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*tcrabb@radeylaw.com*

June 27, 2025

***Via Electronic Filing***

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

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

Dear Commission Clerk:

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

1. Updated & Additional Interim Schedules (Attachment 1);
2. Interim Rates Adjustments Support (Attachment 2); and
3. Updated Interim Tariff Sheets (Attachment 3).

Pursuant to Rule 25-30.436(5)(d), F.A.C., CSWR-Florida will provide, via hand delivery, a USB flash drive containing a copy of the native Excel files of the supplement to MFR Volume I, as well as 10 paper copies of all of the documents listed above.

Should you have any questions regarding this filing, please do not hesitate to contact me.

Sincerely,

*/s/ Thomas A. Crabb*

Thomas A. Crabb

Susan F. Clark

Attorneys for CSWR-Florida

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

# **ATTACHMENT 1**

## **Updated & Additional Interim Schedules**

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

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

**OF**

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

**Docket No. 20250052-WS**

**VOLUME I SECOND SUPPLEMENT (06/27/2025) –  
UPDATED & ADDITIONAL INTERIM SCHEDULES**



**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 OF UPDATED & ADDITIONAL INTERIM RATE SCHEDULES - June 27, 2025**

<b><u>SCHEDULE</u></b>	<b><u>PAGE</u></b>	<b><u>DESCRIPTION OF SCHEDULE</u></b>
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A-2	2	Schedule of Wastewater Rate Base - Interim
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<b>C.F.A.T. H2O</b>		
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**CLASS A WATER AND/OR WASTEWATER UTILITIES  
FINANCIAL, RATE AND ENGINEERING  
MINIMUM FILING REQUIREMENTS**

**INDEX OF UPDATED & ADDITIONAL INTERIM RATE SCHEDULES - June 27, 2025**

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## Schedule of Water Rate Base

## Florida Public Service Commission

Company: CSWR-Florida (Aquarina)

Schedule: A-1

Docket No.: 20250052

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Test 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	3,000,817	(985,423)	2,015,394	A-5, A-3
2	Utility Land & Land Rights	110,581	-	110,581	A-5
3	Less: Non-Used & Useful Plant	-	-	-	A-7
4	Construction Work in Progress	-	-	-	-
5	Less: Accumulated Depreciation	(2,187,484)	798,649	(1,388,836)	A-9, A-3
6	Less: CIAC	(421,159)	-	(421,159)	A-12
7	Accumulated Amortization of CIAC	280,041	-	280,041	A-14
8	Acquisition Adjustments	2,009,303	-	2,009,303	-
9	Accum. Amort. of Acq. Adjustments	-	-	-	-
10	Advances For Construction	-	-	-	A-16
11	Working Capital Allowance	-	365	365	A-3
12	Total Rate Base	2,792,099	(186,409)	2,605,689	
		=====	=====	=====	

## Schedule of Wastewater Rate Base

Florida Public Service Commission

Company: CSWR-Florida (Aquarina)  
Docket No.: 20250052  
Test Year Ended: 1/31/2025  
Interim ☒ Final ☐  
Historical ☒ Projected ☐

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

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

Line No.	(1) Description	(2) Balance Per Books	(3) Utility Adjustments	(4) Adjusted Utility Balance	(5) Supporting Schedule(s)
1	Utility Plant in Service	1,227,079	(440,349)	786,730	A-6, A-3
2	Utility Land & Land Rights	67,076	-	67,076	A-6
3	Less: Non-Used & Useful Plant	-	-	-	A-7
4	Construction Work in Progress	-	-	-	-
5	Less: Accumulated Depreciation	(742,009)	269,059	(472,950)	A-10, A-3
6	Less: CIAC	(612,495)	-	(612,495)	A-12
7	Accumulated Amortization of CIAC	524,294	-	524,294	A-14
8	Acquisition Adjustments	306,986	-	306,986	-
9	Accum. Amort. of Acq. Adjustments	-	-	-	-
10	Advances For Construction	-	-	-	A-16
11	Working Capital Allowance	-	264	264	A-17, A-3
12	Total Rate Base	770,931	(171,027)	599,905	

## Schedule of Adjustments to Rate Base

Florida Public Service Commission

Company: CSWR-Florida (Aquarina)

Docket No.: 20250052

Test Year Ended: 1/31/2025

Interim ☒ Final ☐Historical ☒ 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	<b>Utility Plant in Service</b>		
2	Used & Useful Adjustment from Prior Rate Order	\$ (985,423)	\$ (440,349)
3			
4	<b>Accumulated Depreciation</b>		
5	Used & Useful Adjustment from Prior Rate Order	\$ 798,649	\$ 269,059
6			
7	<b>Working Capital Allowance</b>		
8	Adjustment for 1/8 of O&M Expense	\$ 365	\$ 264
9			
10	<b>Total Rate Base Adjustment</b>	<u>\$ (186,409)</u>	<u>\$ (171,027)</u>
11			
12			



## Schedule of Water Net Operating Income

## Florida Public Service Commission

Company: CSWR-Florida (Aquarina)

Docket No.: 20250052

Test Year Ended: 1/31/2025

Historical [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	444,604	-	444,604	230,251	674,855	B-4
2	Operation & Maintenance	292,184	9,762	301,945	10,361	312,307	B-5
3	Depreciation, net of CIAC Amort.	50,187	(13,134)	37,053	-	37,053	B-13
4	Amortization	-	-	-	-	-	
5	Taxes Other Than Income	38,148	(2,371)	35,777	-	35,777	B-15
6	Provision for Income Taxes	-	-	-	61,282	61,282	C-1
7	OPERATING EXPENSES	380,519	(5,743)	374,776	71,643	446,419	
8	NET OPERATING INCOME	64,085	5,743	69,828	158,608	228,436	
9	RATE BASE	2,792,099		2,605,689		2,605,689	
10	RATE OF RETURN	2.30%		2.68%		8.77%	

## Schedule of Wastewater Net Operating Income

Florida Public Service Commission

Company: CSWR-Florida (Aquarina)

Docket No.: 20250052

Test Year Ended: 1/31/2025

Historical [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	255,100		255,100	47,721	302,821	B-4
2	Operation & Maintenance	211,275	7,027	218,301	2,147	220,449	B-6
3	Depreciation, net of CIAC Amort.	5,447	(7,244)	(1,798)	-	(1,798)	B-14
4	Amortization	-		-	-	-	
5	Taxes Other Than Income	21,150	(2,712)	18,438	-	18,438	B-15
6	Provision for Income Taxes	-		-	13,140	13,140	C-1
7	OPERATING EXPENSES	237,872	(2,930.06)	234,942	15,287	250,229	
8	NET OPERATING INCOME	17,228	2,930	20,158	32,434	52,593	
		=====	=====	=====	=====	=====	
9	RATE BASE	770,931		599,905		599,905	
		=====		=====		=====	
10	RATE OF RETURN	2.23%		3.36%		8.77%	
		=====		=====		=====	

## Schedule of Adjustments to Operating Income

Florida Public Service Commission

Company: CSWR-Florida (Aquarina)  
Docket No.: 20250052  
Interim ☒ Final ☐  
Historical ☒ 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	<b>Operations &amp; Maintenance</b>		
2			
3	Customer Billing Cost	(1,778)	(1,392)
4	New third party provider contract began 1/1/25		
5	Property Insurance	3,209	37
6	New policy as of 1/1/25		
7	Admin Expenses Transferred	(9,752)	(7,634)
8	Reduction of overhead allocated cost		
9	Contract Operations	23,904	26,585
10	New third party contract began 10/1/2024		
11	Testing	(2,559)	(2,114)
12	Cost included in new contract that began 10/1/2024		
13	Chemicals	(3,860)	(6,264)
14	Cost included in new contract that began 10/1/2024		
15	Sludge Removal	-	(2,622)
16	Cost included in new contract that began 10/1/2024		
17	Bad Debt Expense	598	432
18	3-year Bad Debt Average Adjustment		
19			
20	<b>Total Adjustment Operation &amp; Maintenance</b>	<u>9,761.57</u>	<u>7,026.60</u>
21			
22	<b>Depreciation</b>		
23			
24	Adjustment for used & useful percentages	(13,134)	(7,244)
25			
26	<b>Property Tax Expense</b>		
27			
28	Adjustment for used & useful percentages	(2,371)	(2,712)
29			
30	<b>Adjustment for Income Tax</b>		
31		Water	Wastewater
32	Taxable Income before State Tax	241,979.03	51,991.12
33	Less State Tax Exemption	(1,096.01)	(858.00)
34	State Taxable Income	240,883.02	51,133.12
35	<b>State Income tax (5.5%)</b>	<b>13,248.57</b>	<b>2,812.32</b>
36			
37	Federal Taxable Income	228,730.47	49,178.80
38	<b>Federal Income Tax (21%)</b>	<b>48,033.40</b>	<b>10,327.55</b>
39			
40	<b>Total Adjustment for Income Tax</b>	<u>61,282</u>	<u>13,140</u>
41			
42	<b>Revenues</b>		
43	Adjustment for required return	158,608	32,434
44			
45	Adjustment for negative operating income	-	-
46			
47	Adjustment to revenue for Income Tax	61,282	13,140
48			
49	Adjustment for RAF fees on increased revenue	10,361	2,147
50			
51	<b>Total Adjustment to Revenues</b>	<u>230,251</u>	<u>47,721</u>
52			
53			
54			

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

**Florida Public Service Commission**

**Company: CSWR-Florida (Aquarina)**  
**Docket No.: 20250052**  
**Test Year Ended: 1/31/2025**  
**Schedule Year Ended: 1/31/2025**  
**Historical [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	37,807.47	1.2%	8.50%	0.10%
3	Preferred Stock	0			
4	Customer Deposits	0			
5	Common Equity	3,167,786	98.8%	8.77%	8.67%
6	Tax Credits - Zero Cost	0			
7	Tax Credits - Wtd. Cost	0			
8	Accum. Deferred Income Taxes	0			
9	Other (Explain)	0			
10	Total	3,205,593.92	100.00%		8.77%

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

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

**Florida Public Service Commission**

Company: CSWR-Florida (Aquarina)  
Docket No.: 20250052  
Test Year Ended: 1/31/2025  
Schedule Year Ended: 1/31/2025  
Historical ☒ 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) Reconciliation Adjustments		(5) Prorata *	(6) Reconciled To Requested Rate Base
			Specific	(Explain)		
1	Long-Term Debt	-				
2	Short-Term Debt	37,807.47				37,807.47
3	Preferred Stock	-				
4	Common Equity	3,485,276.69	Rate Base Adjustments		(317,490.24)	3,167,786
5	Customer Deposits	-				
6	Tax Credits - Zero Cost	-				
7	Tax Credits - Wtd. Cost	-				
8	Accum. Deferred Income Tax	-				
9	Other (Explain)	-				
10	Total	3,523,084.16				3,205,594

\* List corresponding adjustments to rate base below:

Description	Amount
<b>A Working Capital</b> provided by parent for construction in progress and other items of working capital. Booked to intercompany payables.	39,945.89
<b>B Utility Plant in Service</b> Used & Useful Adjustment from Prior Rate Order	\$ (1,425,773)
<b>C Accumulated Depreciation</b> Used & Useful Adjustment from Prior Rate Order	\$ 1,067,707
<b>D Working Capital Allowance</b> Adjustment for 1/8 of O&M Expense	\$ 629
	<u>(317,490.24)</u>

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

**Interim Rate - Revenue Deficiency - Water**

**Florida Public Service Commission**

**Company: CSWR-Florida (Aquarina)**

**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	2,605,689.33
Net Operating Income	69,828.19
Equity Percentage	98.82%
Debt Percentage	1.18%
Last Authorized ROE (Min)	10.16%
Current Cost of Debt	8.50%
Achieved Rate of Return	2.68%
Required Rate of Return	10.14%
Revenue Deficiency	194,400
Percentage Increase	43.72%

Company: CSWR-Florida (Aquarina)

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	599,904.59
Net Operating Income	20,158.44
Equity Percentage	98.82%
Debt Percentage	1.18%
Last Authorized ROE (Min)	10.16%
Current Cost of Debt	8.50%
Achieved Rate of Return	3.36%
Required Rate of Return	10.04%
Revenue Deficiency	40,073.00
Percentage Increase	15.71%

## Interim Rate Design - Water

Florida Public Service Commission

Company: CSWR-Florida (Aquarina)

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"	3705	1	3705	\$ 87,956.70	43,322.06	\$ 131,278.76	\$ 35.43
3/4"		1.5	0	\$ -	-	\$ -	\$ 53.15
1"	48	2.5	120	\$ 2,848.80	1,403.14	\$ 4,251.94	\$ 88.58
1-1/2"		5	0	\$ -	-	\$ -	\$ 177.16
2"	72	8	576	\$ 13,674.24	6,735.09	\$ 20,409.33	\$ 283.46
3"	12	15	180	\$ 4,558.08	2,245.03	\$ 6,803.11	\$ 531.49
4"		25	0	\$ -	-	\$ -	\$ 885.82
6"		50	0	\$ -	-	\$ -	\$ 1,771.64
Gallage charge per 1,000 Gallons			8,549,034.00	\$ 73,607.18	36,254.37	\$ 109,861.55	\$ 12.85
General Service							
5/8" x 3/4"		1	0				\$ 35.43
3/4"		1.5	0				\$ 53.15
1"		2.5	0				\$ 88.58
1-1/2"		5	0				\$ 177.16
2"		8	0				\$ 283.46
3"		15	0				\$ 531.49
4"		25	0				\$ 885.82
6"		50	0				\$ 1,771.64
Gallage charge per 1,000 Gallons							\$ 12.85
Irrigation Service							
5/8" x 3/4"	1030	1	1030	\$ 12,123.10	5,971.09	\$ 18,094.19	\$ 17.57
3/4"		1.5	0	\$ -	-	\$ -	\$ 26.35
1"	12	2.5	30	\$ 353.16	173.94	\$ 527.10	\$ 43.92
1-1/2"		5	0	\$ -	-	\$ -	\$ 87.84
2"	219	8	1752	\$ 20,621.04	10,156.66	\$ 30,777.70	\$ 140.54
3"	36	15	540	\$ 7,415.28	3,652.31	\$ 11,067.59	\$ 263.51
4"	24	25	600	\$ 7,062.24	3,478.43	\$ 10,540.67	\$ 439.18
6"		50	0	\$ -	-	\$ -	\$ 878.36
8"	12	80	960	\$ 12,711.84	6,261.07	\$ 18,972.91	\$ 1,405.37
Gallage charge per 1,000 Gallons			92,535,162.00	\$ 151,757.67	74,746.49	\$ 226,504.16	\$ 2.45
Total:	5170		9493	\$ 394,689.33	194,399.69	\$ 589,089.02	



## Interim Rate Design - Wastewater

Company: CSWR-Florida (Aquarina)

Docket No.: 20250052

Test Year Ended: 1/31/2025

**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)	Proposed Monthly Charge (I)	
Residential		
All Meter Sizes	\$	34.79
Gallage charge per 1,000 Gallons	\$	7.54
General Service		
5/8" x 3/4"	\$	34.79
3/4"	\$	52.18
1"	\$	86.96
1-1/2"	\$	173.93
2"	\$	278.28
3"	\$	521.78
4"	\$	869.64
6"	\$	1,739.28
Gallage charge per 1,000 Gallons	\$	9.05
Residential Wastewater Only		
Flat Rate	\$	54.48
Total:		

## Schedule of Water Rate Base

## Florida Public Service Commission

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

Schedule: A-1

Docket No.: 20250052

Page 1 of 1

Schedule Year End: 1/31/2025

Brent Thies

Interim ☒ Final ☐Historical ☒ Projected ☐

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

Line No.	(1) Description	(2) Balance Per Books	(3) Utility Adjustments	(4) Adjusted Utility Balance	(5) Supporting Schedule(s)
1	Utility Plant in Service	664,924	(40,996)	623,928	A-5, A-3
2	Utility Land & Land Rights	54,295	-	54,295	A-5
3	Less: Non-Used & Useful Plant	-	-	-	A-7
4	Construction Work in Progress	-	-	-	-
5	Less: Accumulated Depreciation	(382,912)	17,969	(364,943)	A-9, A-3
6	Less: CIAC	(124,933)	-	(124,933)	A-12
7	Accumulated Amortization of CIAC	121,788	-	121,788	A-14
8	Acquisition Adjustments	-	-	-	-
9	Accum. Amort. of Acq. Adjustments	-	-	-	-
10	Advances For Construction	-	-	-	A-16
11	Working Capital Allowance	-	212	212	A-17, A-3
12	Total Rate Base	333,162	(22,816)	310,347	
		=====	=====	=====	

## Schedule of Wastewater Rate Base

Florida Public Service Commissio

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

Schedule: A-2

Docket No.: 20250052

Page 1 of 1

Schedule Year End: 1/31/2025

Brent Thies

Interim ☒ Final ☐Historical ☒ Projected ☐

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

Line No.	(1) Description	(2) Balance Per Books	(3) Utility Adjustments	(4) Adjusted Utility Balance	(5) Supporting Schedule(s)
1	Utility Plant in Service	409,465	-	409,465	A-6
2	Utility Land & Land Rights	55,948	-	55,948	A-6
3	Less: Non-Used & Useful Plant	-	-	-	A-7
4	Construction Work in Progress	-	-	-	-
5	Less: Accumulated Depreciation	(96,238)	-	(96,238)	A-10
6	Less: CIAC	(262,882)	-	(262,882)	A-12
7	Accumulated Amortization of CIAC	265,394	-	265,394	A-14
8	Acquisition Adjustments	-	-	-	-
9	Accum. Amort. of Acq. Adjustments	-	-	-	-
10	Advances For Construction	-	-	-	A-16
11	Working Capital Allowance	-	159	159	A-17, A-3
12	Total Rate Base	371,687	159	371,846	

## Schedule of Adjustments to Rate Base

Florida Public Service Commission

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

Docket No.: 20250052

Test Year Ended: 1/31/2025

Interim ☒ Final ☐Historical ☒ 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	<b>Utility Plant in Service</b>		
2	Used & Useful Adjustment from Prior Rate Order	\$ (40,996)	-
3			
4	<b>Accumulated Depreciation</b>		
5	Used & Useful Adjustment from Prior Rate Order	\$ 17,969	\$ -
6			
7	<b>Working Capital Allowance</b>		
8	Adjustment for 1/8 of O&M Expense	\$ 212	\$ 159
9			
10	<b>Total Rate Base Adjustment</b>	<u>\$ (22,816)</u>	<u>\$ 159</u>
11			
12			

**Schedule of Water Net Operating Income**

**Florida Public Service Commission**

**Company: CSWR-Florida (C.F.A.T. H2O, INC.)**  
**Schedule Year End: 1/31/2025**  
**Interim [X] Final [ ]**  
**Historic [X] or Projected [ ]**

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

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Line No.	Description	Balance Per Books	Utility Test Year Adjustments	Utility Adjusted Test Year	Requested Revenue Adjustment	Requested Annual Revenues	Supporting Schedule(s)
1	OPERATING REVENUES	99,267	-	99,267	135,230	234,497	B-4
2	Operation & Maintenance	169,498	2,787	172,285	6,085	178,370	B-5
3	Depreciation, net of CIAC Amort.	23,729	(1,344)	22,386	-	22,386	B-13
4	Amortization	-	-	-	-	-	
5	Taxes Other Than Income	6,164	(133)	6,031	-	6,031	B-15
6	Provision for Income Taxes	-	-	-	542.32	542	C-1
7	OPERATING EXPENSES	199,391	1,310	200,701	6,628	207,329	
8	NET OPERATING INCOME	(100,124)	(1,310)	(101,434)	128,602	27,168	
9	RATE BASE	333,162		310,347		310,347	
10	RATE OF RETURN	-30.05%		-32.68%		8.75%	

## Schedule of Wastewater Net Operating Income

Florida Public Service Commission

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

Schedule: B-2

Schedule Year End: 1/31/2025

Page 1 of 1

Interim [X] Final [ ]

Docket No.: 20250052

Historic [X] or Projected [ ]

Brent Thies

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

Line No.	(1) 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	137,855	-	137,855	42,569	180,424	B-4
2	Operation & Maintenance	126,851	(5,927)	120,924	1,916	122,840	B-6
3	Depreciation, net of CIAC Amort.	17,216	-	17,216	-	17,216	B-14
4	Amortization	-	-	-	-	-	
5	Taxes Other Than Income	7,162	-	7,162	-	7,162	B-15
6	Provision for Income Taxes	-	-	-	655	655	C-1
7	OPERATING EXPENSES	151,230	(5,927)	145,303	2,570	147,873	
8	NET OPERATING INCOME	(13,375)	5,927	(7,448)	39,999	32,551	
		=====	=====	=====	=====	=====	
9	RATE BASE	371,687		371,846		371,846	
		=====		=====		=====	
10	RATE OF RETURN	-3.60%		-2.00%		8.75%	
		=====		=====		=====	

## Schedule of Adjustments to Operating Income

## Florida Public Service Commission

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

Schedule: B-3

Schedule Year End: 1/31/2025

Page 1 of 1

Interim [X] Final [ ]

Docket No.: 20250052

Historic [X] or Projected [ ]

Brent Thies

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

Line No.	Description	Water	Wastewater
1	<b>Operations &amp; Maintenance</b>		
2			
3	Customer Billing Cost	(957)	(966)
4	New third party provider contract began 1/1/25		
5	Property Insurance	(471)	(512)
6	New policy as of 2/1/25		
7	Admin Expenses Transferred	(5,251)	(5,295)
8	Adjustment to overhead allocation		
9	Contract Operations	15,396	10,075
10	New third party contract began 10/1/2024		
11	Testing	(2,553)	(729)
12	Cost included in new contract that began 10/1/2024		
13	Chemicals	(3,411)	(8,422)
14	Cost included in new contract that began 10/1/2024		
15	Sludge Removal	-	40
16	Cost included in new contract that began 10/1/2024		
17	Bad Debt Expense	36	(118)
18	3-year Bad Debt Average Adjustment		
19			
20	<b>Total Adjustment Operation &amp; Maintenance</b>	<u>2,787</u>	<u>(5,927)</u>
21			
22	<b>Depreciation</b>		
23			
24	Adjustment for used & useful percentages	(1,344)	-
25			
26	<b>Property Tax Expense</b>		
27			
28	Adjustment for used & useful percentages	(133)	-
29			
30			
31			
32			
33			
34	<b>Adjustment for Income Tax</b>		
35		Water	Wastewater
36	Taxable Income before State Tax	2,240.91	2,684.97
37	Less State Tax Exemption	(590.16)	(595.12)
38	State Taxable Income	1,650.75	2,089.85
39	<b>State Income tax (5.5%)</b>	<b>90.79</b>	<b>114.94</b>
40			
41	Federal Taxable Income	2,150.12	2,570.03
42	<b>Federal Income Tax (21%)</b>	<b>451.52</b>	<b>539.71</b>
43			
44	Total Adjustment for Income Tax	<u>542</u>	<u>655</u>
45			
46	<b>Revenues</b>		
47	Adjustment for required return	27,168	32,551
48			
49	Adjustment for negative operating income	101,434	7,448
50			
51	Adjustment to revenue for Income Tax	542	655
52			
53	Adjustment for RAF fees on increased revenue	6,085	1,916
54			
55	<b>Total Adjustment to Revenues</b>	<u>135,230</u>	<u>42,569</u>

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

Florida Public Service Commission

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

Schedule: D-1  
Page 1 of 1  
Brent Thies

Subsidiary [X] or Consolidated [ ]

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

Line No.	Class of Capital	(1) Reconciled To Requested Rate Base	(2) Ratio	(3) Cost Rate	(4) Weighted Cost
1	Long-Term Debt	-			
2	Short-Term Debt	40,569	5.95%	8.50%	0.51%
3	Preferred Stock	-			
4	Customer Deposits	-			
5	Common Equity	641,623	94.05%	8.77%	8.25%
6	Tax Credits - Zero Cost	-			
7	Tax Credits - Wtd. Cost	-			
8	Accum. Deferred Income Taxes	-			
9	Other (Explain)	-			
10	Total	682,192	100.00%		8.75%
		= = = = =	=====		=====

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



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

Florida Public Service Commission

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

Schedule: D-2

Docket No.: 20250052

Page 1 of 1

Test Year Ended: 1/31/2025

Brent Thies

Schedule Year End: 1/31/2025

Historic [X] or Projected [ ]

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	(4) Reconciliation Adjustments		(5) Prorata *	(6) Reconciled To Requested Rate Base
			(3) Specific	(4) (Explain)		
1	Long-Term Debt	-				-
2	Short-Term Debt	40,569				40,569
3	Preferred Stock	-				-
4	Common Equity	1,844,791	Rate Base Adjustments		(1,203,168)	641,623
5	Customer Deposits	-				-
6	Tax Credits - Zero Cost	-				-
7	Tax Credits - Wtd. Cost	-				-
8	Accum. Deferred Income Tax	-				-
9	Other (Explain)	-				-
10	Total	1,885,360				682,192

\* List corresponding adjustments to rate base below:

Description		Amount
<b>A</b>	Equity Capital provided by parent for construction in progress and other utility plant assets not being sought as rate base in this case	(1,180,511)
<b>B</b>	<b>Utility Plant in Service</b> Used & Useful Adjustment from Prior Rate Order	(40,996)
<b>C</b>	<b>Accumulated Depreciation</b> Used & Useful Adjustment from Prior Rate Order	17,969
<b>D</b>	<b>Working Capital Allowance</b> Adjustment for 1/8 of O&M Expense	370
		<u>(1,203,168)</u>

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

Recap Schedules: D-1

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

Docket No.: 20250052 20250052

Test Year Ended: 1/31/2025

Page 1 of 1

Preparer: Aaron Silas

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

Rate Base	310,346.95
Net Operating Income	(101,434.32)
Equity Percentage	94.05%
Debt Percentage	5.95%
Last Authorized ROE (Min)	10.16%
Current Cost of Debt	8.50%
Achieved Rate of Return	-32.68%
Required Rate of Return	10.06%
Revenue Deficiency	132,659.20
Percentage Increase	133.64%

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

Docket No.: 20250052 20250052

Test Year Ended: 1/31/2025

Page 1 of 1

Preparer: Aaron Silas

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

Rate Base	371,845.76
Net Operating Income	(7,447.78)
Equity Percentage	94.05%
Debt Percentage	5.95%
Last Authorized ROE (Min)	10.16%
Current Cost of Debt	8.50%
Achieved Rate of Return	-2.00%
Required Rate of Return	10.06%
Revenue Deficiency	44,860.23
Percentage Increase	32.54%

## Interim Rate Design - Water

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

Docket No.: 20250052 20250052

Test Year Ended: 1/31/2025

Explanation: The Company proposes to apply the interim revenue deficiency through a uniform percentage increase across existing tarified 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)	Proposed Monthly Charge (I)
Residential	
5/8" x 3/4"	\$ 26.34
1"	\$ 65.85
1-1/2"	\$ 131.71
2"	\$ 210.73
3"	\$ 395.13
4"	\$ 658.55
Gallonge Charge per 1,000	
0-3,000 gallons	\$ 9.00
3,001-6,000	\$ 16.67
Over 6,000 gallons	\$ 24.99
General Service	
5/8" x 3/4"	\$ 26.34
1"	\$ 65.85
1-1/2"	\$ 131.71
2"	\$ 210.73
3"	\$ 395.13
4"	\$ 658.55
Charge per 1,000 gallons	\$ 12.45

Total:

**Interim Rate Design - Wastewater**

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

**Docket No.: 20250052 20250052**

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

**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.**

<b>Customer Type (B)</b>	<b>Proposed Monthly Charge (I)</b>	
Residential		
All Meter Sizes	\$	23.03
Gallonge Charge per 1,000 gallons	\$	6.32
General Service		
5/8" x 3/4"	\$	23.03
1"	\$	57.57
1-1/2"	\$	115.15
2"	\$	184.24
3"	\$	345.44
4"	\$	575.73
Gallonge Charge per 1,000	\$	6.32
Total		

## Schedule of Water Rate Base

## Florida Public Service Commission

Company: CSWR-Florida (Neighborhood Utilities)

Schedule: A-1

Docket No.: 20250052

Page 1 of 1

Schedule Year Ended: 1/31/2025

Preparer: Brent Thies

Interim ☒ Final ☐Historical ☒ or 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	729,247	-	729,247	A-5
2	Utility Land & Land Rights	39,628	-	39,628	A-5
3	Less: Non-Used & Useful Plant	-	-	-	A-7
4	Construction Work in Progress	-	-	-	-
5	Less: Accumulated Depreciation	(422,288)	-	(422,288)	A-9
6	Less: CIAC	(269,576)	-	(269,576)	A-12
7	Accumulated Amortization of CIAC	231,807	-	231,807	A-14
8	Acquisition Adjustments	-	-	-	-
9	Accum. Amort. of Acq. Adjustments	-	-	-	-
10	Advances For Construction	-	-	-	A-16
11	Working Capital Allowance	158,903	(158,616)	287	A-17, A-3
12	Total Rate Base	467,722	(158,616)	309,105	
		=====	=====	=====	

## Schedule of Adjustments to Rate Base

Florida Public Service Commission

Company: CSWR-Florida (Neighborhood Utilities)

Docket No.: 20250052

Test Year Ended: 1/31/2025

Interim ☒ Final ☐Historical ☒ 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	<b>Utility Plant in Service</b>		
2	Used & Useful Adjustment from Prior Rate Order	\$ -	-
3			
4	<b>Accumulated Depreciation</b>		
5	Used & Useful Adjustment from Prior Rate Order	\$ -	\$ -
6			
7	<b>Working Capital Allowance</b>		
8	Adjustment for 1/8 of O&M Expense	\$ (158,616)	\$ -
9			
10	<b>Total Rate Base Adjustment</b>	<u>\$ (158,616)</u>	<u>\$ -</u>
11			
12			

**Schedule of Water Net Operating Income**

**Florida Public Service Commission**

**Company: CSWR-Florida (Neighborhood Utilities)**

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

**Interim [X] Final [ ]**

**Historic [X] or 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	164,075	-	164,075	110,936	275,011	B-4
2	Operation & Maintenance	229,332	(5,857)	223,475	4,992.13	228,467	B-5
3	Depreciation, net of CIAC Amort.	11,844	-	11,844	-	11,844	B-13
4	Amortization	-	-	-	-	-	
5	Taxes Other Than Income	7,170	-	7,170	-	7,170	B-15
6	Provision for Income Taxes	-	-	-	497.79	498	C-1
7	OPERATING EXPENSES	248,346	(5,857)	242,489	5,490	247,979	
8	NET OPERATING INCOME	(84,270)	5,857	(78,414)	105,446	27,032	
9	RATE BASE	467,722		309,105		309,105	
10	RATE OF RETURN	-18.02%		-25.37%		8.75%	



## Schedule of Adjustments to Operating Income

Florida Public Service Commission

Company: CSWR-Florida (Neighborhood Utilities)

Schedule: B-3

Schedule Year Ended: 1/31/2025

Page 1 of 1

Interim [X] Final [ ]

Docket No.: 20250052

Historic [X] or Projected [ ]

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	<b>Operations &amp; Maintenance</b>		
2			
3	Customer Billing Cost	(1,798)	-
4	New third party provider contract began 1/1/25		
5	Property Insurance	3,146	-
6	New policy as of 2/1/25		
7	Admin Expenses Transferred	(9,862)	-
8	Adjustment to overhead allocation		
9	Contract Operations	14,080	-
10	New third party contract began 10/1/2024		
11	Testing	(1,603)	-
12	Cost included in new contract that began 10/1/2024		
13	Chemicals	(10,294)	-
14	Cost included in new contract that began 10/1/2024		
15	Sludge Removal	-	-
16	Cost included in new contract that began 10/1/2024		
17	Bad Debt Expense		-
18	3-year Bad Debt Average Adjustment	475	
19			
20	<b>Total Adjustment Operation &amp; Maintenance</b>	<b>(5,857)</b>	<b>-</b>
21			
22	<b>Depreciation</b>		
23			
24	Adjustment for used & useful percentages	-	-
25			
26	<b>Property Tax Expense</b>		
27			
28	Adjustment for used & useful percentages	-	-
29			
30	<b>Adjustment for Income Tax</b>		
31	Taxable Income before State Tax	2,154.07	
32	Less State Tax Exemption	(1,108.41)	
33	State Taxable Income	1,045.66	
34	<b>State Income tax (5.5%)</b>	<b>57.51</b>	
35			
36	Federal Taxable Income	2,096.55	
37	<b>Federal Income Tax (21%)</b>	<b>440.28</b>	
38	Total Adjustment for Income Tax		498
39			
40			
41	<b>Revenues</b>		
42	Adjustment for required return		27,032
43			
44	Adjustment for negative operating income		78,414
45			
46	Adjustment to revenue for Income Tax		498
47			
48	Adjustment for RAF fees on increased revenue		4,992
49			
50	<b>Total Adjustment to Revenues</b>		<b>110,936</b>

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

**Florida Public Service Commission**

**Company: CSWR-Florida (Neighborhood Utilities)**  
**Docket No.: 20250052**  
**Test Year Ended: 1/31/2025**  
**Schedule Year Ended: 1/31/2025**  
**Historic [X] or 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	28,250	9.14%	8.50%	0.78%
3	Preferred Stock	-			
4	Customer Deposits	-			
5	Common Equity	280,856	90.86%	8.77%	7.97%
6	Tax Credits - Zero Cost	-			
7	Tax Credits - Wtd. Cost	-			
8	Accum. Deferred Income Taxes	-			
9	Other (Explain)	-			
10	Total	309,106	100.00%		8.75%

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

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

Florida Public Service Commission

Company: CSWR-Florida (Neighborhood Utilities)  
Docket No.: 20250052  
Test Year Ended: 1/31/2025  
Schedule Year Ended: 1/31/2025  
Historic [X] or 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) Reconciliation Adjustments		(5) Prorata *	(6) Reconciled To Requested Rate Base
			Specific	(Explain)		
1	Long-Term Debt	-				-
2	Short-Term Debt	28,250				28,250
3	Preferred Stock	-				-
4	Common Equity	637,210	Rate Base Adjustments		(356,353)	280,856
5	Customer Deposits	-				-
6	Tax Credits - Zero Cost	-				-
7	Tax Credits - Wtd. Cost	-				-
8	Accum. Deferred Income Tax	-				-
9	Other (Explain)	-				-
10	Total	665,459				309,106

\* List corresponding adjustments to rate base below:

