

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

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

**CSWR-Florida Utility Operating Company, LLC - C.F.A.T. H2O, Inc.**  
**Docket No. 20250052-WS**

**VOLUME I**



**FLORIDA PUBLIC SERVICE COMMISSION**

**FOR THE**

**TEST YEAR ENDED: January 31, 2025**

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

**FLORIDA PUBLIC SERVICE COMMISSION**

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

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

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## Schedule of Water Rate Base

Florida Public Service Commissio

Company: CSWR-Florida (C.F.A.T. H2O, INC.)

Schedule: A-1

Docket No.: 20250052

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Schedule Year End: 1/31/2025

Brent Thies

Interim [ ] Final [X]

Historical [X] Projected [ ]

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

| Line No. | (1)<br>Description                | (2)<br>Balance Per Books | (3)<br>Utility Adjustments | (4)<br>Adjusted Utility Balance | (5)<br>Supporting Schedule(s) |
|----------|-----------------------------------|--------------------------|----------------------------|---------------------------------|-------------------------------|
| 1        | Utility Plant in Service          | 664,924                  | -                          | 664,924                         | A-5                           |
| 2        | Utility Land & Land Rights        | 54,295                   | -                          | 54,295                          | A-5                           |
| 3        | Less: Non-Used & Useful Plant     | -                        | -                          | -                               | A-7                           |
| 4        | Construction Work in Progress     | -                        | -                          | -                               | -                             |
| 5        | Less: Accumulated Depreciation    | (382,912)                | -                          | (382,912)                       | A-9                           |
| 6        | Less: CIAC                        | (124,933)                | -                          | (124,933)                       | A-12                          |
| 7        | Accumulated Amortization of CIAC  | 121,788                  | -                          | 121,788                         | A-14                          |
| 8        | Acquisition Adjustments           | -                        | -                          | -                               | -                             |
| 9        | Accum. Amort. of Acq. Adjustments | -                        | -                          | -                               | -                             |
| 10       | Advances For Construction         | -                        | -                          | -                               | A-16                          |
| 11       | Working Capital Allowance         | -                        | -                          | -                               | A-17                          |
| 12       | Total Rate Base                   | 333,162                  | -                          | 333,162                         |                               |

## Schedule of Wastewater Rate Base

Florida Public Service Commissio

Company: CSWR-Florida (C.F.A.T. H2O, INC.)

Schedule: A-2

Docket No.: 20250052

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Schedule Year End: 1/31/2025

Brent Thies

Interim ☐ Final ☒Historical ☒ Projected ☐

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

| Line No. | (1)<br>Description                | (2)<br>Balance<br>Per<br>Books | (3)<br>Utility<br>Adjustments | (4)<br>Adjusted<br>Utility<br>Balance | (5)<br>Supporting<br>Schedule(s) |
|----------|-----------------------------------|--------------------------------|-------------------------------|---------------------------------------|----------------------------------|
| 1        | Utility Plant in Service          | 409,465                        | -                             | 409,465                               | A-6                              |
| 2        | Utility Land & Land Rights        | 55,948                         | -                             | 55,948                                | A-6                              |
| 3        | Less: Non-Used & Useful Plant     | -                              | -                             | -                                     | A-7                              |
| 4        | Construction Work in Progress     | -                              | -                             | -                                     | -                                |
| 5        | Less: Accumulated Depreciation    | (96,238)                       | -                             | (96,238)                              | A-10                             |
| 6        | Less: CIAC                        | (262,882)                      | -                             | (262,882)                             | A-12                             |
| 7        | Accumulated Amortization of CIAC  | 265,394                        | -                             | 265,394                               | A-14                             |
| 8        | Acquisition Adjustments           | -                              | -                             | -                                     | -                                |
| 9        | Accum. Amort. of Acq. Adjustments | -                              | -                             | -                                     | -                                |
| 10       | Advances For Construction         | -                              | -                             | -                                     | A-16                             |
| 11       | Working Capital Allowance         | -                              | -                             | -                                     | A-17                             |
| 12       | Total Rate Base                   | 371,687                        | -                             | 371,687                               |                                  |

Schedule of Adjustments to Rate Base

Florida Public Service Commission

Company: CSWR-Florida (C.F.A.T. H2O, INC.)  
Docket No.: 20250052  
Schedule Year End: 1/31/2025  
Interim [ ] Final [X]  
Historic [X] or Projected [ ]

Schedule: A-3  
Page 1 of 1  
Brent Thies

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

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

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

**Florida Public Service Commission**

**Company: CSWR-Florida (C.F.A.T. H2O, INC.)  
Docket No.: 20250052  
Test Year Ended: 1/31/2025**

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

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

| Line<br>No. | Description          | Year-End Balance |            |
|-------------|----------------------|------------------|------------|
|             |                      | Water            | Wastewater |
| 1           | 11/30/2023 Balance   | 578,673          | 253,741    |
| 2           | 2023 Additions       | 27,860           | 11,290     |
| 3           | 2023 Retirements     | (207)            | (53,074)   |
| 4           | 2023 Adjustments     |                  |            |
| 5           | 1/31/2024 Balance    | 606,326          | 211,957    |
| 6           | 2024 Additions       | 162,241          | 411,396    |
| 7           | 2024 Retirements     |                  |            |
| 8           | 2024 Adjustments     |                  |            |
| 9           | 01/31/2025 Balance   | 768,566          | 623,353    |
| 10          | 19__ Additions       |                  |            |
| 11          | 19__ Retirements     |                  |            |
| 12          | 19__ Adjustments     |                  |            |
| 13          | __ / __ / __ Balance |                  |            |
| 14          | 19__ Additions       |                  |            |
| 15          | 19__ Retirements     |                  |            |
| 16          | 19__ Adjustments     |                  |            |
| 17          | __ / __ / __ Balance |                  |            |
| 18          | 19__ Additions       |                  |            |
| 19          | 19__ Retirements     |                  |            |
| 20          | 19__ Adjustments     |                  |            |
| 21          | 01/31/2025 Balance   | 768,566          | 623,353    |
|             |                      | = = = = =        | = = = = =  |

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



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

**Florida Public Service Commission**

**Company: CSWR-Florida (C.F.A.T. H2O, INC.)**

**Schedule: A-5**

**Docket No.: 20250052**

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**Schedule Year End: 1/31/2025**

**Brent Thies**

**Historic [X] or Projected [ ]**

**Recap Schedules: A-1, A-4**

| Line<br>No. | (1)<br>Account No. and Name                  | (2)<br>Test Year<br>Average Bal | (3)<br>Non-Used<br>Useful % | (4)<br>Non-Used<br>Amount |
|-------------|--|---------------------------------|-----------------------------|---------------------------|
|             |  |                                 |                             |                           |
| 1           | <u>INTANGIBLE PLANT</u>                      |                                 |                             |                           |
| 2           | 301.1 Organization                           | -                               |                             |                           |
| 3           | 302.1 Franchises                             | -                               |                             |                           |
| 4           | 339.1 Other Plant & Misc. Equipment          | -                               |                             |                           |
| 5           | <u>SOURCE OF SUPPLY AND PUMPING PLANT</u>    |                                 |                             |                           |
| 6           | 303.2 Land & Land Rights                     | 54,295                          |                             |                           |
| 7           | 304.2 Structures & Improvements              | 42,249                          |                             |                           |
| 8           | 305.2 Collect. & Impound. Reservoirs         | -                               |                             |                           |
| 9           | 306.2 Lake, River & Other Intakes            | -                               |                             |                           |
| 10          | 307.2 Wells & Springs                        | 38,888                          |                             |                           |
| 11          | 308.2 Infiltration Galleries & Tunnels       | -                               |                             |                           |
| 12          | 309.2 Supply Mains                           | 994                             |                             |                           |
| 13          | 310.2 Power Generation Equipment             | 22,587                          |                             |                           |
| 14          | 311.2 Pumping Equipment                      | 113,271                         |                             |                           |
| 15          | 339.2 Other Plant & Misc. Equipment          | -                               |                             |                           |
| 16          | <u>WATER TREATMENT PLANT</u>                 |                                 |                             |                           |
| 17          | 303.3 Land & Land Rights                     | -                               |                             |                           |
| 18          | 304.3 Structures & Improvements              | -                               |                             |                           |
| 19          | 320.3 Water Treatment Equipment              | 31,448                          |                             |                           |
| 20          | 339.3 Other Plant & Misc. Equipment          | -                               |                             |                           |
| 21          | <u>TRANSMISSION &amp; DISTRIBUTION PLANT</u> |                                 |                             |                           |
| 22          | 303.4 Land & Land Rights                     | -                               |                             |                           |
| 23          | 304.4 Structures & Improvements              | -                               |                             |                           |
| 24          | 330.4 Distr. Reservoirs & Standpipes         | 214,213                         |                             |                           |
| 25          | 331.4 Transm. & Distribution Mains           | 80,568                          |                             |                           |
| 26          | 333.4 Services                               | 25,167                          |                             |                           |
| 27          | 334.4 Meters & Meter Installations           | 80,738                          |                             |                           |
| 28          | 335.4 Hydrants                               | -                               |                             |                           |
| 29          | 339.4 Other Plant & Misc. Equipment          | -                               |                             |                           |
| 30          | <u>GENERAL PLANT</u>                         |                                 |                             |                           |
| 31          | 303.5 Land & Land Rights                     | -                               |                             |                           |
| 32          | 304.5 Structures & Improvements              | -                               |                             |                           |
| 33          | 340.5 Office Furniture & Equipment           | -                               |                             |                           |
| 34          | 341.5 Transportation Equipment               | -                               |                             |                           |
| 35          | 342.5 Stores Equipment                       | -                               |                             |                           |
| 36          | 343.5 Tools, Shop & Garage Equipment         | -                               |                             |                           |
| 37          | 344.5 Laboratory Equipment                   | -                               |                             |                           |
| 38          | 345.5 Power Operated Equipment               | -                               |                             |                           |
| 39          | 346.5 Communication Equipment                | 8,619                           |                             |                           |
| 40          | 347.5 Miscellaneous Equipment                | 6,184                           |                             |                           |
| 41          | 348.5 Other Tangible Plant                   | -                               |                             |                           |
| 42          | TOTAL  | \$ 719,219                      | \$                          | \$                        |

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

**Florida Public Service Commission**

Company: CSWR-Florida (C.F.A.T. H2O, INC.)  
Docket No.: 20250052  
Schedule Year End: 1/31/2025  
Historic [X] or Projected [ ]

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

Schedule: A-5  
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Brent Thies

Recap Schedules: A-1, A-4

|          |  | (2)        | (3)        | (4)        | (5)        | (6)        | (7)        | (8)        |
|----------|--|------------|------------|------------|------------|------------|------------|------------|
| Line No. | Account No. and Name                         | Prior Year | Month # 1  | Month # 2  | Month # 3  | Month # 4  | Month # 5  | Month # 6  |
| 1        | <u>INTANGIBLE PLANT</u>                      |            |            |            |            |            |            |            |
| 2        | 301.1 Organization                           | -          | -          | -          | -          | -          | -          | -          |
| 3        | 302.1 Franchises                             | -          | -          | -          | -          | -          | -          | -          |
| 4        | 339.1 Other Plant & Misc. Equipment          | -          | -          | -          | -          | -          | -          | -          |
| 5        | <u>SOURCE OF SUPPLY AND PUMPING PLANT</u>    |            |            |            |            |            |            |            |
| 6        | 303.2 Land & Land Rights                     | 54,295     | 54,295     | 54,295     | 54,295     | 54,295     | 54,295     | 54,295     |
| 7        | 304.2 Structures & Improvements              | 24,805     | 36,444     | 36,444     | 40,538     | 40,538     | 45,759     | 46,388     |
| 8        | 305.2 Collect. & Impound. Reservoirs         | -          | -          | -          | -          | -          | -          | -          |
| 9        | 306.2 Lake, River & Other Intakes            | -          | -          | -          | -          | -          | -          | -          |
| 10       | 307.2 Wells & Springs                        | 38,888     | 38,888     | 38,888     | 38,888     | 38,888     | 38,888     | 38,888     |
| 11       | 308.2 Infiltration Galleries & Tunnels       | -          | -          | -          | -          | -          | -          | -          |
| 12       | 309.2 Supply Mains                           | -          | -          | -          | 1,293      | 1,293      | 1,293      | 1,293      |
| 13       | 310.2 Power Generation Equipment             | 22,587     | 22,587     | 22,587     | 22,587     | 22,587     | 22,587     | 22,587     |
| 14       | 311.2 Pumping Equipment                      | 113,271    | 113,271    | 113,271    | 113,271    | 113,271    | 113,271    | 113,271    |
| 15       | 339.2 Other Plant & Misc. Equipment          | -          | -          | -          | -          | -          | -          | -          |
| 16       | <u>WATER TREATMENT PLANT</u>                 |            |            |            |            |            |            |            |
| 17       | 303.3 Land & Land Rights                     | -          | -          | -          | -          | -          | -          | -          |
| 18       | 304.3 Structures & Improvements              | -          | -          | -          | -          | -          | -          | -          |
| 19       | 320.3 Water Treatment Equipment              | 10,142     | 28,601     | 28,601     | 28,601     | 28,601     | 28,601     | 36,524     |
| 20       | 339.3 Other Plant & Misc. Equipment          | -          | -          | -          | -          | -          | -          | -          |
| 21       | <u>TRANSMISSION &amp; DISTRIBUTION PLANT</u> |            |            |            |            |            |            |            |
| 22       | 303.4 Land & Land Rights                     | -          | -          | -          | -          | -          | -          | -          |
| 23       | 304.4 Structures & Improvements              | -          | -          | -          | -          | -          | -          | -          |
| 24       | 330.4 Distr. Reservoirs & Standpipes         | 198,197    | 198,197    | 198,848    | 198,848    | 198,848    | 198,848    | 227,568    |
| 25       | 331.4 Transm. & Distribution Mains           | 74,217     | 74,217     | 74,217     | 82,473     | 82,473     | 82,473     | 82,473     |
| 26       | 333.4 Services                               | 15,635     | 15,635     | 15,635     | 19,164     | 27,389     | 27,389     | 29,475     |
| 27       | 334.4 Meters & Meter Installations           | 48,200     | 48,200     | 75,970     | 75,970     | 75,970     | 75,970     | 75,970     |
| 28       | 335.4 Hydrants                               | -          | -          | -          | -          | -          | -          | -          |
| 29       | 339.4 Other Plant & Misc. Equipment          | -          | -          | -          | -          | -          | -          | -          |
| 30       | <u>GENERAL PLANT</u>                         |            |            |            |            |            |            |            |
| 31       | 303.5 Land & Land Rights                     | -          | -          | -          | -          | -          | -          | -          |
| 32       | 304.5 Structures & Improvements              | -          | -          | -          | -          | -          | -          | -          |
| 33       | 340.5 Office Furniture & Equipment           | -          | -          | -          | -          | -          | -          | -          |
| 34       | 341.5 Transportation Equipment               | -          | -          | -          | -          | -          | -          | -          |
| 35       | 342.5 Stores Equipment                       | -          | -          | -          | -          | -          | -          | -          |
| 36       | 343.5 Tools, Shop & Garage Equipment         | -          | -          | -          | -          | -          | -          | -          |
| 37       | 344.5 Laboratory Equipment                   | -          | -          | -          | -          | -          | -          | -          |
| 38       | 345.5 Power Operated Equipment               | -          | -          | -          | -          | -          | -          | -          |
| 39       | 346.5 Communication Equipment                | 6,088      | 6,088      | 6,088      | 6,088      | 6,088      | 10,200     | 10,200     |
| 40       | 347.5 Miscellaneous Equipment                | -          | -          | -          | -          | -          | 10,049     | 10,049     |
| 41       | 348.5 Other Tangible Plant                   | -          | -          | -          | -          | -          | -          | -          |
| 42       | TOTAL  | \$ 606,326 | \$ 636,424 | \$ 664,845 | \$ 682,016 | \$ 690,241 | \$ 709,622 | \$ 748,981 |

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

Florida Public Service Commission

Company: CSWR-Florida (C.F.A.T. H2O, INC.)  
Docket No.: 20250052  
Schedule Year End: 1/31/2025  
Historic [X] or Projected [ ]

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

Schedule: A-5  
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Brent Thies

Recap Schedules: A-1, A-4

| Line<br>No. | (1)<br>Account No. and Name            | (9)                   | (10)                  | (11)                   | (12)                    | (13)                    | (14)                   | (15)            |
|-------------|--|-----------------------|-----------------------|------------------------|-------------------------|-------------------------|------------------------|-----------------|
|             |  | 8/1/2024<br>Month # 7 | 9/1/2024<br>Month # 8 | 10/1/2024<br>Month # 9 | 11/1/2024<br>Month # 10 | 12/1/2024<br>Month # 11 | 1/1/2025<br>Month # 12 | Average Balance |
| 1           | INTANGIBLE PLANT                       |                       |                       |                        |                         |                         |                        |                 |
| 2           | 301.1 Organization                     | -                     | -                     | -                      | -                       | -                       | -                      | -               |
| 3           | 302.1 Franchises                       | -                     | -                     | -                      | -                       | -                       | -                      | -               |
| 4           | 339.1 Other Plant & Misc. Equipment    | -                     | -                     | -                      | -                       | -                       | -                      | -               |
| 5           | SOURCE OF SUPPLY AND PUMPING PLANT     |                       |                       |                        |                         |                         |                        |                 |
| 6           | 303.2 Land & Land Rights               | 54,295                | 54,295                | 54,295                 | 54,295                  | 54,295                  | 54,295                 | 54,295          |
| 7           | 304.2 Structures & Improvements        | 46,388                | 46,388                | 46,388                 | 46,388                  | 46,388                  | 46,388                 | 42,249          |
| 8           | 305.2 Collect. & Impound. Reservoirs   | -                     | -                     | -                      | -                       | -                       | -                      | -               |
| 9           | 306.2 Lake, River & Other Intakes      | -                     | -                     | -                      | -                       | -                       | -                      | -               |
| 10          | 307.2 Wells & Springs                  | 38,888                | 38,888                | 38,888                 | 38,888                  | 38,888                  | 38,888                 | 38,888          |
| 11          | 308.2 Infiltration Galleries & Tunnels | -                     | -                     | -                      | -                       | -                       | -                      | -               |
| 12          | 309.2 Supply Mains                     | 1,293                 | 1,293                 | 1,293                  | 1,293                   | 1,293                   | 1,293                  | 994             |
| 13          | 310.2 Power Generation Equipment       | 22,587                | 22,587                | 22,587                 | 22,587                  | 22,587                  | 22,587                 | 22,587          |
| 14          | 311.2 Pumping Equipment                | 113,271               | 113,271               | 113,271                | 113,271                 | 113,271                 | 113,271                | 113,271         |
| 15          | 339.2 Other Plant & Misc. Equipment    | -                     | -                     | -                      | -                       | -                       | -                      | -               |
| 16          | WATER TREATMENT PLANT                  |                       |                       |                        |                         |                         |                        |                 |
| 17          | 303.3 Land & Land Rights               | -                     | -                     | -                      | -                       | -                       | -                      | -               |
| 18          | 304.3 Structures & Improvements        | -                     | -                     | -                      | -                       | -                       | -                      | -               |
| 19          | 320.3 Water Treatment Equipment        | 36,524                | 36,524                | 36,524                 | 36,524                  | 36,524                  | 36,524                 | 31,448          |
| 20          | 339.3 Other Plant & Misc. Equipment    | -                     | -                     | -                      | -                       | -                       | -                      | -               |
| 21          | TRANSMISSION & DISTRIBUTION PLANT      |                       |                       |                        |                         |                         |                        |                 |
| 22          | 303.4 Land & Land Rights               | -                     | -                     | -                      | -                       | -                       | -                      | -               |
| 23          | 304.4 Structures & Improvements        | -                     | -                     | -                      | -                       | -                       | -                      | -               |
| 24          | 330.4 Distr. Reservoirs & Standpipes   | 227,568               | 227,568               | 227,568                | 227,568                 | 227,568                 | 227,568                | 214,213         |
| 25          | 331.4 Transm. & Distribution Mains     | 82,473                | 82,473                | 82,473                 | 82,473                  | 82,473                  | 82,473                 | 80,568          |
| 26          | 333.4 Services                         | 29,475                | 29,475                | 29,475                 | 29,475                  | 29,475                  | 29,475                 | 25,167          |
| 27          | 334.4 Meters & Meter Installations     | 95,556                | 95,556                | 95,556                 | 95,556                  | 95,556                  | 95,556                 | 80,738          |
| 28          | 335.4 Hydrants                         | -                     | -                     | -                      | -                       | -                       | -                      | -               |
| 29          | 339.4 Other Plant & Misc. Equipment    | -                     | -                     | -                      | -                       | -                       | -                      | -               |
| 30          | GENERAL PLANT                          |                       |                       |                        |                         |                         |                        |                 |
| 31          | 303.5 Land & Land Rights               | -                     | -                     | -                      | -                       | -                       | -                      | -               |
| 32          | 304.5 Structures & Improvements        | -                     | -                     | -                      | -                       | -                       | -                      | -               |
| 33          | 340.5 Office Furniture & Equipment     | -                     | -                     | -                      | -                       | -                       | -                      | -               |
| 34          | 341.5 Transportation Equipment         | -                     | -                     | -                      | -                       | -                       | -                      | -               |
| 35          | 342.5 Stores Equipment                 | -                     | -                     | -                      | -                       | -                       | -                      | -               |
| 36          | 343.5 Tools, Shop & Garage Equipment   | -                     | -                     | -                      | -                       | -                       | -                      | -               |
| 37          | 344.5 Laboratory Equipment             | -                     | -                     | -                      | -                       | -                       | -                      | -               |
| 38          | 345.5 Power Operated Equipment         | -                     | -                     | -                      | -                       | -                       | -                      | -               |
| 39          | 346.5 Communication Equipment          | 10,200                | 10,200                | 10,200                 | 10,200                  | 10,200                  | 10,200                 | 8,619           |
| 40          | 347.5 Miscellaneous Equipment          | 10,049                | 10,049                | 10,049                 | 10,049                  | 10,049                  | 10,049                 | 6,184           |
| 41          | 348.5 Other Tangible Plant             | -                     | -                     | -                      | -                       | -                       | -                      | -               |
| 42          | TOTAL                                  | \$ 768,566            | \$ 768,566            | \$ 768,566             | \$ 768,566              | \$ 768,566              | \$ 768,566             | \$ 719,219      |

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

Florida Public Service Commission

Company: CSWR-Florida (C.F.A.T. H2O, INC.)  
Docket No.: 20250052  
Schedule Year End: 1/31/2025  
Historic [X] or Projected [ ]

Schedule: A-6  
Page 1 of 3  
Brent Thies

Recap Schedules: A-2, A-4

|          | (1)                                    | (2)                   | (3)               | (4)             |
|----------|--|-----------------------|-------------------|-----------------|
| Line No. | Account No. and Name                   | Test Year Average Bal | Non-Used Useful % | Non-Used Amount |
| 1        | <u>INTANGIBLE PLANT</u>                |                       |                   |                 |
| 2        | 351.1 Organization                     | -                     |                   |                 |
| 3        | 352.1 Franchises                       | -                     |                   |                 |
| 4        | 389.1 Other Plant & Misc. Equipment    | -                     |                   |                 |
| 5        | <u>COLLECTION PLANT</u>                |                       |                   |                 |
| 6        | 353.2 Land & Land Rights               | 55,948                |                   |                 |
| 7        | 354.2 Structures & Improvements        | 170,395               |                   |                 |
| 8        | 360.2 Collection Wastewaters - Force   | 13,757                |                   |                 |
| 9        | 361.2 Collection Wastewaters - Gravity | 60,673                |                   |                 |
| 10       | 362.2 Special Collecting Structures    | -                     |                   |                 |
| 11       | 363.2 Services to Customers            | -                     |                   |                 |
| 12       | 364.2 Flow Measuring Devices           | 3,527                 |                   |                 |
| 13       | 365.2 Flow Measuring Installations     | -                     |                   |                 |
| 14       | 389.2 Other Plant & Misc. Equipment    | -                     |                   |                 |
| 15       | <u>SYSTEM PUMPING PLANT</u>            |                       |                   |                 |
| 16       | 353.3 Land & Land Rights               | -                     |                   |                 |
| 17       | 354.3 Structures & Improvements        | -                     |                   |                 |
| 18       | 370.3 Receiving Wells                  | -                     |                   |                 |
| 19       | 371.3 Pumping Equipment                | 82,249                |                   |                 |
| 20       | 389.3 Other Plant & Misc. Equipment    | -                     |                   |                 |
| 21       | <u>TREATMENT AND DISPOSAL PLANT</u>    |                       |                   |                 |
| 22       | 353.4 Land & Land Rights               | -                     |                   |                 |
| 23       | 354.4 Structures & Improvements        | -                     |                   |                 |
| 24       | 380.4 Treatment & Disposal Equipment   | 24,224                |                   |                 |
| 25       | 381.4 Plant Wastewaters                | -                     |                   |                 |
| 26       | 382.4 Outfall Wastewater Lines         | -                     |                   |                 |
| 27       | 389.4 Other Plant & Misc. Equipment    | 13,234                |                   |                 |
| 28       | <u>GENERAL PLANT</u>                   |                       |                   |                 |
| 29       | 353.5 Land & Land Rights               | -                     |                   |                 |
| 30       | 354.5 Structures & Improvements        | -                     |                   |                 |
| 31       | 390.5 Office Furniture & Equipment     | -                     |                   |                 |
| 32       | 391.5 Transportation Equipment         | -                     |                   |                 |
| 33       | 392.5 Stores Equipment                 | -                     |                   |                 |
| 34       | 393.5 Tools, Shop & Garage Equipment   | -                     |                   |                 |
| 35       | 394.5 Laboratory Equipment             | 2,876                 |                   |                 |
| 36       | 395.5 Power Operated Equipment         | -                     |                   |                 |
| 37       | 396.5 Communication Equipment          | 38,530                |                   |                 |
| 38       | 397.5 Miscellaneous Equipment          | -                     |                   |                 |
| 39       | 398.5 Other Tangible Plant             | -                     |                   |                 |
| 40       | TOTAL                                  | \$ 465,413            | \$                | \$              |
|          |  | =====                 | =====             | =====           |

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

Florida Public Service Commission

Company: CSWR-Florida (C.F.A.T. H2O, INC.)  
Docket No.: 20250052  
Schedule Year End: 1/31/2025  
Historic [X] or Projected [ ]

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

Schedule: A-6  
Page 2 of 3  
Brent Thies

Recap Schedules: A-2, A-4

|          | (1)                                    | (2)        | (3)        | (4)        | (5)        | (6)        | (7)        | (8)        |
|----------|--|------------|------------|------------|------------|------------|------------|------------|
| Line No. | Account No. and Name                   | Prior Year | Month # 1  | Month # 2  | Month # 3  | Month # 4  | Month # 5  | Month # 6  |
| 1        | <u>INTANGIBLE PLANT</u>                |            |            |            |            |            |            |            |
| 2        | 351.1 Organization                     | -          | -          | -          | -          | -          | -          | -          |
| 3        | 352.1 Franchises                       | -          | -          | -          | -          | -          | -          | -          |
| 4        | 389.1 Other Plant & Misc. Equipment    | -          | -          | -          | -          | -          | -          | -          |
| 5        | <u>COLLECTION PLANT</u>                |            |            |            |            |            |            |            |
| 6        | 353.2 Land & Land Rights               | 55,948     | 55,948     | 55,948     | 55,948     | 55,948     | 55,948     | 55,948     |
| 7        | 354.2 Structures & Improvements        | 33,805     | 33,805     | 46,744     | 50,484     | 90,341     | 113,119    | 160,076    |
| 8        | 360.2 Collection Wastewaters - Force   | 7,700      | 7,700      | 7,700      | 14,128     | 15,735     | 15,735     | 15,735     |
| 9        | 361.2 Collection Wastewaters - Gravity | 45,657     | 45,657     | 45,657     | 45,657     | 45,657     | 65,681     | 70,683     |
| 10       | 362.2 Special Collecting Structures    | -          | -          | -          | -          | -          | -          | -          |
| 11       | 363.2 Services to Customers            | -          | -          | -          | -          | -          | -          | -          |
| 12       | 364.2 Flow Measuring Devices           | -          | -          | -          | -          | 5,094      | 5,094      | 5,094      |
| 13       | 365.2 Flow Measuring Installations     | -          | -          | -          | -          | -          | -          | -          |
| 14       | 389.2 Other Plant & Misc. Equipment    | -          | -          | -          | -          | -          | -          | -          |
| 15       | <u>SYSTEM PUMPING PLANT</u>            |            |            |            |            |            |            |            |
| 16       | 353.3 Land & Land Rights               | -          | -          | -          | -          | -          | -          | -          |
| 17       | 354.3 Structures & Improvements        | -          | -          | -          | -          | -          | -          | -          |
| 18       | 370.3 Receiving Wells                  | -          | -          | -          | -          | -          | -          | -          |
| 19       | 371.3 Pumping Equipment                | 48,307     | 48,307     | 48,307     | 48,307     | 69,770     | 81,270     | 103,567    |
| 20       | 389.3 Other Plant & Misc. Equipment    | -          | -          | -          | -          | -          | -          | -          |
| 21       | <u>TREATMENT AND DISPOSAL PLANT</u>    |            |            |            |            |            |            |            |
| 22       | 353.4 Land & Land Rights               | -          | -          | -          | -          | -          | -          | -          |
| 23       | 354.4 Structures & Improvements        | -          | -          | -          | -          | -          | -          | -          |
| 24       | 380.4 Treatment & Disposal Equipment   | -          | -          | -          | 28,718     | 31,799     | 31,799     | 31,799     |
| 25       | 381.4 Plant Wastewaters                | -          | -          | -          | -          | -          | -          | -          |
| 26       | 382.4 Outfall Wastewater Lines         | -          | -          | -          | -          | -          | -          | -          |
| 27       | 389.4 Other Plant & Misc. Equipment    | 13,234     | 13,234     | 13,234     | 13,234     | 13,234     | 13,234     | 13,234     |
| 28       | <u>GENERAL PLANT</u>                   |            |            |            |            |            |            |            |
| 29       | 353.5 Land & Land Rights               | -          | -          | -          | -          | -          | -          | -          |
| 30       | 354.5 Structures & Improvements        | -          | -          | -          | -          | -          | -          | -          |
| 31       | 390.5 Office Furniture & Equipment     | -          | -          | -          | -          | -          | -          | -          |
| 32       | 391.5 Transportation Equipment         | -          | -          | -          | -          | -          | -          | -          |
| 33       | 392.5 Stores Equipment                 | -          | -          | -          | -          | -          | -          | -          |
| 34       | 393.5 Tools, Shop & Garage Equipment   | -          | -          | -          | -          | -          | -          | -          |
| 35       | 394.5 Laboratory Equipment             | -          | -          | -          | 3,739      | 3,739      | 3,739      | 3,739      |
| 36       | 395.5 Power Operated Equipment         | -          | -          | -          | -          | -          | -          | -          |
| 37       | 396.5 Communication Equipment          | 7,305      | 26,883     | 42,428     | 42,428     | 42,428     | 42,428     | 42,428     |
| 38       | 397.5 Miscellaneous Equipment          | -          | -          | -          | -          | -          | -          | -          |
| 39       | 398.5 Other Tangible Plant             | -          | -          | -          | -          | -          | -          | -          |
| 40       | TOTAL                                  | \$ 211,957 | \$ 231,534 | \$ 260,018 | \$ 302,642 | \$ 373,746 | \$ 428,048 | \$ 502,303 |
|          |  | =====      | =====      | =====      | =====      | =====      | =====      | =====      |

