-Accum Depr	A-9, 3 of 3: 345.5	Power Operated Equipment	-	W-6(b): 345	Power Operated Equipment	-	-	-
Water-Accum Depr	A-9, 3 of 3: 346.5	Communication Equipment	1,019.47	W-6(b): 346	Communication Equipment	896	123	Normalization and ture-up of depreciation expense and accumulated depreciation
Water-Accum Depr	A-9, 3 of 3: 347.5	Miscellaneous Equipment	-	W-6(b): 347	Miscellaneous Equipment	-	-	-
Water-Accum Depr	A-9, 3 of 3: 348.5	Other Tangible Plant	-	W-6(b): 348	Other Tangible Plant	-	-	-
Sewer-Accum Depr	A-10, 3 of 3: 351.1	Organization	-	-	-	-	-	-
Sewer-Accum Depr	A-10, 3 of 3: 352.1	Franchises	-	-	-	-	-	-
Sewer-Accum Depr	A-10, 3 of 3: 389.1	Other Plant & Misc. Equipment	-	-	-	-	-	-
Sewer-Accum Depr	A-10, 3 of 3: 353.2	Land & Land Rights	-	-	-	-	-	-
Sewer-Accum Depr	A-10, 3 of 3: 354.2	Structures & Improvements	41.25	S-6(b): 354	Structures & Improvements	45	(4)	Rounding/ Immaterial
Sewer-Accum Depr	A-10, 3 of 3: 360.2	Collection Wastewaters - Force	33,786	S-6(b): 355	Power Generated Equipment	-	-	-
Sewer-Accum Depr	A-10, 3 of 3: 361.2	Collection Wastewaters-Gravity	119,945	S-6(b): 360	Collection Sewers-Force	33,803	(7)	Rounding/ Immaterial
Sewer-Accum Depr	A-10, 3 of 3: 362.2	Special Collecting Structures	-	S-6(b): 361	Collection Sewers-Gravity	124,112	(4,167)	Normalization and ture-up of depreciation expense and accumulated depreciation
Sewer-Accum Depr	A-10, 3 of 3: 363.2	Services to Customers	62,548	S-6(b): 362	Special Collecting Structures	-	-	-
Sewer-Accum Depr	A-10, 3 of 3: 364.2	Flow Measuring Devices	209,442	S-6(b): 363	Services to Customers	81,869	579	Normalization and ture-up of depreciation expense and accumulated depreciation
Sewer-Accum Depr	A-10, 3 of 3: 365.2	Flow Measuring Installations	-	S-6(b): 364	Flow Measuring Devices	209,442	-	-
Sewer-Accum Depr	A-10, 3 of 3: 389.2	Other Plant & Misc. Equipment	-	S-6(b): 365	Flow Measuring Installations	-	-	-
Sewer-Accum Depr	A-10, 3 of 3: 363.3	Land & Land Rights	-	S-6(b): 366	Reuse Services	-	-	-
Sewer-Accum Depr	A-10, 3 of 3: 364.3	Structures & Improvements	-	S-6(b): 367	Reuse Meters and Meter Installations	-	-	-
Sewer-Accum Depr	A-10, 3 of 3: 370.3	Receiving Wells	127,086	S-6(b): 370	Receiving Wells	127,086	-	-
Sewer-Accum Depr	A-10, 3 of 3: 371.3	Pumping Equipment	-	S-6(b): 371	Pumping Equipment	-	-	-
Sewer-Accum Depr	A-10, 3 of 3: 389.3	Other Plant & Misc. Equipment	-	S-6(b): 374	Reuse Distribution Reservoirs	-	-	-
Sewer-Accum Depr	A-10, 3 of 3: 363.4	Structures & Improvements	-	S-6(b): 375	Reuse Transmission Distribution System	-	-	-
Sewer-Accum Depr	A-10, 3 of 3: 380.4	Treatment & Disposal Equipment	516	S-6(b): 380	Treatment & Disposal Equipment	567	(51)	Rounding/ Immaterial
Sewer-Accum Depr	A-10, 3 of 3: 381.4	Plant Wastewaters	672	S-6(b): 381	Plant Sewers	860	12	Rounding/ Immaterial
Sewer-Accum Depr	A-10, 3 of 3: 382.4	Outfall Wastewater Lines	-	S-6(b): 382	Outfall Sewer Lines	-	-	-
Sewer-Accum Depr	A-10, 3 of 3: 389.4	Other Plant & Misc. Equipment	-	S-6(b): 389	Other Plant Miscellaneous Equipment	5,138	(5,138)	Normalization and ture-up of depreciation expense and accumulated depreciation
Sewer-Accum Depr	A-10, 3 of 3: 363.5	Land & Land Rights	-	-	-	-	-	-
Sewer-Accum Depr	A-10, 3 of 3: 364.5	Structures & Improvements	-	S-6(b): 390	Office Furniture and Equipment	5,397	(5,397)	Normalization and ture-up of depreciation expense and accumulated depreciation
Sewer-Accum Depr	A-10, 3 of 3: 380.5	Office Furniture & Equipment	-	S-6(b): 391	Transportation Equipment	-	-	-
Sewer-Accum Depr	A-10, 3 of 3: 381.5	Transportation Equipment	-	S-6(b): 392	Stores Equipment	-	-	-
Sewer-Accum Depr	A-10, 3 of 3: 382.5	Stores Equipment	-	S-6(b): 393	Tools, Shop & Garage Equipment	775	(775)	Normalization and ture-up of depreciation expense and accumulated depreciation
Sewer-Accum Depr	A-10, 3 of 3: 383.5	Tools, Shop & Garage Equipment	-	S-6(b): 394	Laboratory Equipment	-	-	-
Sewer-Accum Depr	A-10, 3 of 3: 384.5	Laboratory Equipment	-	S-6(b): 395	Power Operated Equipment	3,678	(3,678)	Normalization and ture-up of depreciation expense and accumulated depreciation
Sewer-Accum Depr	A-10, 3 of 3: 385.5	Power Operated Equipment	4,040	S-6(b): 396	Communication Equipment	-	-	-
Sewer-Accum Depr	A-10, 3 of 3: 386.5	Communication Equipment	-	S-6(b): 397	Miscellaneous Equipment	-	-	-
Sewer-Accum Depr	A-10, 3 of 3: 387.5	Miscellaneous Equipment	-	S-6(b): 397	Other Tangible Plant	-	-	-
Sewer-Accum Depr	A-10, 3 of 3: 388.5	Other Tangible Plant	-	W-8: 460	Unmetered Water Revenue	-	-	-
Revenue	B4: 460	Unmetered Water Revenue	-	W-8: 461.1	Metered Sales to Res Customers	478,459	(309,064)	Offset with account 461.2. Remaining variance due to normal fluctuation and test year to annual report period change.
Revenue	B4: 461.1	Metered - Residential	169,375.37	W-8: 461.2	Metered Sales to Commercial Customers	-	337,264	Offset with account 461.1. Remaining variance due to normal fluctuation and test year to annual report period change.
Revenue	B4: 461.2	Metered - Commercial	337,263.87	W-8: 461.3	Metered Sales to Industrial Customers	-	-	-
Revenue	B4: 461.3	Metered - Industrial	-	W-8: 461.4	Metered Sales to Public Authorities	-	-	-
Revenue	B4: 461.4	Metered - Public Authorities	-	W-8: 461.5	Metered Sales to Multiple Family Dwelling	-	-	-
Revenue	B4: 461.5	Metered - Multi-Family	-	W-8: 462.1	Public Fire Protection	-	-	-
Revenue	B4: 462.1	Public Fire Protection	-	W-8: 462.2	Private Fire Protection	-	-	-
Revenue	B4: 462.2	Private Fire Protection	-	W-8: 464	Other Sales - Public Authorities	-	-	-
Revenue	B4: 464	Other Sales - Public Authorities	-	W-8: 465	Sales to Irrigation Customers	-	-	-
Revenue	B4: 465	Irrigation Customers	-	W-8: 466	Sales for Resale	-	-	-
Revenue	B4: 466	Sales for Resale	-	W-8: 467	Interdepartmental Sales	-	-	-
Revenue	B4: 467	Interdepartmental Sales	-	W-8: 470	Forfeited Discounts	-	-	-
Revenue	B4: 470	Forfeited Discounts	-	W-8: 471	Misc. Service Revenues	1,223	175	Reflects normal fluctuation expected to result from the difference between test period and annual report period
Revenue	B4: 471	Misc. Service Revenues	1,397.63	W-8: 472	Rents From Water Property	-	-	-
Revenue	B4: 472	Rents From Water Property	-	W-8: 473	Interdepartmental Rents	-	-	-
Revenue	B4: 473	Interdepartmental Rents	-	W-8: 474	Other Water Revenues	-	-	-
Revenue	B4: 474	Other Water Revenues	-	S-9 (a): 521.1	Fiat Rate - Residential	261,588	(44,645)	Offset with account 521.2. Remaining variance due to normal fluctuation and test year to annual report period change.
