

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

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

**CSWR-Florida Utility Operating Company, LLC -
Tradewinds Utilities, Inc.**

Docket No. 20250052-WS

VOLUME I



FLORIDA PUBLIC SERVICE COMMISSION

FOR THE

TEST YEAR ENDED: January 31, 2025

FLORIDA PUBLIC SERVICE COMMISSION

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

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

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Schedule of Water Rate Base

Florida Public Service Commission

Company: CSWR-Florida (Tradewinds Utilities, Inc.)

Schedule: A-1

Docket No.: 20250052

Page 1 of 1

Schedule Year Ended: 1/31/2025

Preparer: 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) Description	(2) Balance Per Books	(3) Utility Adjustments	(4) Adjusted Utility Balance	(5) Supporting Schedule(s)
1	Utility Plant in Service	1,102,258	-	1,102,258	A-5
2	Utility Land & Land Rights	119,988	-	119,988	A-5
3	Less: Non-Used & Useful Plant	-	-	-	A-7
4	Construction Work in Progress	-	-	-	-
5	Less: Accumulated Depreciation	(849,601)	-	(849,601)	A-9
6	Less: CIAC	(342,919)	-	(342,919)	A-12
7	Accumulated Amortization of CIAC	342,484	-	342,484	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	372,210	-	372,210	

Schedule of Wastewater Rate Base

Florida Public Service Commission

Company: CSWR-Florida (Tradewinds Utilities, Inc.)

Schedule: A-2

Docket No.: 20250052

Page 1 of 1

Schedule Year Ended: 1/31/2025

Preparer: Brent Thies

Interim ☐ Final ☒Historical ☒ Projected ☐

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

Line No.	(1) Description	(2) Balance Per Books	(3) Utility Adjustments	(4) Adjusted Utility Balance	(5) Supporting Schedule(s)
1	Utility Plant in Service	639,537	-	639,537	A-6
2	Utility Land & Land Rights	33,938	-	33,938	A-6
3	Less: Non-Used & Useful Plant	-	-	-	A-7
4	Construction Work in Progress	-	-	-	-
5	Less: Accumulated Depreciation	(553,008)	-	(553,008)	A-10
6	Less: CIAC	(545,968)	-	(545,968)	A-12
7	Accumulated Amortization of CIAC	546,854	-	546,854	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	121,353	-	121,353	
		= = = = =	=====	=====	

Schedule of Adjustments to Rate Base

Florida Public Service Commission

Company: CSWR-Florida (Tradewinds Utilities, Inc.)
Docket No.: 20250052
Schedule Year Ended:1/31/2025
Interim [] Final [X]
Historical [X] Projected []

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

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

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

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

Florida Public Service Commission

**Company: CSWR-Florida (Tradewinds Utilities, Inc.)
Docket No.: 20250052
Test Year Ended: 1/31/2025**

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

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

Line No.	Description	Year-End Balance	
		Water	Wastewater
1	11/30/2023 Balance	1,116,370	628,861
2	2023 Additions	47,431	26,127
3	2023 Retirements	(8,707)	(32,112)
4	2023 Adjustments		
5	1/31/2024 Balance	1,155,094	622,876
6	2024 Additions	96,319	60,117
7	2024 Retirements		
8	2024 Adjustments		
9	01/31/2025 Balance	1,251,414	682,993
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	1,251,414	682,993

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 (Tradewinds Utilities, Inc.)

Schedule: A-5

Docket No.: 20250052

Page 1 of 3

Schedule Year Ended: 1/31/2025

Preparer: Brent Thies

Historic [X] Projected []

Recap Schedules: A-1, A-4

	(1)	(2)	(3)	(4)
Line No.	Account No. and Name	Test Year Average Bal	Non-Used Useful %	Non-Used Amount
1	<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	119,988		
8	305.2 Collect. & Impound. Reservoirs	140,318		
9	306.2 Lake, River & Other Intakes	-		
10	307.2 Wells & Springs	-		
11	308.2 Infiltration Galleries & Tunnels	1,512		
12	309.2 Supply Mains	-		
13	310.2 Power Generation Equipment	2,469		
14	311.2 Pumping Equipment	19,733		
15	339.2 Other Plant & Misc. Equipment	79,372		
16	<u>WATER TREATMENT PLANT</u>			
17	303.3 Land & Land Rights	-		
18	304.3 Structures & Improvements	-		
19	320.3 Water Treatment Equipment	-		
20	339.3 Other Plant & Misc. Equipment	12,980		
21	<u>TRANSMISSION & DISTRIBUTION PLANT</u>			
22	303.4 Land & Land Rights	-		
23	304.4 Structures & Improvements	-		
24	330.4 Distr. Reservoirs & Standpipes	-		
25	331.4 Transm. & Distribution Mains	295,521		
26	333.4 Services	316,286		
27	334.4 Meters & Meter Installations	72,537		
28	335.4 Hydrants	144,120		
29	339.4 Other Plant & Misc. Equipment	8,000		
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	-		
40	347.5 Miscellaneous Equipment	9,410		
41	348.5 Other Tangible Plant	-		
42	TOTAL	\$ 1,222,246	\$	\$
		= = = = =	=====	=====

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

Florida Public Service Commission

Company: CSWR-Florida (Tradewinds Utilities, Inc.)
Docket No.: 20250052
Schedule Year Ended:1/31/2025
Historic [X] Projected []

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

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

Recap Schedules: A-1, A-4

		(2)	(3)	(4)	(5)	(6)	(7)	(8)
Line No.	Account No. and Name	Prior Year	Month # 1	Month # 2	Month # 3	Month # 4	Month # 5	Month # 6
1	<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	119,988	119,988	119,988	119,988	119,988	119,988	119,988
7	304.2 Structures & Improvements	132,639	134,729	134,729	134,729	134,729	144,072	144,072
8	305.2 Collect. & Impound. Reservoirs	-	-	-	-	-	-	-
9	306.2 Lake, River & Other Intakes	-	-	-	-	-	-	-
10	307.2 Wells & Springs	-	-	-	-	-	2,457	2,457
11	308.2 Infiltration Galleries & Tunnels	-	-	-	-	-	-	-
12	309.2 Supply Mains	2,469	2,469	2,469	2,469	2,469	2,469	2,469
13	310.2 Power Generation Equipment	19,733	19,733	19,733	19,733	19,733	19,733	19,733
14	311.2 Pumping Equipment	75,489	75,489	75,489	75,489	75,489	75,489	75,489
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	6,264	6,264	10,248	14,597	14,597	14,597	14,597
20	339.3 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
21	<u>TRANSMISSION & DISTRIBUTION PLANT</u>							
22	303.4 Land & Land Rights	-	-	-	-	-	-	-
23	304.4 Structures & Improvements	-	-	-	-	-	-	-
24	330.4 Distr. Reservoirs & Standpipes	288,879	288,879	296,729	296,729	296,729	296,729	296,729
25	331.4 Transm. & Distribution Mains	282,944	282,944	310,239	315,536	315,536	325,565	325,565
26	333.4 Services	69,852	69,852	69,852	69,852	69,852	72,822	74,414
27	334.4 Meters & Meter Installations	142,782	142,782	142,782	144,080	144,080	144,080	144,710
28	335.4 Hydrants	8,000	8,000	8,000	8,000	8,000	8,000	8,000
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	6,056	6,056	6,056	6,056	6,056	6,056	6,056
40	347.5 Miscellaneous Equipment	-	-	-	-	-	-	-
41	348.5 Other Tangible Plant	-	-	-	-	-	-	-
42	TOTAL	\$ 1,155,094	\$ 1,157,184	\$ 1,196,313	\$ 1,207,257	\$ 1,207,257	\$ 1,232,057	\$ 1,234,279
		=====	=====	=====	=====	=====	=====	=====

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

Florida Public Service Commission

Company: CSWR-Florida (Tradewinds Utilities, Inc.)
Docket No.: 20250052
Schedule Year Ended:1/31/2025
Historic [X] Projected []

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

Schedule: A-5

Page 3 of 3

Preparer: Brent Thies

Recap Schedules: A-1, A-4

Line No.	(1) Account No. and Name	(9) Month # 7	(10) Month # 8	(11) Month # 9	(12) Month # 10	(13) Month # 11	(14) End of Test Year	(15) Average Balance
1	<u>INTANGIBLE PLANT</u>							
2	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	119,987.89	119,987.89	119,987.89	119,987.89	119,987.89	119,987.89	119,987.89
7	304.2 Structures & Improvements	144,072.36	144,072.36	144,072.36	144,072.36	144,072.36	144,072.36	140,317.84
8	305.2 Collect. & Impound. Reservoirs	-	-	-	-	-	-	-
9	306.2 Lake, River & Other Intakes	-	-	-	-	-	-	-
10	307.2 Wells & Springs	2,456.73	2,456.73	2,456.73	2,456.73	2,456.73	2,456.73	1,511.83
11	308.2 Infiltration Galleries & Tunnels	-	-	-	-	-	-	-
12	309.2 Supply Mains	2,469.00	2,469.00	2,469.00	2,469.00	2,469.00	2,469.00	2,469.00
13	310.2 Power Generation Equipment	19,733.00	19,733.00	19,733.00	19,733.00	19,733.00	19,733.00	19,733.00
14	311.2 Pumping Equipment	83,901.38	83,901.38	83,901.38	83,901.38	83,901.38	83,901.38	79,371.64
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	14,596.87	14,596.87	14,596.87	14,596.87	14,596.87	14,596.87	12,980.40
20	339.3 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
21	<u>TRANSMISSION & DISTRIBUTION PLANT</u>							
22	303.4 Land & Land Rights	-	-	-	-	-	-	-
23	304.4 Structures & Improvements	-	-	-	-	-	-	-
24	330.4 Distr. Reservoirs & Standpipes	296,729.00	296,729.00	296,729.00	296,729.00	296,729.00	296,729.00	295,521.31
25	331.4 Transm. & Distribution Mains	325,564.98	325,564.98	325,564.98	325,564.98	325,564.98	325,564.98	316,286.05
26	333.4 Services	74,414.25	74,414.25	74,414.25	74,414.25	74,414.25	74,414.25	72,537.06
27	334.4 Meters & Meter Installations	144,709.99	144,709.99	144,709.99	144,709.99	144,709.99	144,709.99	144,119.68
28	335.4 Hydrants	8,000.00	8,000.00	8,000.00	8,000.00	8,000.00	8,000.00	8,000.00
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	6,055.69	14,778.18	14,778.18	14,778.18	14,778.18	14,778.18	9,410.49
40	347.5 Miscellaneous Equipment	-	-	-	-	-	-	-
41	348.5 Other Tangible Plant	-	-	-	-	-	-	-
42	TOTAL	\$ 1,242,691.14	\$ 1,251,413.63	\$ 1,251,413.63	\$ 1,251,413.63	\$ 1,251,413.63	\$ 1,251,413.63	\$ 1,222,246.20

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

Florida Public Service Commission

Company: CSWR-Florida (Tradewinds Utilities, Inc.)
Docket No.: 20250052
Schedule Year Ended: 1/31/2025
Historic [X] Projected []

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

Recap Schedules: A-2, A-4

	(1)	(2)	(3)	(4)
Line No.	Account No. and Name	Test Year Average Bal	Non-Used Useful %	Non-Used Amount
1	<u>INTANGIBLE PLANT</u>			
2	351.1 Organization	-		
3	352.1 Franchises	-		
4	389.1 Other Plant & Misc. Equipment	-		
5	<u>COLLECTION PLANT</u>			
6	353.2 Land & Land Rights	33,938		
7	354.2 Structures & Improvements	1,218		
8	360.2 Collection Wastewaters - Force	43,120		
9	361.2 Collection Wastewaters - Gravity	146,699		
10	362.2 Special Collecting Structures	-		
11	363.2 Services to Customers	64,155		
12	364.2 Flow Measuring Devices	209,442		
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	127,086		
19	371.3 Pumping Equipment	-		
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	8,573		
25	381.4 Plant Wastewaters	1,952		
26	382.4 Outfall Wastewater Lines	-		
27	389.4 Other Plant & Misc. Equipment	-		
28	<u>GENERAL PLANT</u>			
29	353.5 Land & Land Rights	-		
30	354.5 Structures & Improvements	-		
31	390.5 Office Furniture & Equipment	-		
32	391.5 Transportation Equipment	-		
33	392.5 Stores Equipment	-		
34	393.5 Tools, Shop & Garage Equipment	-		
35	394.5 Laboratory Equipment	-		
36	395.5 Power Operated Equipment	-		
37	396.5 Communication Equipment	37,292		
38	397.5 Miscellaneous Equipment	-		
39	398.5 Other Tangible Plant	-		
40	TOTAL	- - - - -	-----	-----
		\$ 673,475	\$	\$
		=====	=====	=====

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

Florida Public Service Commission

Company: CSWR-Florida (Tradewinds Utilities, Inc.)
Docket No.: 20250052
Schedule Year Ended:1/31/2025
Historic [X] Projected []

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

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

Recap Schedules: A-2, A-4

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Line No.	Account No. and Name	Prior Year	Month # 1	Month # 2	Month # 3	Month # 4	Month # 5	Month # 6
1	<u>INTANGIBLE PLANT</u>							
2	351.1 Organization	-	-	-	-	-	-	-
3	352.1 Franchises	-	-	-	-	-	-	-
4	389.1 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
5	<u>COLLECTION PLANT</u>							
6	353.2 Land & Land Rights	33,937.93	33,937.93	33,937.93	33,937.93	33,937.93	33,937.93	33,937.93
7	354.2 Structures & Improvements	-	1,320.00	1,320.00	1,320.00	1,320.00	1,320.00	1,320.00
8	360.2 Collection Wastewaters - Force	33,447.00	43,925.58	43,925.58	43,925.58	43,925.58	43,925.58	43,925.58
9	361.2 Collection Wastewaters - Gravity	141,888.00	141,888.00	141,888.00	146,954.40	146,954.40	148,439.40	148,439.40
10	362.2 Special Collecting Structures	-	-	-	-	-	-	-
11	363.2 Services to Customers	64,155.00	64,155.00	64,155.00	64,155.00	64,155.00	64,155.00	64,155.00
12	364.2 Flow Measuring Devices	209,442.00	209,442.00	209,442.00	209,442.00	209,442.00	209,442.00	209,442.00
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	127,086.00	127,086.00	127,086.00	127,086.00	127,086.00	127,086.00	127,086.00
19	371.3 Pumping Equipment	-	-	-	-	-	-	-
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	-	9,287.37	9,287.37	9,287.37	9,287.37	9,287.37	9,287.37
25	381.4 Plant Wastewaters	1,952.00	1,952.00	1,952.00	1,952.00	1,952.00	1,952.00	1,952.00
26	382.4 Outfall Wastewater Lines	-	-	-	-	-	-	-
27	389.4 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
28	<u>GENERAL PLANT</u>							
29	353.5 Land & Land Rights	-	-	-	-	-	-	-
30	354.5 Structures & Improvements	-	-	-	-	-	-	-
31	390.5 Office Furniture & Equipment	-	-	-	-	-	-	-
32	391.5 Transportation Equipment	-	-	-	-	-	-	-
33	392.5 Stores Equipment	-	-	-	-	-	-	-
34	393.5 Tools, Shop & Garage Equipment	-	-	-	-	-	-	-
35	394.5 Laboratory Equipment	-	-	-	-	-	-	-
36	395.5 Power Operated Equipment	-	-	-	-	-	-	-
37	396.5 Communication Equipment	10,967.60	10,967.60	39,711.04	41,182.54	41,182.54	41,182.54	41,182.54
38	397.5 Miscellaneous Equipment	-	-	-	-	-	-	-
39	398.5 Other Tangible Plant	-	-	-	-	-	-	-
40	TOTAL	\$ 622,875.53	\$ 643,961.48	\$ 672,704.92	\$ 679,242.82	\$ 679,242.82	\$ 680,727.82	\$ 680,727.82

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

Florida Public Service Commission

Company: CSWR-Florida (Tradewinds Utilities, Inc.)
Docket No.: 20250052
Schedule Year Ended:1/31/2025
Historic [X] Projected []