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

Florida Public Service Commission

Company: CSWR-Florida (C.F.A.T. H2O, INC.)  
Docket No.: 20250052  
Schedule Year End: 1/31/2025  
Historic [X] or Projected [ ]

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

Schedule: A-6  
Page 3 of 3  
Brent Thies

Recap Schedules: A-2, A-4

| Line No. | (1)<br>Account No. and Name            | (9)<br>Month<br># 7 | (10)<br>Month<br># 8 | (11)<br>Month<br># 9 | (12)<br>Month<br># 10 | (13)<br>Month<br># 11 | (14)<br>End of<br>Test Year | (15)<br>Average<br>Balance |
|----------|--|---------------------|----------------------|----------------------|-----------------------|-----------------------|-----------------------------|----------------------------|
| 1        | <u>INTANGIBLE PLANT</u>                |                     |                      |                      |                       |                       |                             |                            |
| 2        | 351.1 Organization                     | -                   | -                    | -                    | -                     | -                     | -                           | -                          |
| 3        | 352.1 Franchises                       | -                   | -                    | -                    | -                     | -                     | -                           | -                          |
| 4        | 389.1 Other Plant & Misc. Equipment    | -                   | -                    | -                    | -                     | -                     | -                           | -                          |
| 5        | <u>COLLECTION PLANT</u>                |                     |                      |                      |                       |                       |                             |                            |
| 6        | 353.2 Land & Land Rights               | 55,948              | 55,948               | 55,948               | 55,948                | 55,948                | 55,948                      | 55,948                     |
| 7        | 354.2 Structures & Improvements        | 281,126             | 281,126              | 281,126              | 281,126               | 281,126               | 281,126                     | 170,395                    |
| 8        | 360.2 Collection Wastewaters - Force   | 15,735              | 15,735               | 15,735               | 15,735                | 15,735                | 15,735                      | 13,757                     |
| 9        | 361.2 Collection Wastewaters - Gravity | 70,683              | 70,683               | 70,683               | 70,683                | 70,683                | 70,683                      | 60,673                     |
| 10       | 362.2 Special Collecting Structures    | -                   | -                    | -                    | -                     | -                     | -                           | -                          |
| 11       | 363.2 Services to Customers            | -                   | -                    | -                    | -                     | -                     | -                           | -                          |
| 12       | 364.2 Flow Measuring Devices           | 5,094               | 5,094                | 5,094                | 5,094                 | 5,094                 | 5,094                       | 3,527                      |
| 13       | 365.2 Flow Measuring Installations     | -                   | -                    | -                    | -                     | -                     | -                           | -                          |
| 14       | 389.2 Other Plant & Misc. Equipment    | -                   | -                    | -                    | -                     | -                     | -                           | -                          |
| 15       | <u>SYSTEM PUMPING PLANT</u>            |                     |                      |                      |                       |                       |                             |                            |
| 16       | 353.3 Land & Land Rights               | -                   | -                    | -                    | -                     | -                     | -                           | -                          |
| 17       | 354.3 Structures & Improvements        | -                   | -                    | -                    | -                     | -                     | -                           | -                          |
| 18       | 370.3 Receiving Wells                  | -                   | -                    | -                    | -                     | -                     | -                           | -                          |
| 19       | 371.3 Pumping Equipment                | 103,567             | 103,567              | 103,567              | 103,567               | 103,567               | 103,567                     | 82,249                     |
| 20       | 389.3 Other Plant & Misc. Equipment    | -                   | -                    | -                    | -                     | -                     | -                           | -                          |
| 21       | <u>TREATMENT AND DISPOSAL PLANT</u>    |                     |                      |                      |                       |                       |                             |                            |
| 22       | 353.4 Land & Land Rights               | -                   | -                    | -                    | -                     | -                     | -                           | -                          |
| 23       | 354.4 Structures & Improvements        | -                   | -                    | -                    | -                     | -                     | -                           | -                          |
| 24       | 380.4 Treatment & Disposal Equipment   | 31,799              | 31,799               | 31,799               | 31,799                | 31,799                | 31,799                      | 24,224                     |
| 25       | 381.4 Plant Wastewaters                | -                   | -                    | -                    | -                     | -                     | -                           | -                          |
| 26       | 382.4 Outfall Wastewater Lines         | -                   | -                    | -                    | -                     | -                     | -                           | -                          |
| 27       | 389.4 Other Plant & Misc. Equipment    | 13,234              | 13,234               | 13,234               | 13,234                | 13,234                | 13,234                      | 13,234                     |
| 28       | <u>GENERAL PLANT</u>                   |                     |                      |                      |                       |                       |                             |                            |
| 29       | 353.5 Land & Land Rights               | -                   | -                    | -                    | -                     | -                     | -                           | -                          |
| 30       | 354.5 Structures & Improvements        | -                   | -                    | -                    | -                     | -                     | -                           | -                          |
| 31       | 390.5 Office Furniture & Equipment     | -                   | -                    | -                    | -                     | -                     | -                           | -                          |
| 32       | 391.5 Transportation Equipment         | -                   | -                    | -                    | -                     | -                     | -                           | -                          |
| 33       | 392.5 Stores Equipment                 | -                   | -                    | -                    | -                     | -                     | -                           | -                          |
| 34       | 393.5 Tools, Shop & Garage Equipment   | -                   | -                    | -                    | -                     | -                     | -                           | -                          |
| 35       | 394.5 Laboratory Equipment             | 3,739               | 3,739                | 3,739                | 3,739                 | 3,739                 | 3,739                       | 2,876                      |
| 36       | 395.5 Power Operated Equipment         | -                   | -                    | -                    | -                     | -                     | -                           | -                          |
| 37       | 396.5 Communication Equipment          | 42,428              | 42,428               | 42,428               | 42,428                | 42,428                | 42,428                      | 38,530                     |
| 38       | 397.5 Miscellaneous Equipment          | -                   | -                    | -                    | -                     | -                     | -                           | -                          |
| 39       | 398.5 Other Tangible Plant             | -                   | -                    | -                    | -                     | -                     | -                           | -                          |
| 40       | TOTAL                                  | \$ 623,353          | \$ 623,353           | \$ 623,353           | \$ 623,353            | \$ 623,353            | \$ 623,353                  | \$ 465,413                 |

Non-Used and Useful Plant - Summary

Florida Public Service Commission

Company: CSWR-Florida (C.F.A.T. H2O, INC.)  
Docket No.: 20250052  
Schedule Year End: 1/31/2025

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

Schedule: A-7  
Page 1 of 1  
Brent Thies

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

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

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

**Florida Public Service Commission**

**Company: CSWR-Florida (C.F.A.T. H2O, INC.)  
Docket No.: 20250052  
Test Year Ended: 1/31/2025**

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

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

| Line<br>No. | Description          | Year-End Balance |            |
|-------------|----------------------|------------------|------------|
|             |                      | Water            | Wastewater |
| 1           | 11/30/2023 Balance   | 368,666          | 139,752    |
| 2           | 2023 Additions       | 3,060            | 972        |
| 3           | 2023 Retirements     | (207)            | (52,664)   |
| 4           | 2023 Adjustments     | -                | -          |
| 5           | 01/31/2024 Balance   | 371,519          | 88,060     |
| 6           | 2024 Additions       | 23,729           | 19,284     |
| 7           | 2024 Retirements     | -                | -          |
| 8           | 2024 Adjustments     | -                | -          |
| 9           | 01/31/2025 Balance   | 395,248          | 107,344    |
| 10          | 19__ Additions       | -                | -          |
| 11          | 19__ Retirements     | -                | -          |
| 12          | 19__ Adjustments     | -                | -          |
| 13          | __ / __ / __ Balance | -                | -          |
| 14          | 19__ Additions       | -                | -          |
| 15          | 19__ Retirements     | -                | -          |
| 16          | 19__ Adjustments     | -                | -          |
| 17          | __ / __ / __ Balance | -                | -          |
| 18          | 19__ Additions       | -                | -          |
| 19          | 19__ Retirements     | -                | -          |
| 20          | 19__ Adjustments     | -                | -          |
| 21          | 01/31/2025 Balance   | 395,248          | 107,344    |
|             |                      | =====            | =====      |

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



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

**Florida Public Service Commission**

**Company: CSWR-Florida (C.F.A.T. H2O, INC.)**  
**Docket No.: 20250052**  
**Schedule Year End: 1/31/2025**  
**Historic [X] or Projected [ ]**

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

**Recap Schedules: A-1, A-8**

| Line No. | (1)<br>Account No. and Name                  | (2)<br>Test Year<br>Average<br>Bal | (3)                  | (4)                |
|----------|--|------------------------------------|----------------------|--------------------|
|          |  |                                    | Non-Used<br>Useful % | Non-Used<br>Amount |
| 1        | <u>INTANGIBLE PLANT</u>                      |                                    |                      |                    |
| 2        | 301.1 Organization                           | -                                  |                      | -                  |
| 3        | 302.1 Franchises                             | -                                  |                      | -                  |
| 4        | 339.1 Other Plant & Misc. Equipment          | -                                  |                      | -                  |
| 5        | <u>SOURCE OF SUPPLY AND PUMPING PLANT</u>    |                                    |                      |                    |
| 6        | 303.2 Land & Land Rights                     | -                                  |                      | -                  |
| 7        | 304.2 Structures & Improvements              | 3,658                              |                      | -                  |
| 8        | 305.2 Collect. & Impound. Reservoirs         | -                                  |                      | -                  |
| 9        | 306.2 Lake, River & Other Intakes            | -                                  |                      | -                  |
| 10       | 307.2 Wells & Springs                        | 30,467                             |                      | -                  |
| 11       | 308.2 Infiltration Galleries & Tunnels       | -                                  |                      | -                  |
| 12       | 309.2 Supply Mains                           | 31                                 |                      | -                  |
| 13       | 310.2 Power Generation Equipment             | 22,587                             |                      | -                  |
| 14       | 311.2 Pumping Equipment                      | 104,056                            |                      | -                  |
| 15       | 339.2 Other Plant & Misc. Equipment          | -                                  |                      | -                  |
| 16       | <u>WATER TREATMENT PLANT</u>                 |                                    |                      |                    |
| 17       | 303.3 Land & Land Rights                     | -                                  |                      | -                  |
| 18       | 304.3 Structures & Improvements              | -                                  |                      | -                  |
| 19       | 320.3 Water Treatment Equipment              | 8,818                              |                      | -                  |
| 20       | 339.3 Other Plant & Misc. Equipment          | -                                  |                      | -                  |
| 21       | <u>TRANSMISSION &amp; DISTRIBUTION PLANT</u> |                                    |                      |                    |
| 22       | 303.4 Land & Land Rights                     | -                                  |                      | -                  |
| 23       | 304.4 Structures & Improvements              | -                                  |                      | -                  |
| 24       | 330.4 Distr. Reservoirs & Standpipes         | 111,290                            |                      | -                  |
| 25       | 331.4 Transm. & Distribution Mains           | 50,754                             |                      | -                  |
| 26       | 333.4 Services                               | 15,534                             |                      | -                  |
| 27       | 334.4 Meters & Meter Installations           | 46,674                             |                      | -                  |
| 28       | 335.4 Hydrants                               | -                                  |                      | -                  |
| 29       | 339.4 Other Plant & Misc. Equipment          | -                                  |                      | -                  |
| 30       | <u>GENERAL PLANT</u>                         |                                    |                      |                    |
| 31       | 303.5 Land & Land Rights                     | -                                  |                      | -                  |
| 32       | 304.5 Structures & Improvements              | -                                  |                      | -                  |
| 33       | 340.5 Office Furniture & Equipment           | -                                  |                      | -                  |
| 34       | 341.5 Transportation Equipment               | -                                  |                      | -                  |
| 35       | 342.5 Stores Equipment                       | -                                  |                      | -                  |
| 36       | 343.5 Tools, Shop & Garage Equipment         | -                                  |                      | -                  |
| 37       | 344.5 Laboratory Equipment                   | -                                  |                      | -                  |
| 38       | 345.5 Power Operated Equipment               | -                                  |                      | -                  |
| 39       | 346.5 Communication Equipment                | 934                                |                      | -                  |
| 40       | 347.5 Miscellaneous Equipment                | 447                                |                      | -                  |
| 41       | 348.5 Other Tangible Plant                   | -                                  |                      | -                  |
| 42       | TOTAL  | \$ 395,248                         | \$ -                 | \$ -               |

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

Florida Public Service Commission

Company: CSWR-Florida (C.F.A.T. H2O, INC.)  
Docket No.: 20250052  
Schedule Year End: 1/31/2025  
Historic [X] or Projected [ ]

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

Schedule: A-9  
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Brent Thies

Recap Schedules: A-1, A-8

|          | (1)  | (2)        | (3)        | (4)        | (5)        | (6)        | (7)        | (8)        |
|----------|--|------------|------------|------------|------------|------------|------------|------------|
| Line No. | Account No. and Name                         | Prior Year | Month # 1  | Month # 2  | Month # 3  | Month # 4  | Month # 5  | Month # 6  |
| 1        | <u>INTANGIBLE PLANT</u>                      |            |            |            |            |            |            |            |
| 2        | 301.1 Organization                           | -          | -          | -          | -          | -          | -          | -          |
| 3        | 302.1 Franchises                             | -          | -          | -          | -          | -          | -          | -          |
| 4        | 339.1 Other Plant & Misc. Equipment          | -          | -          | -          | -          | -          | -          | -          |
| 5        | <u>SOURCE OF SUPPLY AND PUMPING PLANT</u>    |            |            |            |            |            |            |            |
| 6        | 303.2 Land & Land Rights                     | -          | -          | -          | -          | -          | -          | -          |
| 7        | 304.2 Structures & Improvements              | 2,290      | 2,385      | 2,480      | 2,586      | 2,692      | 2,811      | 2,932      |
| 8        | 305.2 Collect. & Impound. Reservoirs         | -          | -          | -          | -          | -          | -          | -          |
| 9        | 306.2 Lake, River & Other Intakes            | -          | -          | -          | -          | -          | -          | -          |
| 10       | 307.2 Wells & Springs                        | 29,172     | 29,280     | 29,388     | 29,495     | 29,603     | 29,711     | 29,819     |
| 11       | 308.2 Infiltration Galleries & Tunnels       | -          | -          | -          | -          | -          | -          | -          |
| 12       | 309.2 Supply Mains                           | -          | -          | -          | 3          | 6          | 9          | 12         |
| 13       | 310.2 Power Generation Equipment             | 22,587     | 22,587     | 22,587     | 22,587     | 22,587     | 22,587     | 22,587     |
| 14       | 311.2 Pumping Equipment                      | 98,392     | 98,864     | 99,336     | 99,808     | 100,280    | 100,752    | 101,224    |
| 15       | 339.2 Other Plant & Misc. Equipment          | -          | -          | -          | -          | -          | -          | -          |
| 16       | <u>WATER TREATMENT PLANT</u>                 |            |            |            |            |            |            |            |
| 17       | 303.3 Land & Land Rights                     | -          | -          | -          | -          | -          | -          | -          |
| 18       | 304.3 Structures & Improvements              | -          | -          | -          | -          | -          | -          | -          |
| 19       | 320.3 Water Treatment Equipment              | 7,306      | 7,415      | 7,523      | 7,632      | 7,740      | 7,849      | 7,987      |
| 20       | 339.3 Other Plant & Misc. Equipment          | -          | -          | -          | -          | -          | -          | -          |
| 21       | <u>TRANSMISSION &amp; DISTRIBUTION PLANT</u> |            |            |            |            |            |            |            |
| 22       | 303.4 Land & Land Rights                     | -          | -          | -          | -          | -          | -          | -          |
| 23       | 304.4 Structures & Improvements              | -          | -          | -          | -          | -          | -          | -          |
| 24       | 330.4 Distr. Reservoirs & Standpipes         | 105,471    | 105,916    | 106,364    | 106,811    | 107,259    | 107,706    | 108,218    |
| 25       | 331.4 Transm. & Distribution Mains           | 48,864     | 49,008     | 49,152     | 49,312     | 49,472     | 49,633     | 49,793     |
| 26       | 333.4 Services                               | 14,885     | 14,917     | 14,950     | 14,990     | 15,047     | 15,104     | 15,165     |
| 27       | 334.4 Meters & Meter Installations           | 42,501     | 42,702     | 43,019     | 43,335     | 43,652     | 43,968     | 44,285     |
| 28       | 335.4 Hydrants                               | -          | -          | -          | -          | -          | -          | -          |
| 29       | 339.4 Other Plant & Misc. Equipment          | -          | -          | -          | -          | -          | -          | -          |
| 30       | <u>GENERAL PLANT</u>                         |            |            |            |            |            |            |            |
| 31       | 303.5 Land & Land Rights                     | -          | -          | -          | -          | -          | -          | -          |
| 32       | 304.5 Structures & Improvements              | -          | -          | -          | -          | -          | -          | -          |
| 33       | 340.5 Office Furniture & Equipment           | -          | -          | -          | -          | -          | -          | -          |
| 34       | 341.5 Transportation Equipment               | -          | -          | -          | -          | -          | -          | -          |
| 35       | 342.5 Stores Equipment                       | -          | -          | -          | -          | -          | -          | -          |
| 36       | 343.5 Tools, Shop & Garage Equipment         | -          | -          | -          | -          | -          | -          | -          |
| 37       | 344.5 Laboratory Equipment                   | -          | -          | -          | -          | -          | -          | -          |
| 38       | 345.5 Power Operated Equipment               | -          | -          | -          | -          | -          | -          | -          |
| 39       | 346.5 Communication Equipment                | 51         | 101        | 152        | 203        | 254        | 339        | 424        |
| 40       | 347.5 Miscellaneous Equipment                | -          | -          | -          | -          | -          | 56         | 112        |
| 41       | 348.5 Other Tangible Plant                   | -          | -          | -          | -          | -          | -          | -          |
| 42       | TOTAL  | \$ 371,519 | \$ 373,176 | \$ 374,951 | \$ 376,763 | \$ 378,592 | \$ 380,525 | \$ 382,558 |
|          |  | =====      | =====      | =====      | =====      | =====      | =====      | =====      |

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

Florida Public Service Commission

Company: CSWR-Florida (C.F.A.T. H2O, INC.)  
Docket No.: 20250052  
Schedule Year End: 1/31/2025  
Historic [X] or Projected [ ]

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

Schedule: A-9  
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Brent Thies

Recap Schedules: A-1, A-8

| Line No. | (1)<br>Account No. and Name                  | (9)<br>Month<br># 7 | (10)<br>Month<br># 8 | (11)<br>Month<br># 9 | (12)<br>Month<br># 10 | (13)<br>Month<br># 11 | (14)<br>End of<br>Test Year | (15)<br>Average<br>Balance |
|----------|--|---------------------|----------------------|----------------------|-----------------------|-----------------------|-----------------------------|----------------------------|
| 1        | <u>INTANGIBLE PLANT</u>                      |                     |                      |                      |                       |                       |                             |                            |
| 2        | 301.1 Organization                           | -                   | -                    | -                    | -                     | -                     | -                           | -                          |
| 3        | 302.1 Franchises                             | -                   | -                    | -                    | -                     | -                     | -                           | -                          |
| 4        | 339.1 Other Plant & Misc. Equipment          | -                   | -                    | -                    | -                     | -                     | -                           | -                          |
| 5        | <u>SOURCE OF SUPPLY AND PUMPING PLANT</u>    |                     |                      |                      |                       |                       |                             |                            |
| 6        | 303.2 Land & Land Rights                     | -                   | -                    | -                    | -                     | -                     | -                           | -                          |
| 7        | 304.2 Structures & Improvements              | 3,053               | 3,174                | 3,295                | 3,416                 | 3,537                 | 3,658                       | 2,947                      |
| 8        | 305.2 Collect. & Impound. Reservoirs         | -                   | -                    | -                    | -                     | -                     | -                           | -                          |
| 9        | 306.2 Lake, River & Other Intakes            | -                   | -                    | -                    | -                     | -                     | -                           | -                          |
| 10       | 307.2 Wells & Springs                        | 29,927              | 30,035               | 30,143               | 30,251                | 30,359                | 30,467                      | 29,819                     |
| 11       | 308.2 Infiltration Galleries & Tunnels       | -                   | -                    | -                    | -                     | -                     | -                           | -                          |
| 12       | 309.2 Supply Mains                           | 15                  | 18                   | 22                   | 25                    | 28                    | 31                          | 13                         |
| 13       | 310.2 Power Generation Equipment             | 22,587              | 22,587               | 22,587               | 22,587                | 22,587                | 22,587                      | 22,587                     |
| 14       | 311.2 Pumping Equipment                      | 101,696             | 102,168              | 102,640              | 103,112               | 103,584               | 104,056                     | 101,224                    |
| 15       | 339.2 Other Plant & Misc. Equipment          | -                   | -                    | -                    | -                     | -                     | -                           | -                          |
| 16       | <u>WATER TREATMENT PLANT</u>                 |                     |                      |                      |                       |                       |                             |                            |
| 17       | 303.3 Land & Land Rights                     | -                   | -                    | -                    | -                     | -                     | -                           | -                          |
| 18       | 304.3 Structures & Improvements              | -                   | -                    | -                    | -                     | -                     | -                           | -                          |
| 19       | 320.3 Water Treatment Equipment              | 8,126               | 8,264                | 8,403                | 8,541                 | 8,680                 | 8,818                       | 8,022                      |
| 20       | 339.3 Other Plant & Misc. Equipment          | -                   | -                    | -                    | -                     | -                     | -                           | -                          |
| 21       | <u>TRANSMISSION &amp; DISTRIBUTION PLANT</u> |                     |                      |                      |                       |                       |                             |                            |
| 22       | 303.4 Land & Land Rights                     | -                   | -                    | -                    | -                     | -                     | -                           | -                          |
| 23       | 304.4 Structures & Improvements              | -                   | -                    | -                    | -                     | -                     | -                           | -                          |
| 24       | 330.4 Distr. Reservoirs & Standpipes         | 108,730             | 109,242              | 109,754              | 110,266               | 110,778               | 111,290                     | 108,293                    |
| 25       | 331.4 Transm. & Distribution Mains           | 49,953              | 50,113               | 50,273               | 50,433                | 50,593                | 50,754                      | 49,796                     |
| 26       | 333.4 Services                               | 15,227              | 15,288               | 15,349               | 15,411                | 15,472                | 15,534                      | 15,180                     |
| 27       | 334.4 Meters & Meter Installations           | 44,683              | 45,081               | 45,479               | 45,878                | 46,276                | 46,674                      | 44,426                     |
| 28       | 335.4 Hydrants                               | -                   | -                    | -                    | -                     | -                     | -                           | -                          |
| 29       | 339.4 Other Plant & Misc. Equipment          | -                   | -                    | -                    | -                     | -                     | -                           | -                          |
| 30       | <u>GENERAL PLANT</u>                         |                     |                      |                      |                       |                       |                             |                            |
| 31       | 303.5 Land & Land Rights                     | -                   | -                    | -                    | -                     | -                     | -                           | -                          |
| 32       | 304.5 Structures & Improvements              | -                   | -                    | -                    | -                     | -                     | -                           | -                          |
| 33       | 340.5 Office Furniture & Equipment           | -                   | -                    | -                    | -                     | -                     | -                           | -                          |
| 34       | 341.5 Transportation Equipment               | -                   | -                    | -                    | -                     | -                     | -                           | -                          |
| 35       | 342.5 Stores Equipment                       | -                   | -                    | -                    | -                     | -                     | -                           | -                          |
| 36       | 343.5 Tools, Shop & Garage Equipment         | -                   | -                    | -                    | -                     | -                     | -                           | -                          |
| 37       | 344.5 Laboratory Equipment                   | -                   | -                    | -                    | -                     | -                     | -                           | -                          |
| 38       | 345.5 Power Operated Equipment               | -                   | -                    | -                    | -                     | -                     | -                           | -                          |
| 39       | 346.5 Communication Equipment                | 509                 | 594                  | 679                  | 764                   | 849                   | 934                         | 450                        |
| 40       | 347.5 Miscellaneous Equipment                | 168                 | 223                  | 279                  | 335                   | 391                   | 447                         | 155                        |
| 41       | 348.5 Other Tangible Plant                   | -                   | -                    | -                    | -                     | -                     | -                           | -                          |
| 42       | TOTAL  | \$ 384,673          | \$ 386,788           | \$ 388,903           | \$ 391,018            | \$ 393,133            | \$ 395,248                  | \$ 382,912                 |

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

Florida Public Service Commission

Company: CSWR-Florida (C.F.A.T. H2O, INC.)