Revenue	B4: 521.1	Fiat Rate - Residential	216,743.16	S-9 (a): 521.2	Fiat Rate - Commercial	-	42,362	Offset with account 521.1. Remaining variance due to normal fluctuation and test year to annual report period change.
Revenue	B4: 521.2	Fiat Rate - Commercial	42,362.35	S-9 (a): 521.3	Fiat Rate - Industrial	-	-	-
Revenue	B4: 521.3	Fiat Rate - Industrial	-	S-9 (a): 521.4	Fiat Rate - Public Authorities	-	-	-
Revenue	B4: 521.4	Fiat Rate - Public Authorities	-	S-9 (a): 521.5	Fiat Rate - Multi-Family Dwelling	-	-	-
Revenue	B4: 521.5	Fiat Rate - Multi-Family	-	S-9 (a): 521.6	Fiat Rate - Other	-	-	-
Revenue	B4: 521.6	Fiat Rate - Other	-	S-9 (a): 522.1	Measured - Residential	-	-	-
Revenue	B4: 522.1	Measured - Residential	-	S-9 (a): 522.2	Measured - Commercial	-	-	-
Revenue	B4: 522.2	Measured - Commercial	-	S-9 (a): 522.3	Measured - Industrial	-	-	-
Revenue	B4: 522.3	Measured - Industrial	-	S-9 (a): 522.4	Measured - Public Authority	-	-	-
Revenue	B4: 522.4	Measured - Public Authority	-	S-9 (a): 522.5	Measured - Multi-Family Dwelling	-	-	-
Revenue	B4: 522.5	Measured - Multi-Family	-	S-9 (a): 523	Other Sales - Public Authorities	-	-	-
Revenue	B4: 523	Other Sales - Public Authorities	-	S-9 (a): 524	Revenues from Other Systems	-	-	-
Revenue	B4: 524	Revenues from Other Systems	-	S-9 (a): 525	Interdepartmental Sales	-	-	-
Revenue	B4: 525	Interdepartmental Sales	-	S-9 (a): 531	Sale of Sludge	-	-	-
Revenue	B4: 531	Sale of Sludge	-	S-9 (a): 532	Forfeited Discounts	-	-	-
Revenue	B4: 532	Forfeited Discounts	-	S-9 (a): 534	Rents From Wastewater Property	-	-	-
Revenue	B4: 534	Rents From Wastewater Property	-	S-9 (a): 535	Interdepartmental Rents	-	-	-
Revenue	B4: 535	Interdepartmental Rents	-	S-9 (a): 536	Other Wastewater Revenues	-	-	-
Water-IS	B5: 601	Salaries & Wages - Employees	-	W-10(a): 601	Salaries & Wages - Employees	-	-	-
Water-IS	B5: 603	Salaries & Wages - Officers, Etc.	-	W-10(a): 603	Salaries & Wages - Officers, Etc.	-	-	-
Water-IS	B5: 604	Employee Pensions & Benefits	-	W-10(a): 604	Employee Pensions & Benefits	-	-	-
Water-IS	B5: 610	Purchased Water	-	W-10(a): 610	Purchased Water	-	-	-
Water-IS	B5: 615	Purchased Power	20,068.07	W-10(a): 615	Purchased Power	20,946	(878)	Reflects normal fluctuation expected to result from the difference between test period and annual report period
Water-IS	B5: 616	Fuel for Power Purchased	-	W-10(a): 616	Fuel for Power Purchased	-	-	-
Water-IS	B5: 618	Chemicals	3,585.64	W-10(a): 618	Chemicals	3,077	509	Reflects normal fluctuation expected to result from the difference between test period and annual report period
Water-IS	B5: 620	Materials & Supplies	386.40	W-10(a): 620	Materials & Supplies	679	(293)	Reflects normal fluctuation expected to result from the difference between test period and annual report period
Water-IS	B5: 631	Contractual Services - Engr.	-	W-10(a): 631	Contractual Services - Engr.	-	-	-
Water-IS	B5: 632	Contractual Services - Acct.	\$ 168	W-10(a): 632	Contractual Services - Acct.	168	2	Rounding/ Immaterial

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

	Account Number-MFR	Description	Amount	Account Number Annual Report	Description	Amount	Difference	Comments
Water-4S	B5, 633	Contractual Services - Legal	604.48	W-10(a): 633	Contractual Services - Legal	822	-	(18) Rounding/ Immaterial
Water-4S	B5, 634	Contractual Services - Mgmt. Fees	55,291.02	W-10(a): 634	Contractual Services - Mgmt. Fees	1,396	-	53,895 Variance based on review of corporate allocations as part of rate case preparation
Water-4S	B5, 635	Contractual Services - Other	115,773.45	W-10(a): 635	Contractual Services - Testing	5,016	-	(5,016) Balance mapped to 636 to MFRs
Water-4S	B5, 641	Rental of Building/Real Prop.	-	W-10(a): 636	Contractual Services - Other	106,510	-	9,263 Reflects normal fluctuation expected to result from the difference between test period and annual report period
Water-4S	B5, 642	Rental of Equipment	-	W-10(a): 641	Rental of Building/Real Prop.	-	-	-
Water-4S	B5, 650	Transportation Expenses	-	W-10(a): 642	Rental of Equipment	-	-	-
Water-4S	B5, 656	Insurance - Vehicle	-	W-10(a): 650	Transportation Expenses	-	-	-
Water-4S	B5, 657	Insurance - General Liability	10,670.72	W-10(a): 656	Insurance - Vehicle	-	-	-
Water-4S	B5, 658	Insurance - Workman's Comp.	-	W-10(a): 657	Insurance - General Liability	-	-	10,671 Offset by account 659: Reflects normal fluctuation expected to result from the difference between test period and annual report period
Water-4S	B5, 659	Insurance - Other	-	W-10(a): 658	Insurance - Workman's Comp.	-	-	-
Water-4S	B5, 660	Advertising Expense	-	W-10(a): 659	Insurance - Other	11,454	-	(11,454) Offset by account 657: Reflects normal fluctuation expected to result from the difference between test period and annual report period
Water-4S	B5, 666	Reg. Comm. Exp. - Rate Case Amort.	-	W-10(a): 660	Advertising Expense	-	-	-
Water-4S	B5, 667	Reg. Comm. Exp. - Other	19,962.33	W-10(a): 666	Reg. Comm. Exp. - Rate Case Amort.	-	-	-
Water-4S	B5, 670	Bad Debt Expense	198.49	W-10(a): 667	Reg. Comm. Exp. - Other	12,335	-	7,647 Reflects normal fluctuation expected to result from the difference between test period and annual report period
Water-4S	B5, 675	Miscellaneous Expenses	24,188.73	W-10(a): 668	Water Resource Conservation Exp	-	-	-
Sewer-4S	B6,701	Salaries & Wages - Employees	-	W-10(a): 670	Bad Debt Expense	163	-	35 Rounding/ Immaterial
Sewer-4S	B6,703	Salaries & Wages - Officers, Etc.	-	W-10(a): 675	Miscellaneous Expenses	78,418	-	(54,229) Variance for accounts 635, 636 and 675 offset
Sewer-4S	B6,704	Employee Pensions & Benefits	-	S-10(a): 701	Salaries & Wages - Employees	-	-	-
Sewer-4S	B6,710	Purchased Sewage Treatment	23,291.93	S-10(a): 703	Salaries & Wages - Officers, Etc.	-	-	-
Sewer-4S	B6,711	Sludge Removal Expense	(136.70)	S-10(a): 704	Employee Pensions & Benefits	-	-	-
Sewer-4S	B6,715	Purchased Power	11,480.74	S-10(a): 710	Purchased Sewage Treatment	-	-	23,292 Balance mapped to 735 for annual report
Sewer-4S	B6,716	Fuel for Power Purchased	-	S-10(a): 711	Sludge Removal Expense	119	-	(256) Reflects normal fluctuation expected to result from the difference between test period and annual report period
Sewer-4S	B6,718	Chemicals	(44.80)	S-10(a): 715	Purchased Power	11,727	-	(246) Reflects normal fluctuation expected to result from the difference between test period and annual report period
Sewer-4S	B6,720	Materials & Supplies	35.30	S-10(a): 716	Fuel for Power Production	-	-	-
