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October 15, 2025

VIA Electronic Filing to the Office of Commission Clerk

Florida Public Service Commission
Office of Commission Clerk
2540 Shumard Oak Boulevard
Tallahassee, FL 32399-0850
Attn: Ms. Elisabeth Draper

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 Ms. Draper:

On behalf of CSWR-Florida Utility Operating Company, LLC ("CSWR-Florida"), the following are the Company's responses to Commission staff's October 3, 2025 deficiency letter:

1. Rule 25-30.437(1), Florida Administrative Code (F.A.C.), requires a utility to complete MFRs. The following values were either not present or not correct in the utility's filings as set out by the instructions governing the MFRs. For the following items listed below, please correct the filings to address the errors as well as correct any fallout figures and schedules.

Response: Attachment 1 contains updated Volume I MFRs for the following systems: Aquarina, BFF, Neighborhood, North Peninsula, Rolling Oaks, Sebring Ridge, Sunshine, Tradewinds, Tymber Creek, and the Consolidated model. Attachment 2 contains the Volume II E-14, Billing Analysis Schedules for the same systems.

E-1

a. BFF Wastewater - It appears that the utility shows a 20 percent differential in the wastewater gallonage charge between the residential service and general service customers at the present rates. However, the proposed general service gallonage charge is less than the residential. A 20 percent differential in the gallonage charge of $14.38 results in $17.27.

Please make the change between the proposed residential and general service gallonage charges.

Response: Please see the Company's updated BFF model which corrects a formula error and results in an equivalent increase to the residential and general service charges.

b. Sebring Wastewater - The proposed general service gallonage charge is the same rate of $4.20 as the current general service gallonage charge. The proposed general service gallonage charge should not be less than residential. As mentioned above for BFF wastewater, the Sebring wastewater proposed general service gallonage charge should continue a 20 percent differential in the wastewater gallonage charge between the utility's residential and general service customers.

Response: Please see the Company's updated Sebring model, which reflects an equivalent increase to the residential and general service charges.

c. Tymber Creek Water - The present general service charge of $24.87 for the 1 1/2" meter size appears to be a scrivener's error and does not match the present residential charge of $24.78 for the 1 1/2" meter size. Please provide the appropriate base facility charge for the 1 1/2 inch meter size for both classes of service.

Response: Please see the Company's updated Tymber Creek model which reflects the correction to $24.78.

d. Tymber Creek Wastewater - The utility's proposed general service gallonage charge of $11.05 is also the same gallonage charge as the present general service gallonage charge. Please update the utility's proposed general service gallonage charge.

Response: Please see the Company's updated Tymber Creek model which now applies the same percentage decrease on the general wastewater gallonage charge as the residential wastewater gallonage charge.

E-1 vs. E-2

e. North Peninsula Wastewater - The present rates on revised E-1 do not match the present rates on E-2. The rates indicated on E-2 are not current. The rates on E-1 are current and were effective November 2023. Please update any schedules affected by this change.

Response: Please see the Company's updated North Peninsula model which reflects the correction to the current rates on E-2.

E-2

f. Aquarina Wastewater - The utility's proposed revenues are significantly understated because the gallonage revenue was not calculated on line 17. The wastewater revenues are

understated by approximately $99,000 (10,538.283 x $9.46). Please calculate the proposed gallonage revenue, which will result in the correct total wastewater revenues. Please update any schedules affected by this change.

Response: Please see the Company's updated Aquarina model which reflects the inclusion of an additional $99,732.61 in the gallonage wastewater revenues.

g. Neighborhood Water - The consumption in the 5,001-10,000 and 10,000 and over blocks indicate gallons of 3,275 and 2,317, respectively. However, based on staff's calculation, the total consumption in the second block should be 3,214 and 2,378 in the third block. However, the total number of gallons are correct based on Schedule E-14. Please calculate the correct consumption amount in blocks 2 and 3.

Response: Per the Company's informal conversation with staff on 10/9/25, the Company believes that its values of 3,275 and 2,317 are correct. As such, no changes have been made.

h. Sunshine Water - It appears that Residential 2 and General Service 2 billing determinants are commingled. Please separate the billing determinants for each class of service and provide a billing analysis for Residential 2.

Response: Please see the Company's updated Sunshine Water model which reflects the bifurcation of residential / general service in schedules E1, E2, E14, and the proposed Rate Design.

i. Tradewinds Wastewater - In column 7, the proposed revenues are significantly understated because the gallonage revenue was not calculated correctly. Please see the $71.39, which is incorrect. Based on the number of gallons and the proposed gallonage charge, the gallonage revenues should be $71,376 for residential. Please calculate the proposed residential gallonage revenue, which will result in the correct proposed wastewater revenues.

Response: Please see the Company's updated Tradewinds model which reflects an updated formula to correctly calculate the residential wastewater gallonage revenues.