Docket No.: 20250052

Schedule Year End: 1/31/2025

Historic [X] or Projected [ ]

Schedule: A-10

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Brent Thies

Recap Schedules: A-2, A-8

| Line No. | (1)<br>Account No. and Name            | (2)<br>Test Year<br>Average Bal | (3)<br>Non-Used<br>Useful % | (4)<br>Non-Used<br>Amount |
|----------|--|---------------------------------|-----------------------------|---------------------------|
| 1        | <u>INTANGIBLE PLANT</u>                |                                 |                             |                           |
| 2        | 351.1 Organization                     | -                               | -                           | -                         |
| 3        | 352.1 Franchises                       | -                               | -                           | -                         |
| 4        | 389.1 Other Plant & Misc. Equipment    | -                               | -                           | -                         |
| 5        | <u>COLLECTION PLANT</u>                |                                 |                             |                           |
| 6        | 353.2 Land & Land Rights               | -                               | -                           | -                         |
| 7        | 354.2 Structures & Improvements        | 11,174                          | -                           | -                         |
| 8        | 360.2 Collection Wastewaters - Force   | 7,919                           | -                           | -                         |
| 9        | 361.2 Collection Wastewaters - Gravity | 41,845                          | -                           | -                         |
| 10       | 362.2 Special Collecting Structures    | -                               | -                           | -                         |
| 11       | 363.2 Services to Customers            | -                               | -                           | -                         |
| 12       | 364.2 Flow Measuring Devices           | 764                             | -                           | -                         |
| 13       | 365.2 Flow Measuring Installations     | -                               | -                           | -                         |
| 14       | 389.2 Other Plant & Misc. Equipment    | -                               | -                           | -                         |
| 15       | <u>SYSTEM PUMPING PLANT</u>            |                                 |                             |                           |
| 16       | 353.3 Land & Land Rights               | -                               | -                           | -                         |
| 17       | 354.3 Structures & Improvements        | -                               | -                           | -                         |
| 18       | 370.3 Receiving Wells                  | -                               | -                           | -                         |
| 19       | 371.3 Pumping Equipment                | 33,383                          | -                           | -                         |
| 20       | 389.3 Other Plant & Misc. Equipment    | -                               | -                           | -                         |
| 21       | <u>TREATMENT AND DISPOSAL PLANT</u>    |                                 |                             |                           |
| 22       | 353.4 Land & Land Rights               | -                               | -                           | -                         |
| 23       | 354.4 Structures & Improvements        | -                               | -                           | -                         |
| 24       | 380.4 Treatment & Disposal Equipment   | 1,459                           | -                           | -                         |
| 25       | 381.4 Plant Wastewaters                | -                               | -                           | -                         |
| 26       | 382.4 Outfall Wastewater Lines         | -                               | -                           | -                         |
| 27       | 389.4 Other Plant & Misc. Equipment    | 6,418                           | -                           | -                         |
| 28       | <u>GENERAL PLANT</u>                   |                                 |                             |                           |
| 29       | 353.5 Land & Land Rights               | -                               | -                           | -                         |
| 30       | 354.5 Structures & Improvements        | -                               | -                           | -                         |
| 31       | 390.5 Office Furniture & Equipment     | -                               | -                           | -                         |
| 32       | 391.5 Transportation Equipment         | -                               | -                           | -                         |
| 33       | 392.5 Stores Equipment                 | -                               | -                           | -                         |
| 34       | 393.5 Tools, Shop & Garage Equipment   | -                               | -                           | -                         |
| 35       | 394.5 Laboratory Equipment             | 208                             | -                           | -                         |
| 36       | 395.5 Power Operated Equipment         | -                               | -                           | -                         |
| 37       | 396.5 Communication Equipment          | 4,174                           | -                           | -                         |
| 38       | 397.5 Miscellaneous Equipment          | -                               | -                           | -                         |
| 39       | 398.5 Other Tangible Plant             | -                               | -                           | -                         |
| 40       | TOTAL                                  | \$ 107,344                      | \$ -                        | \$ -                      |

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

Florida Public Service Commission

Company: CSWR-Florida (C.F.A.T. H2O, INC.)  
Docket No.: 20250052  
Schedule Year End: 1/31/2025  
Historic [X] or Projected [ ]

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

Schedule: A-10  
Page 2 of 3  
Brent Thies

Recap Schedules: A-2, A-8

| Line No. | (1)<br>Account No. and Name            | (2)<br>Prior Year | (3)<br>Month # 1 | (4)<br>Month # 2 | (5)<br>Month # 3 | (6)<br>Month # 4 | (7)<br>Month # 5 | (8)<br>Month # 6 |
|----------|--|-------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| 1        | <u>INTANGIBLE PLANT</u>                |                   |                  |                  |                  |                  |                  |                  |
| 2        | 351.1 Organization                     | -                 | -                | -                | -                | -                | -                | -                |
| 3        | 352.1 Franchises                       | -                 | -                | -                | -                | -                | -                | -                |
| 4        | 389.1 Other Plant & Misc. Equipment    | -                 | -                | -                | -                | -                | -                | -                |
| 5        | <u>COLLECTION PLANT</u>                |                   |                  |                  |                  |                  |                  |                  |
| 6        | 353.2 Land & Land Rights               | -                 | -                | -                | -                | -                | -                | -                |
| 7        | 354.2 Structures & Improvements        | 5,493             | 5,581            | 5,703            | 5,835            | 6,070            | 6,364            | 6,781            |
| 8        | 360.2 Collection Wastewaters - Force   | 7,700             | 7,700            | 7,700            | 7,718            | 7,740            | 7,762            | 7,785            |
| 9        | 361.2 Collection Wastewaters - Gravity | 40,471            | 40,555           | 40,639           | 40,724           | 40,808           | 40,930           | 41,061           |
| 10       | 362.2 Special Collecting Structures    | -                 | -                | -                | -                | -                | -                | -                |
| 11       | 363.2 Services to Customers            | -                 | -                | -                | -                | -                | -                | -                |
| 12       | 364.2 Flow Measuring Devices           | -                 | -                | -                | -                | 85               | 170              | 255              |
| 13       | 365.2 Flow Measuring Installations     | -                 | -                | -                | -                | -                | -                | -                |
| 14       | 389.2 Other Plant & Misc. Equipment    | -                 | -                | -                | -                | -                | -                | -                |
| 15       | <u>SYSTEM PUMPING PLANT</u>            |                   |                  |                  |                  |                  |                  |                  |
| 16       | 353.3 Land & Land Rights               | -                 | -                | -                | -                | -                | -                | -                |
| 17       | 354.3 Structures & Improvements        | -                 | -                | -                | -                | -                | -                | -                |
| 18       | 370.3 Receiving Wells                  | -                 | -                | -                | -                | -                | -                | -                |
| 19       | 371.3 Pumping Equipment                | 28,653            | 28,877           | 29,101           | 29,325           | 29,648           | 30,024           | 30,504           |
| 20       | 389.3 Other Plant & Misc. Equipment    | -                 | -                | -                | -                | -                | -                | -                |
| 21       | <u>TREATMENT AND DISPOSAL PLANT</u>    |                   |                  |                  |                  |                  |                  |                  |
| 22       | 353.4 Land & Land Rights               | -                 | -                | -                | -                | -                | -                | -                |
| 23       | 354.4 Structures & Improvements        | -                 | -                | -                | -                | -                | -                | -                |
| 24       | 380.4 Treatment & Disposal Equipment   | -                 | -                | -                | 133              | 280              | 428              | 575              |
| 25       | 381.4 Plant Wastewaters                | -                 | -                | -                | -                | -                | -                | -                |
| 26       | 382.4 Outfall Wastewater Lines         | -                 | -                | -                | -                | -                | -                | -                |
| 27       | 389.4 Other Plant & Misc. Equipment    | 5,682             | 5,743            | 5,804            | 5,866            | 5,927            | 5,988            | 6,050            |
| 28       | <u>GENERAL PLANT</u>                   |                   |                  |                  |                  |                  |                  |                  |
| 29       | 353.5 Land & Land Rights               | -                 | -                | -                | -                | -                | -                | -                |
| 30       | 354.5 Structures & Improvements        | -                 | -                | -                | -                | -                | -                | -                |
| 31       | 390.5 Office Furniture & Equipment     | -                 | -                | -                | -                | -                | -                | -                |
| 32       | 391.5 Transportation Equipment         | -                 | -                | -                | -                | -                | -                | -                |
| 33       | 392.5 Stores Equipment                 | -                 | -                | -                | -                | -                | -                | -                |
| 34       | 393.5 Tools, Shop & Garage Equipment   | -                 | -                | -                | -                | -                | -                | -                |
| 35       | 394.5 Laboratory Equipment             | -                 | -                | -                | 21               | 42               | 62               | 83               |
| 36       | 395.5 Power Operated Equipment         | -                 | -                | -                | -                | -                | -                | -                |
| 37       | 396.5 Communication Equipment          | 61                | 285              | 638              | 992              | 1,346            | 1,699            | 2,053            |
| 38       | 397.5 Miscellaneous Equipment          | -                 | -                | -                | -                | -                | -                | -                |
| 39       | 398.5 Other Tangible Plant             | -                 | -                | -                | -                | -                | -                | -                |
| 40       | TOTAL                                  | \$ 88,060         | 88,741           | \$ 89,586        | \$ 90,613        | \$ 91,946        | \$ 93,429        | \$ 95,146        |

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

**Florida Public Service Commission**

**Company:** CSWR-Florida (C.F.A.T. H2O, INC.)  
**Docket No.:** 20250052  
**Schedule Year End:** 1/31/2025  
**Historic [X] or Projected [ ]**

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

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

**Recap Schedules:** A-2, A-8

| Line No. | (1)<br>Account No. and Name            | (9)<br>Month<br># 7 | (10)<br>Month<br># 8 | (11)<br>Month<br># 9 | (12)<br>Month<br># 10 | (13)<br>Month<br># 11 | (14)<br>End of<br>Test Year | (15)<br>Average<br>Balance |
|----------|--|---------------------|----------------------|----------------------|-----------------------|-----------------------|-----------------------------|----------------------------|
| 1        | <u>INTANGIBLE PLANT</u>                |                     |                      |                      |                       |                       |                             |                            |
| 2        | 351.1 Organization                     | -                   | -                    | -                    | -                     | -                     | -                           | -                          |
| 3        | 352.1 Franchises                       | -                   | -                    | -                    | -                     | -                     | -                           | -                          |
| 4        | 389.1 Other Plant & Misc. Equipment    | -                   | -                    | -                    | -                     | -                     | -                           | -                          |
| 5        | <u>COLLECTION PLANT</u>                |                     |                      |                      |                       |                       |                             |                            |
| 6        | 353.2 Land & Land Rights               | -                   | -                    | -                    | -                     | -                     | -                           | -                          |
| 7        | 354.2 Structures & Improvements        | 7,513               | 8,246                | 8,978                | 9,710                 | 10,442                | 11,174                      | 7,530                      |
| 8        | 360.2 Collection Wastewaters - Force   | 7,807               | 7,829                | 7,852                | 7,874                 | 7,896                 | 7,919                       | 7,791                      |
| 9        | 361.2 Collection Wastewaters - Gravity | 41,191              | 41,322               | 41,453               | 41,584                | 41,715                | 41,845                      | 41,100                     |
| 10       | 362.2 Special Collecting Structures    | -                   | -                    | -                    | -                     | -                     | -                           | -                          |
| 11       | 363.2 Services to Customers            | -                   | -                    | -                    | -                     | -                     | -                           | -                          |
| 12       | 364.2 Flow Measuring Devices           | 340                 | 424                  | 509                  | 594                   | 679                   | 764                         | 294                        |
| 13       | 365.2 Flow Measuring Installations     | -                   | -                    | -                    | -                     | -                     | -                           | -                          |
| 14       | 389.2 Other Plant & Misc. Equipment    | -                   | -                    | -                    | -                     | -                     | -                           | -                          |
| 15       | <u>SYSTEM PUMPING PLANT</u>            |                     |                      |                      |                       |                       |                             |                            |
| 16       | 353.3 Land & Land Rights               | -                   | -                    | -                    | -                     | -                     | -                           | -                          |
| 17       | 354.3 Structures & Improvements        | -                   | -                    | -                    | -                     | -                     | -                           | -                          |
| 18       | 370.3 Receiving Wells                  | -                   | -                    | -                    | -                     | -                     | -                           | -                          |
| 19       | 371.3 Pumping Equipment                | 30,984              | 31,464               | 31,944               | 32,424                | 32,904                | 33,383                      | 30,710                     |
| 20       | 389.3 Other Plant & Misc. Equipment    | -                   | -                    | -                    | -                     | -                     | -                           | -                          |
| 21       | <u>TREATMENT AND DISPOSAL PLANT</u>    |                     |                      |                      |                       |                       |                             |                            |
| 22       | 353.4 Land & Land Rights               | -                   | -                    | -                    | -                     | -                     | -                           | -                          |
| 23       | 354.4 Structures & Improvements        | -                   | -                    | -                    | -                     | -                     | -                           | -                          |
| 24       | 380.4 Treatment & Disposal Equipment   | 722                 | 870                  | 1,017                | 1,164                 | 1,312                 | 1,459                       | 612                        |
| 25       | 381.4 Plant Wastewaters                | -                   | -                    | -                    | -                     | -                     | -                           | -                          |
| 26       | 382.4 Outfall Wastewater Lines         | -                   | -                    | -                    | -                     | -                     | -                           | -                          |
| 27       | 389.4 Other Plant & Misc. Equipment    | 6,111               | 6,172                | 6,234                | 6,295                 | 6,356                 | 6,418                       | 6,050                      |
| 28       | <u>GENERAL PLANT</u>                   |                     |                      |                      |                       |                       |                             |                            |
| 29       | 353.5 Land & Land Rights               | -                   | -                    | -                    | -                     | -                     | -                           | -                          |
| 30       | 354.5 Structures & Improvements        | -                   | -                    | -                    | -                     | -                     | -                           | -                          |
| 31       | 390.5 Office Furniture & Equipment     | -                   | -                    | -                    | -                     | -                     | -                           | -                          |
| 32       | 391.5 Transportation Equipment         | -                   | -                    | -                    | -                     | -                     | -                           | -                          |
| 33       | 392.5 Stores Equipment                 | -                   | -                    | -                    | -                     | -                     | -                           | -                          |
| 34       | 393.5 Tools, Shop & Garage Equipment   | -                   | -                    | -                    | -                     | -                     | -                           | -                          |
| 35       | 394.5 Laboratory Equipment             | 104                 | 125                  | 145                  | 166                   | 187                   | 208                         | 88                         |
| 36       | 395.5 Power Operated Equipment         | -                   | -                    | -                    | -                     | -                     | -                           | -                          |
| 37       | 396.5 Communication Equipment          | 2,406               | 2,760                | 3,113                | 3,467                 | 3,821                 | 4,174                       | 2,063                      |
| 38       | 397.5 Miscellaneous Equipment          | -                   | -                    | -                    | -                     | -                     | -                           | -                          |
| 39       | 398.5 Other Tangible Plant             | -                   | -                    | -                    | -                     | -                     | -                           | -                          |
| 40       | TOTAL                                  | \$ 97,179           | \$ 99,212            | \$ 101,245           | \$ 103,278            | \$ 105,311            | \$ 107,344                  | \$ 96,238                  |
|          |  | =====               | =====                | =====                | =====                 | =====                 | =====                       | =====                      |

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

Florida Public Service Commission

Company: CSWR-Florida (C.F.A.T. H2O, INC.)  
Docket No.: 20250052  
Test Year Ended: 1/31/2025

Schedule: A-11  
Page 1 of 1  
Brent Thies

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

| Line No. | Description        | Year-End Balance |            |
|----------|--------------------|------------------|------------|
|          |                    | Water            | Wastewater |
| 1        | 11/30/2023 Balance | -                | -          |
| 2        | 2023 Additions     | 124,933          | 262,882    |
| 3        | 2023 Adjustments   | -                | -          |
| 4        | 01/31/2024 Balance | 124,933          | 262,882    |
| 5        | 2024 Additions     | -                | -          |
| 6        | 2024 Adjustments   | -                | -          |
| 7        | 01/31/2025 Balance | 124,933          | 262,882    |
| 8        | 19__ Additions     | -                | -          |
| 9        | 19__ Adjustments   | -                | -          |
| 10       | __/_/_ Balance     | -                | -          |
| 11       | 19__ Additions     | -                | -          |
| 12       | 19__ Adjustments   | -                | -          |
| 13       | __/_/_ Balance     | -                | -          |
| 14       | 19__ Additions     | -                | -          |
| 15       | 19__ Adjustments   | -                | -          |
| 16       | __/_/_ Balance     | -                | -          |
| 17       | 19__ Additions     | -                | -          |
| 18       | 19__ Adjustments   | -                | -          |
| 19       | 01/31/2025 Balance | 124,933          | 262,882    |
|          |                    | = = = = =        | = = = = =  |

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

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

**Florida Public Service Commission**

Company: CSWR-Florida (C.F.A.T. H2O, INC.)  
Docket No.: 20250052  
Schedule Year End: 1/31/2025  
Historic [X] or Projected [ ]

Schedule: A-12  
Page 1 of 3  
Brent Thies

Recap Schedules: A-1,A-4

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

| Line No.     | (1)<br>Description       | (2)<br>Test Year<br>Average Bal | (3)<br>Non-Used<br>Useful % | (4)<br>Non-Used<br>Amount |
|--------------|--------------------------|---------------------------------|-----------------------------|---------------------------|
| <u>WATER</u> |                          |                                 |                             |                           |
| 1            | Plant Capacity Fees      | -                               |                             |                           |
| 2            | Line/Main Extension Fees | -                               |                             |                           |
| 3            | Meter Installation Fees  | -                               |                             |                           |
| 4            | Contributed Lines        | -                               |                             |                           |
| 5            | Other (Describe)         | 124,933.00                      |                             |                           |
| 6            |                          |                                 |                             |                           |
| 7            | Total                    | \$ 124,933.00                   | \$                          | \$                        |

|                   |                          |            |    |    |
|-------------------|--------------------------|------------|----|----|
| <u>WASTEWATER</u> |                          |            |    |    |
| 8                 | Plant Capacity Fees      | -          |    |    |
| 9                 | Line/Main Extension Fees | -          |    |    |
| 10                | Contributed Lines        | -          |    |    |
| 11                | Other (Describe)         | 262,882    |    |    |
| 12                |                          |            |    |    |
| 13                | Total                    | \$ 262,882 | \$ | \$ |



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

Florida Public Service Commission

Company: CSWR-Florida (C.F.A.T. H2O, INC.)  
Docket No.: 20250052  
Schedule Year End: 1/31/2025  
Historic [X] or Projected [ ]

Schedule: A-12  
Page 2 of 3  
Brent Thies

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

| Line No.          | (1)<br>Description       | (2)<br>Prior Year | (3)<br>Month # 1 | (4)<br>Month # 2 | (5)<br>Month # 3 | (6)<br>Month # 4 | (7)<br>Month # 5 | (8)<br>Month # 6 |
|-------------------|--------------------------|-------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| <u>WATER</u>      |                          |                   |                  |                  |                  |                  |                  |                  |
| 1                 | Plant Capacity Fees      | -                 | -                | -                | -                | -                | -                | -                |
| 2                 | Line/Main Extension Fees | -                 | -                | -                | -                | -                | -                | -                |
| 3                 | Meter Installation Fees  | -                 | -                | -                | -                | -                | -                | -                |
| 4                 | Contributed Lines        | -                 | -                | -                | -                | -                | -                | -                |
| 5                 | Other (Describe)         | 124,933           | 124,933          | 124,933          | 124,933          | 124,933          | 124,933          | 124,933          |
| 6                 |                          |                   |                  |                  |                  |                  |                  |                  |
| 7                 | Total                    | \$ 124,933        | \$ 124,933       | \$ 124,933       | \$ 124,933       | \$ 124,933       | \$ 124,933       | \$ 124,933       |
|                   |                          | =====             | =====            | =====            | =====            | =====            | =====            | =====            |
| <u>WASTEWATER</u> |                          |                   |                  |                  |                  |                  |                  |                  |
| 8                 | Plant Capacity Fees      | -                 | -                | -                | -                | -                | -                | -                |
| 9                 | Line/Main Extension Fees | -                 | -                | -                | -                | -                | -                | -                |
| 10                | Contributed Lines        | -                 | -                | -                | -                | -                | -                | -                |
| 11                | Other (Describe)         | 262,882           | 262,882          | 262,882          | 262,882          | 262,882          | 262,882          | 262,882          |
| 12                |                          |                   |                  |                  |                  |                  |                  |                  |
| 13                | Total                    | \$ 262,882        | \$ 262,882       | \$ 262,882       | \$ 262,882       | \$ 262,882       | \$ 262,882       | \$ 262,882       |
|                   |                          | =====             | =====            | =====            | =====            | =====            | =====            | =====            |

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

Florida Public Service Commission

Company: CSWR-Florida (C.F.A.T. H2O, INC.)  
Docket No.: 20250052  
Schedule Year End: 1/31/2025  
Historic [X] or Projected [ ]

Schedule: A-12  
Page 3 of 3  
Brent Thies

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

| Line No.          | (1)<br>Description       | (9)<br>Month<br># 7 | (10)<br>Month<br># 8 | (11)<br>Month<br># 9 | (12)<br>Month<br># 10 | (13)<br>Month<br># 11 | (14)<br>End of<br>Test Year | (15)<br>Average<br>Balance |
|-------------------|--------------------------|---------------------|----------------------|----------------------|-----------------------|-----------------------|-----------------------------|----------------------------|
| <u>WATER</u>      |                          |                     |                      |                      |                       |                       |                             |                            |
| 1                 | Plant Capacity Fees      | -                   | -                    | -                    | -                     | -                     | -                           | -                          |
| 2                 | Line/Main Extension Fees | -                   | -                    | -                    | -                     | -                     | -                           | -                          |
| 3                 | Meter Installation Fees  | -                   | -                    | -                    | -                     | -                     | -                           | -                          |
| 4                 | Contributed Lines        | -                   | -                    | -                    | -                     | -                     | -                           | -                          |
| 5                 | Other (Describe)         | 124,933             | 124,933              | 124,933              | 124,933               | 124,933               | 124,933                     | 124,933                    |
| 6                 |                          |                     |                      |                      |                       |                       |                             |                            |
| 7                 | Total                    | \$ 124,933<br>===== | \$ 124,933<br>=====  | \$ 124,933<br>=====  | \$ 124,933<br>=====   | \$ 124,933<br>=====   | \$ 124,933<br>=====         | \$ 124,933<br>=====        |
| <u>WASTEWATER</u> |                          |                     |                      |                      |                       |                       |                             |                            |
| 8                 | Plant Capacity Fees      | -                   | -                    | -                    | -                     | -                     | -                           | -                          |
| 9                 | Line/Main Extension Fees | -                   | -                    | -                    | -                     | -                     | -                           | -                          |
| 10                | Contributed Lines        | -                   | -                    | -                    | -                     | -                     | -                           | -                          |
| 11                | Other (Describe)         | 262,882             | 262,882              | 262,882              | 262,882               | 262,882               | 262,882                     | 262,882                    |
| 12                |                          |                     |                      |                      |                       |                       |                             |                            |
| 13                | Total                    | \$ 262,882<br>===== | \$ 262,882<br>=====  | \$ 262,882<br>=====  | \$ 262,882<br>=====   | \$ 262,882<br>=====   | \$ 262,882<br>=====         | \$ 262,882<br>=====        |

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

Florida Public Service Commission

Company: CSWR-Florida (C.F.A.T. H2O, INC.)  
Docket No.: 20250052  
Test Year Ended: 1/31/2025

Schedule: A-13  
Page 1 of 1  
Brent Thies

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

| Line No. | Description        | Year-End Balance |            |
|----------|--------------------|------------------|------------|
|          |                    | Water            | Wastewater |
| 1        | 11/30/2023 Balance | 121,788          | 262,882    |
| 2        | 2023 Additions     | -                | 1,077      |
| 3        | 2023 Adjustments   | -                | -          |
| 4        | 01/31/2024 Balance | 121,788          | 263,959    |
| 5        | 2024 Additions     | -                | 2,068      |
| 6        | 2024 Adjustments   | -                | -          |
| 7        | 01/31/2025 Balance | 121,788          | 266,027    |
| 8        | 19__ Additions     | -                | -          |
| 9        | 19__ Adjustments   | -                | -          |
| 10       | __/_/_ Balance     | -                | -          |
| 11       | 19__ Additions     | -                | -          |
| 12       | 19__ Adjustments   | -                | -          |
| 13       | __/_/_ Balance     | -                | -          |
| 14       | 19__ Additions     | -                | -          |
| 15       | 19__ Adjustments   | -                | -          |
| 16       | __/_/_ Balance     | -                | -          |
| 17       | 19__ Additions     | -                | -          |
| 18       | 19__ Adjustments   | -                | -          |
| 19       | 01/31/2025 Balance | 121,788          | 266,027    |
|          |                    | =====            | =====      |

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

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

**Florida Public Service Commission**

**Company: CSWR-Florida (C.F.A.T. H2O, INC.)  
Docket No.: 20250052  
Schedule Year End: 1/31/2025  
Historic [X] or Projected [ ]**

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

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

| Line No.     | (1)<br>Description       | (2)<br>Test Year<br>Average Bal | (3)<br>Non-Used<br>Useful % | (4)<br>Non-Used<br>Amount |
|--------------|--------------------------|---------------------------------|-----------------------------|---------------------------|
| <u>WATER</u> |                          |                                 |                             |                           |
| 1            | Plant Capacity Fees      | -                               |                             |                           |
| 2            | Line/Main Extension Fees | -                               |                             |                           |
| 3            | Meter Installation Fees  | -                               |                             |                           |
| 4            | Contributed Lines        | -                               |                             |                           |
| 5            | Other (Describe)         | 121,788                         |                             |                           |
| 6            |                          |                                 |                             |                           |
| 7            | Total                    | \$ 121,788                      | \$                          | \$                        |
|              |                          | = = = = =                       | =====                       | =====                     |

|                   |                          |            |       |       |
|-------------------|--------------------------|------------|-------|-------|
| <u>WASTEWATER</u> |                          |            |       |       |
| 8                 | Plant Capacity Fees      | -          |       |       |
| 9                 | Line/Main Extension Fees | -          |       |       |
| 10                | Contributed Lines        | -          |       |       |
| 11                | Other (Describe)         | 265,394    |       |       |
| 12                |                          |            |       |       |
| 13                | Total                    | \$ 265,394 | \$    | \$    |
|                   |                          | = = = = =  | ===== | ===== |

Schedule of Accumulated Amortization - CIAC  
Test Year Average Balance

Florida Public Service Commission

Company: CSWR-Florida (C.F.A.T. H2O, INC.)  
Docket No.: 20250052  
Schedule Year End: 1/31/2025  
Historic [X] or Projected [ ]

Schedule: A-14  
Page 2 of 3  
Brent Thies

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

| Line No.          | (1)<br>Description       | (2)<br>Prior Year | (3)<br>Month # 1 | (4)<br>Month # 2 | (5)<br>Month # 3 | (6)<br>Month # 4 | (7)<br>Month # 5 | (8)<br>Month # 6 |
|-------------------|--------------------------|-------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| <u>WATER</u>      |                          |                   |                  |                  |                  |                  |                  |                  |
| 1                 | Plant Capacity Fees      | -                 | -                | -                | -                | -                | -                | -                |
| 2                 | Line/Main Extension Fees | -                 | -                | -                | -                | -                | -                | -                |
| 3                 | Meter Installation Fees  | -                 | -                | -                | -                | -                | -                | -                |
| 4                 | Contributed Lines        | -                 | -                | -                | -                | -                | -                | -                |
| 5                 | Other (Describe)         | 121,788           | 121,788          | 121,788          | 121,788          | 121,788          | 121,788          | 121,788          |
| 6                 |                          |                   |                  |                  |                  |                  |                  |                  |
| 7                 | Total                    | \$ 121,788        | \$ 121,788       | \$ 121,788       | \$ 121,788       | \$ 121,788       | \$ 121,788       | \$ 121,788       |
| <u>WASTEWATER</u> |                          |                   |                  |                  |                  |                  |                  |                  |
| 8                 | Plant Capacity Fees      | -                 | -                | -                | -                | -                | -                | -                |
| 9                 | Line/Main Extension Fees | -                 | -                | -                | -                | -                | -                | -                |
| 10                | Contributed Lines        | -                 | -                | -                | -                | -                | -                | -                |
| 11                | Other (Describe)         | 263,959           | 265,037          | 266,114          | 264,274          | 264,624          | 264,975          | 265,326          |
| 12                |                          |                   |                  |                  |                  |                  |                  |                  |
| 13                | Total                    | \$ 263,959        | \$ 265,037       | \$ 266,114       | \$ 264,274       | \$ 264,624       | \$ 264,975       | \$ 265,326       |

Schedule of Accumulated Amortization - CIAC  
Test Year Average Balance

Florida Public Service Commission

Company: CSWR-Florida (C.F.A.T. H2O, INC.)  
Docket No.: 20250052  
Schedule Year End: 1/31/2025  
Historic [X] or Projected [ ]

Schedule: A-14  
Page 3 of 3  
Brent Thies

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

| Line No.          | (1)<br>Description       | (9)<br>Month<br># 7 | (10)<br>Month<br># 8 | (11)<br>Month<br># 9 | (12)<br>Month<br># 10 | (13)<br>Month<br># 11 | (14)<br>End of<br>Test Year | (15)<br>Average<br>Balance |
|-------------------|--------------------------|---------------------|----------------------|----------------------|-----------------------|-----------------------|-----------------------------|----------------------------|
| <u>WATER</u>      |                          |                     |                      |                      |                       |                       |                             |                            |
| 1                 | Plant Capacity Fees      | -                   | -                    | -                    | -                     | -                     | -                           | -                          |
| 2                 | Line/Main Extension Fees | -                   | -                    | -                    | -                     | -                     | -                           | -                          |
| 3                 | Meter Installation Fees  | -                   | -                    | -                    | -                     | -                     | -                           | -                          |
| 4                 | Contributed Lines        | -                   | -                    | -                    | -                     | -                     | -                           | -                          |
| 5                 | Other (Describe)         | 121,788             | 121,788              | 121,788              | 121,788               | 121,788               | 121,788                     | 121,788                    |
| 6                 |                          |                     |                      |                      |                       |                       |                             |                            |
| 7                 | Total                    | \$ 121,788          | \$ 121,788           | \$ 121,788           | \$ 121,788            | \$ 121,788            | \$ 121,788                  | \$ 121,788                 |
| <u>WASTEWATER</u> |                          |                     |                      |                      |                       |                       |                             |                            |
| 8                 | Plant Capacity Fees      | -                   | -                    | -                    | -                     | -                     | -                           | -                          |
| 9                 | Line/Main Extension Fees | -                   | -                    | -                    | -                     | -                     | -                           | -                          |
| 10                | Contributed Lines        | -                   | -                    | -                    | -                     | -                     | -                           | -                          |
| 11                | Other (Describe)         | 265,677             | 266,027              | 266,027              | 266,027               | 266,027               | 266,027                     | 265,394                    |
| 12                |                          |                     |                      |                      |                       |                       |                             |                            |
| 13                | Total                    | \$ 265,677          | \$ 266,027           | \$ 266,027           | \$ 266,027            | \$ 266,027            | \$ 266,027                  | \$ 265,394                 |

**Schedule of Annual AFUDC Rates Used**

**Florida Public Service Commission**

**Company: CSWR-Florida (C.F.A.T. H2O, INC.)**

**Schedule: A-15**

**Docket No.: 20250052**

**Page 1 of 1**

**Test Year Ended: 1/31/2025**

**Brent Thies**

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

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The Company does not use any AFUDC Rates.

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

**Florida Public Service Commission**

**Company: CSWR-Florida (C.F.A.T. H2O, INC.)  
Docket No.: 20250052  
Test Year Ended: 1/31/2025**

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

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

| Line<br>No. | Description                                   | Average Test Year Balance |            |
|-------------|---|---------------------------|------------|
|             |   | Water                     | Wastewater |
| 1           | The Company has no Advances For Construction. |                           |            |



## Schedule of Working Capital Allowance Calculation

Florida Public Service Commission

Company: CSWR-Florida (C.F.A.T. H2O, INC.)