Sewer-4S	B6,731	Contractual Services - Engr	-	S-10(a): 718	Chemicals	(133)	-	88 Reflects normal fluctuation expected to result from the difference between test period and annual report period
Sewer-4S	B6,732	Contractual Services - Acct.	119.63	S-10(a): 720	Materials & Supplies	35	-	0
Sewer-4S	B6,733	Contractual Services - Legal	429.55	S-10(a): 731	Contractual Services - Engr	-	-	-
Sewer-4S	B6,734	Contractual Services - Mgmt. Fees	39,291.05	S-10(a): 732	Contractual Services - Acct.	1,189	-	(1,069) Reflects normal fluctuation expected to result from the difference between test period and annual report period
Sewer-4S	B6,735	Contractual Services - Other	38,669.36	S-10(a): 733	Contractual Services - Legal	442	-	(12) Rounding/ Immaterial
Sewer-4S	B6,741	Rental of Building/Real Prop.	-	S-10(a): 734	Contractual Services - Mgmt. Fees	992	-	38,299 Variance for accounts 734 and 775 offset
Sewer-4S	B6,742	Rental of Equipment	-	S-10(a): 735	Contractual Services - Testing	-	-	-
Sewer-4S	B6,750	Transportation Expenses	-	S-10(a): 736	Contractual Services - Other	62,439	-	(23,770) Balance includes account 710 for annual report
Sewer-4S	B6,756	Insurance - Vehicle	-	S-10(a): 741	Rental of Building/Real Prop.	-	-	-
Sewer-4S	B6,757	Insurance - General Liability	8,498.76	S-10(a): 742	Rental of Equipment	-	-	-
Sewer-4S	B6,758	Insurance - Workman's Comp.	-	S-10(a): 750	Transportation Expenses	-	-	-
Sewer-4S	B6,759	Insurance - Other	-	S-10(a): 756	Insurance - Vehicle	-	-	-
Sewer-4S	B6,760	Advertising Expense	-	S-10(a): 757	Insurance - General Liability	-	-	8,499 Offset by account 659: Reflects normal fluctuation expected to result from the difference between test period and annual report period
Sewer-4S	B6,766	Reg. Comm. Exp. - Rate Case Amort.	-	S-10(a): 758	Insurance - Workman's Comp.	-	-	-
Sewer-4S	B6,767	Reg. Comm. Exp. - Other	10,662.80	S-10(a): 759	Insurance - Other	9,943	-	(9,943) Offset by account 657: Reflects normal fluctuation expected to result from the difference between test period and annual report period
Sewer-4S	B6,770	Bad Debt Expense	782.08	S-10(a): 766	Reg. Comm. Exp. - Rate Case Amort.	-	-	-
Sewer-4S	B6,775	Miscellaneous Expenses	16,999.67	S-10(a): 767	Reg. Comm. Exp. - Other	8,508	-	2,155 Reflects normal fluctuation expected to result from the difference between test period and annual report period
W&S	A18, 2 of 2 Line 1	Utility Plant in Service	1,934.05	S-10(a): 770	Bad Debt Expense	725	-	57 Rounding/ Immaterial
W&S	A18, 2 of 2 Line 2	Construction Work in Progress	363,728	F-1 (a): 101-106	Miscellaneous Expenses	54,727	-	(37,727) Variance for accounts 734 and 775 offset
W&S	A18, 2 of 2 Line 3	Other Utility Plant Adjustments	2,296.622	F7: 105	Utility Plant	2,325,883	-	(391,477) Please see specific account variance descriptions above
W&S	A18, 2 of 2 Line 19	Other Miscellaneous Deferred Debits	18,869	-	Construction work in Progress	397,026	-	(33,298) Reflects normal fluctuation expected to result from the difference between test period and annual report period
		Total Misc Deferred Debit	2,315,691	F-1 (b): 186	Misc Deferred Debits	2,319,250	-	(3,559) Reflects normal fluctuation expected to result from the difference between test period and annual report period
W&S	A18, 2 of 2 Line 5	Accumulated Depreciation	(1,423,228)	F-1 (a): 108-110	Less: Accumulated Depr & Amort	(1,465,318)	-	42,090 Please see specific account variance descriptions above
W&S	A18, 2 of 2 Line 7	Cash	3,708	F-1 (a): 131	Cash	163	-	3,543 Reflective of working capital cycle and allocations from consolidated entity
W&S	A18, 2 of 2 Line 8	Accounts Rec'd - Customer	115,886	-	-	-	-	-
W&S	A18, 2 of 2 Line 11	Allowance for Bad Debts	(20,705)	-	-	-	-	-
		Total Accts & Notes Receivable Less Accum Provision for Uncollectible Accts	95,181	F-1 (a): 141-144	Accts & Notes Receivable Less Accum Provision for Uncollectible Accts	92,414	-	2,767 Reflects normal fluctuation expected to result from the difference between test period and annual report period
W&S	A18, 2 of 2 Line 9	Notes & Accts. Rec'd - Assoc. Cos.	-	-	-	-	-	-
W&S	A18, 2 of 2 Line 10	Accounts Rec'd - Other	-	-	-	-	-	-
W&S	A18, 2 of 2 Line 12	Prepayments	-	F-1 (a): 162	Prepayments	-	-	-
W&S	A18, 2 of 2 Line 13	Miscellaneous Current & Accrued Assets	15,387	F-1 (a): 173 & 185	Accrued Utility Revenues & Temporary F	34,730	-	(19,343) Reflects normal fluctuation expected to result from the difference between test period and annual report period
W&S	A18, 2 of 2 Line 15	Unamortized Debt Discount & Exp.	-	-	-	-	-	-
W&S	A18, 2 of 2 Line 16	Prelim. Survey & Investigation Charges	(1,591)	F-1(b): 183	Preliminary Survey & Investigation Chart	15,125	-	(16,716) Reflects normal fluctuation expected to result from the difference between test period and annual report period
W&S	A18, 2 of 2 Line 17	Clearing Accounts	2,360	F-1(b): 184	Clearing Accounts	1,145	-	1,215 Reflective of customer payment cycles
W&S	A18, 2 of 2 Line 18	Deferred Rate Case Expense	1,994	-	-	-	-	1,994 Rate case filing preparation booked beginning in January 2025
W&S	A18, 2 of 2 Line 20	Accum. Deferred Income Taxes	-	F-1 (b): 190	-	-	-	-
W&S	A19, 2 of 2 Line 1	Common Stock Issued	2,892,467	F-2(a): 201	Common Stock	3,120,365	-	(227,898) Reflects a difference in the allocation procedure for paid in capital to CSWR-Florida
W&S	A19, 2 of 2 Line 2	Preferred Stock Issued	-	-	-	-	-	-
W&S	A19, 2 of 2 Line 3	Additional Paid in Capital	-	-	-	-	-	-
W&S	A19, 2 of 2 Line 4	Retained Earnings	278,567	F-2(a): 214-215	Retained Earnings	110,242	-	168,325 Result of change in net income, please see income statement account specific variance descriptions above
W&S	A19, 2 of 2 Line 5	Other Equity Capital	-	-	-	-	-	-
W&S	A19, 2 of 2 Line 7	Bonds	-	-	-	-	-	-
W&S	A19, 2 of 2 Line 8	Reacquired Bonds	-	-	-	-	-	-
W&S	A19, 2 of 2 Line 9	Advances From Associated Companies	(37,486)	F-2(a): 223	Advances from Associated Companies	-	-	(37,486) Reflective of working capital cycle and allocations from consolidated entity
W&S	A19, 2 of 2 Line 10	Other Long-Term Debt	-	-	-	-	-	-
W&S	A19, 2 of 2 Line 12	Accounts Payable	(76,317)	F-2(a): 231	Accounts Payable	29,308	-	(105,625) Reflective of working capital cycle and allocations from consolidated entity
W&S	A19, 2 of 2 Line 13	Notes Payable	-	F-2(a): 232	Notes Payable	-	-	-