Description	Amount
<b>A Equity Capital</b> provided by parent for construction in progress and other utility plant assets not being sought as rate base in this case	(197,737)
<b>B Utility Plant in Service</b>	
Used & Useful Adjustment from Prior Rate Order	\$ -
<b>C Accumulated Depreciation</b>	
Used & Useful Adjustment from Prior Rate Order	\$ -
<b>D Working Capital Allowance</b>	
Adjustment for 1/8 of O&M Expense	\$ (158,616)
	<u>(356,353)</u>

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

Company: CSWR-Florida (Neighborhood Utilities)  
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	309,105.35
Net Operating Income	(78,413.94)
Equity Percentage	90.86%
Debt Percentage	9.14%
Last Authorized ROE (Min)	10.16%
Current Cost of Debt	8.50%
Achieved Rate of Return	-25.37%
Required Rate of Return	10.01%
Revenue Deficiency	109,350.10
Percentage Increase	66.65%

**Interim Rate Design - Water**

**Company: CSWR-Florida (Neighborhood Utilities)**

**Docket No.: 20250052**

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

**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.**

<b>Customer Type (B)</b>	<b>Proposed Monthly Charge (I)</b>
Residential	
5/8" x 3/4"	\$ 14.37
3/4"	\$ 21.56
1"	\$ 35.94
1-1/2"	\$ 71.87
2"	\$ 114.99
3"	\$ 215.61
4"	\$ 359.35
6"	\$ 718.70
Gallage Charge per 1,000 gallons	
0-5,000 gallons	\$ 7.39
5,001-10,000	\$ 9.09
10,000+	\$ 13.62
Total:	

## Schedule of Wastewater Rate Base

Florida Public Service Commissio

Company: CSWR-Florida (North Peninsula)

Schedule: A-2

Docket No.: 20250052

Page 1 of 1

Schedule Year Ended: 1/31/2025

Preparer: Brent Thies

Interim ☒ Final ☐Historical ☒ Projected ☐

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

Line No.	(1) Description	(2) Balance Per Books	(3) Utility Adjustments	(4) Adjusted Utility Balance	(5) Supporting Schedule(s)
1	Utility Plant in Service	1,286,434	-	1,286,434	A-6
2	Utility Land & Land Rights	93,203	-	93,203	A-6
3	Less: Non-Used & Useful Plant	-	-	-	A-7
4	Construction Work in Progress	-	-	-	-
5	Less: Accumulated Depreciation	(633,925)	-	(633,925)	A-10
6	Less: CIAC	(642,965)	-	(642,965)	A-12
7	Accumulated Amortization of CIAC	641,777	-	641,777	A-14
8	Acquisition Adjustments	1,196,741	-	1,196,741	-
9	Accum. Amort. of Acq. Adjustments	-	-	-	-
10	Advances For Construction	-	-	-	A-16
11	Working Capital Allowance	-	294	294	A-17, A-3
12	Total Rate Base	1,941,265	294	1,941,559	
		=====	=====	=====	

## Schedule of Adjustments to Rate Base

Florida Public Service Commission

Company: CSWR-Florida (North Peninsula)

Docket No.: 20250052

Test Year Ended: 1/31/2025

Interim ☒ Final ☐Historical ☒ 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	<b>Utility Plant in Service</b>		
2	Used & Useful Adjustment from Prior Rate Order	\$ -	\$ -
3			
4	<b>Accumulated Depreciation</b>		
5	Used & Useful Adjustment from Prior Rate Order	\$ -	\$ -
6			
7	<b>Working Capital Allowance</b>		
8	Adjustment for 1/8 of O&M Expense	\$ -	\$ 294
9			
10	<b>Total Rate Base Adjustment</b>	<u>\$ -</u>	<u>\$ 294</u>
11			
12			

## Schedule of Wastewater Net Operating Income

Florida Public Service Commission

Company: CSWR-Florida (North Peninsula)

Schedule Year Ended: 1/31/2025

Interim ☒ Final ☐Historic ☒ Projected ☐

Schedule: B-2

Page 1 of 1

Docket No.: 20250052

Preparer: Brent Thies

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

Line No.	(1) Description	(2) Balance Per Books	(3) Utility Test Year Adjustments	(4) Utility Adjusted Test Year	(5) Requested Revenue Adjustment	(6) Requested Annual Revenues	(7) Supporting Schedule(s)
1	OPERATING REVENUES	\$ 281,531	\$ -	\$ 281,531	\$ 181,455	\$ 462,987	B-4
2	Operation & Maintenance	\$ 235,360	\$ (20,835)	\$ 213,726	\$ 8,165	\$ 221,891	B-6
3	Depreciation, net of CIAC Amort.	\$ 50,385	\$ -	\$ 50,385	\$ -	\$ 50,385	B-14
4	Amortization	\$ -	\$ -	\$ -	\$ -	\$ -	
5	Taxes Other Than Income	\$ 16,772	\$ -	\$ 16,772	\$ -	\$ 16,772	B-15
6	Provision for Income Taxes	\$ -	\$ -	\$ -	\$ 3,687	\$ 3,687	C-1
7	OPERATING EXPENSES	\$ 302,518	\$ (20,835)	\$ 280,883	\$ 11,852	\$ 292,736	
8	NET OPERATING INCOME	\$ (20,986)	\$ 20,835	\$ 648	\$ 169,603	\$ 170,251	
9	RATE BASE	\$ 1,941,265		\$ 1,941,559		1,941,559	
10	RATE OF RETURN	-1.08%		0.03%		8.77%	



## Schedule of Adjustments to Operating Income

Florida Public Service Commission

Company: CSWR-Florida (North Peninsula)

Schedule Year Ended: 1/31/2025

Interim [X] Final [ ]

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	<b>Operations &amp; Maintenance</b>		
2			
3	Customer Billing Cost	-	(2,474)
4	New third party provider contract began 1/1/25		
5	Property Insurance	-	1,039
6	New policy as of 2/1/25		
7	Admin Expenses Transferred	-	(13,569)
8	Adjustment to overhead allocation		
9	Contract Operations	-	19,628
10	New third party contract began 10/1/2024		
11	Testing	-	(7,099)
12	Cost included in new contract that began 10/1/2024		
13	Chemicals	-	(19,562)
14	Cost included in new contract that began 10/1/2024		
15	Sludge Removal	-	403
16	Cost included in new contract that began 10/1/2024		
17	Bad Debt Expense	-	799
18	3-year Bad Debt Average Adjustment		
19			
20	<b>Total Adjustment Operation &amp; Maintenance</b>	-	(20,835)
21			
22	<b>Depreciation</b>		
23			
24	Adjustment for used & useful percentages	-	-
25			
26	<b>Property Tax Expense</b>		
27			
28	Adjustment for used & useful percentages	-	-
29			
30	<b>Adjustment for Income Tax</b>		
31	Taxable Income before State Tax	14,807.16	
32	Less State Tax Exemption	(1,525.00)	
33	State Taxable Income	13,282.16	
34	<b>State Income tax (5.5%)</b>	<b>730.52</b>	
35			
36	Federal Taxable Income	14,076.64	
37	<b>Federal Income Tax (21%)</b>	<b>2,956.10</b>	
38			
39	Total Adjustment for Income Tax		3,687
40			
41	<b>Revenues</b>		
42	Adjustment for required return		169,603
43			
44	Adjustment for negative operating income		-
45			
46	Adjustment to revenue for Income Tax		3,687
47			
48	Adjustment for RAF fees on increased revenue		8,165
49			
50	<b>Total Adjustment to Revenues</b>		181,455
51			

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

Florida Public Service Commission

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

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

Subsidiary [X] or Consolidated [ ]

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

Line No.	Class of Capital	(1) Reconciled To Requested Rate Base	(2) Ratio	(3) Cost Rate	(4) Weighted Cost
1	Long-Term Debt	-			
2	Short-Term Debt	8,752	0.45%	8.50%	0.04%
3	Preferred Stock	-			
4	Customer Deposits	-			
5	Common Equity	1,932,807	99.55%	8.77%	8.73%
6	Tax Credits - Zero Cost	-			
7	Tax Credits - Wtd. Cost	-			
8	Accum. Deferred Income Taxes	-			
9	Other (Explain)	-	0		
10	Total	1,941,559	100.00%		8.77%

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

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

**Florida Public Service Commission**

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

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

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

Line No.	(1) Class of Capital	(2) Test Year Per Books	(3) Reconciliation Adjustments			(6) Reconciled To Requested Rate Base
			(3) Specific	(4) (Explain)	(5) Prorata *	
1	Long-Term Debt					
2	Short-Term Debt	8,752				8,752
3	Preferred Stock					
4	Common Equity	1,812,673	Rate Base Adjustments		120,134	1,932,807
5	Customer Deposits					
6	Tax Credits - Zero Cost					
7	Tax Credits - Wtd. Cost					
8	Accum. Deferred Income Tax					
9	Other (Explain)					
10	Total	1,821,426				1,941,559

\* List corresponding adjustments to rate base below:

Description	Amount
<b>A Working Capital</b> provided by parent for construction in progress and other items of working capital. Booked to intercompany payables.	119,839
<b>B Utility Plant in Service</b> Used & Useful Adjustment from Prior Rate Order	\$ -
<b>C Accumulated Depreciation</b> Used & Useful Adjustment from Prior Rate Order	\$ -
<b>D Working Capital Allowance</b> Adjustment for 1/8 of O&M Expense	\$ 294
	<u>120,134</u>

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

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

Page 1 of 1  
Preparer: Aaron Silas

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

Rate Base	1,941,559.43
Net Operating Income	647.77
Equity Percentage	99.55%
Debt Percentage	0.45%
Last Authorized ROE (Min)	9.55%
Current Cost of Debt	8.50%
Achieved Rate of Return	0.03%
Required Rate of Return	9.55%
Revenue Deficiency	184,679.25
Percentage Increase	65.60%

**Interim Rate Design - Wastewater**

**Company: CSWR-Florida (North Peninsula)**

**Docket No.: 20250052**

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

**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.**

<b>Customer Type (B)</b>	<b>Proposed Monthly Charge (I)</b>
Residential	
Flat Rate	\$ 64.71
General Service	
All Meter Sizes (6 ERCs)	\$ 388.26
All Meter Sizes 14 ERCs)	\$ 905.93
All Meter Sizes(17 ERCs)	\$ 1,100.06
All Meter Sizes(65 ERCs)	\$ 4,206.10
All Meter Sizes(70 ERCs)	\$ 4,529.65
Total	

## Schedule of Water Rate Base

Florida Public Service Commissio

Company: CSWR-Florida (Rolling Oaks)

Schedule: A-1

Docket No.: 20250052

Page 1 of 1

Schedule Year Ended: 1/31/2025

Preparer: Brent Thies

Interim [X] Final [ ]

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	3,647,486	(826,453)	2,821,032	A-5, A-3
2	Utility Land & Land Rights	2,443,987	-	2,443,987	A-5
3	Less: Non-Used & Useful Plant	-	-	-	A-7
4	Construction Work in Progress	-	-	-	-
5	Less: Accumulated Depreciation	(2,728,722)	614,804	(2,113,919)	A-9, A-3
6	Less: CIAC	(2,297,283)	-	(2,297,283)	A-12
7	Accumulated Amortization of CIAC	1,990,044	-	1,990,044	A-14
8	Acquisition Adjustments	-	-	-	-
9	Accum. Amort. of Acq. Adjustments	-	-	-	-
10	Advances For Construction	-	-	-	A-16
11	Working Capital Allowance	-	2,486	2,486	A-17, A-3
12	Total Rate Base	3,055,512	(209,164)	2,846,348	
		=====	=====	=====	

## Schedule of Wastewater Rate Base

Florida Public Service Commissio

Company: CSWR-Florida (Rolling Oaks)

Schedule: A-2

Docket No.: 20250052

Page 1 of 1

Schedule Year Ended: 1/31/2025

Preparer: Brent Thies

Interim [X] Final [ ]

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	6,575,892	(1,294,172)	5,281,720	A-6, Rate Base Adjustments-S
2	Utility Land & Land Rights	2,694,945	-	2,694,945	A-6
3	Less: Non-Used & Useful Plant	-	-	-	A-7
4	Construction Work in Progress	-	-	-	-
5	Less: Accumulated Depreciation	(5,329,283)	743,931	(4,585,352)	A-10, Rate Base Adjustments-S
6	Less: CIAC	(2,290,809)	-	(2,290,809)	A-12
7	Accumulated Amortization of CIAC	1,956,321	-	1,956,321	A-14
8	Acquisition Adjustments	-	-	-	-
9	Accum. Amort. of Acq. Adjustments	-	-	-	-
10	Advances For Construction	-	-	-	A-16
11	Working Capital Allowance	-	1,834	1,834	A-17, Rate Base Adjustments-S
12	Total Rate Base	3,607,066	(548,407)	3,058,659	

## Schedule of Adjustments to Rate Base

Florida Public Service Commission

Company: CSWR-Florida (Rolling Oaks)

Docket No.: 20250052

Test Year Ended: 1/31/2025

Interim ☒ Final ☐Historical ☒ 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	<b>Utility Plant in Service</b>		
2	Used & Useful Adjustment from Prior Rate Order	\$ (826,453)	\$ (1,294,172)
3			
4	<b>Accumulated Depreciation</b>		
5	Used & Useful Adjustment from Prior Rate Order	\$ 614,804	\$ 743,931
6			
7	<b>Working Capital Allowance</b>		
8	Adjustment for 1/8 of O&M Expense	\$ 2,486	\$ 1,834
9			
10	<b>Total Rate Base Adjustment</b>	<u>\$ (209,164)</u>	<u>\$ (548,407)</u>
11			
12			



**Schedule of Water Net Operating Income**

**Florida Public Service Commission**

**Company: CSWR-Florida (Rolling Oaks)**

**Schedule: B-1**

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

**Page 1 of 1**

**Interim [X] Final [ ]**

**Docket No.: 20250052**

**Historic [X] Projected [ ]**

**Preparer: Brent Thies**

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

Line No.	(1) Description	(2) Balance Per Books	(3) Utility Test Year Adjustments	(4) Utility Adjusted Test Year	(5) Requested Revenue Adjustment	(6) Requested Annual Revenues	(7) Supporting Schedule(s)
1	OPERATING REVENUES	\$ 1,421,780	-	\$ 1,421,780	760,848	\$ 2,182,629	B-4
2	Operation & Maintenance	\$ 1,988,625	(186,130)	\$ 1,802,495	34,238.17	\$ 1,836,733	B-5
3	Depreciation, net of CIAC Amort.	\$ 8,636	(19,973)	\$ (11,337)	-	\$ (11,337)	B-13
4	Amortization	\$ -	-	\$ -	-	\$ -	
5	Taxes Other Than Income	\$ 46,894	(598)	\$ 46,295	-	\$ 46,295	B-15
6	Provision for Income Taxes	\$ -	-	\$ -	61,450.73	\$ 61,451	C-1
7	OPERATING EXPENSES	\$ 2,044,155	\$ (206,702)	\$ 1,837,453	\$ 95,689	\$ 1,933,142	
8	NET OPERATING INCOME	\$ (622,375)	\$ 206,702	\$ (415,673)	\$ 665,159	\$ 249,486	
9	RATE BASE	3,055,512		2,846,348		\$ 2,846,348	
10	RATE OF RETURN	-20.37%		-14.60%		8.77%	

## Schedule of Wastewater Net Operating Income

Florida Public Service Commission

Company: CSWR-Florida (Rolling Oaks)

Schedule: B-2

Schedule Year Ended: 1/31/2025

Page 1 of 1

Interim ☒ Final ☐

Docket No.: 20250052

Historic ☒ Projected ☐

Preparer: Brent Thies

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

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	\$ 1,888,159	-	\$ 1,888,159	(118,750)	\$ 1,769,409	B-4
2	Operation & Maintenance	\$ 1,467,019	(122,822)	\$ 1,344,196	(5,343.76)	\$ 1,338,853	B-6
3	Depreciation, net of CIAC Amort.	\$ 37,372	(13,649)	\$ 23,723	-	\$ 23,723	B-14
4	Amortization	\$ -	-	\$ -	-	\$ -	
5	Taxes Other Than Income	\$ 73,630	(1,123)	\$ 72,507	-	\$ 72,507	B-15
6	Provision for Income Taxes	\$ -	-	\$ -	66,230.55	\$ 66,231	C-1
7	OPERATING EXPENSES	\$ 1,578,021	\$ (137,595)	\$ 1,440,426	\$ 60,887	\$ 1,501,313	
8	NET OPERATING INCOME	\$ 310,138	\$ 137,595	\$ 447,733	\$ (179,637)	\$ 268,096	
9	RATE BASE	3,607,066		3,058,659		\$ 3,058,659	
10	RATE OF RETURN	8.60%		14.64%		8.77%	

## Schedule of Adjustments to Operating Income

Florida Public Service Commission

Company: CSWR-Florida (Rolling Oaks)

Schedule Year Ended: 1/31/2025

Interim [X] Final [ ]

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	<b>Operations &amp; Maintenance</b>		
2			
3	Customer Billing Cost	(25,281)	(19,842)
4	New third party provider contract began 1/1/25		
5	Property Insurance	(61,316)	(44,357)
6	New policy as of 2/1/25		
7	Admin Expenses Transferred	(138,646)	(108,817)
8	Adjustment to overhead allocation		
9	Contract Operations	71,715	95,926
10	New third party contract began 10/1/2024		
11	Testing	(15,701)	(12,847)
12	Cost included in new contract that began 10/1/2024		
13	Chemicals	(23,938)	(35,252)
14	Cost included in new contract that began 10/1/2024		
15	Sludge Removal	-	(155)
16	Cost included in new contract that began 10/1/2024		
17	Bad Debt Expense		
18	3-year Bad Debt Average Adjustment	7,037	2521
19			
20	<b>Total Adjustment Operation &amp; Maintenance</b>	<u>(186,130)</u>	<u>(122,822)</u>
21			
22	<b>Depreciation</b>		
23			
24	Adjustment for used & useful percentages	(19,973)	(13,649)
25			
26	<b>Property Tax Expense</b>		
27			
28	Adjustment for used & useful percentages	(598)	(1,123)
29			
30			
31	<b>Adjustment for Income Tax</b>		
32		Water	Wastewater
33	Taxable Income before State Tax	245,128.33	263,412.62
34	Less State Tax Exemption	(15,582.23)	(12,229.72)
35	State Taxable Income	229,546.10	251,182.90
36	<b>State Income tax (5.5%)</b>	<b>12,625.04</b>	<b>13,815.06</b>
37			
38	Federal Taxable Income	232,503.29	249,597.56
39	<b>Federal Income Tax (21%)</b>	<b>48,825.69</b>	<b>52,415.49</b>
40			
41	Total Adjustment for Income Tax	<u>61,451</u>	<u>66,231</u>
42			
43	<b>Revenues</b>		
44	Adjustment for required return	249,486	(179,637)
45			
46	Adjustment for negative operating income	415,673	-
47			
48	Adjustment to revenue for Income Tax	61,451	66,231
49			
50	Adjustment for RAF fees on revenue change	34,238	(5,344)
51			
52	<b>Total Adjustment to Revenues</b>	<u>760,848</u>	<u>(118,750)</u>
53			

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

Florida Public Service Commission

Company: CSWR-Florida (Rolling Oaks)  
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	106,365	1.80%	8.50%	0.15%
3	Preferred Stock	-			
4	Customer Deposits	-			
5	Common Equity	5,798,643	98.20%	8.77%	8.61%
6	Tax Credits - Zero Cost	-			
7	Tax Credits - Wtd. Cost	-			
8	Accum. Deferred Income Taxes	-			
9	Other (Explain)	-			
10	Total	5,905,007	100.00%		8.77%
		=====	=====		=====

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

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

**Florida Public Service Commission**

Company: CSWR-Florida (Rolling Oaks)  
Docket No.: 20250052  
Test Year Ended: 1/31/2025  
Schedule Year Ended: 1/31/2025  
Historic ☒ 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) Reconciliation Adjustments		(5) Prorata *	(6) Reconciled To Requested Rate Base
			Specific	(Explain)		
1	Long-Term Debt	-				-
2	Short-Term Debt	106,365				106,365
3	Preferred Stock	-				-
4	Common Equity	33,189,150	Rate Base Adjustments		(27,390,507)	5,798,643
5	Customer Deposits	-				-
6	Tax Credits - Zero Cost	-				-
7	Tax Credits - Wtd. Cost	-				-
8	Accum. Deferred Income Tax	-				-
9	Other (Explain)	-				-
10	Total	33,295,515				5,905,007

\* List corresponding adjustments to rate base below:

Description	Amount
<b>A Equity Capital</b> provided by parent for construction in progress and other utility plant assets not being sought as rate base in this case	(26,632,937)
<b>B Utility Plant in Service</b> Used & Useful Adjustment from Prior Rate Order	(2,120,626)
<b>C Accumulated Depreciation</b> Used & Useful Adjustment from Prior Rate Order	1,358,735
<b>D Working Capital Allowance</b> Adjustment for 1/8 of O&M Expense	4,320
	<u>(27,390,507)</u>

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

**Interim Rate - Revenue Deficiency - Water**

Florida Public Service Commission

**Company: CSWR-Florida (Rolling Oaks)****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	2,846,347.95
Net Operating Income	(415,673.14)
Equity Percentage	98.20%
Debt Percentage	1.80%
Last Authorized ROE (Min)	9.55%
Current Cost of Debt	8.50%
Achieved Rate of Return	-14.60%
Required Rate of Return	9.53%
Revenue Deficiency	686,961
Percentage Increase	66.19%

**Interim Rate - Revenue Deficiency - Wastewater****Florida Public Service Commission****Company: CSWR-Florida (Rolling Oaks)****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	3,058,659.06
Net Operating Income	447,732.67
Equity Percentage	98.20%
Debt Percentage	1.80%
Last Authorized ROE (Max)	11.55%
Current Cost of Debt	8.50%
Achieved Rate of Return	14.64%
Required Rate of Return	11.34%
Revenue Deficiency	(100,820.95)
Percentage Increase	2.34%

**Interim Rate Design - Water**

**Company: CSWR-Florida (Rolling Oaks)**

**Docket No.: 20250052**

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

**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.**

<b>Line No.</b>	<b>Customer Type (B)</b>	<b>Proposed Monthly Charge (I)</b>
1		
2	Residential & General	
3	5/8" x 3/4"	\$ 19.41
4	Gallage charge per 1,000 Gallons	
5	0-10,000 gallons	\$ 1.17
6	10,001-20,000 gallons	\$ 2.23
7	20,001-30,000 gallons	\$ 3.35
8	30,001-40,000 gallons	\$ 4.47
9	Over 40,000 gallons	\$ 5.54
10		
11	1"	\$ 48.51
12	Gallage charge per 1,000 Gallons	
13	0-25,000 gallons	\$ 1.17
14	25,001-50,000 gallons	\$ 2.23
15	50,001-75,000 gallons	\$ 3.35
16	75,001-100,000 gallons	\$ 4.47
17	Over 100,000 gallons	\$ 5.54
18		
19	1-1/2"	\$ 97.03
20	Gallage charge per 1,000 Gallons	
21	0-50,000 gallons	\$ 1.17
22	50,001-100,000 gallons	\$ 2.23
23	100,001-150,000 gallons	\$ 3.35
24	150,001-200,000 gallons	\$ 4.47
25	Over 200,000 gallons	\$ 5.54
26		
27	2"	\$ 155.25
28	Gallage charge per 1,000 Gallons	
29	0-80,000 gallons	\$ 1.17
30	80,001-160,000 gallons	\$ 2.23
31	160,001-240,000 gallons	\$ 3.35
32	240,001-320,000 gallons	\$ 4.47
33	Over 320,000 gallons	\$ 5.54
34		
35	3"	\$ 291.09
36	Gallage charge per 1,000 Gallons	
37	0-160,000 gallons	\$ 1.17
38	160,001-320,000 gallons	\$ 2.23
39	320,001-480,000 gallons	\$ 3.35
40	480,001-640,000 gallons	\$ 4.47
41	Over 640,000 gallons	\$ 5.54
42		
43	4"	\$ 485.14
44	Gallage charge per 1,000 Gallons	
45	0-250,000 gallons	\$ 1.17
46	250,001-500,000 gallons	\$ 2.23
47	500,001-750,000 gallons	\$ 3.35
48	750,001-1,000,000 gallons	\$ 4.47
49	Over 1,000,000 gallons	\$ 5.54
50		
51	6"	\$ 970.29
52	Gallage charge per 1,000 Gallons	
53	0-250,000 gallons	\$ 1.17
54	250,001-500,000 gallons	\$ 2.23
55	500,001-750,000 gallons	\$ 3.35
56	750,001-1,000,000 gallons	\$ 4.47
57	Over 1,000,000 gallons	\$ 5.54
58		
59	Total:	



**Interim Rate Design - Wastewater**

**Company: CSWR-Florida (Rolling Oaks)**

**Docket No.: 20250052**

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

**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.**

<b>Line No.</b>	<b>Customer Type (B)</b>	<b>Proposed Monthly Charge (I)</b>
1		
2	General Service	
3	5/8" x 3/4"	\$ 19.07
4	1"	\$ 47.68
5	1-1/2"	\$ 95.37
6	2"	\$ 152.59
7	3"	\$ 286.10
8	4"	\$ 476.83
9	6"	\$ 667.57
10	8"	\$ 953.67
11	Gallonge charge per 1,000 Gallons	
12	Residential Up to 6,000 Gallons	\$ 3.59
13	Commerical (No Maximum)	\$ 4.36
14		
15	Total:	

## Schedule of Wastewater Rate Base

Florida Public Service Commission

Company: CSWR-Florida (Sebring Ridge Utilities, INC.)  
Docket No.: 20250052  
Schedule Year Ended: 1/31/2025  
Interim ☒ Final ☐  
Historical ☒ Projected ☐

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

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

Line No.	(1) Description	(2) Balance Per Books	(3) Utility Adjustments	(4) Adjusted Utility Balance	(5) Supporting Schedule(s)
1	Utility Plant in Service	1,087,791	(214,436.80)	873,355	A-6, A-3
2	Utility Land & Land Rights	103,019	-	103,019	A-6
3	Less: Non-Used & Useful Plant	-	-	-	A-7
4	Construction Work in Progress	-	-	-	-
5	Less: Accumulated Depreciation	(425,073)	85,024.41	(340,048)	A-10, A-3
6	Less: CIAC	(282,771)	-	(282,771)	A-12
7	Accumulated Amortization of CIAC	230,841	-	230,841	A-14
8	Acquisition Adjustments	-	-	-	-
9	Accum. Amort. of Acq. Adjustments	-	-	-	-
10	Advances For Construction	-	-	-	A-16
11	Working Capital Allowance	-	216	216	A-17, A-3
12	Total Rate Base	713,808	(129,197)	584,612	

## Schedule of Adjustments to Rate Base

Florida Public Service Commission

Company: CSWR-Florida (Sebring Ridge Utilities, INC.)

Docket No.: 20250052

Test Year Ended: 1/31/2025

Interim ☒ Final ☐Historical ☒ 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	<b>Utility Plant in Service</b>		
2	Used & Useful Adjustment from Prior Rate Order	\$ -	\$ (214,437)
3			
4	<b>Accumulated Depreciation</b>		
5	Used & Useful Adjustment from Prior Rate Order	\$ -	\$ 85,024
6			
7	<b>Working Capital Allowance</b>		
8	Adjustment for 1/8 of O&M Expense	\$ -	\$ 216
9			
10	<b>Total Rate Base Adjustment</b>	<u>\$ -</u>	<u>\$ (129,197)</u>
11			
12			

## Schedule of Wastewater Net Operating Income

Florida Public Service Commission

Company: CSWR-Florida (Sebring Ridge Utilities, INC.)

Schedule: B-2

Schedule Year Ended: 1/31/2025

Page 1 of 1

Interim ☒ Final ☐

Docket No.: 20250052

Historical ☒ Projected ☐

Preparer: Brent Thies

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

Line No.	(1) Description	(2) Balance Per Books	(3) Utility Test Year Adjustments	(4) Utility Adjusted Test Year	(5) Requested Revenue Adjustment	(6) Requested Annual Revenues	(7) Supporting Schedule(s)
1	OPERATING REVENUES	\$ 114,578	-	\$ 114,578	\$ 130,309	\$ 244,887	B-4
2	Operation & Maintenance	\$ 172,493	(6,287)	\$ 166,205	\$ 5,864	\$ 172,069	B-6
3	Depreciation, net of CIAC Amort.	\$ 22,857	(4,466)	\$ 18,391	\$ -	\$ 18,391	B-14
4	Amortization	\$ -	-	\$ -	\$ -	\$ -	
5	Taxes Other Than Income	\$ 2,248	(3)	\$ 2,245	\$ -	\$ 2,245	B-15
6	Provision for Income Taxes	\$ -	-	\$ -	\$ 1,025	\$ 1,025	C-1
7	OPERATING EXPENSES	\$ 197,598	\$ (10,756)	\$ 186,842	\$ 6,889	\$ 193,730	
8	NET OPERATING INCOME	\$ (83,020)	\$ 10,756	\$ (72,264)	\$ 123,421	\$ 51,157	
9	RATE BASE	\$ 713,808		\$ 584,612		\$ 584,612	
10	RATE OF RETURN	-11.63%		-12.36%		8.75%	

## Schedule of Adjustments to Operating Income

## Florida Public Service Commission

Company: CSWR-Florida (Sebring Ridge Utilities, INC.)  
 Schedule Year Ended: 1/31/2025  
 Interim [X] Final [ ]  
 Historical [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	<b>Operations &amp; Maintenance</b>		
2			
3	Customer Billing Cost	-	(1,155)
4	New third party provider contract began 1/1/25		
5	Property Insurance	-	5,153
6	New policy as of 2/1/25		
7	Admin Expenses Transferred	-	(6,332)
8	Adjustment to overhead allocation		
9	Contract Operations	-	15,460
10	New third party contract began 10/1/2024		
11	Testing	-	(3,030)
12	Cost included in new contract that began 10/1/2024		
13	Chemicals	-	(16,420)
14	Cost included in new contract that began 10/1/2024		
15	Sludge Removal	-	188
16	Cost included in new contract that began 10/1/2024		
17	Bad Debt Expense	-	(152)
18	3-year Bad Debt Average Adjustment		
19			
20			
21	<b>Total Adjustment Operation &amp; Maintenance</b>	-	(6,287)
22			
23	<b>Depreciation</b>		
24			
25	Adjustment for used & useful percentages	-	(4,466)
26			
27	<b>Property Tax Expense</b>		
28			
29	Adjustment for used & useful percentages	-	(3)
30			
31			
32	<b>Adjustment for Income Tax</b>		
33	Taxable Income before State Tax	4,164.85	
34	Less State Tax Exemption	(711.66)	
35	State Taxable Income	3,453.19	
36	<b>State Income tax (5.5%)</b>	<b>189.93</b>	
37			
38	Federal Taxable Income	3,974.92	
39	<b>Federal Income Tax (21%)</b>	<b>834.73</b>	
40			
41	Total Adjustment for Income Tax		1,025
42			
43	<b>Revenues</b>		
44	Adjustment for required return		51,157
45			
46	Adjustment for negative operating income		72,264
47			
48	Adjustment to revenue for Income Tax		1,025
49			
50	Adjustment for RAF fees on increased revenue		5,864
51			
52	<b>Total Adjustment to Revenues</b>		130,309

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

**Florida Public Service Commission**

**Company: CSWR-Florida (Sebring Ridge Utilities, INC.)**  
**Docket No.: 20250052**  
**Test Year Ended: 1/31/2025**  
**Schedule Year Ended: 1/31/2025**  
**Historical [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	41,912	7.17%	8.50%	0.61%
3	Preferred Stock	-			
4	Customer Deposits	-			
5	Common Equity	542,700	92.83%	8.77%	8.14%
6	Tax Credits - Zero Cost	-			
7	Tax Credits - Wtd. Cost	-			
8	Accum. Deferred Income Taxes	-			
9	Other (Explain)	-			
10	Total	584,611	100.00%		8.75%

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

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

**Florida Public Service Commission**

Company: CSWR-Florida (Sebring Ridge Utilities, INC.)  
Docket No.: 20250052  
Test Year Ended: 1/31/2025  
Schedule Year Ended: 1/31/2025  
Historical [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	(4) Reconciliation Adjustments			(6) Reconciled To Requested Rate Base
			(3) Specific	(5) Prorata *	(5) Prorata *	
1	Long-Term Debt	-				-
2	Short-Term Debt	41,912				41,912
3	Preferred Stock	-				-
4	Common Equity	860,934	Rate Base Adjustments	(318,234)		542,700
5	Customer Deposits	-				-
6	Tax Credits - Zero Cost	-				-
7	Tax Credits - Wtd. Cost	-				-
8	Accum. Deferred Income Tax	-				-
9	Other (Explain)	-				-
10	Total	902,846				584,611

\* List corresponding adjustments to rate base below:

Description	Amount
<b>A Equity Capital</b> provided by parent for construction in progress and other utility plant assets not being sought as rate base in this case	(189,038)
<b>B Utility Plant in Service</b> Used & Useful Adjustment from Prior Rate Order	(214,437)
<b>C Accumulated Depreciation</b> Used & Useful Adjustment from Prior Rate Order	85,024
<b>D Working Capital Allowance</b> Adjustment for 1/8 of O&M Expense	216
	<u>(318,234)</u>

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

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

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

Rate Base	584,611.54
Net Operating Income	(72,263.63)
Equity Percentage	92.83%
Debt Percentage	7.17%
Last Authorized ROE (Min)	9.60%
Current Cost of Debt	8.50%
Achieved Rate of Return	-12.36%
Required Rate of Return	9.52%
Revenue Deficiency	127,925.31
Percentage Increase	111.65%



## Interim Rate Design - Wastewater

Company: CSWR-Florida (Sebring Ridge Utilities, INC.)