Docket No.: 20250052

Test Year Ended: 1/31/2025

Schedule: A-17

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Brent Thies

Recap Schedule: A-1, A-2

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

| Line No. | (1)<br>Account Name                    | (2)<br>Water | (3)<br>Sewer | (4)<br>Total |
|----------|--|--------------|--------------|--------------|
| 1        |  |              |              |              |
| 2        | Current Assets (13 month average)      |              |              |              |
| 3        | Cash                                   | 1,050        | 1,059        | 2,110        |
| 4        | Accounts Rec'b - Customer              | 16,756       | 23,270       | 40,026       |
| 5        | Notes & Accts. Rec'b - Assoc. Cos.     | -            | -            | -            |
| 6        | Accounts Rec'b - Other                 | 4            | 4            | 7            |
| 7        | Allowance for Bad Debts                | (1,825)      | (2,535)      | (4,360)      |
| 8        | Prepayments                            | 9            | 9            | 18           |
| 9        | Miscellaneous Current & Accrued Assets | 3,697        | 3,728        | 7,425        |
| 10       |  |              |              |              |
| 11       | Current Liabilities (13 month average) |              |              |              |
| 12       | Accounts Payable                       | (36,445)     | (36,751)     | (73,196)     |
| 13       | Notes Payable                          | -            | -            | -            |
| 14       | Notes & Accounts Payable - Assoc. Cos. | (20,200)     | (20,370)     | (40,569)     |
| 15       | Customer Deposits                      | -            | -            | -            |
| 16       | Accrued Taxes                          | (146)        | (147)        | (293)        |
| 17       | Accrued Interest                       | -            | -            | -            |
| 18       | Accrued Dividends                      | -            | -            | -            |
| 19       | Misc. Current & Accrued Liabilities    | (5,600)      | (5,647)      | (11,246)     |
| 20       |  |              |              |              |
| 21       | Working Capital (Balance Sheet Method) | \$ (42,699)  | \$ (37,380)  | (80,079)     |
| 22       |  |              |              |              |
| 23       | Working Capital to Rate Base Summary   | 0            | 0            | -            |

Comparative Balance Sheet - Assets

Florida Public Service Commission

Company: CSWR-Florida (C.F.A.T. H2O, INC.)  
Docket No.: 20250052  
Test Year Ended: 1/31/2025

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

Schedule: A-18  
Page 1 of 2  
Brent Thies

| Line No. | (1)<br>ASSETS                          | (2)<br>Prior Test Year | (3)<br>Month # 1 | (4)<br>Month # 2 | (5)<br>Month # 3 | (6)<br>Month # 4 | (7)<br>Month # 5 | (8)<br>Month # 6 |
|----------|--|------------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| 1        | Utility Plant in Service               | 818,283                | 867,958          | 924,862          | 984,658          | 1,063,986        | 1,137,670        | 1,251,284        |
| 2        | Construction Work in Progress          | 107,256                | 240,253          | 336,470          | 426,293          | 496,229          | 620,352          | 732,854          |
| 3        | Other Utility Plant Adjustments        | 1,245,396              | 1,245,396        | 1,245,396        | 1,245,396        | 1,245,396        | 1,245,396        | 1,245,396        |
| 4        | GROSS UTILITY PLANT                    | \$ 2,170,934           | \$ 2,353,606     | \$ 2,506,728     | \$ 2,656,346     | \$ 2,805,611     | \$ 3,003,417     | \$ 3,229,534     |
| 5        | Less: Accumulated Depreciation         | (459,579)              | (461,918)        | (464,538)        | (467,376)        | (470,538)        | (473,954)        | (477,705)        |
| 6        | NET UTILITY PLANT                      | \$ 1,711,355           | \$ 1,891,688     | \$ 2,042,191     | \$ 2,188,970     | \$ 2,335,073     | \$ 2,529,463     | \$ 2,751,830     |
| 7        | Cash                                   | 7,655                  | 3,168            | 626              | 2,185            | 2,043            | 543              | 1,357            |
| 8        | Accounts Rec'b - Customer              | 14,039                 | 20,434           | 19,430           | 27,910           | 26,600           | 30,791           | 36,765           |
| 9        | Notes & Accts. Rec'b - Assoc. Cos.     | -                      | -                | -                | -                | -                | -                | -                |
| 10       | Accounts Rec'b - Other                 | -                      | -                | -                | 12               | 12               | 12               | 12               |
| 11       | Allowance for Bad Debts                | (3,146)                | (2,291)          | (1,970)          | (3,892)          | (3,364)          | (4,291)          | (4,446)          |
| 12       | Prepayments                            | 25                     | 22               | 20               | 18               | 115              | 13               | 11               |
| 13       | Miscellaneous Current & Accrued Assets | 6,910                  | 7,035            | 6,031            | 7,484            | 7,263            | 7,306            | 7,714            |
| 14       | TOTAL CURRENT ASSETS                   | \$ 25,483              | \$ 28,370        | \$ 24,137        | \$ 33,717        | \$ 32,668        | \$ 34,373        | \$ 41,413        |
| 15       | Unamortized Debt Discount & Exp.       | -                      | -                | -                | -                | -                | -                | -                |
| 16       | Prelim. Survey & Investigation Charges | 109,346                | 812              | 846              | 933              | 894              | 894              | (2,607)          |
| 17       | Clearing Accounts                      | (1,663)                | (1,721)          | (1,982)          | (2,177)          | (2,306)          | (2,270)          | (2,730)          |
| 18       | Deferred Rate Case Expense             | -                      | 5                | 5                | 5                | 4                | 4                | 831              |
| 19       | Other Miscellaneous Deferred Debits    | 5,650                  | 5,650            | 5,650            | 5,650            | 5,540            | 6,896            | 6,670            |
| 20       | Accum. Deferred Income Taxes           | -                      | -                | -                | -                | -                | -                | -                |
| 21       | TOTAL DEFERRED DEBITS                  | \$ 113,333             | \$ 4,744         | \$ 4,519         | \$ 4,410         | \$ 4,132         | \$ 5,524         | \$ 2,164         |
| 22       | TOTAL ASSETS                           | \$ 1,850,171           | \$ 1,924,802     | \$ 2,070,847     | \$ 2,227,097     | \$ 2,371,873     | \$ 2,569,360     | \$ 2,795,406     |
|          |  | =====                  | =====            | =====            | =====            | =====            | =====            | =====            |
|          |  | -                      | -                | -                | -                | -                | -                | -                |

# Comparative Balance Sheet - Assets

Company: CSWR-Florida (C.F.A.T. H2O, INC.)  
Docket No.: 20250052  
Test Year Ended: 1/31/2025

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

Schedule: A-18  
Page 2 of 2  
Brent Thies

| Line No. | (1)<br>ASSETS                          | (9)<br>Month<br># 7 | (10)<br>Month<br># 8 | (11)<br>Month<br># 9 | (12)<br>Month<br># 10 | (13)<br>Month<br># 11 | (14)<br>End of<br>Test Year | (15)<br>13-Month<br>Avg Bal |
|----------|--|---------------------|----------------------|----------------------|-----------------------|-----------------------|-----------------------------|-----------------------------|
| 1        | Utility Plant in Service               | 1,391,920           | 1,391,920            | 1,391,920            | 1,391,920             | 1,391,920             | 1,391,920                   | 1,184,632                   |
| 2        | Construction Work in Progress          | 763,494             | 940,772              | 945,175              | 271,159               | 282,972               | 283,140                     | 495,878                     |
| 3        | Other Utility Plant Adjustments        | 1,245,396           | 1,245,396            | 1,245,396            | 1,245,396             | 1,245,396             | 1,245,396                   | 1,245,396                   |
| 4        | GROSS UTILITY PLANT                    | 3,400,809           | 3,578,087            | 3,582,490            | 2,908,474             | 2,920,287             | 2,920,455                   | 2,925,906                   |
| 5        | Less: Accumulated Depreciation         | (481,853)           | (486,000)            | (490,148)            | (494,296)             | (498,444)             | (502,592)                   | (479,149)                   |
| 6        | NET UTILITY PLANT                      | 2,918,956           | 3,092,087            | 3,092,341            | 2,414,178             | 2,421,843             | 2,417,863                   | 2,446,757                   |
| 7        | Cash                                   | 87                  | 2,117                | 1,813                | 3,573                 | 359                   | 1,897                       | 2,110                       |
| 8        | Accounts Rec'b - Customer              | 43,944              | 47,101               | 57,999               | 65,111                | 66,726                | 63,483                      | 40,026                      |
| 9        | Notes & Accts. Rec'b - Assoc. Cos.     | -                   | -                    | -                    | -                     | -                     | -                           | -                           |
| 10       | Accounts Rec'b - Other                 | 12                  | 12                   | 12                   | 12                    | -                     | -                           | 7                           |
| 11       | Allowance for Bad Debts                | (5,877)             | (4,392)              | (7,304)              | (5,000)               | (5,251)               | (5,455)                     | (4,360)                     |
| 12       | Prepayments                            | 9                   | 21                   | (10)                 | (5)                   | 0                     | 0                           | 18                          |
| 13       | Miscellaneous Current & Accrued Assets | 7,868               | 7,957                | 7,658                | 7,640                 | 7,785                 | 7,875                       | 7,425                       |
| 14       | TOTAL CURRENT ASSETS                   | 46,041              | 52,816               | 60,169               | 71,331                | 69,619                | 67,800                      | 45,226                      |
| 15       | Unamortized Debt Discount & Exp.       | -                   | -                    | -                    | -                     | -                     | -                           | -                           |
| 16       | Prelim. Survey & Investigation Charges | (2,607)             | (2,607)              | (2,607)              | (2,607)               | (2,607)               | (2,607)                     | 7,344                       |
| 17       | Clearing Accounts                      | (2,668)             | (2,582)              | (3,425)              | (3,249)               | 697                   | 1,208                       | (1,913)                     |
| 18       | Deferred Rate Case Expense             | 831                 | 879                  | 964                  | 1,020                 | 1,020                 | 1,020                       | 507                         |
| 19       | Other Miscellaneous Deferred Debits    | 6,444               | 6,218                | 16,207               | 21,005                | 21,727                | 21,727                      | 10,387                      |
| 20       | Accum. Deferred Income Taxes           | -                   | -                    | -                    | -                     | -                     | -                           | -                           |
| 21       | TOTAL DEFERRED DEBITS                  | 2,000               | 1,908                | 11,139               | 16,170                | 20,839                | 21,349                      | 16,325                      |
| 22       | TOTAL ASSETS                           | 2,966,997           | 3,146,811            | 3,163,649            | 2,501,679             | 2,512,300             | 2,507,012                   | 2,508,308                   |

**Comparative Balance Sheet - Equity Capital & Liabilities**
**Florida Public Service Commission**

Company: CSWR-Florida (C.F.A.T. H2O, INC.)  
Docket No.: 20250052  
Test Year Ended: 1/31/2025

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

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Page 1 of 2  
Brent Thies

| Line No. | (1)<br>EQUITY CAPITAL & LIABILITIES    | (2)<br>Prior Test Year | (3)<br>Month # 1 | (4)<br>Month # 2 | (5)<br>Month # 3 | (6)<br>Month # 4 | (7)<br>Month # 5 | (8)<br>Month # 6 |
|----------|--|------------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| 1        | Common Stock Issued                    | 1,611,524              | 1,611,524        | 1,611,524        | 1,611,524        | 1,611,467        | 1,611,467        | 2,247,370        |
| 2        | Preferred Stock Issued                 | -                      | -                | -                | -                | -                | -                | -                |
| 3        | Additional Paid in Capital             | -                      | -                | -                | -                | -                | -                | -                |
| 4        | Retained Earnings                      | (50,500)               | (62,340)         | (78,974)         | (90,156)         | (102,007)        | (107,846)        | (116,992)        |
| 5        | Other Equity Capital                   | -                      | -                | -                | -                | -                | -                | -                |
| 6        | TOTAL EQUITY CAPITAL                   | 1,561,024              | 1,549,184        | 1,532,550        | 1,521,368        | 1,509,460        | 1,503,621        | 2,130,378        |
| 7        | Bonds                                  | -                      | -                | -                | -                | -                | -                | -                |
| 8        | Reacquired Bonds                       | -                      | -                | -                | -                | -                | -                | -                |
| 9        | Advances From Associated Companies     | 225,354                | 275,060          | 413,806          | 583,279          | 780,258          | 976,761          | 558,491          |
| 10       | Other Long-Term Debt                   | -                      | -                | -                | -                | -                | -                | -                |
| 11       | TOTAL LONG-TERM DEBT                   | 225,354                | 275,060          | 413,806          | 583,279          | 780,258          | 976,761          | 558,491          |
| 12       | Accounts Payable                       | 54,663                 | 91,159           | 115,223          | 109,985          | 69,941           | 70,674           | 93,652           |
| 13       | Notes Payable                          | -                      | -                | -                | -                | -                | -                | -                |
| 14       | Notes & Accounts Payable - Assoc. Cos. | -                      | -                | -                | -                | -                | -                | -                |
| 15       | Customer Deposits                      | -                      | -                | -                | -                | -                | -                | -                |
| 16       | Accrued Taxes                          | 293                    | 293              | 293              | 293              | 293              | 293              | 293              |
| 17       | Accrued Interest                       | -                      | -                | -                | -                | -                | -                | -                |
| 18       | Accrued Dividends                      | -                      | -                | -                | -                | -                | -                | -                |
| 19       | Misc. Current & Accrued Liabilities    | 6,768                  | 8,115            | 9,061            | 10,418           | 10,518           | 16,959           | 11,891           |
| 20       | TOTAL CURRENT & ACC. LIABILITIES       | 61,724                 | 99,568           | 124,577          | 120,697          | 80,752           | 87,926           | 105,836          |
| 21       | Advances For Construction              | -                      | -                | -                | -                | -                | -                | -                |
| 22       | Other Deferred Credits                 | -                      | -                | -                | -                | -                | -                | -                |
| 23       | Accum. Deferred ITCs                   | -                      | -                | -                | -                | -                | -                | -                |
| 24       | Operating Reserves                     | -                      | -                | -                | -                | -                | -                | -                |
| 25       | TOTAL DEF. CREDITS & OPER. RESERVES    | -                      | -                | -                | -                | -                | -                | -                |
| 26       | Contributions in Aid of Construction   | 387,815                | 387,815          | 387,815          | 387,815          | 387,815          | 387,815          | 387,815          |
| 27       | Less: Accum. Amortization of CIAC      | (385,747)              | (386,824)        | (387,902)        | (386,062)        | (386,412)        | (386,763)        | (387,114)        |
| 28       | Accumulated Deferred Income Taxes      | -                      | -                | -                | -                | -                | -                | -                |
| 29       | TOTAL EQUITY CAPITAL & LIABILITIES     | 1,850,171              | 1,924,802        | 2,070,847        | 2,227,097        | 2,371,873        | 2,569,360        | 2,795,406        |

Comparative Balance Sheet - Equity Capital & Liabilities

Florida Public Service Commission

Company: CSWR-Florida (C.F.A.T. H2O, INC.)  
Docket No.: 20250052  
Test Year Ended: 1/31/2025

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

Schedule: A-19  
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Brent Thies

| Line No. | (1)<br>EQUITY CAPITAL & LIABILITIES    | (9)<br>Month<br># 7 | (10)<br>Month<br># 8 | (11)<br>Month<br># 9 | (12)<br>Month<br># 10 | (13)<br>Month<br># 11 | (14)<br>End of<br>Test Year | (15)<br>13-Month<br>Avg Bal |
|----------|--|---------------------|----------------------|----------------------|-----------------------|-----------------------|-----------------------------|-----------------------------|
| 1        | Common Stock Issued                    | 2,247,370           | 2,247,370            | 2,247,370            | 2,247,370             | 2,247,370             | 2,247,370                   | 1,953,894                   |
| 2        | Preferred Stock Issued                 | -                   | -                    | -                    | -                     | -                     | -                           | -                           |
| 3        | Additional Paid in Capital             | -                   | -                    | -                    | -                     | -                     | -                           | -                           |
| 4        | Retained Earnings                      | (118,543)           | (130,441)            | (131,378)            | (137,032)             | (141,454)             | (150,673)                   | (109,103)                   |
| 5        | Other Equity Capital                   | -                   | -                    | -                    | -                     | -                     | -                           | -                           |
| 6        | TOTAL EQUITY CAPITAL                   | 2,128,826           | 2,116,929            | 2,115,992            | 2,110,338             | 2,105,916             | 2,096,697                   | 1,844,791                   |
| 7        | Bonds                                  | -                   | -                    | -                    | -                     | -                     | -                           | -                           |
| 8        | Reacquired Bonds                       | -                   | -                    | -                    | -                     | -                     | -                           | -                           |
| 9        | Advances From Associated Companies     | 739,988             | 919,590              | 939,417              | 180,524               | 186,606               | 209,388                     | 537,579                     |
| 10       | Other Long-Term Debt                   | -                   | -                    | -                    | -                     | -                     | -                           | -                           |
| 11       | TOTAL LONG-TERM DEBT                   | 739,988             | 919,590              | 939,417              | 180,524               | 186,606               | 209,388                     | 537,579                     |
| 12       | Accounts Payable                       | 79,220              | 88,940               | 100,031              | 45,303                | 24,228                | 8,527                       | 73,196                      |
| 13       | Notes Payable                          | -                   | -                    | -                    | -                     | -                     | -                           | -                           |
| 14       | Notes & Accounts Payable - Assoc. Cos. | -                   | -                    | -                    | 156,639               | 184,864               | 185,898                     | 40,569                      |
| 15       | Customer Deposits                      | -                   | -                    | -                    | -                     | -                     | -                           | -                           |
| 16       | Accrued Taxes                          | 293                 | 293                  | 293                  | 293                   | 293                   | 293                         | 293                         |
| 17       | Accrued Interest                       | -                   | -                    | -                    | -                     | -                     | -                           | -                           |
| 18       | Accrued Dividends                      | -                   | -                    | -                    | -                     | -                     | -                           | -                           |
| 19       | Misc. Current & Accrued Liabilities    | 18,317              | 21,058               | 7,916                | 8,582                 | 10,393                | 6,208                       | 11,246                      |
| 20       | TOTAL CURRENT & ACC. LIABILITIES       | 97,831              | 110,292              | 108,240              | 210,817               | 219,778               | 200,926                     | 125,305                     |
| 21       | Advances For Construction              | -                   | -                    | -                    | -                     | -                     | -                           | -                           |
| 22       | Other Deferred Credits                 | -                   | -                    | -                    | -                     | -                     | -                           | -                           |
| 23       | Accum. Deferred ITCs                   | -                   | -                    | -                    | -                     | -                     | -                           | -                           |
| 24       | Operating Reserves                     | -                   | -                    | -                    | -                     | -                     | -                           | -                           |
| 25       | TOTAL DEF. CREDITS & OPER. RESERVES    | -                   | -                    | -                    | -                     | -                     | -                           | -                           |
| 26       | Contributions in Aid of Construction   | 387,815             | 387,815              | 387,815              | 387,815               | 387,815               | 387,815                     | 387,815                     |
| 27       | Less: Accum. Amortization of CIAC      | (387,464)           | (387,815)            | (387,815)            | (387,815)             | (387,815)             | (387,815)                   | (387,182)                   |
| 28       | Accumulated Deferred Income Taxes      | -                   | -                    | -                    | -                     | -                     | -                           | -                           |
| 29       | TOTAL EQUITY CAPITAL & LIABILITIES     | 2,966,996           | 3,146,811            | 3,163,649            | 2,501,678             | 2,512,300             | 2,507,012                   | 2,508,308                   |

**Schedule of Water Net Operating Income**

**Florida Public Service Commission**

**Company: CSWR-Florida (C.F.A.T. H2O, INC.)**

**Schedule Year End: 1/31/2025**

**Interim [ ] Final [X]**

**Historic [X] or Projected [ ]**

**Schedule: B-1**

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**Docket No.: 20250052**

**Brent Thies**

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

| Line No. | (1)<br>Description               | (2)<br>Balance Per Books | (3)<br>Utility Test Year Adjustments | (4)<br>Utility Adjusted Test Year | (5)<br>Requested Revenue Adjustment | (6)<br>Requested Annual Revenues | (7)<br>Supporting Schedule(s) |
|----------|----------------------------------|--------------------------|--------------------------------------|-----------------------------------|-------------------------------------|----------------------------------|-------------------------------|
| 1        | OPERATING REVENUES               | 99,267                   | -                                    | 99,267                            | 138,877                             | 238,144                          | B-4                           |
| 2        | Operation & Maintenance          | 169,498                  | 2,752                                | 172,249                           | 6,249                               | 178,499                          | B-5                           |
| 3        | Depreciation, net of CIAC Amort. | 23,729                   | -                                    | 23,729                            | -                                   | 23,729                           | B-13                          |
| 4        | Amortization                     | -                        | -                                    | -                                 | -                                   | -                                |                               |
| 5        | Taxes Other Than Income          | 6,164                    | -                                    | 6,164                             | -                                   | 6,164                            | B-15                          |
| 6        | Provision for Income Taxes       | -                        | -                                    | -                                 | 585.34                              | 585                              | C-1                           |
| 7        | OPERATING EXPENSES               | 199,391                  | 2,752                                | 202,143                           | 6,835                               | 208,977                          |                               |
| 8        | NET OPERATING INCOME             | (100,124)                | (2,752)                              | (102,876)                         | 132,042                             | 29,167                           |                               |
| 9        | RATE BASE                        | 333,162                  |                                      | 333,162                           |                                     | 333,162                          |                               |
| 10       | RATE OF RETURN                   | -30.05%                  |                                      | -30.88%                           |                                     | 8.75%                            |                               |

## Schedule of Wastewater Net Operating Income

Florida Public Service Commission

Company: CSWR-Florida (C.F.A.T. H2O, INC.)

Schedule: B-2

Schedule Year End: 1/31/2025

Page 1 of 1

Interim [ ] Final [X]

Docket No.: 20250052

Historic [X] or Projected [ ]

Brent Thies

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

| Line No. | (1)<br>Description               | (2)<br>Balance<br>Per<br>Books | (3)<br>Utility<br>Test Year<br>Adjustments | (4)<br>Utility<br>Adjusted<br>Test Year | (5)<br>Requested<br>Revenue<br>Adjustment | (6)<br>Requested<br>Annual<br>Revenues | (7)<br>Supporting<br>Schedule(s) |
|----------|----------------------------------|--------------------------------|--|---|---|--|----------------------------------|
| 1        | OPERATING REVENUES               | 137,855                        | -  | 137,855                                 | 42,682                                    | 180,537                                | B-4                              |
| 2        | Operation & Maintenance          | 126,851                        | (5,809)                                    | 121,043                                 | 1,921                                     | 122,963                                | B-6                              |
| 3        | Depreciation, net of CIAC Amort. | 17,216                         | -  | 17,216                                  | -   | 17,216                                 | B-14                             |
| 4        | Amortization                     | -                              | -  | -                                       | -   | -                                      |                                  |
| 5        | Taxes Other Than Income          | 7,162                          | -  | 7,162                                   | -   | 7,162                                  | B-15                             |
| 6        | Provision for Income Taxes       | -                              | -  | -                                       | 656                                       | 656                                    | C-1                              |
| 7        | OPERATING EXPENSES               | 151,230                        | (5,809)                                    | 145,421                                 | 2,576                                     | 147,998                                |                                  |
| 8        | NET OPERATING INCOME             | (13,375)                       | 5,809                                      | (7,566)                                 | 40,105                                    | 32,539                                 |                                  |
|          |                                  | =====                          | =====                                      | =====                                   | =====                                     | =====                                  |                                  |
| 9        | RATE BASE                        | 371,687                        |  | 371,687                                 |   | 371,687                                |                                  |
|          |                                  | =====                          |  | =====                                   |   | =====                                  |                                  |
| 10       | RATE OF RETURN                   | -3.60%                         |  | -2.04%                                  |   | 8.75%                                  |                                  |
|          |                                  | =====                          |  | =====                                   |   | =====                                  |                                  |

## Schedule of Adjustments to Operating Income

## Florida Public Service Commission

Company: CSWR-Florida (C.F.A.T. H2O, INC.)

Schedule Year End: 1/31/2025

Interim [ ] Final [X]

Historic [X] or Projected [ ]

Schedule: B-3

Page 1 of 1

Docket No.: 20250052

Brent Thies

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

| Line No. | Description   | Water          | Wastewater     |
|----------|---|----------------|----------------|
| 1        | <b>Operations &amp; Maintenance</b>                 |                |                |
| 2        |   |                |                |
| 3        | Customer Billing Cost                               | (957)          | (966)          |
| 4        | New third party provider contract began 1/1/25      |                |                |
| 5        | Property Insurance                                  | (471)          | (512)          |
| 6        | New policy as of 2/1/25                             |                |                |
| 7        | Admin Expenses Transferred                          | (5,251)        | (5,295)        |
| 8        | Adjustment to overhead allocation                   |                |                |
| 9        | Contract Operations                                 | 15,396         | 10,075         |
| 10       | New third party contract began 10/1/2024            |                |                |
| 11       | Testing   | (2,553)        | (729)          |
| 12       | Cost included in new contract that began 10/1/2024  |                |                |
| 13       | Chemicals   | (3,411)        | (8,422)        |
| 14       | Cost included in new contract that began 10/1/2024  |                |                |
| 15       | Sludge Removal                                      | -              | 40             |
| 16       | Cost included in new contract that began 10/1/2024  |                |                |
| 17       |   |                |                |
| 18       | <b>Total Adjustment Operation &amp; Maintenance</b> | <u>2,752</u>   | <u>(5,809)</u> |
| 19       |   |                |                |
| 20       | <b>Adjustment for Income Tax</b>                    |                |                |
| 21       |   | Water          | Wastewater     |
| 22       | Taxable Income before State Tax                     | 2,410.68       | 2,689.44       |
| 23       | Less State Tax Exemption                            | (590.16)       | (595.12)       |
| 24       | State Taxable Income                                | 1,820.52       | 2,094.32       |
| 25       | <b>State Income tax (5.5%)</b>                      | <b>100.13</b>  | <b>115.19</b>  |
| 26       |   |                |                |
| 27       | Federal Taxable Income                              | 2,310.55       | 2,574.25       |
| 28       | <b>Federal Income Tax (21%)</b>                     | <b>485.22</b>  | <b>540.59</b>  |
| 29       |   |                |                |
| 30       | Total Adjustment for Income Tax                     | <u>585</u>     | <u>656</u>     |
| 31       |   |                |                |
| 32       | <b>Revenues</b>                                     |                |                |
| 33       | Adjustment for required return                      | 29,167         | 32,539         |
| 34       |   |                |                |
| 35       | Adjustment for negative operating income            | 102,876        | 7,566          |
| 36       |   |                |                |
| 37       | Adjustment to revenue for Income Tax                | 585            | 656            |
| 38       |   |                |                |
| 39       | Adjustment for RAF fees on increased revenue        | 6,249          | 1,921          |
| 40       |   |                |                |
| 41       | <b>Total Adjustment to Revenues</b>                 | <u>138,877</u> | <u>42,682</u>  |



Test Year Operating Revenues

Florida Public Service Commission

Company: CSWR-Florida (C.F.A.T. H2O, INC.)  
Docket No.: 20250052  
Schedule Year End: 1/31/2025

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

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

| WATER SALES |                                      |             | WASTEWATER SALES                     |                  |  | (1) |
|-------------|--------------------------------------|-------------|--------------------------------------|------------------|--|-----|
| Line No.    | Account No. and Description          | Total Water | Account No. and Description          | Total Wastewater |  |     |
| 1           | 460 Unmetered Water Revenue          | \$0         | 521.1 Flat Rate - Residential        | \$91,293         |  |     |
| 2           | 461.1 Metered - Residential          | \$93,285    | 521.2 Flat Rate - Commercial         | \$46,562         |  |     |
| 3           | 461.2 Metered - Commercial           | \$5,982     | 521.3 Flat Rate - Industrial         | \$0              |  |     |
| 4           | 461.3 Metered - Industrial           | \$0         | 521.4 Flat Rate - Public Authorities | \$0              |  |     |
| 5           | 461.4 Metered - Public Authorities   | \$0         | 521.5 Flat Rate - Multi-Family       | \$0              |  |     |
| 6           | 461.5 Metered - Multi-Family         | \$0         | 521.6 Flat Rate - Other              | \$0              |  |     |
| 7           | 462.1 Public Fire Protection         | \$0         | 522.1 Measured - Residential         | \$0              |  |     |
| 8           | 462.2 Private Fire Protection        | \$0         | 522.2 Measured - Commercial          | \$0              |  |     |
| 9           | 464 Other Sales - Public Authorities | \$0         | 522.3 Measured - Industrial          | \$0              |  |     |
| 10          | 465 Irrigation Customers             | \$0         | 522.4 Measured - Public Authority    | \$0              |  |     |
| 11          | 466 Sales for Resale                 | \$0         | 522.5 Measured - Multi-Family        | \$0              |  |     |
| 12          | 467 Interdepartmental Sales          | \$0         | 523 Other Sales - Public Authorities | \$0              |  |     |
| 13          |                                      | -----       | 524 Revenues from Other Systems      | \$0              |  |     |
| 14          | TOTAL WATER SALES                    | \$99,267    | 525 Interdepartmental Sales          | \$0              |  |     |
| 15          |                                      | -----       |                                      | -----            |  |     |
| 16          | OTHER WATER REVENUES                 |             | TOTAL WASTEWATER SALES               | \$137,855        |  |     |
| 17          | 470 Forfeited Discounts              | 0           |                                      | -----            |  |     |
| 18          | 471 Misc. Service Revenues           | 0           | OTHER WASTEWATER REVENUES            |                  |  |     |
| 19          | 472 Rents From Water Property        | 0           | 531 Sale of Sludge                   | \$0              |  |     |
| 20          | 473 Interdepartmental Rents          | 0           | 532 Forfeited Discounts              | \$0              |  |     |
| 21          | 474 Other Water Revenues             | 0           | 534 Rents From Wastewater Property   | \$0              |  |     |
| 22          |                                      | -----       | 535 Interdepartmental Rents          | \$0              |  |     |
| 23          | TOTAL OTHER WATER REVENUES           | \$0         | 536 Other Wastewater Revenues        | \$0              |  |     |
| 24          |                                      | -----       |                                      | -----            |  |     |
| 25          | TOTAL WATER OPERATING REVENUES       | \$99,267    | TOTAL OTHER WASTEWATER REVENUES      | \$0              |  |     |
| 26          |                                      | =====       |                                      | -----            |  |     |
| 27          |                                      |             | TOTAL WASTEWATER OPERATING REVENUES  | \$137,855        |  |     |
|             |                                      |             |                                      | =====            |  |     |

Detail of Operation & Maintenance Expenses By Month - Water

Florida Public Service Commission

Company: CSWR-Florida (C.F.A.T. H2O, INC.)  
Docket No.: 20250052  
Schedule Year End: 1/31/2025  
Historic [X] or Projected [ ]

