

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

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

**CSWR-Florida Utility Operating Company, LLC -
Tymber Creek 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**

INDEX

<u>SCHEDULE</u>	<u>PAGE</u>	<u>DESCRIPTION OF SCHEDULE</u>
RATE BASE		
A-1	1	Schedule of Rate Base - Water
A-2	2	Schedule of Rate Base - Wastewater
A-3	3	Adjustments to Rate Base
A-4	4	Annual Plant Additions and Balances
A-5	5	Water Plant in Service By Primary Account
A-6	8	Wastewater Plant in Service By Primary Account
A-7	11	Summary of Non-Used and Useful Plant
A-8	12	Annual Accumulated Depreciation Additions and Balances
A-9	13	Water Accumulated Depreciation By Primary Account
A-10	16	Wastewater Accumulated Depreciation By Primary Account
A-11	19	Annual CIAC Additions and Balances
A-12	20	CIAC By Classification
A-13	23	Annual Accumulated Amortization of CIAC Additions and Balances
A-14	24	Accumulated Amortization of CIAC By Classification
A-15	27	Schedule of AFUDC Rates Used
A-16	28	Annual Advances For Construction Additions and Balances
A-17	29	Calculation of Working Capital Allowance
A-18	30	Comparative Balance Sheet - Assets
A-19	32	Comparative Balance Sheet - Liabilities
NET OPERATING INCOME		
B-1	34	Schedule of Water Operating Statement
B-2	35	Schedule of Wastewater Operating Statement
B-3	36	Adjustments to Operating Statements
B-4	37	Test Year Revenues
B-5	38	Operation and Maintenance Expenses By Month - Water
B-6	39	Operation and Maintenance Expenses By Month - Wastewater
B-7	40	Comparative Operation and Maintenance Expenses - Water
B-8	41	Comparative Operation and Maintenance Expenses - Wastewater
B-9	42	Schedule of Test Year Contractual Services
B-10	43	Analysis of Rate Case Expense
B-11	44	Analysis of Major Maintenance Projects - Water and Wastewater
B-12	45	Schedule of Allocated Expenses
B-13	46	Depreciation Expense Water
B-14	47	Depreciation Expense Wastewater
B-15	48	Schedule of Taxes Other Than Income
INCOME TAX		
C-1	49	Reconciliation of Total Income Tax Provision
C-2	50	State and Federal Income Tax Calculation - Current
C-3	51	Schedule of Interest In Tax Expense Calculation
C-4	52	Book/Tax Differences - Permanent
C-5	53	Deferred Tax Expense
C-6	54	Accumulated Deferred Income Taxes
C-7	57	Investment Tax Credits
C-8	61	Parent(s) Debt Information
C-9	62	Income Tax Returns
C-10	63	Miscellaneous Tax Information

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

INDEX

COST OF CAPITAL

D-1	64	Requested Cost of Capital
D-2	65	Reconciliation of Capital Structure to Requested Rate Base
D-3	66	Preferred Stock Outstanding
D-4	67	Short-Term Debt
D-5	68	Long-Term Debt
D-6	69	Variable Rate Long-Term Debt
D-7	70	Schedule of Customer Deposits

RATE SCHEDULES

E-1	71	Rate Schedule
E-2	73	Revenue Schedule At Present and Proposed Rates
E-3	75	Customer Monthly Billing Schedule
E-4	77	Miscellaneous Service Charges
E-5	79	Miscellaneous Service Charge Revenue
E-6	81	Public Fire Hydrants Schedule
E-7	82	Private Fire Protection Schedule
E-8	83	Contracts and Agreements Schedule
E-9	84	Tax or Franchise Fee Schedule
E-10	85	Service Availability Charges Schedule
E-11	87	Guaranteed Revenue Received Schedule
E-12	88	Class A Utility Cost of Service Study
E-13	89	Projected Test Year Revenue Calculation
E-14	90	Billing Analysis Schedule (contained in Volume II)

ENGINEERING SCHEDULES

F-1	91	Gallons of Water Pumped, Sold and Unaccounted For
F-2	92	Gallons of Wastewater Treated
F-3	93	Water Treatment Plant Data
F-4	94	Wastewater Treatment Plant Data
F-5	95	Used and Useful Calculations - Water Treatment Plant
F-6	96	Used and Useful Calculations - Wastewater Treatment Plant
F-7	97	Used and Useful Calculations - Distribution and Collection Systems
F-8	98	Margin Reserve Calculations
F-9	99	Equivalent Residential Connections - Water
F-10	100	Equivalent Residential Connections - Wastewater

ADDITIONAL

101	Interim Rate - Revenue Deficiency - Water
102	Interim Rate - Revenue Deficiency - Wastewater
103	Interim Rate Design - Water
104	Interim Rate Design - Wastewater
105	Standalone Rate Design - Water
106	Standalone Rate Design - Wastewater

Schedule of Water Rate Base

Florida Public Service Commissio

Company: CSWR-Florida (Tymber Creek)

Schedule: A-1

Docket No.: 20250052

Page 1 of 1

Schedule Year Ended: 1/31/2025

Preparer: Brent Thies

Interim ☐ Final ☒Historical ☒ Projected ☐

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

Line No.	(1) Description	(2) Balance Per Books	(3) Utility Adjustments	(4) Adjusted Utility Balance	(5) Supporting Schedule(s)
1	Utility Plant in Service	198,186	-	198,186	A-5
2	Utility Land & Land Rights	24,067	-	24,067	A-5
3	Less: Non-Used & Useful Plant	-	-	-	A-7
4	Construction Work in Progress	-	-	-	-
5	Less: Accumulated Depreciation	(169,611)	-	(169,611)	A-9
6	Less: CIAC	(109,559)	-	(109,559)	A-12
7	Accumulated Amortization of CIAC	106,188	-	106,188	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	49,270	-	49,270	

Schedule of Wastewater Rate Base

Florida Public Service Commissio

Company: CSWR-Florida (Tymber Creek)

Schedule: A-2

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	654,234	-	654,234	A-6
2	Utility Land & Land Rights	26,794	-	26,794	A-6
3	Less: Non-Used & Useful Plant	-	-	-	A-7
4	Construction Work in Progress	-	-	-	-
5	Less: Accumulated Depreciation	(550,243)	-	(550,243)	A-10
6	Less: CIAC	(263,289)	-	(263,289)	A-12
7	Accumulated Amortization of CIAC	263,289	-	263,289	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	130,784	-	130,784	

Schedule of Adjustments to Rate Base

Florida Public Service Commission

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

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

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

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

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

Florida Public Service Commission

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

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

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

Line No.	Description	Year-End Balance	
		Water	Wastewater
1	5/31/2024 Balance	321,031.07	1,014,738.12
2	2024 Additions	-	-
3	2024 Retirements	-	-
4	2024 Adjustments	-	-
5	01/31/2025 Balance	321,031.07	1,014,738.12
6	19__ Additions	-	-
7	19__ Retirements	-	-
8	19__ Adjustments	-	-
9	__ / __ / __ Balance	-	-
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	321,031.07	1,014,738.12

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 (Tymber Creek)
Docket No.: 20250052
Schedule Year Ended: 1/31/2025
Historic [X] Projected []

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

Recap Schedules: A-1, A-4

		(1)	(2)	(3)	(4)
Line No.	Account No. and Name	Test Year Average Bal	Non-Used Useful %	Non-Used Amount	
1	<u>INTANGIBLE PLANT</u>				
2	301.1 Organization	25			
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	24,067			
7	304.2 Structures & Improvements	124			
8	305.2 Collect. & Impound. Reservoirs	-			
9	306.2 Lake, River & Other Intakes	-			
10	307.2 Wells & Springs	-			
11	308.2 Infiltration Galleries & Tunnels	-			
12	309.2 Supply Mains	17,454			
13	310.2 Power Generation Equipment	10,499			
14	311.2 Pumping Equipment	2,591			
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	-			
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	-			
25	331.4 Transm. & Distribution Mains	124,603			
26	333.4 Services	7,726			
27	334.4 Meters & Meter Installations	15,832			
28	335.4 Hydrants	6,359			
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	6,456			
34	341.5 Transportation Equipment	5,408			
35	342.5 Stores Equipment	-			
36	343.5 Tools, Shop & Garage Equipment	-			
37	344.5 Laboratory Equipment	-			
38	345.5 Power Operated Equipment	258			
39	346.5 Communication Equipment	-			
40	347.5 Miscellaneous Equipment	-			
41	348.5 Other Tangible Plant	852			
42	TOTAL	\$ 222,252	\$	\$	
		= = = = =	=====	=====	

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

Florida Public Service Commission

Company: CSWR-Florida (Tymber Creek)
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	-	-	-	-	36	36	36
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	-	-	-	-	34,763	34,763	34,763
7	304.2 Structures & Improvements	-	-	-	-	179	179	179
8	305.2 Collect. & Impound. Reservoirs	-	-	-	-	-	-	-
9	306.2 Lake, River & Other Intakes	-	-	-	-	-	-	-
10	307.2 Wells & Springs	-	-	-	-	-	-	-
11	308.2 Infiltration Galleries & Tunnels	-	-	-	-	-	-	-
12	309.2 Supply Mains	-	-	-	-	25,211	25,211	25,211
13	310.2 Power Generation Equipment	-	-	-	-	15,165	15,165	15,165
14	311.2 Pumping Equipment	-	-	-	-	3,742	3,742	3,742
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	-	-	-	-	-	-	-
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	-	-	-	-	-	-	-
25	331.4 Transm. & Distribution Mains	-	-	-	-	179,982	179,982	179,982
26	333.4 Services	-	-	-	-	11,160	11,160	11,160
27	334.4 Meters & Meter Installations	-	-	-	-	22,868	22,868	22,868
28	335.4 Hydrants	-	-	-	-	9,185	9,185	9,185
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	-	-	-	-	9,325	9,325	9,325
34	341.5 Transportation Equipment	-	-	-	-	7,812	7,812	7,812
35	342.5 Stores Equipment	-	-	-	-	-	-	-
36	343.5 Tools, Shop & Garage Equipment	-	-	-	-	-	-	-
37	344.5 Laboratory Equipment	-	-	-	-	-	-	-
38	345.5 Power Operated Equipment	-	-	-	-	373	373	373
39	346.5 Communication Equipment	-	-	-	-	-	-	-
40	347.5 Miscellaneous Equipment	-	-	-	-	-	-	-
41	348.5 Other Tangible Plant	-	-	-	-	1,230	1,230	1,230
42	TOTAL	\$ -	\$ -	\$ -	\$ -	\$ 321,031	\$ 321,031	\$ 321,031

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

Florida Public Service Commission

Company: CSWR-Florida (Tymber Creek)
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

	(1)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	Account No. and Name	Month # 7	Month # 8	Month # 9	Month # 10	Month # 11	End of Test Year	Average Balance
1	<u>INTANGIBLE PLANT</u>							
2	301.1 Organization	36	36	36	36	36	36	25
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	34,763	34,763	34,763	34,763	34,763	34,763	24,067
7	304.2 Structures & Improvements	179	179	179	179	179	179	124
8	305.2 Collect. & Impound. Reservoirs	-	-	-	-	-	-	-
9	306.2 Lake, River & Other Intakes	-	-	-	-	-	-	-
10	307.2 Wells & Springs	-	-	-	-	-	-	-
11	308.2 Infiltration Galleries & Tunnels	-	-	-	-	-	-	-
12	309.2 Supply Mains	25,211	25,211	25,211	25,211	25,211	25,211	17,454
13	310.2 Power Generation Equipment	15,165	15,165	15,165	15,165	15,165	15,165	10,499
14	311.2 Pumping Equipment	3,742	3,742	3,742	3,742	3,742	3,742	2,591
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	-	-	-	-	-	-	-
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	-	-	-	-	-	-	-
25	331.4 Transm. & Distribution Mains	179,982	179,982	179,982	179,982	179,982	179,982	124,603
26	333.4 Services	11,160	11,160	11,160	11,160	11,160	11,160	7,726
27	334.4 Meters & Meter Installations	22,868	22,868	22,868	22,868	22,868	22,868	15,832
28	335.4 Hydrants	9,185	9,185	9,185	9,185	9,185	9,185	6,359
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	9,325	9,325	9,325	9,325	9,325	9,325	6,456
34	341.5 Transportation Equipment	7,812	7,812	7,812	7,812	7,812	7,812	5,408
35	342.5 Stores Equipment	-	-	-	-	-	-	-
36	343.5 Tools, Shop & Garage Equipment	-	-	-	-	-	-	-
37	344.5 Laboratory Equipment	-	-	-	-	-	-	-
38	345.5 Power Operated Equipment	373	373	373	373	373	373	258
39	346.5 Communication Equipment	-	-	-	-	-	-	-
40	347.5 Miscellaneous Equipment	-	-	-	-	-	-	-
41	348.5 Other Tangible Plant	1,230	1,230	1,230	1,230	1,230	1,230	852
42	TOTAL	\$ 321,031	\$ 321,031	\$ 321,031	\$ 321,031	\$ 321,031	\$ 321,031	\$ 222,252