Docket No.: 20250052

Test Year Ended: 1/31/2025

**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)	Proposed Monthly Charge (I)
Residential	
All Meter Sizes	\$ 53.22
Gallorage	\$ 11.55
General Service	
5/8" x 3/4"	\$ 53.22
3/4"	\$ 79.83
1"	\$ 133.06
1-1/2"	\$ 266.11
2"	\$ 425.78
3"	\$ 798.33
4"	\$ 1,330.56
6"	\$ 2,661.12
Gallorage Charge per 1,000 gallons	\$ 4.20
Total	

## Schedule of Water Rate Base

Florida Public Service Commission

Company: CSWR-Florida (Sunshine Utilities)

Schedule: A-1

Docket No.: 20250052

Page 1 of 1

Schedule Year Ended: 1/31/2025

Preparer: Brent Thies

Interim ☒ Final ☐Historical ☒ Projected ☐

Systems: All Sunshine Systems except Ponderosa Pines and Quail Run

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	5,237,433	(443,617)	4,793,816	A-5, A-3
2	Utility Land & Land Rights	475,568	-	475,568	A-5
3	Less: Non-Used & Useful Plant	-	-	-	A-7
4	Construction Work in Progress	-	720,427	720,427	-
5	Less: Accumulated Depreciation	(2,655,531)	240,746	(2,414,785)	A-9, A-3
6	Less: CIAC	(2,047,250)	-	(2,047,250)	A-12
7	Accumulated Amortization of CIAC	1,936,632	-	1,936,632	A-14
8	Acquisition Adjustments	5,457,165	-	5,457,165	-
9	Accum. Amort. of Acq. Adjustments	-	-	-	-
10	Advances For Construction	-	-	-	A-16
11	Working Capital Allowance	-	2,014	2,014	A-17, A-3
12	Total Rate Base	8,404,017	519,571	8,923,588	

## Schedule of Water Rate Base

## Florida Public Service Commission

Company: CSWR-Florida (Sunshine Utilities)  
Docket No.: 20250052  
Schedule Year Ended: 1/31/2025  
Interim ☒ Final ☐  
Historical ☒ Projected ☐  
Systems: Ponderosa Pines and Quail Run

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

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	377,113	(7,570)	369,544	A-5, A-3
2	Utility Land & Land Rights	32,768	-	32,768	A-5
3	Less: Non-Used & Useful Plant	-	-	-	A-7
4	Construction Work in Progress	-	372,650	372,650	-
5	Less: Accumulated Depreciation	(96,483)	2,629	(93,854)	A-9, A-3
6	Less: CIAC	(26,300)	-	(26,300)	A-12
7	Accumulated Amortization of CIAC	15,968	-	15,968	A-14
8	Acquisition Adjustments	403,712	-	403,712	-
9	Accum. Amort. of Acq. Adjustments	-	-	-	-
10	Advances For Construction	-	-	-	A-16
11	Working Capital Allowance	-	183	183	A-17, A-3
12	Total Rate Base	706,777	367,892	1,074,669	

## Schedule of Adjustments to Rate Base

Florida Public Service Commission

Company: CSWR-Florida (Sunshine Utilities)

Docket No.: 20250052

Test Year Ended: 1/31/2025

Interim ☒ Final ☐Historical ☒ Projected ☐

Systems: All Sunshine Systems except Ponderosa Pines and Quail Run

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	<b>Utility Plant in Service</b>		
2	Used & Useful Adjustment from Prior Rate Order	\$ (443,617)	-
3			
4	<b>Accumulated Depreciation</b>		
5	Used & Useful Adjustment from Prior Rate Order	\$ 240,746	\$ -
6			
7	<b>Working Capital Allowance</b>		
8	Adjustment for 1/8 of O&M Expense	\$ 2,014	\$ -
9			
10	<b>Total Rate Base Adjustment</b>	<u>\$ (200,856)</u>	<u>\$ -</u>
11			
12			

## Schedule of Adjustments to Rate Base

Florida Public Service Commission

Company: CSWR-Florida (Sunshine Utilities)

Docket No.: 20250052

Test Year Ended: 1/31/2025

Interim ☒ Final ☐Historical ☒ Projected ☐

Systems: Ponderosa Pines and Quail Run

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	<b>Utility Plant in Service</b>		
2	Used & Useful Adjustment from Prior Rate Order	\$ (7,570)	-
3			
4	<b>Accumulated Depreciation</b>		
5	Used & Useful Adjustment from Prior Rate Order	\$ 2,629	\$ -
6			
7	<b>Working Capital Allowance</b>		
8	Adjustment for 1/8 of O&M Expense	\$ 183	\$ -
9			
10	<b>Total Rate Base Adjustment</b>	<u>\$ (4,758)</u>	<u>\$ -</u>
11			
12			

**Schedule of Water Net Operating Income**

**Florida Public Service Commission**

**Company: CSWR-Florida (Sunshine Utilities)**

**Schedule: B-1**

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

**Page 1 of 1**

**Interim [X] Final [ ]**

**Docket No.: 20250052**

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

**Preparer: Brent Thies**

**Systems: All Sunshine Systems except Ponderosa Pines and Quail Run**

**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	\$ 1,034,571	-	1,034,571	1,529,569	2,564,140	B-4
2	Operation & Maintenance	\$ 1,611,435	(93,088.55)	1,518,347	68,830.60	1,587,177	B-5
3	Depreciation, net of CIAC Amort.	\$ 59,230	(8,325.00)	50,905	-	50,905	B-13
4	Amortization	\$ -	-	-	-	-	
5	Taxes Other Than Income	\$ 33,930	(1,531.00)	32,399	-	32,399	B-15
6	Provision for Income Taxes	\$ -	-	-	120,469.31	120,469	C-1
7	OPERATING EXPENSES	\$ 1,704,595	\$ (102,945)	\$ 1,601,651	\$ 189,300	\$ 1,790,951	
8	NET OPERATING INCOME	\$ (670,024)	\$ 102,945	(567,080)	1,340,269	773,189	
9	RATE BASE	\$ 8,404,017		8,923,588		8,923,588	
10	RATE OF RETURN	-7.97%		-6.35%		8.66%	

**Schedule of Water Net Operating Income**

**Florida Public Service Commission**

**Company: CSWR-Florida (Sunshine Utilities)**  
**Schedule Year Ended: 1/31/2025**  
**Interim [X] Final [ ]**  
**Historic [X] or Projected [ ]**  
**Systems: Ponderosa Pines and Quail Run**

**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	\$ 83,495	\$ -	\$ 83,495	\$ 202,173	285,668	B-4
2	Operation & Maintenance	\$ 146,356	\$ (3,442)	\$ 142,914	\$ 9,098	152,012	B-5
3	Depreciation, net of CIAC Amort.	\$ 15,880	\$ (199)	\$ 15,681	\$ -	15,681	B-13
4	Amortization	\$ -	\$ -	\$ -	\$ -	-	
5	Taxes Other Than Income	\$ 543	\$ (26)	\$ 517	\$ -	517	B-15
6	Provision for Income Taxes	\$ -	\$ -	\$ -	\$ 23,280	23,280	C-1
7	OPERATING EXPENSES	\$ 162,779	\$ (3,667)	\$ 159,112	\$ 32,377	\$ 191,489	
8	NET OPERATING INCOME	\$ (79,284)		\$ (75,617)	\$ 169,795	\$ 94,178	
		=====	=====	=====	=====	=====	
9	RATE BASE	\$ 706,777		\$ 1,074,669		1,074,669	
		=====		=====		=====	
10	RATE OF RETURN	-11.22%		-7.04%	8.66%	8.76%	
		=====		=====		=====	

## Schedule of Adjustments to Operating Income

## Florida Public Service Commission

Company: CSWR-Florida (Sunshine Utilities)

Schedule: B-3

Schedule Year Ended: 1/31/2025

Page 1 of 1

Interim [X] Final [ ]

Docket No.: 20250052

Historic [X] or Projected [ ]

Preparer: Brent Thies

Systems: All Sunshine Systems except Ponderosa Pines and Quail Run

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

Line No.	Description	Water	Wastewater
1	<b>Operations &amp; Maintenance</b>		
2			
3	Customer Billing Cost	54,638	-
1	CSWR-Florida (Sunshine Utilities) provides water service only, therefore		
2	this schedule is not applicable.		
3	New policy as of 2/1/25		
4	Admin Expenses Transferred	(85,297)	-
5	Adjustment to overhead allocation		
6	Contract Operations	54,638	-
7	New third party contract began 10/1/2024		
8	Testing	(79,940)	-
9	Cost included in new contract that began 10/1/2024		
10	Chemicals	(43,879)	-
11	Cost included in new contract that began 10/1/2024		
12	Sludge Removal	-	-
13	Cost included in new contract that began 10/1/2024		
14	Bad Debt Expense	6,751	
15	3-year Bad Debt Average Adjustment		
16			
17	<b>Total Adjustment Operation &amp; Maintenance</b>	<u>(93,089)</u>	<u>-</u>
18			
19	<b>Depreciation</b>		
20			
21	Adjustment for used & useful percentages	(8,325)	-
22			
23	<b>Property Tax Expense</b>		
24			
25	Adjustment for used & useful percentages	(1,531)	-
26			
27			
28			
29			
30	<b>Adjustment for Income Tax</b>		
31		Water	Wastewater
32	Taxable Income before State Tax	476,961.28	-
33	Less State Tax Exemption	(9,586.39)	-
34	State Taxable Income	467,374.89	-
35	<b>State Income tax (5.5%)</b>	<b>25,705.62</b>	-
36			
37	Federal Taxable Income	451,255.66	-
38	<b>Federal Income Tax (21%)</b>	<b>94,763.69</b>	-
39			
40	Total Adjustment for Income Tax	<u>120,469</u>	<u>-</u>
41			
42	<b>Revenues</b>		
43	Adjustment for required return	773,189	-
44			
45	Adjustment for negative operating income	567,080	-
46			
47	Adjustment to revenue for Income Tax	120,469	-
48			
49	Adjustment for RAF fees on revenue change	68,831	-
50			
51	<b>Total Adjustment to Revenues</b>	<u>1,529,569</u>	<u>-</u>
52			



## Schedule of Adjustments to Operating Income

## Florida Public Service Commission

Company: CSWR-Florida (Sunshine Utilities)  
Schedule Year Ended: 1/31/2025  
Interim [X] Final [ ]  
Historic [X] or Projected [ ]  
Systems: Ponderosa Pines and Quail Run

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	<b>Operations &amp; Maintenance</b>		
2			
3	Customer Billing Cost	(1,151)	
1	CSWR-Florida (Sunshine Utilities) provides water service only, therefore		
2	this schedule is not applicable.		
3	New policy as of 2/1/25		
4	Admin Expenses Transferred	(6,310)	
5	Adjustment to overhead allocation		
6	Contract Operations	10,026	
7	New third party contract began 10/1/2024		
8	Testing	(2,994)	
9	Cost included in new contract that began 10/1/2024		
10	Chemicals	(3,537)	
11	Cost included in new contract that began 10/1/2024		
12	Sludge Removal		
13	Cost included in new contract that began 10/1/2024		
14	Bad Debt Expense	524	
15	3-year Bad Debt Average Adjustment		
16			
17	<b>Total Adjustment Operation &amp; Maintenance</b>	<b>(3,442)</b>	<b>-</b>
18			
19	<b>Depreciation</b>		
20			
21	Adjustment for used & useful percentages	(199)	-
22			
23	<b>Property Tax Expense</b>		
24			
25	Adjustment for used & useful percentages	(26)	-
26			
27	<b>Adjustment for Income Tax</b>		
28		Water	Wastewater
29	Taxable Income before State Tax	91,972.77	-
30	Less State Tax Exemption	(709.18)	-
31	State Taxable Income	91,263.59	-
32	<b>State Income tax (5.5%)</b>	<b>5,019.50</b>	-
33			
34	Federal Taxable Income	86,953.27	-
35	<b>Federal Income Tax (21%)</b>	<b>18,260.19</b>	-
36			
37	Total Adjustment for Income Tax	23,280	-
38			
39	<b>Revenues</b>		
40	Adjustment for required return	94,178	-
41			
42	Adjustment for negative operating income	75,617	-
43			
44	Adjustment to revenue for Income Tax	23,280	-
45			
46	Adjustment for RAF fees on revenue change	9,098	-
47			
48	<b>Total Adjustment to Revenues</b>	<b>202,173</b>	<b>-</b>

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

**Florida Public Service Commission**

**Company: CSWR-Florida (Sunshine Utilities)**

**Schedule: D-1**

**Docket No.: 20250052**

**Page 1 of 1**

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

**Preparer: Brent Thies**

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

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

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

**Systems: All Sunshine Systems except Ponderosa Pines and Quail Run**

**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	3,485,033	39.05%	8.50%	3.32%
3	Preferred Stock	-			
4	Customer Deposits	-			
5	Common Equity	5,438,555	60.95%	8.77%	5.34%
6	Tax Credits - Zero Cost	-			
7	Tax Credits - Wtd. Cost	-			
8	Accum. Deferred Income Taxes	-			
9	Other (Explain)	-			
10	Total	8,923,588	100.00%		8.66%

Supporting Schedules: D-2

Recap Schedules: A-1,A-2

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

Florida Public Service Commission

Company: CSWR-Florida (Sunshine Utilities)  
Docket No.: 20250052  
Test Year Ended: 1/31/2025  
Schedule Year Ended: 1/31/2025  
Historic [X] or Projected [ ]  
Systems: Ponderosa Pines and Quail Run

Schedule: D-1  
Page 1 of 1  
Preparer: Brent Thies  
Subsidiary [ ] 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	25,949	2.41%	8.50%	0.21%
3	Preferred Stock	-			
4	Customer Deposits	-			
5	Common Equity	1,048,720	97.59%	8.77%	8.56%
6	Tax Credits - Zero Cost	-			
7	Tax Credits - Wtd. Cost	-			
8	Accum. Deferred Income Taxes	-			
9	Other (Explain)	-			
10	Total	1,074,669	100.00%		8.76%

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 (Sunshine Utilities)

Schedule: D-2

Docket No.: 20250052

Page 1 of 1

Test Year Ended: 1/31/2025

Preparer: Brent Thies

Schedule Year Ended: 1/31/2025

Historic [X] or Projected [ ]

Systems: All Sunshine Systems except Ponderosa Pines and Quail Run

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) Reconciliation Adjustments		(5) Prorata *	(6) Reconciled To Requested Rate Base
			(3) Specific	(4) (Explain)		
1	Long-Term Debt	-				-
2	Short-Term Debt	3,485,033				3,485,033
3	Preferred Stock	-				-
4	Common Equity	7,365,228	Rate Base Adjustments		(1,926,673)	5,438,555
5	Customer Deposits	-				-
6	Tax Credits - Zero Cost	-				-
7	Tax Credits - Wtd. Cost	-				-
8	Accum. Deferred Income Tax	-				-
9	Other (Explain)	-				-
10	Total	10,850,261				8,923,588

\* List corresponding adjustments to rate base below:

Description	Amount
<b>A</b> Equity Capital provided by parent for construction in progress and other utility plant assets not being sought as rate base in this case	(1,725,817)
<b>B</b> Utility Plant in Service Used & Useful Adjustment from Prior Rate Order	(443,617)
<b>C</b> Accumulated Depreciation Used & Useful Adjustment from Prior Rate Order	240,746
<b>D</b> Working Capital Allowance Adjustment for 1/8 of O&M Expense	2,014
	<u>(1,926,673)</u>

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

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

**Florida Public Service Commission**

**Company:** CSWR-Florida (Sunshine Utilities)  
**Docket No.:** 20250052  
**Test Year Ended:** 1/31/2025  
**Schedule Year Ended:** 1/31/2025  
**Historic [X] or Projected [ ]**  
**Systems:** Ponderosa Pines and Quail Run

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

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

Line No.	(1) Class of Capital	(2) Test Year Per Books	(3) - (4) - (5) Reconciliation Adjustments			(6) Reconciled To Requested Rate Base
			(3) Specific	(4) (Explain)	(5) Prorata *	
1	Long-Term Debt	-				-
2	Short-Term Debt	25,949				25,949
3	Preferred Stock	-				-
4	Common Equity	194,477	Rate Base Adjustments		854,243	1,048,720
5	Customer Deposits	-				-
6	Tax Credits - Zero Cost	-				-
7	Tax Credits - Wtd. Cost	-				-
8	Accum. Deferred Income Tax	-				-
9	Other (Explain)	-				-
10	Total	220,426				1,074,669

\* List corresponding adjustments to rate base below:

Description	Amount
<b>A Working Capital</b> provided by parent for construction in progress and other items of working capital. Booked to intercompany payables.	859,001
<b>B Utility Plant in Service</b> Used & Useful Adjustment from Prior Rate Order	(7,570)
<b>C Accumulated Depreciation</b> Used & Useful Adjustment from Prior Rate Order	2,629
<b>D Working Capital Allowance</b> Adjustment for 1/8 of O&M Expense	183
	<u>854,243</u>

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

**Interim Rate - Revenue Deficiency - Water****Florida Public Service Commission**

**Company: CSWR-Florida (Sunshine Utilities)**  
**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	9,998,257.35
Net Operating Income	(642,696.55)
Equity Percentage	64.88%
Debt Percentage	7.18%
Last Authorized ROE (Min)	8.13%
Current Cost of Debt	8.50%
Achieved Rate of Return	-6.43%
Required Rate of Return	5.89%
Revenue Deficiency	1,231,131
Percentage Increase	119.00%

# Interim Rate Design - Water

Company: CSWR-Florida (Sunshine Utilities)

Docket No.: 20250052

Test Year Ended: 1/31/2025

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

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

Line No.	Customer Type (B)	Proposed Monthly Charge (I)
1		
2		
3	Residential (RS1)	
4	5/8" x 3/4"	\$ 17.89
5	3/4"	\$ 26.83
6	1"	\$ 44.72
7	1-1/4"	\$ 67.08
8	1-1/2"	\$ 89.43
9	2"	\$ 143.09
10	3"	\$ 286.19
11	4"	\$ 447.17
12	6"	\$ 894.34
13	8"	\$ 1,609.82
14	10"	\$ 2,593.59
15	Gallonge Charge per 1.000 Gallons	
16	0-5000 gallons	\$ 4.16
17	5,001-10,000 gallons	\$ 4.53
18	Over 10,000 gallons	\$ 9.07
19		
20	Residential (RS2 & GS2)	
21	5/8" x 3/4"	\$ 19.63
22	3/4"	\$ 29.45
23	1"	\$ 49.08
24	1-1/4"	\$ 73.61
25	1-1/2"	\$ 98.15
26	2"	\$ 157.04
27	3"	\$ 314.09
28	4"	\$ 490.76
29	6"	\$ 981.52
30	8"	\$ 1,766.74
31	10"	\$ 2,846.41
32	Gallonge Charge per 1.000 Gallons	\$ 5.19
33		
34	General Service (GS1)	
35	5/8" x 3/4"	\$ 17.89
36	3/4"	\$ 26.83
37	1"	\$ 44.72
38	1-1/4"	\$ 67.08
39	1-1/2"	\$ 89.43
40	2"	\$ 143.09
41	3"	\$ 286.19
42	4"	\$ 447.17
43	6"	\$ 894.34
44	8"	\$ 1,609.82
45	10"	\$ 2,593.59
46	Gallonge Charge per 1.000 Gallons	\$ 4.96
47		
48	Total	

## Schedule of Wastewater Rate Base

Florida Public Service Commission

Company: CSWR-Florida (TKCB, Inc.)

Schedule: A-2

Docket No.: 20250052

Page 1 of 1

Schedule Year Ended: 1/31/2025

Preparer: Brent Thies

Interim ☒ Final ☐Historical ☒ Projected ☐

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

Line No.	(1) Description	(2) Balance Per Books	(3) Utility Adjustments	(4) Adjusted Utility Balance	(5) Supporting Schedule(s)
1	Utility Plant in Service	173,583	-	173,583	A-6
2	Utility Land & Land Rights	83,755	-	83,755	A-6
3	Less: Non-Used & Useful Plant	-	-	-	A-7
4	Construction Work in Progress	-	-	-	-
5	Less: Accumulated Depreciation	(12,067)	-	(12,067)	A-10
6	Less: CIAC	-	-	-	A-12
7	Accumulated Amortization of CIAC	-	-	-	A-14
8	Acquisition Adjustments	-	-	-	-
9	Accum. Amort. of Acq. Adjustments	-	-	-	-
10	Advances For Construction	-	-	-	A-16
11	Working Capital Allowance	-	182	182	A-17, A-3
12	Total Rate Base	245,271	182	245,453	
		=====	=====	=====	



## Schedule of Adjustments to Rate Base

Florida Public Service Commission

Company: CSWR-Florida (TKCB, Inc.)

Docket No.: 20250052

Test Year Ended: 1/31/2025

Interim ☒ Final ☐Historical ☒ 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	<b>Utility Plant in Service</b>		
2	Used & Useful Adjustment from Prior Rate Order	\$ -	\$ -
3			
4	<b>Accumulated Depreciation</b>		
5	Used & Useful Adjustment from Prior Rate Order	\$ -	\$ -
6			
7	<b>Working Capital Allowance</b>		
8	Adjustment for 1/8 of O&M Expense	\$ -	\$ 182
9			
10	<b>Total Rate Base Adjustment</b>	<u>\$ -</u>	<u>\$ 182</u>
11			
12			

## Schedule of Wastewater Net Operating Income

Florida Public Service Commission

Company: CSWR-Florida (TKCB, Inc.)

Schedule Year Ended: 1/31/2025

Interim [X] Final [ ]

Historic [X] or 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	\$ 99,715.0	-	99,715	100,060	199,775	B-4
2	Operation & Maintenance	\$ 145,255	7,600	152,855	4,503	157,358	B-6
3	Depreciation, net of CIAC Amort.	\$ 9,019	-	9,019	-	9,019	B-14
4	Amortization	\$ -	-	-	-	-	
5	Taxes Other Than Income	\$ 11,730	-	11,730	-	11,730	B-15
6	Provision for Income Taxes	\$ -	-	-	318	318	C-1
7	OPERATING EXPENSES	166,004	7,600	173,604	4,821	178,425	
8	NET OPERATING INCOME	(66,289)		(73,889)	95,239	21,350	
		=====	=====	=====	=====	=====	
9	RATE BASE	\$ 245,271		\$ 245,453		245,453	
		=====		=====		=====	
10	RATE OF RETURN	-27.03%		-30.10%		8.70%	
		=====		=====		=====	

## Schedule of Adjustments to Operating Income

Florida Public Service Commission

Company: CSWR-Florida (TKCB, Inc.)

Schedule Year Ended: 1/31/2025

Interim [X] Final [ ]

Historic [X] or 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	<b>Operations &amp; Maintenance</b>		
2			
3	Customer Billing Cost	-	(1,130)
4	New third party provider contract began 1/1/25		
5	Property Insurance	-	(1,479)
6	New policy as of 2/1/25		
7	Admin Expenses Transferred	-	(6,200)
8	Adjustment to overhead allocation		
9	Contract Operations	-	22,459
10	New third party contract began 10/1/2024		
11	Testing	-	(1,165)
12	Cost included in new contract that began 10/1/2024		
13	Chemicals	-	(4,647)
14	Cost included in new contract that began 10/1/2024		
15	Sludge Removal	-	89
16	Cost included in new contract that began 10/1/2024		
17	Bad Debt Expense	-	(326)
18	3-year Bad Debt Average Adjustment		
19			
20	<b>Total Adjustment Operation &amp; Maintenance</b>	-	7,600.20
21			
22	<b>Depreciation</b>		
23			
24	Adjustment for used & useful percentages	-	-
25			
26	<b>Property Tax Expense</b>		
27			
28	Adjustment for used & useful percentages	-	-
29			
30	<b>Adjustment for Income Tax</b>		
31	Taxable Income before State Tax	1,375.40	
32	Less State Tax Exemption	(696.79)	
33	State Taxable Income	678.61	
34	<b>State Income tax (5.5%)</b>	<b>37.32</b>	
35			
36	Federal Taxable Income	1,338.07	
37	<b>Federal Income Tax (21%)</b>	<b>281.00</b>	
38			
39	Total Adjustment for Income Tax		318
40			
41	<b>Revenues</b>		
42	Adjustment for required return		21,350
43			
44	Adjustment for negative operating income		73,889
45			
46	Adjustment to revenue for Income Tax		318
47			
48	Adjustment for RAF fees on increased revenue		4,503
49			
50	<b>Total Adjustment to Revenues</b>		100,060

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

**Florida Public Service Commission**

**Company: CSWR-Florida (TKCB, Inc.)  
Docket No.: 20250052  
Test Year Ended: 1/31/2025  
Schedule Year Ended: 1/31/2025  
Historic [X] or 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	65,153.85	26.54%	8.50%	2.26%
3	Preferred Stock	-			
4	Customer Deposits	-			
5	Common Equity	180,298.72	73.46%	8.77%	6.44%
6	Tax Credits - Zero Cost	-			
7	Tax Credits - Wtd. Cost	-			
8	Accum. Deferred Income Taxes	-			
9	Other (Explain)	-			
10	Total	245,452.57	100.00%		8.70%
		=====	=====		=====

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 (TKCB, Inc.)  
Docket No.: 20250052  
Test Year Ended: 1/31/2025  
Schedule Year Ended: 1/31/2025  
Historic [X] or 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) Reconciliation Adjustments			(6) Reconciled To Requested Rate Base
			(3) Specific	(4) (Explain)	(5) Prorata *	
1	Long-Term Debt	-				
2	Short-Term Debt	65,154				65,154
3	Preferred Stock	-				
4	Common Equity	504,845	A Parent Equity		(324,546)	180,299
5	Customer Deposits	-				
6	Tax Credits - Zero Cost	-				
7	Tax Credits - Wtd. Cost	-				
8	Accum. Deferred Income Tax	-				
9	Other (Explain)	-				
10	Total	569,999				245,453

\* 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	(324,728)
<b>B Utility Plant in Service</b>	-
Used & Useful Adjustment from Prior Rate Order	
<b>C Accumulated Depreciation</b>	-
Used & Useful Adjustment from Prior Rate Order	
<b>D Working Capital Allowance</b>	182
Adjustment for 1/8 of O&M Expense	
	<u>(324,546)</u>

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

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

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

Rate Base	245,452.61
Net Operating Income	(73,888.94)
Equity Percentage	73.46%
Debt Percentage	26.54%
Last Authorized ROE (Min)	6.85%
Current Cost of Debt	8.50%
Achieved Rate of Return	-30.10%
Required Rate of Return	7.29%
Revenue Deficiency	91,777.49
Percentage Increase	92.04%

**Interim Rate Design - Wastewater****Florida Public Service Commission****Company: CSWR-Florida (TKCB, Inc.)****Docket No.: 20250052****Test Year Ended: 1/31/2025****Page 1 of 1****Preparer: Aaron Silas**

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

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

<b>Customer Type (B)</b>	<b>Proposed Monthly Charge (I)</b>	
Residential		
All Meter Sizes	\$	34.90
Gallage charge per 1,000 Gallons	\$	12.31
General Service		
5/8" x 3/4"	\$	34.90
3/4"	\$	52.35
1"	\$	87.25
1-1/2"	\$	174.50
2"	\$	279.20
3"	\$	523.50
4"	\$	872.51
6"	\$	1,745.02
Gallage charge per 1,000 Gallons	\$	12.31

**Total:**

## Schedule of Water Rate Base

Florida Public Service Commission

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

Schedule: A-1

Docket No.: 20250052

Page 1 of 1

Schedule Year Ended: 1/31/2025

Preparer: Brent Thies

Interim ☒ Final ☐Historical ☒ Projected ☐

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

Line No.	(1) Description	(2) Balance Per Books	(3) Utility Adjustments	(4) Adjusted Utility Balance	(5) Supporting Schedule(s)
1	Utility Plant in Service	1,102,258	-	1,102,258	A-5
2	Utility Land & Land Rights	119,988	-	119,988	A-5
3	Less: Non-Used & Useful Plant	-	-	-	A-7
4	Construction Work in Progress	-	-	-	-
5	Less: Accumulated Depreciation	(849,601)	-	(849,601)	A-9
6	Less: CIAC	(342,919)	-	(342,919)	A-12
7	Accumulated Amortization of CIAC	342,484	-	342,484	A-14
8	Acquisition Adjustments	-	-	-	-
9	Accum. Amort. of Acq. Adjustments	-	-	-	-
10	Advances For Construction	-	-	-	A-16
11	Working Capital Allowance	-	314	314	A-17, A-3
12	Total Rate Base	372,210	314	372,523	



## Schedule of Wastewater Rate Base

Florida Public Service Commission

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

Schedule: A-2

Docket No.: 20250052

Page 1 of 1

Schedule Year Ended: 1/31/2025

Preparer: Brent Thies

Interim ☒ Final ☐Historical ☒ Projected ☐

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

Line No.	(1) Description	(2) Balance Per Books	(3) Utility Adjustments	(4) Adjusted Utility Balance	(5) Supporting Schedule(s)
1	Utility Plant in Service	639,537	-	639,537	A-6
2	Utility Land & Land Rights	33,938	-	33,938	A-6
3	Less: Non-Used & Useful Plant	-	-	-	A-7
4	Construction Work in Progress	-	-	-	-
5	Less: Accumulated Depreciation	(553,008)	-	(553,008)	A-10
6	Less: CIAC	(545,968)	-	(545,968)	A-12
7	Accumulated Amortization of CIAC	546,854	-	546,854	A-14
8	Acquisition Adjustments	-	-	-	-
9	Accum. Amort. of Acq. Adjustments	-	-	-	-
10	Advances For Construction	-	-	-	A-16
11	Working Capital Allowance	-	188	188	A-17, A-3
12	Total Rate Base	121,353	188	121,541	
		=====	=====	=====	

**Schedule of Adjustments to Rate Base**

**Florida Public Service Commission**

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

**Docket No.: 20250052**

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

**Interim ☒ Final ☐**

**Historical ☒ 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	<b>Utility Plant in Service</b>		
2	Used & Useful Adjustment from Prior Rate Order	\$ -	\$ -
3			
4	<b>Accumulated Depreciation</b>		
5	Used & Useful Adjustment from Prior Rate Order	\$ -	\$ -
6			
7	<b>Working Capital Allowance</b>		
8	Adjustment for 1/8 of O&M Expense	\$ 313.65	\$ 187.60
9			
10	<b>Total Rate Base Adjustment</b>	<u>\$ 314</u>	<u>\$ 188</u>
11			
12			

## Schedule of Water Net Operating Income

Florida Public Service Commission

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

Schedule: B-1

Schedule Year Ended:1/31/2025

Page 1 of 1

Utility [X] or Parent [ ]

Docket No.: 20250052

Historic [X] Projected [ ]

Preparer: Brent Thies

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

Line No.	(1) Description	(2) Balance Per Books	(3) Utility Test Year Adjustments	(4) Utility Adjusted Test Year	(5) Requested Revenue Adjustment	(6) Requested Annual Revenues	(7) Supporting Schedule(s)
1	OPERATING REVENUES	508,036.87		508,037	(183,418)	324,619	B-4
2	Operation & Maintenance	250,917.67	(11,046)	239,871	(8,253.82)	231,617	B-5
3	Depreciation, net of CIAC Amort.	31,478.89		31,479		31,479	B-13
4	Amortization	-		-			
5	Taxes Other Than Income	21,587.67		21,588			B-15
6	Provision for Income Taxes	-		-	7368.0297		C-1
7	OPERATING EXPENSES	\$ 303,984	\$ (11,046)	292,938	(886)	292,052	
8	NET OPERATING INCOME	\$ 204,053	\$ 11,046	215,099	(182,532)	32,567	
9	RATE BASE	372,210		372,523		372,523	
10	RATE OF RETURN	54.82%		57.74%		8.74%	

## Schedule of Wastewater Net Operating Income

Florida Public Service Commission

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

Schedule: B-2

Schedule Year Ended: 1/31/2025

Page 1 of 1

Utility ☒ or Parent ☐

Docket No.: 20250052

Historic ☒ Projected ☐

Preparer: Brent Thies

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

Line No.	(1) Description	(2) Balance Per Books	(3) Utility Test Year Adjustments	(4) Utility Adjusted Test Year	(5) Requested Revenue Adjustment	(6) Requested Annual Revenues	(7) Supporting Schedule(s)
1	OPERATING REVENUES	259,106		259,106	(76,321)	182,785	B-4
2	Operation & Maintenance	150,080	(240)	149,840	-3434.4289	146,406	B-6
3	Depreciation, net of CIAC Amort.	11,386		11,386		11,386	B-14
4	Amortization	-		-			
5	Taxes Other Than Income	12,006		12,006			B-15
6	Provision for Income Taxes	-		-	2377.57143		C-1
7	OPERATING EXPENSES	173,472	(240)	173,233	(1,057)	172,176	
8	NET OPERATING INCOME	85,633	240	85,873	(75,264)	10,609	
		=====	=====	=====	=====	=====	
9	RATE BASE	121,353		121,353		121,353	
		=====		=====		=====	
10	RATE OF RETURN	70.57%		70.76%		8.74%	
		=====		=====		=====	

## Schedule of Adjustments to Operating Income

## Florida Public Service Commission

Company: CSWR-Florida (Tradewinds Utilities, Inc.)  
 Schedule Year Ended: 1/31/2025  
 Interim [X] Final [ ]  
 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	<b>Operations &amp; Maintenance</b>		
2			
3	Customer Billing Cost	(2,197)	(1,561)
4	New third party provider contract began 1/1/25		
5	Property Insurance	(2,452)	790
6	New policy as of 2/1/25		
7	Admin Expenses Transferred	(12,047)	(8,561)
8	Adjustment to overhead allocation		
9	Contract Operations	13,885	9,302
10	New third party contract began 10/1/2024		
11	Testing	(4,636)	-
12	Cost included in new contract that began 10/1/2024		
13	Chemicals	(3,586)	44
14	Cost included in new contract that began 10/1/2024		
15	Sludge Removal	-	137
16	Cost included in new contract that began 10/1/2024		
17	Bad Debt Expense	\$ (13)	\$ (391)
18	3-year Bad Debt Average Adjustment		
19			
20	<b>Total Adjustment Operation &amp; Maintenance</b>	<u>(11,046)</u>	<u>(240)</u>
21			
22	<b>Depreciation</b>		
23			
24	Adjustment for used & useful percentages	-	-
25			
26	<b>Property Tax Expense</b>		
27			
28	Adjustment for used & useful percentages	-	-
29			
30	<b>Adjustment for Income Tax</b>		
31		Water	Wastewater
32	Taxable Income before State Tax	29,303.04	9,545.77
33	Less State Tax Exemption	(1,353.90)	(962.11)
34	State Taxable Income	27,949.14	8,583.66
35	<b>State Income tax (5.5%)</b>	<b>1,537.20</b>	<b>472.10</b>
36			
37	Federal Taxable Income	27,765.84	9,073.67
38	<b>Federal Income Tax (21%)</b>	<b>5,830.83</b>	<b>1,905.47</b>
39			
40	Total Adjustment for Income Tax	<u>7,368</u>	<u>2,378</u>
41			
42	<b>Revenues</b>		
43	Adjustment for required return	(182,532)	(75,264)
44			
45	Adjustment for negative operating income	-	-
46			
47	Adjustment to revenue for Income Tax	7,368	2,378
48			
49	Adjustment for RAF fees on revenue change	(8,254)	(3,434)
50			
51	<b>Total Adjustment to Revenues</b>	<u>(183,418)</u>	<u>(76,321)</u>
52			