E-2 vs. E-14

j. Rolling Oaks - The number of gallons indicated on Schedule E-2 do not match gallons on Schedule E-14 because the classes of service on Schedule E-2, pg. 2, are commingled. Please provide separate billing determinants for the general service and residential service.

Response: Please see the Company's updated Rolling Oaks model which reflects the bifurcation of residential / general service in schedules E1, E2, E14, and the proposed Rate Design.

k. Consolidated Wastewater - The total number of bills shown on Schedule E-2, pg. 2, do not match some of the bills shown on Schedule E-14. For instance, the 5/8 inch meter size shown on Schedule E-2, pg. 2, shows 77,756 bills; however, Schedule E-14 for the 5/8 inch meter size shows 68,334 bills. Please provide the correct total number of bills per meter size for wastewater.

Response: The Company has proposed using Equivalent Residential Units (ERUs) to calculate flat wastewater bills for all of its wastewater customers. It appears from the deficiency that, with this methodology, connections with an ERU of 1 should be considered residential and connections with an ERU greater than 1 should be considered general service connections. As such, please see the Company's updated Consolidated filing which updates Schedule E14 to only include billing analysis for connections with an ERU of 1. The Company has linked the E14 schedules to E2 for the ERUs of 1.

In addition, as a supplement to CSWR-Florida's response to item 2.a.(i) of staff's first deficiency letter dated June 27, 2025, included as Attachment 3 is a copy of the finalized map of the Rolling Oaks system.

Thank you for your assistance with this docket and the opportunity to provide additional information in support of the application.

Sincerely,

/s/ Thomas A. Crabb

Thomas A. Crabb
Attorney for CSWR-Florida

cc: Aaron Silas (via email w/encls.)
Walt Trierweiler, Esq. (via email w/encls.)
Austin Watrous, Esq. (via email w/encls.)
Bart Fletcher, Esq. (via email w/encls.)
Charles Rehwinkel, 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

Response to Deficiency Items 1.a. through 1.k.

Financial, Rate and Engineering Minimum Filing Requirements Volume I of MFRs, updated

Includes the following systems:
Aquarina Utilities
BFF Corp.
Neighborhood Utilities
North Peninsula Utilities Corporation
Rolling Oaks Utilities
Sebring Ridge Utilities
Sunshine Utilities of Central Florida
Tradewinds Utilities
Tymber Creek Utilities
Consolidated model

CLASS A
WATER AND/OR WASTEWATER UTILITIES

FINANCIAL, RATE
AND ENGINEERING
MINIMUM FILING REQUIREMENTS

OF

CSWR-Florida Utility Operating Company, LLC - Aquarina Utilities

Docket No. 20250052-WS

VOLUME I (October 14, 2025)

FLORIDA PUBLIC SERVICE COMMISSION

FOR THE

TEST YEAR ENDED: January 31, 2025

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

FLORIDA PUBLIC SERVICE COMMISSION

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

INDEX

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A-2	3	Schedule of Rate Base - Wastewater
A-3	4	Adjustments to Rate Base
A-4	5	Annual Plant Additions and Balances
A-5	6	Water Plant in Service By Primary Account - Potable
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CLASS A WATER AND/OR WASTEWATER UTILITIES
FINANCIAL, RATE AND ENGINEERING
MINIMUM FILING REQUIREMENTS

INDEX

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

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Schedule of Water Rate Base | **Florida Public Service Commissio**

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

Schedule: A-1 (Potable)
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	1,832,238	-	1,832,238	A-5
2	Utility Land & Land Rights	83,093	-	83,093	A-5
3	Less: Non-Used & Useful Plant	-	-	-	A-7
4	Construction Work in Progress	-	-	-	-
5	Less: Accumulated Depreciation	(1,310,526)	-	(1,310,526)	A-9
6	Less: CIAC	(421,159)	-	(421,159)	A-12
7	Accumulated Amortization of CIAC	280,041	-	280,041	A-14
8	Acquisition Adjustments	1,145,736	-	1,145,736	-
9	Accum. Amort. of Acq. Adjustments	-	-	-	-
10	Advances For Construction	-	-	-	A-16
11	Working Capital Allowance	-	-	-	A-17
12	Total Rate Base	1,609,423	-	1,609,423	

Schedule of Water Rate Base | **Florida Public Service Commissio**

Company: CSWR-Florida (Aquarina) | **Schedule: A-1 (Non-Potable)**
Docket No.: 20250052 | **Page 1 of 1**
Test Year Ended: 1/31/2025 | **Preparer: Brent Thies**
Interim [ ] Final [X]
Historical [X] Projected [ ]