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

Florida Public Service Commission

Company: CSWR-Florida (Tymber Creek)
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	26,794		
7	354.2 Structures & Improvements	109,882		
8	360.2 Collection Wastewaters - Force	8,689		
9	361.2 Collection Wastewaters - Gravity	189,059		
10	362.2 Special Collecting Structures	-		
11	363.2 Services to Customers	30,009		
12	364.2 Flow Measuring Devices	21,844		
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	57,619		
19	371.3 Pumping Equipment	33,986		
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	175,620		
25	381.4 Plant Wastewaters	-		
26	382.4 Outfall Wastewater Lines	7,496		
27	389.4 Other Plant & Misc. Equipment	3,963		
28	<u>GENERAL PLANT</u>			
29	353.5 Land & Land Rights	-		
30	354.5 Structures & Improvements	-		
31	390.5 Office Furniture & Equipment	4,801		
32	391.5 Transportation Equipment	1,950		
33	392.5 Stores Equipment	-		
34	393.5 Tools, Shop & Garage Equipment	-		
35	394.5 Laboratory Equipment	-		
36	395.5 Power Operated Equipment	2,160		
37	396.5 Communication Equipment	7,155		
38	397.5 Miscellaneous Equipment	-		
39	398.5 Other Tangible Plant	-		
40	TOTAL	- - - - -	-----	-----
		\$ 681,027	\$	\$
		=====	=====	=====

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

Florida Public Service Commission

Company: CSWR-Florida (Tymer Creek)
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	-	-	-	-	38,702	38,702	38,702
7	354.2 Structures & Improvements	-	-	-	-	157,112	157,112	157,112
8	360.2 Collection Wastewaters - Force	-	-	-	-	12,551	12,551	12,551
9	361.2 Collection Wastewaters - Gravity	-	-	-	-	273,085	273,085	273,085
10	362.2 Special Collecting Structures	-	-	-	-	-	-	-
11	363.2 Services to Customers	-	-	-	-	43,346	43,346	43,346
12	364.2 Flow Measuring Devices	-	-	-	-	31,553	31,553	31,553
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	-	-	-	-	83,227	83,227	83,227
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	-	-	-	-	252,642	252,642	252,642
25	381.4 Plant Wastewaters	-	-	-	-	-	-	-
26	382.4 Outfall Wastewater Lines	-	-	-	-	10,827	10,827	10,827
27	389.4 Other Plant & Misc. Equipment	-	-	-	-	5,725	5,725	5,725
28	<u>GENERAL PLANT</u>							
29	353.5 Land & Land Rights	-	-	-	-	-	-	-
30	354.5 Structures & Improvements	-	-	-	-	-	-	-
31	390.5 Office Furniture & Equipment	-	-	-	-	6,935	6,935	6,935
32	391.5 Transportation Equipment	-	-	-	-	2,817	2,817	2,817
33	392.5 Stores Equipment	-	-	-	-	-	-	-
34	393.5 Tools, Shop & Garage Equipment	-	-	-	-	-	-	-
35	394.5 Laboratory Equipment	-	-	-	-	-	-	-
36	395.5 Power Operated Equipment	-	-	-	-	3,120	3,120	3,120
37	396.5 Communication Equipment	-	-	-	-	-	-	-
38	397.5 Miscellaneous Equipment	-	-	-	-	-	-	-
39	398.5 Other Tangible Plant	-	-	-	-	-	-	-
40	TOTAL	\$ -	\$ -	\$ -	\$ -	\$ 921,642	\$ 921,642	\$ 921,642
		=====	=====	=====	=====	=====	=====	=====

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

Florida Public Service Commission

Company: CSWR-Florida (Tymer Creek)
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	38,702	38,702	38,702	38,702	38,702	38,702	26,794
7	354.2 Structures & Improvements	159,521	159,521	159,521	159,521	159,521	159,521	109,882
8	360.2 Collection Wastewaters - Force	12,551	12,551	12,551	12,551	12,551	12,551	8,689
9	361.2 Collection Wastewaters - Gravity	273,085	273,085	273,085	273,085	273,085	273,085	189,059
10	362.2 Special Collecting Structures	-	-	-	-	-	-	-
11	363.2 Services to Customers	43,346	43,346	43,346	43,346	43,346	43,346	30,009
12	364.2 Flow Measuring Devices	31,553	31,553	31,553	31,553	31,553	31,553	21,844
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	83,227	83,227	83,227	83,227	83,227	83,227	57,619
19	371.3 Pumping Equipment	73,637	73,637	73,637	73,637	73,637	73,637	33,986
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	254,190	254,190	254,190	254,190	254,190	254,190	175,620
25	381.4 Plant Wastewaters	-	-	-	-	-	-	-
26	382.4 Outfall Wastewater Lines	10,827	10,827	10,827	10,827	10,827	10,827	7,496
27	389.4 Other Plant & Misc. Equipment	5,725	5,725	5,725	5,725	5,725	5,725	3,963
28	<u>GENERAL PLANT</u>							
29	353.5 Land & Land Rights	-	-	-	-	-	-	-
30	354.5 Structures & Improvements	-	-	-	-	-	-	-
31	390.5 Office Furniture & Equipment	6,935	6,935	6,935	6,935	6,935	6,935	4,801
32	391.5 Transportation Equipment	2,817	2,817	2,817	2,817	2,817	2,817	1,950
33	392.5 Stores Equipment	-	-	-	-	-	-	-
34	393.5 Tools, Shop & Garage Equipment	-	-	-	-	-	-	-
35	394.5 Laboratory Equipment	-	-	-	-	-	-	-
36	395.5 Power Operated Equipment	3,120	3,120	3,120	3,120	3,120	3,120	2,160
37	396.5 Communication Equipment	15,502	15,502	15,502	15,502	15,502	15,502	7,155
38	397.5 Miscellaneous Equipment	-	-	-	-	-	-	-
39	398.5 Other Tangible Plant	-	-	-	-	-	-	-
40	TOTAL	\$ 1,014,738 =====	\$ 1,014,738 =====	\$ 1,014,738 =====	\$ 1,014,738 =====	\$ 1,014,738 =====	\$ 1,014,738 =====	\$ 681,027 =====

Non-Used and Useful Plant - Summary

Florida Public Service Commission

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

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

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

Line No.	Description	Year-End Balance	
		Water	Wastewater
1	05/31/2024 Balance	242,368	788,738
2	2024 Additions	5,250	12,154
3	2024 Retirements		
4	2024 Adjustments		
5	01/31/2025 Balance	247,619	800,892
6	19__ Additions		
7	19__ Retirements		
8	19__ Adjustments		
9	__ / __ / __ Balance		
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	247,619	800,892

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 (Tymber Creek)
Docket No.: 20250052
Schedule Year Ended: 1/31/2025
Historic [X] Projected []

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

Recap Schedules: A-1, A-8

Line No.	(1) Account No. and Name	(2) Test Year Average Bal	(3)	(4)
			Non-Used Useful %	Non-Used Amount
1	<u>INTANGIBLE PLANT</u>			
2	301.1 Organization	23	-	-
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	124	-	-
8	305.2 Collect. & Impound. Reservoirs	-	-	-
9	306.2 Lake, River & Other Intakes	-	-	-
10	307.2 Wells & Springs	-	-	-
11	308.2 Infiltration Galleries & Tunnels	-	-	-
12	309.2 Supply Mains	9,590	-	-
13	310.2 Power Generation Equipment	10,499	-	-
14	311.2 Pumping Equipment	737	-	-
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	-	-	-
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	-	-	-
25	331.4 Transm. & Distribution Mains	114,748	-	-
26	333.4 Services	7,726	-	-
27	334.4 Meters & Meter Installations	7,774	-	-
28	335.4 Hydrants	6,220	-	-
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	6,456	-	-
34	341.5 Transportation Equipment	4,753	-	-
35	342.5 Stores Equipment	-	-	-
36	343.5 Tools, Shop & Garage Equipment	-	-	-
37	344.5 Laboratory Equipment	-	-	-
38	345.5 Power Operated Equipment	258	-	-
39	346.5 Communication Equipment	-	-	-
40	347.5 Miscellaneous Equipment	-	-	-
41	348.5 Other Tangible Plant	703	-	-
42	TOTAL	\$ 169,611	\$ -	\$ -

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

Florida Public Service Commission

Company: CSWR-Florida (Tymber Creek)
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	-	-	-	-	33	33	33
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	-	-	-	-	179	179	179
8	305.2 Collect. & Impound. Reservoirs	-	-	-	-	-	-	-
9	306.2 Lake, River & Other Intakes	-	-	-	-	-	-	-
10	307.2 Wells & Springs	-	-	-	-	-	-	-
11	308.2 Infiltration Galleries & Tunnels	-	-	-	-	-	-	-
12	309.2 Supply Mains	-	-	-	-	13,611	13,671	13,731
13	310.2 Power Generation Equipment	-	-	-	-	15,165	15,165	15,165
14	311.2 Pumping Equipment	-	-	-	-	1,002	1,018	1,033
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	-	-	-	-	-	-	-
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	-	-	-	-	-	-	-
25	331.4 Transm. & Distribution Mains	-	-	-	-	164,349	164,699	165,048
26	333.4 Services	-	-	-	-	11,160	11,160	11,160
27	334.4 Meters & Meter Installations	-	-	-	-	10,848	10,943	11,038
28	335.4 Hydrants	-	-	-	-	8,917	8,934	8,951
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	-	-	-	-	9,325	9,325	9,325
34	341.5 Transportation Equipment	-	-	-	-	6,432	6,540	6,649
35	342.5 Stores Equipment	-	-	-	-	-	-	-
36	343.5 Tools, Shop & Garage Equipment	-	-	-	-	-	-	-
37	344.5 Laboratory Equipment	-	-	-	-	-	-	-
38	345.5 Power Operated Equipment	-	-	-	-	373	373	373
39	346.5 Communication Equipment	-	-	-	-	-	-	-
40	347.5 Miscellaneous Equipment	-	-	-	-	-	-	-
41	348.5 Other Tangible Plant	-	-	-	-	975	985	995
42	TOTAL	\$ -	\$ -	\$ -	\$ -	\$ 242,368	\$ 243,025	\$ 243,681
		=====	=====	=====	=====	=====	=====	=====

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

Florida Public Service Commission

Company: CSWR-Florida (Tymer Creek)
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	33	33	33	33	34	34	23
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	179	179	179	179	179	179	124
8	305.2 Collect. & Impound. Reservoirs	-	-	-	-	-	-	-
9	306.2 Lake, River & Other Intakes	-	-	-	-	-	-	-
10	307.2 Wells & Springs	-	-	-	-	-	-	-
11	308.2 Infiltration Galleries & Tunnels	-	-	-	-	-	-	-
12	309.2 Supply Mains	13,792	13,852	13,912	13,972	14,032	14,092	9,590
13	310.2 Power Generation Equipment	15,165	15,165	15,165	15,165	15,165	15,165	10,499
14	311.2 Pumping Equipment	1,049	1,065	1,080	1,096	1,111	1,127	737
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	-	-	-	-	-	-	-
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	-	-	-	-	-	-	-
25	331.4 Transm. & Distribution Mains	165,398	165,747	166,097	166,446	166,796	167,145	114,748
26	333.4 Services	11,160	11,160	11,160	11,160	11,160	11,160	7,726
27	334.4 Meters & Meter Installations	11,133	11,229	11,324	11,419	11,515	11,610	7,774
28	335.4 Hydrants	8,968	8,985	9,002	9,019	9,036	9,053	6,220
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	9,325	9,325	9,325	9,325	9,325	9,325	6,456
34	341.5 Transportation Equipment	6,757	6,866	6,974	7,083	7,191	7,300	4,753
35	342.5 Stores Equipment	-	-	-	-	-	-	-
36	343.5 Tools, Shop & Garage Equipment	-	-	-	-	-	-	-
37	344.5 Laboratory Equipment	-	-	-	-	-	-	-
38	345.5 Power Operated Equipment	373	373	373	373	373	373	258
39	346.5 Communication Equipment	-	-	-	-	-	-	-
40	347.5 Miscellaneous Equipment	-	-	-	-	-	-	-
41	348.5 Other Tangible Plant	1,005	1,016	1,026	1,036	1,046	1,057	703
42	TOTAL	\$ 244,337	\$ 244,993	\$ 245,650	\$ 246,306	\$ 246,962	\$ 247,618	\$ 169,611

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

Florida Public Service Commission

Company: CSWR-Florida (Tymler Creek)
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	-	0	-
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	100,746	-	-
8	360.2 Collection Wastewaters - Force	3,681	-	-
9	361.2 Collection Wastewaters - Gravity	189,059	-	-
10	362.2 Special Collecting Structures	-	-	-
11	363.2 Services to Customers	30,009	-	-
12	364.2 Flow Measuring Devices	20,903	-	-
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	12,350	-	-
19	371.3 Pumping Equipment	551	-	-
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	174,918	-	-
25	381.4 Plant Wastewaters	-	-	-
26	382.4 Outfall Wastewater Lines	7,496	-	-
27	389.4 Other Plant & Misc. Equipment	2,569	-	-
28	<u>GENERAL PLANT</u>			
29	353.5 Land & Land Rights	-	-	-
30	354.5 Structures & Improvements	-	-	-
31	390.5 Office Furniture & Equipment	4,801	-	-
32	391.5 Transportation Equipment	792	-	-
33	392.5 Stores Equipment	-	-	-
34	393.5 Tools, Shop & Garage Equipment	-	-	-
35	394.5 Laboratory Equipment	-	-	-
36	395.5 Power Operated Equipment	2,160	-	-
37	396.5 Communication Equipment	209	-	-
38	397.5 Miscellaneous Equipment	-	-	-
39	398.5 Other Tangible Plant	-	-	-
40	TOTAL	\$ 550,243	\$ -	\$ -