W&S	A19, 2 of 2 Line 14	Notes & Accounts Payable - Assoc. Cos.	227,058	F-2(a): 234	Notes Payable to Associated Companies	21,890	-	205,168 Reflective of working capital cycle and allocations from consolidated entity
W&S	A19, 2 of 2 Line 15	Customer Deposits	-	-	-	-	-	-
W&S	A19, 2 of 2 Line 16	Accrued Taxes	334	F-2(a): 236	Accrued Taxes	-	-	334 Reflects normal fluctuation expected to result from the difference between test period and annual report period
W&S	A19, 2 of 2 Line 17	Accrued Interest	-	-	-	-	-	-
W&S	A19, 2 of 2 Line 18	Accrued Dividends	-	-	-	-	-	-
W&S	A19, 2 of 2 Line 19	Misc. Current & Accrued Liabilities	12,131	F-2(a): 241	Misc. Current & Accrued Liabilities	42,069	-	(29,938) Reflective of working capital cycle and allocations from consolidated entity
W&S	A19, 2 of 2 Line 21	Advances For Construction	-	-	-	-	-	-
W&S	A19, 2 of 2 Line 22	Other Deferred Credits	-	-	-	-	-	-
W&S	A19, 2 of 2 Line 23	Accum. Deferred ITCs	-	-	-	-	-	-
W&S	A19, 2 of 2 Line 24	Operating Reserves	-	-	-	-	-	-
W&S	A19, 2 of 2 Line 26	Contributions in Aid of Construction	899,075	F-2(b): 271	Contributions in Aid of Construction	887,714	-	11,361 Reflects normal fluctuation expected to result from the difference between test period and annual report period
W&S	A19, 2 of 2 Line 27	Less: Accum. Amortization of CIAC	(888,196)	F-2(b): 272	Accumulated Amort of CIAC	(888,196)	-	1 Rounding/ Immaterial
W&S	A19, 2 of 2 Line 28	Accumulated Deferred Income Taxes	-	-	-	-	-	-
water	B1: Line 1	Operating Revenues	508,037	F-3(a & b): 400	Operating Revenue	479,681	-	28,356 Please see specific account variance descriptions above
water	B1: Line 2	Operation & Maintenance	250,918	F-3(a & b): 401	Operating Expenses	240,781	-	10,137 Please see specific account variance descriptions above
water	B1: Line 3	Depreciation, net of CIAC Amort	31,479	F-3(a & b): 402	Net Depreciation Expense	35,169	-	(3,690) Please see specific account variance descriptions above
water	B1: Line 4	Amortization	-	-	-	-	-	-
water	B1: Line 5	Taxes Other Than Income	21,588	F-3(a & b): 408	Taxes Other Than Income	2,976	-	18,612 Please see specific account variance descriptions above
water	B1: Line 6	Provision for Income Taxes	-	F-3(a & b): 411.1	Provision for Deferred Income Taxes-Cre	-	-	-
water	B1: Line 7	Operating Expenses	303,964	F-3(a & b): Operating Expense	Operating Expenses	278,925	-	25,059 Please see specific account variance descriptions above

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

	Account Number- MFR	Description	Amount	Account Number Annual Report	Description	Amount	Difference	Comments
water	B1: Line 8	Net Operating Income	204,053	F-3(a & b): Net Income	Net Income	200,756	3,297	Please see specific account variance descriptions above
sewer	B2: Line 1	Operating Revenues	259,106	F-3(a & b): 400	Operating Revenue	261,588	(2,482)	Please see specific account variance descriptions above
sewer	B2: Line 2	Operation & Maintenance	150,080	F-3(a & b): 401	Operating Expenses	149,142	938	Please see specific account variance descriptions above
sewer	B2: Line 3	Depreciation, net of CIAC Amort	11,388	F-3(a & b): Net Depreciation Exp	Net Depreciation Expense	8,936	2,450	Please see specific account variance descriptions above
sewer	B2: Line 4	Amortization	-			-	-	
sewer	B2: Line 5	Taxes Other Than Income	12,006	F-3(a & b): 408	Taxes Other Than Income	-	12,006	Please see specific account variance descriptions above
sewer	B2: Line 6	Provision for Income Taxes	-	F-3(a & b): 411.1	Provision for Deferred Income Taxes-Crt	-	-	
sewer	B2: Line 7	Operating Expenses	173,472	F-3(a & b): Operating Expense	Operating Expenses	158,079	15,393	Please see specific account variance descriptions above
sewer	B2: Line 8	Net Operating Income	85,633	F-3(a & b): Net Income	Net Income	103,509	(17,876)	Please see specific account variance descriptions above

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

Account Number- MFR	Description	Amount	Account Number Annual Report	Description	Amount	Difference	Comments
Water-Assets	A-5, 3 of 3: 301.1		W-4(a): 301	Organization	36	-	
Water-Assets	A-5, 3 of 3: 302.1		W-4(a): 302	Franchises	-	-	
Water-Assets	A-5, 3 of 3: 339.1				-	-	
Water-Assets	A-5, 3 of 3: 303.2	34,763	W-4(a): 303	Land and Land Rights	16,586	-	18,177 Asset Capitalization
Water-Assets	A-5, 3 of 3: 304.2	179	W-4(a): 304	Structures & Improvements	179	-	
Water-Assets	A-5, 3 of 3: 305.2		W-4(a): 305	Collect. & Impound. Reservoirs	-	-	
Water-Assets	A-5, 3 of 3: 306.2		W-4(a): 306	Lake, River & Other Intakes	-	-	
Water-Assets	A-5, 3 of 3: 307.2		W-4(a): 307	Wells & Springs	-	-	
Water-Assets	A-5, 3 of 3: 308.2		W-4(a): 308	Infiltration Galleries & Tunnels	-	-	
Water-Assets	A-5, 3 of 3: 309.2		W-4(a): 309	Supply Mains	25,211	-	
Water-Assets	A-5, 3 of 3: 310.2	25,211	W-4(a): 310	Power Generated Equipment	15,165	-	
Water-Assets	A-5, 3 of 3: 311.2	3,742	W-4(a): 311	Pumping Equipment	3,742	-	
Water-Assets	A-5, 3 of 3: 339.2				-	-	
Water-Assets	A-5, 3 of 3: 303.3				-	-	
Water-Assets	A-5, 3 of 3: 304.3				-	-	
Water-Assets	A-5, 3 of 3: 320.3		W-4(a): 320	Water Treatment Equipment	-	-	
Water-Assets	A-5, 3 of 3: 339.3				-	-	
Water-Assets	A-5, 3 of 3: 303.4				-	-	
Water-Assets	A-5, 3 of 3: 304.4				-	-	
Water-Assets	A-5, 3 of 3: 330.4		W-4(a): 330	Dist. Reservoirs & Standpipes	-	-	
Water-Assets	A-5, 3 of 3: 331.4	179,982	W-4(a): 331	Transm & Distribution Mains	179,982	-	
Water-Assets	A-5, 3 of 3: 333.4		W-4(a): 333	Services	11,160	-	
Water-Assets	A-5, 3 of 3: 334.4	22,868	W-4(a): 334	Meters & Meter Installations	22,868	-	
Water-Assets	A-5, 3 of 3: 335.4	9,185	W-4(a): 335	Hydrants	9,185	-	
					-	-	
			W-4(a): 336	Backflow Prevention Devices	-	-	
Water-Assets	A-5, 3 of 3: 339.4		W-4(a): 339	Other Plant & Misc. Equipment	-	-	
Water-Assets	A-5, 3 of 3: 303.5				-	-	
Water-Assets	A-5, 3 of 3: 304.5				-	-	
Water-Assets	A-5, 3 of 3: 340.5	9,325	W-4(a): 340	Office Furniture & Equipment	9,325	-	
Water-Assets	A-5, 3 of 3: 341.5	7,812	W-4(a): 341	Transportation Equipment	7,812	-	
Water-Assets	A-5, 3 of 3: 342.5		W-4(a): 342	Stores Equipment	-	-	
Water-Assets	A-5, 3 of 3: 343.5		W-4(a): 343	Tools, Shop & Garage Equipment	-	-	
Water-Assets	A-5, 3 of 3: 344.5		W-4(a): 344	Laboratory Equipment	-	-	
Water-Assets	A-5, 3 of 3: 345.5	373	W-4(a): 345	Power Operated Equipment	373	-	
Water-Assets	A-5, 3 of 3: 346.5		W-4(a): 346	Communication Equipment	-	-	
Water-Assets	A-5, 3 of 3: 347.5		W-4(a): 347	Miscellaneous Equipment	-	-	
Water-Assets	A-5, 3 of 3: 348.5	1,230	W-4(a): 348	Other Tangible Plant	1,230	-	