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

Line No.	(1) Description	(2) Balance Per Books	(3) Utility Adjustments	(4) Adjusted Utility Balance	(5) Supporting Schedule(s)
1	Utility Plant in Service	1,168,579	-	1,168,579	A-5
2	Utility Land & Land Rights	27,487	-	27,487	A-5
3	Less: Non-Used & Useful Plant	-	-	-	A-7
4	Construction Work in Progress	-	-	-	-
5	Less: Accumulated Depreciation	(876,958)	-	(876,958)	A-9
6	Less: CIAC	-	-	-	A-12
7	Accumulated Amortization of CIAC	-	-	-	A-14
8	Acquisition Adjustments	863,567	-	863,567	-
9	Accum. Amort. of Acq. Adjustments	-	-	-	-
10	Advances For Construction	-	-	-	A-16
11	Working Capital Allowance	-	-	-	A-17
12	Total Rate Base	1,182,675	-	1,182,675	

Schedule of Wastewater Rate Base | **Florida Public Service Commissior**

Company: CSWR-Florida (Aquarina)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Interim [ ] Final [X]
Historical [X] 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	-	1,227,079	A-6
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)	-	(742,009)	A-10
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	-	-	-	A-17
12	Total Rate Base	770,931	-	770,931	

Schedule of Adjustments to Rate Base **Florida Public Service Commission**

Company: CSWR-Florida (Aquarina)
Docket No.: 20250052 **Schedule: A-3**
Test Year Ended: 1/31/2025 **Page 1 of 1**
Interim [ ] Final [X] **Preparer: Brent Thies**
Historical [X] Projected [ ]

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

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

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

Florida Public Service Commission

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

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

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

Line No.	Description	Year-End Balance Water-P	Water-NP	Wastewater
1	5/16/2022 Balance	1,636,227	1,105,477	1,674,605
2	2022 Additions	-	-	-
3	2022 Retirements	(42,254)	(653)	(783,780)
4	2022 Adjustments			
5	01/31/2023 Balance	1,593,973	1,104,824	890,825
6	2023 Additions	94,843	15,782	98,684
7	2023 Retirements			
8	2023 Adjustments			
9	1/31/2024 Balance	1,688,816	1,120,606	989,509
10	2024 Additions	454,080	150,626	625,641
11	2024 Retirements			
12	2024 Adjustments			
13	01/31/2025 Balance	2,142,897	1,271,232	1,615,150
14	19__ Additions			
15	19__ Retirements			
16	19__ Adjustments			
17	__/__/__ Balance			
18	19__ Additions			
19	19__ Retirements			
20	19__ Adjustments			
21	01/31/2025 Balance	2,142,897	1,271,232	1,615,150

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

Schedule of Water Plant in Service By Primary Account
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: A-5 (Potable)
Page 1 of 3
Preparer: Brent Thies

Recap Schedules: A-1, A-4

Line No.	Account No. and Name	(1) Test Year Average Bal	(2) Non-Used Useful %	(3) Non-Used Amount	(4)
1	INTANGIBLE PLANT				
2	301.1 Organization	-			
3	302.1 Franchises	-			
4	339.1 Other Plant & Misc. Equipment	-			
5	SOURCE OF SUPPLY AND PUMPING PLANT				
6	303.2 Land & Land Rights	83,093			
7	304.2 Structures & Improvements	71,503			
8	305.2 Collect. & Impound. Reservoirs	-			
9	306.2 Lake, River & Other Intakes	-			
10	307.2 Wells & Springs	140,135			
11	308.2 Infiltration Galleries & Tunnels	-			
12	309.2 Supply Mains	21,669			
13	310.2 Power Generation Equipment	8,261			
14	311.2 Pumping Equipment	72,580			
15	339.2 Other Plant & Misc. Equipment	-			
16	WATER TREATMENT PLANT				
17	303.3 Land & Land Rights	-			
18	304.3 Structures & Improvements	-			
19	320.3 Water Treatment Equipment	357,947			
20	339.3 Other Plant & Misc. Equipment	-			
21	TRANSMISSION & DISTRIBUTION PLANT				
22	303.4 Land & Land Rights	-			
23	304.4 Structures & Improvements	-			
24	330.4 Distr. Reservoirs & Standpipes	642,152			
25	331.4 Transm. & Distribution Mains	234,300			
26	333.4 Services	73,127			
27	334.4 Meters & Meter Installations	161,892			
28	335.4 Hydrants	4,408			
29	339.4 Other Plant & Misc. Equipment	1,530			
30	GENERAL PLANT				
31	303.5 Land & Land Rights	-			
32	304.5 Structures & Improvements	-			
33	340.5 Office Furniture & Equipment	-			
34	341.5 Transportation Equipment	-			
35	342.5 Stores Equipment	-			
36	343.5 Tools, Shop & Garage Equipment	900			
37	344.5 Laboratory Equipment	2,000			
38	345.5 Power Operated Equipment	-			
39	346.5 Communication Equipment	39,833			
40	347.5 Miscellaneous Equipment	-			
41	348.5 Other Tangible Plant	-			
42	TOTAL	$ 1,915,331	$ -	$ -	