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

Florida Public Service Commission

Company: CSWR-Florida (Tymer Creek)
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	-	-	-	-	143,871	144,280	144,689
8	360.2 Collection Wastewaters - Force	-	-	-	-	5,178	5,213	5,247
9	361.2 Collection Wastewaters - Gravity	-	-	-	-	273,085	273,085	273,085
10	362.2 Special Collecting Structures	-	-	-	-	-	-	-
11	363.2 Services to Customers	-	-	-	-	43,346	43,346	43,346
12	364.2 Flow Measuring Devices	-	-	-	-	28,226	28,752	29,278
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	-	-	-	-	16,916	17,146	17,377
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	-	-	-	-	252,642	252,642	252,642
25	381.4 Plant Wastewaters	-	-	-	-	-	-	-
26	382.4 Outfall Wastewater Lines	-	-	-	-	10,827	10,827	10,827
27	389.4 Other Plant & Misc. Equipment	-	-	-	-	3,604	3,631	3,657
28	<u>GENERAL PLANT</u>	-	-	-	-	-	-	-
29	353.5 Land & Land Rights	-	-	-	-	-	-	-
30	354.5 Structures & Improvements	-	-	-	-	-	-	-
31	390.5 Office Furniture & Equipment	-	-	-	-	6,935	6,935	6,935
32	391.5 Transportation Equipment	-	-	-	-	988	1,027	1,066
33	392.5 Stores Equipment	-	-	-	-	-	-	-
34	393.5 Tools, Shop & Garage Equipment	-	-	-	-	-	-	-
35	394.5 Laboratory Equipment	-	-	-	-	-	-	-
36	395.5 Power Operated Equipment	-	-	-	-	3,120	3,120	3,120
37	396.5 Communication Equipment	-	-	-	-	-	-	-
38	397.5 Miscellaneous Equipment	-	-	-	-	-	-	-
39	398.5 Other Tangible Plant	-	-	-	-	-	-	-
40	TOTAL	\$ -	\$ -	\$ -	\$ -	\$ 788,738	\$ 790,005	\$ 791,271
		=====	=====	=====	=====	=====	=====	=====

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

Florida Public Service Commission

Company: CSWR-Florida (Tymer Creek)
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	145,105	145,520	145,936	146,351	146,767	147,182	100,746
8	360.2 Collection Wastewaters - Force	5,282	5,317	5,352	5,387	5,421	5,456	3,681
9	361.2 Collection Wastewaters - Gravity	273,085	273,085	273,085	273,085	273,085	273,085	189,059
10	362.2 Special Collecting Structures	-	-	-	-	-	-	-
11	363.2 Services to Customers	43,346	43,346	43,346	43,346	43,346	43,346	30,009
12	364.2 Flow Measuring Devices	29,804	30,330	30,856	31,382	31,553	31,553	20,903
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	17,608	17,839	18,070	18,301	18,532	18,763	12,350
19	371.3 Pumping Equipment	341	682	1,024	1,365	1,706	2,047	551
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	252,649	252,656	252,664	252,671	252,678	252,685	174,918
25	381.4 Plant Wastewaters	-	-	-	-	-	-	-
26	382.4 Outfall Wastewater Lines	10,827	10,827	10,827	10,827	10,827	10,827	7,496
27	389.4 Other Plant & Misc. Equipment	3,684	3,711	3,737	3,764	3,790	3,817	2,569
28	<u>GENERAL PLANT</u>							
29	353.5 Land & Land Rights	-	-	-	-	-	-	-
30	354.5 Structures & Improvements	-	-	-	-	-	-	-
31	390.5 Office Furniture & Equipment	6,935	6,935	6,935	6,935	6,935	6,935	4,801
32	391.5 Transportation Equipment	1,105	1,144	1,184	1,223	1,262	1,301	792
33	392.5 Stores Equipment	-	-	-	-	-	-	-
34	393.5 Tools, Shop & Garage Equipment	-	-	-	-	-	-	-
35	394.5 Laboratory Equipment	-	-	-	-	-	-	-
36	395.5 Power Operated Equipment	3,120	3,120	3,120	3,120	3,120	3,120	2,160
37	396.5 Communication Equipment	129	258	388	517	646	775	209
38	397.5 Miscellaneous Equipment	-	-	-	-	-	-	-
39	398.5 Other Tangible Plant	-	-	-	-	-	-	-
40	TOTAL	\$ 793,021	\$ 794,772	\$ 796,522	\$ 798,272	\$ 799,668	\$ 800,892	\$ 550,243

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 (Tymer Creek)
Docket No.: 20250052
Test Year Ended: 1/31/2025

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

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

Line No.	Description	Year-End Balance	
		Water	Wastewater
1	05/31/2024 Balance	153,383	380,306
2	2024 Additions	- - - - -	- - - - -
3	2024 Adjustments	- - - - -	- - - - -
4	01/31/2025 Balance	153,383	380,306
5	19__ Additions	- - - - -	- - - - -
6	19__ Adjustments	- - - - -	- - - - -
7	__/_/_ Balance	- - - - -	- - - - -
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	153,383 =====	380,306 =====

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 (Tymber Creek)
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)	109,559		
6				
7	Total	\$ 109,559	\$	\$
		= = = = =	=====	=====

<u>WASTEWATER</u>				
8	Plant Capacity Fees	-		
9	Line/Main Extension Fees	-		
10	Contributed Lines	-		
11	Other (Describe)	263,289		
12				
13	Total	\$ 263,289	\$	\$
		= = = = =	=====	=====

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

Florida Public Service Commission

Company: CSWR-Florida (Tymber Creek)
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)	-	-	-	-	153,383	153,383	153,383
6								
7	Total	\$ -	\$ -	\$ -	\$ -	\$ 153,383	\$ 153,383	\$ 153,383
		=====	=====	=====	=====	=====	=====	=====

<u>WASTEWATER</u>								
8	Plant Capacity Fees	-	-	-	-	-	-	-
9	Line/Main Extension Fees	-	-	-	-	-	-	-
10	Contributed Lines	-	-	-	-	-	-	-
11	Other (Describe)	-	-	-	-	380,306	380,306	380,306
12								
13	Total	\$ -	\$ -	\$ -	\$ -	\$ 380,306	\$ 380,306	\$ 380,306
		=====	=====	=====	=====	=====	=====	=====

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

Florida Public Service Commission

Company: CSWR-Florida (Tymer Creek)
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)	153,383	153,383	153,383	153,383	153,383	153,383	109,559
6								
7	Total	\$ 153,383 = = = =	\$ 153,383 = = = =	\$ 153,383 = = = =	\$ 153,383 = = = =	\$ 153,383 = = = =	\$ 153,383 = = = =	\$ 109,559 = = = =
<u>WASTEWATER</u>								
8	Plant Capacity Fees	-	-	-	-	-	-	-
9	Line/Main Extension Fees	-	-	-	-	-	-	-
10	Contributed Lines	-	-	-	-	-	-	-
11	Other (Describe)	380,306	380,306	380,306	380,306	380,306	380,306	263,289
12								
13	Total	\$ 380,306 = = = =	\$ 380,306 = = = =	\$ 380,306 = = = =	\$ 380,306 = = = =	\$ 380,306 = = = =	\$ 380,306 = = = =	\$ 263,289 = = = =

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

Florida Public Service Commission

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

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

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

Line No.	Description	Year-End Balance	
		Water	Wastewater
1	05/31/2024 Balance	153,383	380,306
2	2024 Additions	- - - - -	- - - - -
3	2024 Adjustments	- - - - -	- - - - -
4	01/31/2025 Balance	153,383	380,306
5	19__ Additions	- - - - -	- - - - -
6	19__ Adjustments	- - - - -	- - - - -
7	__/_/_ Balance	- - - - -	- - - - -
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	153,383	380,306
		=====	=====

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

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

Florida Public Service Commission

Company: CSWR-Florida (Tymber Creek)
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)	106,188		
6				
7	Total	\$ 106,188	\$	\$
		=====	=====	=====
	<u>WASTEWATER</u>			
8	Plant Capacity Fees	-		
9	Line/Main Extension Fees	-		
10	Contributed Lines	-		
11	Other (Describe)	263,289		
12				
13	Total	\$ 263,289	\$	\$
		=====	=====	=====

Schedule of Accumulated Amortization - CIAC
Test Year Average Balance

Florida Public Service Commission

Company: CSWR-Florida (Tymber Creek)
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)	-	-	-	-	153,383	153,383	153,383
6								
7	Total	\$ - =====	\$ - =====	\$ - =====	\$ - =====	\$ 153,383 =====	\$ 153,383 =====	\$ 153,383 =====
<u>WASTEWATER</u>								
8	Plant Capacity Fees	-	-	-	-	-	-	-
9	Line/Main Extension Fees	-	-	-	-	-	-	-
10	Contributed Lines	-	-	-	-	-	-	-
11	Other (Describe)	-	-	-	-	380,306	380,306	380,306
12								
13	Total	\$ - =====	\$ - =====	\$ - =====	\$ - =====	\$ 380,306 =====	\$ 380,306 =====	\$ 380,306 =====

Schedule of Accumulated Amortization - CIAC
Test Year Average Balance

Florida Public Service Commission

Company: CSWR-Florida (Tymber Creek)
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)	153,383	153,383	153,383	153,383	153,383	153,383	106,188
6								
7	Total	\$ 153,383 =====	\$ 153,383 =====	\$ 153,383 =====	\$ 153,383 =====	\$ 153,383 =====	\$ 153,383 =====	\$ 106,188 =====
<u>WASTEWATER</u>								
8	Plant Capacity Fees	-	-	-	-	-	-	-
9	Line/Main Extension Fees	-	-	-	-	-	-	-
10	Contributed Lines	-	-	-	-	-	-	-
11	Other (Describe)	380,306	380,306	380,306	380,306	380,306	380,306	263,289
12								
13	Total	\$ 380,306 =====	\$ 380,306 =====	\$ 380,306 =====	\$ 380,306 =====	\$ 380,306 =====	\$ 380,306 =====	\$ 263,289 =====

Schedule of Annual AFUDC Rates Used

Florida Public Service Commission

Company: CSWR-Florida (Tymber Creek)

Schedule: A-15

Docket No.: 20250052

Page 1 of 1

Test Year Ended: 1/31/2025

Preparer: Brent Thies

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

The Company does not use any AFUDC Rates.

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

Florida Public Service Commission

**Company: CSWR-Florida (Tymber Creek)
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 (Tymber Creek)

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	956	932	1,888
4	Accounts Rec'b - Customer	6,981	14,194	21,175
5	Notes & Accts. Rec'b - Assoc. Cos.	-	-	-
6	Accounts Rec'b - Other	6	6	11
7	Allowance for Bad Debts	(1,886)	(3,836)	(5,722)
8	Prepayments	454	442	896
9	Miscellaneous Current & Accrued Assets	4,790	4,668	9,458
10				
11	Current Liabilities (13 month average)			
12	Accounts Payable	(203,994)	(198,787)	(402,781)
13	Notes Payable	-	-	-
14	Notes & Accounts Payable - Assoc. Cos.	(28,626)	(27,895)	(56,521)
15	Customer Deposits	-	-	-
16	Accrued Taxes	(681)	(664)	(1,345)
17	Accrued Interest	-	-	-
18	Accrued Dividends	-	-	-
19	Misc. Current & Accrued Liabilities	(6,272)	(6,112)	(12,384)
20				
21	Working Capital (Balance Sheet Method)	\$ (228,272)	\$ (217,052)	\$ (445,324)
22				
23	Working Capital to Rate Base Summary	0	0	0

Comparative Balance Sheet - Assets

Florida Public Service Commission

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

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

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

Line No.	(1) ASSETS	(2) Prior Test Year	(3) Month # 1	(4) Month # 2	(5) Month # 3	(6) Month # 4	(7) Month # 5	(8) Month # 6
1	Utility Plant in Service	-	-	-	-	1,242,673	1,242,673	1,242,673
2	Construction Work in Progress	5,378	5,378	5,378	15,060	207,364	228,330	318,756
3	Other Utility Plant Adjustments	-	-	-	-	858,874	858,874	858,874
4	GROSS UTILITY PLANT	\$ 5,378	\$ 5,378	\$ 5,378	\$ 15,060	\$ 2,308,911	\$ 2,329,877	\$ 2,420,303
5	Less: Accumulated Depreciation	-	-	-	-	(1,031,106)	(1,033,029)	(1,034,952)
6	NET UTILITY PLANT	\$ 5,378	\$ 5,378	\$ 5,378	\$ 15,060	\$ 1,277,805	\$ 1,296,848	\$ 1,385,351
7	Cash	-	-	-	-	3,637	967	2,416
8	Accounts Rec'b - Customer	-	-	-	-	-	-	21,072
9	Notes & Accts. Rec'b - Assoc. Cos.	-	-	-	-	-	-	-
10	Accounts Rec'b - Other	-	-	-	-	21	21	21
11	Allowance for Bad Debts	-	-	-	-	-	-	(6,363)
12	Prepayments	-	-	-	-	27	23	2,119
13	Miscellaneous Current & Accrued Assets	-	-	-	-	12,930	13,007	13,734
14	TOTAL CURRENT ASSETS	\$ -	\$ -	\$ -	\$ -	\$ 16,615	\$ 14,018	\$ 32,999
15	Unamortized Debt Discount & Exp.	-	-	-	-	-	-	-
16	Prelim. Survey & Investigation Charges	171,794	175,445	176,630	176,630	1,591	1,591	(2,134)
17	Clearing Accounts	-	-	-	-	(4,106)	(4,041)	(4,860)
18	Deferred Rate Case Expense	-	-	-	-	8	8	1,479
19	Other Miscellaneous Deferred Debits	-	-	-	-	4,416	10,443	10,066
20	Accum. Deferred Income Taxes	-	-	-	-	-	-	-
21	TOTAL DEFERRED DEBITS	\$ 171,794	\$ 175,445	\$ 176,630	\$ 176,630	\$ 1,909	\$ 8,001	\$ 4,550
22	TOTAL ASSETS	\$ 177,172	\$ 180,823	\$ 182,008	\$ 191,690	\$ 1,296,329	\$ 1,318,866	\$ 1,422,900
		=====	=====	=====	=====	=====	=====	=====
		-	-	-	-	-	-	-