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

**Florida Public Service Commission**

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

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

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

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

Line No.	Class of Capital	(1) Reconciled To Requested Rate Base	(2) Ratio	(3) Cost Rate	(4) Weighted Cost
1	Long-Term Debt	-			
2	Short-Term Debt	50,922.24	10.31%	8.50%	0.88%
3	Preferred Stock	-			
4	Customer Deposits	-			
5	Common Equity	443,142.51	89.69%	8.77%	7.87%
6	Tax Credits - Zero Cost	-			
7	Tax Credits - Wtd. Cost	-			
8	Accum. Deferred Income Taxes	-			
9	Other (Explain)	-			
10	Total	494,064.75 =====	100.00% =====		8.74% =====

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

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

Florida Public Service Commission

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

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

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

Line No.	(1) Class of Capital	(2) Test Year Per Books	(3) - (4) - (5) Reconciliation Adjustments			(6) Reconciled To Requested Rate Base
			(3) Specific	(4) (Explain)	(5) Prorata *	
1	Long-Term Debt	-				-
2	Short-Term Debt	50,922				50,922
3	Preferred Stock	-				-
4	Common Equity	2,889,164	A	Parent Equity	(2,446,022)	443,143
5	Customer Deposits	-				-
6	Tax Credits - Zero Cost	-				-
7	Tax Credits - Wtd. Cost	-				-
8	Accum. Deferred Income Tax	-				-
9	Other (Explain)	-				-
10	Total	2,940,086				494,065

\* List corresponding adjustments to rate base below:

Description	Amount
A Equity Capital provided by parent for construction in progress and other utility plant assets not being sought as rate base in this case	(2,446,523)
<b>B Utility Plant in Service</b>	-
Used & Useful Adjustment from Prior Rate Order	
<b>C Accumulated Depreciation</b>	-
Used & Useful Adjustment from Prior Rate Order	
<b>D Working Capital Allowance</b>	501
Adjustment for 1/8 of O&M Expense	
	<u>(2,446,022)</u>

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

**Interim Rate - Revenue Deficiency - Water****Florida Public Service Commission****Company: CSWR-Florida (Tradewinds Utilities, Inc.)****Docket No.: 20250052****Test Year Ended: 1/31/2025****Page 1 of 1****Preparer: Aaron Silas**

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

Rate Base	372,523.44
Net Operating Income	215,099.06
Equity Percentage	89.69%
Debt Percentage	10.31%
Last Authorized ROE (Min)	10.16%
Current Cost of Debt	8.50%
Achieved Rate of Return	57.74%
Required Rate of Return	9.99%
Revenue Deficiency	(177,888.04)
Percentage Increase	-35.01%



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

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

Rate Base	121,353.35
Net Operating Income	85,872.70
Equity Percentage	89.69%
Debt Percentage	10.31%
Last Authorized ROE (Min)	10.16%
Current Cost of Debt	8.50%
Achieved Rate of Return	70.76%
Required Rate of Return	9.99%
Revenue Deficiency	(73,750.83)
Percentage Increase	-28.46%

## Interim Rate Design - Water

## Florida Public Service Commission

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

Docket No.: 20250052

Test Year Ended: 1/31/2025

Page 1 of 1

Preparer: Aaron Silas

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

Customer Type (B)	Base Year Bill Count (C)	Residential Customer Equivalent (D)	Customer Equivalents (E)	Base Year At Present Rates Revenue (F)	Proposed Revenue Increase (G)	Base Year Proposed Revenue (H)	Proposed Monthly Charge (I)
Residential							
5/8" x 3/4"	5,432.00	1	5,432.00	\$ 57,905.12	(20,331.53)	\$ 37,573.59	\$ 6.92
1"	302.00	2.5	755.00	\$ 8,048.30	(2,825.90)	\$ 5,222.40	\$ 17.29
1-1/2"	-	5	-	\$ -	-	\$ -	\$ 34.59
2"	60.00	8	480.00	\$ 5,116.80	(1,796.60)	\$ 3,320.20	\$ 55.34
3"	-	15	-	\$ -	-	\$ -	\$ 103.76
4"	-	25	-	\$ -	-	\$ -	\$ 172.93
6"	-	50	-	\$ -	-	\$ -	\$ 345.85
8"	24.00	80	1,920.00	\$ 20,467.20	(7,186.40)	\$ 13,280.80	\$ 553.37
Gallage charge per 1,000 Gallons					-	\$ -	
0-5,000			10,342,808.00	\$ 36,923.82	(12,964.62)	\$ 23,959.20	\$ 2.32
5,001-10,000			7,001,959.00	\$ 37,670.54	(13,226.81)	\$ 24,443.73	\$ 3.49
Over 10,000 gallons			50,235,495.00	\$ 338,587.24	(118,884.09)	\$ 219,703.14	\$ 4.37
General Service							
5/8" x 3/4"		1	-				\$ 6.92
1"	12.00	2.5	30.00	\$ 319.80	(112.29)	\$ 207.51	\$ 17.29
1-1/2"	-	5	-		-	\$ -	\$ 34.59
2"	12.00	8	96.00	\$ 1,023.36	(359.32)	\$ 664.04	\$ 55.34
3"	-	15	-		-	\$ -	\$ 103.76
4"	-	25	-		-	\$ -	\$ 172.93
6"	-	50	-		-	\$ -	\$ 345.85
8"	-	80	-		-	\$ -	\$ 553.37
Gallage charge per 1,000 Gallons	-		132,778.00	\$ 570.95	(200.47)	\$ 370.48	\$ 2.79
Total:	5,842.00		8,713.00	\$ 506,633.13	(177,888.04)	\$ 328,745.09	

## Interim Rate Design - Wastewater

## Florida Public Service Commission

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

Docket No.: 20250052

Test Year Ended: 1/31/2025

Page 1 of 1

Preparer: Aaron Silas

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

Customer Type (B)	Base Year Bill Count (C)	Residential Customer Equivalent (D)	Customer Equivalents (E)	Base Year At Present Rates Revenue (F)	Proposed Revenue Increase (G)	Base Year Proposed Revenue (H)	Proposed Monthly Charge (I)
Residential							
All Meter Sizes	4,061.00	1	4,061.00	\$ 100,915.85	(30,055.38)	\$ 70,860.47	\$ 17.45
Gallonge charge per 1,000 Gallons	-		18,029,322.00	\$ 143,513.40	(42,742.04)	\$ 100,771.36	\$ 5.59
General Service							
5/8" x 3/4"	-	1	-	\$ -	-	\$ -	\$ 17.45
1"	-	2.5	-	\$ -	-	\$ -	\$ 43.62
1-1/2"	-	5	-	\$ -	-	\$ -	\$ 87.25
2"	12.00	8	96.00	\$ 2,385.60	(710.49)	\$ 1,675.11	\$ 139.59
3"	-	15	-	\$ -	-	\$ -	\$ 261.74
4"	-	25	-	\$ -	-	\$ -	\$ 436.23
6"	-	50	-	\$ -	-	\$ -	\$ 872.45
8"	-	80	-	\$ -	-	\$ -	\$ 1,395.92
Gallonge charge per 1,000 Gallons	-		102,467.00	\$ 815.64	(242.92)	\$ 572.72	\$ 5.59
Total:	4,073.00		4,157.00	\$ 247,630.49	(73,750.83)	\$ 173,879.66	

## 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 [X] Final [ ]

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	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	-	187	187	A-17, A-3
12	Total Rate Base	49,270	187	49,458	
		=====	=====	=====	

## Schedule of Wastewater Rate Base

Florida Public Service Commissio

Company: CSWR-Florida (Tymber Creek)  
Docket No.: 20250052  
Schedule Year Ended: 1/31/2025  
Interim ☒ Final ☐  
Historical ☒ Projected ☐

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

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	-	147	147	A-17, A-3
12	Total Rate Base	130,784	147	130,931	
		=====	=====	=====	

## 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 ☐Historic ☒ 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	<b>Utility Plant in Service</b>		
2	Used & Useful Adjustment from Prior Rate Order	\$ -	\$ -
3			
4	<b>Accumulated Depreciation</b>		
5	Used & Useful Adjustment from Prior Rate Order	\$ -	\$ -
6			
7	<b>Working Capital Allowance</b>		
8	Adjustment for 1/8 of O&M Expense	\$ 187	\$ 147
9			
10	<b>Total Rate Base Adjustment</b>	<u>\$ 187</u>	<u>\$ 147</u>
11			
12			

## Schedule of Water Net Operating Income

## Florida Public Service Commission

Company: CSWR-Florida (Tymber Creek)  
 Schedule Year Ended: 1/31/2025  
 Interim ☒ Final ☐  
 Historic ☒ 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	182,439	279,711	B-4
2	Operation & Maintenance	149,876	109,803	259,679	8209.738302	267,889	B-5, B-3
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	-		-	705.5773171	706	C-1
7	OPERATING EXPENSES	156,713	109,803	266,516	8,915	275,432	
8	NET OPERATING INCOME	(59,441)	(109,803)	(169,244)	173,523	4,279	
		=====	=====	=====	=====	=====	
9	RATE BASE	49,270		49,270		49,270	
		=====		=====		=====	
10	RATE OF RETURN	-121%		-344%	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 ☐Historic ☒ Projected ☐

Schedule: B-2

Page 1 of 1

Docket No.: 20250052

Preparer: Brent Thies

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

Line No.	(1) Description	(2) Balance Per Books	(3) Utility Test Year Adjustments	(4) Utility Adjusted Test Year	(5) Requested Revenue Adjustment	(6) Requested Annual Revenues	(7) Supporting Schedule(s)
1	OPERATING REVENUES	197,780	-	197,780	27,381	225,162	B-4
2	Operation & Maintenance	117,627	74,090	191,718	1232.155363	192,950	B-6, B-3
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	-		-	1950.903799	1,951	C-1
7	OPERATING EXPENSES	136,529	74,090	210,619	3,183	213,802	
8	NET OPERATING INCOME	61,251	(74,090)	(12,839)	24,198	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 (Tymber Creek)  
Schedule Year Ended: 1/31/2025  
Interim ☒ Final ☐  
Historic ☒ Projected ☐

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

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

Line No.	Description	Water	Wastewater
1	<b>Operations &amp; Maintenance</b>		
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	Excessive Unaccounted for Water Loss	(97.94)	-
20	2% Decrease of Water O&M		
21	Bad Debt Expense	553.60	313.62
22	3-year Bad Debt Average Adjustment		
23			
24	<b>Total Adjustment Operation &amp; Maintenance</b>	<b>109,803</b>	<b>74,090</b>
25			
26	<b>Depreciation</b>		
27			
28	Adjustment for used & useful percentages	-	-
29			
30	<b>Property Tax Expense</b>		
31			
32	Adjustment for used & useful percentages	-	-
33			
34	<b>Adjustment for Income Tax</b>		
35		Water	Wastewater
36	Taxable Income before State Tax	2,967.11	7,875.93
37	Less State Tax Exemption	(1,068.74)	(1,041.46)
38	State Taxable Income	1,898.37	6,834.47
39	<b>State Income tax (5.5%)</b>	<b>104.41</b>	<b>375.90</b>
40			
41	Federal Taxable Income	2,862.70	7,500.04
42	<b>Federal Income Tax (21%)</b>	<b>601.17</b>	<b>1,575.01</b>
43			
44	Total Adjustment for Income Tax	706	1,951
45			
46	<b>Revenues</b>		
47	Adjustment for required return	4,279	11,359
48			
49	Adjustment for negative operating income	169,244	12,839
50			
51	Adjustment to revenue for Income Tax	706	1,951
52			
53	Adjustment for RAF fees on revenue change	8,210	1,232
54			
55	<b>Total Adjustment to Revenues</b>	<b>182,439</b>	<b>27,381</b>

**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 ☒ Projected ☐

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

Subsidiary ☒ 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	31.33%	8.50%	2.66%
3	Preferred Stock	-			
4	Customer Deposits	-			
5	Common Equity	123,867	68.67%	8.77%	6.02%
6	Tax Credits - Zero Cost	-			
7	Tax Credits - Wtd. Cost	-			
8	Accum. Deferred Income Taxes	-			
9	Other (Explain)	-			
10	Total	180,388	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 (Tymer 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) Reconciliation Adjustments			(6) Reconciled To Requested Rate Base
			(3) Specific	(4) (Explain)	(5) Prorata *	
1	Long-Term Debt	-				-
2	Short-Term Debt	56,521				56,521
3	Preferred Stock	-				-
4	Common Equity	592,812	Rate Base Adjustments		(468,945)	123,867
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				180,388

\* List corresponding adjustments to rate base below:

Description	Amount
<b>A</b> 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)
<b>B Utility Plant in Service</b>	-
Used & Useful Adjustment from Prior Rate Order	
<b>C Accumulated Depreciation</b>	-
Used & Useful Adjustment from Prior Rate Order	
<b>D Working Capital Allowance</b>	334
Adjustment for 1/8 of O&M Expense	
	(468,945)

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

**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	(169,243.98)
Equity Percentage	68.67%
Debt Percentage	31.33%
Last Authorized ROE (Min)	8.27%
Current Cost of Debt	8.50%

Achieved Rate of Return	-343.50%
Required Rate of Return	8.34%

Revenue Deficiency	173,354.15
Percentage Increase	178.22%

**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	(12,839.05)
Equity Percentage	68.67%
Debt Percentage	31.33%
Last Authorized ROE (Min)	8.27%
Current Cost of Debt	8.50%
Achieved Rate of Return	-9.82%
Required Rate of Return	5.68%
Revenue Deficiency	20,265.96
Percentage Increase	10.25%

**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.**

<b>Customer Type (B)</b>	<b>Proposed Monthly Charge (I)</b>
Residential	
5/8" x 3/4"	\$ 31.26
3/4"	\$ 46.90
1"	\$ 78.16
1-1/2"	\$ 156.32
2"	\$ 250.12
3"	\$ 468.97
4"	\$ 781.62
6"	\$ 1,563.25
Gallage charge per 1,000 Gallons	
0-6,000 gallons	\$ 12.24
6,001-10,000 gallons	\$ 14.01
Over 10,000 gallons	\$ 20.79
General Service	
5/8" x 3/4"	\$ 31.26
3/4"	\$ 46.90
1"	\$ 78.16
1-1/2"	\$ 156.32
2"	\$ 250.12
3"	\$ 468.97
4"	\$ 781.62
6"	\$ 1,563.25
Gallage charge per 1,000 Gallons	\$ 12.24

**Totals:**

## 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	13,280.92	\$ 116,205.72	\$ 38.84
Gallonge charge per 1,000 Gallons 8,000 gallon cap				5,884,000.00	\$ 54,132.80	6,985.04	\$ 61,117.84	\$ 10.39
General Service	-							
5/8" x 3/4"	-		1	-	\$ -	\$ -	\$ -	\$ 38.84
3/4"	-		1.5	-	\$ -	\$ -	\$ -	\$ 58.26
1"	-		2.5	-	\$ -	\$ -	\$ -	\$ 97.10
1-1/2"	-		5	-	\$ -	\$ -	\$ -	\$ 194.19
2"	-		8	-	\$ -	\$ -	\$ -	\$ 310.71
3"	-		15	-	\$ -	\$ -	\$ -	\$ 582.58
4"	-		25	-	\$ -	\$ -	\$ -	\$ 970.97
6"	-		50	-	\$ -	\$ -	\$ -	\$ 1,941.94
Gallonge charge per 1,000 Gallons				-	\$ -	\$ -	\$ -	\$ 11.05
Total:	2,992.00		2,992.00	\$ 157,057.60	20,265.96	\$ 177,323.56		

## **ATTACHMENT 2**

### **Interim Rates Adjustments Support**



**INDEX OF INTERIM RATES ADJUSTMENTS SUPPORT - June 27, 2025**

<b>SCHEDULE</b>	<b>PAGE</b>	<b>DESCRIPTION OF SCHEDULE</b>
<b>Aquarina Utilities</b>		
A-3	1	Schedule of Rate Base Adjustments - Water - Interim
A-3	3	Schedule of Rate Base Adjustments - Wastewater - Interim
B-3	5	Schedule of Expense Adjustments - Water - Interim
B-3	7	Schedule of Expense Adjustments - Wastewater - Interim
<b>C.F.A.T. H2O</b>		
A-3	9	Schedule of Rate Base Adjustments - Water - Interim
A-3	11	Schedule of Rate Base Adjustments - Wastewater - Interim
B-3	13	Schedule of Expense Adjustments - Water - Interim
B-3	15	Schedule of Expense Adjustments - Wastewater - Interim
<b>Neighborhood Utilities</b>		
A-3	17	Schedule of Rate Base Adjustments - Interim
B-3	19	Schedule of Expense Adjustments - Water - Interim
<b>North Peninsula Utilities</b>		
A-3	21	Schedule of Rate Base Adjustments - Wastewater - Interim
B-3	23	Schedule of Expense Adjustments - Wastewater - Interim
<b>Rolling Oaks Utilities</b>		
A-3	25	Schedule of Rate Base Adjustments - Water - Interim
A-3	27	Schedule of Rate Base Adjustments - Wastewater - Interim
B-3	29	Schedule of Expense Adjustments - Water - Interim
B-3	31	Schedule of Expense Adjustments - Wastewater - Interim
<b>Sebring Ridge Utilities</b>		
A-3	33	Schedule of Rate Base Adjustments - Wastewater - Interim
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<b>Sunshine Utilities of Central Florida, Inc.</b>		
A-3	37	Schedule of Rate Base Adjustments - Interim (All except Ponderosa Pines and Quail Run)
A-3	39	Schedule of Rate Base Adjustments - Interim (Ponderosa Pines and Quail Run)
B-3	41	Schedule of Expense Adjustments - Water - Interim (All except Ponderosa Pines and Quail Run)
B-3	43	Schedule of Expense Adjustments - Water - Interim (Ponderosa Pines and Quail Run)
<b>Tradewinds Utilities, Inc.</b>		
A-3	45	Schedule of Rate Base Adjustments - Water - Interim
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B-3	49	Schedule of Expense Adjustments - Water - Interim
B-3	51	Schedule of Expense Adjustments - Wastewater - Interim
<b>Tymer Creek Utilities, Inc.</b>		
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A-3	55	Schedule of Rate Base Adjustments - Wastewater - Interim
B-3	57	Schedule of Expense Adjustments - Water - Interim
B-3	59	Schedule of Expense Adjustments - Wastewater - Interim
<b>TKCB, Inc.</b>		
A-3	61	Schedule of Wastewater Plant in Service by Primary Account - Interim
B-3	63	Schedule of Wastewater Plant in Service by Primary Account - Interim

Schedule of Rate Base Adjustments  
Test Year Average Balance

Florida Public Service Commission

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

Schedule: A3  
Page 1 of 2  
Preparer: Brent Thies

Line No.	(1) Account No. and Name	(2) Average UPIS Balance	(3) Used & Useful Percentage	(4) Adjustment	(5) Ending Adjusted Balance
1	<u>INTANGIBLE PLANT</u>				
2	301.1 Organization	-		-	-
3	302.1 Franchises	-		-	-
4	339.1 Other Plant & Misc. Equipment	-		-	-
5	<u>SOURCE OF SUPPLY AND PUMPING PLANT</u>				
6	303.2 Land & Land Rights	110,581	100.00%	-	110,581
7	304.2 Structures & Improvements	122,469	100.00%	-	122,469
8	305.2 Collect. & Impound. Reservoirs	-		-	-
9	306.2 Lake, River & Other Intakes	-		-	-
10	307.2 Wells & Springs	231,937	100.00%	-	231,937
11	308.2 Infiltration Galleries & Tunnels	-		-	-
12	309.2 Supply Mains	45,920	100.00%	-	45,920
13	310.2 Power Generation Equipment	16,523	100.00%	-	16,523
14	311.2 Pumping Equipment	190,748	100.00%	-	190,748
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	402,323	81.00%	(76,441)	325,882
20	339.3 Other Plant & Misc. Equipment	-		-	-
21	<u>TRANSMISSION &amp; DISTRIBUTION PLANT</u>				
22	303.4 Land & Land Rights	-		-	-
23	304.4 Structures & Improvements	-		-	-
24	330.4 Distr. Reservoirs & Standpipes	1,162,790	46.70%	(619,767)	543,023
25	331.4 Transm. & Distribution Mains	407,348	62.60%	(152,348)	255,000
26	333.4 Services	73,127	62.60%	(27,350)	45,778
27	334.4 Meters & Meter Installations	269,681	62.60%	(100,861)	168,820
28	335.4 Hydrants	16,577	62.60%	(6,200)	10,377
29	339.4 Other Plant & Misc. Equipment	6,569	62.60%	(2,457)	4,112
30	<u>GENERAL PLANT</u>				
31	303.5 Land & Land Rights	-		-	-
32	304.5 Structures & Improvements	-		-	-
33	340.5 Office Furniture & Equipment	-		-	-
34	341.5 Transportation Equipment	-		-	-
35	342.5 Stores Equipment	-		-	-
36	343.5 Tools, Shop & Garage Equipment	900	100.00%	-	900
37	344.5 Laboratory Equipment	2,000	100.00%	-	2,000
38	345.5 Power Operated Equipment	-		-	-
39	346.5 Communication Equipment	51,905	100.00%	-	51,905
40	347.5 Miscellaneous Equipment	-		-	-
41	348.5 Other Tangible Plant	-		-	-
42	TOTAL	\$ 3,111,398		(985,423)	2,125,975
		=====		=====	=====

Schedule of Rate Base Adjustments  
Test Year Average Balance

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

Florida Public Service Commission

Schedule: A3  
Page 2 of 2  
Preparer: Brent Thies

	(1)	(2)	(3)	(4)	(5)
Line No.	Account No. and Name	Average Accumulated Depreciation Balance	Used & Useful Percentage	Adjustment	Ending Adjusted Balance
1	<u>INTANGIBLE PLANT</u>				
2	301.1 Organization	-		-	-
3	302.1 Franchises	-		-	-
4	339.1 Other Plant & Misc. Equipment	-		-	-
5	<u>SOURCE OF SUPPLY AND PUMPING PLANT</u>				
6	303.2 Land & Land Rights	-		-	-
7	304.2 Structures & Improvements	10,044	100.00%	-	10,044
8	305.2 Collect. & Impound. Reservoirs	-		-	-
9	306.2 Lake, River & Other Intakes	-		-	-
10	307.2 Wells & Springs	231,937	100.00%	-	231,937
11	308.2 Infiltration Galleries & Tunnels	-		-	-
12	309.2 Supply Mains	20,536	100.00%	-	20,536
13	310.2 Power Generation Equipment	482	100.00%	-	482
14	311.2 Pumping Equipment	76,561	100.00%	-	76,561
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	387,174	81.00%	(73,563)	313,611
20	339.3 Other Plant & Misc. Equipment	-		-	-
21	<u>TRANSMISSION &amp; DISTRIBUTION PLANT</u>				
22	303.4 Land & Land Rights	-		-	-
23	304.4 Structures & Improvements	-		-	-
24	330.4 Distr. Reservoirs & Standpipes	1,138,433	46.70%	(606,785)	531,648
25	331.4 Transm. & Distribution Mains	185,988	62.60%	(69,560)	116,429
26	333.4 Services	29,342	62.60%	(10,974)	18,368
27	334.4 Meters & Meter Installations	90,248	62.60%	(33,753)	56,495
28	335.4 Hydrants	6,650	62.60%	(2,487)	4,163
29	339.4 Other Plant & Misc. Equipment	4,085	62.60%	(1,528)	2,557
30	<u>GENERAL PLANT</u>				
31	303.5 Land & Land Rights	-		-	-
32	304.5 Structures & Improvements	-		-	-
33	340.5 Office Furniture & Equipment	-		-	-
34	341.5 Transportation Equipment	-		-	-
35	342.5 Stores Equipment	-		-	-
36	343.5 Tools, Shop & Garage Equipment	561	100.00%	-	561
37	344.5 Laboratory Equipment	1,375	100.00%	-	1,375
38	345.5 Power Operated Equipment	-		-	-
39	346.5 Communication Equipment	4,069	100.00%	-	4,069
40	347.5 Miscellaneous Equipment	-		-	-
41	348.5 Other Tangible Plant	-		-	-
42	TOTAL	\$ 2,187,484		(798,649)	1,388,836
		=====		=====	=====
				Total Water O&M Expense	Working Capital Adjustment
	Working Capital Allowance	Per Filing 0.00	Working Capital Percentage 0.13%	\$ 292,183.82	\$ 365.23

Schedule of Rate Base Adjustments  
Test Year Average Balance

Florida Public Service Commission

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

Schedule: A3  
Page 1 of 2  
Preparer: Brent Thies

Line No.	(1) Account No. and Name	(2) Average UPIS Balance	(3) Used & Useful Percentage	(4) Adjustment	(5) Ending Adjusted Balance
1	<u>INTANGIBLE PLANT</u>				
2	351.1 Organization	1,050	100.00%	-	1,050
3	352.1 Franchises	-		-	-
4	389.1 Other Plant & Misc. Equipment	-		-	-
5	<u>COLLECTION PLANT</u>				
6	353.2 Land & Land Rights	67,076	65.40%	(23,208)	43,868
7	354.2 Structures & Improvements	113,803	65.40%	(39,376)	74,427
8	360.2 Collection Wastewaters - Force	259,335	65.40%	(89,730)	169,605
9	361.2 Collection Wastewaters - Gravity	387,420	65.40%	(134,047)	253,373
10	362.2 Special Collecting Structures	-		-	-
11	363.2 Services to Customers	172,364	65.40%	(59,638)	112,726
12	364.2 Flow Measuring Devices	-		-	-
13	365.2 Flow Measuring Installations	-		-	-
14	389.2 Other Plant & Misc. Equipment	-		-	-
15	<u>SYSTEM PUMPING PLANT</u>				
16	353.3 Land & Land Rights	-		-	-
17	354.3 Structures & Improvements	-		-	-
18	370.3 Receiving Wells	-		-	-
19	371.3 Pumping Equipment	51,367	100.00%	-	51,367
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	63,073	55.90%	(27,815)	35,258
25	381.4 Plant Wastewaters	-		-	-
26	382.4 Outfall Wastewater Lines	144,908	55.90%	(63,904)	81,004
27	389.4 Other Plant & Misc. Equipment	5,965	55.90%	(2,631)	3,334
28	<u>GENERAL PLANT</u>				
29	353.5 Land & Land Rights	-		-	-
30	354.5 Structures & Improvements	-		-	-
31	390.5 Office Furniture & Equipment	-		-	-
32	391.5 Transportation Equipment	-		-	-
33	392.5 Stores Equipment	-		-	-
34	393.5 Tools, Shop & Garage Equipment	503	100.00%	-	503
35	394.5 Laboratory Equipment	2,112	100.00%	-	2,112
36	395.5 Power Operated Equipment	-		-	-
37	396.5 Communication Equipment	25,179	100.00%	-	25,179
38	397.5 Miscellaneous Equipment	-		-	-
39	398.5 Other Tangible Plant	-		-	-
40	TOTAL	\$ 1,294,156		(440,349)	853,806

Schedule of Rate Base Adjustments  
Test Year Average Balance

Florida Public Service Commission

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

Schedule: A3  
Page 2 of 2  
Preparer: Brent Thies

Line No.	(1) Account No. and Name	(2) Average Accumulated Depreciation Balance	(3) Used & Useful Percentage	(4) Adjustment	(5) Ending Adjusted Balance
1	<u>INTANGIBLE PLANT</u>				
2	351.1 Organization	60	100.00%	-	60
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	16,156	65.40%	(5,590)	10,566
8	360.2 Collection Wastewaters - Force	170,853	65.40%	(59,115)	111,738
9	361.2 Collection Wastewaters - Gravity	230,594	65.40%	(79,786)	150,809
10	362.2 Special Collecting Structures	-		-	-
11	363.2 Services to Customers	170,977	65.40%	(59,158)	111,819
12	364.2 Flow Measuring Devices	-		-	-
13	365.2 Flow Measuring Installations	-		-	-
14	389.2 Other Plant & Misc. Equipment	-		-	-
15	<u>SYSTEM PUMPING PLANT</u>				
16	353.3 Land & Land Rights	-		-	-
17	354.3 Structures & Improvements	-		-	-
18	370.3 Receiving Wells	-		-	-
19	371.3 Pumping Equipment	2,761	100.00%	-	2,761
20	389.3 Other Plant & Misc. Equipment	-		-	-
21	<u>TREATMENT AND DISPOSAL PLANT</u>				
22	353.4 Land & Land Rights	-		-	-
23	354.4 Structures & Improvements	-		-	-
24	380.4 Treatment & Disposal Equipment	1,534	55.90%	(676)	857
25	381.4 Plant Wastewaters	-		-	-
26	382.4 Outfall Wastewater Lines	144,908	55.90%	(63,904)	81,004
27	389.4 Other Plant & Misc. Equipment	1,663	55.90%	(733)	930
28	<u>GENERAL PLANT</u>				
29	353.5 Land & Land Rights	-		-	-
30	354.5 Structures & Improvements	-		-	-
31	390.5 Office Furniture & Equipment	-		-	-
32	391.5 Transportation Equipment	-		-	-
33	392.5 Stores Equipment	-		-	-
34	393.5 Tools, Shop & Garage Equipment	9	100.00%	-	9
35	394.5 Laboratory Equipment	532	100.00%	-	532
36	395.5 Power Operated Equipment	96		(96)	-
37	396.5 Communication Equipment	1,867	100.00%	-	1,867
38	397.5 Miscellaneous Equipment	-		-	-
39	398.5 Other Tangible Plant	-		-	-
40	TOTAL	\$ 742,009		(269,059)	472,950

	Per Filing	Working Capital Percentage	Total Water O&M Expense	Working Capital Adjustment
Working Capital Allowance	0.00	0.13%	\$ 211,274.84	\$ 264.09

Schedule of Expense Adjustments  
Test Year Average Balance

Florida Public Service Commission

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

Schedule: B3  
Page 1 of 2  
Preparer: Brent Thies

Line No.	(1) Account No. and Name	(2) Average Depreciation Expense	(3) Used & Useful Percentage	(4) Adjustment	(5) Ending Adjusted Balance
1	<u>INTANGIBLE PLANT</u>				
2	301.1 Organization	-		-	-
3	302.1 Franchises	-		-	-
4	339.1 Other Plant & Misc. Equipment	-		-	-
5	<u>SOURCE OF SUPPLY AND PUMPING PLANT</u>	-		-	-
6	303.2 Land & Land Rights	-		-	-
7	304.2 Structures & Improvements	4,066	100.00%	-	4,066
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	1,363	100.00%	-	1,363
13	310.2 Power Generation Equipment	735	100.00%	-	735
14	311.2 Pumping Equipment	9,594	100.00%	-	9,594
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	16,513	81.00%	(3,137)	13,375
20	339.3 Other Plant & Misc. Equipment	-		-	-
21	<u>TRANSMISSION &amp; DISTRIBUTION PLANT</u>	-		-	-
22	303.4 Land & Land Rights	-		-	-
23	304.4 Structures & Improvements	-		-	-
24	330.4 Distr. Reservoirs & Standpipes	718	46.70%	(383)	335
25	331.4 Transm. & Distribution Mains	9,646	62.60%	(3,608)	6,038
26	333.4 Services	1,844	62.60%	(690)	1,154
27	334.4 Meters & Meter Installations	13,571	62.60%	(5,076)	8,496
28	335.4 Hydrants	380	62.60%	(142)	238
29	339.4 Other Plant & Misc. Equipment	263	62.60%	(98)	164
30	<u>GENERAL PLANT</u>	-		-	-
31	303.5 Land & Land Rights	-		-	-
32	304.5 Structures & Improvements	-		-	-
33	340.5 Office Furniture & Equipment	-		-	-
34	341.5 Transportation Equipment	-		-	-
35	342.5 Stores Equipment	-		-	-
36	343.5 Tools, Shop & Garage Equipment	56	100.00%	-	56
37	344.5 Laboratory Equipment	133	100.00%	-	133
38	345.5 Power Operated Equipment	-		-	-
39	346.5 Communication Equipment	5,401	100.00%	-	5,401
40	347.5 Miscellaneous Equipment	-		-	-
41	348.5 Other Tangible Plant	-		-	-
42	TOTAL	\$ 64,283		(13,134)	51,149
		=====		=====	=====

**Schedule of Expense Adjustments**  
**Test Year Average Balance**

**Company:** CSWR-Florida (Aquarina)  
**Docket No.:** 20250052  
**Test Year Ended:** 1/31/2025  
**Historical [X] Projected [ ]**

**Florida Public Service Commission**

**Schedule:** B3  
**Page 2 of 2**  
**Preparer:** Brent Thies

**Property Tax Expense Adjustment**

Expense Per Filing	\$	7,486
UPIS Per Filing	\$	<u>3,111,398</u>
Property Tax Percentage		0.24%
Adjusted UPIS	\$	2,125,975
Adjusted Property Tax Expense	\$	5,115
Property Tax Adjustment	\$	(2,371)

**Bad Debt Expense Adjustment**

1/31/23 Expense		747.99
1/31/24 Expense		1,367.02
1/31/25 Expense		<u>160.68</u>
3 Year Average		758.57
Test Year Bad Debt Expense	\$	161
Bad Debt Adjustment	\$	597.88