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

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

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

Florida Public Service Commission

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

Recap Schedules: A-1, A-4

Line No.	(1) Account No. and Name	(2) Prior Year	(3) Month # 1	(4) Month # 2	(5) Month # 3	(6) Month # 4	(7) Month # 5	(8) Month # 6
1	INTANGIBLE PLANT							
2	301.1 Organization	-	-	-	-	-	-	-
3	302.1 Franchises	-	-	-	-	-	-	-
4	339.1 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
5	SOURCE OF SUPPLY AND PUMPING PLANT							
6	303.2 Land & Land Rights	83,093	83,093	83,093	83,093	83,093	83,093	83,093
7	304.2 Structures & Improvements	31,638	31,638	31,638	42,873	42,873	42,873	42,873
8	305.2 Collect. & Impound. Reservoirs	-	-	-	-	-	-	-
9	306.2 Lake, River & Other Intakes	-	-	-	-	-	-	-
10	307.2 Wells & Springs	116,507	116,507	116,507	116,507	116,507	116,507	116,507
11	308.2 Infiltration Galleries & Tunnels	-	-	-	-	-	-	-
12	309.2 Supply Mains	2,057	2,057	2,057	21,773	21,773	21,773	21,773
13	310.2 Power Generation Equipment	2,895	2,895	2,895	4,526	4,526	4,526	4,526
14	311.2 Pumping Equipment	61,920	61,920	61,920	73,405	73,405	73,405	73,405
15	339.2 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
16	WATER TREATMENT PLANT							
17	303.3 Land & Land Rights	-	-	-	-	-	-	-
18	304.3 Structures & Improvements	-	-	-	-	-	-	-
19	320.3 Water Treatment Equipment	357,287	357,287	357,287	357,287	357,287	357,287	357,287
20	339.3 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
21	TRANSMISSION & DISTRIBUTION PLANT							
22	303.4 Land & Land Rights	-	-	-	-	-	-	-
23	304.4 Structures & Improvements	-	-	-	-	-	-	-
24	330.4 Distr. Reservoirs & Standpipes	625,448	625,448	625,448	625,448	625,448	625,448	625,448
25	331.4 Transm. & Distribution Mains	163,984	163,984	163,984	163,984	163,984	163,984	163,984
26	333.4 Services	65,428	65,428	65,428	75,437	75,437	75,437	75,437
27	334.4 Meters & Meter Installations	143,061	143,061	143,061	144,039	144,039	144,039	144,039
28	335.4 Hydrants	4,408	4,408	4,408	4,408	4,408	4,408	4,408
29	339.4 Other Plant & Misc. Equipment	1,530	1,530	1,530	1,530	1,530	1,530	1,530
30	GENERAL PLANT							
31	303.5 Land & Land Rights	-	-	-	-	-	-	-
32	304.5 Structures & Improvements	-	-	-	-	-	-	-
33	340.5 Office Furniture & Equipment	-	-	-	-	-	-	-
34	341.5 Transportation Equipment	-	-	-	-	-	-	-
35	342.5 Stores Equipment	-	-	-	-	-	-	-
36	343.5 Tools, Shop & Garage Equipment	900	900	900	900	900	900	900
37	344.5 Laboratory Equipment	2,000	2,000	2,000	2,000	2,000	2,000	2,000
38	345.5 Power Operated Equipment	-	-	-	-	-	-	-
39	346.5 Communication Equipment	26,660	26,660	26,660	26,660	26,660	26,660	26,660
40	347.5 Miscellaneous Equipment	-	-	-	-	-	-	-
41	348.5 Other Tangible Plant	-	-	-	-	-	-	-
42	TOTAL	$ 1,688,816	$ 1,688,816	$ 1,688,816	$ 1,743,869	$ 1,743,869	$ 1,743,869	$ 1,743,869