Comparative Balance Sheet - Assets

Florida Public Service Commission

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

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

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

Line No.	(1) ASSETS	(9) Month # 7	(10) Month # 8	(11) Month # 9	(12) Month # 10	(13) Month # 11	(14) End of Test Year	(15) 13-Month Avg Bal
1	Utility Plant in Service	1,335,769	1,335,769	1,335,769	1,335,769	1,335,769	1,335,769	903,280
2	Construction Work in Progress	352,441	410,692	493,484	428,762	515,073	537,141	271,018
3	Other Utility Plant Adjustments	858,874	858,874	858,874	858,874	858,874	858,874	594,605
4	GROSS UTILITY PLANT	\$ 2,547,085	\$ 2,605,335	\$ 2,688,127	\$ 2,623,405	\$ 2,709,717	\$ 2,731,785	\$ 1,768,903
5	Less: Accumulated Depreciation	(1,037,358)	(1,039,765)	(1,042,172)	(1,044,578)	(1,046,630)	(1,048,511)	(719,854)
6	NET UTILITY PLANT	1,509,726	1,565,570	1,645,956	1,578,827	1,663,087	1,683,274	1,049,049
7	Cash	154	3,769	3,228	6,361	640	3,377	1,888
8	Accounts Rec'b - Customer	21,753	41,284	35,977	49,818	54,057	51,314	21,175
9	Notes & Accts. Rec'b - Assoc. Cos.	-	-	-	-	-	-	-
10	Accounts Rec'b - Other	21	21	21	21	-	-	11
11	Allowance for Bad Debts	(5,769)	(12,409)	(9,289)	(14,290)	(13,369)	(12,897)	(5,722)
12	Prepayments	1,924	1,756	2,088	1,617	1,145	955	896
13	Miscellaneous Current & Accrued Assets	14,007	14,167	13,635	13,602	13,860	14,020	9,458
14	TOTAL CURRENT ASSETS	32,091	48,588	45,659	57,129	56,332	56,767	27,707
15	Unamortized Debt Discount & Exp.	-	-	-	-	-	-	-
16	Prelim. Survey & Investigation Charges	(2,134)	(2,134)	(2,134)	(2,134)	(2,134)	(2,134)	52,980
17	Clearing Accounts	(4,750)	(4,597)	(6,098)	(5,784)	1,242	2,150	(2,373)
18	Deferred Rate Case Expense	1,479	1,564	1,716	1,817	1,817	1,817	900
19	Other Miscellaneous Deferred Debits	11,340	10,963	11,385	12,246	14,867	14,867	7,738
20	Accum. Deferred Income Taxes	-	-	-	-	-	-	-
21	TOTAL DEFERRED DEBITS	5,933	5,796	4,869	6,145	15,791	16,700	59,246
22	TOTAL ASSETS	1,547,751	1,619,954	1,696,483	1,642,101	1,735,210	1,756,741	1,136,002
		=====	=====	=====	=====	=====	=====	=====
		-	-	-	-	-	-	-

Comparative Balance Sheet - Equity Capital & Liabilities

Florida Public Service Commission

Company: CSWR-Florida (Tymber Creek)
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	20,320	20,320	20,320	20,320	1,103,557	1,054,245	1,154,669
2	Preferred Stock Issued	-	-	-	-	-	-	-
3	Additional Paid in Capital	-	-	-	-	-	-	-
4	Retained Earnings	(8,530)	(8,530)	(8,530)	(8,530)	(15,779)	(31,293)	(38,655)
5	Other Equity Capital	-	-	-	-	-	-	-
6	TOTAL EQUITY CAPITAL	11,789	11,789	11,789	11,789	1,087,778	1,022,952	1,116,014
7	Bonds	-	-	-	-	-	-	-
8	Reacquired Bonds	-	-	-	-	-	-	-
9	Advances From Associated Companies	165,383	169,033	170,218	179,900	73,245	147,332	6,950
10	Other Long-Term Debt	-	-	-	-	-	-	-
11	TOTAL LONG-TERM DEBT	165,383	169,033	170,218	179,900	73,245	147,332	6,950
12	Accounts Payable	-	-	-	-	124,518	127,974	289,997
13	Notes Payable	-	-	-	-	-	-	-
14	Notes & Accounts Payable - Assoc. Cos.	-	-	-	-	-	-	-
15	Customer Deposits	-	-	-	-	-	-	-
16	Accrued Taxes	-	-	-	-	1,943	1,943	1,943
17	Accrued Interest	-	-	-	-	-	-	-
18	Accrued Dividends	-	-	-	-	-	-	-
19	Misc. Current & Accrued Liabilities	-	-	-	-	8,844	18,664	7,995
20	TOTAL CURRENT & ACC. LIABILITIES	-	-	-	-	135,306	148,582	299,936
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	-	-	-	-	533,689	533,689	533,689
27	Less: Accum. Amortization of CIAC	-	-	-	-	(533,689)	(533,689)	(533,689)
28	Accumulated Deferred Income Taxes	-	-	-	-	-	-	-
29	TOTAL EQUITY CAPITAL & LIABILITIES	177,172	180,823	182,008	191,690	1,296,329	1,318,866	1,422,900

Comparative Balance Sheet - Equity Capital & Liabilities

Florida Public Service Commission

Company: CSWR-Florida (Tymber Creek)
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	1,131,893	1,043,783	1,076,383	713,291	459,120	183,175	615,492
2	Preferred Stock Issued	-	-	-	-	-	-	-
3	Additional Paid in Capital	-	-	-	-	-	-	-
4	Retained Earnings	(46,952)	(47,314)	(48,487)	(30,547)	(3,302)	1,615	(22,680)
5	Other Equity Capital	-	-	-	-	-	-	-
6	TOTAL EQUITY CAPITAL	1,084,940	996,470	1,027,896	682,744	455,818	184,789	592,812
7	Bonds	-	-	-	-	-	-	-
8	Reacquired Bonds	-	-	-	-	-	-	-
9	Advances From Associated Companies	-	-	-	-	-	-	70,159
10	Other Long-Term Debt	-	-	-	-	-	-	-
11	TOTAL LONG-TERM DEBT	-	-	-	-	-	-	70,159
12	Accounts Payable	441,430	586,444	650,239	793,314	996,833	1,225,402	402,781
13	Notes Payable	-	-	-	-	-	-	-
14	Notes & Accounts Payable - Assoc. Cos.	-	-	-	146,046	258,876	329,854	56,521
15	Customer Deposits	-	-	-	-	-	-	-
16	Accrued Taxes	1,943	1,943	1,943	1,943	1,943	1,943	1,345
17	Accrued Interest	-	-	-	-	-	-	-
18	Accrued Dividends	-	-	-	-	-	-	-
19	Misc. Current & Accrued Liabilities	19,437	35,096	16,405	18,053	21,740	14,753	12,384
20	TOTAL CURRENT & ACC. LIABILITIES	462,810	623,484	668,588	959,356	1,279,392	1,571,952	473,031
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	533,689	533,689	533,689	533,689	533,689	533,689	369,477
27	Less: Accum. Amortization of CIAC	(533,689)	(533,689)	(533,689)	(533,689)	(533,689)	(533,689)	(369,477)
28	Accumulated Deferred Income Taxes	-	-	-	-	-	-	-
29	TOTAL EQUITY CAPITAL & LIABILITIES	1,547,751	1,619,954	1,696,483	1,642,101	1,735,210	1,756,741	1,136,002

Schedule of Water Net Operating Income

Florida Public Service Commission

Company: CSWR-Florida (Tymber Creek)
 Schedule Year Ended: 1/31/2025
 Interim [] Final [X]
 Historic [X] Projected []

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

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

Line No.	(1) Description	(2) Balance Per Books	(3) Utility Test Year Adjustments	(4) Utility Adjusted Test Year	(5) Requested Revenue Adjustment	(6) Requested Annual Revenues	(7) Supporting Schedule(s)
1	OPERATING REVENUES	97,272	-	97,272	181,961	279,233	B-4
2	Operation & Maintenance	149,876	109,347	259,224	8188.233787	267,412	B-5
3	Depreciation, net of CIAC Amort.	5,250		5,250		5,250	B-13
4	Amortization	-		-		-	
5	Taxes Other Than Income	1,587		1,587		1,587	B-15
6	Provision for Income Taxes	-		-	704.9400539	705	C-1
7	OPERATING EXPENSES	156,713	109,347	266,061	8,893	274,954	
8	NET OPERATING INCOME	(59,441)	(109,347)	(168,788)	173,068	4,279	
		=====	=====	=====	=====	=====	
9	RATE BASE	49,270		49,270		49,270	
		=====		=====		=====	
10	RATE OF RETURN	-121%		-343%	8.66%	8.69%	
		=====		=====		=====	

Schedule of Wastewater Net Operating Income

Florida Public Service Commission

Company: CSWR-Florida (Tymber Creek)

Schedule Year Ended: 1/31/2025

Interim [] Final [X]

Historic [X] Projected []

Schedule: B-2

Page 1 of 1

Docket No.: 20250052

Preparer: Brent Thies

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

Line No.	(1) Description	(2) Balance Per Books	(3) Utility Test Year Adjustments	(4) Utility Adjusted Test Year	(5) Requested Revenue Adjustment	(6) Requested Annual Revenues	(7) Supporting Schedule(s)
1	OPERATING REVENUES	197,780	-	197,780	27,051	224,831	B-4
2	Operation & Maintenance	117,627	73,777	191,404	1217.288203	192,621	B-6
3	Depreciation, net of CIAC Amort.	12,154		12,154		12,154	B-14
4	Amortization	-		-		-	
5	Taxes Other Than Income	6,748		6,748		6,748	B-15
6	Provision for Income Taxes	-		-	1949.212239	1,949	C-1
7	OPERATING EXPENSES	136,529	73,777	210,306	3,167	213,472	
8	NET OPERATING INCOME	61,251	(73,777)	(12,525)	23,884	11,359	
9	RATE BASE	\$ 130,784		\$ 130,784		130,784	
10	RATE OF RETURN	47%		-10%		8.69%	

Schedule of Adjustments to Operating Income

Florida Public Service Commission

Company: CSWR-Florida (Tymler Creek)
 Schedule Year Ended: 1/31/2025
 Interim [] Final [X]
 Historic [X] Projected []

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

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

Line No.	Description	Water	Wastewater
1	Operations & Maintenance		
2			
3	Customer Billing Cost	(1,734)	(1,690)
4	New third party provider contract began 1/1/25		
5	Property Insurance	-	(7,339)
6	New policy as of 2/1/25		
7	Admin Expenses Transferred	(9,509)	(9,267)
8	Adjustment to overhead allocation		
9	Contract Operations	41,662	48,131
10	New third party contract began 10/1/2024		
11	Testing	(4,012)	(6,452)
12	Cost included in new contract that began 10/1/2024		
13	Chemicals	(1,428)	(632)
14	Cost included in new contract that began 10/1/2024		
15	Sludge Removal	-	275
16	Cost included in new contract that began 10/1/2024		
17	Annualization of O&M Expense	84,369	50,751
18	Mid test year acquisition		
19	Total Adjustment Operation & Maintenance	<u>109,347</u>	<u>73,777</u>
20			
21	Adjustment for Income Tax		
22		Water	Wastewater
23	Taxable Income before State Tax	2,964.60	7,869.26
24	Less State Tax Exemption	(1,068.74)	(1,041.46)
25	State Taxable Income	1,895.86	6,827.80
26	State Income tax (5.5%)	104.27	375.53
27			
28	Federal Taxable Income	2,860.32	7,493.73
29	Federal Income Tax (21%)	600.67	1,573.68
30			
31	Total Adjustment for Income Tax	<u>705</u>	<u>1,949</u>
32			
33	Revenues		
34	Adjustment for required return	4,279	11,359
35			
36	Adjustment for negative operating income	168,788	12,525
37			
38	Adjustment to revenue for Income Tax	705	1,949
39			
40	Adjustment for RAF fees on revenue change	8,188	1,217
41			
42	Total Adjustment to Revenues	<u>181,961</u>	<u>27,051</u>