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

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

Recap Schedules: A-2, A-4

Line No.	(1) Account No. and Name	(9) Month # 7	(10) Month # 8	(11) Month # 9	(12) Month # 10	(13) Month # 11	(14) End of Test Year	(15) Average Balance
1	<u>INTANGIBLE PLANT</u>							
2	351.1 Organization	-	-	-	-	-	-	-
3	352.1 Franchises	-	-	-	-	-	-	-
4	389.1 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
5	<u>COLLECTION PLANT</u>							
6	353.2 Land & Land Rights	33,937.93	33,937.93	33,937.93	33,937.93	33,937.93	33,937.93	33,937.93
7	354.2 Structures & Improvements	1,320.00	1,320.00	1,320.00	1,320.00	1,320.00	1,320.00	1,218.46
8	360.2 Collection Wastewaters - Force	43,925.58	43,925.58	43,925.58	43,925.58	43,925.58	43,925.58	43,119.54
9	361.2 Collection Wastewaters - Gravity	148,439.40	148,439.40	148,439.40	148,439.40	148,439.40	148,439.40	146,699.08
10	362.2 Special Collecting Structures	-	-	-	-	-	-	-
11	363.2 Services to Customers	64,155.00	64,155.00	64,155.00	64,155.00	64,155.00	64,155.00	64,155.00
12	364.2 Flow Measuring Devices	209,442.00	209,442.00	209,442.00	209,442.00	209,442.00	209,442.00	209,442.00
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	127,086.00	127,086.00	127,086.00	127,086.00	127,086.00	127,086.00	127,086.00
19	371.3 Pumping Equipment	-	-	-	-	-	-	-
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	9,287.37	9,287.37	9,287.37	9,287.37	9,287.37	9,287.37	8,572.96
25	381.4 Plant Wastewaters	1,952.00	1,952.00	1,952.00	1,952.00	1,952.00	1,952.00	1,952.00
26	382.4 Outfall Wastewater Lines	-	-	-	-	-	-	-
27	389.4 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
28	<u>GENERAL PLANT</u>							
29	353.5 Land & Land Rights	-	-	-	-	-	-	-
30	354.5 Structures & Improvements	-	-	-	-	-	-	-
31	390.5 Office Furniture & Equipment	-	-	-	-	-	-	-
32	391.5 Transportation Equipment	-	-	-	-	-	-	-
33	392.5 Stores Equipment	-	-	-	-	-	-	-
34	393.5 Tools, Shop & Garage Equipment	-	-	-	-	-	-	-
35	394.5 Laboratory Equipment	-	-	-	-	-	-	-
36	395.5 Power Operated Equipment	-	-	-	-	-	-	-
37	396.5 Communication Equipment	41,182.54	43,447.32	43,447.32	43,447.32	43,447.32	43,447.32	37,291.96
38	397.5 Miscellaneous Equipment	-	-	-	-	-	-	-
39	398.5 Other Tangible Plant	-	-	-	-	-	-	-
40	TOTAL	\$ 680,727.82	\$ 682,992.60	\$ 682,992.60	\$ 682,992.60	\$ 682,992.60	\$ 682,992.60	\$ 673,474.93

Non-Used and Useful Plant - Summary

Florida Public Service Commission

Company: CSWR-Florida (Tradewinds Utilities, Inc.)
Docket No.: 20250052
Schedule Year Ended: 1/31/2025

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

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

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

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

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

Florida Public Service Commission

Company: CSWR-Florida (Tradewinds Utilities, Inc.)
Docket No.: 20250052
Test Year Ended: 1/31/2025

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

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

Line No.	Description	Year-End Balance	
		Water	Wastewater
1	11/30/2023 Balance	838,683	579,428
2	2023 Additions	4,637	907
3	2023 Retirements	(8,707)	(32,112)
4	2023 Adjustments		
5	01/31/2024 Balance	834,613	548,223
6	2024 Additions	30,529	9,864
7	2024 Retirements		
8	2024 Adjustments		
9	01/31/2025 Balance	865,142	558,086
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	865,142	558,086

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 (Tradewinds Utilities, Inc.)
Docket No.: 20250052
Schedule Year Ended: 1/31/2025
Historic [X] Projected []

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

Recap Schedules: A-1, A-8

	(1)	(2)	(3)	(4)
		Test Year	Non-Used	Non-Used
Line	Account No. and Name	Average		
No.		Bal	Useful %	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	110,579		-
8	305.2 Collect. & Impound. Reservoirs	-		-
9	306.2 Lake, River & Other Intakes	-		-
10	307.2 Wells & Springs	19		-
11	308.2 Infiltration Galleries & Tunnels	-		-
12	309.2 Supply Mains	2,424		-
13	310.2 Power Generation Equipment	19,733		-
14	311.2 Pumping Equipment	75,546		-
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	6,410		-
20	339.3 Other Plant & Misc. Equipment	-		-
21	<u>TRANSMISSION & DISTRIBUTION PLANT</u>	-		-
22	303.4 Land & Land Rights	-		-
23	304.4 Structures & Improvements	-		-
24	330.4 Distr. Reservoirs & Standpipes	222,138		-
25	331.4 Transm. & Distribution Mains	224,010		-
26	333.4 Services	57,826		-
27	334.4 Meters & Meter Installations	122,480		-
28	335.4 Hydrants	7,998		-
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	437		-
40	347.5 Miscellaneous Equipment	-		-
41	348.5 Other Tangible Plant	-		-
42	TOTAL	\$ 849,601	\$ -	\$ -

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

Florida Public Service Commission

Company: CSWR-Florida (Tradewinds Utilities, Inc.)
Docket No.: 20250052
Schedule Year Ended:1/31/2025
Historic [X] Projected []

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

Schedule: A-9
Page 2 of 3
Preparer: Brent Thies
Recap Schedules: A-1, A-8

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Line No.	Account No. and Name	Prior Year	Month # 1	Month # 2	Month # 3	Month # 4	Month # 5	Month # 6
1	<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	108,403	108,755	109,106	109,458	109,809	110,185	110,561
8	305.2 Collect. & Impound. Reservoirs	-	-	-	-	-	-	-
9	306.2 Lake, River & Other Intakes	-	-	-	-	-	-	-
10	307.2 Wells & Springs	-	-	-	-	-	7	14
11	308.2 Infiltration Galleries & Tunnels	-	-	-	-	-	-	-
12	309.2 Supply Mains	2,388	2,394	2,400	2,406	2,412	2,418	2,424
13	310.2 Power Generation Equipment	19,733	19,733	19,733	19,733	19,733	19,733	19,733
14	311.2 Pumping Equipment	75,489	75,489	75,489	75,489	75,489	75,489	75,489
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	6,264	6,264	6,279	6,311	6,342	6,374	6,405
20	339.3 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
21	<u>TRANSMISSION & DISTRIBUTION PLANT</u>	-	-	-	-	-	-	-
22	303.4 Land & Land Rights	-	-	-	-	-	-	-
23	304.4 Structures & Improvements	-	-	-	-	-	-	-
24	330.4 Distr. Reservoirs & Standpipes	218,149	218,799	219,467	220,134	220,802	221,469	222,137
25	331.4 Transm. & Distribution Mains	220,348	220,897	221,499	222,112	222,725	223,357	223,989
26	333.4 Services	56,929	57,074	57,220	57,365	57,511	57,663	57,818
27	334.4 Meters & Meter Installations	118,882	119,477	120,072	120,672	121,272	121,873	122,476
28	335.4 Hydrants	7,978	7,992	8,000	8,000	8,000	8,000	8,000
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	50	101	151	202	252	303	353
40	347.5 Miscellaneous Equipment	-	-	-	-	-	-	-
41	348.5 Other Tangible Plant	-	-	-	-	-	-	-
42	TOTAL	\$ 834,613	\$ 836,975	\$ 839,416	\$ 841,882	\$ 844,348	\$ 846,870	\$ 849,398

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

Florida Public Service Commission

Company: CSWR-Florida (Tradewinds Utilities, Inc.)
Docket No.: 20250052
Schedule Year Ended:1/31/2025
Historic [X] Projected []

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

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

Recap Schedules: A-1, A-8

Line No.	(1) Account No. and Name	(9) Month # 7	(10) Month # 8	(11) Month # 9	(12) Month # 10	(13) Month # 11	(14) End of Test Year	(15) Average Balance
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	110,936	111,312	111,688	112,064	112,440	112,815	110,579
8	305.2 Collect. & Impound. Reservoirs	-	-	-	-	-	-	-
9	306.2 Lake, River & Other Intakes	-	-	-	-	-	-	-
10	307.2 Wells & Springs	20	27	34	41	48	55	19
11	308.2 Infiltration Galleries & Tunnels	-	-	-	-	-	-	-
12	309.2 Supply Mains	2,430	2,436	2,441	2,447	2,453	2,459	2,424
13	310.2 Power Generation Equipment	19,733	19,733	19,733	19,733	19,733	19,733	19,733
14	311.2 Pumping Equipment	75,524	75,559	75,594	75,629	75,664	75,699	75,546
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	6,437	6,469	6,500	6,532	6,563	6,595	6,410
20	339.3 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
21	<u>TRANSMISSION & DISTRIBUTION PLANT</u>							
22	303.4 Land & Land Rights	-	-	-	-	-	-	-
23	304.4 Structures & Improvements	-	-	-	-	-	-	-
24	330.4 Distr. Reservoirs & Standpipes	222,805	223,472	224,140	224,808	225,475	226,143	222,138
25	331.4 Transm. & Distribution Mains	224,621	225,253	225,885	226,518	227,150	227,782	224,010
26	333.4 Services	57,973	58,128	58,283	58,438	58,593	58,748	57,826
27	334.4 Meters & Meter Installations	123,078	123,681	124,284	124,887	125,490	126,093	122,480
28	335.4 Hydrants	8,000	8,000	8,000	8,000	8,000	8,000	7,998
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	404	527	650	773	896	1,019	437
40	347.5 Miscellaneous Equipment	-	-	-	-	-	-	-
41	348.5 Other Tangible Plant	-	-	-	-	-	-	-
42	TOTAL	\$ 851,962	\$ 854,598	\$ 857,234	\$ 859,870	\$ 862,506	\$ 865,142	\$ 849,601

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

Florida Public Service Commission

Company: CSWR-Florida (Tradewinds Utilities, Inc.)
Docket No.: 20250052
Schedule Year Ended: 1/31/2025
Historic [X] Projected []

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

Recap Schedules: A-2, A-8

Line No.	(1) Account No. and Name	(2) Test Year Average Bal	(3) Non-Used Useful %	(4) Non-Used Amount
1	<u>INTANGIBLE PLANT</u>			
2	351.1 Organization	-		-
3	352.1 Franchises	-		-
4	389.1 Other Plant & Misc. Equipment	-		-
5	<u>COLLECTION PLANT</u>			
6	353.2 Land & Land Rights	-		-
7	354.2 Structures & Improvements	21		-
8	360.2 Collection Wastewaters - Force	33,621		-
9	361.2 Collection Wastewaters - Gravity	118,302		-
10	362.2 Special Collecting Structures	-		-
11	363.2 Services to Customers	61,704		-
12	364.2 Flow Measuring Devices	209,442		-
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	127,086		-
19	371.3 Pumping Equipment	-		-
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	258		-
25	381.4 Plant Wastewaters	644		-
26	382.4 Outfall Wastewater Lines	-		-
27	389.4 Other Plant & Misc. Equipment	-		-
28	<u>GENERAL PLANT</u>			
29	353.5 Land & Land Rights	-		-
30	354.5 Structures & Improvements	-		-
31	390.5 Office Furniture & Equipment	-		-
32	391.5 Transportation Equipment	-		-
33	392.5 Stores Equipment	-		-
34	393.5 Tools, Shop & Garage Equipment	-		-
35	394.5 Laboratory Equipment	-		-
36	395.5 Power Operated Equipment	-		-
37	396.5 Communication Equipment	1,930		-
38	397.5 Miscellaneous Equipment	-		-
39	398.5 Other Tangible Plant	-		-
40	TOTAL	\$ 553,008	\$ -	\$ -

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

Florida Public Service Commission

Company: CSWR-Florida (Tradewinds Utilities, Inc.)
Docket No.: 20250052
Schedule Year Ended: 1/31/2025
Historic [X] Projected []

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

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

Recap Schedules: A-2, A-8

Line No.	(1) Account No. and Name	(2) Prior Year	(3) Month # 1	(4) Month # 2	(5) Month # 3	(6) Month # 4	(7) Month # 5	(8) Month # 6
1	<u>INTANGIBLE PLANT</u>							
2	351.1 Organization	-	-	-	-	-	-	-
3	352.1 Franchises	-	-	-	-	-	-	-
4	389.1 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
5	<u>COLLECTION PLANT</u>	-	-	-	-	-	-	-
6	353.2 Land & Land Rights	-	-	-	-	-	-	-
7	354.2 Structures & Improvements	-	3	7	10	14	17	21
8	360.2 Collection Wastewaters - Force	33,447	33,476	33,505	33,534	33,563	33,592	33,621
9	361.2 Collection Wastewaters - Gravity	116,680	116,942	117,205	117,476	117,748	118,023	118,298
10	362.2 Special Collecting Structures	-	-	-	-	-	-	-
11	363.2 Services to Customers	60,861	61,001	61,142	61,282	61,423	61,564	61,704
12	364.2 Flow Measuring Devices	209,442	209,442	209,442	209,442	209,442	209,442	209,442
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	127,086	127,086	127,086	127,086	127,086	127,086	127,086
19	371.3 Pumping Equipment	-	-	-	-	-	-	-
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	-	43	86	129	172	215	258
25	381.4 Plant Wastewaters	616	621	625	630	635	639	644
26	382.4 Outfall Wastewater Lines	-	-	-	-	-	-	-
27	389.4 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
28	<u>GENERAL PLANT</u>	-	-	-	-	-	-	-
29	353.5 Land & Land Rights	-	-	-	-	-	-	-
30	354.5 Structures & Improvements	-	-	-	-	-	-	-
31	390.5 Office Furniture & Equipment	-	-	-	-	-	-	-
32	391.5 Transportation Equipment	-	-	-	-	-	-	-
33	392.5 Stores Equipment	-	-	-	-	-	-	-
34	393.5 Tools, Shop & Garage Equipment	-	-	-	-	-	-	-
35	394.5 Laboratory Equipment	-	-	-	-	-	-	-
36	395.5 Power Operated Equipment	-	-	-	-	-	-	-
37	396.5 Communication Equipment	91	183	514	857	1,200	1,543	1,886
38	397.5 Miscellaneous Equipment	-	-	-	-	-	-	-
39	398.5 Other Tangible Plant	-	-	-	-	-	-	-
40	TOTAL	\$ 548,223	\$ 548,797	\$ 549,611	\$ 550,447	\$ 551,283	\$ 552,122	\$ 552,960

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

Florida Public Service Commission

Company: CSWR-Florida (Tradewinds Utilities, Inc.)
Docket No.: 20250052
Schedule Year Ended: 1/31/2025
Historic [X] Projected []