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

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

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

Florida Public Service Commission

Schedule: A-5 (Potable)
Page 3 of 3
Preparer: Brent Thies

Recap Schedules: A-1, A-4

Line No.	(1) Account No. and Name	(9) Month # 7	(10) Month # 8	(11) Month # 9	(12) Month # 10	(13) Month # 11	(14) Month # 12	(15) Average Balance
1	INTANGIBLE PLANT							
2	301.1 Organization	-	-	-	-	-	-	-
3	302.1 Franchises	-	-	-	-	-	-	-
4	339.1 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
5	SOURCE OF SUPPLY AND PUMPING PLANT							
6	303.2 Land & Land Rights	83,093	83,093	83,093	83,093	83,093	83,093	83,093
7	304.2 Structures & Improvements	110,523	110,523	110,523	110,523	110,523	110,523	71,503
8	305.2 Collect. & Impound. Reservoirs	-	-	-	-	-	-	-
9	306.2 Lake, River & Other Intakes	-	-	-	-	-	-	-
10	307.2 Wells & Springs	167,700	167,700	167,700	167,700	167,700	167,700	140,135
11	308.2 Infiltration Galleries & Tunnels	-	-	-	-	-	-	-
12	309.2 Supply Mains	31,406	31,406	31,406	31,406	31,406	31,406	21,669
13	310.2 Power Generation Equipment	13,435	13,435	13,435	13,435	13,435	13,435	8,261
14	311.2 Pumping Equipment	77,361	77,361	77,361	77,361	77,361	77,361	72,580
15	339.2 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
16	WATER TREATMENT PLANT							
17	303.3 Land & Land Rights	-	-	-	-	-	-	-
18	304.3 Structures & Improvements	-	-	-	-	-	-	-
19	320.3 Water Treatment Equipment	358,717	358,717	358,717	358,717	358,717	358,717	357,947
20	339.3 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
21	TRANSMISSION & DISTRIBUTION PLANT							
22	303.4 Land & Land Rights	-	-	-	-	-	-	-
23	304.4 Structures & Improvements	-	-	-	-	-	-	-
24	330.4 Distr. Reservoirs & Standpipes	661,640	661,640	661,640	661,640	661,640	661,640	642,152
25	331.4 Transm. & Distribution Mains	316,334	316,334	316,334	316,334	316,334	316,334	234,300
26	333.4 Services	75,437	75,437	75,437	75,437	75,437	75,437	73,127
27	334.4 Meters & Meter Installations	183,210	183,210	183,210	183,210	183,210	183,210	161,892
28	335.4 Hydrants	4,408	4,408	4,408	4,408	4,408	4,408	4,408
29	339.4 Other Plant & Misc. Equipment	1,530	1,530	1,530	1,530	1,530	1,530	1,530
30	GENERAL PLANT							
31	303.5 Land & Land Rights	-	-	-	-	-	-	-
32	304.5 Structures & Improvements	-	-	-	-	-	-	-
33	340.5 Office Furniture & Equipment	-	-	-	-	-	-	-
34	341.5 Transportation Equipment	-	-	-	-	-	-	-
35	342.5 Stores Equipment	-	-	-	-	-	-	-
36	343.5 Tools, Shop & Garage Equipment	900	900	900	900	900	900	900
37	344.5 Laboratory Equipment	2,000	2,000	2,000	2,000	2,000	2,000	2,000
38	345.5 Power Operated Equipment	-	-	-	-	-	-	-
39	346.5 Communication Equipment	55,201	55,201	55,201	55,201	55,201	55,201	39,833
40	347.5 Miscellaneous Equipment	-	-	-	-	-	-	-
41	348.5 Other Tangible Plant	-	-	-	-	-	-	-
42	TOTAL	$ 2,142,897	2,142,897	2,142,897	2,142,897	2,142,897	2,142,897	$ 1,915,331

Schedule of Water Plant in Service By Primary Account
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: A-5 (Non-Potable)
Page 1 of 3
Preparer: Brent Thies

Recap Schedules: A-1, A-4

Line No.	Account No. and Name	(1) Test Year Average Bal	(2) Non-Used Useful %	(3) Non-Used Amount
1	INTANGIBLE PLANT			
2	301.1 Organization	-		
3	302.1 Franchises	-		
4	339.1 Other Plant & Misc. Equipment	-		
5	SOURCE OF SUPPLY AND PUMPING PLANT			
6	303.2 Land & Land Rights	27,487		
7	304.2 Structures & Improvements	27,338		
8	305.2 Collect. & Impound. Reservoirs	-		
9	306.2 Lake, River & Other Intakes	-		
10	307.2 Wells & Springs	115,430		
11	308.2 Infiltration Galleries & Tunnels	-		
12	309.2 Supply Mains	24,251		
13	310.2 Power Generation Equipment	8,261		
14	311.2 Pumping Equipment	115,351		
15	339.2 Other Plant & Misc. Equipment	-		
16	WATER TREATMENT PLANT			
17	303.3 Land & Land Rights	-		
18	304.3 Structures & Improvements	-		
19	320.3 Water Treatment Equipment	47,193		
20	339.3 Other Plant & Misc. Equipment	-		
21	TRANSMISSION & DISTRIBUTION PLANT			
22	303.4 Land & Land Rights	-		
23	304.4 Structures & Improvements	-		
24	330.4 Distr. Reservoirs & Standpipes	520,638		
25	331.4 Transm. & Distribution Mains	173,048		
26	333.4 Services	-		
27	334.4 Meters & Meter Installations	107,789		
28	335.4 Hydrants	16,577		
29	339.4 Other Plant & Misc. Equipment	631		
30	GENERAL PLANT			
31	303.5 Land & Land Rights	-		
32	304.5 Structures & Improvements	-		
33	340.5 Office Furniture & Equipment	-		
34	341.5 Transportation Equipment	-		
35	342.5 Stores Equipment	-		
36	343.5 Tools, Shop & Garage Equipment	-		
37	344.5 Laboratory Equipment	-		
38	345.5 Power Operated Equipment	-		
39	346.5 Communication Equipment	12,072		
40	347.5 Miscellaneous Equipment	-		
41	348.5 Other Tangible Plant	-		
42	TOTAL	$ 1,196,067	$ -	$ -