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

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

| Line No. | (1)<br>Account No. and Name            | (2)<br>February-24 | (3)<br>March-24 | (4)<br>April-24 | (5)<br>May-24 | (6)<br>June-24 | (7)<br>July-24 | (8)<br>August-24 | (9)<br>September-24 | (10)<br>October-24 | (11)<br>November-24 | (12)<br>December-24 | (13)<br>January-25 | (14)<br>Total Annual |
|----------|--|--------------------|-----------------|-----------------|---------------|----------------|----------------|------------------|---------------------|--------------------|---------------------|---------------------|--------------------|----------------------|
| 1        | 601 Salaries & Wages - Employees       | \$ -               | \$ -            | \$ -            | \$ -          | \$ -           | \$ -           | \$ -             | \$ -                | \$ -               | \$ -                | \$ -                | \$ -               | \$ -                 |
| 2        | 603 Salaries & Wages - Officers, Etc.  | \$ -               | \$ -            | \$ -            | \$ -          | \$ -           | \$ -           | \$ -             | \$ -                | \$ -               | \$ -                | \$ -                | \$ -               | \$ -                 |
| 3        | 604 Employee Pensions & Benefits       | \$ -               | \$ -            | \$ -            | \$ -          | \$ -           | \$ -           | \$ -             | \$ -                | \$ -               | \$ -                | \$ -                | \$ -               | \$ -                 |
| 4        | 610 Purchased Water                    | \$ -               | \$ -            | \$ -            | \$ -          | \$ -           | \$ -           | \$ -             | \$ -                | \$ -               | \$ -                | \$ -                | \$ -               | \$ -                 |
| 5        | 615 Purchased Power                    | \$ 891             | \$ 366          | \$ 381          | \$ 405        | \$ 387         | \$ 398         | \$ 471           | \$ 389              | \$ 445             | \$ 414              | \$ 457              | \$ 463             | \$ 5,466             |
| 6        | 616 Fuel for Power Purchased           | \$ -               | \$ -            | \$ -            | \$ -          | \$ -           | \$ -           | \$ -             | \$ -                | \$ -               | \$ -                | \$ -                | \$ -               | \$ -                 |
| 7        | 618 Chemicals                          | \$ -               | \$ 504          | \$ 311          | \$ 184        | \$ -           | \$ 632         | \$ 538           | \$ 171              | \$ 315             | \$ 299              | \$ 171              | \$ 284             | \$ 3,410             |
| 8        | 620 Materials & Supplies               | \$ 302             | \$ -            | \$ -            | \$ 222        | \$ 74          | \$ (74)        | \$ -             | \$ (23)             | \$ (67)            | \$ (106)            | \$ -                | \$ -               | \$ 329               |
| 9        | 631 Contractual Services - Engr.       | \$ -               | \$ -            | \$ -            | \$ -          | \$ -           | \$ -           | \$ -             | \$ -                | \$ -               | \$ -                | \$ -                | \$ -               | \$ -                 |
| 10       | 632 Contractual Services - Acct.       | \$ -               | \$ -            | \$ 8            | \$ -          | \$ -           | \$ -           | \$ -             | \$ 32               | \$ -               | \$ -                | \$ -                | \$ 34              | \$ 73                |
| 11       | 633 Contractual Services - Legal       | \$ 11              | \$ 8            | \$ -            | \$ 61         | \$ -           | \$ 110         | \$ 4             | \$ 19               | \$ -               | \$ -                | \$ 50               | \$ -               | \$ 263               |
| 12       | 634 Contractual Services - Mgmt. Fees  | \$ 1,947           | \$ 2,116        | \$ 1,835        | \$ 1,653      | \$ 1,953       | \$ 1,949       | \$ 1,874         | \$ 2,285            | \$ 1,418           | \$ 962              | \$ 4,554            | \$ 1,556           | \$ 24,101            |
| 13       | 635 Contractual Services - Other       | \$ 9,719           | \$ 10,930       | \$ 10,858       | \$ 10,134     | \$ 9,578       | \$ 8,176       | \$ 8,939         | \$ 9,742            | \$ 10,649          | \$ 9,585            | \$ 5,842            | \$ 9,236           | \$ 113,389           |
| 14       | 641 Rental of Building/Real Prop.      | \$ -               | \$ -            | \$ -            | \$ -          | \$ -           | \$ -           | \$ -             | \$ 140              | \$ (19)            | \$ (30)             | \$ -                | \$ -               | \$ 92                |
| 15       | 642 Rental of Equipment                | \$ -               | \$ -            | \$ -            | \$ -          | \$ -           | \$ -           | \$ -             | \$ -                | \$ -               | \$ -                | \$ -                | \$ -               | \$ -                 |
| 16       | 650 Transportation Expenses            | \$ -               | \$ -            | \$ -            | \$ -          | \$ -           | \$ -           | \$ -             | \$ -                | \$ -               | \$ -                | \$ -                | \$ -               | \$ -                 |
| 17       | 656 Insurance - Vehicle                | \$ -               | \$ -            | \$ -            | \$ -          | \$ -           | \$ -           | \$ -             | \$ -                | \$ -               | \$ -                | \$ -                | \$ -               | \$ -                 |
| 18       | 657 Insurance - General Liability      | \$ 754             | \$ 579          | \$ 710          | \$ 700        | \$ 700         | \$ 700         | \$ 237           | \$ 700              | \$ (940)           | \$ 237              | \$ 237              | \$ 279             | \$ 4,894             |
| 19       | 658 Insurance - Workman's Comp.        | \$ -               | \$ -            | \$ -            | \$ -          | \$ -           | \$ -           | \$ -             | \$ -                | \$ -               | \$ -                | \$ -                | \$ -               | \$ -                 |
| 20       | 659 Insurance - Other                  | \$ -               | \$ -            | \$ -            | \$ -          | \$ -           | \$ -           | \$ -             | \$ -                | \$ -               | \$ -                | \$ -                | \$ -               | \$ -                 |
| 21       | 660 Advertising Expense                | \$ -               | \$ -            | \$ -            | \$ -          | \$ -           | \$ -           | \$ -             | \$ -                | \$ -               | \$ -                | \$ -                | \$ -               | \$ -                 |
| 22       | 666 Reg. Comm. Exp. - Rate Case Amort. | \$ -               | \$ -            | \$ -            | \$ -          | \$ -           | \$ -           | \$ -             | \$ -                | \$ -               | \$ -                | \$ -                | \$ -               | \$ -                 |
| 23       | 667 Reg. Comm. Exp. - Other            | \$ 147             | \$ 199          | \$ 140          | \$ (23)       | \$ 454         | \$ 1,303       | \$ (177)         | \$ 475              | \$ 326             | \$ 350              | \$ 372              | \$ 655             | \$ 4,220             |
| 24       | 670 Bad Debt Expense                   | \$ 80              | \$ 101          | \$ 99           | \$ 84         | \$ 94          | \$ 105         | \$ 94            | \$ 92               | \$ 77              | \$ 89               | \$ (917)            | \$ 87              | \$ 87                |
| 25       | 675 Miscellaneous Expenses             | \$ 898             | \$ 957          | \$ 987          | \$ 855        | \$ 821         | \$ 990         | \$ 854           | \$ 891              | \$ 763             | \$ 1,523            | \$ 2,798            | \$ 835             | \$ 13,173            |
| 26       | TOTAL                                  | \$ 14,750          | \$ 15,760       | \$ 15,329       | \$ 14,276     | \$ 14,061      | \$ 14,290      | \$ 12,834        | \$ 14,914           | \$ 12,967          | \$ 13,323           | \$ 13,565           | \$ 13,429          | \$ 169,498           |

Detail of Operation & Maintenance Expenses By Month - Wastewater

Florida Public Service Commission

Company: CSWR-Florida (C.F.A.T. H2O, INC.)  
Docket No.: 20250052  
Schedule Year End: 1/31/2025  
Historic [X] or Projected [ ]

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

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

| Line No. | (1)<br>Account No. and Name            | (2)<br>February-24 | (3)<br>March-24 | (4)<br>April-24 | (5)<br>May-24 | (6)<br>June-24 | (7)<br>July-24 | (8)<br>August-24 | (9)<br>September-24 | (10)<br>October-24 | (11)<br>November-24 | (12)<br>December-24 | (13)<br>January-25 | (14)<br>Total Annual |
|----------|--|--------------------|-----------------|-----------------|---------------|----------------|----------------|------------------|---------------------|--------------------|---------------------|---------------------|--------------------|----------------------|
| 1        | 701 Salaries & Wages - Employees       | \$ -               | \$ -            | \$ -            | \$ -          | \$ -           | \$ -           | \$ -             | \$ -                | \$ -               | \$ -                | \$ -                | \$ -               | \$ -                 |
| 2        | 703 Salaries & Wages - Officers, Etc.  | \$ -               | \$ -            | \$ -            | \$ -          | \$ -           | \$ -           | \$ -             | \$ -                | \$ -               | \$ -                | \$ -                | \$ -               | \$ -                 |
| 3        | 704 Employee Pensions & Benefits       | \$ -               | \$ -            | \$ -            | \$ -          | \$ -           | \$ -           | \$ -             | \$ -                | \$ -               | \$ -                | \$ -                | \$ -               | \$ -                 |
| 4        | 710 Purchased Sewage Treatment         | \$ -               | \$ -            | \$ -            | \$ -          | \$ -           | \$ -           | \$ -             | \$ -                | \$ -               | \$ -                | \$ (33)             | \$ -               | \$ (33)              |
| 5        | 711 Sludge Removal Expense             | \$ -               | \$ -            | \$ -            | \$ (157)      | \$ -           | \$ -           | \$ -             | \$ 180              | \$ (24)            | \$ (38)             | \$ -                | \$ -               | \$ (40)              |
| 6        | 715 Purchased Power                    | \$ 1,616           | \$ 1,316        | \$ 1,511        | \$ 3,139      | \$ 1,304       | \$ 1,342       | \$ 1,601         | \$ 1,393            | \$ 1,445           | \$ 1,313            | \$ 1,365            | \$ 1,303           | \$ 18,648            |
| 7        | 716 Fuel for Power Purchased           | \$ -               | \$ -            | \$ -            | \$ -          | \$ -           | \$ -           | \$ -             | \$ -                | \$ -               | \$ -                | \$ -                | \$ -               | \$ -                 |
| 8        | 718 Chemicals                          | \$ 482             | \$ 1,066        | \$ 936          | \$ 808        | \$ 514         | \$ 1,772       | \$ 917           | \$ 219              | \$ 1,076           | \$ 522              | \$ (677)            | \$ 786             | \$ 8,422             |
| 9        | 720 Materials & Supplies               | \$ -               | \$ -            | \$ 190          | \$ 186        | \$ 125         | \$ (125)       | \$ 13            | \$ 95               | \$ (134)           | \$ (201)            | \$ -                | \$ -               | \$ 149               |
| 10       | 731 Contractual Services - Engr.       | \$ -               | \$ -            | \$ -            | \$ -          | \$ -           | \$ -           | \$ -             | \$ -                | \$ -               | \$ -                | \$ -                | \$ -               | \$ -                 |
| 11       | 732 Contractual Services - Acct.       | \$ -               | \$ -            | \$ 8            | \$ -          | \$ -           | \$ -           | \$ -             | \$ 32               | \$ -               | \$ -                | \$ -                | \$ 34              | \$ 74                |
| 12       | 733 Contractual Services - Legal       | \$ 11              | \$ 8            | \$ -            | \$ 61         | \$ -           | \$ 111         | \$ 4             | \$ 19               | \$ -               | \$ -                | \$ 50               | \$ -               | \$ 266               |
| 13       | 734 Contractual Services - Mgmt. Fees  | \$ 1,963           | \$ 2,133        | \$ 1,851        | \$ 1,667      | \$ 1,969       | \$ 1,965       | \$ 1,890         | \$ 2,304            | \$ 1,430           | \$ 970              | \$ 4,592            | \$ 1,569           | \$ 24,304            |
| 14       | 735 Contractual Services - Other       | \$ 3,883           | \$ 4,296        | \$ 5,563        | \$ 4,297      | \$ 4,380       | \$ 4,867       | \$ 6,542         | \$ 5,069            | \$ 5,973           | \$ 3,047            | \$ 510              | \$ 4,273           | \$ 52,698            |
| 15       | 741 Rental of Building/Real Prop.      | \$ -               | \$ -            | \$ -            | \$ -          | \$ -           | \$ -           | \$ -             | \$ -                | \$ -               | \$ -                | \$ -                | \$ -               | \$ -                 |
| 16       | 742 Rental of Equipment                | \$ -               | \$ -            | \$ -            | \$ -          | \$ -           | \$ -           | \$ -             | \$ -                | \$ -               | \$ -                | \$ -                | \$ -               | \$ -                 |
| 17       | 750 Transportation Expenses            | \$ -               | \$ -            | \$ -            | \$ -          | \$ -           | \$ -           | \$ -             | \$ -                | \$ -               | \$ -                | \$ -                | \$ -               | \$ -                 |
| 18       | 756 Insurance - Vehicle                | \$ -               | \$ -            | \$ -            | \$ -          | \$ -           | \$ -           | \$ -             | \$ -                | \$ -               | \$ -                | \$ -                | \$ -               | \$ -                 |
| 19       | 757 Insurance - General Liability      | \$ 795             | \$ 466          | \$ 712          | \$ 702        | \$ 702         | \$ 702         | \$ 239           | \$ 702              | \$ (937)           | \$ 239              | \$ 239              | \$ 282             | \$ 4,843             |
| 20       | 758 Insurance - Workman's Comp.        | \$ -               | \$ -            | \$ -            | \$ -          | \$ -           | \$ -           | \$ -             | \$ -                | \$ -               | \$ -                | \$ -                | \$ -               | \$ -                 |
| 21       | 759 Insurance - Other                  | \$ -               | \$ -            | \$ -            | \$ -          | \$ -           | \$ -           | \$ -             | \$ -                | \$ -               | \$ -                | \$ -                | \$ -               | \$ -                 |
| 22       | 760 Advertising Expense                | \$ -               | \$ -            | \$ -            | \$ -          | \$ -           | \$ -           | \$ -             | \$ -                | \$ -               | \$ -                | \$ -                | \$ -               | \$ -                 |
| 23       | 766 Reg. Comm. Exp. - Rate Case Amort. | \$ -               | \$ -            | \$ -            | \$ -          | \$ -           | \$ -           | \$ -             | \$ -                | \$ -               | \$ -                | \$ -                | \$ -               | \$ -                 |
| 24       | 767 Reg. Comm. Exp. - Other            | \$ 149             | \$ 200          | \$ 141          | \$ (23)       | \$ 172         | \$ 2,308       | \$ (193)         | \$ 464              | \$ 311             | \$ 334              | \$ 357              | \$ 1,300           | \$ 5,520             |
| 25       | 770 Bad Debt Expense                   | \$ 126             | \$ 129          | \$ 125          | \$ 118        | \$ 120         | \$ 135         | \$ 127           | \$ 134              | \$ 132             | \$ 135              | \$ (925)            | \$ 128             | \$ 484               |
| 26       | 775 Miscellaneous Expenses             | \$ 907             | \$ 964          | \$ 995          | \$ 863        | \$ 828         | \$ 999         | \$ 862           | \$ 904              | \$ 774             | \$ 458              | \$ 2,119            | \$ 842             | \$ 11,516            |
| 27       | TOTAL                                  | \$ 9,932           | \$ 10,579       | \$ 12,031       | \$ 11,658     | \$ 10,113      | \$ 14,077      | \$ 12,001        | \$ 11,517           | \$ 10,045          | \$ 6,781            | \$ 7,599            | \$ 10,518          | \$ 126,851           |

Operation & Maintenance Expense Comparison - Water  
Company: CSWR-Florida (C.F.A.T. H2O, INC.)  
Docket No.: 20250052  
Test Year Ended: 1/31/2025

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

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

Due to having less than two full years of historical information on this system, CSWR-Florida is only able to fill in information for the prior test year and current test year.

| Line No. | (1)<br>Account No. and Name            | (2)<br>Prior TY<br>1/31/2024 | (3)<br>Current TY<br>1/31/2025 | (4)<br>\$<br>Difference | (5)<br>%<br>Difference | (6)<br>Explanation                                   |
|----------|--|------------------------------|--------------------------------|-------------------------|------------------------|--|
| 1        | 601 Salaries & Wages - Employees       | \$ -                         | \$ -                           | \$ -                    | 0%                     |  |
| 2        | 603 Salaries & Wages - Officers, Etc.  | \$ -                         | \$ -                           | \$ -                    | 0%                     |  |
| 3        | 604 Employee Pensions & Benefits       | \$ -                         | \$ -                           | \$ -                    | 0%                     |  |
| 4        | 610 Purchased Water                    | \$ -                         | \$ -                           | \$ -                    | 0%                     |  |
| 5        | 615 Purchased Power                    | \$ 796                       | \$ 5,466                       | \$ 4,670                | 587%                   | Less than a full year of data - 11/30/23 acquisition |
| 6        | 616 Fuel for Power Purchased           | \$ -                         | \$ -                           | \$ -                    | 0%                     |  |
| 7        | 618 Chemicals                          | \$ 305                       | \$ 3,410                       | \$ 3,105                | 1018%                  | Less than a full year of data - 11/30/23 acquisition |
| 8        | 620 Materials & Supplies               | \$ 973                       | \$ 329                         | \$ (644)                | -66%                   | Immaterial Value                                     |
| 9        | 631 Contractual Services - Engr.       | \$ -                         | \$ -                           | \$ -                    | 0%                     |  |
| 10       | 632 Contractual Services - Acct.       | \$ 40                        | \$ 73                          | \$ 33                   | 83%                    | Less than a full year of data - 11/30/23 acquisition |
| 11       | 633 Contractual Services - Legal       | \$ 51                        | \$ 263                         | \$ 212                  | 415%                   | Less than a full year of data - 11/30/23 acquisition |
| 12       | 634 Contractual Services - Mgmt. Fees  | \$ 6,163                     | \$ 24,101                      | \$ 17,939               | 291%                   | Less than a full year of data - 11/30/23 acquisition |
| 13       | 635 Contractual Services - Other       | \$ 16,295                    | \$ 113,389                     | \$ 97,094               | 596%                   | Less than a full year of data - 11/30/23 acquisition |
| 14       | 641 Rental of Building/Real Prop.      | \$ -                         | \$ 92                          | \$ 92                   | 0%                     |  |
| 15       | 642 Rental of Equipment                | \$ -                         | \$ -                           | \$ -                    | 0%                     |  |
| 16       | 650 Transportation Expenses            | \$ -                         | \$ -                           | \$ -                    | 0%                     |  |
| 17       | 656 Insurance - Vehicle                | \$ -                         | \$ -                           | \$ -                    | 0%                     |  |
| 18       | 657 Insurance - General Liability      | \$ 1,673                     | \$ 4,894                       | \$ 3,222                | 193%                   | Less than a full year of data - 11/30/23 acquisition |
| 19       | 658 Insurance - Workman's Comp.        | \$ -                         | \$ -                           | \$ -                    | 0%                     |  |
| 20       | 659 Insurance - Other                  | \$ -                         | \$ -                           | \$ -                    | 0%                     |  |
| 21       | 660 Advertising Expense                | \$ -                         | \$ -                           | \$ -                    | 0%                     |  |
| 22       | 666 Reg. Comm. Exp. - Rate Case Amort. | \$ -                         | \$ -                           | \$ -                    | 0%                     |  |
| 23       | 667 Reg. Comm. Exp. - Other            | \$ 90                        | \$ 381                         | \$ 290                  | 322%                   | Less than a full year of data - 11/30/23 acquisition |
| 24       | 670 Bad Debt Expense                   | \$ 158                       | \$ 87                          | \$ (71)                 | -45%                   | Year End Customer Write Offs                         |
| 25       | 675 Miscellaneous Expenses             | \$ 1,674                     | \$ 10,848                      | \$ 9,174                | 548%                   | Less than a full year of data - 11/30/23 acquisition |
| 26       | TOTAL                                  | \$ 28,217                    | \$ 163,334                     | \$ 135,117              | 479%                   |  |
|          |  | =====                        | =====                          | =====                   | =====                  |  |
| 27       | Total Customers                        | 238                          | 238                            |                         |                        |  |
|          |  | =====                        | =====                          | =====                   | =====                  |  |
| 28       | Consumer Price Index - U               | \$ 118.56                    | \$ 686.28                      |                         |                        |  |
|          |  | =====                        | =====                          | =====                   | =====                  |  |

Operation & Maintenance Expense Comparison - Wastewater

Florida Public Service Commission

Company: CSWR-Florida (C.F.A.T. H2O, INC.)  
Docket No.: 20250052  
Test Year Ended: 1/31/2025

Schedule: B-8  
Page 1 of 1  
Brent Thies

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

Due to having less than two full years of historical information on this system, CSWR-Florida is only able to fill in information for the prior test year and current test year.

| Line No. | (1)<br>Account No. and Name            | (2)<br>Prior TY<br>1/31/2024 | (3)<br>Current TY<br>1/31/2025 | (4)<br>\$<br>Difference | (5)<br>%<br>Difference | (6)<br>Explanation                                   |
|----------|--|------------------------------|--------------------------------|-------------------------|------------------------|--|
| 1        | 701 Salaries & Wages - Employees       | \$ -                         | \$ -                           | \$ -                    | 0%                     |  |
| 2        | 703 Salaries & Wages - Officers, Etc.  | \$ -                         | \$ -                           | \$ -                    | 0%                     |  |
| 3        | 704 Employee Pensions & Benefits       | \$ -                         | \$ -                           | \$ -                    | 0%                     |  |
| 4        | 710 Purchased Sewage Treatment         | \$ -                         | \$ (33)                        | \$ (33)                 | 0%                     |  |
| 5        | 711 Sludge Removal Expense             | \$ 167                       | \$ (40)                        | \$ (206)                | -124%                  | Immaterial value                                     |
| 6        | 715 Purchased Power                    | \$ 2,662                     | \$ 18,648                      | \$ 15,986               | 601%                   | Less than a full year of data - 11/30/23 acquisition |
| 7        | 716 Fuel for Power Purchased           | \$ -                         | \$ -                           | \$ -                    | 0%                     |  |
| 8        | 718 Chemicals                          | \$ 1,837                     | \$ 8,422                       | \$ 6,585                | 358%                   | Less than a full year of data - 11/30/23 acquisition |
| 9        | 720 Materials & Supplies               | \$ 474                       | \$ 149                         | \$ (325)                | -69%                   | Immaterial value                                     |
| 10       | 731 Contractual Services - Engr.       | \$ -                         | \$ -                           | \$ -                    | 0%                     |  |
| 11       | 732 Contractual Services - Acct.       | \$ 41                        | \$ 74                          | \$ 33                   | 83%                    | Less than a full year of data - 11/30/23 acquisition |
| 12       | 733 Contractual Services - Legal       | \$ 52                        | \$ 266                         | \$ 214                  | 415%                   | Less than a full year of data - 11/30/23 acquisition |
| 13       | 634 Contractual Services - Mgmt. Fees7 | \$ 6,214                     | \$ 24,304                      | \$ 18,089               | 291%                   | Less than a full year of data - 11/30/23 acquisition |
| 14       | 735 Contractual Services - Other       | \$ 8,072                     | \$ 52,698                      | \$ 44,626               | 553%                   | Less than a full year of data - 11/30/23 acquisition |
| 15       | 741 Rental of Building/Real Prop.      | \$ -                         | \$ -                           | \$ -                    | 0%                     |  |
| 16       | 742 Rental of Equipment                | \$ -                         | \$ -                           | \$ -                    | 0%                     |  |
| 17       | 750 Transportation Expenses            | \$ -                         | \$ -                           | \$ -                    | 0%                     |  |
| 18       | 756 Insurance - Vehicle                | \$ -                         | \$ -                           | \$ -                    | 0%                     |  |
| 19       | 757 Insurance - General Liability      | \$ 1,755                     | \$ 4,843                       | \$ 3,088                | 176%                   | Less than a full year of data - 11/30/23 acquisition |
| 20       | 758 Insurance - Workman's Comp.        | \$ -                         | \$ -                           | \$ -                    | 0%                     |  |
| 21       | 759 Insurance - Other                  | \$ -                         | \$ -                           | \$ -                    | 0%                     |  |
| 22       | 760 Advertising Expense                | \$ -                         | \$ -                           | \$ -                    | 0%                     |  |
| 23       | 766 Reg. Comm. Exp. - Rate Case Amort. | \$ -                         | \$ -                           | \$ -                    | 0%                     |  |
| 24       | 767 Reg. Comm. Exp. - Other            | \$ 93                        | \$ -                           | \$ (93)                 | -100%                  | Immaterial value                                     |
| 25       | 770 Bad Debt Expense                   | \$ 247                       | \$ 484                         | \$ 237                  | 96%                    | Year End Customer Write Offs                         |
| 26       | 775 Miscellaneous Expenses             | \$ 1,642                     | \$ 9,874                       | \$ 8,232                | 501%                   | Less than a full year of data - 11/30/23 acquisition |
| 27       | TOTAL                                  | \$ 23,255                    | \$ 119,689                     | \$ 96,434               | 415%                   |  |
| 28       | Total Customers                        | 240                          | 240                            |                         |                        |  |
| 29       | Consumer Price Index - U               | \$ 96.90                     | \$ 498.70                      |                         |                        |  |

**Contractual Services**

**Florida Public Service Commission**

**Company: CSWR-Florida (C.F.A.T. H2O, INC.)**

**Schedule: B-9**

**Docket No.: 20250052**

**Page 1 of 1**

**Test Year Ended: 1/31/2025**

**Brent Thies**

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

| (1)<br>Line<br>No. | (2)<br>Consultant                 | (3)<br>Type of Service | (4)<br>Amount | (5)<br>Description of Work Performed  |
|--------------------|-----------------------------------|------------------------|---------------|---|
| 1                  |                                   |                        |               |   |
| 2                  | Backflow Solutions OSS - IT       |                        | \$ 24         | Cloud-based online subscription service for managing backflow prevention programs |
| 3                  |                                   |                        |               |   |
| 4                  | Beckemeier LeMoi OSS - Legal      |                        | \$ 37         | Legal Services  |
| 5                  | Bryant Miller Olive OSS - Legal   |                        | \$ 54         | Legal Services  |
| 6                  | CT Corporation OSS - Legal        |                        | \$ 8          | Annual Cost for Statutory Representation  |
| 7                  | David Woodsmall OSS - Legal       |                        | \$ 22         | Legal Services  |
| 8                  | Radey Law Firm OSS - Legal        |                        | \$ 406        | Legal Services  |
| 9                  |                                   |                        |               |   |
| 10                 | McGuireWoods LL OSS - MGMT Cons   |                        | \$ 1,150      | System Operations Consultant  |
| 11                 |                                   |                        |               |   |
| 12                 | PNC & Invoice Clo OSS - Bank Fees |                        | \$ 1,961      | Bank Fees   |
| 13                 |                                   |                        |               |   |
| 14                 | UHY Advisors OSS - Audit and Ac   |                        | \$ 79         | Tax Preparation   |
| 15                 | Leo Berwick LP OSS - Audit and Ac |                        | \$ 68         | Property Tax Consulting   |
| 16                 |                                   |                        |               |   |
| 17                 |                                   |                        | \$ 3,809      |   |
| 18                 |                                   |                        |               |   |

## Analysis of Rate Case Expense

Florida Public Service Commission

Company: CSWR-Florida (C.F.A.T. H2O, INC.)  
Docket No.: 20250052  
Test Year Ended: 1/31/2025

Schedule: B-10  
Page 1 of 1  
Brent Thies

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

| Line No. | (1)<br>Firm or Vendor Name  | (2)<br>Counsel, Consultant or Witness | (3)<br>Hourly Rate Per Person | (4)<br>Total Estimate Of Charges By Firm | (5)<br>Type of Service Rendered      |
|----------|---|---------------------------------------|-------------------------------|--|--------------------------------------|
| 1        | Radey Law Firm  | Susan Clark                           | 600                           | 14,663                                   | Legal Counsel                        |
| 2        | Radey Law Firm  | Tom Crabb                             | 500                           | 12,219                                   | Legal Counsel                        |
| 3        | Radey Law Firm  | Jordann Wilhelm                       | 325                           | 7,942                                    | Legal Counsel                        |
| 4        | Radey Law Firm  | Robert Skrob                          | 225                           | 5,499                                    | Legal Counsel                        |
| 5        | Radey Law Firm  | Suzanne Turner                        | 210                           | 5,132                                    | Legal Counsel                        |
| 6        | CSWR LLC  | Josiah Cox                            | 199                           | 725                                      | Company Witness                      |
| 7        | CSWR LLC  | Mike Duncan                           | 199                           | 906                                      | Company Witness                      |
| 8        | CSWR LLC  | Jake Freeman                          | 199                           | 725                                      | Company Witness                      |
| 9        | CSWR LLC  | Aaron Silas                           | 199                           | 906                                      | Company Witness                      |
| 10       | CSWR LLC  | Brent Thies                           | 199                           | 906                                      | Company Witness                      |
| 11       | CSWR LLC  | Todd Thomas                           | 199                           | 725                                      | Company Witness                      |
| 12       | CSWR LLC  | All other Support                     | 86                            | 2,533                                    | Filing and documentation preparation |
| 13       |   |                                       |                               |  |                                      |
| 14       |   |                                       |                               |  |                                      |
| 15       |   |                                       |                               |  |                                      |
| 16       |   |                                       |                               |  |                                      |
| 17       |   |                                       |                               |  |                                      |
| 18       |   |                                       |                               |  |                                      |
| 19       |   |                                       |                               |  |                                      |
| 20       | Total   |                                       |                               |  |                                      |
| 21       |   |                                       |                               |  |                                      |
| 22       | Estimate Through  |                                       |                               |  |                                      |
| 23       | [ ] PAA   |                                       |                               |  |                                      |
| 24       | [ x] Commission Hearing   |                                       |                               |  |                                      |
| 25       |   |                                       |                               |  |                                      |
| 26       | Amortization Period 4 Years                                       |                                       |                               |  |                                      |
| 27       | Explanation if different from Section 367.0816, Florida Statutes: |                                       |                               |  |                                      |
| 28       |   |                                       |                               |  |                                      |
| 29       |   |                                       |                               |  |                                      |
| 30       |   |                                       |                               |  |                                      |
| 31       | Amortization of Rate Case Expense:                                |                                       |                               | (A)                                      | (B)                                  |
| 32       |   |                                       |                               | Water                                    | Wastewater                           |
| 33       |   |                                       |                               |  | Total                                |
| 34       |   | Prior Unamortized Rate Case Expense   |                               | -  | -                                    |
| 35       |   | Current Rate Case Expense             |                               | 508                                      | 512                                  |
| 36       |   |                                       |                               | - - - - -                                | - - - - -                            |
| 37       |   | Total Projected Rate Case Expense     |                               | 26,328                                   | 26,550                               |
| 38       |   |                                       |                               | = = = = =                                | = = = = =                            |
| 39       |   | Annual Amortization                   |                               | 6,582                                    | 6,638                                |
| 40       |   |                                       |                               | = = = = =                                | = = = = =                            |
| 41       |   | Method of Allocation Between Systems: |                               | 49.79%                                   | 50.21%                               |
| 42       |   | (Provide Calculation)                 |                               |  | 100%                                 |

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

**Florida Public Service Commission**

**Company: CSWR-Florida (C.F.A.T. H2O, INC.)  
Docket No.: 20250052  
Test Year Ended: 1/31/2025**

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

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

---

1      The Company has no Advances For Construction.



Allocation of Expenses

Florida Public Service Commission

Company: CSWR-Florida (C.F.A.T. H2O, INC.)