Sewer-Assets	A-5, 3 of 3: 351.1		S-4(a): 351	Organization	-	-	
Sewer-Assets	A-5, 3 of 3: 352.1		S-4(a): 352	Franchises	-	-	
Sewer-Assets	A-5, 3 of 3: 389.1				-	-	
Sewer-Assets	A-5, 3 of 3: 353.2	36,702	S-4(a): 353	Land and Land Rights	19,979	-	18,723 Asset Capitalization
Sewer-Assets	A-5, 3 of 3: 354.2	159,521	S-4(a): 354	Structures & Improvements	159,521	-	
			S-4(a): 355	Power Generated Equipment	-	-	
Sewer-Assets	A-5, 3 of 3: 360.2	12,551	S-4(a): 360	Collection Sewers-Force	12,551	-	
Sewer-Assets	A-5, 3 of 3: 361.2	273,085	S-4(a): 361	Collection Sewers-Gravity	273,085	-	
Sewer-Assets	A-5, 3 of 3: 362.2		S-4(a): 362	Special Collecting Structures	-	-	
Sewer-Assets	A-5, 3 of 3: 363.2	43,346	S-4(a): 363	Services to Customers	43,346	-	
Sewer-Assets	A-5, 3 of 3: 364.2	31,553	S-4(a): 364	Flow Measuring Devices	31,553	-	
Sewer-Assets	A-5, 3 of 3: 365.2		S-4(a): 365	Flow Measuring Installations	-	-	
					-	-	
Sewer-Assets	A-5, 3 of 3: 389.2				-	-	
Sewer-Assets	A-5, 3 of 3: 353.3				-	-	
Sewer-Assets	A-5, 3 of 3: 354.3				-	-	
			S-4(a): 366	Reuse Services	-	-	
			S-4(a): 367	Reuse Meters and Meter Installations	-	-	
Sewer-Assets	A-5, 3 of 3: 370.3	83,227	S-4(a): 370	Receiving wells	83,227	-	
Sewer-Assets	A-5, 3 of 3: 371.3	73,637	S-4(a): 371	Pumping Equipment	73,637	-	0
			S-4(a): 374	Reuse Distribution Reservoirs	-	-	
			S-4(a): 375	Reuse Transmission and Dist System	-	-	
					-	-	
Sewer-Assets	A-5, 3 of 3: 389.3				-	-	
Sewer-Assets	A-5, 3 of 3: 353.4				-	-	
Sewer-Assets	A-5, 3 of 3: 354.4				-	-	
Sewer-Assets	A-5, 3 of 3: 360.4	254,190	S-4(a): 380	Treatment and Disposal Equipment	254,190	-	
Sewer-Assets	A-5, 3 of 3: 381.4		S-4(a): 381	Plant Sewers	-	-	
Sewer-Assets	A-5, 3 of 3: 382.4	10,827	S-4(a): 382	Outfall Sewer Lines	10,827	-	
Sewer-Assets	A-5, 3 of 3: 389.4	5,725	S-4(a): 389	Other Plant Miscellaneous Equipment	5,725	-	
Sewer-Assets	A-5, 3 of 3: 353.5				-	-	
Sewer-Assets	A-5, 3 of 3: 354.5				-	-	
Sewer-Assets	A-5, 3 of 3: 390.5	6,936	S-4(a): 390	Office Furniture & Equipment	6,936	-	
Sewer-Assets	A-5, 3 of 3: 391.5	2,817	S-4(a): 391	Transportation Equipment	2,817	-	
Sewer-Assets	A-5, 3 of 3: 392.5		S-4(a): 392	Stores Equipment	-	-	
Sewer-Assets	A-5, 3 of 3: 393.5		S-4(a): 393	Tools, Shop & Garage Equipment	-	-	
Sewer-Assets	A-5, 3 of 3: 394.5		S-4(a): 394	Laboratory Equipment	-	-	
Sewer-Assets	A-5, 3 of 3: 395.5	3,120	S-4(a): 395	Power Operated Equipment	3,120	-	
Sewer-Assets	A-5, 3 of 3: 396.5	15,502	S-4(a): 396	Communication Equipment	15,502	-	
Sewer-Assets	A-5, 3 of 3: 397.5		S-4(a): 397	Miscellaneous Equipment	-	-	
Sewer-Assets	A-5, 3 of 3: 398.5		S-4(a): 398	Other Tangible Plant	-	-	
Water-Accum Depr	A-9, 3 of 3: 301.1		W-5(b): 301	Organization	-	-	34 Rounding/ Immaterial
Water-Accum Depr	A-9, 3 of 3: 302.1		W-5(b): 302	Franchises	-	-	
Water-Accum Depr	A-9, 3 of 3: 339.1				-	-	
Water-Accum Depr	A-9, 3 of 3: 303.2		W-5(b): 303	Land and Land Rights	-	-	
Water-Accum Depr	A-9, 3 of 3: 304.2	179	W-5(b): 304	Structures & Improvements	212	-	(33) Rounding/ Immaterial
Water-Accum Depr	A-9, 3 of 3: 305.2		W-5(b): 305	Collect. & Impound. Reservoirs	-	-	
Water-Accum Depr	A-9, 3 of 3: 306.2		W-5(b): 306	Lake, River & Other Intakes	-	-	
Water-Accum Depr	A-9, 3 of 3: 307.2		W-5(b): 307	Wells & Springs	-	-	
Water-Accum Depr	A-9, 3 of 3: 308.2		W-5(b): 308	Infiltration Galleries & Tunnels	-	-	
Water-Accum Depr	A-9, 3 of 3: 309.2	14,092	W-5(b): 309	Supply Mains	13,906	-	187 Normalization and ture-up of depreciation expense and accumulated depreciation
Water-Accum Depr	A-9, 3 of 3: 310.2	15,165	W-5(b): 310	Power Generated Equipment	15,165	-	
Water-Accum Depr	A-9, 3 of 3: 311.2	1,127	W-5(b): 311	Pumping Equipment	1,148	-	(21) Rounding/ Immaterial
Water-Accum Depr	A-9, 3 of 3: 339.2				-	-	
Water-Accum Depr	A-9, 3 of 3: 303.3				-	-	
Water-Accum Depr	A-5, 3 of 3: 304.3				-	-	
Water-Accum Depr	A-5, 3 of 3: 320.3		W-5(b): 320	Water Treatment Equipment	-	-	
Water-Accum Depr	A-5, 3 of 3: 339.3				-	-	
Water-Accum Depr	A-9, 3 of 3: 303.4				-	-	
Water-Accum Depr	A-9, 3 of 3: 304.4				-	-	
Water-Accum Depr	A-9, 3 of 3: 330.4		W-5(b): 330	Dist. Reservoirs & Standpipes	-	-	
Water-Accum Depr	A-9, 3 of 3: 331.4	167,145	W-5(b): 331	Transm & Distribution Mains	166,449	-	696 Normalization and ture-up of depreciation expense and accumulated depreciation

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

Account Number- MFR	Description	Amount	Report	Account Number Annual	Description	Amount	Difference	Comments
Water-Accum Depr	A-9; 3 of 3: 333.4		11,160	W-8(b): 333	Services	11,160	-	-
Water-Accum Depr	A-9; 3 of 3: 334.4		11,610	W-8(b): 334	Meters & Meter Installations	12,182	-	(572) Normalization and ture-up of depreciation expense and accumulated depreciation
Water-Accum Depr	A-9; 3 of 3: 335.4		9,053	W-8(b): 335	Hydrants	9,024	-	29 Rounding/ Immaterial
Water-Accum Depr	A-9; 3 of 3: 339.4			W-8(b): 336	Backflow Prevention Devices	-	-	-
Water-Accum Depr	A-9; 3 of 3: 333.5			W-8(b): 339	Other Plant & Misc. Equipment	-	-	-
Water-Accum Depr	A-9; 3 of 3: 304.5				Structures & Improvements	-	-	-
Water-Accum Depr	A-9; 3 of 3: 340.5		9,325	W-8(b): 340	Office Furniture & Equipment	9,325	-	-
Water-Accum Depr	A-9; 3 of 3: 341.5		7,300	W-8(b): 341	Transportation Equipment	6,887	-	413 Normalization and ture-up of depreciation expense and accumulated depreciation
Water-Accum Depr	A-9; 3 of 3: 342.5			W-8(b): 342	Stores Equipment	-	-	-
Water-Accum Depr	A-9; 3 of 3: 343.5			W-8(b): 343	Tools, Shop & Garage Equipment	-	-	-
Water-Accum Depr	A-9; 3 of 3: 344.5			W-8(b): 344	Laboratory Equipment	-	-	-
Water-Accum Depr	A-9; 3 of 3: 345.5		373	W-8(b): 345	Power Operated Equipment	373	-	-
Water-Accum Depr	A-9; 3 of 3: 346.5			W-8(b): 346	Communication Equipment	-	-	-
Water-Accum Depr	A-9; 3 of 3: 347.5			W-8(b): 347	Miscellaneous Equipment	-	-	-
Water-Accum Depr	A-9; 3 of 3: 348.5		1,057	W-8(b): 348	Other Tangible Plant	1,046	-	11 Rounding/ Immaterial
Sewer-Accum Depr	A-10; 3 of 3: 351.1				Organization	-	-	-
Sewer-Accum Depr	A-10; 3 of 3: 352.1				Franchises	-	-	-
Sewer-Accum Depr	A-10; 3 of 3: 359.1				Other Plant & Misc. Equipment	-	-	-
Sewer-Accum Depr	A-10; 3 of 3: 353.2				Land & Land Rights	-	-	-
Sewer-Accum Depr	A-10; 3 of 3: 354.2		147,181.95	S-8(b): 354	Structures & Improvements	146,194	-	988 Normalization and ture-up of depreciation expense and accumulated depreciation