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

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

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

Florida Public Service Commission

Schedule: A-5 (Non-Potable)
Page 2 of 3
Preparer: Brent Thies

Recap Schedules: A-1, A-4

Line No.	(1) Account No. and Name	(2) Prior Year	(3) Month # 1	(4) Month # 2	(5) Month # 3	(6) Month # 4	(7) Month # 5	(8) Month # 6
1	INTANGIBLE PLANT							
2	301.1 Organization	-	-	-	-	-	-	-
3	302.1 Franchises	-	-	-	-	-	-	-
4	339.1 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
5	SOURCE OF SUPPLY AND PUMPING PLANT							
6	303.2 Land & Land Rights	27,487	27,487	27,487	27,487	27,487	27,487	27,487
7	304.2 Structures & Improvements	1,661	1,661	1,661	4,326	4,326	4,326	4,326
8	305.2 Collect. & Impound. Reservoirs	-	-	-	-	-	-	-
9	306.2 Lake, River & Other Intakes	-	-	-	-	-	-	-
10	307.2 Wells & Springs	115,430	115,430	115,430	115,430	115,430	115,430	115,430
11	308.2 Infiltration Galleries & Tunnels	-	-	-	-	-	-	-
12	309.2 Supply Mains	23,143	23,143	23,143	23,143	23,143	23,143	23,143
13	310.2 Power Generation Equipment	2,895	2,895	2,895	4,526	4,526	4,526	4,526
14	311.2 Pumping Equipment	115,351	115,351	115,351	115,351	115,351	115,351	115,351
15	339.2 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
16	WATER TREATMENT PLANT							
17	303.3 Land & Land Rights	-	-	-	-	-	-	-
18	304.3 Structures & Improvements	-	-	-	-	-	-	-
19	320.3 Water Treatment Equipment	41,860	41,860	41,860	44,623	44,623	44,623	44,623
20	339.3 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
21	TRANSMISSION & DISTRIBUTION PLANT							
22	303.4 Land & Land Rights	-	-	-	-	-	-	-
23	304.4 Structures & Improvements	-	-	-	-	-	-	-
24	330.4 Distr. Reservoirs & Standpipes	512,792	512,792	512,792	512,792	512,792	512,792	512,792
25	331.4 Transm. & Distribution Mains	163,624	163,624	163,624	175,875	175,875	175,875	175,875
26	333.4 Services	-	-	-	-	-	-	-
27	334.4 Meters & Meter Installations	105,681	105,681	105,681	105,681	105,681	105,681	105,681
28	335.4 Hydrants	10,050	10,050	10,050	10,050	10,050	10,050	10,050
29	339.4 Other Plant & Misc. Equipment	631	631	631	631	631	631	631
30	GENERAL PLANT							
31	303.5 Land & Land Rights	-	-	-	-	-	-	-
32	304.5 Structures & Improvements	-	-	-	-	-	-	-
33	340.5 Office Furniture & Equipment	-	-	-	-	-	-	-
34	341.5 Transportation Equipment	-	-	-	-	-	-	-
35	342.5 Stores Equipment	-	-	-	-	-	-	-
36	343.5 Tools, Shop & Garage Equipment	-	-	-	-	-	-	-
37	344.5 Laboratory Equipment	-	-	-	-	-	-	-
38	345.5 Power Operated Equipment	-	-	-	-	-	-	-
39	346.5 Communication Equipment	-	-	-	-	-	-	-
40	347.5 Miscellaneous Equipment	-	-	-	-	-	-	-
41	348.5 Other Tangible Plant	-	-	-	-	-	-	-
42	TOTAL	$ 1,120,606	$ 1,120,606	$ 1,120,606	$ 1,139,915	$ 1,139,915	$ 1,139,915	$ 1,139,915