Docket No.: 20250052

Schedule Year End: 1/31/2025

Historic [X] or Projected [ ]

Schedule: B-12

Page 1 of 1

Brent Thies

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

Provide a description of all systems other than water and wastewater.

| Line<br>No. | Acct.<br>No. | Description | (1)                    | (2)        | (3)   | (4)   | (5)                              | (6)   | (7)        | (8)   | (9)   |
|-------------|--------------|-------------|------------------------|------------|-------|-------|----------------------------------|-------|------------|-------|-------|
|             |              |             | Allocation Percentages |            |       |       | Amounts Allocated                |       |            |       |       |
|             |              |             | Water                  | Wastewater | Other | Total | Description of Allocation Method | Water | Wastewater | Other | Total |

All expenses recorded in the general ledger for this system are recorded to water only or sewer only service types.

Net Depreciation Expense - Water

Florida Public Service Commission

Company: CSWR-Florida (C.F.A.T. H2O, INC.)

Docket No.: 20250052

Test Year Ended: 1/31/2025

Schedule: B-13

Page 1 of 1

Brent Thies

Recap Schedules: B-1

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

| Line No. | (1)<br>Account No. and Name            | (2)<br>Test Year Expense | (3)<br>Utility Adjustments | (4)<br>Adjusted Balance | (5)<br>% Non-Used and Useful | (6)<br>Future Use Amount |
|----------|--|--------------------------|----------------------------|-------------------------|------------------------------|--------------------------|
| 1        | INTANGIBLE PLANT                       |                          |                            |                         |                              |                          |
| 2        | 301.1 Organization                     | \$ -                     |                            |                         |                              |                          |
| 3        | 302.1 Franchises                       | \$ -                     |                            |                         |                              |                          |
| 4        | 339.1 Other Plant & Misc. Equipment    | \$ -                     |                            |                         |                              |                          |
| 5        | SOURCE OF SUPPLY AND PUMPING PLANT     | \$ -                     |                            |                         |                              |                          |
| 6        | 303.2 Land & Land Rights               | \$ -                     |                            |                         |                              |                          |
| 7        | 304.2 Structures & Improvements        | \$ 1,367.91              |                            |                         |                              |                          |
| 8        | 305.2 Collect. & Impound. Reservoirs   | \$ -                     |                            |                         |                              |                          |
| 9        | 306.2 Lake, River & Other Intakes      | \$ -                     |                            |                         |                              |                          |
| 10       | 307.2 Wells & Springs                  | \$ 1,294.97              |                            |                         |                              |                          |
| 11       | 308.2 Infiltration Galleries & Tunnels | \$ -                     |                            |                         |                              |                          |
| 12       | 309.2 Supply Mains                     | \$ 30.80                 |                            |                         |                              |                          |
| 13       | 310.2 Power Generation Equipment       | \$ -                     |                            |                         |                              |                          |
| 14       | 311.2 Pumping Equipment                | \$ 5,663.55              |                            |                         |                              |                          |
| 15       | 339.2 Other Plant & Misc. Equipment    | \$ -                     |                            |                         |                              |                          |
| 16       | WATER TREATMENT PLANT                  | \$ -                     |                            |                         |                              |                          |
| 17       | 303.3 Land & Land Rights               | \$ -                     |                            |                         |                              |                          |
| 18       | 304.3 Structures & Improvements        | \$ -                     |                            |                         |                              |                          |
| 19       | 320.3 Water Treatment Equipment        | \$ 1,511.65              |                            |                         |                              |                          |
| 20       | 339.3 Other Plant & Misc. Equipment    | \$ -                     |                            |                         |                              |                          |
| 21       | TRANSMISSION & DISTRIBUTION PLANT      | \$ -                     |                            |                         |                              |                          |
| 22       | 303.4 Land & Land Rights               | \$ -                     |                            |                         |                              |                          |
| 23       | 304.4 Structures & Improvements        | \$ -                     |                            |                         |                              |                          |
| 24       | 330.4 Distr. Reservoirs & Standpipes   | \$ 5,819.77              |                            |                         |                              |                          |
| 25       | 331.4 Transm. & Distribution Mains     | \$ 1,889.56              |                            |                         |                              |                          |
| 26       | 333.4 Services                         | \$ 649.03                |                            |                         |                              |                          |
| 27       | 334.4 Meters & Meter Installations     | \$ 4,172.45              |                            |                         |                              |                          |
| 28       | 335.4 Hydrants                         | \$ -                     |                            |                         |                              |                          |
| 29       | 339.4 Other Plant & Misc. Equipment    | \$ -                     |                            |                         |                              |                          |
| 30       | GENERAL PLANT                          | \$ -                     |                            |                         |                              |                          |
| 31       | 303.5 Land & Land Rights               | \$ -                     |                            |                         |                              |                          |
| 32       | 304.5 Structures & Improvements        | \$ -                     |                            |                         |                              |                          |
| 33       | 340.5 Office Furniture & Equipment     | \$ -                     |                            |                         |                              |                          |
| 34       | 341.5 Transportation Equipment         | \$ -                     |                            |                         |                              |                          |
| 35       | 342.5 Stores Equipment                 | \$ -                     |                            |                         |                              |                          |
| 36       | 343.5 Tools, Shop & Garage Equipment   | \$ -                     |                            |                         |                              |                          |
| 37       | 344.5 Laboratory Equipment             | \$ -                     |                            |                         |                              |                          |
| 38       | 345.5 Power Operated Equipment         | \$ -                     |                            |                         |                              |                          |
| 39       | 346.5 Communication Equipment          | \$ 882.94                |                            |                         |                              |                          |
| 40       | 347.5 Miscellaneous Equipment          | \$ 446.82                |                            |                         |                              |                          |
| 41       | 348.5 Other Tangible Plant             | \$ -                     |                            |                         |                              |                          |
| 42       |  |                          |                            |                         |                              |                          |
| 43       | TOTAL DEPRECIATION EXPENSE             | \$ 23,729.45             | \$                         | \$                      |                              | \$                       |
| 44       |  |                          |                            |                         |                              |                          |
| 45       | LESS: AMORTIZATION OF CIAC             | \$ -                     |                            |                         |                              |                          |
| 46       |  |                          |                            |                         |                              |                          |
| 47       | NET DEPRECIATION EXPENSE - WATER       | \$ 23,729.45             | \$                         | \$                      |                              | \$                       |
| 48       |  | =====                    | =====                      | =====                   |                              | =====                    |

Net Depreciation Expense - Wastewater

Florida Public Service Commission

Company: CSWR-Florida (C.F.A.T. H2O, INC.)

Schedule: B-14

Docket No.: 20250052

Page 1 of 1

Test Year Ended: 1/31/2025

Brent Thies

Historic [X] or Projected [ ]

Recap Schedules: B-2

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

| Line No. | (1)<br>Account No. and Name            | (2)<br>Test Year Expense | (3)<br>Utility Adjustments | (4)<br>Adjusted Balance | (5)<br>% Non-Used and Useful | (6)<br>Future Use Amount |
|----------|--|--------------------------|----------------------------|-------------------------|------------------------------|--------------------------|
| 1        | INTANGIBLE PLANT                       |                          |                            |                         |                              |                          |
| 2        | 351.1 Organization                     | \$ -                     |                            |                         |                              |                          |
| 3        | 352.1 Franchises                       | \$ -                     |                            |                         |                              |                          |
| 4        | 389.1 Other Plant & Misc. Equipment    | \$ -                     |                            |                         |                              |                          |
| 5        | <u>COLLECTION PLANT</u>                | \$ -                     |                            |                         |                              |                          |
| 6        | 353.2 Land & Land Rights               | \$ -                     |                            |                         |                              |                          |
| 7        | 354.2 Structures & Improvements        | \$ 5,680.53              |                            |                         |                              |                          |
| 8        | 360.2 Collection Wastewaters - Force   | \$ 218.52                |                            |                         |                              |                          |
| 9        | 361.2 Collection Wastewaters - Gravity | \$ 1,374.71              |                            |                         |                              |                          |
| 10       | 362.2 Special Collecting Structures    | \$ -                     |                            |                         |                              |                          |
| 11       | 363.2 Services to Customers            | \$ -                     |                            |                         |                              |                          |
| 12       | 364.2 Flow Measuring Devices           | \$ 764.10                |                            |                         |                              |                          |
| 13       | 365.2 Flow Measuring Installations     | \$ -                     |                            |                         |                              |                          |
| 14       | 389.2 Other Plant & Misc. Equipment    | \$ -                     |                            |                         |                              |                          |
| 15       | <u>SYSTEM PUMPING PLANT</u>            | \$ -                     |                            |                         |                              |                          |
| 16       | 353.3 Land & Land Rights               | \$ -                     |                            |                         |                              |                          |
| 17       | 354.3 Structures & Improvements        | \$ -                     |                            |                         |                              |                          |
| 18       | 370.3 Receiving Wells                  | \$ -                     |                            |                         |                              |                          |
| 19       | 371.3 Pumping Equipment                | \$ 4,730.33              |                            |                         |                              |                          |
| 20       | 389.3 Other Plant & Misc. Equipment    | \$ -                     |                            |                         |                              |                          |
| 21       | <u>TREATMENT AND DISPOSAL PLANT</u>    | \$ -                     |                            |                         |                              |                          |
| 22       | 353.4 Land & Land Rights               | \$ -                     |                            |                         |                              |                          |
| 23       | 354.4 Structures & Improvements        | \$ -                     |                            |                         |                              |                          |
| 24       | 380.4 Treatment & Disposal Equipment   | \$ 1,459.07              |                            |                         |                              |                          |
| 25       | 381.4 Plant Wastewaters                | \$ -                     |                            |                         |                              |                          |
| 26       | 382.4 Outfall Wastewater Lines         | \$ -                     |                            |                         |                              |                          |
| 27       | 389.4 Other Plant & Misc. Equipment    | \$ 735.81                |                            |                         |                              |                          |
| 28       | <u>GENERAL PLANT</u>                   | \$ -                     |                            |                         |                              |                          |
| 29       | 353.5 Land & Land Rights               | \$ -                     |                            |                         |                              |                          |
| 30       | 354.5 Structures & Improvements        | \$ -                     |                            |                         |                              |                          |
| 31       | 390.5 Office Furniture & Equipment     | \$ -                     |                            |                         |                              |                          |
| 32       | 391.5 Transportation Equipment         | \$ -                     |                            |                         |                              |                          |
| 33       | 392.5 Stores Equipment                 | \$ -                     |                            |                         |                              |                          |
| 34       | 393.5 Tools, Shop & Garage Equipment   | \$ -                     |                            |                         |                              |                          |
| 35       | 394.5 Laboratory Equipment             | \$ 207.83                |                            |                         |                              |                          |
| 36       | 395.5 Power Operated Equipment         | \$ -                     |                            |                         |                              |                          |
| 37       | 396.5 Communication Equipment          | \$ 4,113.22              |                            |                         |                              |                          |
| 38       | 397.5 Miscellaneous Equipment          | \$ -                     |                            |                         |                              |                          |
| 39       | 398.5 Other Tangible Plant             | \$ -                     |                            |                         |                              |                          |
| 43       |  |                          |                            |                         |                              |                          |
| 44       | TOTAL DEPRECIATION EXPENSE             | \$ 19,284.12             | \$                         | \$                      |                              | \$                       |
| 45       |  |                          |                            |                         |                              |                          |
| 46       | LESS: AMORTIZATION OF CIAC             | 2,067.97                 |                            |                         |                              |                          |
| 47       |  |                          |                            |                         |                              |                          |
| 48       | NET DEPRECIATION EXPENSE - WASTEWATER  | \$ 17,216.15             | \$                         | \$                      |                              | \$                       |
| 49       |  | =====                    | =====                      | =====                   |                              | =====                    |
| 50       |  |                          |                            |                         |                              |                          |
| 51       |  |                          |                            |                         |                              |                          |
| 52       |  |                          |                            |                         |                              |                          |

## Taxes Other Than Income

## Florida Public Service Commission

Company: CSWR-Florida (C.F.A.T. H2O, INC.)  
Docket No.: 20250052  
Schedule Year End: 1/31/2025  
Historic [X] or Projected [ ]

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

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

|            | (1)                                | (2)                               | (3)           | (4)                             | (5)   | (6)      |
|------------|------------------------------------|-----------------------------------|---------------|---------------------------------|-------|----------|
| Line No.   | Description                        | Regulatory Assessment Fees (RAFs) | Payroll Taxes | Real Estate & Personal Property | Other | Total    |
| WATER      |                                    |                                   |               |                                 |       |          |
| 1          | Test Year Per Books                | \$ 3,839                          | \$ -          | \$ 2,325                        | \$ -  | \$ 6,164 |
|            | Adjustments to Test Year (Explain) |                                   |               |                                 |       |          |
| 2          |                                    | \$ -                              | \$ -          | \$ -                            | \$ -  | \$ -     |
| 3          |                                    | \$ -                              | \$ -          | \$ -                            | \$ -  | \$ -     |
| 4          |                                    | \$ -                              | \$ -          | \$ -                            | \$ -  | \$ -     |
| 5          |                                    | \$ -                              | \$ -          | \$ -                            | \$ -  | \$ -     |
| 6          | Total Test Year Adjustments        | \$ -                              | \$ -          | \$ -                            | \$ -  | \$ -     |
| 7          | Adjusted Test Year                 | \$ 3,839                          | \$ -          | \$ 2,325                        | \$ -  | \$ 6,164 |
| 8          | RAFs Assoc. with Revenue Increase  | \$ -                              | \$ -          | \$ -                            | \$ -  | \$ -     |
| 9          | Total Balance                      | \$ 3,839                          | \$ -          | \$ 2,325                        | \$ -  | \$ 6,164 |
| =====      |                                    |                                   |               |                                 |       |          |
| WASTEWATER |                                    |                                   |               |                                 |       |          |
| 10         | Test Year Per Books                | \$ 5,520                          | \$ -          | \$ 1,642                        | \$ -  | \$ 7,162 |
|            | Adjustments to Test Year (Explain) |                                   |               |                                 |       |          |
| 11         |                                    | \$ -                              | \$ -          | \$ -                            | \$ -  | \$ -     |
| 12         |                                    | \$ -                              | \$ -          | \$ -                            | \$ -  | \$ -     |
| 13         |                                    | \$ -                              | \$ -          | \$ -                            | \$ -  | \$ -     |
| 14         |                                    | \$ -                              | \$ -          | \$ -                            | \$ -  | \$ -     |
| 15         | Total Test Year Adjustments        | \$ -                              | \$ -          | \$ -                            | \$ -  | \$ -     |
| 16         | Adjusted Test Year                 | \$ 5,520                          | \$ -          | \$ 1,642                        | \$ -  | \$ 7,162 |
| 17         | RAFs Assoc. with Revenue Increase  | \$ -                              | \$ -          | \$ -                            | \$ -  | \$ -     |
| 18         | Total Balance                      | \$ 5,520                          | \$ -          | \$ 1,642                        | \$ -  | \$ 7,162 |
| =====      |                                    |                                   |               |                                 |       |          |

**Reconciliation of Total Income Tax Provision**
**Florida Public Service Commission**
**Company: CSWR-Florida (C.F.A.T. H2O, INC.)**
**Schedule: C-1**
**Docket No.: 20250052**
**Page 1 of 1**
**Test Year Ended: 1/31/2025**
**Brent Thies**
**Historic [X] or Projected [ ]**

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

| Line No. | Description                                   | Ref. | Total Per Books      | Utility Adjustments | Utility Adjusted | Water      | Wastewater |
|----------|---|------|----------------------|---------------------|------------------|------------|------------|
| 1        | Current Tax Expense                           | C-2  | (24,619.29) <b>A</b> | 24,619.29           | (0.00)           | -          | -          |
| 2        | Deferred Income Tax Expense                   | C-5  | 0                    | 0                   | 0                | 0          | 0          |
| 3        | ITC Realized This Year                        | C-8  | 0                    | 0                   | 0                | 0          | 0          |
| 4        | ITC Amortization<br>(3% ITC and IRC 46(f)(2)) | C-8  | 0                    | 0                   | 0                | 0          | 0          |
| 5        | Parent Debt Adjustment                        | C-9  | 0                    | 0                   | 0                | 0          | 0          |
| 6        | Total Income Tax Expense                      |      | (24,619.29)<br>===== | 24,619.29<br>=====  | (0.00)<br>=====  | -<br>===== | -<br>===== |

**Note:**

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

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

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

Recap Schedules: B-1,B-2

State and Federal Income Tax Calculation - Current

Florida Public Service Commission

Company: CSWR-Florida (C.F.A.T. H2O, INC.)

Docket No.: 20250052

Test Year Ended: 1/31/2025

Historic [X] or Projected [ ]

Schedule: C-2

Page 1 of 1

Brent Thies

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

|   | Total<br>Per Books | Utility<br>Adjustments | Utility<br>Adjusted | Water        | Wastewater |
|---|--------------------|------------------------|---------------------|--------------|------------|
| 1 Net Utility Operating Income (Sch. B-1)                       | (113,498.97)       | 3,057.15               | (110,441.82)        | (102,875.66) | (7,566.16) |
| 2 Add: Income Tax Expense Per Books (Sch. B-1)                  | -                  | -                      | -                   | -            | -          |
| 3 Subtotal  | (113,498.97)       | 3,057.15               | (110,441.82)        | (102,875.66) | (7,566.16) |
| 4 Less: Interest Charges (Sch. C-3)                             | 3,735.76           | -                      | 3,735.76            | 1,765.79     | 1,969.97   |
| 5 Taxable Income Per Books                                      | (117,234.73)       | 3,057.15               | (114,177.58)        | (104,641.45) | (9,536.13) |
| Schedule M Adjustments:   |                    |                        |                     |              |            |
| 6 Permanent Differences (From Sch. C-4)                         | -                  | -                      | -                   | -            | -          |
| 7 Timing Differences (From Sch. C-5)                            | -                  | -                      | -                   | -            | -          |
| 8 Total Schedule M Adjustments                                  | -                  | -                      | -                   | -            | -          |
| 9 Taxable Income Before State Taxes                             | (117,234.73)       | 3,057.15               | (114,177.58)        | (104,641.45) | (9,536.13) |
| 10 Less: State Income Tax Exemption (\$5,000)                   | -                  | -                      | -                   | -            | -          |
| 11 State Taxable Income   | (117,234.73)       | 3,057.15               | (114,177.58)        | (104,641.45) | (9,536.13) |
| 12 State Income Tax (5.5% of Line 11)                           | -                  | 168.14                 | (6,279.77)          | (5,755.28)   | (524.49)   |
| 13 Emergency Excise Tax   | -                  | -                      | -                   | -            | -          |
| 14 Credits  | -                  | -                      | -                   | -            | -          |
| 15 Current State Income Taxes                                   | -                  | 168.14                 | (6,279.77)          | (5,755.28)   | (524.49)   |
| 16 Federal Taxable Income (Line 9 - Line 15)                    | (117,234.73)       | 2,889.00               | (107,897.82)        | (98,886.17)  | (9,011.65) |
| 17 Federal Income Tax Rate                                      | 0.21               | 0.21                   | 0.21                | 0.21         | 0.21       |
| 18 Federal Income Taxes (Line 16 x Line 17)                     | (24,619.29)        | 606.69                 | (22,658.54)         | (20,766.10)  | (1,892.45) |
| 19 Less: Investment Tax Credit Realized<br>This Year (Sch. C-8) | -                  | -                      | -                   | -            | -          |
| 20 Current Federal Inc. Taxes (Line 18 - Line 19)               | (24,619.29)        | 606.69                 | (22,658.54)         | (20,766.10)  | (1,892.45) |
| Summary:  |                    |                        |                     |              |            |
| 21 Current State Income Taxes (Line 15)                         | -                  | 168.14                 | (6,279.77)          | (5,755.28)   | (524.49)   |
| 22 Current Federal Income Taxes (Line 20)                       | (24,619.29)        | 606.69                 | (22,658.54)         | (20,766.10)  | (1,892.45) |
| 23 Total Current Income Tax Expense (To C-1)                    | (24,619.29)        | 774.83                 | (28,938.31)         | (26,521.38)  | (2,416.93) |
|   | = = = = =          | = = = = =              | = = = = =           | = = = = =    | = = = = =  |

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

Recap Schedules: C-1

**Schedule of Interest In Tax Expense Calculation**

Company: CSWR-Florida (C.F.A.T. H2O, INC.)  
Docket No.: 20250052  
Test Year Ended: 1/31/2025  
Historic [X] or Projected [ ]

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

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

| Line No. | Description  | Total Per Books   | Utility Adjustments | Utility Adjusted  | Water             | Wastewater        |
|----------|--|-------------------|---------------------|-------------------|-------------------|-------------------|
| 1        | Interest on Long-Term Debt                                   | 0                 | 0                   | 0                 | 0                 | 0                 |
| 2        | Amortization of Debt Premium, Disc. and Expense Net          | 0                 | 0                   | 0                 | 0                 | 0                 |
| 3        | Interest on Short-Term Debt                                  | 3,735.76          | 0                   | 3,735.76          | 1,765.79          | 1,969.97          |
| 4        | Other Interest Expense                                       | 0                 | 0                   | 0                 | 0                 | 0                 |
| 5        | AFUDC  | 0                 | 0                   | 0                 | 0                 | 0                 |
| 6        | ITC Interest Synchronization (IRC 46(f)(2) only - See below) | 0                 | 0                   | 0                 | 0                 | 0                 |
| 7        | Total Used For Tax Calculation                               | 3,735.76<br>===== | -<br>=====          | 3,735.76<br>===== | 1,765.79<br>===== | 1,969.97<br>===== |

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

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

Book/Tax Differences - Permanent

Florida Public Service Commission

Company: CSWR-Florida (C.F.A.T. H2O, INC.)

Schedule: C-4

Docket No.: 20250052

Page 1 of 1

Test Year Ended: 1/31/2025

Brent Thies

Historic ☒ or Projected ☐

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

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

Supporting Schedules: None

Recap Schedules: C-2



Deferred Income Tax Expense

Florida Public Service Commission

Company: CSWR-Florida (C.F.A.T. H2O, INC.)

Schedule: C-5

Docket No.: 20250052

Page 1 of 1

Test Year Ended: 1/31/2025

Brent Thies

Historic [X] or Projected [ ]

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

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

Supporting Schedules: None

Recap Schedules: C-2

Accumulated Deferred Income Taxes - Summary

Florida Public Service Commission

Company: CSWR-Florida (C.F.A.T. H2O, INC.)

Schedule: C-6

Docket No.: 20250052

Page 1 of 3

Test Year Ended: 1/31/2025

Brent Thies

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

| Line<br>No. | Year | Account No. _____ |         |       | Account No. _____ |         |       | Net Deferred Income Taxes |         |       |
|-------------|------|-------------------|---------|-------|-------------------|---------|-------|---------------------------|---------|-------|
|             |      | State             | Federal | Total | State             | Federal | Total | State                     | Federal | Total |

CSWR-Florida has no accumulated tax deferrals on its books

Supporting Schedules: C-7, Pg 2 & 3

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

Accumulated Deferred Income Taxes - State

Florida Public Service Commission

Company: CSWR-Florida (C.F.A.T. H2O, INC.)

Schedule: C-6

Docket No.: 20250052

Page 2 of 3

Test Year Ended: 1/31/2025

Brent Thies

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

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

CSWR-Florida has no accumulated tax deferrals on its books

Supporting Schedules: None

Recap Schedules: C-6

Accumulated Deferred Income Taxes - Federal

Florida Public Service Commission

Company: CSWR-Florida (C.F.A.T. H2O, INC.)

Schedule: C-6

Docket No.: 20250052

Page 3 of 3

Test Year Ended: 1/31/2025

Brent Thies

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

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

CSWR-Florida has no accumulated tax deferrals on its books

Supporting Schedules: None  
Recap Schedules: C-6

Company: CSWR-Florida (C.F.A.T. H2O, INC.)  
Docket No.: 20250052  
Test Year Ended: 1/31/2025

Schedule: C-7  
Page 1 of 4  
Brent Thies

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

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

CSWR-Florida has no investment tax credits on its books

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

## Investment Tax Credits - Analysis

Florida Public Service Commission

Company: CSWR-Florida (C.F.A.T. H2O, INC.)  
Docket No.: 20250052  
Test Year Ended: 1/31/2025

Schedule: C-7  
Page 2 of 4  
Brent Thies

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

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

CSWR-Florida has no investment tax credits on its books

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

Investment Tax Credits - Company Policies

Company: CSWR-Florida (C.F.A.T. H2O, INC.)  
Docket No.: 20250052  
Test Year Ended: 1/31/2025

Florida Public Service Commission

Schedule: C-7  
Page 3 of 4  
Brent Thies

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

---

CSWR-Florida has no investment tax credits on its books

**Investment Tax Credits - Section 46(f) Election**

**Florida Public Service Commission**

**Company:** CSWR-Florida (C.F.A.T. H2O, INC.)  
**Docket No.:** 20250052  
**Test Year Ended:** 1/31/2025  
**Historic [X] or Projected [ ]**

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

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

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



Parent(s) Debt Information

Florida Public Service Commission

Company: CSWR-Florida (C.F.A.T. H2O, INC.)

Schedule: C-8

Docket No.: 20250052

Page 1 of 1

Test Year Ended: 1/31/2025

Brent Thies

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

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

Supporting Schedules: None  
Recap Schedules: C-3

Income Tax Returns

Florida Public Service Commission

Company: CSWR-Florida (C.F.A.T. H2O, INC.)  
Docket No.: 20250052  
Test Year Ended: 1/31/2025

Schedule: C-9  
Page 1 of 1  
Brent Thies

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

-----  
Line  
No.  
-----

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

**Miscellaneous Tax Information**

**Florida Public Service Commission**

**Company: CSWR-Florida (C.F.A.T. H2O, INC.)**  
**Docket No.: 20250052**  
**Test Year Ended: 1/31/2025**

**Schedule: C-10**  
**Page 1 of 1**  
**Brent Thies**

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

---

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

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

**Florida Public Service Commission**

**Company: CSWR-Florida (C.F.A.T. H2O, INC.)**  
**Docket No.: 20250052**  
**Test Year Ended: 1/31/2025**  
**Schedule Year End: 1/31/2025**  
**Historic [X] or Projected [ ]**

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

**Subsidiary [X] or Consolidated [ ]**

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

| Line No. | Class of Capital             | (1)<br>Reconciled<br>To Requested<br>Rate Base | (2)<br>Ratio | (3)<br>Cost<br>Rate | (4)<br>Weighted<br>Cost |
|----------|------------------------------|--|--------------|---------------------|-------------------------|
| 1        | Long-Term Debt               | -  |              |                     |                         |
| 2        | Short-Term Debt              | 40,569   | 5.76%        | 8.50%               | 0.49%                   |
| 3        | Preferred Stock              | -  |              |                     |                         |
| 4        | Customer Deposits            | -  |              |                     |                         |
| 5        | Common Equity                | 664,280  | 94.24%       | 8.77%               | 8.27%                   |
| 6        | Tax Credits - Zero Cost      | -  |              |                     |                         |
| 7        | Tax Credits - Wtd. Cost      | -  |              |                     |                         |
| 8        | Accum. Deferred Income Taxes | -  |              |                     |                         |
| 9        | Other (Explain)              | -  |              |                     |                         |
| 10       | Total                        | 704,849  | 100.00%      |                     | 8.75%                   |
|          |                              | = = = = =                                      | =====        |                     | =====                   |

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

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

**Florida Public Service Commission**

**Company:** CSWR-Florida (C.F.A.T. H2O, INC.)  
**Docket No.:** 20250052  
**Test Year Ended:** 1/31/2025  
**Schedule Year End:** 1/31/2025  
**Historic [X] or Projected [ ]**

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

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

| Line<br>No. | (1)<br>Class of Capital    | (2)<br>Test Year<br>Per Books | (3) - (4) - (5)<br>Reconciliation Adjustments |                  |                  | (6)<br>Reconciled<br>To Requested<br>Rate Base |
|-------------|----------------------------|-------------------------------|---|------------------|------------------|--|
|             |                            |                               | (3)<br>Specific                               | (4)<br>(Explain) | (5)<br>Prorata * |  |
| 1           | Long-Term Debt             | -                             |   |                  |                  | -  |
| 2           | Short-Term Debt            | 40,569                        |   |                  |                  | 40,569   |
| 3           | Preferred Stock            | -                             |   |                  |                  | -  |
| 4           | Common Equity              | 1,844,791                     | A Parent Equity                               |                  | (1,180,511)      | 664,280  |
| 5           | Customer Deposits          | -                             |   |                  |                  | -  |
| 6           | Tax Credits - Zero Cost    | -                             |   |                  |                  | -  |
| 7           | Tax Credits - Wtd. Cost    | -                             |   |                  |                  | -  |
| 8           | Accum. Deferred Income Tax | -                             |   |                  |                  | -  |
| 9           | Other (Explain)            | -                             |   |                  |                  | -  |
| 10          | Total                      | 1,885,360                     |   |                  |                  | 704,849  |

\* List corresponding adjustments to rate base below:

|   | Description  | Amount    |
|---|--|-----------|
|   |  |           |
| A | Equity Capital provided by parent for construction in progress and other utility plant assets not being sought as rate base in this case | 1,180,511 |

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

## Preferred Stock Outstanding

Florida Public Service Commission

Company: CSWR-Florida (C.F.A.T. H2O, INC.)