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

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

Recap Schedules: A-2, A-8

Line No.	(1) Account No. and Name	(9) Month # 7	(10) Month # 8	(11) Month # 9	(12) Month # 10	(13) Month # 11	(14) End of Test Year	(15) Average Balance
1	<u>INTANGIBLE PLANT</u>							
2	351.1 Organization	-	-	-	-	-	-	-
3	352.1 Franchises	-	-	-	-	-	-	-
4	389.1 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
5	<u>COLLECTION PLANT</u>	-	-	-	-	-	-	-
6	353.2 Land & Land Rights	-	-	-	-	-	-	-
7	354.2 Structures & Improvements	24	28	31	34	38	41	21
8	360.2 Collection Wastewaters - Force	33,651	33,680	33,709	33,738	33,767	33,796	33,621
9	361.2 Collection Wastewaters - Gravity	118,572	118,847	119,121	119,396	119,671	119,945	118,302
10	362.2 Special Collecting Structures	-	-	-	-	-	-	-
11	363.2 Services to Customers	61,845	61,985	62,126	62,267	62,407	62,548	61,704
12	364.2 Flow Measuring Devices	209,442	209,442	209,442	209,442	209,442	209,442	209,442
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	127,086	127,086	127,086	127,086	127,086	127,086	127,086
19	371.3 Pumping Equipment	-	-	-	-	-	-	-
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	301	344	387	430	473	516	258
25	381.4 Plant Wastewaters	649	653	658	663	667	672	644
26	382.4 Outfall Wastewater Lines	-	-	-	-	-	-	-
27	389.4 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
28	<u>GENERAL PLANT</u>	-	-	-	-	-	-	-
29	353.5 Land & Land Rights	-	-	-	-	-	-	-
30	354.5 Structures & Improvements	-	-	-	-	-	-	-
31	390.5 Office Furniture & Equipment	-	-	-	-	-	-	-
32	391.5 Transportation Equipment	-	-	-	-	-	-	-
33	392.5 Stores Equipment	-	-	-	-	-	-	-
34	393.5 Tools, Shop & Garage Equipment	-	-	-	-	-	-	-
35	394.5 Laboratory Equipment	-	-	-	-	-	-	-
36	395.5 Power Operated Equipment	-	-	-	-	-	-	-
37	396.5 Communication Equipment	2,230	2,592	2,954	3,316	3,678	4,040	1,930
38	397.5 Miscellaneous Equipment	-	-	-	-	-	-	-
39	398.5 Other Tangible Plant	-	-	-	-	-	-	-
40	TOTAL	\$ 553,799	\$ 554,656	\$ 555,514	\$ 556,371	\$ 557,229	\$ 558,086	\$ 553,008
		=====	=====	=====	=====	=====	=====	=====

**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 (Tradewinds Utilities, Inc.)
Docket No.: 20250052
Test Year Ended: 1/31/2025**

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

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

Line No.	Description	Year-End Balance	
		Water	Wastewater
1	11/30/2023 Balance	342,045	546,155
2	2023 Additions	- - - - -	- - - - -
3	2023 Adjustments	- - - - -	- - - - -
4	01/31/2024 Balance	342,045	546,155
5	2024 Additions	11,361	
6	2024 Adjustments	- - - - -	(486)
7	01/31/2025 Balance	353,406	545,669
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	353,406	545,669
		=====	=====

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 (Tradewinds Utilities, Inc.)
Docket No.: 20250052
Schedule Year Ended: 1/31/2025
Historic [X] Projected []

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

Recap Schedules: A-1,A-4

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

Line No.	(1) Description	(2) Test Year Average Bal	(3) Non-Used Useful %	(4) Non-Used Amount
<u>WATER</u>				
1	Plant Capacity Fees	-		-
2	Line/Main Extension Fees	-		-
3	Meter Installation Fees	-		-
4	Contributed Lines	-		-
5	Other (Describe)	342,919		-
6				
7	Total	\$ 342,919	\$ -	\$ -
		= = = = =	=====	=====

<u>WASTEWATER</u>				
8	Plant Capacity Fees	-		-
9	Line/Main Extension Fees	-		-
10	Contributed Lines	-		-
11	Other (Describe)	545,968		-
12				
13	Total	\$ 545,968	\$ -	\$ -
		= = = = =	=====	=====

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

Florida Public Service Commission

Company: CSWR-Florida (Tradewinds Utilities, Inc.)
Docket No.: 20250052
Schedule Year Ended: 1/31/2025
Historic [X] Projected []

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

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

Line No.	(1) Description	(2) Prior Year	(3) Month # 1	(4) Month # 2	(5) Month # 3	(6) Month # 4	(7) Month # 5	(8) Month # 6
<u>WATER</u>								
1	Plant Capacity Fees	-	-	-	-	-	-	-
2	Line/Main Extension Fees	-	-	-	-	-	-	-
3	Meter Installation Fees	-	-	-	-	-	-	-
4	Contributed Lines	-	-	-	-	-	-	-
5	Other (Describe)	342,045	342,045	342,045	342,045	342,045	342,045	342,045
6								
7	Total	\$ 342,045 =====	\$ 342,045 =====	\$ 342,045 =====	\$ 342,045 =====	\$ 342,045 =====	\$ 342,045 =====	\$ 342,045 =====
<u>WASTEWATER</u>								
8	Plant Capacity Fees	-	-	-	-	-	-	-
9	Line/Main Extension Fees	-	-	-	-	-	-	-
10	Contributed Lines	-	-	-	-	-	-	-
11	Other (Describe)	546,155	546,155	546,155	546,155	546,155	546,155	546,155
12								
13	Total	\$ 546,155 =====	\$ 546,155 =====	\$ 546,155 =====	\$ 546,155 =====	\$ 546,155 =====	\$ 546,155 =====	\$ 546,155 =====

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

Florida Public Service Commission

Company: CSWR-Florida (Tradewinds Utilities, Inc.)
Docket No.: 20250052
Schedule Year Ended: 1/31/2025
Historic [X] Projected []

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

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

Line No.	(1) Description	(9) Month # 7	(10) Month # 8	(11) Month # 9	(12) Month # 10	(13) Month # 11	(14) End of Test Year	(15) Average Balance
<u>WATER</u>								
1	Plant Capacity Fees	-	-	-	-	-	-	-
2	Line/Main Extension Fees	-	-	-	-	-	-	-
3	Meter Installation Fees	-	-	-	-	-	-	-
4	Contributed Lines	-	-	-	-	-	-	-
5	Other (Describe)	342,045	342,045	342,045	342,045	342,045	353,406	342,919
6								
7	Total	\$ 342,045 =====	\$ 342,045 =====	\$ 342,045 =====	\$ 342,045 =====	\$ 342,045 =====	\$ 353,406 =====	\$ 342,919 =====
<u>WASTEWATER</u>								
8	Plant Capacity Fees	-	-	-	-	-	-	-
9	Line/Main Extension Fees	-	-	-	-	-	-	-
10	Contributed Lines	-	-	-	-	-	-	-
11	Other (Describe)	546,155	545,669	545,669	545,669	545,669	545,669	545,968
12								
13	Total	\$ 546,155 =====	\$ 545,669 =====	\$ 545,669 =====	\$ 545,669 =====	\$ 545,669 =====	\$ 545,669 =====	\$ 545,968 =====

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

Florida Public Service Commission

Company: CSWR-Florida (Tradewinds Utilities, Inc.)
Docket No.: 20250052
Test Year Ended: 1/31/2025

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

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

Line No.	Description	Year-End Balance	
		Water	Wastewater
1	11/30/2023 Balance	342,045	546,155
2	2023 Additions	950	1,517
3	2023 Adjustments		
4	01/31/2024 Balance	342,995	547,672
5	2024 Additions		
6	2024 Adjustments	(950)	(1,522)
7	01/31/2025 Balance	342,045	546,150
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	342,045	546,150
		=====	=====

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

Schedule of Accumulated Amortization - CIAC
Test Year Average Balance

Florida Public Service Commission

Company: CSWR-Florida (Tradewinds Utilities, Inc.)
Docket No.: 20250052
Schedule Year Ended: 1/31/2025
Historic [X] Projected []

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

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

Line No.	(1) Description	(2) Test Year Average Bal	(3) Non-Used Useful %	(4) Non-Used Amount
<u>WATER</u>				
1	Plant Capacity Fees	-		-
2	Line/Main Extension Fees	-		-
3	Meter Installation Fees	-		-
4	Contributed Lines	-		-
5	Other (Describe)	342,484		-
6				
7	Total	\$ 342,484	\$ -	\$ -
		=====	=====	=====
<u>WASTEWATER</u>				
8	Plant Capacity Fees	-		-
9	Line/Main Extension Fees	-		-
10	Contributed Lines	-		-
11	Other (Describe)	546,854		-
12				
13	Total	\$ 546,854	\$ -	\$ -
		=====	=====	=====

Schedule of Accumulated Amortization - CIAC
Test Year Average Balance

Florida Public Service Commission

Company: CSWR-Florida (Tradewinds Utilities, Inc.)
Docket No.: 20250052
Schedule Year Ended: 1/31/2025
Historic [X] Projected []

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

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

Line No.	(1) Description	(2) Prior Year	(3) Month # 1	(4) Month # 2	(5) Month # 3	(6) Month # 4	(7) Month # 5	(8) Month # 6
<u>WATER</u>								
1	Plant Capacity Fees	-	-	-	-	-	-	-
2	Line/Main Extension Fees	-	-	-	-	-	-	-
3	Meter Installation Fees	-	-	-	-	-	-	-
4	Contributed Lines	-	-	-	-	-	-	-
5	Other (Describe)	342,995	343,945	344,895	342,045	342,045	342,045	342,045
6								
7	Total	\$ 342,995	\$ 343,945	\$ 344,895	\$ 342,045	\$ 342,045	\$ 342,045	\$ 342,045
		=====	=====	=====	=====	=====	=====	=====
<u>WASTEWATER</u>								
8	Plant Capacity Fees	-	-	-	-	-	-	-
9	Line/Main Extension Fees	-	-	-	-	-	-	-
10	Contributed Lines	-	-	-	-	-	-	-
11	Other (Describe)	547,672	549,189	550,706	546,155	546,155	546,155	546,155
12								
13	Total	\$ 547,672	\$ 549,189	\$ 550,706	\$ 546,155	\$ 546,155	\$ 546,155	\$ 546,155
		=====	=====	=====	=====	=====	=====	=====

Schedule of Accumulated Amortization - CIAC
Test Year Average Balance

Florida Public Service Commission

Company: CSWR-Florida (Tradewinds Utilities, Inc.)
Docket No.: 20250052
Schedule Year Ended: 1/31/2025
Historic [X] Projected []

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

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

Line No.	(1) Description	(9) Month # 7	(10) Month # 8	(11) Month # 9	(12) Month # 10	(13) Month # 11	(14) End of Test Year	(15) Average Balance
<u>WATER</u>								
1	Plant Capacity Fees	-	-	-	-	-	-	-
2	Line/Main Extension Fees	-	-	-	-	-	-	-
3	Meter Installation Fees	-	-	-	-	-	-	-
4	Contributed Lines	-	-	-	-	-	-	-
5	Other (Describe)	342,045	342,045	342,045	342,045	342,045	342,045	342,484
6								
7	Total	\$ 342,045 =====	\$ 342,045 =====	\$ 342,045 =====	\$ 342,045 =====	\$ 342,045 =====	\$ 342,045 =====	\$ 342,484 =====
<u>WASTEWATER</u>								
8	Plant Capacity Fees	-	-	-	-	-	-	-
9	Line/Main Extension Fees	-	-	-	-	-	-	-
10	Contributed Lines	-	-	-	-	-	-	-
11	Other (Describe)	546,155	546,155	546,154	546,152	546,151	546,150	546,854
12								
13	Total	\$ 546,155 =====	\$ 546,155 =====	\$ 546,154 =====	\$ 546,152 =====	\$ 546,151 =====	\$ 546,150 =====	\$ 546,854 =====

Schedule of Annual AFUDC Rates Used

Florida Public Service Commission

Company: CSWR-Florida (Tradewinds Utilities, Inc.)
Docket No.: 20250052
Test Year Ended: 1/31/2025

Schedule: A-15
Page 1 of 1
Preparer: Brent Thies

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

The Company does not use any AFUDC Rates.

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

Florida Public Service Commission

Company: CSWR-Florida (Tradewinds Utilities, Inc.)
Docket No.: 20250052
Test Year Ended: 1/31/2025

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

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

Line No.	Description	Average Test Year Balance	
		Water	Wastewater

1 The Company has no Advances For Construction.

Schedule of Working Capital Allowance Calculation

Florida Public Service Commission

Company: CSWR-Florida (Tradewinds Utilities, Inc.)

Docket No.: 20250052

Test Year Ended: 1/31/2025

Schedule: A-17

Page 1 of 1

Preparer: Brent Thies

Recap Schedule: A-1, A-2

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

Line No.	(1) Account Name	(2) Water	(3) Sewer	(4) Total
1				
2	Current Assets (13 month average)			
3	Cash	2,410	1,712	4,121.97
4	Accounts Rec'b - Customer	54,494	27,792	82,286.07
5	Notes & Accts. Rec'b - Assoc. Cos.	-	-	-
6	Accounts Rec'b - Other	14	6	20.00
7	Allowance for Bad Debts	(9,010)	(4,595)	(13,604.95)
8	Prepayments	26	11	36.40
9	Miscellaneous Current & Accrued Assets	8,481	6,027	14,508.53
10				
11	Current Liabilities (13 month average)			
12	Accounts Payable	(54,114)	(38,454)	(92,567.80)
13	Notes Payable	-	-	-
14	Notes & Accounts Payable - Assoc. Cos.	(29,768)	(21,154)	(50,922)
15	Customer Deposits	-	-	-
16	Accrued Taxes	(195)	(139)	(333.90)
17	Accrued Interest	-	-	-
18	Accrued Dividends	-	-	-
19	Misc. Current & Accrued Liabilities	(12,951)	(9,203)	(22,153.53)
20				
21	Working Capital (Balance Sheet Method)	\$ (40,613)	\$ (37,997)	\$ (78,609)
22				
23	Working Capital to Rate Base Summary	-	-	-

Comparative Balance Sheet - Assets

Florida Public Service Commission

Company: CSWR-Florida (Tradewinds Utilities, Inc.) Explanation: Provide a balance sheet for years requested. Provide same for historical base or
Docket No.: 20250052
Test Year Ended: 1/31/2025 intermediate years, if not already shown.

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

Line No.	(1) ASSETS	(2) Prior Test Year	(3) Month # 1	(4) Month # 2	(5) Month # 3	(6) Month # 4	(7) Month # 5	(8) Month # 6
1	Utility Plant in Service	1,777,970	1,801,146	1,869,018	1,886,500	1,886,500	1,912,784	1,915,007
2	Construction Work in Progress	95,726	317,222	333,465	344,010	377,889	392,119	389,877
3	Other Utility Plant Adjustments	2,296,822	2,296,822	2,296,822	2,296,822	2,296,822	2,296,822	2,296,822
4	GROSS UTILITY PLANT	\$ 4,170,517	\$ 4,415,189	\$ 4,499,304	\$ 4,527,331	\$ 4,561,210	\$ 4,601,725	\$ 4,601,706
5	Less: Accumulated Depreciation	(1,382,836)	(1,385,773)	(1,389,028)	(1,392,329)	(1,395,631)	(1,398,992)	(1,402,359)
6	NET UTILITY PLANT	\$ 2,787,681	\$ 3,029,417	\$ 3,110,277	\$ 3,135,002	\$ 3,165,579	\$ 3,202,733	\$ 3,199,347
7	Cash	14,957	6,191	1,223	4,270	3,992	1,062	2,652
8	Accounts Rec'b - Customer	26,737	37,158	95,531	59,430	68,960	74,352	95,526
9	Notes & Accts. Rec'b - Assoc. Cos.	-	-	-	-	-	-	-
10	Accounts Rec'b - Other	-	-	-	24	23	23	23
11	Allowance for Bad Debts	(6,708)	(5,538)	(17,560)	(5,597)	(11,201)	(10,318)	(15,825)
12	Prepayments	98	89	80	71	61	52	44
13	Miscellaneous Current & Accrued Assets	13,502	13,747	11,785	14,624	14,191	14,275	15,073
14	TOTAL CURRENT ASSETS	\$ 48,587	\$ 51,647	\$ 91,060	\$ 72,821	\$ 76,026	\$ 79,446	\$ 97,492
15	Unamortized Debt Discount & Exp.	-	-	-	-	-	-	-
16	Prelim. Survey & Investigation Charges	183,967	1,586	1,653	1,823	1,746	1,746	(1,591)
17	Clearing Accounts	(3,249)	(3,364)	(3,872)	(4,255)	(4,506)	(4,436)	(5,335)
18	Deferred Rate Case Expense	-	9	9	9	8	8	1,623
19	Other Miscellaneous Deferred Debits	5,060	5,060	5,060	5,060	4,847	7,327	6,914
20	Accum. Deferred Income Taxes	-	-	-	-	-	-	-
21	TOTAL DEFERRED DEBITS	\$ 185,779	\$ 3,291	\$ 2,850	\$ 2,638	\$ 2,095	\$ 4,646	\$ 1,611
22	TOTAL ASSETS	\$ 3,022,047	\$ 3,084,355	\$ 3,204,187	\$ 3,210,461	\$ 3,243,701	\$ 3,286,826	\$ 3,298,450
		=====	=====	=====	=====	=====	=====	=====
		-	-	-	-	-	-	-

Comparative Balance Sheet - Assets

Company: CSWR-Florida (Tradewinds Utilities, Inc.) **Explanation:** Provide a balance sheet for years requested. Provide same for historical base or intermediate years, if not already shown.