Schedule of Expense Adjustments  
Test Year Average Balance

Florida Public Service Commission

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

Schedule: B3  
Page 1 of 2  
Preparer: Brent Thies

	(1)	(2)	(3)	(4)	(5)
Line No.	Account No. and Name	Average Depreciation Expense	Used & Useful Percentage	Adjustment	Ending Adjusted Balance
1	<u>INTANGIBLE PLANT</u>				
2	351.1 Organization	26	100.00%	-	26
3	352.1 Franchises	-		-	-
4	389.1 Other Plant & Misc. Equipment	-		-	-
5	<u>COLLECTION PLANT</u>	-		-	-
6	353.2 Land & Land Rights	-		-	-
7	354.2 Structures & Improvements	3,740	65.40%	(1,294)	2,446
8	360.2 Collection Wastewaters - Force	3,223	65.40%	(1,115)	2,108
9	361.2 Collection Wastewaters - Gravity	8,698	65.40%	(3,009)	5,688
10	362.2 Special Collecting Structures	-		-	-
11	363.2 Services to Customers	40	65.40%	(14)	26
12	364.2 Flow Measuring Devices	-		-	-
13	365.2 Flow Measuring Installations	-		-	-
14	389.2 Other Plant & Misc. Equipment	-		-	-
15	<u>SYSTEM PUMPING PLANT</u>	-		-	-
16	353.3 Land & Land Rights	-		-	-
17	354.3 Structures & Improvements	-		-	-
18	370.3 Receiving Wells	-		-	-
19	371.3 Pumping Equipment	2,936	100.00%	-	2,936
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	3,764	55.90%	(1,660)	2,104
25	381.4 Plant Wastewaters	-		-	-
26	382.4 Outfall Wastewater Lines	-		-	-
27	389.4 Other Plant & Misc. Equipment	344	55.90%	(152)	192
28	<u>GENERAL PLANT</u>	-		-	-
29	353.5 Land & Land Rights	-		-	-
30	354.5 Structures & Improvements	-		-	-
31	390.5 Office Furniture & Equipment	-		-	-
32	391.5 Transportation Equipment	-		-	-
33	392.5 Stores Equipment	-		-	-
34	393.5 Tools, Shop & Garage Equipment	34	100.00%	-	34
35	394.5 Laboratory Equipment	149	100.00%	-	149
36	395.5 Power Operated Equipment	226	100.00%	-	226
37	396.5 Communication Equipment	2,629	100.00%	-	2,629
38	397.5 Miscellaneous Equipment	-		-	-
39	398.5 Other Tangible Plant	-		-	-
40	TOTAL	\$ 25,811		(7,244)	18,567



**Schedule of Expense Adjustments**  
**Test Year Average Balance**

**Company:** CSWR-Florida (Aquarina)  
**Docket No.:** 20250052  
**Test Year Ended:** 1/31/2025  
**Historical [X] Projected [ ]**

**Florida Public Service Commission**

**Schedule:** B3  
**Page 2 of 2**  
**Preparer:** Brent Thies

**Property Tax Expense Adjustment**

Expense Per Filing	\$	7,480
UPIS Per Filing	\$	742,009
Property Tax Percentage		1.01%

Adjusted UPIS	\$	472,950
Adjusted Property Tax Expense	\$	4,768
Property Tax Adjustment	\$	(2,712)

**Bad Debt Expense Adjustment**

1/31/23 Expense	1,065.75
1/31/24 Expense	1,623.92
1/31/25 Expense	697.42
	<hr/>
	1,129.03

Test Year Bad Debt Expense	697.42
Bad Debt Adjustment	431.61

Schedule of Rate Base Adjustments  
Test Year Average Balance

Florida Public Service Commission

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

Schedule: A3  
Page 1 of 2  
Preparer: Brent Thies

Line No.	(1) Account No. and Name	(2) Average UPIS Balance	(3) Used & Useful Percentage	(4) Adjustment	(5) Ending Adjusted Balance
1	<u>INTANGIBLE PLANT</u>				
2	301.1 Organization	-		-	-
3	302.1 Franchises	-		-	-
4	339.1 Other Plant & Misc. Equipment	-		-	-
5	<u>SOURCE OF SUPPLY AND PUMPING PLANT</u>	-		-	-
6	303.2 Land & Land Rights	54,295	100.00%	-	54,295
7	304.2 Structures & Improvements	42,249	100.00%	-	42,249
8	305.2 Collect. & Impound. Reservoirs	-		-	-
9	306.2 Lake, River & Other Intakes	-		-	-
10	307.2 Wells & Springs	38,888	100.00%	-	38,888
11	308.2 Infiltration Galleries & Tunnels	-		-	-
12	309.2 Supply Mains	994	100.00%	-	994
13	310.2 Power Generation Equipment	22,587	100.00%	-	22,587
14	311.2 Pumping Equipment	113,271	100.00%	-	113,271
15	339.2 Other Plant & Misc. Equipment	-		-	-
16	<u>WATER TREATMENT PLANT</u>	-		-	-
17	303.3 Land & Land Rights	-		-	-
18	304.3 Structures & Improvements	-		-	-
19	320.3 Water Treatment Equipment	31,448	65.00%	(11,007)	20,441
20	339.3 Other Plant & Misc. Equipment	-		-	-
21	<u>TRANSMISSION &amp; DISTRIBUTION PLANT</u>	-		-	-
22	303.4 Land & Land Rights	-		-	-
23	304.4 Structures & Improvements	-		-	-
24	330.4 Distr. Reservoirs & Standpipes	214,213	86.00%	(29,990)	184,223
25	331.4 Transm. & Distribution Mains	80,568	100.00%	-	80,568
26	333.4 Services	25,167	100.00%	-	25,167
27	334.4 Meters & Meter Installations	80,738	100.00%	-	80,738
28	335.4 Hydrants	-		-	-
29	339.4 Other Plant & Misc. Equipment	-		-	-
30	<u>GENERAL PLANT</u>	-		-	-
31	303.5 Land & Land Rights	-		-	-
32	304.5 Structures & Improvements	-		-	-
33	340.5 Office Furniture & Equipment	-		-	-
34	341.5 Transportation Equipment	-		-	-
35	342.5 Stores Equipment	-		-	-
36	343.5 Tools, Shop & Garage Equipment	-	100.00%	-	-
37	344.5 Laboratory Equipment	-	100.00%	-	-
38	345.5 Power Operated Equipment	-		-	-
39	346.5 Communication Equipment	8,619	100.00%	-	8,619
40	347.5 Miscellaneous Equipment	6,184	100.00%	-	6,184
41	348.5 Other Tangible Plant	-		-	-
42	TOTAL	\$ 719,219		(40,996)	678,223
		=====		=====	=====

Schedule of Rate Base Adjustments  
Test Year Average Balance

Florida Public Service Commission

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

Schedule: A3  
Page 2 of 2  
Preparer: Brent Thies

Line No.	(1) Account No. and Name	(2) Average Accumulated Depreciation Balance	(3) Used & Useful Percentage	(4) Adjustment	(5) Ending Adjusted Balance
1	<u>INTANGIBLE PLANT</u>				
2	301.1 Organization	-		-	-
3	302.1 Franchises	-		-	-
4	339.1 Other Plant & Misc. Equipment	-		-	-
5	<u>SOURCE OF SUPPLY AND PUMPING PLANT</u>				
6	303.2 Land & Land Rights	-		-	-
7	304.2 Structures & Improvements	2,947	100.00%	-	2,947
8	305.2 Collect. & Impound. Reservoirs	-		-	-
9	306.2 Lake, River & Other Intakes	-		-	-
10	307.2 Wells & Springs	29,819	100.00%	-	29,819
11	308.2 Infiltration Galleries & Tunnels	-		-	-
12	309.2 Supply Mains	13	100.00%	-	13
13	310.2 Power Generation Equipment	22,587	100.00%	-	22,587
14	311.2 Pumping Equipment	101,224	100.00%	-	101,224
15	339.2 Other Plant & Misc. Equipment	-		-	-
16	<u>WATER TREATMENT PLANT</u>				
17	303.3 Land & Land Rights	-		-	-
18	304.3 Structures & Improvements	-		-	-
19	320.3 Water Treatment Equipment	8,022	65.00%	(2,808)	5,214
20	339.3 Other Plant & Misc. Equipment	-		-	-
21	<u>TRANSMISSION &amp; DISTRIBUTION PLANT</u>				
22	303.4 Land & Land Rights	-		-	-
23	304.4 Structures & Improvements	-		-	-
24	330.4 Distr. Reservoirs & Standpipes	108,293	86.00%	(15,161)	93,132
25	331.4 Transm. & Distribution Mains	49,796	100.00%	-	49,796
26	333.4 Services	15,180	100.00%	-	15,180
27	334.4 Meters & Meter Installations	44,426	100.00%	-	44,426
28	335.4 Hydrants	-		-	-
29	339.4 Other Plant & Misc. Equipment	-		-	-
30	<u>GENERAL PLANT</u>				
31	303.5 Land & Land Rights	-		-	-
32	304.5 Structures & Improvements	-		-	-
33	340.5 Office Furniture & Equipment	-		-	-
34	341.5 Transportation Equipment	-		-	-
35	342.5 Stores Equipment	-		-	-
36	343.5 Tools, Shop & Garage Equipment	-		-	-
37	344.5 Laboratory Equipment	-		-	-
38	345.5 Power Operated Equipment	-		-	-
39	346.5 Communication Equipment	450	100.00%	-	450
40	347.5 Miscellaneous Equipment	155	100.00%	-	155
41	348.5 Other Tangible Plant	-		-	-
42	TOTAL	\$ 382,912		(17,969)	364,943
		= = = = =		= = = = =	= = = = =
	Working Capital Allowance	Per Filing 0.00	Working Capital Percentage 0.13%	Total Water O&M Expense \$ 169,497.54	Working Capital Adjustment \$ 211.87

Schedule of Rate Base Adjustments  
Test Year Average Balance

Florida Public Service Commission

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

Schedule: A3  
Page 1 of 2  
Preparer: Brent Thies

Line No.	(1) Account No. and Name	(2) Average UPIS Balance	(3) Used & Useful Percentage	(4) Adjustment	(5) Ending Adjusted Balance
1	<u>INTANGIBLE PLANT</u>				
2	351.1 Organization	-		-	-
3	352.1 Franchises	-		-	-
4	389.1 Other Plant & Misc. Equipment	-		-	-
5	<u>COLLECTION PLANT</u>				
6	353.2 Land & Land Rights	55,948	100.00%	-	55,948
7	354.2 Structures & Improvements	170,395	100.00%	-	170,395
8	360.2 Collection Wastewaters - Force	13,757	100.00%	-	13,757
9	361.2 Collection Wastewaters - Gravity	60,673	100.00%	-	60,673
10	362.2 Special Collecting Structures	-		-	-
11	363.2 Services to Customers	-		-	-
12	364.2 Flow Measuring Devices	3,527	100.00%	-	3,527
13	365.2 Flow Measuring Installations	-		-	-
14	389.2 Other Plant & Misc. Equipment	-		-	-
15	<u>SYSTEM PUMPING PLANT</u>				
16	353.3 Land & Land Rights	-		-	-
17	354.3 Structures & Improvements	-		-	-
18	370.3 Receiving Wells	-		-	-
19	371.3 Pumping Equipment	82,249	100.00%	-	82,249
20	389.3 Other Plant & Misc. Equipment	-		-	-
21	<u>TREATMENT AND DISPOSAL PLANT</u>				
22	353.4 Land & Land Rights	-		-	-
23	354.4 Structures & Improvements	-		-	-
24	380.4 Treatment & Disposal Equipment	24,224	100.00%	-	24,224
25	381.4 Plant Wastewaters	-		-	-
26	382.4 Outfall Wastewater Lines	-		-	-
27	389.4 Other Plant & Misc. Equipment	13,234	100.00%	-	13,234
28	<u>GENERAL PLANT</u>				
29	353.5 Land & Land Rights	-		-	-
30	354.5 Structures & Improvements	-		-	-
31	390.5 Office Furniture & Equipment	-		-	-
32	391.5 Transportation Equipment	-		-	-
33	392.5 Stores Equipment	-		-	-
34	393.5 Tools, Shop & Garage Equipment	-		-	-
35	394.5 Laboratory Equipment	2,876	100.00%	-	2,876
36	395.5 Power Operated Equipment	-		-	-
37	396.5 Communication Equipment	38,530	100.00%	-	38,530
38	397.5 Miscellaneous Equipment	-		-	-
39	398.5 Other Tangible Plant	-		-	-
40	TOTAL	\$ 465,413		-	465,413

Schedule of Rate Base Adjustments  
Test Year Average Balance

Florida Public Service Commission

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

Schedule: A3  
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Preparer: Brent Thies

Line No.	(1) Account No. and Name	(2) Average Accumulated Depreciation Balance	(3) Used & Useful Percentage	(4) Adjustment	(5) Ending Adjusted 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	-	100.00%	-	-
7	354.2 Structures & Improvements	7,530	100.00%	-	7,530
8	360.2 Collection Wastewaters - Force	7,791	100.00%	-	7,791
9	361.2 Collection Wastewaters - Gravity	41,100	100.00%	-	41,100
10	362.2 Special Collecting Structures	-		-	-
11	363.2 Services to Customers	-		-	-
12	364.2 Flow Measuring Devices	294	100.00%	-	294
13	365.2 Flow Measuring Installations	-		-	-
14	389.2 Other Plant & Misc. Equipment	-		-	-
15	<u>SYSTEM PUMPING PLANT</u>				
16	353.3 Land & Land Rights	-		-	-
17	354.3 Structures & Improvements	-		-	-
18	370.3 Receiving Wells	-		-	-
19	371.3 Pumping Equipment	30,710	100.00%	-	30,710
20	389.3 Other Plant & Misc. Equipment	-		-	-
21	<u>TREATMENT AND DISPOSAL PLANT</u>				
22	353.4 Land & Land Rights	-		-	-
23	354.4 Structures & Improvements	-		-	-
24	380.4 Treatment & Disposal Equipment	612	100.00%	-	612
25	381.4 Plant Wastewaters	-		-	-
26	382.4 Outfall Wastewater Lines	-		-	-
27	389.4 Other Plant & Misc. Equipment	6,050	100.00%	-	6,050
28	<u>GENERAL PLANT</u>				
29	353.5 Land & Land Rights	-		-	-
30	354.5 Structures & Improvements	-		-	-
31	390.5 Office Furniture & Equipment	-		-	-
32	391.5 Transportation Equipment	-		-	-
33	392.5 Stores Equipment	-		-	-
34	393.5 Tools, Shop & Garage Equipment	-		-	-
35	394.5 Laboratory Equipment	88	100.00%	-	88
36	395.5 Power Operated Equipment	-		-	-
37	396.5 Communication Equipment	2,063	100.00%	-	2,063
38	397.5 Miscellaneous Equipment	-		-	-
39	398.5 Other Tangible Plant	-		-	-
		- - - - -		- - - - -	- - - - -
40	TOTAL	\$ 96,238		-	96,238
		=====		=====	=====

	Per Filing	Working Capital Percentage	Total Sewer O&M Expense	Working Capital Adjustment
Working Capital Allowance	0.00	0.13%	\$ 126,851.45	\$ 158.56

Schedule of Expense Adjustments  
Test Year Average Balance

Florida Public Service Commission

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

Schedule: B3  
Page 1 of 2  
Preparer: Brent Thies

Line No.	(1) Account No. and Name	(2) Average Depreciation Expense	(3) Used & Useful Percentage	(4) Adjustment	(5) Ending Adjusted Balance
1	<u>INTANGIBLE PLANT</u>				
2	301.1 Organization	-		-	-
3	302.1 Franchises	-		-	-
4	339.1 Other Plant & Misc. Equipment	-		-	-
5	<u>SOURCE OF SUPPLY AND PUMPING PLANT</u>	-		-	-
6	303.2 Land & Land Rights	-	100.00%	-	-
7	304.2 Structures & Improvements	1,368	100.00%	-	1,368
8	305.2 Collect. & Impound. Reservoirs	-		-	-
9	306.2 Lake, River & Other Intakes	-		-	-
10	307.2 Wells & Springs	1,295	100.00%	-	1,295
11	308.2 Infiltration Galleries & Tunnels	-		-	-
12	309.2 Supply Mains	31	100.00%	-	31
13	310.2 Power Generation Equipment	-	100.00%	-	-
14	311.2 Pumping Equipment	5,664	100.00%	-	5,664
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	1,512	65.00%	(529)	983
20	339.3 Other Plant & Misc. Equipment	-		-	-
21	<u>TRANSMISSION &amp; DISTRIBUTION PLANT</u>	-		-	-
22	303.4 Land & Land Rights	-		-	-
23	304.4 Structures & Improvements	-		-	-
24	330.4 Distr. Reservoirs & Standpipes	5,820	86.00%	(815)	5,005
25	331.4 Transm. & Distribution Mains	1,890	100.00%	-	1,890
26	333.4 Services	649	100.00%	-	649
27	334.4 Meters & Meter Installations	4,172	100.00%	-	4,172
28	335.4 Hydrants	-		-	-
29	339.4 Other Plant & Misc. Equipment	-		-	-
30	<u>GENERAL PLANT</u>	-		-	-
31	303.5 Land & Land Rights	-		-	-
32	304.5 Structures & Improvements	-		-	-
33	340.5 Office Furniture & Equipment	-		-	-
34	341.5 Transportation Equipment	-		-	-
35	342.5 Stores Equipment	-		-	-
36	343.5 Tools, Shop & Garage Equipment	-	100.00%	-	-
37	344.5 Laboratory Equipment	-	100.00%	-	-
38	345.5 Power Operated Equipment	-		-	-
39	346.5 Communication Equipment	883	100.00%	-	883
40	347.5 Miscellaneous Equipment	447	100.00%	-	447
41	348.5 Other Tangible Plant	-		-	-
42	TOTAL	\$ 23,729		(1,344)	22,386
		= = = = =		= = = = =	= = = = =

**Schedule of Expense Adjustments**  
**Test Year Average Balance**

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

**Florida Public Service Commission**

**Schedule:** B3  
**Page 2 of 2**  
**Preparer:** Brent Thies

**Property Tax Expense Adjustment**

Expense Per Filing	\$	2,325
UPIS Per Filing	\$	<u>719,219</u>
Property Tax Percentage		0.32%
Adjusted UPIS	\$	678,223
Adjusted Property Tax Expense	\$	2,192
Property Tax Adjustment	\$	(133)

**Bad Debt Expense Adjustment**

1/31/23 Expense		
1/31/24 Expense		158.00
1/31/25 Expense		<u>87.00</u>
3 Year Average		122.50
Test Year Bad Debt Expense	\$	87
Bad Debt Adjustment	\$	35.50

This number is provided from the 2022 Annual Report

Schedule of Expense Adjustments  
Test Year Average Balance

Florida Public Service Commission

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

Schedule: B3  
Page 1 of 2  
Preparer: Brent Thies

Line No.	(1) Account No. and Name	(2) Average UPIS Balance	(3) Used & Useful Percentage	(4) Adjustment	(5) Ending Adjusted 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	-	100.00%	-	-
7	354.2 Structures & Improvements	5,681	100.00%	-	5,681
8	360.2 Collection Wastewaters - Force	219	100.00%	-	219
9	361.2 Collection Wastewaters - Gravity	1,375	100.00%	-	1,375
10	362.2 Special Collecting Structures	-		-	-
11	363.2 Services to Customers	-		-	-
12	364.2 Flow Measuring Devices	764	100.00%	-	764
13	365.2 Flow Measuring Installations	-		-	-
14	389.2 Other Plant & Misc. Equipment	-		-	-
15	<u>SYSTEM PUMPING PLANT</u>	-		-	-
16	353.3 Land & Land Rights	-		-	-
17	354.3 Structures & Improvements	-		-	-
18	370.3 Receiving Wells	-		-	-
19	371.3 Pumping Equipment	4,730	100.00%	-	4,730
20	389.3 Other Plant & Misc. Equipment	-		-	-
21	<u>TREATMENT AND DISPOSAL PLANT</u>	-		-	-
22	353.4 Land & Land Rights	-		-	-
23	354.4 Structures & Improvements	-		-	-
24	380.4 Treatment & Disposal Equipment	1,459	100.00%	-	1,459
25	381.4 Plant Wastewaters	-		-	-
26	382.4 Outfall Wastewater Lines	-		-	-
27	389.4 Other Plant & Misc. Equipment	736	100.00%	-	736
28	<u>GENERAL PLANT</u>	-		-	-
29	353.5 Land & Land Rights	-		-	-
30	354.5 Structures & Improvements	-		-	-
31	390.5 Office Furniture & Equipment	-		-	-
32	391.5 Transportation Equipment	-		-	-
33	392.5 Stores Equipment	-		-	-
34	393.5 Tools, Shop & Garage Equipment	-		-	-
35	394.5 Laboratory Equipment	208	100.00%	-	208
36	395.5 Power Operated Equipment	-		-	-
37	396.5 Communication Equipment	4,113	100.00%	-	4,113
38	397.5 Miscellaneous Equipment	-		-	-
39	398.5 Other Tangible Plant	-		-	-
40	TOTAL	\$ 19,284		-	19,284



**Schedule of Expense Adjustments**  
**Test Year Average Balance**

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

**Florida Public Service Commission**

**Schedule: B3**  
**Page 2 of 2**  
**Preparer: Brent Thies**

**Property Tax Expense Adjustment**

Expense Per Filing	\$	1,642
UPIS Per Filing	\$	96,238
Property Tax Percentage		1.71%
Adjusted UPIS	\$	96,238
Adjusted Property Tax Expense	\$	1,642
Property Tax Adjustment	\$	-

**Bad Debt Expense Adjustment**

1/31/23 Expense		
1/31/24 Expense		247.00
1/31/25 Expense		484
3 Year Average		365.38
Test Year Bad Debt Expense	\$	484
Bad Debt Adjustment	\$	(118.38)

This number is provided from the 2022 Annual Report

Schedule of Rate Base Adjustments  
Test Year Average Balance

Florida Public Service Commission

Company: CSWR-Florida (Neighborhood Utilities)  
Docket No.: 20250052  
Test Year Ended: 1/31/2025  
Historical [X] Projected [ ]

Schedule: A3  
Page 1 of 2  
Preparer: Brent Thies

Line No.	(1) Account No. and Name	(2) Average UPIS Balance	(3) Used & Useful Percentage	(4) Adjustment	(5) Ending Adjusted Balance
1	<u>INTANGIBLE PLANT</u>				
2	301.1 Organization	-		-	-
3	302.1 Franchises	-		-	-
4	339.1 Other Plant & Misc. Equipment	-		-	-
5	<u>SOURCE OF SUPPLY AND PUMPING PLANT</u>				
6	303.2 Land & Land Rights	39,628	100.00%	-	39,628
7	304.2 Structures & Improvements	33,891	100.00%	-	33,891
8	305.2 Collect. & Impound. Reservoirs	-		-	-
9	306.2 Lake, River & Other Intakes	-		-	-
10	307.2 Wells & Springs	45,388	100.00%	-	45,388
11	308.2 Infiltration Galleries & Tunnels	-		-	-
12	309.2 Supply Mains	11,983	100.00%	-	11,983
13	310.2 Power Generation Equipment	2,089	100.00%	-	2,089
14	311.2 Pumping Equipment	71,840	100.00%	-	71,840
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	51,615	100.00%	-	51,615
20	339.3 Other Plant & Misc. Equipment	-		-	-
21	<u>TRANSMISSION &amp; DISTRIBUTION PLANT</u>				
22	303.4 Land & Land Rights	-		-	-
23	304.4 Structures & Improvements	-		-	-
24	330.4 Distr. Reservoirs & Standpipes	50,648	100.00%	-	50,648
25	331.4 Transm. & Distribution Mains	271,780	100.00%	-	271,780
26	333.4 Services	80,834	100.00%	-	80,834
27	334.4 Meters & Meter Installations	38,522	100.00%	-	38,522
28	335.4 Hydrants	35,812	100.00%	-	35,812
29	339.4 Other Plant & Misc. Equipment	13,921	100.00%	-	13,921
30	<u>GENERAL PLANT</u>				
31	303.5 Land & Land Rights	-		-	-
32	304.5 Structures & Improvements	-		-	-
33	340.5 Office Furniture & Equipment	-		-	-
34	341.5 Transportation Equipment	-		-	-
35	342.5 Stores Equipment	-		-	-
36	343.5 Tools, Shop & Garage Equipment	-		-	-
37	344.5 Laboratory Equipment	-		-	-
38	345.5 Power Operated Equipment	-		-	-
39	346.5 Communication Equipment	20,925	100.00%	-	20,925
40	347.5 Miscellaneous Equipment	-		-	-
41	348.5 Other Tangible Plant	-		-	-
42	TOTAL	\$ 768,875		-	768,875
		=====		=====	=====

Schedule of Rate Base Adjustments  
Test Year Average Balance

Florida Public Service Commission

Company: CSWR-Florida (Neighborhood Utilities)  
Docket No.: 20250052  
Test Year Ended: 1/31/2025  
Historical [X] Projected [ ]

Schedule: A3  
Page 2 of 2  
Preparer: Brent Thies

Line No.	(1) Account No. and Name	(2) Average Accumulated Depreciation Balance	(3) Used & Useful Percentage	(4) Adjustment	(5) Ending Adjusted Balance
1	<u>INTANGIBLE PLANT</u>				
2	301.1 Organization	-		-	-
3	302.1 Franchises	-		-	-
4	339.1 Other Plant & Misc. Equipment	-		-	-
5	<u>SOURCE OF SUPPLY AND PUMPING PLANT</u>	-		-	-
6	303.2 Land & Land Rights	-		-	-
7	304.2 Structures & Improvements	14,573	100.00%	-	14,573
8	305.2 Collect. & Impound. Reservoirs	-		-	-
9	306.2 Lake, River & Other Intakes	-		-	-
10	307.2 Wells & Springs	45,388	100.00%	-	45,388
11	308.2 Infiltration Galleries & Tunnels	-		-	-
12	309.2 Supply Mains	877	100.00%	-	877
13	310.2 Power Generation Equipment	131	100.00%	-	131
14	311.2 Pumping Equipment	1,829	100.00%	-	1,829
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	33,952	100.00%	-	33,952
20	339.3 Other Plant & Misc. Equipment	-		-	-
21	<u>TRANSMISSION &amp; DISTRIBUTION PLANT</u>	-		-	-
22	303.4 Land & Land Rights	-		-	-
23	304.4 Structures & Improvements	-		-	-
24	330.4 Distr. Reservoirs & Standpipes	16,184	100.00%	-	16,184
25	331.4 Transm. & Distribution Mains	216,811	100.00%	-	216,811
26	333.4 Services	45,284	100.00%	-	45,284
27	334.4 Meters & Meter Installations	830	100.00%	-	830
28	335.4 Hydrants	35,812	100.00%	-	35,812
29	339.4 Other Plant & Misc. Equipment	9,148	100.00%	-	9,148
30	<u>GENERAL PLANT</u>	-		-	-
31	303.5 Land & Land Rights	-		-	-
32	304.5 Structures & Improvements	-		-	-
33	340.5 Office Furniture & Equipment	-		-	-
34	341.5 Transportation Equipment	-		-	-
35	342.5 Stores Equipment	-		-	-
36	343.5 Tools, Shop & Garage Equipment	-		-	-
37	344.5 Laboratory Equipment	-		-	-
38	345.5 Power Operated Equipment	-		-	-
39	346.5 Communication Equipment	1,470	100.00%	-	1,470
40	347.5 Miscellaneous Equipment	-		-	-
41	348.5 Other Tangible Plant	-		-	-
42	TOTAL	\$ 422,288		-	422,288
		= = = = =		= = = = =	= = = = =
	Working Capital Allowance	Per Filing 0.00	Working Capital Percentage 0.13%	Total Sewer O&M Expense \$ 229,331.80	Working Capital Adjustment \$ 286.66

Schedule of Expense Adjustments  
Test Year Average Balance

Florida Public Service Commission

Company: CSWR-Florida (Neighborhood Utilities)  
Docket No.: 20250052  
Test Year Ended: 1/31/2025  
Historical [X] Projected [ ]

Schedule: B3  
Page 1 of 2  
Preparer: Brent Thies

Line No.	(1) Account No. and Name	(2) Average Depreciation Expense	(3) Used & Useful Percentage	(4) Adjustment	(5) Ending Adjusted Balance
1	<u>INTANGIBLE PLANT</u>				
2	301.1 Organization	-		-	-
3	302.1 Franchises	-		-	-
4	339.1 Other Plant & Misc. Equipment	-		-	-
5	<u>SOURCE OF SUPPLY AND PUMPING PLANT</u>	-		-	-
6	303.2 Land & Land Rights	-	100.00%	-	-
7	304.2 Structures & Improvements	1,110	100.00%	-	1,110
8	305.2 Collect. & Impound. Reservoirs	-		-	-
9	306.2 Lake, River & Other Intakes	-		-	-
10	307.2 Wells & Springs	-	100.00%	-	-
11	308.2 Infiltration Galleries & Tunnels	-		-	-
12	309.2 Supply Mains	350	100.00%	-	350
13	310.2 Power Generation Equipment	104	100.00%	-	104
14	311.2 Pumping Equipment	3,872	100.00%	-	3,872
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	848	100.00%	-	848
20	339.3 Other Plant & Misc. Equipment	-		-	-
21	<u>TRANSMISSION &amp; DISTRIBUTION PLANT</u>	-		-	-
22	303.4 Land & Land Rights	-		-	-
23	304.4 Structures & Improvements	-		-	-
24	330.4 Distr. Reservoirs & Standpipes	1,386	100.00%	-	1,386
25	331.4 Transm. & Distribution Mains	6,337	100.00%	-	6,337
26	333.4 Services	2,036	100.00%	-	2,036
27	334.4 Meters & Meter Installations	2,074	100.00%	-	2,074
28	335.4 Hydrants	-	100.00%	-	-
29	339.4 Other Plant & Misc. Equipment	557	100.00%	-	557
30	<u>GENERAL PLANT</u>	-		-	-
31	303.5 Land & Land Rights	-		-	-
32	304.5 Structures & Improvements	-		-	-
33	340.5 Office Furniture & Equipment	-		-	-
34	341.5 Transportation Equipment	-		-	-
35	342.5 Stores Equipment	-		-	-
36	343.5 Tools, Shop & Garage Equipment	-		-	-
37	344.5 Laboratory Equipment	-		-	-
38	345.5 Power Operated Equipment	-		-	-
39	346.5 Communication Equipment	2,220	100.00%	-	2,220
40	347.5 Miscellaneous Equipment	-		-	-
41	348.5 Other Tangible Plant	-		-	-
42	TOTAL	\$ 20,895		-	20,895
		= = = = =		= = = = =	= = = = =

**Schedule of Expense Adjustments**  
**Test Year Average Balance**

**Company: CSWR-Florida (Neighborhood Utilities)**  
**Docket No.: 20250052**  
**Test Year Ended: 1/31/2025**  
**Historical [X] Projected [ ]**

**Florida Public Service Commission**

**Schedule: B3**  
**Page 2 of 2**  
**Preparer: Brent Thies**

**Property Tax Expense Adjustment**

Expense Per Filing	\$	2,806
UPIS Per Filing	\$	<u>768,875</u>
Property Tax Percentage		0.36%
Adjusted UPIS	\$	768,875
Adjusted Property Tax Expense	\$	2,806
Property Tax Adjustment	\$	-

**Bad Debt Expense Adjustment**

1/31/23 Expense		-
1/31/24 Expense		1,750.00
1/31/25 Expense		<u>163.00</u>
3 Year Average		637.67
Test Year Bad Debt Expense	\$	163
Bad Debt Adjustment	\$	474.67

Schedule of Rate Base Adjustments  
Test Year Average Balance

Florida Public Service Commission

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

Schedule: A3  
Page 1 of 2  
Preparer: Brent Thies

Line No.	(1) Account No. and Name	(2) Average UPIS Balance	(3) Used & Useful Percentage	(4) Adjustment	(5) Ending Adjusted Balance
1	<u>INTANGIBLE PLANT</u>				
2	351.1 Organization	-		-	-
3	352.1 Franchises	-		-	-
4	389.1 Other Plant & Misc. Equipment	-		-	-
5	<u>COLLECTION PLANT</u>				
6	353.2 Land & Land Rights	93,203	100.00%	-	93,203
7	354.2 Structures & Improvements	126,905	100.00%	-	126,905
8	360.2 Collection Wastewaters - Force	323,208	100.00%	-	323,208
9	361.2 Collection Wastewaters - Gravity	105,386	100.00%	-	105,386
10	362.2 Special Collecting Structures	-		-	-
11	363.2 Services to Customers	30,067	100.00%	-	30,067
12	364.2 Flow Measuring Devices	9,135	100.00%	-	9,135
13	365.2 Flow Measuring Installations	-		-	-
14	389.2 Other Plant & Misc. Equipment	-		-	-
15	<u>SYSTEM PUMPING PLANT</u>				
16	353.3 Land & Land Rights	-		-	-
17	354.3 Structures & Improvements	-		-	-
18	370.3 Receiving Wells	1,278	100.00%	-	1,278
19	371.3 Pumping Equipment	63,711	100.00%	-	63,711
20	389.3 Other Plant & Misc. Equipment	-		-	-
21	<u>TREATMENT AND DISPOSAL PLANT</u>				
22	353.4 Land & Land Rights	-		-	-
23	354.4 Structures & Improvements	-		-	-
24	380.4 Treatment & Disposal Equipment	559,579	100.00%	-	559,579
25	381.4 Plant Wastewaters	-		-	-
26	382.4 Outfall Wastewater Lines	4,500	100.00%	-	4,500
27	389.4 Other Plant & Misc. Equipment	-		-	-
28	<u>GENERAL PLANT</u>				
29	353.5 Land & Land Rights	-		-	-
30	354.5 Structures & Improvements	-		-	-
31	390.5 Office Furniture & Equipment	-		-	-
32	391.5 Transportation Equipment	-		-	-
33	392.5 Stores Equipment	-		-	-
34	393.5 Tools, Shop & Garage Equipment	2,755	100.00%	-	2,755
35	394.5 Laboratory Equipment	23,257	100.00%	-	23,257
36	395.5 Power Operated Equipment	-		-	-
37	396.5 Communication Equipment	36,653	100.00%	-	36,653
38	397.5 Miscellaneous Equipment	-		-	-
39	398.5 Other Tangible Plant	-		-	-
40	TOTAL	\$ 1,379,637		-	1,379,637