Test Year Operating Revenues

Florida Public Service Commission

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

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

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

Line No.	WATER SALES		Total Water	WASTEWATER SALES		(1) Total Wastewater
	Account No. and Description			Account No. and Description		
1	460	Unmetered Water Revenue	\$ -	521.1	Flat Rate - Residential	\$ 193,025
2	461.1	Metered - Residential	\$ 83,900	521.2	Flat Rate - Commercial	\$ 1,621
3	461.2	Metered - Commercial	\$ 10,201	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		\$ 94,101	525	Interdepartmental Sales	\$ -
15						
16	OTHER WATER REVENUES			TOTAL WASTEWATER SALES		\$ 194,646
17	470	Forfeited Discounts	\$ 2,955			
18	471	Misc. Service Revenues	\$ 217	OTHER WASTEWATER REVENUES		
19	472	Rents From Water Property	\$ -	531	Sale of Sludge	\$ -
20	473	Interdepartmental Rents	\$ -	532	Forfeited Discounts	\$ 3,134
21	474	Other Water Revenues	\$ -	534	Rents From Wastewater Property	\$ -
22				535	Interdepartmental Rents	\$ -
23	TOTAL OTHER WATER REVENUES		\$ 3,171	536	Other Wastewater Revenues	\$ -
24						
25	TOTAL WATER OPERATING REVENUES		\$ 97,272	TOTAL OTHER WASTEWATER REVENUES		\$ 3,134
26			=====			
27				TOTAL WASTEWATER OPERATING REVENUES		\$ 197,780
						=====

Detail of Operation & Maintenance Expenses By Month - Water

Florida Public Service Commission

Company: CSWR-Florida (Tymer Creek)
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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 11,159	\$ 2,896	\$ 16,518	\$ (5,054)	\$ 5,189	\$ 6,790	\$ 4,983	\$ 42,481
5	615 Purchased Power	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,477	\$ -	\$ -	\$ (7)	\$ -	\$ -	\$ 3,470
6	616 Fuel for Power Purchased	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7	618 Chemicals	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 903	\$ -	\$ 322	\$ (555)	\$ (163)	\$ -	\$ 921	\$ 1,427
8	620 Materials & Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 91	\$ 11	\$ (19)	\$ (5)	\$ -	\$ -	\$ 77
9	631 Contractual Services - Engr.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10	632 Contractual Services - Acct.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 58	\$ -	\$ -	\$ -	\$ 61	\$ 119
11	633 Contractual Services - Legal	\$ -	\$ -	\$ -	\$ 110	\$ -	\$ 200	\$ 7	\$ 35	\$ -	\$ -	\$ 90	\$ -	\$ 442
12	634 Contractual Services - Mgmt. Fees	\$ -	\$ -	\$ -	\$ 2,993	\$ 3,536	\$ 3,529	\$ 3,394	\$ 4,138	\$ 2,568	\$ 1,742	\$ 8,247	\$ 2,818	\$ 32,965
13	635 Contractual Services - Other	\$ -	\$ -	\$ -	\$ (351)	\$ 956	\$ 6,184	\$ 5,458	\$ 6,969	\$ 11,027	\$ 9,648	\$ 3,038	\$ 7,654	\$ 50,584
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	\$ -	\$ -	\$ -	\$ 430	\$ 430	\$ 430	\$ 430	\$ 430	\$ 546	\$ 430	\$ 430	\$ 506	\$ 4,060
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	\$ -	\$ -	\$ -	\$ (42)	\$ 309	\$ (1,056)	\$ (155)	\$ 1,025	\$ 756	\$ 799	\$ 839	\$ 280	\$ 2,754
24	670 Bad Debt Expense	\$ -	\$ -	\$ -	\$ 153	\$ 171	\$ 191	\$ 170	\$ 167	\$ 140	\$ 160	\$ (1,661)	\$ 158	\$ (350)
25	675 Miscellaneous Expenses	\$ -	\$ -	\$ -	\$ 583	\$ 459	\$ 906	\$ 2,149	\$ 1,633	\$ 1,410	\$ 1,832	\$ 903	\$ 1,972	\$ 11,847
26	TOTAL	\$ -	\$ -	\$ -	\$ 3,876	\$ 5,860	\$ 22,446	\$ 17,916	\$ 31,307	\$ 10,818	\$ 19,623	\$ 18,675	\$ 19,353	\$ 149,876

Detail of Operation & Maintenance Expenses By Month - Wastewater

Florida Public Service Commission

Company: CSWR-Florida (Tymer Creek)
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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 39	\$ 50	\$ 48	\$ 48	\$ (9)	\$ 48	\$ 225
5	711 Sludge Removal Expense	\$ -	\$ -	\$ -	\$ (275)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (275)
6	715 Purchased Power	\$ -	\$ -	\$ -	\$ -	\$ 1,755	\$ 1,199	\$ 1,150	\$ 1,309	\$ 1,236	\$ 1,041	\$ 2,441	\$ 1,327	\$ 11,457
7	716 Fuel for Power Purchased	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 405	\$ -	\$ -	\$ -	\$ 405
8	718 Chemicals	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,327	\$ -	\$ 473	\$ 1,452	\$ (240)	\$ (2,380)	\$ -	\$ 632
9	720 Materials & Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 404	\$ 955	\$ 506	\$ (830)	\$ (256)	\$ 18	\$ -	\$ 798
10	731 Contractual Services - Engr.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
11	732 Contractual Services - Acct.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 57	\$ -	\$ -	\$ -	\$ 60	\$ 116
12	733 Contractual Services - Legal	\$ -	\$ -	\$ -	\$ 107	\$ -	\$ 195	\$ 7	\$ 34	\$ -	\$ -	\$ 88	\$ -	\$ 431
13	734 Contractual Services - Mgmt. Fees	\$ -	\$ -	\$ -	\$ 2,916	\$ 3,446	\$ 3,439	\$ 3,307	\$ 4,033	\$ 2,502	\$ 1,698	\$ 8,037	\$ 2,746	\$ 32,124
14	735 Contractual Services - Other	\$ -	\$ -	\$ -	\$ (528)	\$ 1,153	\$ 8,241	\$ 6,657	\$ 7,041	\$ 13,312	\$ 7,395	\$ (5,094)	\$ 7,241	\$ 45,418
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	\$ -	\$ -	\$ -	\$ 419	\$ 419	\$ 419	\$ 419	\$ 2,269	\$ 994	\$ 881	\$ 881	\$ 955	\$ 7,656
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	\$ -	\$ -	\$ -	\$ (41)	\$ 301	\$ (979)	\$ (338)	\$ 813	\$ 544	\$ 585	\$ 624	\$ 3,945	\$ 5,454
25	770 Bad Debt Expense	\$ -	\$ -	\$ -	\$ 206	\$ 209	\$ 237	\$ 222	\$ 235	\$ 231	\$ 236	\$ (1,618)	\$ 224	\$ 182
26	775 Miscellaneous Expenses	\$ -	\$ -	\$ -	\$ 569	\$ 447	\$ 883	\$ 2,137	\$ 1,619	\$ 1,401	\$ 1,789	\$ 2,228	\$ 1,933	\$ 13,005
27	TOTAL	\$ -	\$ -	\$ -	\$ 3,373	\$ 7,730	\$ 15,365	\$ 14,556	\$ 18,437	\$ 21,295	\$ 13,178	\$ 5,214	\$ 18,479	\$ 117,627

Operation & Maintenance Expense Comparison - Water
Company: CSWR-Florida (Tymber Creek)
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.

Tymber Creek was acquired in May 2024 and there the Company does not have two full years of historical information on this system, CSWR-Florida is only able to fill in information for the current test year.

Line No.	(1) Account No. and Name	(2) Prior TY / /	(3) Current TY 1/31/2025	(4) \$ Difference	(5) % Difference	(6) Explanation
1	601 Salaries & Wages - Employees	\$ -	\$ -	NA		
2	603 Salaries & Wages - Officers, Etc.	\$ -	\$ -	NA		
3	604 Employee Pensions & Benefits	\$ -	\$ -	NA		
4	610 Purchased Water	\$ -	\$ 42,481	NA		
5	615 Purchased Power	\$ -	\$ 3,470	NA		
6	616 Fuel for Power Purchased	\$ -	\$ -	NA		
7	618 Chemicals	\$ -	\$ 1,427	NA		
8	620 Materials & Supplies	\$ -	\$ 77	NA		
9	631 Contractual Services - Engr.	\$ -	\$ -	NA		
10	632 Contractual Services - Acct.	\$ -	\$ 119	NA		
11	633 Contractual Services - Legal	\$ -	\$ 442	NA		
12	634 Contractual Services - Mgmt. Fees	\$ -	\$ 32,965	NA		
13	635 Contractual Services - Other	\$ -	\$ 50,584	NA		
14	641 Rental of Building/Real Prop.	\$ -	\$ -	NA		
15	642 Rental of Equipment	\$ -	\$ -	NA		
16	650 Transportation Expenses	\$ -	\$ -	NA		
17	656 Insurance - Vehicle	\$ -	\$ -	NA		
18	657 Insurance - General Liability	\$ -	\$ 4,060	NA		
19	658 Insurance - Workman's Comp.	\$ -	\$ -	NA		
20	659 Insurance - Other	\$ -	\$ -	NA		
21	660 Advertising Expense	\$ -	\$ -	NA		
22	666 Reg. Comm. Exp. - Rate Case Amort.	\$ -	\$ -	NA		
23	667 Reg. Comm. Exp. - Other	\$ -	\$ 1,167	NA		
24	670 Bad Debt Expense	\$ -	\$ (350)	NA		
25	675 Miscellaneous Expenses	\$ -	\$ 11,847	NA		
26	TOTAL	\$ -	\$ 148,290	\$		
27	Total Customers		431			
28	Consumer Price Index - U		\$ 344			

Operation & Maintenance Expense Comparison - Wastewater

Florida Public Service Commission

Company: CSWR-Florida (Tymber Creek)

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.

Tymber Creek was acquired in May 2024 and there the Company does not have two full years of historical information on this system, CSWR-Florida is only able to fill in information for the current test year.

Line No.	(1) Account No. and Name	(2) Prior TY _/_/_	(3) Current TY _/_/_	(4) \$ Difference	(5) % Difference	(6) Explanation
1	701 Salaries & Wages - Employees	\$ -	\$ -	NA		
2	703 Salaries & Wages - Officers, Etc.	\$ -	\$ -	NA		
3	704 Employee Pensions & Benefits	\$ -	\$ -	NA		
4	710 Purchased Sewage Treatment	\$ -	\$ 225	NA		
5	711 Sludge Removal Expense	\$ -	\$ (275)	NA		
6	715 Purchased Power	\$ -	\$ 11,457	NA		
7	716 Fuel for Power Purchased	\$ -	\$ 405	NA		
8	718 Chemicals	\$ -	\$ 632	NA		
9	720 Materials & Supplies	\$ -	\$ 798	NA		
10	731 Contractual Services - Engr.	\$ -	\$ -	NA		
11	732 Contractual Services - Acct.	\$ -	\$ 116	NA		
12	733 Contractual Services - Legal	\$ -	\$ 431	NA		
13	634 Contractual Services - Mgmt. Fees7	\$ -	\$ 32,124	NA		
14	735 Contractual Services - Other	\$ -	\$ 45,418	NA		
15	741 Rental of Building/Real Prop.	\$ -	\$ -	NA		
16	742 Rental of Equipment	\$ -	\$ -	NA		
17	750 Transportation Expenses	\$ -	\$ -	NA		
18	756 Insurance - Vehicle	\$ -	\$ -	NA		
19	757 Insurance - General Liability	\$ -	\$ 7,656	NA		
20	758 Insurance - Workman's Comp.	\$ -	\$ -	NA		
21	759 Insurance - Other	\$ -	\$ -	NA		
22	760 Advertising Expense	\$ -	\$ -	NA		
23	766 Reg. Comm. Exp. - Rate Case Amort.	\$ -	\$ -	NA		
24	767 Reg. Comm. Exp. - Other	\$ -	\$ 50	NA		
25	770 Bad Debt Expense	\$ -	\$ 182	NA		
26	775 Miscellaneous Expenses	\$ -	\$ 11,662	NA		
27	TOTAL	\$ -	\$ 110,880	\$		
		=====	=====	=====	=====	
28	Total Customers		420			
		=====	=====	=====	=====	
29	Consumer Price Index - U		\$ 264			
		=====	=====	=====	=====	

Contractual Services

Florida Public Service Commission

Company: CSWR-Florida (Tymber Creek)

Schedule: B-9

Docket No.: 20250052

Page 1 of 1

Test Year Ended: 1/31/2025

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	21 Design Group Inc.	OSS - IT	\$ 578	Remote Monitoring Subscription Cost
3	Backflow Solutions Inc.	OSS - IT	\$ 42	Cloud-based online subscription service for managing backflow prevention programs
4				
5	Beckemeier LeMoine L	OSS - Legal	\$ 67	Legal Services
6	Bryant Miller Olive	OSS - Legal	\$ 96	Legal Services
7	CT Corporation	OSS - Legal	\$ 15	Annual Cost for Statutory Representation
8	David Woodsmall	OSS - Legal	\$ 39	Legal Services
9	Radey Law Firm	OSS - Legal	\$ 723	Legal Services
10				
11	McGuireWoods LLP	OSS - MGMT Cons	\$ 2,047	System Operations Consultant
12				
13	PNC & Invoice Cloud	OSS - Bank Fees	\$ 3,492	Bank Fees
14				
15	UHY Advisors	OSS - Audit and Ac	\$ 141	Tax Preparation
16	Leo Berwick LP	OSS - Audit and Ac	\$ 121	Property Tax Consulting
17				
18			\$ 7,359	
19				