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

Line No.	(1) ASSETS	(9) Month # 7	(10) Month # 8	(11) Month # 9	(12) Month # 10	(13) Month # 11	(14) End of Test Year	(15) 13-Month Avg Bal
1	Utility Plant in Service	1,923,419	1,934,406	1,934,406	1,934,406	1,934,406	1,934,406	1,895,721
2	Construction Work in Progress	415,056	483,924	503,866	360,117	364,036	363,728	364,695
3	Other Utility Plant Adjustments	2,296,822	2,296,822	2,296,822	2,296,822	2,296,822	2,296,822	2,296,822
4	GROSS UTILITY PLANT	4,635,296	4,715,151	4,735,093	4,591,345	4,595,263	4,594,956	4,557,237
5	Less: Accumulated Depreciation	(1,405,761)	(1,409,254)	(1,412,748)	(1,416,241)	(1,419,735)	(1,423,228)	(1,402,609)
6	NET UTILITY PLANT	3,229,535	3,305,897	3,322,346	3,175,104	3,175,529	3,171,728	3,154,629
7	Cash	169	4,137	3,543	6,982	702	3,706	4,122
8	Accounts Rec'b - Customer	94,941	86,823	109,699	104,086	100,592	115,886	82,286
9	Notes & Accts. Rec'b - Assoc. Cos.	-	-	-	-	-	-	-
10	Accounts Rec'b - Other	23	23	23	23	-	-	14
11	Allowance for Bad Debts	(14,781)	(14,877)	(18,719)	(18,808)	(16,227)	(20,705)	(13,605)
12	Prepayments	35	55	(10)	(5)	0	0	44
13	Miscellaneous Current & Accrued Assets	15,373	15,548	14,964	14,928	15,211	15,387	14,509
14	TOTAL CURRENT ASSETS	95,761	91,709	109,500	107,205	100,279	114,274	87,370
15	Unamortized Debt Discount & Exp.	-	-	-	-	-	-	-
16	Prelim. Survey & Investigation Charges	(1,591)	(1,591)	(1,591)	(1,591)	(1,591)	(1,591)	13,953
17	Clearing Accounts	(5,214)	(5,045)	(6,693)	(6,348)	1,363	2,360	(3,738)
18	Deferred Rate Case Expense	1,623	1,717	1,884	1,994	1,994	1,994	990
19	Other Miscellaneous Deferred Debits	6,500	6,087	6,198	17,850	18,869	18,869	8,746
20	Accum. Deferred Income Taxes	-	-	-	-	-	-	-
21	TOTAL DEFERRED DEBITS	1,319	1,168	(202)	11,905	20,635	21,632	19,951
22	TOTAL ASSETS	3,326,615	3,398,774	3,431,644	3,294,214	3,296,442	3,307,634	3,261,950
		=====	=====	=====	=====	=====	=====	=====
		-	-	-	-	-	-	-

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

Company: CSWR-Florida (Tradewinds Utilities, 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
Page 1 of 2
Preparer: Brent Thies

Line No.	(1) EQUITY CAPITAL & LIABILITIES	(2) Prior Test Year	(3) Month # 1	(4) Month # 2	(5) Month # 3	(6) Month # 4	(7) Month # 5	(8) Month # 6
1	Common Stock Issued	2,680,333	2,680,333	2,680,333	2,680,333	2,680,221	2,680,221	2,892,467
2	Preferred Stock Issued	-	-	-	-	-	-	-
3	Additional Paid in Capital	-	-	-	-	-	-	-
4	Retained Earnings	(44,712)	(49,111)	25,889	2,759	26,645	45,212	75,426
5	Other Equity Capital	-	-	-	-	-	-	-
6	TOTAL EQUITY CAPITAL	2,635,621	2,631,222	2,706,222	2,683,093	2,706,866	2,725,433	2,967,893
7	Bonds	-	-	-	-	-	-	-
8	Reacquired Bonds	-	-	-	-	-	-	-
9	Advances From Associated Companies	268,036	263,202	261,652	291,193	378,669	396,408	216,634
10	Other Long-Term Debt	-	-	-	-	-	-	-
11	TOTAL LONG-TERM DEBT	268,036	263,202	261,652	291,193	378,669	396,408	216,634
12	Accounts Payable	107,172	178,486	225,505	215,271	137,026	131,216	90,015
13	Notes Payable	-	-	-	-	-	-	-
14	Notes & Accounts Payable - Assoc. Cos.	-	-	-	-	-	-	-
15	Customer Deposits	-	-	-	-	-	-	-
16	Accrued Taxes	334	334	334	334	334	334	334
17	Accrued Interest	-	-	-	-	-	-	-
18	Accrued Dividends	-	-	-	-	-	-	-
19	Misc. Current & Accrued Liabilities	13,350	16,045	17,876	20,570	20,807	33,435	23,575
20	TOTAL CURRENT & ACC. LIABILITIES	120,857	194,865	243,715	236,175	158,166	164,985	113,923
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	888,200	888,200	888,200	888,200	888,200	888,200	888,200
27	Less: Accum. Amortization of CIAC	(890,667)	(893,134)	(895,602)	(888,200)	(888,200)	(888,200)	(888,200)
28	Accumulated Deferred Income Taxes	-	-	-	-	-	-	-
29	TOTAL EQUITY CAPITAL & LIABILITIES	3,022,047	3,084,355	3,204,187	3,210,461	3,243,701	3,286,826	3,298,450

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

Company: CSWR-Florida (Tradewinds Utilities, 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
Page 2 of 2
Preparer: Brent Thies

Line No.	(1) EQUITY CAPITAL & LIABILITIES	(9) Month # 7	(10) Month # 8	(11) Month # 9	(12) Month # 10	(13) Month # 11	(14) End of Test Year	(15) 13-Month Avg Bal
1	Common Stock Issued	2,892,467	2,892,467	2,892,467	2,892,467	2,892,467	2,892,467	2,794,542
2	Preferred Stock Issued	-	-	-	-	-	-	-
3	Additional Paid in Capital	-	-	-	-	-	-	-
4	Retained Earnings	113,098	129,987	169,833	207,716	248,780	278,567	94,622
5	Other Equity Capital	-	-	-	-	-	-	-
6	TOTAL EQUITY CAPITAL	3,005,566	3,022,454	3,062,301	3,100,183	3,141,247	3,171,035	2,889,164
7	Bonds	-	-	-	-	-	-	-
8	Reacquired Bonds	-	-	-	-	-	-	-
9	Advances From Associated Companies	222,766	254,132	251,548	(26,004)	(46,385)	(37,486)	207,259
10	Other Long-Term Debt	-	-	-	-	-	-	-
11	TOTAL LONG-TERM DEBT	222,766	254,132	251,548	(26,004)	(46,385)	(37,486)	207,259
12	Accounts Payable	61,816	80,808	102,480	(4,457)	(45,638)	(76,317)	92,568
13	Notes Payable	-	-	-	-	-	-	-
14	Notes & Accounts Payable - Assoc. Cos.	-	-	-	207,872	227,058	227,058	50,922
15	Customer Deposits	-	-	-	-	-	-	-
16	Accrued Taxes	334	334	334	334	334	334	334
17	Accrued Interest	-	-	-	-	-	-	-
18	Accrued Dividends	-	-	-	-	-	-	-
19	Misc. Current & Accrued Liabilities	36,133	41,531	15,467	16,769	20,307	12,131	22,154
20	TOTAL CURRENT & ACC. LIABILITIES	98,283	122,673	118,281	220,518	202,062	163,206	165,977
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	888,200	887,714	887,714	887,714	887,714	899,075	888,887
27	Less: Accum. Amortization of CIAC	(888,200)	(888,200)	(888,199)	(888,197)	(888,196)	(888,195)	(889,338)
28	Accumulated Deferred Income Taxes	-	-	-	-	-	-	-
29	TOTAL EQUITY CAPITAL & LIABILITIES	3,326,615	3,398,774	3,431,644	3,294,214	3,296,442	3,307,634	3,261,950

Schedule of Water Net Operating Income

Florida Public Service Commission

Company: CSWR-Florida (Tradewinds Utilities, Inc.)

Schedule: B-1

Schedule Year Ended:1/31/2025

Page 1 of 1

Utility [X] or Parent []

Docket No.: 20250052

Historic [X] Projected []

Preparer: Brent Thies

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

Line No.	(1) Description	(2) Balance Per Books	(3) Utility Test Year Adjustments	(4) Utility Adjusted Test Year	(5) Requested Revenue Adjustment	(6) Requested Annual Revenues	(7) Supporting Schedule(s)
1	OPERATING REVENUES	508,036.87		508,037	(183,440)	324,596	B-4
2	Operation & Maintenance	250,917.67	(11,033)	239,885	(8,254.82)	231,630	B-5
3	Depreciation, net of CIAC Amort.	31,478.89		31,479		31,479	B-13
4	Amortization	-		-			
5	Taxes Other Than Income	21,587.67		21,588			B-15
6	Provision for Income Taxes	-		-	7360.9106		C-1
7	OPERATING EXPENSES	\$ 303,984	\$ (11,033)	292,951	(894)	292,057	
8	NET OPERATING INCOME	\$ 204,053	\$ 11,033	215,086	(182,546)	32,539	
9	RATE BASE	372,210		372,210		372,210	
10	RATE OF RETURN	54.82%		57.79%		8.74%	

Schedule of Wastewater Net Operating Income

Florida Public Service Commission

Company: CSWR-Florida (Tradewinds Utilities, Inc.)

Schedule: B-2

Schedule Year Ended: 1/31/2025

Page 1 of 1

Utility ☒ or Parent ☐

Docket No.: 20250052

Historic ☒ Projected ☐

Preparer: Brent Thies

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

Line No.	(1) Description	(2) Balance Per Books	(3) Utility Test Year Adjustments	(4) Utility Adjusted Test Year	(5) Requested Revenue Adjustment	(6) Requested Annual Revenues	(7) Supporting Schedule(s)
1	OPERATING REVENUES	259,106		259,106	(75,911)	183,194	B-4
2	Operation & Maintenance	150,080	152	150,231	-3415.9978	146,815	B-6
3	Depreciation, net of CIAC Amort.	11,386		11,386		11,386	B-14
4	Amortization	-		-			
5	Taxes Other Than Income	12,006		12,006			B-15
6	Provision for Income Taxes	-		-	2377.28908		C-1
7	OPERATING EXPENSES	173,472	152	173,624	(1,039)	172,586	
8	NET OPERATING INCOME	85,633	(152)	85,481	(74,872)	10,609	
		=====	=====	=====	=====	=====	
9	RATE BASE	121,353		121,353		121,353	
		=====		=====		=====	
10	RATE OF RETURN	70.57%		70.44%		8.74%	
		=====		=====		=====	

Schedule of Adjustments to Operating Income

Florida Public Service Commission

Company: CSWR-Florida (Tradewinds Utilities, Inc.)
 Schedule Year Ended: 1/31/2025
 Interim ☐ Final ☒
 Historic ☒ Projected ☐

Schedule: B-3
 Page 1 of 1
 Docket No.: 20250052
 Preparer: Brent Thies

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

Line No.	Description	Water	Wastewater
1	Operations & Maintenance		
2			
3	Customer Billing Cost	(2,197)	(1,561)
4	New third party provider contract began 1/1/25		
5	Property Insurance	(2,452)	790
6	New policy as of 2/1/25		
7	Admin Expenses Transferred	(12,047)	(8,561)
8	Adjustment to overhead allocation		
9	Contract Operations	13,885	9,302
10	New third party contract began 10/1/2024		
11	Testing	(4,636)	-
12	Cost included in new contract that began 10/1/2024		
13	Chemicals	(3,586)	44
14	Cost included in new contract that began 10/1/2024		
15	Sludge Removal	-	137
16	Cost included in new contract that began 10/1/2024		
17			
18	Total Adjustment Operation & Maintenance	<u>(11,033)</u>	<u>152</u>
19			
20	Adjustment for Income Tax		
21		Water	Wastewater
22	Taxable Income before State Tax	29,274.96	9,544.65
23	Less State Tax Exemption	(1,353.90)	(962.11)
24	State Taxable Income	27,921.06	8,582.54
25	State Income tax (5.5%)	1,535.66	472.04
26			
27	Federal Taxable Income	27,739.30	9,072.61
28	Federal Income Tax (21%)	5,825.25	1,905.25
29			
30	Total Adjustment for Income Tax	<u>7,361</u>	<u>2,377</u>
31			
32	Revenues		
33	Adjustment for required return	(182,546)	(74,872)
34			
35	Adjustment for negative operating income	-	-
36			
37	Adjustment to revenue for Income Tax	7,361	2,377
38			
39	Adjustment for RAF fees on revenue change	(8,255)	(3,416)
40			
41	Total Adjustment to Revenues	<u>(183,440)</u>	<u>(75,911)</u>

Test Year Operating Revenues

Florida Public Service Commission

Company: CSWR-Florida (Tradewinds Utilities, Inc.)
Docket No.: 20250052
Schedule Year Ended:1/31/2025

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

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

WATER SALES			WASTEWATER SALES		(1)
Line No.	Account No. and Description	Total Water	Account No. and Description	Total Wastewater	
1	460 Unmetered Water Revenue	\$ -	521.1 Flat Rate - Residential	\$ 216,743	
2	461.1 Metered - Residential	\$ 169,375	521.2 Flat Rate - Commercial	\$ 42,362	
3	461.2 Metered - Commercial	\$ 337,264	521.3 Flat Rate - Industrial	\$ -	
4	461.3 Metered - Industrial	\$ -	521.4 Flat Rate - Public Authorities	\$ -	
5	461.4 Metered - Public Authorities	\$ -	521.5 Flat Rate - Multi-Family	\$ -	
6	461.5 Metered - Multi-Family	\$ -	521.6 Flat Rate - Other	\$ -	
7	462.1 Public Fire Protection	\$ -	522.1 Measured - Residential	\$ -	
8	462.2 Private Fire Protection	\$ -	522.2 Measured - Commercial	\$ -	
9	464 Other Sales - Public Authorities	\$ -	522.3 Measured - Industrial	\$ -	
10	465 Irrigation Customers	\$ -	522.4 Measured - Public Authority	\$ -	
11	466 Sales for Resale	\$ -	522.5 Measured - Multi-Family	\$ -	
12	467 Interdepartmental Sales	\$ -	523 Other Sales - Public Authorities	\$ -	
13			524 Revenues from Other Systems	\$ -	
14	TOTAL WATER SALES	\$ 506,639	525 Interdepartmental Sales	\$ -	
15					
16	OTHER WATER REVENUES		TOTAL WASTEWATER SALES	\$ 259,106	
17	470 Forfeited Discounts	\$ -			
18	471 Misc. Service Revenues	\$ 1,398	OTHER WASTEWATER REVENUES		
19	472 Rents From Water Property	\$ -	531 Sale of Sludge	\$ -	
20	473 Interdepartmental Rents	\$ -	532 Forfeited Discounts	\$ -	
21	474 Other Water Revenues	\$ -	534 Rents From Wastewater Property	\$ -	
22			535 Interdepartmental Rents	\$ -	
23	TOTAL OTHER WATER REVENUES	\$ 1,398	536 Other Wastewater Revenues	\$ -	
24					
25	TOTAL WATER OPERATING REVENUES	\$ 508,037	TOTAL OTHER WASTEWATER REVENUES	\$ -	
26		=====			
27			TOTAL WASTEWATER OPERATING REVENUES	\$ 259,106	
				=====	

Detail of Operation & Maintenance Expenses By Month - Water

Florida Public Service Commission

Company: CSWR-Florida (Tradewinds Utilities, Inc.)
Docket No.: 20250052
Schedule Year Ended: 1/31/2025
Historic [X] Projected []