Sewer-Accum Depr	A-10; 3 of 3: 360.2		5,456	S-8(b): 355	Power Generated Equipment	-	-	-
Sewer-Accum Depr	A-10; 3 of 3: 361.2		273,085	S-8(b): 360	Collection Sewers-Force	5,324	-	132 Normalization and ture-up of depreciation expense and accumulated depreciation
Sewer-Accum Depr	A-10; 3 of 3: 362.2			S-8(b): 361	Collection Sewers-Gravity	273,085	-	-
Sewer-Accum Depr	A-10; 3 of 3: 363.2			S-8(b): 362	Special Collecting Structures	-	-	-
Sewer-Accum Depr	A-10; 3 of 3: 363.2		43,346	S-8(b): 363	Services to Customers	43,346	-	-
Sewer-Accum Depr	A-10; 3 of 3: 364.2		31,553	S-8(b): 364	Flow Measuring Devices	31,553	-	-
Sewer-Accum Depr	A-10; 3 of 3: 365.2			S-8(b): 365	Flow Measuring Installations	-	-	-
				S-8(b): 366	Reuse Services	-	-	-
				S-8(b): 367	Reuse Meters and Meter Installations	-	-	-
Sewer-Accum Depr	A-10; 3 of 3: 389.2				Other Plant & Misc. Equipment	-	-	-
Sewer-Accum Depr	A-10; 3 of 3: 393.3				Land & Land Rights	-	-	-
Sewer-Accum Depr	A-10; 3 of 3: 354.3				Structures & Improvements	-	-	-
Sewer-Accum Depr	A-10; 3 of 3: 370.3		18,763	S-8(b): 370	Receiving Wells	18,857	-	(94) Normalization and ture-up of depreciation expense and accumulated depreciation
Sewer-Accum Depr	A-10; 3 of 3: 371.3		2,047	S-8(b): 371	Pumping Equipment	2,046	-	1 Rounding/ Immaterial
				S-8(b): 374	Reuse Distribution Reservoirs	-	-	-
				S-8(b): 375	Reuse Transmission Distribution System	-	-	-
Sewer-Accum Depr	A-10; 3 of 3: 389.3				Other Plant & Misc. Equipment	-	-	-
Sewer-Accum Depr	A-10; 3 of 3: 393.4				Land & Land Rights	-	-	-
Sewer-Accum Depr	A-10; 3 of 3: 364.4				Structures & Improvements	-	-	-
Sewer-Accum Depr	A-10; 3 of 3: 380.4		252,685	S-8(b): 380	Treatment & Disposal Equipment	252,685	-	0
Sewer-Accum Depr	A-10; 3 of 3: 381.4			S-8(b): 381	Plant Sewers	-	-	-
Sewer-Accum Depr	A-10; 3 of 3: 382.4		10,827	S-8(b): 382	Outfall Wastewater Lines	10,827	-	-
Sewer-Accum Depr	A-10; 3 of 3: 389.4		3,817	S-8(b): 389	Other Plant Miscellaneous Equipment	3,938	-	(121) Normalization and ture-up of depreciation expense and accumulated depreciation
Sewer-Accum Depr	A-10; 3 of 3: 393.5				Land & Land Rights	-	-	-
Sewer-Accum Depr	A-10; 3 of 3: 354.5				Structures & Improvements	-	-	-
Sewer-Accum Depr	A-10; 3 of 3: 390.5		6,935	S-8(b): 390	Office Furniture & Equipment	6,935	-	-
Sewer-Accum Depr	A-10; 3 of 3: 391.5		1,301	S-8(b): 391	Transportation Equipment	1,152	-	149 Normalization and ture-up of depreciation expense and accumulated depreciation
Sewer-Accum Depr	A-10; 3 of 3: 392.5			S-8(b): 392	Stores Equipment	-	-	-
Sewer-Accum Depr	A-10; 3 of 3: 393.5			S-8(b): 393	Tools, Shop & Garage Equipment	-	-	-
Sewer-Accum Depr	A-10; 3 of 3: 394.5			S-8(b): 394	Laboratory Equipment	-	-	-
Sewer-Accum Depr	A-10; 3 of 3: 395.5		3,120	S-8(b): 395	Power Operated Equipment	3,120	-	-
Sewer-Accum Depr	A-10; 3 of 3: 396.5		775	S-8(b): 396	Communication Equipment	646	-	129 Normalization and ture-up of depreciation expense and accumulated depreciation
Sewer-Accum Depr	A-10; 3 of 3: 397.5			S-8(b): 397	Miscellaneous Equipment	-	-	-
Sewer-Accum Depr	A-10; 3 of 3: 398.5			S-8(b): 397	Other Tangible Plant	-	-	-
Revenue	B4: 460			W-9: 460	Unmetered Water Revenue	-	-	-
Revenue	B4: 461.1		83,900	W-9: 461.1	Metered Sales to Res Customers	80,693	-	3,207 Offset account 461.2 Reflects normal fluctuation expected to result from the difference between test period and annual report period
Revenue	B4: 461.2		10,201	W-9: 461.2	Metered Sales to Commercial Customers	-	-	10,201 Offset account 461.1 Reflects normal fluctuation expected to result from the difference between test period and annual report period
Revenue	B4: 461.3			W-9: 461.3	Metered Sales to Industrial Customers	-	-	-
Revenue	B4: 461.4			W-9: 461.4	Metered Sales to Public Authorities	-	-	-
Revenue	B4: 461.5			W-9: 461.5	Metered Sales to Multiple Family Dwellings	-	-	-
Revenue	B4: 462.1			W-9: 462.1	Public Fire Protection	-	-	-
Revenue	B4: 462.2			W-9: 462.2	Private Fire Protection	-	-	-
Revenue	B4: 464			W-9: 464	Other Sales - Public Authorities	-	-	-
Revenue	B4: 465			W-9: 465	Sales to Irrigation Customers	-	-	-
Revenue	B4: 466			W-9: 466	Sales for Resale	-	-	-
Revenue	B4: 467			W-9: 467	Interdepartmental Sales	-	-	-
Revenue	B4: 470		2,955	W-9: 470	Forfeited Discounts	2,484	-	471 Reflects normal fluctuation expected to result from the difference between test period and annual report period
Revenue	B4: 471		217	W-9: 471	Misc. Service Revenues	233	-	(16) Rounding/ Immaterial
Revenue	B4: 472			W-9: 472	Rents From Water Property	-	-	-
Revenue	B4: 473			W-9: 473	Interdepartmental Rents	-	-	-
Revenue	B4: 474			W-9: 474	Other Water Revenues	-	-	-
Revenue	B4: 521.1		193,025	S-9 (a): 521.1	Fiat Rate - Residential	164,296	-	28,729 Offset account 521.2 Reflects normal fluctuation expected to result from the difference between test period and annual report period
Revenue	B4: 521.2		1,621	S-9 (a): 521.2	Fiat Rate - Commercial	-	-	1,621 Offset account 521.1 Reflects normal fluctuation expected to result from the difference between test period and annual report period
Revenue	B4: 521.3			S-9 (a): 521.3	Fiat Rate - Industrial	-	-	-
Revenue	B4: 521.4			S-9 (a): 521.4	Fiat Rate - Public Authorities	-	-	-
Revenue	B4: 521.5			S-9 (a): 521.5	Fiat Rate - Multi-Family	-	-	-
Revenue	B4: 521.6			S-9 (a): 521.6	Fiat Rate - Other	-	-	-
Revenue	B4: 522.1			S-9 (a): 522.1	Measured - Residential	-	-	-
Revenue	B4: 522.2			S-9 (a): 522.2	Measured - Commercial	-	-	-
Revenue	B4: 522.3			S-9 (a): 522.3	Measured - Industrial	-	-	-
Revenue	B4: 522.4			S-9 (a): 522.4	Measured - Public Authority	-	-	-
Revenue	B4: 522.5			S-9 (a): 522.5	Measured - Multi-Family	-	-	-
Revenue	B4: 523			S-9 (a): 523	Other Sales - Public Authorities	-	-	-
Revenue	B4: 524			S-9 (a): 524	Revenues from Other Systems	-	-	-
Revenue	B4: 525			S-9 (a): 525	Interdepartmental Sales	-	-	-
Revenue	B4: 531			S-9 (a): 531	Sale of Sludge	-	-	-
Revenue	B4: 532		3,133.88	S-9 (a): 532	Forfeited Discounts	2,717	-	417 Reflects normal fluctuation expected to result from the difference between test period and annual report period
Revenue	B4: 534			S-9 (a): 534	Rents From Wastewater Property	-	-	-
Revenue	B4: 535			S-9 (a): 535	Interdepartmental Rents	-	-	-
Revenue	B4: 536			S-9 (a): 536	Other Wastewater Revenues	-	-	-
Water-IS	B5: 601			W-10(a): 601	Salaries & Wages - Employers	-	-	-
Water-IS	B5: 603			W-10(a): 603	Salaries & Wages - Officers, Etc.	-	-	-