Schedule of Rate Base Adjustments  
Test Year Average Balance

Florida Public Service Commission

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

Schedule: A3  
Page 2 of 2  
Preparer: Brent Thies

Line No.	(1) Account No. and Name	(2) Average Accumulated Depreciation Balance	(3) Used & Useful Percentage	(4) Adjustment	(5) Ending Adjusted 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	-	100.00%	-	-
7	354.2 Structures & Improvements	2,095	100.00%	-	2,095
8	360.2 Collection Wastewaters - Force	322,615	100.00%	-	322,615
9	361.2 Collection Wastewaters - Gravity	5,492	100.00%	-	5,492
10	362.2 Special Collecting Structures	-		-	-
11	363.2 Services to Customers	893	100.00%	-	893
12	364.2 Flow Measuring Devices	2,913	100.00%	-	2,913
13	365.2 Flow Measuring Installations	-		-	-
14	389.2 Other Plant & Misc. Equipment	-		-	-
15	<u>SYSTEM PUMPING PLANT</u>	-		-	-
16	353.3 Land & Land Rights	-		-	-
17	354.3 Structures & Improvements	-		-	-
18	370.3 Receiving Wells	1,278	100.00%	-	1,278
19	371.3 Pumping Equipment	23,795	100.00%	-	23,795
20	389.3 Other Plant & Misc. Equipment	-		-	-
21	<u>TREATMENT AND DISPOSAL PLANT</u>	-		-	-
22	353.4 Land & Land Rights	-		-	-
23	354.4 Structures & Improvements	-		-	-
24	380.4 Treatment & Disposal Equipment	268,162	100.00%	-	268,162
25	381.4 Plant Wastewaters	-		-	-
26	382.4 Outfall Wastewater Lines	87	100.00%	-	87
27	389.4 Other Plant & Misc. Equipment	-		-	-
28	<u>GENERAL PLANT</u>	-		-	-
29	353.5 Land & Land Rights	-		-	-
30	354.5 Structures & Improvements	-		-	-
31	390.5 Office Furniture & Equipment	-		-	-
32	391.5 Transportation Equipment	-		-	-
33	392.5 Stores Equipment	-		-	-
34	393.5 Tools, Shop & Garage Equipment	75	100.00%	-	75
35	394.5 Laboratory Equipment	1,939	100.00%	-	1,939
36	395.5 Power Operated Equipment	-		-	-
37	396.5 Communication Equipment	4,582	100.00%	-	4,582
38	397.5 Miscellaneous Equipment	-		-	-
39	398.5 Other Tangible Plant	-		-	-
		- - - - -		- - - - -	- - - - -
40	TOTAL	\$ 633,925		-	633,925
		=====		=====	=====

	Per Filing	Working Capital Percentage	Total Sewer O&M Expense	Working Capital Adjustment
Working Capital Allowance	0.00	0.13%	\$ 235,360.13	\$ 294.20

Schedule of Expense Adjustments  
Test Year Average Balance

Florida Public Service Commission

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

Schedule: B3  
Page 1 of 2  
Preparer: Brent Thies

Line No.	(1) Account No. and Name	(2) Average Depreciation Expense	(3) Used & Useful Percentage	(4) Adjustment	(5) Ending Adjusted 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	\$ -	100.00%	-	-
7	354.2 Structures & Improvements	\$ -	100.00%	-	-
8	360.2 Collection Wastewaters - Force	\$ 4,201	100.00%	-	4,201
9	361.2 Collection Wastewaters - Gravity	\$ 20	100.00%	-	20
10	362.2 Special Collecting Structures	\$ 2,420		(2,420)	-
11	363.2 Services to Customers	\$ -	100.00%	-	-
12	364.2 Flow Measuring Devices	\$ 791	100.00%	-	791
13	365.2 Flow Measuring Installations	\$ 1,931		(1,931)	-
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	\$ -	100.00%	-	-
19	371.3 Pumping Equipment	\$ -	100.00%	-	-
20	389.3 Other Plant & Misc. Equipment	\$ 3,542		(3,542)	-
21	<u>TREATMENT AND DISPOSAL PLANT</u>	\$ -		-	-
22	353.4 Land & Land Rights	\$ -		-	-
23	354.4 Structures & Improvements	\$ -		-	-
24	380.4 Treatment & Disposal Equipment	\$ -	100.00%	-	-
25	381.4 Plant Wastewaters	\$ 31,968		(31,968)	-
26	382.4 Outfall Wastewater Lines	\$ -	100.00%	-	-
27	389.4 Other Plant & Misc. Equipment	\$ 150		(150)	-
28	<u>GENERAL PLANT</u>	\$ -		-	-
29	353.5 Land & Land Rights	\$ -		-	-
30	354.5 Structures & Improvements	\$ -		-	-
31	390.5 Office Furniture & Equipment	\$ -		-	-
32	391.5 Transportation Equipment	\$ -		-	-
33	392.5 Stores Equipment	\$ -		-	-
34	393.5 Tools, Shop & Garage Equipment	\$ -	100.00%	-	-
35	394.5 Laboratory Equipment	\$ 185	100.00%	-	185
36	395.5 Power Operated Equipment	\$ 1,551		(1,551)	-
37	396.5 Communication Equipment	\$ -	100.00%	-	-
38	397.5 Miscellaneous Equipment	\$ 3,665		(3,665)	-
39	398.5 Other Tangible Plant	\$ -		-	-
40	TOTAL	\$ 50,425		(45,228)	5,197



**Schedule of Expense Adjustments**  
**Test Year Average Balance**

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

**Florida Public Service Commission**

**Schedule: B3**  
**Page 2 of 2**  
**Preparer: Brent Thies**

**Property Tax Expense Adjustment**

Expense Per Filing	\$	12,233
UPIS Per Filing	\$	633,925
Property Tax Percentage		1.93%

Adjusted UPIS	\$	633,925
Adjusted Property Tax Expense	\$	12,233

Property Tax Adjustment	\$	-
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**Bad Debt Expense Adjustment**

1/31/23 Expense		1,894
1/31/24 Expense		2,980
1/31/25 Expense		1,239
3 Year Average		2,037.67

Test Year Bad Debt Expense	\$	1,239
Bad Debt Adjustment	\$	799

Schedule of Rate Base Adjustments  
Test Year Average Balance

Florida Public Service Commission

Company: CSWR-Florida (Rolling Oaks)  
Docket No.: 20250052  
Test Year Ended: 1/31/2025  
Historical [X] Projected [ ]

Schedule: A3  
Page 1 of 2  
Preparer: Brent Thies

Line No.	(1) Account No. and Name	(2) Average UPIS Balance	(3) Used & Useful Percentage	(4) Adjustment	(5) Ending Adjusted Balance
1	<u>INTANGIBLE PLANT</u>				
2	301.1 Organization	-		-	-
3	302.1 Franchises	-		-	-
4	339.1 Other Plant & Misc. Equipment	-		-	-
5	<u>SOURCE OF SUPPLY AND PUMPING PLANT</u>				
6	303.2 Land & Land Rights	2,443,987	100.00%	-	2,443,987
7	304.2 Structures & Improvements	168,765	100.00%	-	168,765
8	305.2 Collect. & Impound. Reservoirs	-		-	-
9	306.2 Lake, River & Other Intakes	-		-	-
10	307.2 Wells & Springs	646,040	100.00%	-	646,040
11	308.2 Infiltration Galleries & Tunnels	-		-	-
12	309.2 Supply Mains	1,750	100.00%	-	1,750
13	310.2 Power Generation Equipment	24,839	100.00%	-	24,839
14	311.2 Pumping Equipment	224,068	100.00%	-	224,068
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	33,667	52.59%	(15,961)	17,705
20	339.3 Other Plant & Misc. Equipment	-		-	-
21	<u>TRANSMISSION &amp; DISTRIBUTION PLANT</u>				
22	303.4 Land & Land Rights	-		-	-
23	304.4 Structures & Improvements	-		-	-
24	330.4 Distr. Reservoirs & Standpipes	716,539	100.00%	-	716,539
25	331.4 Transm. & Distribution Mains	1,503,261	52.59%	(712,696)	790,565
26	333.4 Services	62,548	52.59%	(29,654)	32,894
27	334.4 Meters & Meter Installations	75,345	52.59%	(35,721)	39,624
28	335.4 Hydrants	68,383	52.59%	(32,420)	35,963
29	339.4 Other Plant & Misc. Equipment	-		-	-
30	<u>GENERAL PLANT</u>				
31	303.5 Land & Land Rights	-		-	-
32	304.5 Structures & Improvements	-		-	-
33	340.5 Office Furniture & Equipment	-		-	-
34	341.5 Transportation Equipment	1,473	100.00%	-	1,473
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	119,378	100.00%	-	119,378
40	347.5 Miscellaneous Equipment	1,430	100.00%	-	1,430
41	348.5 Other Tangible Plant	-		-	-
42	TOTAL	\$ 6,091,473		(826,453)	5,265,020
		=====		=====	=====

Schedule of Rate Base Adjustments  
Test Year Average Balance

Florida Public Service Commission

Company: CSWR-Florida (Rolling Oaks)  
Docket No.: 20250052  
Test Year Ended: 1/31/2025  
Historical [X] Projected [ ]

Schedule: A3  
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Preparer: Brent Thies

Line No.	(1) Account No. and Name	(2) Average Accumulated Depreciation Balance	(3) Used & Useful Percentage	(4) Adjustment	(5) Ending Adjusted Balance
1	<u>INTANGIBLE PLANT</u>				
2	301.1 Organization	-		-	-
3	302.1 Franchises	-		-	-
4	339.1 Other Plant & Misc. Equipment	-		-	-
5	<u>SOURCE OF SUPPLY AND PUMPING PLANT</u>				
6	303.2 Land & Land Rights	-		-	-
7	304.2 Structures & Improvements	2,734	100.00%	-	2,734
8	305.2 Collect. & Impound. Reservoirs	-		-	-
9	306.2 Lake, River & Other Intakes	-		-	-
10	307.2 Wells & Springs	552,335	100.00%	-	552,335
11	308.2 Infiltration Galleries & Tunnels	-		-	-
12	309.2 Supply Mains	23	100.00%	-	23
13	310.2 Power Generation Equipment	1,835	100.00%	-	1,835
14	311.2 Pumping Equipment	151,221	100.00%	-	151,221
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	766	52.59%	(363)	403
20	339.3 Other Plant & Misc. Equipment	-		-	-
21	<u>TRANSMISSION &amp; DISTRIBUTION PLANT</u>				
22	303.4 Land & Land Rights	-		-	-
23	304.4 Structures & Improvements	-		-	-
24	330.4 Distr. Reservoirs & Standpipes	709,231	100.00%	-	709,231
25	331.4 Transm. & Distribution Mains	1,279,292	52.59%	(606,512)	672,780
26	333.4 Services	936	52.59%	(444)	492
27	334.4 Meters & Meter Installations	1,954	52.59%	(926)	1,028
28	335.4 Hydrants	13,833	52.59%	(6,558)	7,275
29	339.4 Other Plant & Misc. Equipment	-		-	-
30	<u>GENERAL PLANT</u>				
31	303.5 Land & Land Rights	-		-	-
32	304.5 Structures & Improvements	-		-	-
33	340.5 Office Furniture & Equipment	-		-	-
34	341.5 Transportation Equipment	466	100.00%	-	466
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	14,052	100.00%	-	14,052
40	347.5 Miscellaneous Equipment	44	100.00%	-	44
41	348.5 Other Tangible Plant	-		-	-
42	TOTAL	\$ 2,728,722		(614,804)	2,113,919
		=====		=====	=====
				Total Water O&M Expense	
	Working Capital Allowance	Per Filing 0.00	Working Capital Percentage 0.13%	\$ 1,988,625.00	Working Capital Adjustment \$ 2,485.78

Schedule of Rate Base Adjustments  
Test Year Average Balance

Florida Public Service Commission

Company: CSWR-Florida (Rolling Oaks)  
Docket No.: 20250052  
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Historical [X] Projected [ ]

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Line No.	(1) Account No. and Name	(2) Average UPIS Balance	(3) Used & Useful Percentage	(4) Adjustment	(5) Ending Adjusted 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	2,694,945	85.05%	(402,894)	2,292,051
7	354.2 Structures & Improvements	968,010	85.05%	(144,717)	823,293
8	360.2 Collection Wastewaters - Force	2,931,029	85.05%	(438,189)	2,492,840
9	361.2 Collection Wastewaters - Gravity	5,375	85.05%	(804)	4,571
10	362.2 Special Collecting Structures	-		-	-
11	363.2 Services to Customers	89,194	85.05%	(13,334)	75,859
12	364.2 Flow Measuring Devices	-		-	-
13	365.2 Flow Measuring Installations	-		-	-
14	389.2 Other Plant & Misc. Equipment	-		-	-
15	<u>SYSTEM PUMPING PLANT</u>				
16	353.3 Land & Land Rights	-		-	-
17	354.3 Structures & Improvements	-		-	-
18	370.3 Receiving Wells	-		-	-
19	371.3 Pumping Equipment	481,719	100.00%	-	481,719
20	389.3 Other Plant & Misc. Equipment	-		-	-
21	<u>TREATMENT AND DISPOSAL PLANT</u>				
22	353.4 Land & Land Rights	-		-	-
23	354.4 Structures & Improvements	-		-	-
24	380.4 Treatment & Disposal Equipment	1,928,799	85.05%	(288,356)	1,640,444
25	381.4 Plant Wastewaters	-		-	-
26	382.4 Outfall Wastewater Lines	2,888	85.05%	(432)	2,456
27	389.4 Other Plant & Misc. Equipment	36,430	85.05%	(5,446)	30,984
28	<u>GENERAL PLANT</u>				
29	353.5 Land & Land Rights	-		-	-
30	354.5 Structures & Improvements	-		-	-
31	390.5 Office Furniture & Equipment	-		-	-
32	391.5 Transportation Equipment	-		-	-
33	392.5 Stores Equipment	-		-	-
34	393.5 Tools, Shop & Garage Equipment	11,514	100.00%	-	11,514
35	394.5 Laboratory Equipment	-	100.00%	-	-
36	395.5 Power Operated Equipment	2,597	100.00%	-	2,597
37	396.5 Communication Equipment	116,752	100.00%	-	116,752
38	397.5 Miscellaneous Equipment	-		-	-
39	398.5 Other Tangible Plant	1,585	100.00%	-	1,585
40	TOTAL	\$ 9,270,837		(1,294,172)	7,976,665
		=====		=====	=====

Schedule of Rate Base Adjustments  
Test Year Average Balance

Florida Public Service Commission

Company: CSWR-Florida (Rolling Oaks)  
Docket No.: 20250052  
Test Year Ended: 1/31/2025  
Historical [X] Projected [ ]

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	(1)	(2)	(3)	(4)	(5)
Line No.	Account No. and Name	Average Accumulated Depreciation Balance	Used & Useful Percentage	Adjustment	Ending Adjusted 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	508,341	85.05%	(75,997)	432,344
8	360.2 Collection Wastewaters - Force	2,678,494	85.05%	(400,435)	2,278,059
9	361.2 Collection Wastewaters - Gravity	55	85.05%	(8)	47
10	362.2 Special Collecting Structures	-		-	-
11	363.2 Services to Customers	80,899	85.05%	(12,094)	68,804
12	364.2 Flow Measuring Devices	-		-	-
13	365.2 Flow Measuring Installations	-		-	-
14	389.2 Other Plant & Misc. Equipment	-		-	-
15	<u>SYSTEM PUMPING PLANT</u>	-		-	-
16	353.3 Land & Land Rights	-		-	-
17	354.3 Structures & Improvements	-		-	-
18	370.3 Receiving Wells	-		-	-
19	371.3 Pumping Equipment	339,069	100.00%	-	339,069
20	389.3 Other Plant & Misc. Equipment	-		-	-
21	<u>TREATMENT AND DISPOSAL PLANT</u>	-		-	-
22	353.4 Land & Land Rights	-		-	-
23	354.4 Structures & Improvements	-		-	-
24	380.4 Treatment & Disposal Equipment	1,671,880	85.05%	(249,946)	1,421,934
25	381.4 Plant Wastewaters	-		-	-
26	382.4 Outfall Wastewater Lines	32	85.05%	(5)	27
27	389.4 Other Plant & Misc. Equipment	36,430	85.05%	(5,446)	30,984
28	<u>GENERAL PLANT</u>	-		-	-
29	353.5 Land & Land Rights	-		-	-
30	354.5 Structures & Improvements	-		-	-
31	390.5 Office Furniture & Equipment	-		-	-
32	391.5 Transportation Equipment	-		-	-
33	392.5 Stores Equipment	-		-	-
34	393.5 Tools, Shop & Garage Equipment	403	100.00%	-	403
35	394.5 Laboratory Equipment	-		-	-
36	395.5 Power Operated Equipment	99	100.00%	-	99
37	396.5 Communication Equipment	13,509	100.00%	-	13,509
38	397.5 Miscellaneous Equipment	-		-	-
39	398.5 Other Tangible Plant	73	100.00%	-	73
		- - - - -		- - - - -	- - - - -
40	TOTAL	\$ 5,329,283		(743,931)	4,585,352
		=====		=====	=====
				Total Sewer O&M Expense	Working Capital Adjustment
	Working Capital Allowance	Per Filing 0.00	Working Capital Percentage 0.13%	\$ 1,467,018.92	\$ 1,833.77

Schedule of Expense Adjustments  
Test Year Average Balance

Florida Public Service Commission

Company: CSWR-Florida (Rolling Oaks)  
Docket No.: 20250052  
Test Year Ended: 1/31/2025  
Historical [X] Projected [ ]

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Line No.	(1) Account No. and Name	(2) Average Depreciation Expense	(3) Used & Useful Percentage	(4) Adjustment	(5) Ending Adjusted Balance
1	<u>INTANGIBLE PLANT</u>				
2	301.1 Organization	\$ -		-	-
3	302.1 Franchises	\$ -		-	-
4	339.1 Other Plant & Misc. Equipment	\$ -		-	-
5	<u>SOURCE OF SUPPLY AND PUMPING PLANT</u>	\$ -		-	-
6	303.2 Land & Land Rights	\$ -	100.00%	-	-
7	304.2 Structures & Improvements	\$ 5,608	100.00%	-	5,608
8	305.2 Collect. & Impound. Reservoirs	\$ -		-	-
9	306.2 Lake, River & Other Intakes	\$ -		-	-
10	307.2 Wells & Springs	\$ 12,618	100.00%	-	12,618
11	308.2 Infiltration Galleries & Tunnels	\$ -		-	-
12	309.2 Supply Mains	\$ 52	100.00%	-	52
13	310.2 Power Generation Equipment	\$ 1,264	100.00%	-	1,264
14	311.2 Pumping Equipment	\$ 3,924	100.00%	-	3,924
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	\$ 1,641	52.59%	(778)	863
20	339.3 Other Plant & Misc. Equipment	\$ -		-	-
21	<u>TRANSMISSION &amp; DISTRIBUTION PLANT</u>	\$ -		-	-
22	303.4 Land & Land Rights	\$ -		-	-
23	304.4 Structures & Improvements	\$ -		-	-
24	330.4 Distr. Reservoirs & Standpipes	\$ 7,507	100.00%	-	7,507
25	331.4 Transm. & Distribution Mains	\$ 33,287	52.59%	(15,782)	17,506
26	333.4 Services	\$ 1,645	52.59%	(780)	865
27	334.4 Meters & Meter Installations	\$ 3,977	52.59%	(1,885)	2,091
28	335.4 Hydrants	\$ 1,578	52.59%	(748)	830
29	339.4 Other Plant & Misc. Equipment	\$ -		-	-
30	<u>GENERAL PLANT</u>	\$ -		-	-
31	303.5 Land & Land Rights	\$ -		-	-
32	304.5 Structures & Improvements	\$ -		-	-
33	340.5 Office Furniture & Equipment	\$ -		-	-
34	341.5 Transportation Equipment	\$ 246	100.00%	-	246
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	\$ 12,028	100.00%	-	12,028
40	347.5 Miscellaneous Equipment	\$ 103	100.00%	-	103
41	348.5 Other Tangible Plant	\$ -		-	-
42	TOTAL	\$ 85,479		(19,973)	65,506
		= = = = =		= = = = =	= = = = =

**Schedule of Expense Adjustments**  
**Test Year Average Balance**

**Company:** CSWR-Florida (Rolling Oaks)  
**Docket No.:** 20250052  
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**Historical** ☒ **Projected** ☐

**Florida Public Service Commission**

**Schedule:** B3  
**Page** 2 of 2  
**Preparer:** Brent Thies

**Property Tax Expense Adjustment**

Expense Per Filing	\$	4,411
UPIS Per Filing	\$	6,091,473
Property Tax Percentage		0.07%

Adjusted UPIS	\$	5,265,020
Adjusted Property Tax Expense	\$	3,813

Property Tax Adjustment	\$	(598)
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**Bad Debt Expense Adjustment**

1/31/23 Expense		2,617
1/31/24 Expense		23,061
1/31/25 Expense		2,284
3 Year Average		9,320.67

Test Year Bad Debt Expense	\$	2,284
Bad Debt Adjustment	\$	7,037

Schedule of Expense Adjustments  
Test Year Average Balance

Florida Public Service Commission

Company: CSWR-Florida (Rolling Oaks)  
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Historical [X] Projected [ ]

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Page 1 of 2  
Preparer: Brent Thies

Line No.	(1) Account No. and Name	(2) Average Depreciation Expense	(3) Used & Useful Percentage	(4) Adjustment	(5) Ending Adjusted 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	\$ -	85.05%	-	-
7	354.2 Structures & Improvements	\$ 17,911	85.05%	(2,678)	15,233
8	360.2 Collection Wastewaters - Force	\$ 56,088	85.05%	(8,385)	47,703
9	361.2 Collection Wastewaters - Gravity	\$ 129	85.05%	(19)	110
10	362.2 Special Collecting Structures	\$ -		-	-
11	363.2 Services to Customers	\$ 1,140	85.05%	(170)	970
12	364.2 Flow Measuring Devices	\$ -		-	-
13	365.2 Flow Measuring Installations	\$ -		-	-
14	389.2 Other Plant & Misc. Equipment	\$ -		-	-
15	<u>SYSTEM PUMPING PLANT</u>	\$ -		-	-
16	353.3 Land & Land Rights	\$ -		-	-
17	354.3 Structures & Improvements	\$ -		-	-
18	370.3 Receiving Wells	\$ -		-	-
19	371.3 Pumping Equipment	\$ 8,814	100.00%	-	8,814
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	\$ 15,927	85.05%	(2,381)	13,546
25	381.4 Plant Wastewaters	\$ -		-	-
26	382.4 Outfall Wastewater Lines	\$ 104	85.05%	(16)	89
27	389.4 Other Plant & Misc. Equipment	\$ -	85.05%	-	-
28	<u>GENERAL PLANT</u>	\$ -		-	-
29	353.5 Land & Land Rights	\$ -		-	-
30	354.5 Structures & Improvements	\$ -		-	-
31	390.5 Office Furniture & Equipment	\$ -		-	-
32	391.5 Transportation Equipment	\$ -		-	-
33	392.5 Stores Equipment	\$ -		-	-
34	393.5 Tools, Shop & Garage Equipment	\$ 730	100.00%	-	730
35	394.5 Laboratory Equipment	\$ -	100.00%	-	-
36	395.5 Power Operated Equipment	\$ 234	100.00%	-	234
37	396.5 Communication Equipment	\$ 11,792	100.00%	-	11,792
38	397.5 Miscellaneous Equipment	\$ -		-	-
39	398.5 Other Tangible Plant	\$ 172	100.00%	-	172
40	TOTAL	\$ 113,042		(13,649)	99,393



**Schedule of Expense Adjustments**  
**Test Year Average Balance**

**Company:** CSWR-Florida (Rolling Oaks)  
**Docket No.:** 20250052  
**Test Year Ended:** 1/31/2025  
**Historical [X] Projected [ ]**

**Property Tax Expense Adjustment**

Expense Per Filing	\$	8,045
UPIS Per Filing	\$	<u>9,270,837</u>
Property Tax Percentage		0.09%
Adjusted UPIS	\$	7,976,665
Adjusted Property Tax Expense	\$	6,922
Property Tax Adjustment	\$	(1,123)

**Bad Debt Expense Adjustment**

1/31/23 Expense		2,523
1/31/24 Expense		24,923
1/31/25 Expense		<u>9,942</u>
3 Year Average		12,462.67
Test Year Bad Debt Expense	\$	9,942
Bad Debt Adjustment	\$	2,521

**Florida Public Service Commission**

**Schedule:** B3  
**Page 2 of 2**  
**Preparer:** Brent Thies

Schedule of Rate Base Adjustments  
Test Year Average Balance

Florida Public Service Commission

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

Schedule: A3  
Page 1 of 2  
Preparer: Brent Thies

Line No.	(1) Account No. and Name	(2) Average UPIS Balance	(3) Used & Useful Percentage	(4) Adjustment	(5) Ending Adjusted 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	103,019	78.54%	(22,108)	80,911
7	354.2 Structures & Improvements	362,695	78.54%	(77,834)	284,861
8	360.2 Collection Wastewaters - Force	53,744	78.54%	(11,534)	42,211
9	361.2 Collection Wastewaters - Gravity	160,220	78.54%	(34,383)	125,837
10	362.2 Special Collecting Structures	76,537	78.54%	(16,425)	60,112
11	363.2 Services to Customers	28,996	78.54%	(6,223)	22,774
12	364.2 Flow Measuring Devices	8,575	78.54%	(1,840)	6,735
13	365.2 Flow Measuring Installations	-		-	-
14	389.2 Other Plant & Misc. Equipment	-		-	-
15	<u>SYSTEM PUMPING PLANT</u>				
16	353.3 Land & Land Rights	-		-	-
17	354.3 Structures & Improvements	-		-	-
18	370.3 Receiving Wells	-		-	-
19	371.3 Pumping Equipment	130,883	100.00%	-	130,883
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	225,603	80.67%	(43,609)	181,994
25	381.4 Plant Wastewaters	660	80.67%	(128)	532
26	382.4 Outfall Wastewater Lines	-		-	-
27	389.4 Other Plant & Misc. Equipment	1,828	80.67%	(353)	1,475
28	<u>GENERAL PLANT</u>				
29	353.5 Land & Land Rights	-		-	-
30	354.5 Structures & Improvements	-		-	-
31	390.5 Office Furniture & Equipment	-		-	-
32	391.5 Transportation Equipment	-		-	-
33	392.5 Stores Equipment	-		-	-
34	393.5 Tools, Shop & Garage Equipment	-		-	-
35	394.5 Laboratory Equipment	9,741	100.00%	-	9,741
36	395.5 Power Operated Equipment	-		-	-
37	396.5 Communication Equipment	28,308	100.00%	-	28,308
38	397.5 Miscellaneous Equipment	-		-	-
39	398.5 Other Tangible Plant	-		-	-
40	TOTAL	\$ 1,190,811		(214,437)	976,374

Schedule of Rate Base Adjustments  
Test Year Average Balance

Florida Public Service Commission

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

Schedule: A3  
Page 2 of 2  
Preparer: Brent Thies

Line No.	(1) Account No. and Name	(2) Average Accumulated Depreciation Balance	(3) Used & Useful Percentage	(4) Adjustment	(5) Ending Adjusted 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	14,169	78.54%	(3,041)	11,128
8	360.2 Collection Wastewaters - Force	10,823	78.54%	(2,323)	8,501
9	361.2 Collection Wastewaters - Gravity	160,220	78.54%	(34,383)	125,837
10	362.2 Special Collecting Structures	76,537	78.54%	(16,425)	60,112
11	363.2 Services to Customers	254	78.54%	(55)	200
12	364.2 Flow Measuring Devices	929	78.54%	(199)	730
13	365.2 Flow Measuring Installations	-		-	-
14	389.2 Other Plant & Misc. Equipment	-		-	-
15	<u>SYSTEM PUMPING PLANT</u>	-		-	-
16	353.3 Land & Land Rights	-		-	-
17	354.3 Structures & Improvements	-		-	-
18	370.3 Receiving Wells	-		-	-
19	371.3 Pumping Equipment	12,320	100.00%	-	12,320
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	147,208	80.67%	(28,455)	118,753
25	381.4 Plant Wastewaters	640	80.67%	(124)	517
26	382.4 Outfall Wastewater Lines	-		-	-
27	389.4 Other Plant & Misc. Equipment	103	80.67%	(20)	83
28	<u>GENERAL PLANT</u>	-		-	-
29	353.5 Land & Land Rights	-		-	-
30	354.5 Structures & Improvements	-		-	-
31	390.5 Office Furniture & Equipment	-		-	-
32	391.5 Transportation Equipment	-		-	-
33	392.5 Stores Equipment	-		-	-
34	393.5 Tools, Shop & Garage Equipment	-		-	-
35	394.5 Laboratory Equipment	217	100.00%	-	217
36	395.5 Power Operated Equipment	-		-	-
37	396.5 Communication Equipment	1,651	100.00%	-	1,651
38	397.5 Miscellaneous Equipment	-		-	-
39	398.5 Other Tangible Plant	-		-	-
40	TOTAL	\$ 425,073		(85,024)	340,048

	Per Filing	Working Capital Percentage	Total Sewer O&M Expense	Working Capital Adjustment
Working Capital Allowance	0.00	0.13%	\$ 172,492.93	\$ 215.62

Schedule of Expense Adjustments  
Test Year Average Balance

Florida Public Service Commission

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

Schedule: B3  
Page 1 of 2  
Preparer: Brent Thies

Line No.	(1) Account No. and Name	(2) Average Depreciation Expense	(3) Used & Useful Percentage	(4) Adjustment	(5) Ending Adjusted 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	\$ -	78.54%	-	-
7	354.2 Structures & Improvements	\$ 12,102	78.54%	(2,597)	9,505
8	360.2 Collection Wastewaters - Force	\$ 1,569	78.54%	(337)	1,232
9	361.2 Collection Wastewaters - Gravity	\$ -	78.54%	-	-
10	362.2 Special Collecting Structures	\$ -	78.54%	-	-
11	363.2 Services to Customers	\$ 826	78.54%	(177)	649
12	364.2 Flow Measuring Devices	\$ 1,858	78.54%	(399)	1,459
13	365.2 Flow Measuring Installations	\$ -		-	-
14	389.2 Other Plant & Misc. Equipment	\$ -		-	-
15	<u>SYSTEM PUMPING PLANT</u>	\$ -		-	-
16	353.3 Land & Land Rights	\$ -		-	-
17	354.3 Structures & Improvements	\$ -		-	-
18	370.3 Receiving Wells	\$ -		-	-
19	371.3 Pumping Equipment	\$ 7,420	100.00%	-	7,420
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	\$ 4,819	80.67%	(931)	3,887
25	381.4 Plant Wastewaters	\$ 19	80.67%	(4)	15
26	382.4 Outfall Wastewater Lines	\$ -		-	-
27	389.4 Other Plant & Misc. Equipment	\$ 110	80.67%	(21)	89
28	<u>GENERAL PLANT</u>	\$ -		-	-
29	353.5 Land & Land Rights	\$ -		-	-
30	354.5 Structures & Improvements	\$ -		-	-
31	390.5 Office Furniture & Equipment	\$ -		-	-
32	391.5 Transportation Equipment	\$ -		-	-
33	392.5 Stores Equipment	\$ -		-	-
34	393.5 Tools, Shop & Garage Equipment	\$ -		-	-
35	394.5 Laboratory Equipment	\$ 704	100.00%	-	704
36	395.5 Power Operated Equipment	\$ -		-	-
37	396.5 Communication Equipment	\$ 2,831	100.00%	-	2,831
38	397.5 Miscellaneous Equipment	\$ -		-	-
39	398.5 Other Tangible Plant	\$ -		-	-
40	TOTAL	\$ 32,257		(4,466)	27,791

**Schedule of Expense Adjustments**  
**Test Year Average Balance**

**Company: CSWR-Florida (Sebring)**  
**Docket No.: 20250052**  
**Test Year Ended: 1/31/2025**  
**Historical [X] Projected [ ]**

**Florida Public Service Commission**

**Schedule: B3**  
**Page 2 of 2**  
**Preparer: Brent Thies**

**Property Tax Expense Adjustment**

Expense Per Filing	\$	16
UPIS Per Filing	\$	1,190,811
Property Tax Percentage		0.00%

Adjusted UPIS	\$	976,374
Adjusted Property Tax Expense	\$	13
Property Tax Adjustment	\$	(3)

**Bad Debt Expense Adjustment**

1/31/23 Expense	-
1/31/24 Expense	700
1/31/25 Expense	578
3 Year Average	426.00

Test Year Bad Debt Expense	\$	578
Bad Debt Adjustment	\$	(152)

Schedule of Rate Base Adjustments  
Test Year Average Balance

Florida Public Service Commission

Company: CSWR-Florida (Sunshine Utilities)

Docket No.: 20250052

Test Year Ended: 1/31/2025

Systems: All Sunshine Systems except Ponderosa Pines and Quail Run

Schedule: A3

Page 1 of 2

Preparer: Brent Thies

Line No.	(1) Account No. and Name	(2) Average UPIS Balance	(3) Used & Useful Percentage	(4) Adjustment	(5) Ending Adjusted Balance
1	<u>INTANGIBLE PLANT</u>				
2	301.1 Organization	-		-	-
3	302.1 Franchises	-		-	-
4	339.1 Other Plant & Misc. Equipment	-		-	-
5	<u>SOURCE OF SUPPLY AND PUMPING PLANT</u>				
6	303.2 Land & Land Rights	475,568	100.00%	-	475,568
7	304.2 Structures & Improvements	649,511	100.00%	-	649,511
8	305.2 Collect. & Impound. Reservoirs	-		-	-
9	306.2 Lake, River & Other Intakes	-		-	-
10	307.2 Wells & Springs	200,951	100.00%	-	200,951
11	308.2 Infiltration Galleries & Tunnels	-		-	-
12	309.2 Supply Mains	158,828	100.00%	-	158,828
13	310.2 Power Generation Equipment	283,397	100.00%	-	283,397
14	311.2 Pumping Equipment	553,386	100.00%	-	553,386
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	255,750	100.00%	-	255,750
20	339.3 Other Plant & Misc. Equipment	-		-	-
21	<u>TRANSMISSION &amp; DISTRIBUTION PLANT</u>				
22	303.4 Land & Land Rights	-		-	-
23	304.4 Structures & Improvements	-		-	-
24	330.4 Distr. Reservoirs & Standpipes	161,694	83.00%	(27,488)	134,206
25	331.4 Transm. & Distribution Mains	1,792,828	83.00%	(304,781)	1,488,047
26	333.4 Services	338,860	83.00%	(57,606)	281,254
27	334.4 Meters & Meter Installations	316,129	83.00%	(53,742)	262,387
28	335.4 Hydrants	-		-	-
29	339.4 Other Plant & Misc. Equipment	-		-	-
30	<u>GENERAL PLANT</u>				
31	303.5 Land & Land Rights	-		-	-
32	304.5 Structures & Improvements	-		-	-
33	340.5 Office Furniture & Equipment	-		-	-
34	341.5 Transportation Equipment	-		-	-
35	342.5 Stores Equipment	-		-	-
36	343.5 Tools, Shop & Garage Equipment	-		-	-
37	344.5 Laboratory Equipment	-		-	-
38	345.5 Power Operated Equipment	-		-	-
39	346.5 Communication Equipment	254,402	100.00%	-	254,402
40	347.5 Miscellaneous Equipment	32,345	100.00%	-	32,345
41	348.5 Other Tangible Plant	239,353	100.00%	-	239,353
42	TOTAL	\$ 5,713,001		(443,617)	5,269,384
		=====		=====	=====