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

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

Line No.	(1) Account No. and Name	(2) February-24	(3) March-24	(4) April-24	(5) May-24	(6) June-24	(7) July-24	(8) August-24	(9) September-24	(10) October-24	(11) November-24	(12) December-24	(13) January-25	(14) Total Annual
1	601 Salaries & Wages - Employees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	603 Salaries & Wages - Officers, Etc.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3	604 Employee Pensions & Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4	610 Purchased Water	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5	615 Purchased Power	\$ 1,509	\$ 1,533	\$ 1,446	\$ 1,574	\$ 1,714	\$ 1,845	\$ 1,760	\$ 1,591	\$ 1,647	\$ 1,693	\$ 1,841	\$ 1,915	\$ 20,068
6	616 Fuel for Power Purchased	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7	618 Chemicals	\$ -	\$ 389	\$ -	\$ 218	\$ -	\$ 653	\$ 442	\$ -	\$ 917	\$ 261	\$ 197	\$ 509	\$ 3,586
8	620 Materials & Supplies	\$ -	\$ -	\$ -	\$ 133	\$ 44	\$ (44)	\$ -	\$ 348	\$ (127)	\$ 32	\$ -	\$ -	\$ 386
9	631 Contractual Services - Engr.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10	632 Contractual Services - Acct.	\$ -	\$ -	\$ 17	\$ -	\$ -	\$ -	\$ -	\$ 74	\$ -	\$ -	\$ -	\$ 77	\$ 168
11	633 Contractual Services - Legal	\$ 25	\$ 19	\$ -	\$ 139	\$ -	\$ 253	\$ 9	\$ 44	\$ -	\$ -	\$ 114	\$ -	\$ 604
12	634 Contractual Services - Mgmt. Fees	\$ 4,467	\$ 4,854	\$ 4,210	\$ 3,791	\$ 4,479	\$ 4,471	\$ 4,299	\$ 5,242	\$ 3,253	\$ 2,207	\$ 10,448	\$ 3,570	\$ 55,291
13	635 Contractual Services - Other	\$ 10,021	\$ 12,343	\$ 7,527	\$ 11,283	\$ 8,522	\$ 10,800	\$ 10,524	\$ 16,791	\$ 9,214	\$ 10,805	\$ (1,694)	\$ 9,639	\$ 115,773
14	641 Rental of Building/Real Prop.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
15	642 Rental of Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
16	650 Transportation Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
17	656 Insurance - Vehicle	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
18	657 Insurance - General Liability	\$ 1,579	\$ 1,237	\$ 1,493	\$ 1,469	\$ 1,469	\$ 1,469	\$ 544	\$ 1,469	\$ (1,791)	\$ 544	\$ 544	\$ 641	\$ 10,671
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	\$ 338	\$ 456	\$ 320	\$ (53)	\$ 391	\$ 7,569	\$ (439)	\$ 1,057	\$ 716	\$ 770	\$ 820	\$ 8,037	\$ 19,982
24	670 Bad Debt Expense	\$ 183	\$ 232	\$ 228	\$ 193	\$ 217	\$ 242	\$ 215	\$ 212	\$ 177	\$ 203	\$ (2,104)	\$ 200	\$ 198
25	675 Miscellaneous Expenses	\$ 1,944	\$ 1,819	\$ 2,140	\$ 1,842	\$ 1,674	\$ 2,238	\$ 1,843	\$ 2,080	\$ 1,489	\$ 2,059	\$ 3,145	\$ 1,916	\$ 24,189
26	TOTAL	\$ 20,066	\$ 22,881	\$ 17,381	\$ 20,590	\$ 18,511	\$ 29,496	\$ 19,199	\$ 28,908	\$ 15,495	\$ 18,575	\$ 13,312	\$ 26,504	\$ 250,918

Detail of Operation & Maintenance Expenses By Month - Wastewater

Florida Public Service Commission

Company: CSWR-Florida (Tradewinds Utilities, Inc.)
Docket No.: 20250052
Schedule Year Ended: 1/31/2025
Historic [X] Projected []

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

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

Line No.	(1) Account No. and Name	(2) February-24	(3) March-24	(4) April-24	(5) May-24	(6) June-24	(7) July-24	(8) August-24	(9) September-24	(10) October-24	(11) November-24	(12) December-24	(13) January-25	(14) Total Annual
1	701 Salaries & Wages - Employees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	703 Salaries & Wages - Officers, Etc.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3	704 Employee Pensions & Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4	710 Purchased Sewage Treatment	\$ 680	\$ -	\$ 16,374	\$ 2	\$ 1,187	\$ 1,082	\$ 1,027	\$ 593	\$ 923	\$ 1,027	\$ 396	\$ 2	\$ 23,292
5	711 Sludge Removal Expense	\$ -	\$ -	\$ -	\$ (254)	\$ -	\$ -	\$ -	\$ 180	\$ (24)	\$ (38)	\$ -	\$ -	\$ (137)
6	715 Purchased Power	\$ 7,275	\$ 1,279	\$ 342	\$ 280	\$ 261	\$ 284	\$ 286	\$ 294	\$ 298	\$ 264	\$ 282	\$ 335	\$ 11,481
7	716 Fuel for Power Purchased	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8	718 Chemicals	\$ -	\$ 389	\$ -	\$ 218	\$ -	\$ 653	\$ -	\$ -	\$ -	\$ 261	\$ (1,565)	\$ -	\$ (45)
9	720 Materials & Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 54	\$ (7)	\$ (11)	\$ -	\$ -	\$ 35
10	731 Contractual Services - Engr.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
11	732 Contractual Services - Acct.	\$ -	\$ -	\$ 12	\$ -	\$ -	\$ -	\$ -	\$ 52	\$ -	\$ -	\$ -	\$ 55	\$ 120
12	733 Contractual Services - Legal	\$ 18	\$ 14	\$ -	\$ 99	\$ -	\$ 180	\$ 7	\$ 31	\$ -	\$ -	\$ 81	\$ -	\$ 430
13	734 Contractual Services - Mgmt. Fees	\$ 3,174	\$ 3,449	\$ 2,992	\$ 2,694	\$ 3,183	\$ 3,177	\$ 3,055	\$ 3,725	\$ 2,312	\$ 1,568	\$ 7,424	\$ 2,537	\$ 39,291
14	735 Contractual Services - Other	\$ 3,483	\$ 3,615	\$ 3,306	\$ 2,679	\$ 3,417	\$ 4,010	\$ 1,875	\$ 4,226	\$ 4,980	\$ 4,244	\$ (1,493)	\$ 4,326	\$ 38,669
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	\$ 1,510	\$ 787	\$ 1,329	\$ 1,312	\$ 1,312	\$ 1,312	\$ 387	\$ 1,312	\$ (1,991)	\$ 387	\$ 387	\$ 455	\$ 8,499
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	\$ 245	\$ 328	\$ 232	\$ (33)	\$ 283	\$ 4,945	\$ (307)	\$ 755	\$ 507	\$ 545	\$ 581	\$ 2,582	\$ 10,663
25	770 Bad Debt Expense	\$ 204	\$ 208	\$ 202	\$ 190	\$ 194	\$ 219	\$ 205	\$ 217	\$ 214	\$ 218	\$ (1,495)	\$ 207	\$ 782
26	775 Miscellaneous Expenses	\$ 1,369	\$ 1,280	\$ 1,509	\$ 1,295	\$ 1,178	\$ 1,575	\$ 1,296	\$ 1,361	\$ 1,154	\$ 1,537	\$ 2,084	\$ 1,362	\$ 17,000
27	TOTAL	\$ 17,958	\$ 11,349	\$ 26,299	\$ 8,482	\$ 11,014	\$ 17,436	\$ 7,830	\$ 12,801	\$ 8,365	\$ 10,002	\$ 6,683	\$ 11,861	\$ 150,080

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

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

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

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) Account No. and Name	(2) Prior TY 1/31/2024	(3) Current TY 1/31/2025	(4) \$ Difference	(5) % Difference	(6) 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	\$ 2,783	\$ 20,068	\$ 17,285	621%	Less than a full year of data - 11/30/23 acquisition
6	616 Fuel for Power Purchased	\$ -	\$ -	\$ -	0%	
7	618 Chemicals	\$ 1,029	\$ 3,586	\$ 2,556	248%	Less than a full year of data - 11/30/23 acquisition
8	620 Materials & Supplies	\$ 293	\$ 386	\$ 94	32%	Immaterial Value
9	631 Contractual Services - Engr.	\$ -	\$ -	\$ -	0%	
10	632 Contractual Services - Acct.	\$ 92	\$ 168	\$ 76	83%	Less than a full year of data - 11/30/23 acquisition
11	633 Contractual Services - Legal	\$ 117	\$ 604	\$ 487	415%	Less than a full year of data - 11/30/23 acquisition
12	634 Contractual Services - Mgmt. Fees	\$ 14,138	\$ 55,291	\$ 41,153	291%	Less than a full year of data - 11/30/23 acquisition
13	635 Contractual Services - Other	\$ 17,451	\$ 115,773	\$ 98,322	563%	Less than a full year of data - 11/30/23 acquisition
14	641 Rental of Building/Real Prop.	\$ -	\$ -	\$ -	0%	
15	642 Rental of Equipment	\$ -	\$ -	\$ -	0%	
16	650 Transportation Expenses	\$ -	\$ -	\$ -	0%	
17	656 Insurance - Vehicle	\$ -	\$ -	\$ -	0%	
18	657 Insurance - General Liability	\$ 3,536	\$ 10,671	\$ 7,135	202%	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	\$ 108	\$ 27	\$ (80)	-75%	Immaterial Value
24	670 Bad Debt Expense	\$ 357	\$ 198	\$ (158)	-44%	Year End Customer Write Offs
25	675 Miscellaneous Expenses	\$ 3,357	\$ 22,556	\$ 19,200	572%	Less than a full year of data - 11/30/23 acquisition
26	TOTAL	\$ 43,260	\$ 229,330	\$ 186,070	430%	
		=====	=====	=====	=====	
27	Total Customers	546	546			
		=====	=====	=====	=====	
28	Consumer Price Index - U	\$ 79.23	\$ 420.02			
		=====	=====	=====	=====	

Operation & Maintenance Expense Comparison - Wastewater

Florida Public Service Commission

Company: CSWR-Florida (Tradewinds Utilities, Inc.)

Schedule: B-8

Docket No.: 20250052

Page 1 of 1

Test Year Ended: 1/31/2025

Preparer: Brent Thies

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

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) Account No. and Name	(2) Prior TY 1/31/2024	(3) Current TY 1/31/2025	(4) \$ Difference	(5) % Difference	(6) Explanation
1	701 Salaries & Wages - Employees	\$ -	\$ -	\$ -	0%	
2	703 Salaries & Wages - Officers, Etc.	\$ -	\$ -	\$ -	0%	
3	704 Employee Pensions & Benefits	\$ -	\$ -	\$ -	0%	
4	710 Purchased Sewage Treatment	\$ -	\$ 23,292	\$ 23,292	0%	
5	711 Sludge Removal Expense	\$ 269	\$ (137)	\$ (406)	-151%	Immaterial Value
6	715 Purchased Power	\$ 581	\$ 11,481	\$ 10,900	1876%	Less than a full year of data - 11/30/23 acquisition
7	716 Fuel for Power Purchased	\$ -	\$ -	\$ -	0%	
8	718 Chemicals	\$ -	\$ (45)	\$ (45)	0%	
9	720 Materials & Supplies	\$ -	\$ 35	\$ 35	0%	
10	731 Contractual Services - Engr.	\$ -	\$ -	\$ -	0%	
11	732 Contractual Services - Acct.	\$ 66	\$ 120	\$ 54	83%	Less than a full year of data - 11/30/23 acquisition
12	733 Contractual Services - Legal	\$ 83	\$ 430	\$ 346	415%	Less than a full year of data - 11/30/23 acquisition
13	634 Contractual Services - Mgmt. Fees7	\$ 10,047	\$ 39,291	\$ 29,244	291%	Less than a full year of data - 11/30/23 acquisition
14	735 Contractual Services - Other	\$ 8,461	\$ 38,669	\$ 30,209	357%	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	\$ 3,288	\$ 8,499	\$ 5,211	159%	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	\$ 94	\$ 50	\$ (44)	-47%	Immaterial Value
25	770 Bad Debt Expense	\$ 390	\$ 782	\$ 392	101%	Less than a full year of data - 11/30/23 acquisition
26	775 Miscellaneous Expenses	\$ 2,227	\$ 15,606	\$ 13,380	601%	Less than a full year of data - 11/30/23 acquisition
27	TOTAL	\$ 25,504	\$ 138,073	\$ 112,569	441%	
28	Total Customers	388	388			
29	Consumer Price Index - U					

Contractual Services

Florida Public Service Commission

Company: CSWR-Florida (Tradewinds Utilities, Inc.)
Docket No.: 20250052
Test Year Ended: 1/31/2025

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

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

(1) Line No.	(2) Consultant	(3) Type of Service	(4) Amount	(5) Description of Work Performed
1				
2	Backflow Solutions Inc.	OSS - IT	\$ 46	Cloud-based online subscription service for managing backflow prevention programs
3				
4	Beckemeier LeMoine Law	OSS - Legal	\$ 73	Legal Services
5	Bryant Miller Olive	OSS - Legal	\$ 105	Legal Services
6	CT Corporation	OSS - Legal	\$ 16	Annual Cost for Statutory Representation
7	David Woodsmall	OSS - Legal	\$ 43	Legal Services
8	Radey Law Firm	OSS - Legal	\$ 793	Legal Services
9				
10	McGuireWoods LLP	OSS - MGMT Consult	\$ 2,247	System Operations Consultant
11				
12	PNC & Invoice Cloud	OSS - Bank Fees	\$ 3,832	Bank Fees
13				
14	UHY Advisors	OSS - Audit and Accounting	\$ 154	Tax Preparation
15	Leo Berwick LP	OSS - Audit and Accounting	\$ 132	Property Tax Consulting
16				
17			\$ 7,443	
18				

Analysis of Rate Case Expense

Florida Public Service Commission

Company: CSWR-Florida (Tradewinds Utilities, Inc.)
Docket No.: 20250052
Test Year Ended: 1/31/2025

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

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

Line No.	(1) Firm or Vendor Name	(2) Counsel, Consultant or Witness	(3) Hourly Rate Per Person	(4) Total Estimate Of Charges By Firm	(5) Type of Service Rendered
1	Radey Law Firm	Susan Clark	600	14,663	Legal Counsel
2	Radey Law Firm	Tom Crabb	500	12,219	Legal Counsel
3	Radey Law Firm	Jordann Wilhelm	325	7,942	Legal Counsel
4	Radey Law Firm	Robert Skrob	225	5,499	Legal Counsel
5	Radey Law Firm	Suzanne Turner	210	5,132	Legal Counsel
6	CSWR LLC	Josiah Cox	199	725	Company Witness
7	CSWR LLC	Mike Duncan	199	906	Company Witness
8	CSWR LLC	Jake Freeman	199	725	Company Witness
9	CSWR LLC	Aaron Silas	199	906	Company Witness
10	CSWR LLC	Brent Thies	199	906	Company Witness
11	CSWR LLC	Todd Thomas	199	725	Company Witness
12	CSWR LLC	All other Support	86	2,533	Filing and documentation preparation
13					
14					
15					
16					
17					
18					
19					
20					
21					
22					
23					
24					
25					
26					
27					
28	Total				
29					
30	Estimate Through				
31	[] PAA				
32	[x] Commission Hearing				
33					
34	Amortization Period 4 Years				
35	Explanation if different from Section 367.0816, Florida Statutes:				
36					
37					
38					
39	Amortization of Rate Case Expense:			(A) Water	(B) Wastewater
40				(C) Total	
41					
42		Prior Unamortized Rate Case Expense		-	-
43		Current Rate Case Expense		1,166	828
44				- - - - -	- - - - -
45		Total Projected Rate Case Expense		30,913	21,966
46				= = = = =	= = = = =
47		Annual Amortization		7,728	5,491
48				= = = = =	= = = = =
49		Method of Allocation Between Systems:		58%	42%
50		(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 (Tradewinds Utilities, Inc.)
Docket No.: 20250052
Test Year Ended: 1/31/2025**

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

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

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

Allocation of Expenses

Florida Public Service Commission

Company: CSWR-Florida (Tradewinds Utilities, Inc.)
Docket No.: 20250052
Schedule Year Ended:1/31/2025
Historic [X] Projected []

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

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

			(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
			Allocation Percentages				Amounts Allocated				
Line No.	Acct. No.	Description	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 (Tradewinds Utilities, Inc.)