Docket No.: 20250052

Test Year Ended: 1/31/2025

Utility ☒ or Parent ☐Historic ☒ or Projected ☐

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

Schedule: D-3

Page 1 of 1

Brent Thies

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

CSWR-Florida has no preferred stock outstanding

Recap Schedules: A-19,D-2

# 13-Month Average Cost of Short-Term Debt

Florida Public Service Commission

Company: CSWR-Florida (C.F.A.T. H2O, INC.)

Schedule: D-4

Docket No.: 20250052

Page 1 of 1

Test Year Ended: 1/31/2025

Brent Thies

Utility ☒ or Parent ☐

Historic ☒ or Projected ☐

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

| Line No. | Lender    | (1)<br>Total<br>Interest<br>Expense | (2)<br>Maturity<br>Date | (3)<br>Simple<br>Average Amt.<br>Outstanding | (4)<br>Effective<br>Cost<br>Rate |
|----------|-----------|-------------------------------------|-------------------------|--|----------------------------------|
| 1        | CSWR, LLC | 3,735.76                            | 11/22/2026              | 40,569.33                                    | 9.2%                             |

Total

Recap Schedules: A-19,D-2

**Cost of Long-Term Debt**  
**13-Month Average Basis**

Florida Public Service Commission

Company: CSWR-Florida (C.F.A.T. H2O, INC.)  
Docket No.: 20250052  
Test Year Ended: 1/31/2025  
Utility ☒ or Parent ☐  
Historic ☒ or Projected ☐

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

Schedule: D-5  
Page 1 of 1  
Brent Thies

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

Total

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



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

Florida Public Service Commission

Company: CSWR-Florida (C.F.A.T. H2O, INC.)  
Docket No.: 20250052  
Test Year Ended: 1/31/2025  
Utility ☒ or Parent ☐  
Historic ☒ or Projected ☐

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

Schedule: D-6  
Page 1 of 1  
Brent Thies

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

1 CSWR-Florida has not variable rate long-term date

Total

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

Schedule of Customer Deposits

Florida Public Service Commission

Company: CSWR-Florida (C.F.A.T. H2O, INC.)  
Docket No.: 20250052  
Test Year Ended: 1/31/2025  
Utility [X] or Parent [ ]  
Historic [X] or Projected [ ]

Schedule: D-7  
Page 1 of 1  
Brent Thies

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

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

CSWR-Florida does not collect customer deposits

Rate Schedule - Water

Florida Public Service Commission

Company: CSWR-Florida (C.F.A.T. H2O, INC.)  
Docket No.: 20250052  
Test Year Ended: 1/31/2025  
Water [X] or Wastewater [ ]

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

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

| Line No. | (1)<br>Class/Meter Size           | (2)<br>Present Rates | (3)<br>Proposed Rates |
|----------|-----------------------------------|----------------------|-----------------------|
|          |                                   | BFC                  | BFC                   |
| 1        | Residential                       |                      |                       |
| 2        | 5/8" x 3/4"                       | \$ 12.67             | \$ 26.98              |
| 3        | 1"                                | \$ 31.68             | \$ 67.46              |
| 4        | 1-1/2"                            | \$ 63.35             | \$ 134.91             |
| 5        | 2"                                | \$ 101.36            | \$ 215.86             |
| 6        | 3"                                | \$ 202.72            | \$ 404.74             |
| 7        | 4"                                | \$ 316.75            | \$ 674.57             |
| 8        | Gallonge charge per 1,000 Gallons |                      |                       |
| 9        | 0-3,000 gallons                   | \$ 4.33              | \$ 9.22               |
| 10       | 3,001-6,000                       | \$ 8.02              | \$ 17.08              |
| 11       | Over 6,000 gallons                | \$ 12.02             | \$ 25.60              |
| 12       |                                   |                      |                       |
| 13       | General Service                   |                      |                       |
| 14       | 5/8" x 3/4"                       | \$ 12.67             | \$ 26.98              |
| 15       | 1"                                | \$ 31.68             | \$ 67.46              |
| 16       | 1-1/2"                            | \$ 63.35             | \$ 134.91             |
| 17       | 2"                                | \$ 101.36            | \$ 215.86             |
| 18       | 3"                                | \$ 202.72            | \$ 404.74             |
| 19       | 4"                                | \$ 316.75            | \$ 674.57             |
| 20       | Gallonge charge per 1,000 Gallons | \$ 5.99              | \$ 12.76              |

**Rate Schedule - Wastewater**

**Florida Public Service Commission**

**Company:** CSWR-Florida (C.F.A.T. H2O, INC.)  
**Docket No.:** 20250052  
**Test Year Ended:** 1/31/2025  
**Water [X] or Wastewater [ ]**

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

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

| Line<br>No. | (1)<br>Class/Meter Size          | (2)<br>Present<br>Rates |        | (3)<br>Proposed<br>Rates |
|-------------|----------------------------------|-------------------------|--------|--------------------------|
|             |                                  |                         |        |                          |
|             |                                  | BFC                     |        | BFC                      |
| 1           | Residential                      |                         |        |                          |
| 2           | All Meter Sizes                  | \$                      | 17.34  | \$ 22.75                 |
| 3           | Gallage charge per 1,000 Gallons | \$                      | 4.76   | \$ 6.25                  |
| 4           |                                  |                         |        |                          |
| 5           | General Service                  |                         |        |                          |
| 6           | 5/8" x 3/4"                      | \$                      | 17.34  | \$ 22.75                 |
| 7           | 1"                               | \$                      | 43.35  | \$ 56.88                 |
| 8           | 1-1/2"                           | \$                      | 86.70  | \$ 113.77                |
| 9           | 2"                               | \$                      | 138.72 | \$ 182.02                |
| 10          | 3"                               | \$                      | 277.44 | \$ 341.30                |
| 11          | 4"                               | \$                      | 433.50 | \$ 568.83                |
| 12          | Gallage charge per 1,000 Gallons | \$                      | 4.76   | \$ 6.25                  |

## Revenue Schedule at Present and Proposed Rates

## Florida Public Service Commission

Company: CSWR-Florida (C.F.A.T. H2O, INC.)

Schedule: E-2

Docket No.: 20250052

Page 1 of 2

Test Year Ended: 1/31/2025

Preparer:

Water [X] or Wastewater [ ]

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

| Line No. | (1)<br>Class/Meter Size   | (2)<br>Number Bills | (3)<br>Consumption in MG | (4)<br>Present Rate | (5)<br>Revenues at Present Rates | (6)<br>Proposed Rate | (7)<br>Revenues at Proposed Rates |
|----------|---|---------------------|--------------------------|---------------------|----------------------------------|----------------------|-----------------------------------|
| 1        | Residential   |                     |                          |                     |                                  |                      |                                   |
| 2        | 5/8" x 3/4"   | 2,793               | 8,981,128                | \$ 12.67            | \$ 35,387.31                     | \$ 26.98             | \$ 75,362.55                      |
| 3        | 1"  |                     |                          | \$ 31.68            | \$ -                             | \$ 67.46             | \$ -                              |
| 4        | 1-1/2"  |                     |                          | \$ 63.35            | \$ -                             | \$ 134.91            | \$ -                              |
| 5        | 2"  |                     |                          | \$ 101.38           | \$ -                             | \$ 215.86            | \$ -                              |
| 6        | 3"  |                     |                          | \$ 202.72           | \$ -                             | \$ 404.74            | \$ -                              |
| 7        | 4"  |                     |                          | \$ 316.75           | \$ -                             | \$ 674.57            | \$ -                              |
| 8        | Gallage charge per 1,000 Gallons  |                     |                          |                     |                                  |                      |                                   |
| 9        | 0-3,000 gallons   |                     | 2,190,000                | \$ 4.33             | \$ 9,482.70                      | \$ 9.22              | \$ 20,194.82                      |
| 10       | 3,001-6,000   |                     | 3,008,000                | \$ 8.02             | \$ 24,124.16                     | \$ 17.08             | \$ 51,375.99                      |
| 11       | Over 6,000 gallons  |                     | 3,775,000                | \$ 12.02            | \$ 45,375.50                     | \$ 25.60             | \$ 96,633.88                      |
| 12       |   |                     |                          |                     |                                  |                      |                                   |
| 13       | Total Residential   | 2,793               | 8,981,128                |                     | \$ 114,369.67                    |                      | \$ 243,567.24                     |
| 14       |   |                     |                          |                     |                                  |                      |                                   |
| 15       | Average Bill  |                     |                          |                     | \$ 40.95                         |                      | \$ 87.21                          |
| 16       |   |                     |                          |                     |                                  |                      |                                   |
| 17       | General Service   |                     |                          |                     |                                  |                      |                                   |
| 18       | 5/8" x 3/4"   | 24                  | 64,225                   | \$ 12.67            | \$ 304.08                        | \$ 26.98             | \$ 647.58                         |
| 19       | 1"  | 12                  | 17,250                   | \$ 31.68            | \$ 380.16                        | \$ 67.46             | \$ 809.48                         |
| 20       | 1-1/2"  |                     |                          | \$ 63.35            | \$ -                             | \$ 134.91            | \$ -                              |
| 21       | 2"  |                     |                          | \$ 101.36           | \$ -                             | \$ 215.86            | \$ -                              |
| 22       | 3"  | 12                  | 194,100                  | \$ 202.72           | \$ 2,432.64                      | \$ 404.74            | \$ 4,856.88                       |
| 23       | 4"  | 12                  |                          | \$ 316.75           | \$ 3,801.00                      | \$ 674.57            | \$ 8,094.80                       |
| 24       | Gallage charge per 1,000 Gallons  |                     |                          | \$ 5.99             | \$ 1,650.69                      | \$ 12.76             | \$ 3,515.40                       |
| 25       |   |                     |                          |                     |                                  |                      |                                   |
| 26       | Total Gen. Serv.  | 60                  | 275,575                  |                     | \$ 8,568.57                      |                      | \$ 17,924.14                      |
| 27       |   |                     |                          |                     |                                  |                      |                                   |
| 28       | Average Bill  |                     |                          |                     | \$ 142.81                        |                      | \$ 298.74                         |
| 29       |   |                     |                          |                     |                                  |                      |                                   |
| 30       |   |                     |                          |                     |                                  |                      |                                   |
| 31       | Unbilled Revenues   |                     |                          |                     |                                  |                      |                                   |
| 32       | Other Revenue   |                     |                          |                     | \$ -                             |                      |                                   |
| 33       | Misc. Serv. Charges   |                     |                          |                     |                                  |                      |                                   |
| 34       |   |                     |                          |                     |                                  |                      |                                   |
| 35       | Total Revenue   |                     |                          |                     | \$ 122,938.24                    |                      | \$ 261,491.38                     |
| 36       |   |                     |                          |                     |                                  |                      |                                   |
| 37       | Booked Revenue  |                     |                          |                     | \$ 99,266.95                     |                      |                                   |
| 38       |   |                     |                          |                     |                                  |                      |                                   |
| 39       | Difference (Explain)  |                     |                          |                     | \$ (23,671.29)                   |                      |                                   |
| 40       |   |                     |                          |                     |                                  |                      |                                   |
| 41       | The Company believes the difference between modeled and booked revenue is primarily due to a timing mismatch.           |                     |                          |                     |                                  |                      |                                   |
| 42       | The model is based on bills dated within the test year (2/21/2024–1/20/2025), while the booked revenue reflects revenue |                     |                          |                     |                                  |                      |                                   |
| 43       | posted to the general ledger on a true calendar basis (2/1/2024–1/31/2025).   |                     |                          |                     |                                  |                      |                                   |

## Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission

Company: CSWR-Florida (C.F.A.T. H2O, INC.)

Docket No.: 20250052

Test Year Ended: 1/31/2025

Water [ ] or Wastewater [X]

Schedule: E-2

Page 2 of 2

Preparer: Aaron Silas

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

| Line No. | (1)<br>Class/Meter Size   | (2)<br>Number Bills | (3)<br>Consumption in MG | (4)<br>Present Rate | (5)<br>Revenues at Present Rates | (6)<br>Proposed Rate | (7)<br>Revenues at Proposed Rates |
|----------|---|---------------------|--------------------------|---------------------|----------------------------------|----------------------|-----------------------------------|
| 1        | Residential   |                     |                          |                     |                                  |                      |                                   |
| 2        | All Meter Sizes   | 2,793               | 8,981,128                | \$ 17.34            | \$ 48,430.62                     | \$ 22.75             | \$ 63,549.47                      |
| 3        | Gallonge charge per 1,000 Gallons   |                     |                          | \$ 4.76             | \$ 42,750.17                     | \$ 6.25              | \$ 56,095.73                      |
| 4        |   |                     |                          |                     |                                  |                      |                                   |
| 5        | Total Residential   | 2,793               | 8,981,128                |                     | \$ 91,180.79                     |                      | \$ 119,645.20                     |
| 6        |   | =====               | =====                    |                     | =====                            |                      | =====                             |
| 7        | Average Bill  |                     |                          |                     | \$ 32.65                         |                      | \$ 42.84                          |
| 8        |   |                     |                          |                     | =====                            |                      | =====                             |
| 9        | General Service   |                     |                          |                     |                                  |                      |                                   |
| 10       | 5/8" x 3/4"   | 36                  | 64,225                   | \$ 17.34            | \$ 624.24                        | \$ 22.75             | \$ 819.11                         |
| 11       | 1"  | 12                  | 17,250                   | \$ 43.35            | \$ 520.20                        | \$ 56.88             | \$ 682.59                         |
| 12       | 1-1/2"  | 12                  |                          | \$ 86.70            | \$ 1,040.40                      | \$ 113.77            | \$ 1,365.19                       |
| 13       | 2"  |                     |                          | \$ 138.72           | \$ -                             | \$ 182.02            | \$ -                              |
| 14       | 3"  | 12                  | 194,100                  | \$ 277.44           | \$ 3,329.28                      | \$ 341.30            | \$ 4,095.56                       |
| 15       | 4"  | 12                  | 7,041,000                | \$ 433.50           | \$ 5,202.00                      | \$ 568.83            | \$ 6,825.94                       |
| 16       | Gallonge charge per 1,000 Gallons   |                     |                          | \$ 4.76             | \$ 34,826.90                     | \$ 6.25              | \$ 45,699.00                      |
| 17       |   |                     |                          |                     |                                  |                      |                                   |
| 18       | Total Gen. Serv.  | 84                  | 7,316,575                |                     | \$ 45,543.02                     |                      | \$ 59,487.40                      |
| 19       |   | =====               | =====                    |                     | =====                            |                      | =====                             |
| 20       | Average Bill  |                     |                          |                     | \$ 542.18                        |                      | \$ 708.18                         |
| 21       |   |                     |                          |                     | =====                            |                      | =====                             |
| 22       |   | =====               | =====                    |                     |                                  |                      |                                   |
| 23       | Unbilled Revenues   |                     |                          |                     |                                  |                      |                                   |
| 24       | Other Revenue   |                     |                          |                     | \$ -                             |                      |                                   |
| 25       | Misc. Serv. Charges   |                     |                          |                     |                                  |                      |                                   |
| 26       |   |                     |                          |                     |                                  |                      |                                   |
| 27       | Total Revenue   |                     |                          |                     | \$ 136,723.81                    |                      | \$ 179,132.60                     |
| 28       |   |                     |                          |                     |                                  |                      |                                   |
| 29       | Booked Revenue  |                     |                          |                     | \$ 137,855.01                    |                      |                                   |
| 30       |   |                     |                          |                     |                                  |                      |                                   |
| 31       | Difference (Explain)  |                     |                          |                     | \$ 1,131.20                      |                      |                                   |
| 32       |   |                     |                          |                     | =====                            |                      | =====                             |
| 33       | The Company believes the difference between modeled and booked revenue is primarily due to a timing mismatch.           |                     |                          |                     |                                  |                      |                                   |
| 34       | The model is based on bills dated within the test year (2/21/2024–1/20/2025), while the booked revenue reflects revenue |                     |                          |                     |                                  |                      |                                   |
| 35       | posted to the general ledger on a true calendar basis (2/1/2024–1/31/2025).   |                     |                          |                     |                                  |                      |                                   |

Customer Monthly Billing Schedule

Florida Public Service Commission

Company: CSWR-Florida (C.F.A.T. H2O, INC.)

Schedule: E-3

Docket No.: 20250052

Page 1 of 2

Test Year Ended: 1/31/2025

Preparer: Aaron Silas

Water [X] or Wastewater [ ]

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

| Line<br>No. | (1)<br>Month/<br>Year | (2)<br>Residential | (3)<br>General<br>Service | (4)<br>Multi-Family<br>Dwelling | (5)<br>Private Fire<br>Protection | (6)<br>Other<br>(List) | (7)<br>Total |
|-------------|-----------------------|--------------------|---------------------------|---------------------------------|-----------------------------------|------------------------|--------------|
| 1           | February              | 232                | 5                         |                                 |                                   |                        | 237          |
| 2           | March                 | 232                | 5                         |                                 |                                   |                        | 237          |
| 3           | April                 | 234                | 5                         |                                 |                                   |                        | 239          |
| 4           | May                   | 233                | 5                         |                                 |                                   |                        | 238          |
| 5           | June                  | 230                | 5                         |                                 |                                   |                        | 235          |
| 6           | July                  | 230                | 5                         |                                 |                                   |                        | 235          |
| 7           | August                | 232                | 5                         |                                 |                                   |                        | 237          |
| 8           | September             | 233                | 5                         |                                 |                                   |                        | 238          |
| 9           | October               | 234                | 5                         |                                 |                                   |                        | 239          |
| 10          | November              | 231                | 5                         |                                 |                                   |                        | 236          |
| 11          | December              | 234                | 5                         |                                 |                                   |                        | 239          |
| 12          | January               | 238                | 5                         |                                 |                                   |                        | 243          |
| 13          |                       | -----              | -----                     | -----                           | -----                             | -----                  | -----        |
| 14          | Total                 | 2,793              | 60                        |                                 |                                   |                        | 2,853        |
| 15          |                       | =====              | =====                     | =====                           | =====                             | =====                  | =====        |

**Customer Monthly Billing Schedule**

**Florida Public Service Commission**

**Company: CSWR-Florida (C.F.A.T. H2O, INC.)**

**Schedule: E-3**

**Docket No.: 20250052**

**Page 2 of 2**

**Test Year Ended: 1/31/2025**

**Preparer: Aaron Silas**

**Water [ ] or Wastewater [X]**

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

| <b>Line<br/>No.</b> | <b>(1)<br/>Month/<br/>Year</b> | <b>(2)<br/>Residential</b> | <b>(3)<br/>General<br/>Service</b> | <b>(4)<br/>Multi-Family<br/>Dwelling</b> | <b>(5)<br/>Private Fire<br/>Protection</b> | <b>(6)<br/>Other<br/>(List)</b> | <b>(7)<br/>Total</b> |
|---------------------|--------------------------------|----------------------------|------------------------------------|--|--|---------------------------------|----------------------|
| 1                   | February                       | 232                        | 7                                  |  |  |                                 | 239                  |
| 2                   | March                          | 232                        | 7                                  |  |  |                                 | 239                  |
| 3                   | April                          | 234                        | 7                                  |  |  |                                 | 241                  |
| 4                   | May                            | 233                        | 7                                  |  |  |                                 | 240                  |
| 5                   | June                           | 230                        | 7                                  |  |  |                                 | 237                  |
| 6                   | July                           | 230                        | 7                                  |  |  |                                 | 237                  |
| 7                   | August                         | 232                        | 7                                  |  |  |                                 | 239                  |
| 8                   | September                      | 233                        | 7                                  |  |  |                                 | 240                  |
| 9                   | October                        | 234                        | 7                                  |  |  |                                 | 241                  |
| 10                  | November                       | 231                        | 7                                  |  |  |                                 | 238                  |
| 11                  | December                       | 234                        | 7                                  |  |  |                                 | 241                  |
| 12                  | January                        | 238                        | 7                                  |  |  |                                 | 245                  |
| 13                  |                                | -----                      | -----                              | -----                                    | -----                                      | -----                           | -----                |
| 14                  | Total                          | 2,793                      | 84                                 |  |  |                                 | 2,877                |
| 15                  |                                | =====                      | =====                              | =====                                    | =====                                      | =====                           | =====                |



**Miscellaneous Service Charges**

**Florida Public Service Commission**

Company: CSWR-Florida (C.F.A.T. H2O, INC.)

Schedule: E-4

Docket No.: 20250052

Page 1 of 2

Test Year Ended: 1/31/2025

Preparer: Aaron Silas

Water [X] or Wastewater [ ]

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

| Line No. | (1)<br>Type Charge     | (2)<br>Present |            | (3)<br>Proposed                  |                                  |
|----------|------------------------|----------------|------------|----------------------------------|----------------------------------|
|          |                        | Bus. Hrs.      | After Hrs. | Bus. Hrs.                        | After Hrs.                       |
| 1        | Initial Connection     | N/A            | N/A        | \$ 50.75                         | \$ 101.50                        |
| 2        |                        |                |            |                                  |                                  |
| 3        | Normal Reconnection    | N/A            | N/A        | \$ 50.75                         | \$ 101.50                        |
| 4        |                        |                |            |                                  |                                  |
| 5        | Violation Reconnection | \$ 21.00       | \$ 31.00   | \$ 50.75                         | \$ 101.50                        |
| 6        |                        |                |            |                                  |                                  |
| 7        | Premises Visit         | \$ 16.00       | N/A        | \$ 50.75                         | \$ 101.50                        |
| 8        |                        |                |            |                                  |                                  |
| 9        | Other Charges (List)   |                |            |                                  |                                  |
| 10       | Late Payment Charge    | N/A            | N/A        | \$ 7.00                          | \$ 7.00                          |
| 11       |                        |                |            |                                  |                                  |
| 12       | NSF Check Charge       | N/A            | N/A        | Pursuant to Section 68.065, F.S. | Pursuant to Section 68.065, F.S. |
| 13       |                        |                |            |                                  |                                  |
| 14       | Meter Tampering        | N/A            | N/A        | \$ 50.00                         | \$ 50.00                         |
| 15       |                        |                |            |                                  |                                  |
| 16       | Credit Card Fee        | N/A            | N/A        | 2.25% of Bill                    | 2.25% of Bill                    |
| 17       |                        |                |            |                                  |                                  |
| 18       | ACH Fee                | N/A            | N/A        | \$ 0.75                          | \$ 0.75                          |

**Miscellaneous Service Charges**

**Florida Public Service Commission**

**Company: CSWR-Florida (C.F.A.T. H2O, INC.)**

**Schedule: E-4**

**Docket No.: 20250052**

**Page 2 of 2**

**Test Year Ended: 1/31/2025**

**Preparer: Aaron Silas**

**Water [ ] or Wastewater [X]**

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

| Line No. | (1)<br>Type Charge     | (2)<br>Present |             | (3)<br>Proposed                  |                                  |
|----------|------------------------|----------------|-------------|----------------------------------|----------------------------------|
|          |                        | Bus. Hrs.      | After Hrs.  | Bus. Hrs.                        | After Hrs.                       |
| 1        | Initial Connection     | N/A            | N/A         | \$ 50.75                         | \$ 101.50                        |
| 2        |                        |                |             |                                  |                                  |
| 3        | Normal Reconnection    | N/A            | N/A         | \$ 50.75                         | \$ 101.50                        |
| 4        |                        |                |             |                                  |                                  |
| 5        | Violation Reconnection | Actual Cost    | Actual Cost | \$ 50.75                         | \$ 101.50                        |
| 6        |                        |                |             |                                  |                                  |
| 7        | Premises Visit         | \$ 15.00       | N/A         | \$ 50.75                         | \$ 101.50                        |
| 8        |                        |                |             |                                  |                                  |
| 9        | Other Charges (List)   |                |             |                                  |                                  |
| 10       | Late Payment Charge    | N/A            | N/A         | \$ 7.00                          | \$ 7.00                          |
| 11       |                        |                |             |                                  |                                  |
| 12       | NSF Check Charge       | N/A            | N/A         | Pursuant to Section 68.065, F.S. | Pursuant to Section 68.065, F.S. |
| 13       |                        |                |             |                                  |                                  |
| 14       | Credit Card Fee        | N/A            | N/A         | 2.25% of Bill                    | 2.25% of Bill                    |
| 15       |                        |                |             |                                  |                                  |
| 16       | ACH Fee                | N/A            | N/A         | \$ 0.75                          | \$ 0.75                          |

Miscellaneous Service Charge Revenues

Florida Public Service Commission

Company: CSWR-Florida (C.F.A.T. H2O, INC.)  
Docket No.: 20250052  
Test Year Ended: 1/31/2025  
Water [X] or Wastewater [ ]

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

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

| Line<br>No. | (1)<br>Initial<br>Connection   | (2)<br>Normal<br>Reconnect | (3)<br>Violation<br>Reconnect | (4)<br>Premises<br>Visit | (5)<br>Other<br>Charges | (6)<br>Total |
|-------------|--|----------------------------|-------------------------------|--------------------------|-------------------------|--------------|
| 1           | This utility did not collect any miscellaneous charges during the test year; therefore, this schedule is not applicable. |                            |                               |                          |                         |              |

Miscellaneous Service Charge Revenues

Florida Public Service Commission

Company: CSWR-Florida (C.F.A.T. H2O, INC.)  
Docket No.: 20250052  
Test Year Ended: 1/31/2025  
Water [ ] or Wastewater [X]

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

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

| Line<br>No. | (1)<br>Initial<br>Connection   | (2)<br>Normal<br>Reconnect | (3)<br>Violation<br>Reconnect | (4)<br>Premises<br>Visit | (5)<br>Other<br>Charges | (6)<br>Total |
|-------------|--|----------------------------|-------------------------------|--------------------------|-------------------------|--------------|
| 1           | This utility did not collect any miscellaneous charges during the test year; therefore, this schedule is not applicable. |                            |                               |                          |                         |              |

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

**Company:** CSWR-Florida (C.F.A.T. H2O, INC.)  
**Docket No.:** 20250052  
**Test Year Ended:** 1/31/2025

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

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

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

- 1 CSWR-Florida (C.F.A.T. H2O, INC.) does not have any public fire hydrants in this area;
- 2 therefore this schedule is not applicable.