Analysis of Rate Case Expense

Florida Public Service Commission

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

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

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

Line No.	(1) Firm or Vendor Name	(2) Counsel, Consultant or Witness	(3) Hourly Rate Per Person	(4) Total Estimate Of Charges By Firm	(5) Type of Service Rendered
1	Radey Law Firm	Susan Clark	600	14,663	Legal Counsel
2	Radey Law Firm	Tom Crabb	500	12,219	Legal Counsel
3	Radey Law Firm	Jordann Wilhelm	325	7,942	Legal Counsel
4	Radey Law Firm	Robert Skrob	225	5,499	Legal Counsel
5	Radey Law Firm	Suzanne Turner	210	5,132	Legal Counsel
6	CSWR LLC	Josiah Cox	199	725	Company Witness
7	CSWR LLC	Mike Duncan	199	906	Company Witness
8	CSWR LLC	Jake Freeman	199	725	Company Witness
9	CSWR LLC	Aaron Silas	199	906	Company Witness
10	CSWR LLC	Brent Thies	199	906	Company Witness
11	CSWR LLC	Todd Thomas	199	725	Company Witness
12	CSWR LLC	All other Support	86	2,533	Filing and documentation preparation
13					
14					
15					
16					
17					
18					
19					
20	Total				
21					
22	Estimate Through				
23	[] PAA				
24	[x] Commission Hearing				
25					
26	Amortization Period 4 Years				
27	Explanation if different from Section 367.0816, Florida Statutes:				
28					
29					
30					
31	Amortization of Rate Case Expense:			(A)	(B)
32				Water	Wastewater
33					Total
34		Prior Unamortized Rate Case Expense		-	-
35		Current Rate Case Expense		920	897
36				- - - - -	- - - - -
37		Total Projected Rate Case Expense		26,783	26,095
38				= = = = =	= = = = =
39		Annual Amortization		6,696	6,524
40				= = = = =	= = = = =
41		Method of Allocation Between Systems:		51%	49%
42		(Provide Calculation)			100%
43					

**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 (Tymber Creek)
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 (Tymber Creek)
Docket No.: 20250052
Schedule Year Ended: 1/31/2025
Historic [X] Projected []

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

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

Line No.	Acct. No.	Description	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
			Allocation Percentages				Amounts Allocated				
			Water	Wastewater	Other	Total	Description of Allocation Method	Water	Wastewater	Other	Total
1		All expenses recorded in the general ledger for this system are recorded to water only or sewer only service types.									

Company: CSWR-Florida (Tymber Creek)

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	\$ 1				
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	\$ -				
8	305.2 Collect. & Impound. Reservoirs	\$ -				
9	306.2 Lake, River & Other Intakes	\$ -				
10	307.2 Wells & Springs	\$ -				
11	308.2 Infiltration Galleries & Tunnels	\$ -				
12	309.2 Supply Mains	\$ 481				
13	310.2 Power Generation Equipment	\$ -				
14	311.2 Pumping Equipment	\$ 125				
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	\$ -				
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	\$ -				
25	331.4 Transm. & Distribution Mains	\$ 2,796				
26	333.4 Services	\$ -				
27	334.4 Meters & Meter Installations	\$ 762				
28	335.4 Hydrants	\$ 136				
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	\$ 868				
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	\$ -				
41	348.5 Other Tangible Plant	\$ 82				
42						
43	TOTAL DEPRECIATION EXPENSE	\$ 5,250	\$	\$		\$
44						
45	LESS: AMORTIZATION OF CIAC	\$ -				
46						
47	NET DEPRECIATION EXPENSE - WATER	\$ 5,250	\$	\$		\$
48		=====	=====	=====		=====
49						

Net Depreciation Expense - Wastewater

Florida Public Service Commission

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

Schedule: B-14
Page 1 of 1
Preparer: Brent Thies
Recap Schedules: B-2

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

Line No.	(1) Account No. and Name	(2) Test Year Expense	(3) Utility Adjustments	(4) Adjusted Balance	(5) % Non-Used and Useful	(6) Future Use Amount
1	INTANGIBLE PLANT					
2	351.1 Organization	\$ -				
3	352.1 Franchises	\$ -				
4	389.1 Other Plant & Misc. Equipment	\$ -				
5	COLLECTION PLANT	\$ -				
6	353.2 Land & Land Rights	\$ -				
7	354.2 Structures & Improvements	\$ 3,311				
8	360.2 Collection Wastewaters - Force	\$ 279				
9	361.2 Collection Wastewaters - Gravity	\$ -				
10	362.2 Special Collecting Structures	\$ -				
11	363.2 Services to Customers	\$ -				
12	364.2 Flow Measuring Devices	\$ 3,327				
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	\$ 1,848				
19	371.3 Pumping Equipment	\$ 2,047				
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	\$ 43				
25	381.4 Plant Wastewaters	\$ -				
26	382.4 Outfall Wastewater Lines	\$ -				
27	389.4 Other Plant & Misc. Equipment	\$ 212				
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	\$ 313				
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	\$ 775				
38	397.5 Miscellaneous Equipment	\$ -				
39	398.5 Other Tangible Plant	\$ -				
40						
41	TOTAL DEPRECIATION EXPENSE	\$ 12,154	\$	\$		\$
42						
43	LESS: AMORTIZATION OF CIAC	\$ -				
44						
45	NET DEPRECIATION EXPENSE - WASTEWATER	\$ 12,154	\$	\$		\$
46		=====	=====	=====		=====

Taxes Other Than Income

Florida Public Service Commission

Company: CSWR-Florida (Tymber Creek)

Docket No.: 20250052

Schedule Year Ended: 1/31/2025

Historic [X] Projected []

Schedule: B-15

Page 1 of 1

Preparer: Brent Thies

Recap Schedules: B-1,B-2

Explanation: Complete the following schedule of all taxes other than income.

For all allocations, provide description of allocation and calculations.

	(1)	(2)	(3)	(4)	(5)	(6)
Line No.	Description	Regulatory Assessment Fees (RAFs)	Payroll Taxes	Real Estate & Personal Property	Other	Total
WATER						
1	Test Year Per Books	\$ 1,587	\$ -	\$ -	\$ -	\$ 1,587
	Adjustments to Test Year (Explain)					
2		\$ -	\$ -	\$ -	\$ -	\$ -
3		\$ -	\$ -	\$ -	\$ -	\$ -
4		\$ -	\$ -	\$ -	\$ -	\$ -
5		\$ -	\$ -	\$ -	\$ -	\$ -
6	Total Test Year Adjustments	\$ -	\$ -	\$ -	\$ -	\$ -
7	Adjusted Test Year	\$ 1,587	\$ -	\$ -	\$ -	\$ 1,587
8	RAFs Assoc. with Revenue Increase	\$ -	\$ -	\$ -	\$ -	\$ -
9	Total Balance	\$ 1,587	\$ -	\$ -	\$ -	\$ 1,587
=====						
WASTEWATER						
10	Test Year Per Books	\$ 5,404	\$ -	\$ 1,343	\$ -	\$ 6,748
	Adjustments to Test Year (Explain)					
11		\$ -	\$ -	\$ -	\$ -	\$ -
12		\$ -	\$ -	\$ -	\$ -	\$ -
13		\$ -	\$ -	\$ -	\$ -	\$ -
14		\$ -	\$ -	\$ -	\$ -	\$ -
15	Total Test Year Adjustments	\$ -	\$ -	\$ -	\$ -	\$ -
16	Adjusted Test Year	\$ 5,404	\$ -	\$ 1,343	\$ -	\$ 6,748
17	RAFs Assoc. with Revenue Increase	\$ -	\$ -	\$ -	\$ -	\$ -
18	Total Balance	\$ 5,404	\$ -	\$ 1,343	\$ -	\$ 6,748
=====						

Reconciliation of Total Income Tax Provision
Florida Public Service Commission

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

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

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

Line No.	Description	Ref.	Total Per Books	Utility Adjustments	Utility Adjusted	Water	Wastewater
1	Current Tax Expense	C-2	(860.28) A	860.28	(0.00)	0	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		(860.28)	860.28	(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 (Tymber Creek)

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)	1,810.37	(183,124.12)	(181,313.75)	(168,788.32)	210,305.76
2 Add: Income Tax Expense Per Books (Sch. B-1)					
3 Subtotal	1,810.37	(183,124.12)	(181,313.75)	(168,788.32)	210,305.76
4 Less: Interest Charges (Sch. C-3)	5,204.66	-	5,204.66	1,424.21	3,780.45
5 Taxable Income Per Books	(3,394.29)	(183,124.12)	(186,518.42)	(170,212.53)	206,525.32
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	(3,394.29)	(183,124.12)	(186,518.42)	(170,212.53)	206,525.32
10 Less: State Income Tax Exemption (\$50,000)					(1,041.46)
11 State Taxable Income	(3,394.29)	(183,124.12)	(186,518.42)	(170,212.53)	205,483.86
12 State Income Tax (5.5% of Line 11)	(186.69)	(10,071.83)	(10,258.51)	(9,361.69)	11,301.61
13 Emergency Excise Tax	-	-	-	-	-
14 Credits	-	-	-	-	-
15 Current State Income Taxes	(186.69)	(10,071.83)	(10,258.51)	(9,361.69)	11,301.61
16 Federal Taxable Income (Line 9 - Line 15)	(3,207.61)	(173,052.30)	(176,259.90)	(160,850.84)	195,223.70
17 Federal Income Tax Rate	0.21	0.21	0.21	0.21	0.21
18 Federal Income Taxes (Line 16 x Line 17)	(673.60)	(36,340.98)	(37,014.58)	(33,778.68)	40,996.98
19 Less: Investment Tax Credit Realized This Year (Sch. C-8)	-	-	-	-	-
20 Current Federal Inc. Taxes (Line 18 - Line 19)	(673.60)	(36,340.98)	(37,014.58)	(33,778.68)	40,996.98
Summary:					
21 Current State Income Taxes (Line 15)	(186.69)	(10,071.83)	(10,258.51)	(9,361.69)	11,301.61
22 Current Federal Income Taxes (Line 20)	(673.60)	(36,340.98)	(37,014.58)	(33,778.68)	40,996.98
23 Total Current Income Tax Expense (To C-1)	(860.28)	(46,412.81)	(47,273.09)	(43,140.37)	52,298.59

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 (Tymber Creek)

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	5,204.66	0	5,204.66	1,424.21	3,780.45
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	5,204.66	-	5,204.66	1,424.21	3,780.45

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

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

Book/Tax Differences - Permanent

Florida Public Service Commission

Company: CSWR-Florida (Tymber Creek)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Historic ☒ **Projected** ☐

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

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

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

Supporting Schedules: None
Recap Schedules: C-2

Deferred Income Tax Expense

Florida Public Service Commission

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

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

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

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

Supporting Schedules: None
Recap Schedules: C-2

Accumulated Deferred Income Taxes - Summary

Florida Public Service Commission

Company: CSWR-Florida (Tymber Creek)

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 (Tymber Creek)

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 (Tymber Creek)

Schedule: C-6

Docket No.: 20250052

Page 3 of 3

Test Year Ended: 1/31/2025

Preparer: Brent Thies

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

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

CSWR-Florida has no accumulated tax deferrals on its books

Supporting Schedules: None
Recap Schedules: C-6

Investment Tax Credits - Analysis

Florida Public Service Commission

Company: CSWR-Florida (Tymer Creek)
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 (Tymer Creek)
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 (Tymer Creek)

Schedule: C-7

Docket No.: 20250052

Page 3 of 4

Test Year Ended: 1/31/2025

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 (Tymer Creek)

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 (Tymber Creek)
Docket No.: 20250052
Test Year Ended: 1/31/2025

Schedule: C-8
Page 1 of 1
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	% of Total	Cost Rate	Weighted Cost
		Amount			
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 (Tymber Creek)
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 (Tymber Creek)
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 (Tymber Creek)
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	56,521	31.39%	8.50%	2.67%
3	Preferred Stock	-			
4	Customer Deposits	-			
5	Common Equity	123,533	68.61%	8.77%	6.02%
6	Tax Credits - Zero Cost	-			
7	Tax Credits - Wtd. Cost	-			
8	Accum. Deferred Income Taxes	-			
9	Other (Explain)	-			
10	Total	180,054	100.00%		8.69%
		=====	=====		=====

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 (Tymber Creek)
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
			Specific	(Explain)	Prorata *	
1	Long-Term Debt	-				-
2	Short-Term Debt	56,521				56,521
3	Preferred Stock	-				-
4	Common Equity	592,812	A Parent Equity		(469,279)	123,533
5	Customer Deposits	-				-
6	Tax Credits - Zero Cost	-				-
7	Tax Credits - Wtd. Cost	-				-
8	Accum. Deferred Income Tax	-				-
9	Other (Explain)	-				-
10	Total	649,333				180,054

* 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	469,279

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 (Tymer Creek)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Utility ☒ or Parent ☐
Historic ☒ Projected ☐

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

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

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

CSWR-Florida has no preferred stock outstanding

Recap Schedules: A-19,D-2

13-Month Average Cost of Short-Term Debt

Florida Public Service Commission

Company: CSWR-Florida (Tymber Creek)

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	5,204.66	11/22/2026	56,521.22	9.2%

Total

Recap Schedules: A-19,D-2

Cost of Long-Term Debt
13-Month Average Basis

Florida Public Service Commission

Company: CSWR-Florida (Tymer Creek)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Utility [X] or Parent []
Historic [X] 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 (Tymber Creek)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Utility ☒ or Parent ☐
Historic ☒ Projected ☐