Docket No.: 20250052

Test Year Ended: 1/31/2025

Schedule: B-13

Page 1 of 1

Preparer: 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) Account No. and Name	(2) Test Year Expense	(3) Utility Adjustments	(4) Adjusted Balance	(5) % Non-Used and Useful	(6) Future Use Amount
1	INTANGIBLE PLANT					
2	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	\$ 4,412				
8	305.2 Collect. & Impound. Reservoirs	\$ -				
9	306.2 Lake, River & Other Intakes	\$ -				
10	307.2 Wells & Springs	\$ 55				
11	308.2 Infiltration Galleries & Tunnels	\$ -				
12	309.2 Supply Mains	\$ 71				
13	310.2 Power Generation Equipment	\$ -				
14	311.2 Pumping Equipment	\$ 210				
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	\$ 331				
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	\$ 7,994				
25	331.4 Transm. & Distribution Mains	\$ 7,434				
26	333.4 Services	\$ 1,819				
27	334.4 Meters & Meter Installations	\$ 7,212				
28	335.4 Hydrants	\$ 22				
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	\$ 969				
40	347.5 Miscellaneous Equipment	\$ -				
41	348.5 Other Tangible Plant	\$ -				
42						
43	TOTAL DEPRECIATION EXPENSE	\$ 30,529	\$	\$		\$
44						
45	LESS: AMORTIZATION OF CIAC	(950.11)				
46						
47	NET DEPRECIATION EXPENSE - WATER	\$ 31,479	\$	\$		\$
		=====	=====	=====		=====

Net Depreciation Expense - Wastewater

Florida Public Service Commission

Company: CSWR-Florida (Tradewinds Utilities, Inc.)

Docket No.: 20250052

Test Year Ended: 1/31/2025

Historic ☒ Projected ☐

Schedule: B-14

Page 1 of 1

Preparer: Brent Thies

Recap Schedules: B-2

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

Line No.	(1) Account No. and Name	(2) Test Year Expense	(3) Utility Adjustments	(4) Adjusted Balance	(5) % Non-Used and Useful	(6) Future Use Amount
1	INTANGIBLE PLANT					
2	351.1 Organization	\$ -				
3	352.1 Franchises	\$ -				
4	389.1 Other Plant & Misc. Equipment	\$ -				
5	COLLECTION PLANT	\$ -				
6	353.2 Land & Land Rights	\$ -				
7	354.2 Structures & Improvements	\$ 41				
8	360.2 Collection Wastewaters - Force	\$ 349				
9	361.2 Collection Wastewaters - Gravity	\$ 3,266				
10	362.2 Special Collecting Structures	\$ -				
11	363.2 Services to Customers	\$ 1,687				
12	364.2 Flow Measuring Devices	\$ -				
13	365.2 Flow Measuring Installations	\$ -				
14	389.2 Other Plant & Misc. Equipment	\$ -				
15	SYSTEM PUMPING PLANT	\$ -				
16	353.3 Land & Land Rights	\$ -				
17	354.3 Structures & Improvements	\$ -				
18	370.3 Receiving Wells	\$ -				
19	371.3 Pumping Equipment	\$ -				
20	389.3 Other Plant & Misc. Equipment	\$ -				
21	TREATMENT AND DISPOSAL PLANT	\$ -				
22	353.4 Land & Land Rights	\$ -				
23	354.4 Structures & Improvements	\$ -				
24	380.4 Treatment & Disposal Equipment	\$ 516				
25	381.4 Plant Wastewaters	\$ 56				
26	382.4 Outfall Wastewater Lines	\$ -				
27	389.4 Other Plant & Misc. Equipment	\$ -				
28	GENERAL PLANT	\$ -				
29	353.5 Land & Land Rights	\$ -				
30	354.5 Structures & Improvements	\$ -				
31	390.5 Office Furniture & Equipment	\$ -				
32	391.5 Transportation Equipment	\$ -				
33	392.5 Stores Equipment	\$ -				
34	393.5 Tools, Shop & Garage Equipment	\$ -				
35	394.5 Laboratory Equipment	\$ -				
36	395.5 Power Operated Equipment	\$ -				
37	396.5 Communication Equipment	\$ 3,949				
38	397.5 Miscellaneous Equipment	\$ -				
39	398.5 Other Tangible Plant	\$ -				
40						
41	TOTAL DEPRECIATION EXPENSE	\$ 9,864	\$	\$		\$
42						
43	LESS: AMORTIZATION OF CIAC	(1,522)				
44						
45	NET DEPRECIATION EXPENSE - WASTEWATER	\$ 11,386	\$	\$		\$
46		=====	=====	=====		=====

Taxes Other Than Income

Florida Public Service Commission

Company: CSWR-Florida (Tradewinds Utilities, Inc.)
Docket No.: 20250052
Schedule Year Ended: 1/31/2025
Historic [X] Projected []

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

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

Line No.	(1) Description	(2) Regulatory Assessment Fees (RAFTs)	(3) Payroll Taxes	(4) Real Estate & Personal Property	(5) Other	(6) Total
WATER						
1	Test Year Per Books	\$ 19,955	\$ -	\$ 1,632	\$ -	\$ 21,588
	Adjustments to Test Year (Explain)					
2		\$ -	\$ -	\$ -	\$ -	\$ -
3		\$ -	\$ -	\$ -	\$ -	\$ -
4		\$ -	\$ -	\$ -	\$ -	\$ -
5		\$ -	\$ -	\$ -	\$ -	\$ -
6	Total Test Year Adjustments	\$ -	\$ -	\$ -	\$ -	\$ -
7	Adjusted Test Year	\$ 19,955	\$ -	\$ 1,632	\$ -	\$ 21,588
8	RAFTs Assoc. with Revenue Increase	\$ -	\$ -	\$ -	\$ -	\$ -
9	Total Balance	\$ 19,955	\$ -	\$ 1,632	\$ -	\$ 21,588
		=====	=====	=====	=====	=====
WASTEWATER						
10	Test Year Per Books	\$ 10,613	\$ -	\$ 1,394	\$ -	\$ 12,006
	Adjustments to Test Year (Explain)					
11		\$ -	\$ -	\$ -	\$ -	\$ -
12		\$ -	\$ -	\$ -	\$ -	\$ -
13		\$ -	\$ -	\$ -	\$ -	\$ -
14		\$ -	\$ -	\$ -	\$ -	\$ -
15	Total Test Year Adjustments	\$ -	\$ -	\$ -	\$ -	\$ -
16	Adjusted Test Year	\$ 10,613	\$ -	\$ 1,394	\$ -	\$ 12,006
17	RAFTs Assoc. with Revenue Increase	\$ -	\$ -	\$ -	\$ -	\$ -
18	Total Balance	\$ 10,613	\$ -	\$ 1,394	\$ -	\$ 12,006
		=====	=====	=====	=====	=====

Reconciliation of Total Income Tax Provision
Florida Public Service Commission
Company: CSWR-Florida (Tradewinds Utilities, Inc.)
Schedule: C-1
Docket No.: 20250052
Page 1 of 1
Test Year Ended: 1/31/2025
Preparer: Brent Thies
Historic [X] 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	72,131.78	A (72,131.78)	(0.00)	(0.00)	0
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 (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		72,131.78	(72,131.78)	(0.00)	(0.00)	-
			=====	=====	=====	=====	=====

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 (Tradewinds Utilities, Inc.)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Historic [X] Projected []

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

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

	Total Per Books	Utility Adjustments	Utility Adjusted	Water	Wastewater
1 Net Utility Operating Income (Sch. B-1)	289,685.77	10,881.07	300,566.84	215,085.60	85,481.24
2 Add: Income Tax Expense Per Books (Sch. B-1)	-	-	-	7,360.91	-
3 Subtotal	289,685.77	10,881.07	300,566.84	222,446.51	85,481.24
4 Less: Interest Charges (Sch. C-3)	4,689.09	-	4,689.09	3,536.17	1,152.92
5 Taxable Income Per Books	284,996.68	10,881.07	295,877.75	218,910.34	84,328.32
Schedule M Adjustments:					
6 Permanent Differences (From Sch. C-4)	-	-	-	-	-
7 Timing Differences (From Sch. C-5)	-	-	-	-	-
8 Total Schedule M Adjustments	-	-	-	-	-
9 Taxable Income Before State Taxes	284,996.68	10,881.07	295,877.75	218,910.34	84,328.32
10 Less: State Income Tax Exemption (\$5,000)	(2,316.01)	-	(2,316.01)	(1,353.90)	(962.11)
11 State Taxable Income	282,680.67	10,881.07	293,561.74	217,556.44	83,366.21
12 State Income Tax (5.5% of Line 11)	15,547.44	598.46	16,145.90	11,965.60	4,585.14
13 Emergency Excise Tax	-	-	-	-	-
14 Credits	-	-	-	-	-
15 Current State Income Taxes	15,547.44	598.46	16,145.90	11,965.60	4,585.14
16 Federal Taxable Income (Line 9 - Line 15)	269,449.24	10,282.61	279,731.86	206,944.74	79,743.18
17 Federal Income Tax Rate	0.21	0.21	0.21	0.21	0.21
18 Federal Income Taxes (Line 16 x Line 17)	56,584.34	2,159.35	58,743.69	43,458.39	16,746.07
19 Less: Investment Tax Credit Realized This Year (Sch. C-8)	-	-	-	-	-
20 Current Federal Inc. Taxes (Line 18 - Line 19)	56,584.34	2,159.35	58,743.69	43,458.39	16,746.07
Summary:					
21 Current State Income Taxes (Line 15)	15,547.44	598.46	16,145.90	11,965.60	4,585.14
22 Current Federal Income Taxes (Line 20)	56,584.34	2,159.35	58,743.69	43,458.39	16,746.07
23 Total Current Income Tax Expense (To C-1)	72,131.78	2,757.81	74,889.59	55,424.00	21,331.21

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

Florida Public Service Commission

Schedule: C-3

Company: CSWR-Florida (Tradewinds Utilities, Inc.)

Page 1 of 1

Docket No.: 20250052

Preparer: Brent Thies

Test Year Ended: 1/31/2025

Supporting Schedules: D-1,C-8

Historic [X] Projected []

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	4,689.09	0	4,689.09	3,536.17	1,152.92
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	4689.0897	0	4689.0897	3536.1739	1152.9158

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

Book/Tax Differences - Permanent

Florida Public Service Commission

Company: CSWR-Florida (Tradewinds Utilities, Inc.)

Schedule: C-4

Docket No.: 20250052

Page 1 of 1

Test Year Ended: 1/31/2025

Preparer: Brent Thies

Historic ☒ **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.

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 (Tradewinds Utilities, Inc.)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Historic ☒ Projected ☐

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

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

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

Supporting Schedules: None
Recap Schedules: C-2

Accumulated Deferred Income Taxes - Summary

Florida Public Service Commission

Company: CSWR-Florida (Tradewinds Utilities, Inc.)

Schedule: C-6

Docket No.: 20250052

Page 1 of 3

Test Year Ended: 1/31/2025

Preparer: Brent Thies

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

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

CSWR-Florida has no accumulated tax deferrals on its books

Supporting Schedules: C-7, Pg 2 & 3

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

Accumulated Deferred Income Taxes - State

Florida Public Service Commission

Company: CSWR-Florida (Tradewinds Utilities, Inc.)

Schedule: C-6

Docket No.: 20250052

Page 2 of 3

Test Year Ended: 1/31/2025

Preparer: Brent Thies

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

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

CSWR-Florida has no accumulated tax deferrals on its books

Supporting Schedules: None
Recap Schedules: C-6

Accumulated Deferred Income Taxes - Federal

Florida Public Service Commission

Company: CSWR-Florida (Tradewinds Utilities, Inc.)

Schedule: C-6

Docket No.: 20250052

Page 3 of 3

Test Year Ended: 1/31/2025

Preparer: Brent Thies

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

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

CSWR-Florida has no accumulated tax deferrals on its books

Supporting Schedules: None
Recap Schedules: C-6

Company: CSWR-Florida (Tradewinds Utilities, Inc.)
Docket No.: 20250052
Test Year Ended: 1/31/2025

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

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

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

CSWR-Florida has no investment tax credits on its books

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

Investment Tax Credits - Analysis

Florida Public Service Commission

Company: CSWR-Florida (Tradewinds Utilities, Inc.)
Docket No.: 20250052
Test Year Ended: 1/31/2025

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

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

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

CSWR-Florida has no investment tax credits on its books

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

Investment Tax Credits - Company Policies

Florida Public Service Commission

Company: CSWR-Florida (Tradewinds Utilities, Inc.)
Docket No.: 20250052
Test Year Ended: 1/31/2025

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

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

CSWR-Florida has no investment tax credits on its books

Investment Tax Credits - Section 46(f) Election

Florida Public Service Commission

Company: CSWR-Florida (Tradewinds Utilities, Inc.)

Schedule: C-7

Docket No.: 20250052

Page 4 of 4

Test Year Ended: 1/31/2025

Preparer: Brent Thies

Historic ☒ Projected ☐

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

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

Parent(s) Debt Information

Florida Public Service Commission

Company: CSWR-Florida (Tradewinds Utilities, Inc.)

Schedule: C-8

Docket No.: 20250052

Page 1 of 1

Test Year Ended: 1/31/2025

Preparer: Brent Thies

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

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

Supporting Schedules: None
Recap Schedules: C-3

Income Tax Returns

Florida Public Service Commission

Company: CSWR-Florida (Tradewinds Utilities, Inc.)
Docket No.: 20250052
Test Year Ended: 1/31/2025

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

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

**Line
No.**

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

Miscellaneous Tax Information

Florida Public Service Commission

Company: CSWR-Florida (Tradewinds Utilities, Inc.)
Docket No.: 20250052
Test Year Ended: 1/31/2025

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

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

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

Schedule of Requested Cost of Capital
13-Month Average Balance

Florida Public Service Commission

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

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

Subsidiary [X] or Consolidated []

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

Line No.	Class of Capital	(1) Reconciled To Requested Rate Base	(2) Ratio	(3) Cost Rate	(4) Weighted Cost
1	Long-Term Debt	-			
2	Short-Term Debt	50,922.24	10.32%	8.50%	0.88%
3	Preferred Stock	-			
4	Customer Deposits	-			
5	Common Equity	442,641.26	89.68%	8.77%	7.87%
6	Tax Credits - Zero Cost	-			
7	Tax Credits - Wtd. Cost	-			
8	Accum. Deferred Income Taxes	-			
9	Other (Explain)	-			
10	Total	493,563.50	100.00%		8.74%
		=====	=====		=====

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 (Tradewinds Utilities, Inc.)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Schedule Year Ended: 1/31/2025
Historic [X] Projected []

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

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

Line No.	(1) Class of Capital	(2) Test Year Per Books	(3) - (4) - (5) Reconciliation Adjustments			(6) Reconciled To Requested Rate Base
			(3) Specific	(4) (Explain)	(5) Prorata *	
1	Long-Term Debt	-				-
2	Short-Term Debt	50,922				50,922
3	Preferred Stock	-				-
4	Common Equity	2,889,164	A	Parent Equity	(2,446,523)	442,641
5	Customer Deposits	-				-
6	Tax Credits - Zero Cost	-				-
7	Tax Credits - Wtd. Cost	-				-
8	Accum. Deferred Income Tax	-				-
9	Other (Explain)	-				-
10	Total	2,940,086				493,563

* 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	2,446,523

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 (Tradewinds Utilities, Inc.)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Utility ☒ or Parent ☐
Historic ☒ Projected ☐

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

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
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 (Tradewinds Utilities, Inc.)