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

**Company:** CSWR-Florida (C.F.A.T. H2O, INC.)  
**Docket No.:** 20250052  
**Test Year Ended:** 1/31/2025

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

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

| (1)<br>Line No. | (2)<br>Size  | (3)<br>Type | (4)<br>Quantity |
|-----------------|--|-------------|-----------------|
| 1               | CSWR-Florida (C.F.A.T. H2O, INC) does not have any private fire protection in this area; |             |                 |
| 2               | therefore this schedule is not applicable.   |             |                 |

**Contracts and Agreements Schedule****Florida Public Service Commission**

**Company:** CSWR-Florida (C.F.A.T. H2O, INC.)  
**Docket No.:** 20250052  
**Test Year Ended:** 1/31/2025

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

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

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

**Tax or Franchise Fee Schedule**

**Florida Public Service Commission**

**Company:** CSWR-Florida (C.F.A.T. H2O, INC.)  
**Docket No.:** 20250052  
**Test Year Ended:** 1/31/2025

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

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

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



Service Availability Charges Schedule

Florida Public Service Commission

Company: CSWR-Florida (C.F.A.T. H2O, INC.)  
Docket No.: 20250052  
Test Year Ended: 1/31/2025  
Water [X] or Wastewater [ ]

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

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

| Line<br>No. | (1)                                 |        | (2)                |  | (3)                 |  |
|-------------|-------------------------------------|--------|--------------------|--|---------------------|--|
|             | Type                                | Charge | Present<br>Charges |  | Proposed<br>Charges |  |
| 1           | Meter Installation Charge           |        |                    |  |                     |  |
| 2           | 5/8" x 3/4"                         |        | \$ 100.00          |  | Actual Cost         |  |
| 3           | 1"                                  |        | \$ 130.00          |  | Actual Cost         |  |
| 4           | 1-1/2"                              |        | \$ 180.00          |  | Actual Cost         |  |
| 5           | Over 2"                             |        | Actual Cost        |  | Actual Cost         |  |
| 6           |                                     |        |                    |  |                     |  |
| 7           | Meter Bench Test                    |        |                    |  |                     |  |
| 8           | 5/8" x 3/4"                         |        | N/A                |  | \$ 20.00            |  |
| 9           | 1" and 1 1/2"                       |        | N/A                |  | \$ 25.00            |  |
| 10          | 2" +                                |        | N/A                |  | Actual Cost         |  |
| 11          |                                     |        |                    |  |                     |  |
| 12          | Customer Connection (Tap In) Charge |        | N/A                |  | Actual Cost         |  |

**Service Availability Charges Schedule**

**Florida Public Service Commission**

Company: CSWR-Florida (C.F.A.T. H2O, INC.)  
Docket No.: 20250052  
Test Year Ended: 1/31/2025  
Water [ ] or Wastewater [X]

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

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

|             | (1)  | (2)                | (3)                 |
|-------------|--|--------------------|---------------------|
| Line<br>No. | Type Charge  | Present<br>Charges | Proposed<br>Charges |
|             |  |                    |                     |
|             | <b>Sewer</b>   |                    |                     |
| 1           | This utility does not have any present availability charges for wastewater services. |                    |                     |
| 2           |  |                    |                     |
| 3           | Main Extension Charge  | N/A                | Actual Cost         |
| 4           |  |                    |                     |
| 5           | Customer Connection (Tap In) Charge  | N/A                | Actual Cost         |

**Guaranteed Revenues Received**

**Florida Public Service Commission**

Company: CSWR-Florida (C.F.A.T. H2O, INC.)  
Docket No.: 20250052  
Test Year Ended: 1/31/2025  
Water [X] or Wastewater [X]  
Historic [X] or Projected [ ]

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

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

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

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

**Class A Utility Cost of Service Study**

**Florida Public Service Commission**

**Company: CSWR-Florida (C.F.A.T. H2O, INC.)**

**Schedule: E-12**

**Docket No.: 20250052**

**Page 1 of 1**

**Test Year Ended: 1/31/2025**

**Preparer: Aaron Silas**

**Water [X] or Wastewater [X]**

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

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

**Projected Test Year Revenue Calculation**

**Florida Public Service Commission**

**Company: CSWR-Florida (C.F.A.T. H2O, INC.)**

**Schedule: E-13**

**Docket No.: 20250052**

**Page 1 of 1**

**Test Year Ended: 1/31/2025**

**Preparer: Aaron Silas**

**Water [X] or Wastewater [X]**

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

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

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

**Billing Analysis Schedules**

**Florida Public Service Commission**

**Company: CSWR-Florida (C.F.A.T. H2O, INC.)**

**Schedule: E-14**

**Docket No.: 20250052**

**Page 1 of 1**

**Test Year Ended: 1/31/2025**

**Preparer: Aaron Silas**

**Water [X] or Wastewater [X]**

**Customer Class: Residential**

**Meter Size: All Meter Size**

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

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

The billing analysis is contained in Volume II.

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

**Florida Public Service Commission**

**Company: CSWR-Florida (C.F.A.T. H2O, INC.)  
Docket No.: 20250052 20250052  
Test Year Ended: 1/31/2025**

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

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

|                | (1)                     | (2)                  | (3)             | (4)           | (5)   | (6)                           |
|----------------|-------------------------|----------------------|-----------------|---------------|---|-------------------------------|
| Month/<br>Year | Total Gallons<br>Pumped | Gallons<br>Purchased | Gallons<br>Sold | Other<br>Uses | Unaccounted<br>For Water<br>(1)+(2)-(3)-(4) | %<br>Unaccounted<br>For Water |
| Feb-24         | 941,000                 |                      | 386,826         |               | 554,174                                     | 59%                           |
| Mar-24         | 855,000                 |                      | 475,528         |               | 379,472                                     | 44%                           |
| Apr-24         | 855,000                 |                      | 450,824         |               | 404,176                                     | 47%                           |
| May-24         | 919,000                 |                      | 498,448         |               | 420,552                                     | 46%                           |
| Jun-24         | 1,030,300               |                      | 771,231         |               | 259,069                                     | 25%                           |
| Jul-24         | 1,195,237               |                      | 982,484         |               | 212,753                                     | 18%                           |
| Aug-24         | 1,241,400               |                      | 1,217,616       |               | 23,784                                      | 2%                            |
| Sep-24         | 1,176,100               |                      | 775,613         |               | 400,487                                     | 34%                           |
| Oct-24         | 1,273,100               |                      | 1,205,945       |               | 67,155                                      | 5%                            |
| Nov-24         | 980,700                 |                      | 773,233         |               | 207,467                                     | 21%                           |
| Dec-24         | 1,044,994               |                      | 901,213         |               | 143,781                                     | 14%                           |
| Jan-25         | 1,085,000               |                      | 817,742         |               | 267,258                                     | 25%                           |
| Total          | 12,596,831              | 0                    | 9,256,703       | 0             | 3,340,128                                   | 27%                           |
|                | =====                   | =====                | =====           | =====         | =====                                       | =====                         |

- 1 The unaccounted for water is greater than 10% due to the combination of leaks throughout the distribution system and flushing
- 2 as a preventative maintenance task during the test year.
- 3 Corrective Actions: CSWR - Florida is consistently implementing industry standard practices, such as metering flushing to
- 4 capture water used in these tasks and for leak detection to assist in mitigating these issues. We continue to evaluate and improve
- 5 methodologies to reduce unaccounted for water.

Gallons of Wastewater Treated  
In Thousands of Gallons

Florida Public Service Commission

Company: CSWR-Florida (C.F.A.T. H2O, INC.)  
Docket No.: 20250052 20250052  
Test Year Ended: 1/31/2025

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

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

|                | (1)           | (2)                    | (3)    | (4)    | (5)                  | (6)                 |
|----------------|---------------|------------------------|--------|--------|----------------------|---------------------|
|                |               | Individual Plant Flows |        |        |                      | Total Purch.        |
| Month/<br>Year | Landfair WWTP | (Name)                 | (Name) | (Name) | Total Plant<br>Flows | Sewage<br>Treatment |
| Feb-24         | 35,000.00     |                        |        |        | 35,000.00            |                     |
| Mar-24         | 33,517.00     |                        |        |        | 33,517.00            |                     |
| Apr-24         | 34,355.00     |                        |        |        | 34,355.00            |                     |
| May-24         | 45,100.00     |                        |        |        | 45,100.00            |                     |
| Jun-24         | 35,019.00     |                        |        |        | 35,019.00            |                     |
| Jul-24         | 36,227.00     |                        |        |        | 36,227.00            |                     |
| Aug-24         | 41,861.00     |                        |        |        | 41,861.00            |                     |
| Sep-24         | 44,252.00     |                        |        |        | 44,252.00            |                     |
| Oct-24         | 40,493.00     |                        |        |        | 40,493.00            |                     |
| Nov-24         | 44,000.00     |                        |        |        | 44,000.00            |                     |
| Dec-24         | 37,000.00     |                        |        |        | 37,000.00            |                     |
| Jan-25         | 35,000.00     |                        |        |        | 35,000.00            |                     |
| Total          | 461,824.00    | 0.00                   | 0.00   | 0.00   | 461,824.00           |                     |
|                | =====         | =====                  | =====  | =====  | =====                | =====               |



**Water Treatment Plant Data**

**Florida Public Service Commission**

**Company:** CSWR-Florida (C.F.A.T. H2O, INC.)  
**Docket No.:** 20250052 20250052  
**Test Year Ended:** 1/31/2025

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

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

|    |  | DATE          | GPD     |
|----|--|---------------|---------|
| 1. | Plant Capacity   |               | 360,000 |
|    | The hydraulic rated capacity. If different from that shown on the DER operating or construction permit, provide an explanation.  |               |         |
| 2. | Maximum Day  | 2/14/2024     | 98,000  |
|    | The single day with the highest pumpage rate for the test year. Explain, on a separate page, if fire flow, line-breaks or other unusual occurrences affected the flow this day.                  |               |         |
| 3. | Five-Day Max Year  | (1) 10/7/2024 | 53,400  |
|    |  | (2) 7/19/2024 | 53,360  |
|    |  | (3) 7/20/2024 | 53,180  |
|    |  | (4) 7/21/2024 | 52,800  |
|    |  | (5) 10/6/2024 | 52,700  |
|    | The five days with the highest pumpage rate from any one month in the test year. Provide an explanation if fire flow, line-breaks or other unusual occurrences affected the flows on these days. |               |         |
|    |  | AVERAGI       | 53,088  |
| 4. | Average Daily Flow   |               | 34,418  |
| 5. | Required Fire Flow   |               | N/A     |
|    | The standards will be those as set by the Insurance Service Organization or by a governmental agency ordinance. Provide documents to support this calculation.                                   |               |         |

**Wastewater Treatment Plant Data****Florida Public Service Commission**

Company: CSWR-Florida (C.F.A.T. H2O, INC.)

Docket No.: 20250052 20250052

Test Year Ended: 1/31/2025

Schedule F-4

Page 1 of 1

Preparer: Todd Thomas

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

|  | MONTH | GPD    |
|--|-------|--------|
| 1. Plant Capacity  |       | 99,000 |
| The hydraulic rated capacity. If different from that shown on the DER operating or construction permit, provide an explanation.  |       |        |
| 2. Average Daily Flow Max Month  | Apr   | 45,100 |
| An average of the daily flows during the peak usage month during the test year. Explain, on a separate page, if this peak-month was influenced by abnormal infiltration due to rainfall periods. |       |        |

**Used and Useful Calculations  
Water Treatment Plant**

**Florida Public Service Commission**

**Company: CSWR-Florida (C.F.A.T. H2O, INC.)  
Docket No.: 20250052 20250052  
Test Year Ended: 1/31/2025**

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

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

---

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

Line No.

|    |  |       |         |          |          |
|----|--|-------|---------|----------|----------|
| 1  | INPUT INFORMATION:   |       |         |          |          |
| 2  | Water Treatment System   |       |         |          |          |
| 3  | Number of Wells  |       |         | 3        |          |
| 4  | Total Well Capacity, gpm   |       |         | 250      | gpm      |
| 5  | Firm Reliable Well pumping Capacity (largest well out), gpm                      |       |         | 250      | gpm      |
| 6  | Firm Reliable Well pumping Capacity (largest well out), gpd                      |       |         | 240,000  | gpd      |
| 7  | Peak Day Demand  |       |         | 98,000   | gpd      |
| 8  | Peak Hour Demand = 2 x Maximum Day / 1440  |       |         | 136      | gpm      |
| 9  | Fire Flow Requirement  | 0 gpm | 2 Hours | -        | gpd      |
| 10 | Fire Flow Requirement  |       |         | -        | gpm      |
| 11 | Unaccounted For Water  | 27%   |         | 9,126.03 | gpd, avg |
| 12 | Acceptable Unaccounted For   | 10%   |         | 3,441.76 | gpd, avg |
| 13 | Excess Unaccounted for   |       |         | 5,684.28 | gpd, avg |
|    |  | 27%   |         |          |          |
| 14 | Property Needed to Serve   |       |         | 0        | gpm      |
| 15 | Used and Useful Analysis, in accordance with Rule 25-30.4325:                    |       |         |          |          |
| 16 | Treatment System (Peak Demand / Firm Reliable Capacity)                          |       |         | 38%      |          |
| 17 | Storage Facilities   |       |         |          |          |
| 18 | Ground Storage Capacity, gal.  |       |         | 200,000  | gallons  |
| 19 | Usable Ground Storage (90%), gal   |       |         | 180,000  | gallons  |
| 20 | Elevated Storage   |       |         | -        | gallons  |
| 21 | Usable Elevated Storage  |       |         | -        | gallons  |
| 22 | Hydropneumatic Storage Capacity, gal.  |       |         | 20,000   | gallons  |
| 23 | Usable Hydropneumatic Storage Capacity (0%), gal.                                |       |         | -        | gallons  |
| 24 | Total Usable Storage, gal.   |       |         | 180,000  | gallons  |
| 25 | Used and Useful Analysis, in accordance with Rule 25-30.4325:                    |       |         |          |          |
| 26 | Storage Facilities (Peak Demand / Usable Storage)                                |       |         | 54%      |          |
| 27 | Please note that the used and useful percentage for the water storage facilities |       |         |          |          |
| 28 | reflects that the facility was constructed with excess capacity to accomodate    |       |         |          |          |
| 29 | anticipated future development.  |       |         |          |          |

**Used and Useful Calculations  
Wastewater Treatment Plant**

**Florida Public Service Commission**

**Company: CSWR-Florida (C.F.A.T. H2O, INC.)  
Docket No.: 20250052  
Test Year Ended: 1/31/2025**

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

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

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

|   |  |            |
|---|--|------------|
| 1 | Used and Useful Flow   | 38,485     |
| 2 | Property Needed for Post Test Year Period  | 0          |
| 3 | Permitted Capacity   | 99,000 gpd |
| 4 | Used and Useful Percentage   | 39%        |
| 5 | Please note that the used and useful percentage for the wastewater treatment plant |            |
| 6 | reflects that the facility was constructed with excess capacity to accommodate     |            |
| 7 | anticipated future development.  |            |

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

**Florida Public Service Commission**

**Company: CSWR-Florida (C.F.A.T. H2O, INC.)  
Docket No.: 20250052  
Test Year Ended: 1/31/2025**

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

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

\_\_\_\_\_

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

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

**Margin Reserve Calculations**

**Florida Public Service Commission**

**Company: CSWR-Florida (C.F.A.T. H2O, INC.)**  
**Docket No.: 20250052**  
**Test Year Ended: 1/31/2025**

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

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

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

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

Equivalent Residential Connections - Water

Florida Public Service Commission

Company: CSWR-Florida (C.F.A.T. H2O, INC.)  
Docket No.: 20250052 20250052  
Test Year Ended: 1/31/2025

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

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

CSWR-Florida acquired this system on 11/30/2023 and therefore does not have enough data beyond the Test Year.

| Line No.                                      | (1)<br>Year | (2) SFR Customers |        | (4)<br>Average | (5)<br>SFR Gallons Sold | (6)<br>Gallons/<br>SFR<br>(5)/(4) | (7)<br>Total Gallons Sold | (8)<br>Total ERCs<br>(7)/(6) | (9)<br>Annual % Incr.<br>in ERCs |
|---|-------------|-------------------|--------|----------------|-------------------------|-----------------------------------|---------------------------|------------------------------|----------------------------------|
|   |             | Beginning         | Ending |                |                         |                                   |                           |                              |                                  |
| 1   | TY-4        |                   |        |                |                         |                                   |                           |                              | ---                              |
| 2   | TY-3        |                   |        |                |                         |                                   |                           |                              |                                  |
| 3   | TY-2        |                   |        |                |                         |                                   |                           |                              |                                  |
| 4   | TY-1        |                   |        |                |                         |                                   |                           |                              |                                  |
| 5   | TY          | 232               | 238    | 235            | 8,981,128               | 38,217.57                         | 9,256,703                 | 242                          | N/A                              |
| Average Growth Through 5-Year Period (Col. 8) |             |                   |        |                |                         |                                   |                           |                              | N/A<br>=====                     |

Equivalent Residential Connections - Wastewater

Florida Public Service Commission

Company: CSWR-Florida (C.F.A.T. H2O, INC.)

Schedule F-10

Docket No.: 20250052 20250052

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Test Year Ended: 1/31/2025

Preparer: Aaron Silas

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

CSWR-Florida acquired this system on 11/30/2023 and therefore does not have enough data beyond the Test Year.

|   | (1)  | (2)           | (3)    | (4)     | (5)             | (6)                        | (7)             | (8)             | (9)                |
|---|------|---------------|--------|---------|-----------------|----------------------------|-----------------|-----------------|--------------------|
| Line No.                                      |      | SFR Customers |        |         | SFR             |                            | Total           | Total           | Annual             |
|   | Year | Beginning     | Ending | Average | Gallons Treated | Gallons/<br>SFR<br>(5)/(4) | Gallons Treated | ERCs<br>(7)/(6) | % Incr.<br>in ERCs |
| 1   | TY-4 |               |        |         |                 |                            |                 |                 | ---                |
| 2   | TY-3 |               |        |         |                 |                            |                 |                 |                    |
| 3   | TY-2 |               |        |         |                 |                            |                 |                 |                    |
| 4   | TY-1 |               |        |         |                 |                            |                 |                 |                    |
| 5   | TY   | 232           | 238    | 235     | 8,981,128       | 38,217.57                  | 16,297,703      | 426.45          | N/A                |
| Average Growth Through 5-Year Period (Col. 8) |      |               |        |         |                 |                            |                 |                 | N/A<br>=====       |



Company: CSWR-Florida (C.F.A.T. H2O, INC.)

Docket No.: 20250052 20250052

Test Year Ended: 1/31/2025

Page 1 of 1

Preparer: Aaron Silas

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

|                           |              |
|---------------------------|--------------|
| Rate Base                 | 333,162.50   |
| Net Operating Income      | (100,123.96) |
| Equity Percentage         | 92.82%       |
| Debt Percentage           | 7.18%        |
| Last Authorized ROE (Min) | 10.16%       |
| Current Cost of Debt      | 8.50%        |
| Achieved Rate of Return   | -30.05%      |
| Required Rate of Return   | 10.04%       |
| Revenue Deficiency        | 133,576.18   |
| Percentage Increase       | 134.56%      |

Company: CSWR-Florida (C.F.A.T. H2O, INC.)

Docket No.: 20250052 20250052

Test Year Ended: 1/31/2025

Page 1 of 1

Preparer: Aaron Silas

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

|                           |             |
|---------------------------|-------------|
| Rate Base                 | 371,687.20  |
| Net Operating Income      | (13,375.01) |
| Equity Percentage         | 92.82%      |
| Debt Percentage           | 7.18%       |
| Last Authorized ROE (Min) | 10.16%      |
| Current Cost of Debt      | 8.50%       |
| Achieved Rate of Return   | -3.60%      |
| Required Rate of Return   | 10.04%      |
| Revenue Deficiency        | 50,695.42   |
| Percentage Increase       | 36.77%      |

## Interim Rate Design - Water

Florida Public Service Commission

Company: CSWR-Florida (C.F.A.T. H2O, INC.)

Docket No.: 20250052 20250052

Test Year Ended: 1/31/2025

Page 1 of 1

Preparer: Aaron Silas

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

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

| Customer Type (B)  | Base Year Bill<br>Count (C) | Residential Customer<br>Equivalent (D) | Customer<br>Equivalents (E) | Base Year At<br>Present<br>Rates<br>Revenue (F) | Proposed<br>Revenue<br>Increase (G) | Base Year<br>Proposed<br>Revenue (H) | Proposed<br>Monthly Charge (I) |
|--------------------|-----------------------------|--|-----------------------------|---|-------------------------------------|--------------------------------------|--------------------------------|
| Residential        |                             |  |                             |   |                                     |                                      |                                |
| 5/8" x 3/4"        | 2,793                       | 1                                      | 2,793                       | \$ 35,387.31                                    | 38,449.40                           | \$ 73,836.71                         | \$ 26.44                       |
| 1"                 |                             | 2.5                                    | -                           | \$ -  | -                                   | \$ -                                 | \$ 66.09                       |
| 1-1/2"             |                             | 5                                      | -                           | \$ -  | -                                   | \$ -                                 | \$ 132.18                      |
| 2"                 |                             | 8                                      | -                           | \$ -  | -                                   | \$ -                                 | \$ 211.49                      |
| 3"                 |                             | 15                                     | -                           | \$ -  | -                                   | \$ -                                 | \$ 396.55                      |
| 4"                 |                             | 25                                     | -                           | \$ -  | -                                   | \$ -                                 | \$ 660.91                      |
| Gallage Revenues   |                             |  |                             |   |                                     |                                      |                                |
| 0-3,000 gallons    |                             |  | 2,190,000.00                | \$ 9,482.70                                     | 10,303.24                           | \$ 19,785.94                         | \$ 9.03                        |
| 3,001-6,000        |                             |  | 3,008,000.00                | \$ 24,124.16                                    | 26,211.64                           | \$ 50,335.80                         | \$ 16.73                       |
| Over 6,000 gallons |                             |  | 3,775,000.00                | \$ 45,375.50                                    | 49,301.88                           | \$ 94,677.38                         | \$ 25.08                       |
| General Service    |                             |  |                             |   |                                     |                                      |                                |
| 5/8" x 3/4"        | 24                          | 1                                      | 24                          | \$ 304.08                                       | 330.39                              | \$ 634.47                            | \$ 26.44                       |
| 1"                 | 12                          | 2.5                                    | 30                          | \$ 380.16                                       | 413.06                              | \$ 793.22                            | \$ 66.09                       |
| 1-1/2"             |                             | 5                                      | -                           | \$ -  | -                                   | \$ -                                 | \$ 132.18                      |
| 2"                 |                             | 8                                      | -                           | \$ -  | -                                   | \$ -                                 | \$ 211.49                      |
| 3"                 | 12                          | 15                                     | 180                         | \$ 2,432.64                                     | 2,643.14                            | \$ 5,075.78                          | \$ 396.55                      |
| 4"                 | 12                          | 25                                     | 300                         | \$ 3,801.00                                     | 4,129.90                            | \$ 7,930.90                          | \$ 660.91                      |
| Gallage Revenues   |                             |  | 275,575.00                  | \$ 1,650.69                                     | 1,793.53                            | \$ 3,444.22                          | \$ 12.50                       |
| Total:             | 2,853                       |  | 3,327                       | 122,938.24                                      | 133,576.18                          | \$ 256,514.42                        |                                |

## Interim Rate Design - Wastewater

Florida Public Service Commission

Company: CSWR-Florida (C.F.A.T. H2O, INC.)

Docket No.: 20250052 20250052

Test Year Ended: 1/31/2025

Page 1 of 1

Preparer: Aaron Silas

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

| Customer Type (B) | Base Year Bill<br>Count (C) | Residential Customer<br>Equivalent (D) | Customer<br>Equivalents (E) | Base Year At<br>Present Rates<br>Revenue (F) | Proposed<br>Revenue<br>Increase (G) | Base Year<br>Proposed<br>Revenue (H) | Proposed<br>Monthly Charge (I) |
|-------------------|-----------------------------|--|-----------------------------|--|-------------------------------------|--------------------------------------|--------------------------------|
| Residential       |                             |  |                             |  |                                     |                                      |                                |
| All Meter Sizes   | 2,793.00                    | 1.00                                   | 2,793.00                    | \$ 48,430.62                                 | 17,957.45                           | \$ 66,388.07                         | \$ 23.77                       |
| Gallorage         |                             |  | 8,981,128.00                | \$ 42,750.17                                 | 15,851.21                           | \$ 58,601.38                         | \$ 6.52                        |
| General Service   |                             |  |                             |  |                                     |                                      |                                |
| 5/8" x 3/4"       | 36.00                       | 1.00                                   | 36.00                       | \$ 624.24                                    | 231.46                              | \$ 855.70                            | \$ 23.77                       |
| 1"                | 12.00                       | 2.50                                   | 30.00                       | \$ 520.20                                    | 192.88                              | \$ 713.08                            | \$ 59.42                       |
| 1-1/2"            | 12.00                       | 5.00                                   | 60.00                       | \$ 1,040.40                                  | 385.77                              | \$ 1,426.17                          | \$ 118.85                      |
| 2"                | -                           | 8.00                                   | -                           | \$ -   | -                                   | \$ -                                 | \$ 190.16                      |
| 3"                | 12.00                       | 15.00                                  | 180.00                      | \$ 3,329.28                                  | 1,234.45                            | \$ 4,563.73                          | \$ 356.54                      |
| 4"                | 12.00                       | 25.00                                  | 300.00                      | \$ 5,202.00                                  | 1,928.83                            | \$ 7,130.83                          | \$ 594.24                      |
| Gallorage         |                             |  | 7,316,575.00                | \$ 34,826.90                                 | 12,913.36                           | \$ 47,740.26                         | \$ 6.52                        |
| Total             | 2,877.00                    |  | 3,399.00                    | \$ 136,723.81                                | 50,695.42                           | \$ 187,419.23                        |                                |

Standalone Rate Design - Water

Florida Public Service Commission

Company: CSWR-Florida (C.F.A.T. H2O, INC.)

Docket No.: 20250052 20250052

Test Year Ended: 1/31/2025

Page 1 of 1

Preparer: Aaron Silas

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

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

| Customer Type (B)  | Base Year Bill<br>Count (C) | Residential Customer<br>Equivalent (D) | Customer<br>Equivalents (E) | Base Year At<br>Present<br>Rates<br>Revenue (F) | Proposed<br>Revenue<br>Increase (G) | Base Year<br>Proposed<br>Revenue (H) | Proposed<br>Monthly Charge<br>(I) |      |
|--------------------|-----------------------------|--|-----------------------------|---|-------------------------------------|--------------------------------------|-----------------------------------|------|
| Residential        |                             |  |                             |   |                                     |                                      |                                   |      |
| 5/8" x 3/4"        | 2,793                       | 1                                      | 2,793                       | \$ 35,387.31                                    | 39,975.24                           | \$ 75,362.55                         | \$ 26.98                          | 113% |
| 1"                 |                             | 2.5                                    | -                           | \$ -  | -                                   | \$ -                                 | \$ 67.46                          | 113% |
| 1-1/2"             |                             | 5                                      | -                           | \$ -  | -                                   | \$ -                                 | \$ 134.91                         | 113% |
| 2"                 |                             | 8                                      | -                           | \$ -  | -                                   | \$ -                                 | \$ 215.86                         | 113% |
| 3"                 |                             | 15                                     | -                           | \$ -  | -                                   | \$ -                                 | \$ 404.74                         | 100% |
| 4"                 |                             | 25                                     | -                           | \$ -  | -                                   | \$ -                                 | \$ 674.57                         | 113% |
| Gallorage Revenues |                             |  |                             |   |                                     |                                      |                                   |      |
| 0-3,000 gallons    |                             |  | 2,190,000.00                | \$ 9,482.70                                     | 10,712.12                           | \$ 20,194.82                         | \$ 9.22                           |      |
| 3,001-6,000        |                             |  | 3,008,000.00                | \$ 24,124.16                                    | 27,251.83                           | \$ 51,375.99                         | \$ 17.08                          |      |
| Over 6,000 gallons |                             |  | 3,775,000.00                | \$ 45,375.50                                    | 51,258.38                           | \$ 96,633.88                         | \$ 25.60                          |      |
| General Service    |                             |  |                             |   |                                     |                                      |                                   |      |
| 5/8" x 3/4"        | 24                          | 1                                      | 24                          | \$ 304.08                                       | 343.50                              | \$ 647.58                            | \$ 26.98                          |      |
| 1"                 | 12                          | 2.5                                    | 30                          | \$ 380.16                                       | 429.45                              | \$ 809.61                            | \$ 67.46                          |      |
| 1-1/2"             |                             | 5                                      | -                           | \$ -  | -                                   | \$ -                                 | \$ 134.91                         |      |
| 2"                 |                             | 8                                      | -                           | \$ -  | -                                   | \$ -                                 | \$ 215.86                         |      |
| 3"                 | 12                          | 15                                     | 180                         | \$ 2,432.64                                     | 2,748.03                            | \$ 5,180.67                          | \$ 404.74                         |      |
| 4"                 | 12                          | 25                                     | 300                         | \$ 3,801.00                                     | 4,293.80                            | \$ 8,094.80                          | \$ 674.57                         |      |
| Gallorage Revenues |                             |  | 275,575.00                  | \$ 1,650.69                                     | 1,864.70                            | \$ 3,515.40                          | \$ 12.76                          |      |
| Total:             | 2,853                       |  | 3,327                       | 122,938.24                                      | 138,877.05                          | \$ 261,815.30                        |                                   |      |

Standalone Rate Design - Wastewater

Florida Public Service Commission

Company: CSWR-Florida (C.F.A.T. H2O, INC.)

Docket No.: 20250052 20250052

Test Year Ended: 1/31/2025

Page 1 of 1

Preparer: Aaron Silas

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

| Customer Type (B) | Base Year Bill<br>Count (C) | Residential Customer<br>Equivalent (D) | Customer<br>Equivalents (E) | Base Year At<br>Present Rates<br>Revenue (F) | Proposed<br>Revenue<br>Increase (G) | Base Year<br>Proposed<br>Revenue (H) | Proposed<br>Monthly Charge (I) |
|-------------------|-----------------------------|--|-----------------------------|--|-------------------------------------|--------------------------------------|--------------------------------|
| Residential       |                             |  |                             |  |                                     |                                      |                                |
| All Meter Sizes   | 2,793.00                    | 1.00                                   | 2,793.00                    | \$ 48,430.62                                 | 15,118.85                           | \$ 63,549.47                         | \$ 22.75                       |
| Gallorage         |                             |  | 8,981,128.00                | \$ 42,750.17                                 | 13,345.56                           | \$ 56,095.73                         | \$ 6.25                        |
| General Service   |                             |  |                             |  |                                     |                                      |                                |
| 5/8" x 3/4"       | 36.00                       | 1.00                                   | 36.00                       | \$ 624.24                                    | 194.87                              | \$ 819.11                            | \$ 22.75                       |
| 1"                | 12.00                       | 2.50                                   | 30.00                       | \$ 520.20                                    | 162.39                              | \$ 682.59                            | \$ 56.88                       |
| 1-1/2"            | 12.00                       | 5.00                                   | 60.00                       | \$ 1,040.40                                  | 324.79                              | \$ 1,365.19                          | \$ 113.77                      |
| 2"                | -                           | 8.00                                   | -                           | \$ -   | -                                   | \$ -                                 | \$ 182.02                      |
| 3"                | 12.00                       | 15.00                                  | 180.00                      | \$ 3,329.28                                  | 1,039.32                            | \$ 4,368.60                          | \$ 341.30                      |
| 4"                | 12.00                       | 25.00                                  | 300.00                      | \$ 5,202.00                                  | 1,623.94                            | \$ 6,825.94                          | \$ 568.83                      |
| Gallorage         |                             |  | 7,316,575.00                | \$ 34,826.90                                 | 10,872.11                           | \$ 45,699.00                         | \$ 6.25                        |
| Total             | 2,877.00                    |  | 3,399.00                    | \$ 136,723.81                                | 42,681.83                           | \$ 179,405.63                        |                                |