Water-IS	B5: 604			W-10(a): 604	Employee Pensions & Benefits	-	-	-
Water-IS	B5: 610		42,481.26	W-10(a): 610	Purchased Water	37,498	-	4,983 Reflects normal fluctuation expected to result from the difference between test period and annual report period
Water-IS	B5: 615			W-10(a): 615	Purchased Power	3,477	-	(7) Rounding/ Immaterial
Water-IS	B5: 616			W-10(a): 616	Fuel for Power Purchased	-	-	-
Water-IS	B5: 618		1,427.33	W-10(a): 618	Chemicals	507	-	920 Reflects normal fluctuation expected to result from the difference between test period and annual report period
Water-IS	B5: 620		77.31	W-10(a): 620	Materials & Supplies	51	-	26 Rounding/ Immaterial
Water-IS	B5: 631			W-10(a): 631	Contractual Services - Engr.	-	-	-
Water-IS	B5: 632		119.29	W-10(a): 632	Contractual Services - Acct.	131	-	(12) Rounding/ Immaterial

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

	Account Number- MFR	Description	Amount	Report	Account Number Annual	Description	Amount	Difference	Comments
Water-4S	B5, 633	Contractual Services - Legal	441.94	W-10(a): 633	Contractual Services - Legal	491		(49) Rounding/ Immaterial	
Water-4S	B5, 634	Contractual Services - Mgmt. Fees	32,965.11	W-10(a): 634	Contractual Services - Mgmt. Fees	1,102		31,863 Variance based on review of corporate allocations as part of rate case preparation	
				W-10(a): 635	Contractual Services - Testing	4,012		(4,012) Offset Account 635; Reflects normal fluctuation expected to result from the difference between test period and annual report period	
Water-4S	B5, 635	Contractual Services - Other	50,584.42	W-10(a): 636	Contractual Services - Legal	40,041		10,543 Offset Account 675; Reflects normal fluctuation expected to result from the difference between test period and annual report period	
Water-4S	B5, 641	Rental of Building/Real Prop.		W-10(a): 641	Rental of Building/Real Prop.				
Water-4S	B5, 642	Rental of Equipment		W-10(a): 642	Rental of Equipment				
Water-4S	B5, 650	Transportation Expenses		W-10(a): 650	Transportation Expenses				
Water-4S	B5, 656	Insurance - Vehicle		W-10(a): 656	Insurance - Vehicle				
Water-4S	B5, 657	Insurance - General Liability	4,059.98	W-10(a): 657	Insurance - General Liability			4,060 Offset by account 659; Reflects normal fluctuation expected to result from the difference between test period and annual report period	
Water-4S	B5, 658	Insurance - Workman's Comp.		W-10(a): 658	Insurance - Workman's Comp.				
Water-4S	B5, 659	Insurance - Other		W-10(a): 659	Insurance - Other	5,227		(5,227) Offset by account 657; Reflects normal fluctuation expected to result from the difference between test period and annual report period	
Water-4S	B5, 660	Advertising Expense		W-10(a): 660	Advertising Expense				
Water-4S	B5, 668	Reg. Comm. Exp. - Rate Case Amort.		W-10(a): 668	Reg. Comm. Exp. - Rate Case Amort.				
Water-4S	B5, 667	Reg. Comm. Exp. - Other	2,753.88	W-10(a): 667	Reg. Comm. Exp. - Other	3,861		(907) Reflects normal fluctuation expected to result from the difference between test period and annual report period	
				W-10(a): 668	Water Resource Conservation Exp				
Water-4S	B5, 670	Bad Debt Expense	(350.40)	W-10(a): 670	Bad Debt Expense	128		(478) Reflects normal fluctuation expected to result from the difference between test period and annual report period	
Water-4S	B5, 675	Miscellaneous Expenses	11,846.65	W-10(a): 675	Miscellaneous Expenses	56,868		(45,021) Offset Account 636; Reflects normal fluctuation expected to result from the difference between test period and annual report period	
Sewer-4S	B6,701	Salaries & Wages - Employees		S-10(a): 701	Salaries & Wages - Employees				
Sewer-4S	B6,703	Salaries & Wages - Officers, Etc.		S-10(a): 703	Salaries & Wages - Officers, Etc.				
Sewer-4S	B6,704	Employee Pensions & Benefits		S-10(a): 704	Employee Pensions & Benefits				
Sewer-4S	B6,710	Purchased Sewage Treatment	225.16	S-10(a): 710	Purchased Sewage Treatment	234		(9) Rounding/ Immaterial	
Sewer-4S	B6,711	Sludge Removal Expense	(275.45)	S-10(a): 711	Sludge Removal Expense			(275) Reflects normal fluctuation expected to result from the difference between test period and annual report period	
Sewer-4S	B6,715	Purchased Power	11,457.24	S-10(a): 715	Purchased Power	10,130		1,327 Reflects normal fluctuation expected to result from the difference between test period and annual report period	
Sewer-4S	B6,716	Fuel for Power Purchased	404.79	S-10(a): 716	Fuel for Power Production	405		(9)	
Sewer-4S	B6,718	Chemicals	631.74	S-10(a): 718	Chemicals	537		95 Reflects normal fluctuation expected to result from the difference between test period and annual report period	
Sewer-4S	B6,720	Materials & Supplies	797.53	S-10(a): 720	Materials & Supplies	824		(26) Rounding/ Immaterial	
Sewer-4S	B6,731	Contractual Services - Engr.		S-10(a): 731	Contractual Services - Engr.				
Sewer-4S	B6,732	Contractual Services - Acct.	116.25	S-10(a): 732	Contractual Services - Acct.	128		(12) Rounding/ Immaterial	
Sewer-4S	B6,733	Contractual Services - Legal	430.86	S-10(a): 733	Contractual Services - Legal	479		(48) Rounding/ Immaterial	
Sewer-4S	B6,734	Contractual Services - Mgmt. Fees	32,123.77	S-10(a): 734	Contractual Services - Mgmt. Fees	1,074		31,050 Variance based on review of corporate allocations as part of rate case preparation	
				S-10(a): 735	Contractual Services - Testing	6,452		(9,452) Offset Account 735; Reflects normal fluctuation expected to result from the difference between test period and annual report period	
				S-10(a): 736	Contractual Services - Other	30,452		14,966 Offset Account 775; Reflects normal fluctuation expected to result from the difference between test period and annual report period	
Sewer-4S	B6,735	Contractual Services - Other	45,418.44	S-10(a): 736	Contractual Services - Other				
Sewer-4S	B6,741	Rental of Building/Real Prop.		S-10(a): 741	Rental of Building/Real Prop.				
Sewer-4S	B6,742	Rental of Equipment		S-10(a): 742	Rental of Equipment				
Sewer-4S	B6,750	Transportation Expenses		S-10(a): 750	Transportation Expenses				
Sewer-4S	B6,756	Insurance - Vehicle		S-10(a): 756	Insurance - Vehicle				
Sewer-4S	B6,757	Insurance - General Liability	7,656.36	S-10(a): 757	Insurance - General Liability			7,656 Offset account 759; Reflects normal fluctuation expected to result from the difference between test period and annual report period	
Sewer-4S	B6,758	Insurance - Workman's Comp.		S-10(a): 758	Insurance - Workman's Comp.				