Schedule: D-4

Docket No.: 20250052

Page 1 of 1

Test Year Ended: 1/31/2025

Preparer: Brent Thies

Utility ☒ or Parent ☐

Historic ☒ Projected ☐

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

Line No.	Lender	(1) Total Interest Expense	(2) Maturity Date	(3) Simple Average Amt. Outstanding	(4) Effective Cost Rate
1	CSWR, LLC	4,689.09	11/22/2026	50,922.24	9%

Total

Recap Schedules: A-19,D-2

Cost of Long-Term Debt
13-Month Average Basis

Florida Public Service Commission

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

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

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
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)	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))

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 (Tradewinds Utilities, Inc.)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Utility [X] or Parent []
Historic [X] Projected []

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

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
		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)	Annual 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))
Line No.	Description, Coupon Rate, Years of Life												

CSWR-Florida has not variable rate long-term debt

Total

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

Schedule of Customer Deposits

Florida Public Service Commission

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

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

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

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

CSWR-Florida does not collect customer deposits

Rate Schedule

Florida Public Service Commission

Company: CSWR-Florida (Tradewinds Utilities, Inc.)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Water ☒ 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) Class/Meter Size	(2) Present Rates	(3) Proposed Rates
		BFC	BFC
1	Residential		
2	5/8" x 3/4"	\$ 10.66	\$ 6.80
3	1"	\$ 26.65	\$ 17.00
4	1-1/2"	\$ 53.30	\$ 34.00
5	2"	\$ 85.28	\$ 54.40
6	3"	\$ 170.56	\$ 102.00
7	4"	\$ 266.50	\$ 170.01
8	6"	\$ 533.00	\$ 340.01
9	8"	\$ 852.80	\$ 544.02
10	Gallorage charge per 1,000 Gallons		
11	0-5,000	\$ 3.57	\$ 2.28
12	5,001-10,000	\$ 5.38	\$ 3.43
13	Over 10,000 gallons	\$ 6.74	\$ 4.30
14			
15	General Service		
16	5/8" x 3/4"	\$ 10.66	\$ 6.80
17	1"	\$ 26.65	\$ 17.00
18	1-1/2"	\$ 53.30	\$ 34.00
19	2"	\$ 85.28	\$ 54.40
20	3"	\$ 170.56	\$ 102.00
21	4"	\$ 266.50	\$ 170.01
22	6"	\$ 533.00	\$ 340.01
23	8"	\$ 852.80	\$ 544.02
24	Gallorage charge per 1,000 Gallons	\$ 4.30	\$ 2.74

Rate Schedule

Florida Public Service Commission

Company: CSWR-Florida (Tradewinds Utilities, Inc.)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Water ☐ 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 No.	(1) Class/Meter Size	(2) Present Rates	(3) Proposed Rates
		BFC	BFC
1	Residential		
2	All Meter Sizes	\$ 24.85	\$ 17.23
3	Gallage charge per 1,000 Gallons	\$ 7.96	\$ 5.52
4			
5	General Service		
6	5/8" x 3/4"	\$ 24.85	\$ 17.23
7	1"	\$ 62.13	\$ 43.08
8	1-1/2"	\$ 124.25	\$ 86.16
9	2"	\$ 198.80	\$ 137.86
10	3"	\$ 397.60	\$ 258.48
11	4"	\$ 621.25	\$ 430.81
12	6"	\$ 1,242.50	\$ 861.61
13	8"	\$ 1,988.00	\$ 1,378.58
14	Gallage charge per 1,000 Gallons	\$ 7.96	\$ 5.52

Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission

Company: CSWR-Florida (Tradewinds Utilities, Inc.)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Water [X] or Wastewater []

Schedule: E-2
Page 1 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) Class/Meter Size	(2) Number Bills	(3) Consumption in MG	(4) Present Rate	(5) Revenues at Present Rates	(6) Proposed Rate	(7) Revenues at Proposed Rates
1	Residential						
1	5/8" x 3/4"	5,432		\$ 10.66	\$ 57,905.12	\$ 6.80	\$ 36,938.99
2	1"	302		\$ 26.65	\$ 8,048.30	\$ 17.00	\$ 5,134.19
3	1-1/2"			\$ 53.30	\$ -	\$ 34.00	\$ -
4	2"	60		\$ 85.28	\$ 5,116.80	\$ 54.40	\$ 3,264.12
5	3"			\$ 170.56	\$ -	\$ 102.00	\$ -
6	4"			\$ 266.50	\$ -	\$ 170.01	\$ -
7	6"			\$ 533.00	\$ -	\$ 340.01	\$ -
8	8"	24		\$ 852.80	\$ 20,467.20	\$ 544.02	\$ 13,056.49
9	Gallage charge per 1,000 Gallons						
10	0-5,000		10,342,808	\$ 3.57	\$ 36,923.82	\$ 2.28	\$ 23,554.54
11	5,001-10,000		7,001,959	\$ 5.38	\$ 37,670.54	\$ 3.43	\$ 24,030.89
12	Over 10,000 gallons		50,235,495	\$ 6.74	\$ 338,587.24	\$ 4.30	\$ 215,992.46
13							
14	Total Residential	5,818	67,580,262		\$ 504,719.02		\$ 321,971.68
15		=====	=====		=====		=====
16	Average Bill				\$ 86.75		\$ 55.34
17					=====		=====
18	General Service						
19	5/8" x 3/4"			\$ 10.66	\$ -	\$ 6.80	\$ -
20	1"	12	30,311	\$ 26.65	\$ 319.80	\$ 17.00	\$ 204.01
21	1-1/2"			\$ 53.30	\$ -	\$ 34.00	\$ -
22	2"	12	102,467	\$ 85.28	\$ 1,023.36	\$ 54.40	\$ 652.82
23	3"			\$ 170.56	\$ -	\$ 102.00	\$ -
24	4"			\$ 266.50	\$ -	\$ 170.01	\$ -
25	6"			\$ 533.00	\$ -	\$ 340.01	\$ -
26	8"			\$ 852.80	\$ -	\$ 544.02	\$ -
27	Gallage charge per 1,000 Gallons			\$ 4.30	\$ 570.95	\$ 2.74	\$ 364.22
28							
29	Total Gen. Serv.	24	132,778		\$ 1,914.11		\$ 1,221.05
30		=====	=====		=====		=====
31	Average Bill				\$ 79.75		\$ 50.88
32					=====		=====
33	Unbilled Revenues						
34	Other Revenue				\$ 1,397.63		
35	Misc. Serv. Charges						
36							
37	Total Revenue				\$ 508,030.76		\$ 323,192.73
38							
39	Booked Revenue				\$ 508,036.87		
40							
41	Difference (Explain)				\$ 6.11		
42					=====		=====
43	The Company believes the difference between modeled and booked revenue is primarily due to a timing mismatch.						
44	The model is based on bills dated within the test year (2/21/2024–1/20/2025), while the booked revenue reflects revenue						
45	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 (Tradewinds Utilities, Inc.)

Schedule: E-2

Docket No.: 20250052

Page 2 of 2

Test Year Ended: 1/31/2025

Preparer: Aaron Silas

Water ☐ 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) Class/Meter Size	(2) Number Bills	(3) Consumption in MG	(4) Present Rate	(5) Revenues at Present Rates	(6) Proposed Rate	(7) Revenues at Proposed Rates
1	Residential						
2	All Meter Sizes	4,061	18,029,322	\$ 24.85	\$ 100,915.85	\$ 17.23	\$ 69,980.12
3	Gallonge charge per 1,000 Gallons			\$ 7.96	\$ 143,513.40	\$ 5.52	\$ 99,519.41
4							
5	Total Residential	4,061	18,029,322		\$ 244,429.25		\$ 169,499.53
6		=====	=====		=====		=====
7	Average Bill				\$ 60.19		\$ 41.74
8					=====		=====
9	General Service						
10	5/8" x 3/4"			\$ 24.85		\$ 17.23	\$ -
11	1"			\$ 62.13		\$ 43.08	\$ -
12	1-1/2"			\$ 124.25		\$ 86.16	\$ -
13	2"	12	102,467	\$ 198.80	\$ 2,385.60	\$ 137.86	\$ 1,654.29
14	3"			\$ 397.60		\$ 258.48	\$ -
15	4"			\$ 621.25		\$ 430.81	\$ -
16	6"			\$ 1,242.50		\$ 861.61	\$ -
17	8"			\$ 1,988.00		\$ 1,378.58	\$ -
18	Gallonge charge per 1,000 Gallons			\$ 7.96	\$ 815.64	\$ 5.52	\$ 565.60
19							
20	Total Gen. Serv.	12	102,467		\$ 3,201.24		\$ 2,219.90
21		=====	=====		=====		=====
22	Average Bill				\$ 266.77		\$ 184.99
23					=====		=====
24	Unbilled Revenues						
25	Other Revenue				\$ -		
26	Misc. Serv. Charges						
27							
28	Total Revenue				\$ 247,630.49		\$ 171,719.43
29							
30	Booked Revenue				\$ 259,105.51		
31							
32	Difference (Explain)				\$ 11,475.02		
33					=====		=====
34	The Company believes the difference between modeled and booked revenue is primarily due to a timing mismatch.						
35	The model is based on bills dated within the test year (2/21/2024–1/20/2025), while the booked revenue reflects revenue						
36	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 (Tradewinds Utilities, Inc.)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Water ☒ or Wastewater ☐

Schedule: E-3
Page 1 of 2
Preparer: Aaron Silas

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

Line No.	(1) Month/ Year	(2) Residential	(3) General Service	(4) Multi-Family Dwelling	(5) Private Fire Protection	(6) Other (List)	(7) Total
1	February	486	2				488
2	March	484	2				486
3	April	486	2				488
4	May	486	2				488
5	June	484	2				486
6	July	485	2				487
7	August	488	2				490
8	September	483	2				485
9	October	482	2				484
10	November	485	2				487
11	December	486	2				488
12	January	483	2				485
	Total	5,818	24				5,842
		=====	=====	=====	=====	=====	=====

Customer Monthly Billing Schedule

Florida Public Service Commission

Company: CSWR-Florida (Tradewinds Utilities, Inc.)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Water ☐ or Wastewater ☒

Schedule: E-3
Page 2 of 2
Preparer: Aaron Silas

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

Line No.	(1) Month/ Year	(2) Residential	(3) General Service	(4) Multi-Family Dwelling	(5) Private Fire Protection	(6) Other (List)	(7) Total
1	February	340	1				341
2	March	339	1				340
3	April	339	1				340
4	May	341	1				342
5	June	339	1				340
6	July	338	1				339
7	August	340	1				341
8	September	335	1				336
9	October	336	1				337
10	November	339	1				340
11	December	339	1				340
12	January	336	1				337
	Total	4,061	12				4,073
		=====	=====	=====	=====	=====	=====

Miscellaneous Service Charges

Florida Public Service Commission

Company: CSWR-Florida (Tradewinds Utilities, Inc.)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Water [X] or Wastewater []

Schedule: E-4
Page 1 of 2
Preparer: Aaron Silas

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) Type Charge	(2) Present		(3) Proposed	
		Bus. Hrs.	After Hrs.	Bus. Hrs.	After Hrs.
1	Initial Connection				
2					
3	Normal Reconnection	N/A	N/A	\$ 50.75	\$ 101.50
4					
5	Violation Reconnection	N/A	N/A	\$ 50.75	\$ 101.50
6					
7	Premises Visit	\$ 21.00	\$ 32.00	\$ 50.75	\$ 101.50
8					
9	Other Charges (List)				
10	Late Payment Charge	\$ 21.00	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%	2.25%
17					
18	ACH Fee	N/A	N/A	\$ 0.75	\$ 0.75

Miscellaneous Service Charges

Florida Public Service Commission

Company: CSWR-Florida (Tradewinds Utilities, 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.

(1)		(2)		(3)	
		Present		Proposed	
Line No.	Type Charge	Bus. Hrs.	After Hrs.	Bus. Hrs.	After Hrs.
1	Initial Connection	N/A	N/A	\$ 50.75	\$ 101.50
2					
3	Normal Reconnection	N/A	N/A	\$ 50.75	\$ 101.50
4					
5	Violation Reconnection	Actual Cost	Actual Cost	\$ 50.75	\$ 101.50
6					
7	Premises Visit	\$ 14.00	N/A	\$ 50.75	\$ 101.50
8					
9	Other Charges (List)				
10	Late Payment Charge	\$ 21.00	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%	2.25%
15					
16	ACH Fee	N/A	N/A	\$ 0.75	\$ 0.75

Miscellaneous Service Charge Revenues

Florida Public Service Commission

Company: CSWR-Florida (Tradewinds Utilities, Inc.)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Water [X] or Wastewater [X]

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

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

Line No.	(1) Initial Connection	(2) Normal Reconnect	(3) Violation Reconnect	(4) Premises Visit	(5) Other Charges	(6) Total
1	\$ 300.00	N/A	N/A	N/A	\$ -	\$ 300.00
2						
3	Other Charges as follows:					
4	Connection Meter Fee					
5	NSF Check Charges					
6	Other Miscellaneous Fees					
7	Total					\$ -

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

Company: CSWR-Florida (Tradewinds Utilities, 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) Line No.	(2) Size	(3) Type	(4) Quantity
1	5.25"	Standard Wet Barrel Clow	15
Total			15

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

Company: CSWR-Florida (Tradewinds Utilities, 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)	(2)	(3)	(4)
Line No.	Size	Type	Quantity
-----	-----	-----	-----

1 This utility does not have any private fire protection; therefore this schedule is not applicable.

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

Company: CSWR-Florida (Tradewinds Utilities, 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 (Tradewinds Utilities, 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)	(2)	(3)	(4)	(5)	(6)
Line	Type Tax	To Whom	Amount	How Collected	Type
No.	or Fee	Paid		From Customers	Agreement
-----	-----	-----	-----	-----	-----

CSWR-Florida incurred no franchise taxes or fees in the test period

Service Availability Charges Schedule

Florida Public Service Commission

Company: CSWR-Florida (Tradewinds Utilities, Inc.)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Water ☒ 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 No.	(1) Type Charge	(2) Present Charges	(3) Proposed 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	All other	Actual Cost	Actual Cost
6			
7	Meter Bench Test		
8	5/8" x 3/4"	\$ 20.00	\$ 20.00
9	1" and 1 1/2"	\$ 25.00	\$ 25.00
10	2" +	Actual Cost	Actual Cost
11			
12	Customer Connection (Tap In) Charge	N/A	Actual Cost

Service Availability Charges Schedule

Florida Public Service Commission

Company: CSWR-Florida (Tradewinds Utilities, Inc.)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Water ☐ or Wastewater ☒

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

Guaranteed Revenues Received

Florida Public Service Commission

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

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

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

Line No.	(1) For the Year Ended	(2) Residential	(3) General Service	(4) Other	(5) Total
1	This utility does not have any guaranteed revenue contracts; therefore this schedule is not applicable.				

Class A Utility Cost of Service Study

Florida Public Service Commission

Company: CSWR-Florida (Tradewinds Utilities, Inc.)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Water [X] or Wastewater [X]

Schedule: E-12
Page 1 of 1
Preparer: Aaron Silas

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.

Line No.	(1) Customer	(2) Base	(3) Extra Capacity	(4) Present Charges	(5) Proposed 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 (Tradewinds Utilities, Inc.)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Water [X] or Wastewater [X]

Schedule: E-13
Page 1 of 1
Preparer: Aaron Silas

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Line No.	Class/Meter Size	Historical Year Bills	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 (Tradewinds Utilities, 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 Sizes

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

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

The billing analysis is contained in Volume II.