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

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

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

Florida Public Service Commission

Schedule: A-5 (Non-Potable)
Page 3 of 3
Preparer: Brent Thies

Recap Schedules: A-1, A-4

Line No.	(1) Account No. and Name	(9) Month # 7	(10) Month # 8	(11) Month # 9	(12) Month # 10	(13) Month # 11	(14) Month # 12	(15) Average Balance
1	INTANGIBLE PLANT							
2	301.1 Organization	-	-	-	-	-	-	-
3	302.1 Franchises	-	-	-	-	-	-	-
4	339.1 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
5	SOURCE OF SUPPLY AND PUMPING PLANT							
6	303.2 Land & Land Rights	27,487	27,487	27,487	27,487	27,487	27,487	27,487
7	304.2 Structures & Improvements	55,519	55,519	55,519	55,519	55,519	55,519	27,338
8	305.2 Collect. & Impound. Reservoirs	-	-	-	-	-	-	-
9	306.2 Lake, River & Other Intakes	-	-	-	-	-	-	-
10	307.2 Wells & Springs	115,430	115,430	115,430	115,430	115,430	115,430	115,430
11	308.2 Infiltration Galleries & Tunnels	-	-	-	-	-	-	-
12	309.2 Supply Mains	25,543	25,543	25,543	25,543	25,543	25,543	24,251
13	310.2 Power Generation Equipment	13,435	13,435	13,435	13,435	13,435	13,435	8,261
14	311.2 Pumping Equipment	115,351	115,351	115,351	115,351	115,351	115,351	115,351
15	339.2 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
16	WATER TREATMENT PLANT							
17	303.3 Land & Land Rights	-	-	-	-	-	-	-
18	304.3 Structures & Improvements	-	-	-	-	-	-	-
19	320.3 Water Treatment Equipment	51,572	51,572	51,572	51,572	51,572	51,572	47,193
20	339.3 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
21	TRANSMISSION & DISTRIBUTION PLANT							
22	303.4 Land & Land Rights	-	-	-	-	-	-	-
23	304.4 Structures & Improvements	-	-	-	-	-	-	-
24	330.4 Distr. Reservoirs & Standpipes	529,792	529,792	529,792	529,792	529,792	529,792	520,638
25	331.4 Transm. & Distribution Mains	175,875	175,875	175,875	175,875	175,875	175,875	173,048
26	333.4 Services	-	-	-	-	-	-	-
27	334.4 Meters & Meter Installations	110,248	110,248	110,248	110,248	110,248	110,248	107,789
28	335.4 Hydrants	24,191	24,191	24,191	24,191	24,191	24,191	16,577
29	339.4 Other Plant & Misc. Equipment	631	631	631	631	631	631	631
30	GENERAL PLANT							
31	303.5 Land & Land Rights	-	-	-	-	-	-	-
32	304.5 Structures & Improvements	-	-	-	-	-	-	-
33	340.5 Office Furniture & Equipment	-	-	-	-	-	-	-
34	341.5 Transportation Equipment	-	-	-	-	-	-	-
35	342.5 Stores Equipment	-	-	-	-	-	-	-
36	343.5 Tools, Shop & Garage Equipment	-	-	-	-	-	-	-
37	344.5 Laboratory Equipment	-	-	-	-	-	-	-
38	345.5 Power Operated Equipment	-	-	-	-	-	-	-
39	346.5 Communication Equipment	26,157	26,157	26,157	26,157	26,157	26,157	12,072
40	347.5 Miscellaneous Equipment	-	-	-	-	-	-	-
41	348.5 Other Tangible Plant	-	-	-	-	-	-	-
42	TOTAL	$ 1,271,232	1,271,232	1,271,232	1,271,232	1,271,232	1,271,232	$ 1,196,067

Schedule of Wastewater Plant in Service By Primary Account
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: A-6
Page 1 of 3
Preparer: Brent Thies

Recap Schedules: A-2, A-4

Line No.	(1) Account No. and Name	(2) Test Year Average Bal	(3) Non-Used Useful %	(4) Non-Used Amount
1	INTANGIBLE PLANT			
2	351.1 Organization	1,050		
3	352.1 Franchises	-		
4	389.1 Other Plant & Misc. Equipment	-		
5	COLLECTION PLANT			
6	353.2 Land & Land Rights	67,076		
7	354.2 Structures & Improvements	113,803		
8	360.2 Collection Wastewaters - Force	259,335		
9	361.2 Collection Wastewaters - Gravity	387,420		
10	362.2 Special Collecting Structures	-		
11	363.2 Services to Customers	172,364		
12	364.2 Flow Measuring Devices	-		
13	365.2 Flow Measuring Installations	-		
14	389.2 Other Plant & Misc. Equipment	-		
15	SYSTEM PUMPING PLANT			
16	353.3 Land & Land Rights	-		
17	354.3 Structures & Improvements	-		
18	370.3 Receiving Wells	-		
19	371.3 Pumping Equipment	51,367		
20	389.3 Other Plant & Misc. Equipment	-		
21	TREATMENT AND DISPOSAL PLANT			
22	353.4 Land & Land Rights	-		
23	354.4 Structures & Improvements	-		
24	380.4 Treatment & Disposal Equipment	63,073		
25	381.4 Plant Wastewaters	-		
26	382.4 Outfall Wastewater Lines	144,908		
27	389.4 Other Plant & Misc. Equipment	5,965		
28	GENERAL PLANT			
29	353.5 Land & Land Rights	-		
30	354.5 Structures & Improvements	-		
31	390.5 Office Furniture & Equipment	-		
32	391.5 Transportation Equipment	-		
33	392.5 Stores Equipment	-		
34	393.5 Tools, Shop & Garage Equipment	503		
35	394.5 Laboratory Equipment	2,112		
36	395.5 Power Operated Equipment	-		
37	396.5 Communication Equipment	25,179		
38	397.5 Miscellaneous Equipment	-		
39	398.5 Other Tangible Plant	-		
40	TOTAL	$ 1,294,156	$ -	$ -