Sewer-4S	B6,759	Insurance - Other		S-10(a): 759	Insurance - Other	8,331		(8,331) Offset by account 757; Reflects normal fluctuation expected to result from the difference between test period and annual report period	
Sewer-4S	B6,760	Advertising Expense		S-10(a): 760	Advertising Expense				
Sewer-4S	B6,766	Reg. Comm. Exp. - Rate Case Amort.		S-10(a): 766	Reg. Comm. Exp. - Rate Case Amort.				
Sewer-4S	B6,767	Reg. Comm. Exp. - Other	5,494.24	S-10(a): 767	Reg. Comm. Exp. - Other	2,687		2,767 Reflects normal fluctuation expected to result from the difference between test period and annual report period	
Sewer-4S	B6,770	Bad Debt Expense	181.57	S-10(a): 770	Bad Debt Expense	786		(603) Reflects normal fluctuation expected to result from the difference between test period and annual report period	
Sewer-4S	B6,775	Miscellaneous Expenses	13,005.00	S-10(a): 775	Miscellaneous Expenses	59,870		(45,865) Offset Account 736; Reflects normal fluctuation expected to result from the difference between test period and annual report period	
W&S	A18, 2 of 2 Line 1	Utility Plant in Service	1,335,769	F-1 (a): 101-106	Utility Plant	1,837,789		(502,020) Please see specific account variance descriptions above	
W&S	A18, 2 of 2 Line 2	Construction Work in Progress	537,141	F7: 105	Construction work in Progress	538,920		(1,779) Reflects normal fluctuation expected to result from the difference between test period and annual report period	
W&S	A18, 2 of 2 Line 3	Other Utility Plant Adjustments	858,874						
W&S	A18, 2 of 2 Line 19	Other Miscellaneous Deferred Debits	14,867						
		Total Misc Deferred Debit	873,742	F-1 (b): 186	Misc. Deferred Debits	871,112		2,630 Reflects normal fluctuation expected to result from the difference between test period and annual report period	
W&S	A18, 2 of 2 Line 5	Accumulated Depreciation	(1,048,511)	F-1 (a): 108-110	Less: Accumulated Depr & Amort	(1,048,585)		(1,926) Please see specific account variance descriptions above	
W&S	A18, 2 of 2 Line 7	Cash	3,377	F-1 (a): 131	Cash	148		3,229 Reflective of working capital cycle and allocations from consolidated entity	
W&S	A18, 2 of 2 Line 8	Accounts Rec'b - Customer	51,314						
W&S	A18, 2 of 2 Line 11	Allowance for Bad Debts	(12,897)						
		Total Accts & Notes Receivable Less Accum Provision for Uncollectible Accts	38,416	F-1 (a): 141-144	Accts & Notes Receivable Less Accum Provision for Uncollectible Accts	46,799		(8,383) Reflects a difference in the allocation procedure for paid in capital to CSWR-Florida	
W&S	A18, 2 of 2 Line 9	Notes & Accts. Rec'b - Assoc. Cos.	-						
W&S	A18, 2 of 2 Line 10	Accounts Rec'b - Other	-						
W&S	A18, 2 of 2 Line 12	Prepayments	955	F-1 (a): 162	Prepayments	1,145		(190) Reflects a difference in the allocation procedure for paid in capital to CSWR-Florida	
W&S	A18, 2 of 2 Line 13	Miscellaneous Current & Accrued Assets	14,020	F-1 (a): 173 & 185	Accrued Utility Revenues & Temporary Facilities	23,126		(9,106) Reflects normal fluctuation expected to result from the difference between test period and annual report period	
W&S	A18, 2 of 2 Line 15	Unamortized Debt Discount & Exp.	(2,134)					(2,134) Immaterial	
W&S	A18, 2 of 2 Line 16	Prelim. Survey & Investigation Charges		F-1(b): 183	Preliminary Survey & Investigation Charges	13,096		(13,096) Reflects normal fluctuation expected to result from the difference between test period and annual report period	
W&S	A18, 2 of 2 Line 17	Clearing Accounts	2,150	F-1(b): 184	Clearing Accounts	1,043		1,107 Reflective of corporate payment cycles	
W&S	A18, 2 of 2 Line 18	Deferred Rate Case Expense	1,817					1,817 Rate case filing preparation booked beginning in January 2025	
W&S	A18, 2 of 2 Line 20	Accum. Deferred Income Taxes		F-1 (b): 190					
W&S	A19, 2 of 2 Line 1	Common Stock Issued	183,175	F-2(a): 201	Common Stock	1,614,561		(1,431,376) Reflects a difference in the allocation procedure for paid in capital to CSWR-Florida	
W&S	A19, 2 of 2 Line 2	Preferred Stock Issued							
W&S	A19, 2 of 2 Line 3	Additional Paid in Capital							
W&S	A19, 2 of 2 Line 4	Retained Earnings	1,615	F-2(a): 214-215	Retained Earnings	(52,547)		54,162 Result of change in net income, please see income statement account specific variance descriptions above	
W&S	A19, 2 of 2 Line 5	Other Equity Capital							
W&S	A19, 2 of 2 Line 7	Bonds							
W&S	A19, 2 of 2 Line 8	Reacquired Bonds							
W&S	A19, 2 of 2 Line 9	Advances From Associated Companies							
W&S	A19, 2 of 2 Line 10	Other Long-Term Debt							
W&S	A19, 2 of 2 Line 12	Accounts Payable	1,225,402	F-2(a): 231	Accounts Payable	26,704		1,198,698 Reflective of working capital cycle and allocations from consolidated entity	
W&S	A19, 2 of 2 Line 13	Notes Payable		F-2(a): 232	Notes Payable				
W&S	A19, 2 of 2 Line 14	Notes & Accounts Payable - Assoc. Cos.	329,854	F-2(a): 234	Notes Payable to Associated Companies	113,150		216,704 Reflective of working capital cycle and allocations from consolidated entity	
W&S	A19, 2 of 2 Line 15	Customer Deposits							
W&S	A19, 2 of 2 Line 16	Accrued Taxes	1,943	F-2(a): 236	Accrued Taxes	2,320		(377) Rounding/ Immaterial	
W&S	A19, 2 of 2 Line 17	Accrued Interest							
W&S	A19, 2 of 2 Line 18	Accrued Dividends							
W&S	A19, 2 of 2 Line 19	Misc. Current & Accrued Liabilities	14,753	F-2(a): 241	Misc. Current & Accrued Liabilities	43,496		(28,743) Reflective of working capital cycle and allocations from consolidated entity	
W&S	A19, 2 of 2 Line 21	Advances For Construction							
W&S	A19, 2 of 2 Line 22	Other Deferred Credits							
W&S	A19, 2 of 2 Line 23	Accum. Deferred ITCs							
W&S	A19, 2 of 2 Line 24	Operating Reserves							
W&S	A19, 2 of 2 Line 26	Contributions in Aid of Construction	533,689	F-2(b): 271	Contributions in Aid of Construction	533,689			
W&S	A19, 2 of 2 Line 27	Less: Accum. Amortization of CIAC	(533,689)	F-2(b): 272	Accumulated Amort of CIAC				
water	A19, 2 of 2 Line 28	Accumulated Deferred Income Taxes							
water	B1: Line 1	Operating Revenues	97,272	F-3(a & b): 400	Operating Revenue	83,409		13,863 Please see specific account variance descriptions above	
water	B1: Line 2	Operation & Maintenance	149,876	F-3(a & b): 401	Operating Expenses	153,194		(3,318) Please see specific account variance descriptions above	
water	B1: Line 3	Depreciation, net of CIAC Amort	5,250	F-3(a & b) Net Depreciation Expense		4,508		742 Please see specific account variance descriptions above	
water	B1: Line 4	Amortization							
water	B1: Line 5	Taxes Other Than Income	1,587	F-3(a & b): 408	Taxes Other Than Income			1,587 Please see specific account variance descriptions above	
water	B1: Line 6	Provision for Income Taxes		F-3(a & b): 411.1	Provision for Deferred Income Taxes-Credit				
water	B1: Line 7	Operating Expenses	150,713	F-3(a & b): Operating Expenses	Operating Expenses	157,702		(989) Please see specific account variance descriptions above	

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

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