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

Florida Public Service Commission

Company: CSWR-Florida (Tradewinds Utilities, Inc.)
Docket No.: 20250052
Test Year Ended: 1/31/2025

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

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

	(1)	(2)	(3)	(4)	(5)	(6)
Month/ Year	Total Gallons Pumped	Gallons Purchased	Gallons Sold	Other Uses	Unaccounted For Water (1)+(2)-(3)-(4)	% Unaccounted For Water
Feb-24	5,166,000		1,597,521		3,568,479	69%
Mar-24	4,946,800		8,926,604		(3,979,804)	-80%
Apr-24	5,371,000		3,090,080		2,280,920	42%
May-24	6,057,000		4,225,916		1,831,084	30%
Jun-24	7,529,700		4,900,941		2,628,759	35%
Jul-24	7,135,500		7,489,987		(354,487)	-5%
Aug-24	7,286,998		6,261,996		1,025,002	14%
Sep-24	5,940,000		5,749,006		190,994	3%
Oct-24	6,374,000		6,275,153		98,847	2%
Nov-24	7,720,999		6,528,021		1,192,978	15%
Dec-24	7,600,000		5,980,051		1,619,949	21%
Jan-25	6,950,000		6,687,764		262,236	4%
Total	78,077,997	0	67,713,040	0	10,364,957	13.28%

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

**Gallons of Wastewater Treated
In Thousands of Gallons**

Florida Public Service Commission

**Company: CSWR-Florida (Tradewinds Utilities, Inc.)
Docket No.: 20250052
Test Year Ended: 1/31/2025**

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

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

	(1)	(2)	(3)	(4)	(5)	(6)
	Individual Plant Flows				Total Plant Flows	Total Purch. Sewage Treatment
Month/ Year	(Name)	(Name)	(Name)	(Name)		
Feb-24						0
Mar-24						8000
Apr-24						317000
May-24						200000
Jun-24						160000
Jul-24						137000
Aug-24						125000
Sep-24						31000
Oct-24						102000
Nov-24						125000
Dec-24						0
Jan-25						0
Total	=====	=====	=====	=====	=====	1205000

Water Treatment Plant Data

Florida Public Service Commission

Company: CSWR-Florida (Tradewinds Utilities, Inc.)
Docket No.: 20250052
Test Year Ended: 1/31/2025

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

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

		DATE	GPD
1.	Plant Capacity		950,000
	The hydraulic rated capacity. If different from that shown on the DER operating or construction permit, provide an explanation.		
2.	Maximum Day	6/2/2024	501,000
	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) 6/1/2024	351,400
		(2) 6/2/2024	349,800
	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.	(3) 5/30/2024	347,000
		(4) 5/31/2024	342,600
		(5) 6/3/2024	289,000
		AVERAGE 335960	
4.	Average Daily Flow		213,328
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.		

Florida Public Service Commission

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

MONTH	GPD
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- 1 The CSWR-Florida (Tradewinds Utilities, Inc.) wastewater treatment facility is a purchased facility that
2 consists solely of a collection system with four lift stations and does not include an on-site treatment
3 plant. All wastewater is conveyed off-site for treatment by a third party. Therefore, this schedule is not
4 applicable.

**Used and Useful Calculations
Water Treatment Plant**

Florida Public Service Commission

**Company: CSWR-Florida (Tradewinds Utilities, Inc.)
Docket No.: 20250052
Test Year Ended: 1/31/2025**

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

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

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

Line No.

1	INPUT INFORMATION:			
2	Water Treatment System			
3	Number of Wells		3	
4	Total Well Capacity, gpm		659.72	gpm
5	Firm Reliable Well pumping Capacity (largest well out), gpm		659.72	gpm
6	Firm Reliable Well pumping Capacity (largest well out), gpd		633,333.33	gpd
7	Peak Day Demand		501,000.00	gpd
8	Peak Hour Demand = 2 x Maximum Day / 1440		695.83	gpm
9	Fire Flow Requirement	0 gpm	2 Hours	0 gpd
10	Fire Flow Requirement			0 gpm
11	Unaccounted For Water	13%	28,319.55	gpd, avg
12	Acceptable Unaccounted For	10%	21,332.79	gpd, avg
13	Excess Unaccounted for		6,986.77	gpd, avg
14	Property Needed to Serve		0.00	gpm
15	Used and Useful Analysis, in accordance with Rule 25-30.4325:			
16	Treatment System (Peak Demand / Firm Reliable Capacity)		78%	
17	Storage Facilities			
18	Ground Storage Capacity, gal.		0	gallons
19	Usable Ground Storage (90%), gal		0	gallons
20	Elevated Storage		200,000.00	gallons
21	Usable Elevated Storage		200,000.00	gallons
22	Hydropneumatic Storage Capacity, gal.		15,000.00	gallons
23	Usable Hydropneumatic Storage Capacity (0%), gal.		-	gallons
24	Total Usable Storage, gal.		200,000.00	gallons
24	Used and Useful Analysis, in accordance with Rule 25-30.4325:			
25	Storage Facilities (Peak Demand / Usable Storage)		100%	

**Used and Useful Calculations
Wastewater Treatment Plant**

Florida Public Service Commission

**Company: CSWR-Florida (Tradewinds Utilities, 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).

Recap Schedules: A-6,A-10,B-14

- 1 The CSWR-Florida (Tradewinds Utilities, Inc.) wastewater treatment facility is a purchased
- 2 facility that consists solely of a collection system with four lift stations and does not include
- 3 an on-site treatment plant. All wastewater is conveyed off-site for treatment by a third party.
- 4 Therefore, this schedule is not applicable.

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

Florida Public Service Commission

**Company: CSWR-Florida (Tradewinds Utilities, Inc.)
Docket No.: 20250052
Test Year Ended: 1/31/2025**

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

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 (Tradewinds Utilities, 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.

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 (Tradewinds Utilities, Inc.)
Docket No.: 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) Year	(2) Beginning	(3) Ending	(4) Average	(5) SFR Gallons Sold	(6) Gallons/ SFR (5)/(4)	(7) Total Gallons Sold	(8) Total ERCs (7)/(6)	(9) Annual % Incr. in ERCs
	SFR Customers								
1	TY-4								---
2	TY-3								
3	TY-2								
4	TY-1								
5	TY	482	483	483	69,770,039	144,601.12	69,902,817	483	N/A
Average Growth Through 5-Year Period (Col. 8)									N/A
									=====

Equivalent Residential Connections - Wastewater

Florida Public Service Commission

Company: CSWR-Florida (Tradewinds Utilities, Inc.)
Docket No.: 20250052
Test Year Ended: 1/31/2025

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

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

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

Line No.	(1) Year	(2) SFR Customers		(3) Beginning	(4) Ending	(5) Average	(5) SFR Gallons Treated	(6) Gallons/ SFR (5)/(4)	(7) Total Gallons Treated	(8) Total ERCs (7)/(6)	(9) Annual % Incr. in ERCs
1	TY-4										---
2	TY-3										
3	TY-2										
4	TY-1										
5	TY			336	336	336	18,029,322	53,658.70	18,131,789	338	N/A
Average Growth Through 5-Year Period (Col. 8)											N/A
											=====

Company: CSWR-Florida (Tradewinds Utilities, Inc.)

Docket No.: 20250052

Test Year Ended: 1/31/2025

Page 1 of 1

Preparer: Aaron Silas

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

Rate Base	372,209.80
Net Operating Income	204,052.64
Equity Percentage	92.82%
Debt Percentage	7.18%
Last Authorized ROE (Min)	10.16%
Current Cost of Debt	8.50%
Achieved Rate of Return	54.82%
Required Rate of Return	10.04%
Revenue Deficiency	(166,679.75)
Percentage Increase	-32.81%

Company: CSWR-Florida (Tradewinds Utilities, Inc.)

Docket No.: 20250052

Test Year Ended: 1/31/2025

Page 1 of 1

Preparer: Aaron Silas

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

Rate Base	121,353.35
Net Operating Income	85,633.13
Equity Percentage	92.82%
Debt Percentage	7.18%
Last Authorized ROE (Min)	10.16%
Current Cost of Debt	8.50%
Achieved Rate of Return	70.57%
Required Rate of Return	10.04%
Revenue Deficiency	(73,448.27)
Percentage Increase	-28.35%

Interim Rate Design - Water

Florida Public Service Commission

Company: CSWR-Florida (Tradewinds Utilities, Inc.)

Docket No.: 20250052

Test Year Ended: 1/31/2025

Page 1 of 1

Preparer: Aaron Silas

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

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

Customer Type (B)	Base Year Bill Count (C)	Residential Customer Equivalent (D)	Customer Equivalents (E)	Base Year At Present Rates Revenue (F)	Proposed Revenue Increase (G)	Base Year Proposed Revenue (H)	Proposed Monthly Charge (I)
Residential							
5/8" x 3/4"	5,432.00	1	5,432.00	\$ 57,905.12	(19,050.49)	\$ 38,854.63	\$ 7.15
1"	302.00	2.5	755.00	\$ 8,048.30	(2,647.85)	\$ 5,400.45	\$ 17.88
1-1/2"	-	5	-	\$ -	-	\$ -	\$ 35.76
2"	60.00	8	480.00	\$ 5,116.80	(1,683.40)	\$ 3,433.40	\$ 57.22
3"	-	15	-	\$ -	-	\$ -	\$ 107.29
4"	-	25	-	\$ -	-	\$ -	\$ 178.82
6"	-	50	-	\$ -	-	\$ -	\$ 357.65
8"	24.00	80	1,920.00	\$ 20,467.20	(6,733.61)	\$ 13,733.59	\$ 572.23
Gallonge charge per 1,000 Gallons					-	\$ -	
0-5,000			10,342,808.00	\$ 36,923.82	(12,147.75)	\$ 24,776.07	\$ 2.40
5,001-10,000			7,001,959.00	\$ 37,670.54	(12,393.42)	\$ 25,277.12	\$ 3.61
Over 10,000 gallons			50,235,495.00	\$ 338,587.24	(111,393.50)	\$ 227,193.74	\$ 4.52
General Service							
5/8" x 3/4"		1	-				\$ 7.15
1"	12.00	2.5	30.00	\$ 319.80	(105.21)	\$ 214.59	\$ 17.88
1-1/2"	-	5	-		-	\$ -	\$ 35.76
2"	12.00	8	96.00	\$ 1,023.36	(336.68)	\$ 686.68	\$ 57.22
3"	-	15	-		-	\$ -	\$ 107.29
4"	-	25	-		-	\$ -	\$ 178.82
6"	-	50	-		-	\$ -	\$ 357.65
8"	-	80	-		-	\$ -	\$ 572.23
Gallonge charge per 1,000 Gallons	-		132,778.00	\$ 570.95	(187.84)	\$ 383.11	\$ 2.89
Total:	5,842.00		8,713.00	\$ 506,633.13	(166,679.75)	\$ 339,953.37	

Interim Rate Design - Wastewater

Florida Public Service Commission

Company: CSWR-Florida (Tradewinds Utilities, Inc.)

Docket No.: 20250052

Test Year Ended: 1/31/2025

Page 1 of 1

Preparer: Aaron Silas

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

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

Customer Type (B)	Base Year Bill Count (C)	Residential Customer Equivalent (D)	Customer Equivalents (E)	Base Year At Present Rates Revenue (F)	Proposed Revenue Increase (G)	Base Year Proposed Revenue (H)	Proposed Monthly Charge (I)
Residential							
All Meter Sizes	4,061.00	1	4,061.00	\$ 100,915.85	(29,932.07)	\$ 70,983.78	\$ 17.48
Gallage charge per 1,000 Gallons	-		18,029,322.00	\$ 143,513.40	(42,566.69)	\$ 100,946.71	\$ 5.60
General Service							
5/8" x 3/4"	-	1	-	\$ -	-	\$ -	\$ 17.48
1"	-	2.5	-	\$ -	-	\$ -	\$ 43.70
1-1/2"	-	5	-	\$ -	-	\$ -	\$ 87.40
2"	12.00	8	96.00	\$ 2,385.60	(707.58)	\$ 1,678.02	\$ 139.84
3"	-	15	-	\$ -	-	\$ -	\$ 262.19
4"	-	25	-	\$ -	-	\$ -	\$ 436.98
6"	-	50	-	\$ -	-	\$ -	\$ 873.97
8"	-	80	-	\$ -	-	\$ -	\$ 1,398.35
Gallage charge per 1,000 Gallons	-		102,467.00	\$ 815.64	(241.92)	\$ 573.72	\$ 5.60
Total:	4,073.00		4,157.00	\$ 247,630.49	(73,448.27)	\$ 174,182.22	

Standalone Rate Design - Water

Florida Public Service Commission

Company: CSWR-Florida (Tradewinds Utilities, Inc.)

Docket No.: 20250052

Test Year Ended: 1/31/2025

Page 1 of 1

Preparer: Aaron Silas

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

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

Customer Type (B)	Base Year Bill Count (C)	Residential Customer Equivalent (D)	Customer Equivalents (E)	Base Year At Present Rates Revenue (F)	Proposed Revenue Increase (G)	Base Year Proposed Revenue (H)	Proposed Monthly Charge (I)
Residential							
5/8" x 3/4"	5,432.00	1	5,432.00	\$ 57,905.12	(20,966.13)	\$ 36,938.99	\$ 6.80
1"	302.00	2.5	755.00	\$ 8,048.30	(2,914.11)	\$ 5,134.19	\$ 17.00
1-1/2"	-	5	-	\$ -	-	\$ -	\$ 34.00
2"	60.00	8	480.00	\$ 5,116.80	(1,852.68)	\$ 3,264.12	\$ 54.40
3"	-	15	-	\$ -	-	\$ -	\$ 102.00
4"	-	25	-	\$ -	-	\$ -	\$ 170.01
6"	-	50	-	\$ -	-	\$ -	\$ 340.01
8"	24.00	80	1,920.00	\$ 20,467.20	(7,410.71)	\$ 13,056.49	\$ 544.02
Gallage charge per 1,000 Gallons					-	\$ -	
0-5,000			10,342,808.00	\$ 36,923.82	(13,369.28)	\$ 23,554.54	\$ 2.28
5,001-10,000			7,001,959.00	\$ 37,670.54	(13,639.65)	\$ 24,030.89	\$ 3.43
Over 10,000 gallons			50,235,495.00	\$ 338,587.24	(122,594.78)	\$ 215,992.46	\$ 4.30
General Service							
5/8" x 3/4"		1	-				\$ 6.80
1"	12.00	2.5	30.00	\$ 319.80	(115.79)	\$ 204.01	\$ 17.00
1-1/2"	-	5	-		-	\$ -	\$ 34.00
2"	12.00	8	96.00	\$ 1,023.36	(370.54)	\$ 652.82	\$ 54.40
3"	-	15	-		-	\$ -	\$ 102.00
4"	-	25	-		-	\$ -	\$ 170.01
6"	-	50	-		-	\$ -	\$ 340.01
8"	-	80	-		-	\$ -	\$ 544.02
Gallage charge per 1,000 Gallons	-		132,778.00	\$ 570.95	(206.73)	\$ 364.22	\$ 2.74
Total:	5,842.00		8,713.00	\$ 506,633.13	(183,440.40)	\$ 323,192.73	

Standalone Rate Design - Wastewater

Florida Public Service Commission

Company: CSWR-Florida (Tradewinds Utilities, Inc.)

Docket No.: 20250052

Test Year Ended: 1/31/2025

Page 1 of 1

Preparer: Aaron Silas

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

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

Customer Type (B)	Base Year Bill Count (C)	Residential Customer Equivalent (D)	Customer Equivalents (E)	Base Year At Present Rates Revenue (F)	Proposed Revenue Increase (G)	Base Year Proposed Revenue (H)	Proposed Monthly Charge (I)
Residential							
All Meter Sizes	4,061.00	1	4,061.00	\$ 100,915.85	(30,935.73)	\$ 69,980.12	\$ 17.23
Gallage charge per 1,000 Gallons	-		18,029,322.00	\$ 143,513.40	(43,994.00)	\$ 99,519.41	\$ 5.52
General Service							
5/8" x 3/4"	-	1	-	\$ -	-	\$ -	\$ 17.23
1"	-	2.5	-	\$ -	-	\$ -	\$ 43.08
1-1/2"	-	5	-	\$ -	-	\$ -	\$ 86.16
2"	12.00	8	96.00	\$ 2,385.60	(731.31)	\$ 1,654.29	\$ 137.86
3"	-	15	-	\$ -	-	\$ -	\$ 258.48
4"	-	25	-	\$ -	-	\$ -	\$ 430.81
6"	-	50	-	\$ -	-	\$ -	\$ 861.61
8"	-	80	-	\$ -	-	\$ -	\$ 1,378.58
Gallage charge per 1,000 Gallons	-		102,467.00	\$ 815.64	(250.03)	\$ 565.60	\$ 5.52
Total:	4,073.00		4,157.00	\$ 247,630.49	(75,911.06)	\$ 171,719.43	