Schedule of Rate Base Adjustments  
Test Year Average Balance

Florida Public Service Commission

Company: CSWR-Florida (Sunshine Utilities)

Schedule: A3

Docket No.: 20250052

Page 2 of 2

Test Year Ended: 1/31/2025

Preparer: Brent Thies

Systems: All Sunshine Systems except Ponderosa Pines and Quail Run

Line No.	(1) Account No. and Name	(2) Average Accumulated Depreciation Balance	(3) Used & Useful Percentage	(4) Adjustment	(5) Ending Adjusted Balance
1	<u>INTANGIBLE PLANT</u>				
2	301.1 Organization	5,206	100.00%	-	5,206
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	-	100.00%	-	-
7	304.2 Structures & Improvements	12,583	100.00%	-	12,583
8	305.2 Collect. & Impound. Reservoirs	-		-	-
9	306.2 Lake, River & Other Intakes	-		-	-
10	307.2 Wells & Springs	96,402	100.00%	-	96,402
11	308.2 Infiltration Galleries & Tunnels	-		-	-
12	309.2 Supply Mains	57,474	100.00%	-	57,474
13	310.2 Power Generation Equipment	87,921	100.00%	-	87,921
14	311.2 Pumping Equipment	510,986	100.00%	-	510,986
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	199,762	100.00%	-	199,762
20	339.3 Other Plant & Misc. Equipment	-		-	-
21	<u>TRANSMISSION &amp; DISTRIBUTION PLANT</u>				
22	303.4 Land & Land Rights	-		-	-
23	304.4 Structures & Improvements	-		-	-
24	330.4 Distr. Reservoirs & Standpipes	37,013	83.00%	(6,292)	30,720
25	331.4 Transm. & Distribution Mains	1,081,836	83.00%	(183,912)	897,924
26	333.4 Services	70,738	83.00%	(12,025)	58,712
27	334.4 Meters & Meter Installations	226,569	83.00%	(38,517)	188,052
28	335.4 Hydrants	-		-	-
29	339.4 Other Plant & Misc. Equipment	-		-	-
30	<u>GENERAL PLANT</u>				
31	303.5 Land & Land Rights	-		-	-
32	304.5 Structures & Improvements	-		-	-
33	340.5 Office Furniture & Equipment	-		-	-
34	341.5 Transportation Equipment	-		-	-
35	342.5 Stores Equipment	-		-	-
36	343.5 Tools, Shop & Garage Equipment	-		-	-
37	344.5 Laboratory Equipment	-		-	-
38	345.5 Power Operated Equipment	-		-	-
39	346.5 Communication Equipment	31,585	100.00%	-	31,585
40	347.5 Miscellaneous Equipment	1,338	100.00%	-	1,338
41	348.5 Other Tangible Plant	236,119	100.00%	-	236,119
42	TOTAL	\$ 2,655,531		(240,746)	2,414,785
		=====		=====	=====
				Total Sewer O&M Expense	
	Working Capital Allowance	Per Filing 0.00	Working Capital Percentage 0.13%	\$ 1,611,435.33	Working Capital Adjustment \$ 2,014.29

Schedule of Rate Base Adjustments  
Test Year Average Balance

Florida Public Service Commission

Company: CSWR-Florida (Sunshine Utilities)  
Docket No.: 20250052  
Test Year Ended: 1/31/2025  
Systems: Ponderosa Pines and Quail Run

Schedule: A3  
Page 1 of 2  
Preparer: Brent Thies

Line No.	(1) Account No. and Name	(2) Average UPIS Balance	(3) Used & Useful Percentage	(4) Adjustment	(5) Ending Adjusted Balance
1	<u>INTANGIBLE PLANT</u>				
2	301.1 Organization	-		-	-
3	302.1 Franchises	-		-	-
4	339.1 Other Plant & Misc. Equipment	-		-	-
5	<u>SOURCE OF SUPPLY AND PUMPING PLANT</u>				
6	303.2 Land & Land Rights	32,768	100.00%	-	32,768
7	304.2 Structures & Improvements	58,486	100.00%	-	58,486
8	305.2 Collect. & Impound. Reservoirs	-		-	-
9	306.2 Lake, River & Other Intakes	-		-	-
10	307.2 Wells & Springs	27,924	100.00%	-	27,924
11	308.2 Infiltration Galleries & Tunnels	-		-	-
12	309.2 Supply Mains	5,624	100.00%	-	5,624
13	310.2 Power Generation Equipment	94,780	100.00%	-	94,780
14	311.2 Pumping Equipment	31,867	100.00%	-	31,867
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	13,868	100.00%	-	13,868
20	339.3 Other Plant & Misc. Equipment	-		-	-
21	<u>TRANSMISSION &amp; DISTRIBUTION PLANT</u>				
22	303.4 Land & Land Rights	-		-	-
23	304.4 Structures & Improvements	-		-	-
24	330.4 Distr. Reservoirs & Standpipes	50,315	93.00%	(3,522)	46,793
25	331.4 Transm. & Distribution Mains	26,154	93.00%	(1,831)	24,323
26	333.4 Services	20,139	93.00%	(1,410)	18,730
27	334.4 Meters & Meter Installations	11,530	93.00%	(807)	10,723
28	335.4 Hydrants	-		-	-
29	339.4 Other Plant & Misc. Equipment	-		-	-
30	<u>GENERAL PLANT</u>				
31	303.5 Land & Land Rights	-		-	-
32	304.5 Structures & Improvements	-		-	-
33	340.5 Office Furniture & Equipment	-		-	-
34	341.5 Transportation Equipment	-		-	-
35	342.5 Stores Equipment	-		-	-
36	343.5 Tools, Shop & Garage Equipment	1,980	100.00%	-	1,980
37	344.5 Laboratory Equipment	-		-	-
38	345.5 Power Operated Equipment	-		-	-
39	346.5 Communication Equipment	32,136	100.00%	-	32,136
40	347.5 Miscellaneous Equipment	2,310	100.00%	-	2,310
41	348.5 Other Tangible Plant	-		-	-
42	TOTAL	\$ 409,882		(7,570)	402,312
		=====		=====	=====



Schedule of Rate Base Adjustments  
Test Year Average Balance

Florida Public Service Commission

Company: CSWR-Florida (Sunshine Utilities)  
Docket No.: 20250052  
Test Year Ended: 1/31/2025  
Systems: Ponderosa Pines and Quail Run

Schedule: A3  
Page 2 of 2  
Preparer: Brent Thies

Line No.	(1) Account No. and Name	(2) Average Accumulated Depreciation Balance	(3) Used & Useful Percentage	(4) Adjustment	(5) Ending Adjusted Balance
1	<u>INTANGIBLE PLANT</u>				
2	301.1 Organization	-		-	-
3	302.1 Franchises	-		-	-
4	339.1 Other Plant & Misc. Equipment	-		-	-
5	<u>SOURCE OF SUPPLY AND PUMPING PLANT</u>				
6	303.2 Land & Land Rights	-		-	-
7	304.2 Structures & Improvements	2,962	100.00%	-	2,962
8	305.2 Collect. & Impound. Reservoirs	-		-	-
9	306.2 Lake, River & Other Intakes	-		-	-
10	307.2 Wells & Springs	16,029	100.00%	-	16,029
11	308.2 Infiltration Galleries & Tunnels	-		-	-
12	309.2 Supply Mains	90	100.00%	-	90
13	310.2 Power Generation Equipment	1,777	100.00%	-	1,777
14	311.2 Pumping Equipment	28,893	100.00%	-	28,893
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	3,866	100.00%	-	3,866
20	339.3 Other Plant & Misc. Equipment	-		-	-
21	<u>TRANSMISSION &amp; DISTRIBUTION PLANT</u>				
22	303.4 Land & Land Rights	-		-	-
23	304.4 Structures & Improvements	-		-	-
24	330.4 Distr. Reservoirs & Standpipes	16,209	93.00%	(1,135)	15,075
25	331.4 Transm. & Distribution Mains	11,877	93.00%	(831)	11,046
26	333.4 Services	3,275	93.00%	(229)	3,045
27	334.4 Meters & Meter Installations	6,195	93.00%	(434)	5,762
28	335.4 Hydrants	-		-	-
29	339.4 Other Plant & Misc. Equipment	-		-	-
30	<u>GENERAL PLANT</u>				
31	303.5 Land & Land Rights	-		-	-
32	304.5 Structures & Improvements	-		-	-
33	340.5 Office Furniture & Equipment	-		-	-
34	341.5 Transportation Equipment	-		-	-
35	342.5 Stores Equipment	-		-	-
36	343.5 Tools, Shop & Garage Equipment	1,202	100.00%	-	1,202
37	344.5 Laboratory Equipment	-		-	-
38	345.5 Power Operated Equipment	-		-	-
39	346.5 Communication Equipment	4,017	100.00%	-	4,017
40	347.5 Miscellaneous Equipment	90	100.00%	-	90
41	348.5 Other Tangible Plant	-		-	-
42	TOTAL	\$ 96,483		(2,629)	93,854
		=====		=====	=====
				Total Sewer O&M Expense	
	Working Capital Allowance	Per Filing 0.00	Working Capital Percentage 0.13%	\$ 146,356.09	Working Capital Adjustment \$ 182.95

Schedule of Expense Adjustments  
Test Year Average Balance

Florida Public Service Commission

Company: CSWR-Florida (Sunshine Utilities)

Docket No.: 20250052

Test Year Ended: 1/31/2025

Systems: All Sunshine Systems except Ponderosa Pines and Quail Run

Schedule: B3

Page 1 of 2

Preparer: Brent Thies

Line No.	(1) Account No. and Name	(2) Average Depreciation Expense	(3) Used & Useful Percentage	(4) Adjustment	(5) Ending Adjusted Balance
1	<u>INTANGIBLE PLANT</u>				
2	301.1 Organization	-		-	-
3	302.1 Franchises	-		-	-
4	339.1 Other Plant & Misc. Equipment	-		-	-
5	<u>SOURCE OF SUPPLY AND PUMPING PLANT</u>	-		-	-
6	303.2 Land & Land Rights	-	100.00%	-	-
7	304.2 Structures & Improvements	21,698	100.00%	-	21,698
8	305.2 Collect. & Impound. Reservoirs	-		-	-
9	306.2 Lake, River & Other Intakes	-		-	-
10	307.2 Wells & Springs	3,798	100.00%	-	3,798
11	308.2 Infiltration Galleries & Tunnels	-		-	-
12	309.2 Supply Mains	4,631	100.00%	-	4,631
13	310.2 Power Generation Equipment	14,964	100.00%	-	14,964
14	311.2 Pumping Equipment	2,340	100.00%	-	2,340
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	2,734	100.00%	-	2,734
20	339.3 Other Plant & Misc. Equipment	-		-	-
21	<u>TRANSMISSION &amp; DISTRIBUTION PLANT</u>	-		-	-
22	303.4 Land & Land Rights	-		-	-
23	304.4 Structures & Improvements	-		-	-
24	330.4 Distr. Reservoirs & Standpipes	4,490	83.00%	(763)	3,727
25	331.4 Transm. & Distribution Mains	24,517	83.00%	(4,168)	20,349
26	333.4 Services	8,680	83.00%	(1,476)	7,205
27	334.4 Meters & Meter Installations	11,284	83.00%	(1,918)	9,365
28	335.4 Hydrants	-		-	-
29	339.4 Other Plant & Misc. Equipment	-		-	-
30	<u>GENERAL PLANT</u>	-		-	-
31	303.5 Land & Land Rights	-		-	-
32	304.5 Structures & Improvements	-		-	-
33	340.5 Office Furniture & Equipment	-		-	-
34	341.5 Transportation Equipment	-		-	-
35	342.5 Stores Equipment	-		-	-
36	343.5 Tools, Shop & Garage Equipment	-		-	-
37	344.5 Laboratory Equipment	-		-	-
38	345.5 Power Operated Equipment	-		-	-
39	346.5 Communication Equipment	25,527	100.00%	-	25,527
40	347.5 Miscellaneous Equipment	2,257	100.00%	-	2,257
41	348.5 Other Tangible Plant	396	100.00%	-	396
42	TOTAL	\$ 127,316		(8,325)	118,991
		= = = = =		= = = = =	= = = = =

**Schedule of Expense Adjustments**  
**Test Year Average Balance**

**Company:** CSWR-Florida (Sunshine Utilities)  
**Docket No.:** 20250052

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

**Systems:** All Sunshine Systems except Ponderosa Pines and Quail Run

**Florida Public Service Commission**

**Schedule:** B3

**Page 2 of 2**

**Preparer:** Brent Thies

**Property Tax Expense Adjustment**

Expense Per Filing	\$	19,715
UPIS Per Filing	\$	<u>5,713,001</u>
Property Tax Percentage		0.35%

Adjusted UPIS	\$	5,269,384
Adjusted Property Tax Expense	\$	18,184

Property Tax Adjustment	\$	(1,531)
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**Bad Debt Expense Adjustment**

1/31/23 Expense		6,563
1/31/24 Expense		16,502
1/31/25 Expense		<u>1,406</u>
3 Year Average		8,157.00

Test Year Bad Debt Expense	\$	1,406
Bad Debt Adjustment	\$	6,751

Schedule of Expense Adjustments  
Test Year Average Balance

Florida Public Service Commission

Company: CSWR-Florida (Sunshine Utilities)  
Docket No.: 20250052  
Test Year Ended: 1/31/2025  
Systems: Ponderosa Pines and Quail Run

Schedule: B3  
Page 1 of 2  
Preparer: Brent Thies

	(1)	(2)	(3)	(4)	(5)
Line No.	Account No. and Name	Average Depreciation Expense	Used & Useful Percentage	Adjustment	Ending Adjusted Balance
1	<u>INTANGIBLE PLANT</u>				
2	301.1 Organization	-		-	-
3	302.1 Franchises	-		-	-
4	339.1 Other Plant & Misc. Equipment	-		-	-
5	<u>SOURCE OF SUPPLY AND PUMPING PLANT</u>	-		-	-
6	303.2 Land & Land Rights	-	100.00%	-	-
7	304.2 Structures & Improvements	1,943	100.00%	-	1,943
8	305.2 Collect. & Impound. Reservoirs	-		-	-
9	306.2 Lake, River & Other Intakes	-		-	-
10	307.2 Wells & Springs	932	100.00%	-	932
11	308.2 Infiltration Galleries & Tunnels	-		-	-
12	309.2 Supply Mains	163	100.00%	-	163
13	310.2 Power Generation Equipment	5,134	100.00%	-	5,134
14	311.2 Pumping Equipment	1,602	100.00%	-	1,602
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	638	100.00%	-	638
20	339.3 Other Plant & Misc. Equipment	-		-	-
21	<u>TRANSMISSION &amp; DISTRIBUTION PLANT</u>	-		-	-
22	303.4 Land & Land Rights	-		-	-
23	304.4 Structures & Improvements	-		-	-
24	330.4 Distr. Reservoirs & Standpipes	1,391	93.00%	(97)	1,294
25	331.4 Transm. & Distribution Mains	347	93.00%	(24)	322
26	333.4 Services	527	93.00%	(37)	490
27	334.4 Meters & Meter Installations	583	93.00%	(41)	542
28	335.4 Hydrants	-		-	-
29	339.4 Other Plant & Misc. Equipment	-		-	-
30	<u>GENERAL PLANT</u>	-		-	-
31	303.5 Land & Land Rights	-		-	-
32	304.5 Structures & Improvements	-		-	-
33	340.5 Office Furniture & Equipment	-		-	-
34	341.5 Transportation Equipment	-		-	-
35	342.5 Stores Equipment	-		-	-
36	343.5 Tools, Shop & Garage Equipment	124	100.00%	-	124
37	344.5 Laboratory Equipment	-		-	-
38	345.5 Power Operated Equipment	-		-	-
39	346.5 Communication Equipment	3,214	100.00%	-	3,214
40	347.5 Miscellaneous Equipment	154	100.00%	-	154
41	348.5 Other Tangible Plant	-		-	-
42	TOTAL	\$ 16,752		(199)	16,552
		=====		=====	=====

**Schedule of Expense Adjustments**  
**Test Year Average Balance**

**Company:** CSWR-Florida (Sunshine Utilities)  
**Docket No.:** 20250052  
**Test Year Ended:** 1/31/2025  
**Systems:** Ponderosa Pines and Quail Run

**Florida Public Service Commission**

**Schedule:** B3  
**Page 2 of 2**  
**Preparer:** Brent Thies

**Property Tax Expense Adjustment**

Expense Per Filing	\$	1,397
UPIS Per Filing	\$	<u>409,882</u>
Property Tax Percentage		0.34%

Adjusted UPIS	\$	402,312
Adjusted Property Tax Expense	\$	1,371

Property Tax Adjustment	\$	(26)
-------------------------	----	------

**Bad Debt Expense Adjustment**

1/31/23 Expense		484
1/31/24 Expense		1,296
1/31/25 Expense		<u>104</u>
3 Year Average		628.00

Test Year Bad Debt Expense	\$	104
Bad Debt Adjustment	\$	524

Schedule of Rate Base Adjustments  
Test Year Average Balance

Florida Public Service Commission

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

Schedule: A3  
Page 1 of 2  
Preparer: Brent Thies

Line No.	(1) Account No. and Name	(2) Average UPIS Balance	(3) Used & Useful Percentage	(4) Adjustment	(5) Ending Adjusted Balance
1	<u>INTANGIBLE PLANT</u>				
2	301.1 Organization	-		-	-
3	302.1 Franchises	-		-	-
4	339.1 Other Plant & Misc. Equipment	-		-	-
5	<u>SOURCE OF SUPPLY AND PUMPING PLANT</u>				
6	303.2 Land & Land Rights	119,988	100.00%	-	119,988
7	304.2 Structures & Improvements	140,318	100.00%	-	140,318
8	305.2 Collect. & Impound. Reservoirs	-		-	-
9	306.2 Lake, River & Other Intakes	-		-	-
10	307.2 Wells & Springs	1,512	100.00%	-	1,512
11	308.2 Infiltration Galleries & Tunnels	-		-	-
12	309.2 Supply Mains	2,469	100.00%	-	2,469
13	310.2 Power Generation Equipment	19,733	100.00%	-	19,733
14	311.2 Pumping Equipment	79,372	100.00%	-	79,372
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	12,980	100.00%	-	12,980
20	339.3 Other Plant & Misc. Equipment	-		-	-
21	<u>TRANSMISSION &amp; DISTRIBUTION PLANT</u>				
22	303.4 Land & Land Rights	-		-	-
23	304.4 Structures & Improvements	-		-	-
24	330.4 Distr. Reservoirs & Standpipes	295,521	100.00%	-	295,521
25	331.4 Transm. & Distribution Mains	316,286	100.00%	-	316,286
26	333.4 Services	72,537	100.00%	-	72,537
27	334.4 Meters & Meter Installations	144,120	100.00%	-	144,120
28	335.4 Hydrants	8,000	100.00%	-	8,000
29	339.4 Other Plant & Misc. Equipment	-		-	-
30	<u>GENERAL PLANT</u>				
31	303.5 Land & Land Rights	-		-	-
32	304.5 Structures & Improvements	-		-	-
33	340.5 Office Furniture & Equipment	-		-	-
34	341.5 Transportation Equipment	-		-	-
35	342.5 Stores Equipment	-		-	-
36	343.5 Tools, Shop & Garage Equipment	-		-	-
37	344.5 Laboratory Equipment	-		-	-
38	345.5 Power Operated Equipment	-		-	-
39	346.5 Communication Equipment	9,410	100.00%	-	9,410
40	347.5 Miscellaneous Equipment	-		-	-
41	348.5 Other Tangible Plant	-		-	-
42	TOTAL	\$ 1,222,246		-	1,222,246
		=====		=====	=====

Schedule of Rate Base Adjustments  
Test Year Average Balance

Florida Public Service Commission

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

Schedule: A3  
Page 2 of 2  
Preparer: Brent Thies

Line No.	(1) Account No. and Name	(2) Average Accumulated Depreciation Balance	(3) Used & Useful Percentage	(4) Adjustment	(5) Ending Adjusted Balance
1	<u>INTANGIBLE PLANT</u>				
2	301.1 Organization	-		-	-
3	302.1 Franchises	-		-	-
4	339.1 Other Plant & Misc. Equipment	-		-	-
5	<u>SOURCE OF SUPPLY AND PUMPING PLANT</u>				
6	303.2 Land & Land Rights	-		-	-
7	304.2 Structures & Improvements	110,579	100.00%	-	110,579
8	305.2 Collect. & Impound. Reservoirs	-		-	-
9	306.2 Lake, River & Other Intakes	-		-	-
10	307.2 Wells & Springs	19	100.00%	-	19
11	308.2 Infiltration Galleries & Tunnels	-		-	-
12	309.2 Supply Mains	2,424	100.00%	-	2,424
13	310.2 Power Generation Equipment	19,733	100.00%	-	19,733
14	311.2 Pumping Equipment	75,546	100.00%	-	75,546
15	339.2 Other Plant & Misc. Equipment	-		-	-
16	<u>WATER TREATMENT PLANT</u>				
17	303.3 Land & Land Rights	-		-	-
18	304.3 Structures & Improvements	-		-	-
19	320.3 Water Treatment Equipment	6,410	100.00%	-	6,410
20	339.3 Other Plant & Misc. Equipment	-		-	-
21	<u>TRANSMISSION &amp; DISTRIBUTION PLANT</u>				
22	303.4 Land & Land Rights	-		-	-
23	304.4 Structures & Improvements	-		-	-
24	330.4 Distr. Reservoirs & Standpipes	222,138	100.00%	-	222,138
25	331.4 Transm. & Distribution Mains	224,010	100.00%	-	224,010
26	333.4 Services	57,826	100.00%	-	57,826
27	334.4 Meters & Meter Installations	122,480	100.00%	-	122,480
28	335.4 Hydrants	7,998	100.00%	-	7,998
29	339.4 Other Plant & Misc. Equipment	-		-	-
30	<u>GENERAL PLANT</u>				
31	303.5 Land & Land Rights	-		-	-
32	304.5 Structures & Improvements	-		-	-
33	340.5 Office Furniture & Equipment	-		-	-
34	341.5 Transportation Equipment	-		-	-
35	342.5 Stores Equipment	-		-	-
36	343.5 Tools, Shop & Garage Equipment	-		-	-
37	344.5 Laboratory Equipment	-		-	-
38	345.5 Power Operated Equipment	-		-	-
39	346.5 Communication Equipment	437	100.00%	-	437
40	347.5 Miscellaneous Equipment	-		-	-
41	348.5 Other Tangible Plant	-		-	-
42	TOTAL	\$ 849,601		-	849,601
		=====		=====	=====
	Working Capital Allowance	Per Filing 0.00	Working Capital Percentage 0.13%	Total Water O&M Expense \$ 250,917.67	Working Capital Adjustment \$ 313.65

Schedule of Rate Base Adjustments  
Test Year Average Balance

Florida Public Service Commission

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

Schedule: A3  
Page 1 of 2  
Preparer: Brent Thies

Line No.	(1) Account No. and Name	(2) Average Balance	(3) Used & Useful Percentage	(4) Adjustment	(5) Ending Adjusted Balance
1	<u>INTANGIBLE PLANT</u>				
2	351.1 Organization	-		-	-
3	352.1 Franchises	-		-	-
4	389.1 Other Plant & Misc. Equipment	-		-	-
5	<u>COLLECTION PLANT</u>				
6	353.2 Land & Land Rights	33,938	100.00%	-	33,938
7	354.2 Structures & Improvements	1,218	100.00%	-	1,218
8	360.2 Collection Wastewaters - Force	43,120	100.00%	-	43,120
9	361.2 Collection Wastewaters - Gravity	146,699	100.00%	-	146,699
10	362.2 Special Collecting Structures	-		-	-
11	363.2 Services to Customers	64,155	100.00%	-	64,155
12	364.2 Flow Measuring Devices	209,442	100.00%	-	209,442
13	365.2 Flow Measuring Installations	-		-	-
14	389.2 Other Plant & Misc. Equipment	-		-	-
15	<u>SYSTEM PUMPING PLANT</u>				
16	353.3 Land & Land Rights	-		-	-
17	354.3 Structures & Improvements	-		-	-
18	370.3 Receiving Wells	127,086	100.00%	-	127,086
19	371.3 Pumping Equipment	-		-	-
20	389.3 Other Plant & Misc. Equipment	-		-	-
21	<u>TREATMENT AND DISPOSAL PLANT</u>				
22	353.4 Land & Land Rights	-		-	-
23	354.4 Structures & Improvements	-		-	-
24	380.4 Treatment & Disposal Equipment	8,573	100.00%	-	8,573
25	381.4 Plant Wastewaters	1,952	100.00%	-	1,952
26	382.4 Outfall Wastewater Lines	-		-	-
27	389.4 Other Plant & Misc. Equipment	-		-	-
28	<u>GENERAL PLANT</u>				
29	353.5 Land & Land Rights	-		-	-
30	354.5 Structures & Improvements	-		-	-
31	390.5 Office Furniture & Equipment	-		-	-
32	391.5 Transportation Equipment	-		-	-
33	392.5 Stores Equipment	-		-	-
34	393.5 Tools, Shop & Garage Equipment	-		-	-
35	394.5 Laboratory Equipment	-		-	-
36	395.5 Power Operated Equipment	-		-	-
37	396.5 Communication Equipment	37,292	100.00%	-	37,292
38	397.5 Miscellaneous Equipment	-		-	-
39	398.5 Other Tangible Plant	-		-	-
40	TOTAL	\$ 673,475		-	673,475



Schedule of Rate Base Adjustments  
Test Year Average Balance

Florida Public Service Commission

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

Schedule: A3  
Page 2 of 2  
Preparer: Brent Thies

Line No.	(1) Account No. and Name	(2) Average Accumulated Depreciation Balance	(3) Used & Useful Percentage	(4) Adjustment	(5) Ending Adjusted 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	21	100.00%	-	21
8	360.2 Collection Wastewaters - Force	33,621	100.00%	-	33,621
9	361.2 Collection Wastewaters - Gravity	118,302	100.00%	-	118,302
10	362.2 Special Collecting Structures	-		-	-
11	363.2 Services to Customers	61,704	100.00%	-	61,704
12	364.2 Flow Measuring Devices	209,442	100.00%	-	209,442
13	365.2 Flow Measuring Installations	-		-	-
14	389.2 Other Plant & Misc. Equipment	-		-	-
15	<u>SYSTEM PUMPING PLANT</u>				
16	353.3 Land & Land Rights	-		-	-
17	354.3 Structures & Improvements	-		-	-
18	370.3 Receiving Wells	127,086	100.00%	-	127,086
19	371.3 Pumping Equipment	-		-	-
20	389.3 Other Plant & Misc. Equipment	-		-	-
21	<u>TREATMENT AND DISPOSAL PLANT</u>				
22	353.4 Land & Land Rights	-		-	-
23	354.4 Structures & Improvements	-		-	-
24	380.4 Treatment & Disposal Equipment	258	100.00%	-	258
25	381.4 Plant Wastewaters	644	100.00%	-	644
26	382.4 Outfall Wastewater Lines	-		-	-
27	389.4 Other Plant & Misc. Equipment	-		-	-
28	<u>GENERAL PLANT</u>				
29	353.5 Land & Land Rights	-		-	-
30	354.5 Structures & Improvements	-		-	-
31	390.5 Office Furniture & Equipment	-		-	-
32	391.5 Transportation Equipment	-		-	-
33	392.5 Stores Equipment	-		-	-
34	393.5 Tools, Shop & Garage Equipment	-		-	-
35	394.5 Laboratory Equipment	-		-	-
36	395.5 Power Operated Equipment	-		-	-
37	396.5 Communication Equipment	1,930	100.00%	-	1,930
38	397.5 Miscellaneous Equipment	-		-	-
39	398.5 Other Tangible Plant	-		-	-
40	TOTAL	\$ 553,008		-	553,008
		=====		=====	=====
	Working Capital Allowance	Per Filing 0.00	Working Capital Percentage 0.13%	Total Sewer O&M Expense \$ 150,079.57	Working Capital Adjustment \$ 187.60

Schedule of Expense Adjustments  
Test Year Average Balance

Florida Public Service Commission

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

Schedule: B3  
Page 1 of 2  
Preparer: Brent Thies

	(1)	(2)	(3)	(4)	(5)
Line No.	Account No. and Name	Average Depreciation Expense Balance	Used & Useful Percentage	Adjustment	Ending Adjusted Balance
1	<u>INTANGIBLE PLANT</u>				
2	301.1 Organization	-		-	-
3	302.1 Franchises	-		-	-
4	339.1 Other Plant & Misc. Equipment	-		-	-
5	<u>SOURCE OF SUPPLY AND PUMPING PLANT</u>				
6	303.2 Land & Land Rights		100.00%	-	-
7	304.2 Structures & Improvements	4,412	100.00%	-	4,412
8	305.2 Collect. & Impound. Reservoirs	-		-	-
9	306.2 Lake, River & Other Intakes	-		-	-
10	307.2 Wells & Springs	55	100.00%	-	55
11	308.2 Infiltration Galleries & Tunnels	-		-	-
12	309.2 Supply Mains	71	100.00%	-	71
13	310.2 Power Generation Equipment	-	100.00%	-	-
14	311.2 Pumping Equipment	210	100.00%	-	210
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	331	100.00%	-	331
20	339.3 Other Plant & Misc. Equipment	-		-	-
21	<u>TRANSMISSION &amp; DISTRIBUTION PLANT</u>				
22	303.4 Land & Land Rights	-		-	-
23	304.4 Structures & Improvements	-		-	-
24	330.4 Distr. Reservoirs & Standpipes	7,994	100.00%	-	7,994
25	331.4 Transm. & Distribution Mains	7,434	100.00%	-	7,434
26	333.4 Services	1,819	100.00%	-	1,819
27	334.4 Meters & Meter Installations	7,212	100.00%	-	7,212
28	335.4 Hydrants	22	100.00%	-	22
29	339.4 Other Plant & Misc. Equipment	-		-	-
30	<u>GENERAL PLANT</u>				
31	303.5 Land & Land Rights	-		-	-
32	304.5 Structures & Improvements	-		-	-
33	340.5 Office Furniture & Equipment	-		-	-
34	341.5 Transportation Equipment	-		-	-
35	342.5 Stores Equipment	-		-	-
36	343.5 Tools, Shop & Garage Equipment	-		-	-
37	344.5 Laboratory Equipment	-		-	-
38	345.5 Power Operated Equipment	-		-	-
39	346.5 Communication Equipment	969	100.00%	-	969
40	347.5 Miscellaneous Equipment	-		-	-
41	348.5 Other Tangible Plant	-		-	-
42	TOTAL	\$ 30,529		-	30,529
		=====		=====	=====

**Schedule of Expense Adjustments**  
**Test Year Average Balance**

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

Florida Public Service Commission

Schedule: B3  
Page 2 of 2  
Preparer: Brent Thies

**Property Tax Expense Adjustment**

Expense Per Filing	\$	1,632
UPIS Per Filing	\$	1,222,246
Property Tax Percentage		0.13%
Adjusted UPIS	\$	1,222,246
Adjusted Property Tax Expense	\$	1,632
Property Tax Adjustment	\$	-

**Bad Debt Expense Adjustment**

1/31/23 Expense		-	*This is pulled from the 2022 Annual Report
1/31/24 Expense		356.62	
1/31/25 Expense		198.49	
3 Year Average		185.04	
Test Year Bad Debt Expense	\$	198	
Bad Debt Adjustment	\$	(13)	

Schedule of Expense Adjustments  
Test Year Average Balance

Florida Public Service Commission

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

Schedule: B3  
Page 1 of 2  
Preparer: Brent Thies

Line No.	(1) Account No. and Name	(2) Average Depreciation Expense Balance	(3) Used & Useful Percentage	(4) Adjustment	(5) Ending Adjusted 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	-	100.00%	-	-
7	354.2 Structures & Improvements	41	100.00%	-	41
8	360.2 Collection Wastewaters - Force	349	100.00%	-	349
9	361.2 Collection Wastewaters - Gravity	3,266	100.00%	-	3,266
10	362.2 Special Collecting Structures	-		-	-
11	363.2 Services to Customers	1,687	100.00%	-	1,687
12	364.2 Flow Measuring Devices	-	100.00%	-	-
13	365.2 Flow Measuring Installations	-		-	-
14	389.2 Other Plant & Misc. Equipment	-		-	-
15	<u>SYSTEM PUMPING PLANT</u>	-		-	-
16	353.3 Land & Land Rights	-		-	-
17	354.3 Structures & Improvements	-		-	-
18	370.3 Receiving Wells	-	100.00%	-	-
19	371.3 Pumping Equipment	-		-	-
20	389.3 Other Plant & Misc. Equipment	-		-	-
21	<u>TREATMENT AND DISPOSAL PLANT</u>	-		-	-
22	353.4 Land & Land Rights	-		-	-
23	354.4 Structures & Improvements	-		-	-
24	380.4 Treatment & Disposal Equipment	516	100.00%	-	516
25	381.4 Plant Wastewaters	56	100.00%	-	56
26	382.4 Outfall Wastewater Lines	-		-	-
27	389.4 Other Plant & Misc. Equipment	-		-	-
28	<u>GENERAL PLANT</u>	-		-	-
29	353.5 Land & Land Rights	-		-	-
30	354.5 Structures & Improvements	-		-	-
31	390.5 Office Furniture & Equipment	-		-	-
32	391.5 Transportation Equipment	-		-	-
33	392.5 Stores Equipment	-		-	-
34	393.5 Tools, Shop & Garage Equipment	-		-	-
35	394.5 Laboratory Equipment	-		-	-
36	395.5 Power Operated Equipment	-		-	-
37	396.5 Communication Equipment	3,949	100.00%	-	3,949
38	397.5 Miscellaneous Equipment	-		-	-
39	398.5 Other Tangible Plant	-		-	-
40	TOTAL	\$ 9,864		-	9,864