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

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

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

1 CSWR-Florida has no variable rate long-term date

Total

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

Schedule of Customer Deposits

Florida Public Service Commission

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

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

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

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

CSWR-Florida does not collect customer deposits

Rate Schedule - Water

Florida Public Service Commission

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

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

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

Line No.	(1) Class/Meter Size	(2)	(3)
		Present Rates	Proposed Rates
		BFC	BFC
1	Residential		
2	5/8" x 3/4"	\$ 9.91	\$ 32.33
3	3/4"	\$ 14.87	\$ 48.49
4	1"	\$ 24.78	\$ 80.81
5	1-1/2"	\$ 49.55	\$ 161.63
6	2"	\$ 79.28	\$ 258.60
7	3"	\$ 158.56	\$ 484.88
8	4"	\$ 247.75	\$ 808.13
9	6"	\$ 495.50	\$ 1,616.26
10	Gallage charge per 1,000 Gallons		\$ -
11	0-6,000 gallons	\$ 3.88	\$ 12.66
12	6,001-10,000 gallons	\$ 4.44	\$ 14.48
13	Over 10,000 gallons	\$ 6.59	\$ 21.50
14			
15	General Service		
16	5/8" x 3/4"	\$ 9.91	\$ 32.33
17	3/4"	\$ 14.87	\$ 48.49
18	1"	\$ 24.87	\$ 80.81
19	1-1/2"	\$ 49.55	\$ 161.63
20	2"	\$ 79.28	\$ 258.60
21	3"	\$ 158.56	\$ 484.88
22	4"	\$ 247.75	\$ 808.13
23	6"	\$ 495.50	\$ 1,616.26
24	Gallage charge per 1,000 Gallons	\$ 4.19	\$ 12.66

Rate Schedule - Wastewater

Florida Public Service Commission

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

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)	(3)
		Present Rates	Proposed Rates
		BFC	BFC
1	Residential	\$ 34.40	\$ 40.32
2	Gallage charge per 1,000 Gallons	\$ 9.20	\$ 10.78
3			
4	General Service		
5	5/8" x 3/4"	\$ 34.40	\$ 40.32
6	3/4"	\$ 51.60	\$ 60.49
7	1"	\$ 86.00	\$ 100.81
8	1-1/2"	\$ 172.00	\$ 201.62
9	2"	\$ 275.20	\$ 322.60
10	3"	\$ 550.40	\$ 604.87
11	4"	\$ 860.00	\$ 1,008.12
12	6"	\$ 1,720.00	\$ 2,016.24
13	Gallage charge per 1,000 Gallons	\$ 11.05	\$ 11.05

Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission

Company: CSWR-Florida (Tymber Creek)

Schedule: E-2

Docket No.: 20250052

Page 1 of 2

Test Year Ended: 1/31/2025

Preparer: Aaron Silas

Water [X] or Wastewater []

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

Line No.	(1) 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	5/8" x 3/4"	24	23,210	\$ 9.91	\$ 237.84	\$ 32.33	\$ 775.80
3	3/4"	2,994	9,247,350	\$ 14.87	\$ 44,520.78	\$ 48.49	\$ 145,172.36
4	1"	7	26,630	\$ 24.78	\$ 173.46	\$ 80.81	\$ 565.69
5	1-1/2"			\$ 49.55	\$ -	\$ 161.63	\$ -
6	2"			\$ 79.28	\$ -	\$ 258.60	\$ -
7	3"			\$ 158.56	\$ -	\$ 484.88	\$ -
8	4"			\$ 247.75	\$ -	\$ 808.13	\$ -
9	6"			\$ 495.50	\$ -	\$ 1,616.26	\$ -
10	Gallage charge per 1,000 Gallons						
11	0-6,000 gallons		4,869,000	\$ 3.88	\$ 18,891.72	\$ 12.66	\$ 61,622.42
12	6,001-10,000 gallons		1,620,000	\$ 4.44	\$ 7,192.80	\$ 14.48	\$ 23,462.01
13	Over 10,000 gallons		1,431,000	\$ 6.59	\$ 9,430.29	\$ 21.50	\$ 30,760.42
14	Total Residential	3,025	9,297,190		\$ 80,446.89		\$ 262,358.70
15		=====	=====		=====		=====
16	Average Bill				\$ 26.59		\$ 86.73
17					=====		=====
18	General Service						
19	5/8" x 3/4"			\$ 9.91		\$ 32.33	
20	3/4"			\$ 14.87		\$ 48.49	
21	1"			\$ 24.87		\$ 80.81	
22	1-1/2"			\$ 49.55		\$ 161.63	
23	2"			\$ 79.28		\$ 258.60	
24	3"			\$ 158.56		\$ 484.88	
25	4"			\$ 247.75		\$ 808.13	
26	6"			\$ 495.50		\$ 1,616.26	
27	Gallage charge per 1,000 Gallons			\$ 4.19		\$ 12.66	
28		=====	=====		=====		=====
29	Total Gen. Serv.						
30		=====	=====		=====		=====
31	Average Bill						
32					=====		=====
33	Unbilled Revenues						
34	Other Revenue				\$ 3,171.19		
35	Misc. Serv. Charges						
36					=====		=====
37	Total Revenue				\$ 83,618.08		\$ 262,358.70
38							
39	Booked Revenue				\$ 97,272.37		
40							
41	Difference (Explain)				\$ 13,654.29		
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 (Tymber Creek)

Docket No.: 20250052

Test Year Ended: 1/31/2025

Water [] or Wastewater [X]

Schedule: E-2

Page 2 of 2

Preparer: Aaron Silas

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

Line No.	(1) 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	2,992		\$ 34.40	\$ 102,924.80	\$ 40.32	\$ 120,652.07
3	Gallage charge per 1,000 Gallons						
4	8,000 gallon cap		5,884,000	\$ 9.20	\$ 54,132.80	\$ 10.78	\$ 194,438.38
5	Total Residential	2,992	18,029,322		\$ 157,057.60		\$ 315,090.45
6		=====	=====		=====		=====
7	Average Bill				\$ 52.49		\$ 105.31
8					=====		=====
4	General Service						
5	5/8" x 3/4"			\$ 34.40		\$ 40.32	
6	3/4"			\$ 51.60		\$ 60.49	
7	1"			\$ 86.00		\$ 100.81	
8	1-1/2"			\$ 172.00		\$ 201.62	
9	2"			\$ 275.20		\$ 322.60	
10	3"			\$ 550.40		\$ 604.87	
11	4"			\$ 860.00		\$ 1,008.12	
12	6"			\$ 1,720.00		\$ 2,016.24	
13	Gallage charge per 1,000 Gallons			\$ 11.05		\$ 11.05	
14		-----	-----		-----		-----
15	Total Gen. Serv.						
16		=====	=====		=====		=====
17	Average Bill						
18					=====		=====
19	Unbilled Revenues						
20	Other Revenue				\$ 3,133.88		
21	Misc. Serv. Charges						
22					-----		-----
23	Total Revenue				\$ 160,191.48		\$ 315,090.45
24							
25	Booked Revenue				\$ 197,780.33		
26					-----		-----
27	Difference (Explain)				\$ 37,588.85		
28					=====		=====
29	The Company believes the difference between modeled and booked revenue is primarily due to a timing mismatch.						
30	The model is based on bills dated within the test year (2/21/2024–1/20/2025), while the booked revenue reflects revenue						
31	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 (Tymber Creek)

Schedule: E-3

Docket No.: 20250052

Page 1 of 2

Test Year Ended: 1/31/2025

Preparer: Aaron Silas

Water [X] or Wastewater []

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

Line No.	(1) Month/ Year	(2) Residential	(3) General Service	(4) Multi-Family Dwelling	(5) Private Fire Protection	(6) Other (List)	(7) Total
1	February	0					0
2	March	0					0
3	April	0					0
4	May	0					0
5	June	0					0
6	July	435					435
7	August	433					433
8	September	433					433
9	October	432					432
10	November	431					431
11	December	432					432
12	January	429					429
	Total	3025					3025
		=====	=====	=====	=====	=====	=====

Customer Monthly Billing Schedule

Florida Public Service Commission

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

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	0					0
2	March	0					0
3	April	0					0
4	May	0					0
5	June	0					0
6	July	436					436
7	August	434					434
8	September	434					434
9	October	423					423
10	November	422					422
11	December	423					423
12	January	420					420
	Total	2,992					2,992
		=====	=====	=====	=====	=====	=====

Miscellaneous Service Charges

Florida Public Service Commission

Company: CSWR-Florida (Tymber Creek)

Schedule: E-4

Docket No.: 20250052

Page 1 of 2

Test Year Ended: 1/31/2025

Preparer: Aaron Silas

Water [X] or Wastewater []

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

Line No.	(1) Type Charge	(2) Present		(3) Proposed	
		Bus. Hrs.	After Hrs.	Bus. Hrs.	After Hrs.
1	Initial Connection	N/A	N/A	\$ 50.75	\$ 101.50
2					
3	Normal Reconnection	N/A	N/A	\$ 50.75	\$ 101.50
4					
5	Violation Reconnection	\$ 15.00	\$ 15.00	\$ 50.75	\$ 101.50
6					
7	Premises Visit	\$ 15.00	\$ 15.00	\$ 50.75	\$ 101.50
8					
9	Other Charges (List)				
10	Late Payment Charge	\$ 5.90	\$ 5.90	\$ 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 (Tymber Creek)

Schedule: E-4

Docket No.: 20250052

Page 2 of 2

Test Year Ended: 1/31/2025

Preparer: Aaron Silas

Water [] or Wastewater [X]

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

Line No.	(1) Type Charge	(2) Present		(3) Proposed		
		Bus. Hrs.	After Hrs.	Bus. Hrs.	After Hrs.	
1	Initial Connection	N/A	N/A	\$	50.75	\$ 101.50
2						
3	Normal Reconnection	N/A	N/A	\$	50.75	\$ 101.50
4						
5	Violation Reconnection	Actual Cost	Actual Cost	\$	50.75	\$ 101.50
6						
7	Premises Visit	\$ 15.00	\$ 15.00	\$	50.75	\$ 101.50
8						
9	Other Charges (List)					
10	Late Payment Charge	\$ 5.90	\$ 5.90	\$	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 (Tymler Creek)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Water [X] or Wastewater []

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

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

Line No.	(1) Initial Connection	(2) Normal Reconnect	(3) Violation Reconnect	(4) Premises Visit	(5) Other Charges	(6) Total
1	\$ 100.00	N/A	N/A	N/A	\$ 2,171.07	\$ 2,271.07
2						
3	Other Charges as follows:					
4	Connection Meter Fee					
5	NSF Check Charges					
6	Other Miscellaneous Fees					
7					\$ 2,171.07	
8					\$ 2,171.07	
9	Misc Fees Description					
10	The revenues associated with Miscellaneous Fees relate to late fees incurred due to late payments during the test year.					

Miscellaneous Service Charge Revenues

Florida Public Service Commission

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

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

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

Line No.	(1) Initial Connection	(2) Normal Reconnect	(3) Violation Reconnect	(4) Premises Visit	(5) Other Charges	(6) Total
1	N/A	N/A	N/A	N/A	\$ 2,353.97	\$ 2,353.97
2						
3	Other Charges as follows:					
4	Connection Meter Fee					
5	NSF Check Charges					
6	Other Miscellaneous Fees					
7					\$ 2,353.97	
8					\$ 2,353.97	
9	Misc Fees Description					
10	The revenues associated with Miscellaneous Fees relate to late fees incurred due to late payments during the test year.					

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

Company: CSWR-Florida (Tymber Creek)
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	4.5" - 5.25"	Standard Wet Barrel	27
Total			27

Private Fire Protection Service

Florida Public Service Commission

Company: CSWR-Florida (Tymber Creek)
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 (Tymber Creek)**
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 (Tymber Creek)
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
-----	-----	-----	-----	-----	-----

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

Service Availability Charges Schedule

Florida Public Service Commission

Company: CSWR-Florida (Tymber Creek)

Schedule: E-10

Docket No.: 20250052

Page 1 of 2

Test Year Ended: 1/31/2025

Preparer: Aaron Silas

Water ☒ or Wastewater ☐

**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)		(2)	(3)
	Type Charge		Present Charges	Proposed Charges
1	Meter Installation Charge			
2	5/8" x 3/4"		\$ 100.00	Actual Cost
3				
4	Meter Bench Test			
5	5/8" x 3/4"		N/A	\$ 20.00
6	1" and 1 1/2"		N/A	\$ 25.00
7	2" +		N/A	Actual Cost
8				
9	Customer Connection (Tap In) Charge		N/A	Actual Cost

Service Availability Charges Schedule

Florida Public Service Commission

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

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

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

Line No.	Type Charge	(1)	(2) Present Charges	(3) Proposed Charges
1	Main Extension Charge			
2	Residential-per ERC (___ GPD)		\$ 600.00	Actual Cost
3	All others-per Gallon		\$ -	Actual Cost
4				
5	Plant Capacity Charge		\$ 450.00	\$ 450.00
6	Residential-per ERC (___ GPD)		\$ -	\$ -
7	All others-per Gallon			
8				
9	Customer Connection (Tap In) Charge		N/A	Actual Cost

Guaranteed Revenues Received**Florida Public Service Commission****Company: CSWR-Florida (Tymer Creek)****Docket No.: 20250052****Test Year Ended: 1/31/2025****Water [X] or Wastewater [X]****Historic [X] 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.