**Schedule of Expense Adjustments**  
**Test Year Average Balance**

**Florida Public Service Commission**

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

**Schedule:** B3  
**Page 2 of 2**  
**Preparer:** Brent Thies

**Property Tax Expense Adjustment**

Expense Per Filing	\$	1,394
UPIS Per Filing	\$	<u>1,222,246</u>
Property Tax Percentage		0.11%

Adjusted UPIS	\$	1,222,246
Adjusted Property Tax Expense	\$	1,394

Property Tax Adjustment	\$	-
-------------------------	----	---

**Bad Debt Expense Adjustment**

1/31/23 Expense	-
1/31/24 Expense	389.77
1/31/25 Expense	<u>782.08</u>
3 Year Average	390.62

\*This is pulled from the 2022 Annual Report

Test Year Bad Debt Expense	\$	782
Bad Debt Adjustment	\$	(391)

Schedule of Rate Base Adjustments  
Test Year Average Balance

Florida Public Service Commission

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

Schedule: A3  
Page 1 of 2  
Preparer: Brent Thies

Line No.	(1) Account No. and Name	(2) Average UPIS Balance	(3) Used & Useful Percentage	(4) Adjustment	(5) Ending Adjusted Balance
1	<u>INTANGIBLE PLANT</u>				
2	301.1 Organization	25	100.00%	-	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	100.00%	-	24,067
7	304.2 Structures & Improvements	124	100.00%	-	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	100.00%	-	17,454
13	310.2 Power Generation Equipment	10,499	100.00%	-	10,499
14	311.2 Pumping Equipment	2,591	100.00%	-	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 &amp; 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	100.00%	-	124,603
26	333.4 Services	7,726	100.00%	-	7,726
27	334.4 Meters & Meter Installations	15,832	100.00%	-	15,832
28	335.4 Hydrants	6,359	100.00%	-	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	100.00%	-	6,456
34	341.5 Transportation Equipment	5,408	100.00%	-	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	100.00%	-	258
39	346.5 Communication Equipment	-		-	-
40	347.5 Miscellaneous Equipment	-		-	-
41	348.5 Other Tangible Plant	852	100.00%	-	852
		- - - - -		- - - - -	- - - - -
42	TOTAL	\$ 222,252		-	222,252
		= = = = =		= = = = =	= = = = =

## Florida Public Service Commission

Schedule: A3  
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Preparer: Brent Thies

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Schedule of Rate Base Adjustments  
Test Year Average Balance

Florida Public Service Commission

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

Schedule: A3  
Page 1 of 2  
Preparer: Brent Thies

Line No.	(1) Account No. and Name	(2) Average Balance	(3) Used & Useful Percentage	(4) Adjustment	(5) Ending Adjusted 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	26,794	100.00%	-	26,794
7	354.2 Structures & Improvements	109,882	100.00%	-	109,882
8	360.2 Collection Wastewaters - Force	8,689	100.00%	-	8,689
9	361.2 Collection Wastewaters - Gravity	189,059	100.00%	-	189,059
10	362.2 Special Collecting Structures	-		-	-
11	363.2 Services to Customers	30,009	100.00%	-	30,009
12	364.2 Flow Measuring Devices	21,844	100.00%	-	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	100.00%	-	57,619
19	371.3 Pumping Equipment	33,986	100.00%	-	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	100.00%	-	175,620
25	381.4 Plant Wastewaters	-		-	-
26	382.4 Outfall Wastewater Lines	7,496	100.00%	-	7,496
27	389.4 Other Plant & Misc. Equipment	3,963	100.00%	-	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	100.00%	-	4,801
32	391.5 Transportation Equipment	1,950	100.00%	-	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	100.00%	-	2,160
37	396.5 Communication Equipment	7,155	100.00%	-	7,155
38	397.5 Miscellaneous Equipment	-		-	-
39	398.5 Other Tangible Plant	-		-	-
40	TOTAL	\$ 681,027		-	681,027



Schedule of Rate Base Adjustments  
Test Year Average Balance

Florida Public Service Commission

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

Schedule: A3  
Page 2 of 2  
Preparer: Brent Thies

Line No.	(1) Account No. and Name	(2) Average Accumulated Depreciation Balance	(3) Used & Useful Percentage	(4) Adjustment	(5) Ending Adjusted 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	-	100.00%	-	-
7	354.2 Structures & Improvements	100,746	100.00%	-	100,746
8	360.2 Collection Wastewaters - Force	3,681	100.00%	-	3,681
9	361.2 Collection Wastewaters - Gravity	189,059	100.00%	-	189,059
10	362.2 Special Collecting Structures	-		-	-
11	363.2 Services to Customers	30,009	100.00%	-	30,009
12	364.2 Flow Measuring Devices	20,903	100.00%	-	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	100.00%	-	12,350
19	371.3 Pumping Equipment	551	100.00%	-	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	100.00%	-	174,918
25	381.4 Plant Wastewaters	-		-	-
26	382.4 Outfall Wastewater Lines	7,496	100.00%	-	7,496
27	389.4 Other Plant & Misc. Equipment	2,569	100.00%	-	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	100.00%	-	4,801
32	391.5 Transportation Equipment	792	100.00%	-	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	100.00%	-	2,160
37	396.5 Communication Equipment	209	100.00%	-	209
38	397.5 Miscellaneous Equipment	-		-	-
39	398.5 Other Tangible Plant	-		-	-
40	TOTAL	\$ 550,243		-	550,243
		=====		=====	=====
		Per Filing	Working Capital Percentage	Total Sewer O&M Expense	Working Capital Adjustment
Working Capital Allowance		0.00	0.13%	\$ 117,627.30	\$ 147.03

Schedule of Expense Adjustments  
Test Year Average Balance

Florida Public Service Commission

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

Schedule: B3  
Page 1 of 2  
Preparer: Brent Thies

	(1)	(2)	(3)	(4)	(5)
Line No.	Account No. and Name	Average Depreciation Expense Balance	Used & Useful Percentage	Adjustment	Ending Adjusted Balance
1	<u>INTANGIBLE PLANT</u>				
2	301.1 Organization	1	100.00%	-	1
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	-	100.00%	-	-
7	304.2 Structures & Improvements	-	100.00%	-	-
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	100.00%	-	481
13	310.2 Power Generation Equipment	-	100.00%	-	-
14	311.2 Pumping Equipment	125	100.00%	-	125
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 &amp; 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	2,796	100.00%	-	2,796
26	333.4 Services	-	100.00%	-	-
27	334.4 Meters & Meter Installations	762	100.00%	-	762
28	335.4 Hydrants	136	100.00%	-	136
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	-	100.00%	-	-
34	341.5 Transportation Equipment	868	100.00%	-	868
35	342.5 Stores Equipment	-		-	-
36	343.5 Tools, Shop & Garage Equipment	-		-	-
37	344.5 Laboratory Equipment	-		-	-
38	345.5 Power Operated Equipment	-	100.00%	-	-
39	346.5 Communication Equipment	-		-	-
40	347.5 Miscellaneous Equipment	-		-	-
41	348.5 Other Tangible Plant	82	100.00%	-	82
42	TOTAL	\$ 5,250		-	5,250
		=====		=====	=====

Schedule of Expense Adjustments  
Test Year Average Balance

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

Florida Public Service Commission

Schedule: B3  
Page 2 of 2  
Preparer: Brent Thies

<b>Excessive Unaccounted for Water Loss</b>	Total Chemicals & Purchased Power	Adjustment	Adjustment to Net Income
	\$ 4,897.09	-2.00%	\$ (97.94)
<b>Property Tax Expense Adjustment</b>			
Expense Per Filing	\$ -		
UPIS Per Filing	\$ 169,611		
Property Tax Percentage	0.00%		
Adjusted UPIS	\$ 169,611		
Adjusted Property Tax Expense	\$ -		
Property Tax Adjustment	\$ -		
<b>Bad Debt Expense Adjustment</b>			
1/31/23 Expense	-	*This is pulled from the 2022 Annual Report	
1/31/24 Expense	960	*This is pulled from the 2023 Annual Report	
1/31/25 Expense	(350)		
3 Year Average	203.20		
Test Year Bad Debt Expense	\$ (350)		
Bad Debt Adjustment	\$ 554		

Schedule of Expense Adjustments  
Test Year Average Balance

Florida Public Service Commission

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

Schedule: B3  
Page 1 of 2  
Preparer: Brent Thies

Line No.	Account No. and Name	(2) Average Depreciation Expense Balance	(3) Used & Useful Percentage	(4) Adjustment	(5) Ending Adjusted 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	-	100.00%	-	-
7	354.2 Structures & Improvements	3,311	100.00%	-	3,311
8	360.2 Collection Wastewaters - Force	279	100.00%	-	279
9	361.2 Collection Wastewaters - Gravity	-	100.00%	-	-
10	362.2 Special Collecting Structures	-		-	-
11	363.2 Services to Customers	-	100.00%	-	-
12	364.2 Flow Measuring Devices	3,327	100.00%	-	3,327
13	365.2 Flow Measuring Installations	-		-	-
14	389.2 Other Plant & Misc. Equipment	-		-	-
15	<u>SYSTEM PUMPING PLANT</u>	-		-	-
16	353.3 Land & Land Rights	-		-	-
17	354.3 Structures & Improvements	-		-	-
18	370.3 Receiving Wells	1,848	100.00%	-	1,848
19	371.3 Pumping Equipment	2,047	100.00%	-	2,047
20	389.3 Other Plant & Misc. Equipment	-		-	-
21	<u>TREATMENT AND DISPOSAL PLANT</u>	-		-	-
22	353.4 Land & Land Rights	-		-	-
23	354.4 Structures & Improvements	-		-	-
24	380.4 Treatment & Disposal Equipment	43	100.00%	-	43
25	381.4 Plant Wastewaters	-		-	-
26	382.4 Outfall Wastewater Lines	-	100.00%	-	-
27	389.4 Other Plant & Misc. Equipment	212	100.00%	-	212
28	<u>GENERAL PLANT</u>	-		-	-
29	353.5 Land & Land Rights	-		-	-
30	354.5 Structures & Improvements	-		-	-
31	390.5 Office Furniture & Equipment	-	100.00%	-	-
32	391.5 Transportation Equipment	313	100.00%	-	313
33	392.5 Stores Equipment	-		-	-
34	393.5 Tools, Shop & Garage Equipment	-		-	-
35	394.5 Laboratory Equipment	-		-	-
36	395.5 Power Operated Equipment	-	100.00%	-	-
37	396.5 Communication Equipment	775	100.00%	-	775
38	397.5 Miscellaneous Equipment	-		-	-
39	398.5 Other Tangible Plant	-		-	-
40	TOTAL	\$ 12,154		-	12,154

**Schedule of Expense Adjustments**  
**Test Year Average Balance**

**Florida Public Service Commission**

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

**Schedule:** B3  
**Page 2 of 2**  
**Preparer:** Brent Thies

**Property Tax Expense Adjustment**

Expense Per Filing	\$	1,343
UPIS Per Filing	\$	<u>681,027</u>
Property Tax Percentage		0.20%
Adjusted UPIS	\$	681,027
Adjusted Property Tax Expense	\$	1,343
Property Tax Adjustment	\$	-

**Bad Debt Expense Adjustment**

1/31/23 Expense	-	*This is pulled from the 2022 Annual Report
1/31/24 Expense	1,304	*This is pulled from the 2023 Annual Report
1/31/25 Expense	<u>182</u>	
3 Year Average	495.19	
Test Year Bad Debt Expense	\$	182
Bad Debt Adjustment	\$	314

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

Florida Public Service Commission

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

Schedule: A3  
Page 1 of 2  
Preparer: Brent Thies

Line No.	(1) Account No. and Name	(15) Average UPIS Balance	(3) Used & Useful Percentage	(4) Adjustment	(5) Ending Adjusted 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	83,754.75	100.00%	-	83,755
7	354.2 Structures & Improvements	39,055.88	100.00%	-	39,056
8	360.2 Collection Wastewaters - Force	7,334.00	100.00%	-	7,334
9	361.2 Collection Wastewaters - Gravity	2,000.00	100.00%	-	2,000
10	362.2 Special Collecting Structures	-		-	-
11	363.2 Services to Customers	-		-	-
12	364.2 Flow Measuring Devices	4,316.71	100.00%	-	4,317
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	42,158.00	100.00%	-	42,158
19	371.3 Pumping Equipment	648.77	100.00%	-	649
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	64,633.34	100.00%	-	64,633
25	381.4 Plant Wastewaters	-		-	-
26	382.4 Outfall Wastewater Lines	-		-	-
27	389.4 Other Plant & Misc. Equipment	-		-	-
28	<u>GENERAL PLANT</u>				
29	353.5 Land & Land Rights	-		-	-
30	354.5 Structures & Improvements	-		-	-
31	390.5 Office Furniture & Equipment	-		-	-
32	391.5 Transportation Equipment	-		-	-
33	392.5 Stores Equipment	-		-	-
34	393.5 Tools, Shop & Garage Equipment	2,726.66	100.00%	-	2,727
35	394.5 Laboratory Equipment	-		-	-
36	395.5 Power Operated Equipment	-		-	-
37	396.5 Communication Equipment	10,709.75	100.00%	-	10,710
38	397.5 Miscellaneous Equipment	-		-	-
39	398.5 Other Tangible Plant	-		-	-
40	TOTAL	\$ 257,338		-	257,338

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

Florida Public Service Commission

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

Schedule: A3  
Page 2 of 2  
Preparer: Brent Thies

Line No.	(1) Account No. and Name	(15) Average Accumulated Depreciation Balance	(3) Used & Useful Percentage	(4) Adjustment	(5) Ending Adjusted 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	1,515.43	100.00%	-	1,515
8	360.2 Collection Wastewaters - Force	81.41	100.00%	-	81
9	361.2 Collection Wastewaters - Gravity	300.15	100.00%	-	300
10	362.2 Special Collecting Structures	-		-	-
11	363.2 Services to Customers	-		-	-
12	364.2 Flow Measuring Devices	395.70	100.00%	-	396
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	818.92	100.00%	-	819
19	371.3 Pumping Equipment	16.53	100.00%	-	17
20	389.3 Other Plant & Misc. Equipment	-		-	-
21	<u>TREATMENT AND DISPOSAL PLANT</u>	-		-	-
22	353.4 Land & Land Rights	-		-	-
23	354.4 Structures & Improvements	-		-	-
24	380.4 Treatment & Disposal Equipment	8,394.70	100.00%	-	8,395
25	381.4 Plant Wastewaters	-		-	-
26	382.4 Outfall Wastewater Lines	-		-	-
27	389.4 Other Plant & Misc. Equipment	-		-	-
28	<u>GENERAL PLANT</u>	-		-	-
29	353.5 Land & Land Rights	-		-	-
30	354.5 Structures & Improvements	-		-	-
31	390.5 Office Furniture & Equipment	-		-	-
32	391.5 Transportation Equipment	-		-	-
33	392.5 Stores Equipment	-		-	-
34	393.5 Tools, Shop & Garage Equipment	78.11	100.00%	-	78
35	394.5 Laboratory Equipment	-		-	-
36	395.5 Power Operated Equipment	-		-	-
37	396.5 Communication Equipment	465.87	100.00%	-	466
38	397.5 Miscellaneous Equipment	-		-	-
39	398.5 Other Tangible Plant	-		-	-
40	TOTAL	\$ 12,067		-	12,067
		=====		=====	=====
		Per Filing	Working Capital Percentage	Total Water O&M Expense	Working Capital Adjustment
Working Capital Allowance		0	0.13%	\$ 145,255.28	\$ 181.57

Schedule of Expense Adjustments  
Test Year Average Balance

Florida Public Service Commission

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

Schedule: B3  
Page 1 of 2  
Preparer: Brent Thies

Line No.	(1) Account No. and Name	(15) Average Depreciation Expense Balance	(3) Used & Useful Percentage	(4) Adjustment	(5) Ending Adjusted 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	-	100.00%	-	-
7	354.2 Structures & Improvements	1,306.05	100.00%	-	1,306
8	360.2 Collection Wastewaters - Force	264.57	100.00%	-	265
9	361.2 Collection Wastewaters - Gravity	44.40	100.00%	-	44
10	362.2 Special Collecting Structures	-		-	-
11	363.2 Services to Customers	-		-	-
12	364.2 Flow Measuring Devices	935.29	100.00%	-	935
13	365.2 Flow Measuring Installations	-		-	-
14	389.2 Other Plant & Misc. Equipment	-		-	-
15	<u>SYSTEM PUMPING PLANT</u>				
16	353.3 Land & Land Rights	-		-	-
17	354.3 Structures & Improvements	-		-	-
18	370.3 Receiving Wells	1,403.86	100.00%	-	1,404
19	371.3 Pumping Equipment	39.08	100.00%	-	39
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	3,680.87	100.00%	-	3,681
25	381.4 Plant Wastewaters	-		-	-
26	382.4 Outfall Wastewater Lines	-		-	-
27	389.4 Other Plant & Misc. Equipment	-		-	-
28	<u>GENERAL PLANT</u>				
29	353.5 Land & Land Rights	-		-	-
30	354.5 Structures & Improvements	-		-	-
31	390.5 Office Furniture & Equipment	-		-	-
32	391.5 Transportation Equipment	-		-	-
33	392.5 Stores Equipment	-		-	-
34	393.5 Tools, Shop & Garage Equipment	184.62	100.00%	-	185
35	394.5 Laboratory Equipment	-		-	-
36	395.5 Power Operated Equipment	-		-	-
37	396.5 Communication Equipment	1,160.22	100.00%	-	1,160
38	397.5 Miscellaneous Equipment	-		-	-
39	398.5 Other Tangible Plant	-		-	-
40	TOTAL	\$ 9,019		-	9,019



**Schedule of Expense Adjustments**  
**Test Year Average Balance**

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

**Florida Public Service Commission**

**Schedule:** B3  
**Page 2 of 2**  
**Preparer:** Brent Thies

**Property Tax Expense Adjustment**

Expense Per Filing	\$	4,237
UPIS Per Filing	\$	257,338
Property Tax Percentage		1.65%
Adjusted UPIS	\$	257,338
Adjusted Property Tax Expense	\$	4,237
Property Tax Adjustment	\$	-

**Bad Debt Expense Adjustment**

1/31/23 Expense	-
1/31/24 Expense	154.10
1/31/25 Expense	566.41
3 Year Average	240.17

\*This is pulled from the 2022 Annual Report

Test Year Bad Debt Expense	\$	566
Bad Debt Adjustment	\$	(326)

## **ATTACHMENT 3**

### **Updated Interim Tariff Sheets**

GENERAL SERVICE

RATE SCHEDULE GS

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

<u>Meter Sizes</u>	<u>Base Facility Charge</u>
5/8" x 3/4"	\$35.43
3/4"	\$53.15
1"	\$88.58
1 1/2"	\$117.16
2"	\$283.46
3"	\$531.49
4"	\$885.82
6"	\$1,771.64
8"	N/A
10"	N/A
Charge per 1,000 gallons	\$12.85

MINIMUM CHARGE - Base Facility Charge

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

EFFECTIVE DATE – July 31, 2025

TYPE OF FILING – Interim Tariff

RESIDENTIAL SERVICE

RATE SCHEDULE RS

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

<u>Meter Sizes</u>	<u>Base Facility Charge</u>
5/8" x 3/4"	\$35.43
3/4"	\$53.15
1"	\$88.58
1 1/2"	\$117.16
2"	\$283.46
3"	\$531.49
4"	\$885.82
6"	\$1,771.64
8"	N/A
10"	N/A
Charge per 1,000 gallons	\$12.85

MINIMUM CHARGE - Base Facility Charge

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

EFFECTIVE DATE - July 31, 2025

TYPE OF FILING – Interim Tariff

IRRIGATION SERVICE

RATE SCHEDULE IS

AVAILABILITY - Available throughout the area served by the Company.

APPLICABILITY - For irrigation service to all customers

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

BILLING PERIOD - Monthly

RATE -

<u>Meter Sizes</u>	<u>Base Facility Charge</u>
5/8" x 3/4"	\$17.57
3/4"	\$26.35
1"	\$43.92
1 1/2"	\$87.84
2"	\$140.54
3"	\$263.51
4"	\$439.18
6"	\$878.36
8"	\$1,405.37
10"	N/A
Charge per 1,000 gallons	\$2.45

MINIMUM CHARGE - Base Facility Charge

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

EFFECTIVE DATE - July 31, 2025

TYPE OF FILING – Interim Tariff

GENERAL SERVICE

RATE SCHEDULE GS

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

<u>Meter Sizes</u>	<u>Base Facility Charge</u>
5/8" x 3/4"	\$34.79
3/4"	\$52.18
1"	\$86.96
1 1/2"	\$173.93
2"	\$278.28
3"	\$521.78
4"	\$869.64
6"	\$1,739.28
8"	N/A
10"	N/A
Charge per 1,000 gallons	\$9.05

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

EFFECTIVE DATE - July 31, 2025

TYPE OF FILING – Interim Tariff

RESIDENTIAL SERVICE

RATE SCHEDULE RS

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

Base Facility Charge

All Meter Sizes	\$ 34.79
Charge per 1,000 gallons	\$ 7.54

MINIMUM CHARGE - Base Facility Charge

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

EFFECTIVE DATE - July 31, 2025

TYPE OF FILING – Interim Tariff

GENERAL SERVICE

RATE SCHEDULE GS

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

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

MINIMUM CHARGE - Base Facility Charge

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

EFFECTIVE DATE – July 31, 2025

TYPE OF FILING – Interim Tariff



RESIDENTIAL SERVICE

RATE SCHEDULE RS

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

Base Facility Charge

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

MINIMUM CHARGE - Base Facility Charge

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

EFFECTIVE DATE – July 31, 2025

TYPE OF FILING – Interim Tariff

GENERAL SERVICE

RATE SCHEDULE GS

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

<u>Meter Sizes</u>	<u>Base Facility Charge</u>
5/8" x 3/4"	\$26.34
3/4"	N/A
1"	\$65.85
1 1/2"	\$131.71
2"	\$210.73
3"	\$395.13
4"	\$658.55
6"	N/A
8"	N/A
10"	N/A
Charge per 1,000 gallons	\$12.45

MINIMUM CHARGE - Base Facility Charge

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

EFFECTIVE DATE – July 31, 2025

TYPE OF FILING – Interim Tariff

RESIDENTIAL SERVICE

RATE SCHEDULE RS

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

<u>Meter Sizes</u>	<u>Base Facility Charge</u>
5/8" x 3/4"	\$26.34
3/4"	N/A
1"	\$65.85
1 1/2"	\$131.71
2"	\$210.73
3"	\$395.13
4"	\$658.55
6"	N/A
8"	N/A
10"	N/A
Charge per 1,000 gallons	
0-3000 gallons	\$9.00
3,001-6,000 gallons	\$16.67
Over 6,000 gallons	\$24.99

MINIMUM CHARGE - Base Facility Charge

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

EFFECTIVE DATE – July 31, 2025

TYPE OF FILING – Interim Tariff

GENERAL SERVICE

RATE SCHEDULE GS

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

<u>Meter Sizes</u>	<u>Base Facility Charge</u>
5/8" x 3/4"	\$23.03
3/4"	N/A
1"	\$57.57
1 1/2"	\$115.15
2"	\$184.24
3"	\$345.44
4"	\$575.73
6"	N/A
8"	N/A
10"	N/A
Charge per 1,000 gallons	\$6.32

MINIMUM CHARGE - Base Facility Charge

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

EFFECTIVE DATE – July 31, 2025

TYPE OF FILING – Interim Tariff

RESIDENTIAL SERVICE

RATE SCHEDULE RS

AVAILABILITY - Available throughout the area served by the Company.

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

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

BILLING PERIOD - Monthly

RATE -

Base Facility Charge

All Meter Sizes \$ 23.03

Charge per 1,000 gallons \$ 6.32

MINIMUM CHARGE - Base Facility Charge

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

EFFECTIVE DATE – July 31, 2025

TYPE OF FILING – Interim Rates

## WATER TARIFF

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

RESIDENTIAL SERVICERATE SCHEDULE RS

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

<u>Meter Sizes</u>	<u>Base Facility Charge</u>
5/8" x 3/4"	\$14.37
3/4"	\$21.56
1"	\$35.94
1 1/2"	\$71.87
2"	\$114.99
3"	\$215.61
4"	\$359.35
6"	\$718.70
8"	N/A
10"	N/A
Charge per 1,000 gallons	
0-5,000 gallons	\$7.39
5,001-10,000	\$9.09
Over 10,000 gallons	\$13.62

MINIMUM CHARGE - Base Facility Charge

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

EFFECTIVE DATE – July 31, 2025

TYPE OF FILING – Interim Tariff

GENERAL SERVICE

RATE SCHEDULE GS

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

<u>Meter Sizes</u>	<u>Base Facility Charge</u>
All Meter Sizes (6 ERCs)	\$388.26
All Meter Sizes (14 ERCs)	\$905.93
All Meter Sizes (17 ERCs)	\$1,100.06
All Meter Sizes (65 ERCs)	\$4,206.10
All Meter Sizes (70 ERCs)	\$4,529.65

MINIMUM CHARGE - Base Facility Charge

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

EFFECTIVE DATE – July 31, 2025

TYPE OF FILING – Interim Tariff

RESIDENTIAL SERVICE

RATE SCHEDULE RS

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

Base Facility Charge

All Meter Sizes	\$ 64.71
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MINIMUM CHARGE - Base Facility Charge

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

EFFECTIVE DATE – July 31, 2025

TYPE OF FILING – Interim Tariff



GENERAL SERVICE

RATE SCHEDULE GS & RS

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

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

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

MINIMUM CHARGE - Base Facility Charge

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

EFFECTIVE DATE – July 31, 2025

TYPE OF FILING – Interim Tariff

GENERAL SERVICE

RATE SCHEDULE GS

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

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

MINIMUM CHARGE - Base Facility Charge

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

EFFECTIVE DATE – July 31, 2025

TYPE OF FILING – Interim Tariff

GENERAL SERVICE

RATE SCHEDULE GS

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

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

MINIMUM CHARGE - Base Facility Charge

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

EFFECTIVE DATE – July 31, 2025

TYPE OF FILING – Interim Tariff

RESIDENTIAL SERVICE

RATE SCHEDULE RS

AVAILABILITY - Available throughout the area served by the Company.

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

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

BILLING PERIOD - Monthly

RATE -

Base Facility Charge

All Meter Sizes \$ 53.22

Charge per 1,000 gallons \$ 11.55

MINIMUM CHARGE - Base Facility Charge

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

EFFECTIVE DATE – July 31, 2025

TYPE OF FILING – Interim Tariff

GENERAL SERVICE

RATE SCHEDULE GS1

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

<u>Meter Sizes</u>	<u>Base Facility Charge</u>
5/8" x 3/4"	\$17.89
3/4"	\$26.83
1"	\$44.72
1 1/4"	\$67.08
1 1/2"	\$89.43
2"	\$143.09
3"	\$286.19
4"	\$447.17
6"	\$894.34
8"	\$1,609.82
10"	\$2,593.59
Charge per 1,000 gallons	\$4.96

MINIMUM CHARGE - Base Facility Charge

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

EFFECTIVE DATE – July 31, 2025

TYPE OF FILING – Interim Tariff

RESIDENTIAL SERVICE

RATE SCHEDULE RS1

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

<u>Meter Sizes</u>	<u>Base Facility Charge</u>
5/8" x 3/4"	\$17.89
3/4"	\$26.83
1"	\$44.72
1 1/4"	\$67.08
1 1/2"	\$89.43
2"	\$143.09
3"	\$286.19
4"	\$447.17
6"	\$894.34
8"	\$1,609.82
10"	\$2,593.59
Charge per 1,000 gallons	
0-5,000 gallons	\$4.16
5,001-10,000 gallons	\$4.53
Over 10,000 gallons	\$9.07

MINIMUM CHARGE - Base Facility Charge

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

EFFECTIVE DATE – July 31, 2025

TYPE OF FILING – Interim Tariff

GENERAL SERVICE

RATE SCHEDULE GS2 & RS2

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

<u>Meter Sizes</u>	<u>Base Facility Charge</u>
5/8" x 3/4"	\$19.63
3/4"	\$29.45
1"	\$49.08
1 1/4"	\$73.61
1 1/2"	\$98.15
2"	\$157.04
3"	\$314.09
4"	\$490.76
6"	\$981.52
8"	\$1,766.74
10"	\$2,846.41
Charge per 1,000 gallons	\$5.19

MINIMUM CHARGE - Base Facility Charge

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

EFFECTIVE DATE – July 31, 2025

TYPE OF FILING – Interim Tariff



GENERAL SERVICE

RATE SCHEDULE GS

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

<u>Meter Sizes</u>	<u>Base Facility Charge</u>
5/8" x 3/4"	\$34.90
3/4"	\$52.35
1"	\$87.25
1 1/2"	\$174.50
2"	\$279.20
3"	\$523.50
4"	\$872.51
6"	\$1,745.02
8"	N/A
10"	N/A
Charge per 1,000 gallons	\$12.31

MINIMUM CHARGE - Base Facility Charge

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

EFFECTIVE DATE – July 31, 2025

TYPE OF FILING – Interim Tariff

RESIDENTIAL SERVICE

RATE SCHEDULE RS

AVAILABILITY - Available throughout the area served by the Company.

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

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

BILLING PERIOD - Monthly

RATE -

Base Facility Charge

All Meter Sizes	\$ 34.90
Charge per 1,000 gallons	\$ 12.31

MINIMUM CHARGE - Base Facility Charge

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

EFFECTIVE DATE – July 31, 2025

TYPE OF FILING – Interim Tariff

GENERAL SERVICE

RATE SCHEDULE GS

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

<u>Meter Sizes</u>	<u>Base Facility Charge</u>
5/8" x 3/4"	\$6.92
3/4"	N/A
1"	\$17.29
1 1/2"	\$34.59
2"	\$55.34
3"	\$103.76
4"	\$172.93
6"	\$345.85
8"	\$553.37
10"	N/A
Charge per 1,000 gallons	\$2.79

MINIMUM CHARGE - Base Facility Charge

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

EFFECTIVE DATE – July 31, 2025

TYPE OF FILING – Interim Tariff

RESIDENTIAL SERVICE

RATE SCHEDULE RS

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

<u>Meter Sizes</u>	<u>Base Facility Charge</u>
5/8" x 3/4"	\$6.92
3/4"	N/A
1"	\$17.29
1 1/2"	\$34.59
2"	\$55.34
3"	\$103.76
4"	\$172.93
6"	\$345.85
8"	\$553.37
10"	N/A
Charge per 1,000 gallons	
0-5,000 gallons	\$2.32
5,001-10,000 gallons	\$3.49
Over 10,000 gallons	\$4.37

MINIMUM CHARGE - Base Facility Charge

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

EFFECTIVE DATE – July 31, 2025

TYPE OF FILING – Interim Tariff

GENERAL SERVICE

RATE SCHEDULE GS

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

<u>Meter Sizes</u>	<u>Base Facility Charge</u>
5/8" x 3/4"	\$17.45
3/4"	N/A
1"	\$43.62
1 1/2"	\$87.25
2"	\$139.59
3"	\$261.74
4"	\$436.23
6"	\$872.45
8"	\$1,395.92
10"	N/A
Charge per 1,000 gallons	\$5.59

MINIMUM CHARGE - Base Facility Charge

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

EFFECTIVE DATE – July 31, 2025

TYPE OF FILING – Interim Tariff

RESIDENTIAL SERVICE

RATE SCHEDULE RS

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

Base Facility Charge

All Meter Sizes	\$ 17.45
Charge per 1,000 gallons	\$ 5.59

MINIMUM CHARGE - Base Facility Charge

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

EFFECTIVE DATE – July 31, 2025

TYPE OF FILING – Interim Rates

GENERAL SERVICE

RATE SCHEDULE GS

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

<u>Meter Sizes</u>	<u>Base Facility Charge</u>
5/8" x 3/4"	\$31.26
3/4"	\$46.90
1"	\$78.16
1 1/2"	\$156.32
2"	\$250.12
3"	\$468.97
4"	\$781.62
6"	\$1,563.25
8"	N/A
10"	N/A
Charge per 1,000 gallons	\$12.24

MINIMUM CHARGE - Base Facility Charge

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

EFFECTIVE DATE – July 31, 2025

TYPE OF FILING – Interim Tariff

RESIDENTIAL SERVICE

RATE SCHEDULE RS

AVAILABILITY - Available throughout the area served by the Company.

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

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

BILLING PERIOD - Monthly

RATE -

<u>Meter Sizes</u>	<u>Base Facility Charge</u>
5/8" x 3/4"	\$31.26
3/4"	\$46.90
1"	\$78.16
1 1/2"	\$156.32
2"	\$250.12
3"	\$468.97
4"	\$781.62
6"	\$1,563.25
8"	N/A
10"	N/A
Charge per 1,000 gallons	
0-6,000 gallons	\$12.24
6,001-10,000 gallons	\$14.01
Over 10,000 gallons	\$20.79

MINIMUM CHARGE - Base Facility Charge

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

EFFECTIVE DATE – July 31, 2025

TYPE OF FILING – Interim Tariff



## WASTEWATER TARIFF

Second Revised Sheet No. 12.0  
 Cancels Original Sheet No. 12.0

GENERAL SERVICERATE SCHEDULE GS

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

<u>Meter Sizes</u>	<u>Base Facility Charge</u>
5/8" x 3/4"	\$38.84
3/4"	\$58.26
1"	\$97.10
1 1/2"	\$194.19
2"	\$310.71
3"	\$582.58
4"	\$970.97
6"	\$1,941.94
8"	N/A
10"	N/A
Charge per 1,000 gallons	\$11.05

MINIMUM CHARGE - Base Facility Charge

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

EFFECTIVE DATE – July 31, 2025

TYPE OF FILING – Interim Tariff

## WASTEWATER TARIFF

Second Revised Sheet No. 13.0  
Cancels Original Sheet No. 13.0RESIDENTIAL SERVICERATE SCHEDULE RS

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

Base Facility Charge

All Meter Sizes \$ 38.84

Charge per 1,000 gallons \$ 10.39  
(8,000 gallon cap)MINIMUM CHARGE - Base Facility Charge

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

EFFECTIVE DATE – July 31, 2025TYPE OF FILING – Interim Rates