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

Schedule: E-12

Docket No.: 20250052

Page 1 of 1

Test Year Ended: 1/31/2025

Preparer: Aaron Silas

Water [X] or Wastewater [X]

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

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				
2	average of 350,000 GPD; therefore this schedule is not applicable.				

Projected Test Year Revenue Calculation

Florida Public Service Commission

Company: CSWR-Florida (Tymer Creek)

Schedule: E-13

Docket No.: 20250052

Page 1 of 1

Test Year Ended: 1/31/2025

Preparer: Aaron Silas

Water [X] or Wastewater [X]

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

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

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

Billing Analysis Schedules

Florida Public Service Commission

Company: CSWR-Florida (Tymber Creek)

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 (Tymber Creek)
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.

CSWR-Florida acquired this system on 5/31/2024 and did not begin billing until a few months post-acquisition. Upon acquisition, CSWR-Florida begins reading meters and requires two months of "Actuals" prior to billing customers for their usage. As such, the first months of billing usage are skewed below.

	(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	0	0	-		-	#DIV/0!
Mar-24	0	0	-		-	#DIV/0!
Apr-24	0	0	-		-	#DIV/0!
May-24	0	0	-		-	#DIV/0!
Jun-24	0	0	-		-	#DIV/0!
Jul-24	0	1,977,000	-		1,977,000.00	100%
Aug-24	0	1,115,000	10,660.00		1,104,340.00	99%
Sep-24	0	2,312,000	1,712,430.00		599,570.00	26%
Oct-24	0	2,149,000	988,700.00		1,160,300.00	54%
Nov-24	0	2,019,000	2,044,700.00		(25,700.00)	-1%
Dec-24	0	2,642,000	2,918,302.00		(276,302.00)	-10%
Jan-25	0	1,939,000	1,622,398.00		316,602.00	16%
	-----	-----	-----	-----	-----	-----
Total	0	14,153,000	9,297,190.00		4,855,810.00	34%
	=====	=====	=====	=====	=====	=====

Gallons of Wastewater Treated
In Thousands of Gallons

Florida Public Service Commission

Company: CSWR-Florida (Tymber Creek)
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) Individual Plant Flows			(4)	(5)	(6)
Month/ Year	Tymber Creek WWTP	(Name)	(Name)	(Name)		Total Plant Flows	Total Purch. Sewage Treatment
Feb-24	42,000.00						42,000.00
Mar-24	27,000.00						27,000.00
Apr-24	27,000.00						27,000.00
May-24	25,000.00						25,000.00
Jun-24	15,900.00						15,900.00
Jul-24	23,500.00						23,500.00
Aug-24	37,000.00						37,000.00
Sep-24	62,400.00						62,400.00
Oct-24	66,500.00						66,500.00
Nov-24	52,300.00						52,300.00
Dec-24	46,000.00						46,000.00
Jan-25	43,600.00						43,600.00
Total	424,600.00						424,600.00

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

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

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

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

		<u>MONTH</u>	<u>GPD</u>
1.	Plant Capacity The hydraulic rated capacity. If different from that shown on the DER operating or construction permit, provide an explanation.		131,000
2.	Average Daily Flow Max Month An average of the daily flows during the peak usage month during the test year. Explain, on a separate page, if this peak-month was influenced by abnormal infiltration due to rainfall periods.	Oct	66,500.00

**Used and Useful Calculations
Water Treatment Plant**

Florida Public Service Commission

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

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

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

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

- 1 The CSWR-Florida (Tymber Creek) water facility is a purchased facility.
- 2 Therefore, this schedule is not applicable.

**Used and Useful Calculations
Wastewater Treatment Plant**

Florida Public Service Commission

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

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

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

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

Line No.

1	Used and Useful Flow	62,300
2	Property Needed for Post Test Year Period	0
3	Permitted Capacity	131,000 gpd
4	Used and Useful Percentage	47.56%
5	Please note that the used and useful percentage for the wastewater treatment plant	
6	reflects that the facility was constructed with excess capacity to accommodate anticipated	
7	future development.	

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

Florida Public Service Commission

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

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

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

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

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

Margin Reserve Calculations

Florida Public Service Commission

Company: CSWR-Florida (Tymber Creek)

Schedule F-8

Docket No.: 20250052

Page 1 of 1

Test Year Ended: 1/31/2025

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 (Tymber Creek)
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 5/31/2024 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	433	430	432	9,297,190	21,546.21	9,297,190	432	N/A
6									-----
7				Average Growth Through 5-Year Period (Col. 8)					N/A =====

Equivalent Residential Connections - Wastewater

Florida Public Service Commission

Company: CSWR-Florida (Tymber Creek)

Schedule F-10

Docket No.: 20250052

Page 1 of 1

Test Year Ended: 1/31/2025

Preparer: Aaron Silas

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

CSWR-Florida acquired this system on 5/31/2024 and therefore does not have enough data beyond the Test Year.

Line No.	(1) Year	(2) SFR Customers		(3) Beginning	(4) Ending	(5) Average	(6) SFR Gallons Treated	(7) Gallons/ SFR (5)/(4)	(8) Total Gallons Treated	(9) Total ERCs (7)/(6)	(10) Annual % Incr. in ERCs
1	TY-4										---
2	TY-3										
3	TY-2										
4	TY-1										
5	TY			433	430	432	9,297,190	21,546.21	9,297,190	432	N/A
6											-----
7							Average Growth Through 5-Year Period (Col. 8)				N/A =====

Interim Rate - Revenue Deficiency - Water**Florida Public Service Commission****Company: CSWR-Florida (Tymber Creek)****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	49,270.44
Net Operating Income	(59,440.87)
Equity Percentage	92.82%
Debt Percentage	7.18%
Last Authorized ROE (Min)	8.27%
Current Cost of Debt	8.50%
Achieved Rate of Return	-120.64%
Required Rate of Return	8.29%
Revenue Deficiency	63,523.67
Percentage Increase	65.30%

Interim Rate - Revenue Deficiency - Wastewater**Florida Public Service Commission****Company: CSWR-Florida (Tymber Creek)****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	130,784.06
Net Operating Income	61,251.24
Equity Percentage	92.82%
Debt Percentage	7.18%
Last Authorized ROE (Min)	8.27%
Current Cost of Debt	8.50%
Achieved Rate of Return	46.83%
Required Rate of Return	7.68%
Revenue Deficiency	(51,211.97)
Percentage Increase	-25.89%

Interim Rate Design - Water

Florida Public Service Commission

Company: CSWR-Florida (Tymber Creek)

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) (C) x (D)	Base Year At Present Rates Revenue (F)	Proposed Revenue Increase (G)	Base Year Proposed Revenue (H) (F) + (G)	Proposed Monthly Charge (I)
Residential							
5/8" x 3/4"	24	1	24	\$ 237.84	187.81	\$ 425.65	\$ 17.74
3/4"	2,994	1.5	4,491	\$ 44,520.78	35,155.16	\$ 79,675.94	\$ 26.60
1"	7	2.5	17.5	\$ 173.46	136.97	\$ 310.43	\$ 44.34
1-1/2"	-	5	0	\$ -		\$ -	\$ 88.68
2"	-	8	0	\$ -		\$ -	\$ 141.88
3"	-	15	0	\$ -		\$ -	\$ 266.03
4"	-	25	0	\$ -		\$ -	\$ 443.38
6"	-	50	0	\$ -		\$ -	\$ 886.76
Gallonge charge per 1,000 Gallons							
0-6,000 gallons			4,869,000.00	\$ 18,891.72	14,917.56	\$ 33,809.28	\$ 6.94
6,001-10,000 gallons			1,620,000.00	\$ 7,192.80	5,679.69	\$ 12,872.49	\$ 7.95
Over 10,000 gallons			1,431,000.00	\$ 9,430.29	7,446.49	\$ 16,876.78	\$ 11.79
General Service							
5/8" x 3/4"	-	1	-	\$ -	-	\$ -	\$ 17.74
3/4"	-	1.5	-	\$ -	-	\$ -	\$ 26.60
1"	-	2.5	-	\$ -	-	\$ -	\$ 44.34
1-1/2"	-	5	-	\$ -	-	\$ -	\$ 88.68
2"	-	8	-	\$ -	-	\$ -	\$ 141.88
3"	-	15	-	\$ -	-	\$ -	\$ 266.03
4"	-	25	-	\$ -	-	\$ -	\$ 443.38
6"	-	50	-	\$ -	-	\$ -	\$ 886.76
Gallonge charge per 1,000 Gallons				\$ -	-	\$ -	\$ 6.94
Totals:	3,025		4,533	\$ 80,446.89	63,523.67	\$ 143,970.56	

Interim Rate Design - Wastewater

Florida Public Service Commission

Company: CSWR-Florida (Tymber Creek)

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	2,992.00		1	2,992.00	\$ 102,924.80	(33,560.82)	\$ 69,363.98	\$ 23.18
Gallorage charge per 1,000 Gallons 8,000 gallon cap				5,884,000.00	\$ 54,132.80	(17,651.15)	\$ 36,481.65	\$ 6.20
General Service	-							
5/8" x 3/4"	-		1	-	\$ -	\$ -	\$ -	\$ 23.18
3/4"	-		1.5	-	\$ -	\$ -	\$ -	\$ 34.77
1"	-		2.5	-	\$ -	\$ -	\$ -	\$ 57.96
1-1/2"	-		5	-	\$ -	\$ -	\$ -	\$ 115.92
2"	-		8	-	\$ -	\$ -	\$ -	\$ 185.47
3"	-		15	-	\$ -	\$ -	\$ -	\$ 347.75
4"	-		25	-	\$ -	\$ -	\$ -	\$ 579.58
6"	-		50	-	\$ -	\$ -	\$ -	\$ 1,159.16
Gallorage charge per 1,000 Gallons				-	\$ -	\$ -	\$ -	\$ 11.05
Total:	2,992.00		2,992.00	\$ 157,057.60	(51,211.97)	\$ 105,845.63		

Standalone Rate Design - Water

Florida Public Service Commission

Company: CSWR-Florida (Tymber Creek)

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) (C) x (D)	Base Year At Present Rates Revenue (F)	Proposed Revenue Increase (G)	Base Year Proposed Revenue (H) (F) + (G)	Proposed Monthly Charge (I)
Residential							
5/8" x 3/4"	24	1	24	\$ 237.84	537.96	\$ 775.80	\$ 32.33
3/4"	2,994	1.5	4,491	\$ 44,520.78	100,700.41	\$ 145,221.19	\$ 48.49
1"	7	2.5	17.5	\$ 173.46	392.34	\$ 565.80	\$ 80.81
1-1/2"	-	5	0	\$ -	-	\$ -	\$ 161.63
2"	-	8	0	\$ -	-	\$ -	\$ 258.60
3"	-	15	0	\$ -	-	\$ -	\$ 484.88
4"	-	25	0	\$ -	-	\$ -	\$ 808.13
6"	-	50	0	\$ -	-	\$ -	\$ 1,616.26
Gallonge charge per 1,000 Gallons							
0-6,000 gallons			4,869,000.00	\$ 18,891.72	42,730.70	\$ 61,622.42	\$ 12.66
6,001-10,000 gallons			1,620,000.00	\$ 7,192.80	16,269.21	\$ 23,462.01	\$ 14.48
Over 10,000 gallons			1,431,000.00	\$ 9,430.29	21,330.13	\$ 30,760.42	\$ 21.50
General Service							
5/8" x 3/4"	-	1	-	\$ -	-	\$ -	\$ 32.33
3/4"	-	1.5	-	\$ -	-	\$ -	\$ 48.49
1"	-	2.5	-	\$ -	-	\$ -	\$ 80.81
1-1/2"	-	5	-	\$ -	-	\$ -	\$ 161.63
2"	-	8	-	\$ -	-	\$ -	\$ 258.60
3"	-	15	-	\$ -	-	\$ -	\$ 484.88
4"	-	25	-	\$ -	-	\$ -	\$ 808.13
6"	-	50	-	\$ -	-	\$ -	\$ 1,616.26
Gallonge charge per 1,000 Gallons				\$ -	-	\$ -	\$ 12.66
Totals:	3,025		4,533	\$ 80,446.89	181,960.75	\$ 262,407.64	

Standalone Rate Design - Wastewater

Florida Public Service Commission

Company: CSWR-Florida (Tymber Creek)

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	2,992.00	1	2,992.00	\$ 102,924.80	17,727.27	\$ 120,652.07	\$ 40.32
Gallage charge per 1,000 Gallons 8,000 gallon cap			5,884,000.00	\$ 54,132.80	9,323.57	\$ 63,456.37	\$ 10.78
General Service	-						
5/8" x 3/4"	-	1	-	\$ -	\$ -	\$ -	\$ 40.32
3/4"	-	1.5	-	\$ -	\$ -	\$ -	\$ 60.49
1"	-	2.5	-	\$ -	\$ -	\$ -	\$ 100.81
1-1/2"	-	5	-	\$ -	\$ -	\$ -	\$ 201.62
2"	-	8	-	\$ -	\$ -	\$ -	\$ 322.60
3"	-	15	-	\$ -	\$ -	\$ -	\$ 604.87
4"	-	25	-	\$ -	\$ -	\$ -	\$ 1,008.12
6"	-	50	-	\$ -	\$ -	\$ -	\$ 2,016.24
Gallage charge per 1,000 Gallons			-	\$ -	\$ -	\$ -	\$ 11.05
Total:	2,992.00		2,992.00	\$ 157,057.60	27,050.85	\$ 184,108.45	