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

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

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

Florida Public Service Commission

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

Recap Schedules: A-2, A-4

Line No.	(1) Account No. and Name	(2) Prior Year	(3) Month # 1	(4) Month # 2	(5) Month # 3	(6) Month # 4	(7) Month # 5	(8) Month # 6
1	INTANGIBLE PLANT							
2	351.1 Organization	1,050	1,050	1,050	1,050	1,050	1,050	1,050
3	352.1 Franchises	-	-	-	-	-	-	-
4	389.1 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
5	COLLECTION PLANT							
6	353.2 Land & Land Rights	67,076	67,076	67,076	67,076	67,076	67,076	67,076
7	354.2 Structures & Improvements	43,298	43,298	43,298	50,507	50,507	50,507	50,507
8	360.2 Collection Wastewaters - Force	169,985	169,985	169,985	169,985	169,985	169,985	169,985
9	361.2 Collection Wastewaters - Gravity	334,954	334,954	334,954	346,107	346,107	346,107	346,107
10	362.2 Special Collecting Structures	-	-	-	-	-	-	-
11	363.2 Services to Customers	170,960	170,960	170,960	172,785	172,785	172,785	172,785
12	364.2 Flow Measuring Devices	-	-	-	-	-	-	-
13	365.2 Flow Measuring Installations	-	-	-	-	-	-	-
14	389.2 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
15	SYSTEM PUMPING PLANT							
16	353.3 Land & Land Rights	-	-	-	-	-	-	-
17	354.3 Structures & Improvements	-	-	-	-	-	-	-
18	370.3 Receiving Wells	-	-	-	-	-	-	-
19	371.3 Pumping Equipment	34,036	34,036	34,036	50,078	50,078	50,078	50,078
20	389.3 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
21	TREATMENT AND DISPOSAL PLANT							
22	353.4 Land & Land Rights	-	-	-	-	-	-	-
23	354.4 Structures & Improvements	-	-	-	-	-	-	-
24	380.4 Treatment & Disposal Equipment	7,530	7,530	7,530	22,941	22,941	22,941	22,941
25	381.4 Plant Wastewaters	-	-	-	-	-	-	-
26	382.4 Outfall Wastewater Lines	144,908	144,908	144,908	144,908	144,908	144,908	144,908
27	389.4 Other Plant & Misc. Equipment	3,333	3,333	3,333	3,333	3,333	3,333	3,333
28	GENERAL PLANT							
29	353.5 Land & Land Rights	-	-	-	-	-	-	-
30	354.5 Structures & Improvements	-	-	-	-	-	-	-
31	390.5 Office Furniture & Equipment	-	-	-	-	-	-	-
32	391.5 Transportation Equipment	-	-	-	-	-	-	-
33	392.5 Stores Equipment	-	-	-	-	-	-	-
34	393.5 Tools, Shop & Garage Equipment	-	-	-	-	-	-	-
35	394.5 Laboratory Equipment	565	565	565	565	565	565	565
36	395.5 Power Operated Equipment	-	-	-	-	-	-	-
37	396.5 Communication Equipment	11,814	11,814	11,814	11,814	11,814	11,814	11,814
38	397.5 Miscellaneous Equipment	-	-	-	-	-	-	-
39	398.5 Other Tangible Plant	-	-	-	-	-	-	-
40	TOTAL	$ 989,509	$ 989,509	$ 989,509	$ 1,041,149	$ 1,041,149	$ 1,041,149	$ 1,041,149

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

Florida Public Service Commission

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

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

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

Recap Schedules: A-2, A-4

Line No.	(1) Account No. and Name	(9) Month # 7	(10) Month # 8	(11) Month # 9	(12) Month # 10	(13) Month # 11	(14) Month # 12	(15) Balance
1	INTANGIBLE PLANT							
2	351.1 Organization	1,050	1,050	1,050	1,050	1,050	1,050	1,050
3	352.1 Franchises	-	-	-	-	-	-	-
4	389.1 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
5	COLLECTION PLANT							
6	353.2 Land & Land Rights	67,076	67,076	67,076	67,076	67,076	67,076	67,076
7	354.2 Structures & Improvements	191,254	191,254	191,254	191,254	191,254	191,254	113,803
8	360.2 Collection Wastewaters - Force	363,577	363,577	363,577	363,577	363,577	363,577	259,335
9	361.2 Collection Wastewaters - Gravity	441,195	441,195	441,195	441,195	441,195	441,195	387,420
10	362.2 Special Collecting Structures	-	-	-	-	-	-	-
11	363.2 Services to Customers	172,785	172,785	172,785	172,785	172,785	172,785	172,364
12	364.2 Flow Measuring Devices	-	-	-	-	-	-	-
13	365.2 Flow Measuring Installations	-	-	-	-	-	-	-
14	389.2 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
15	SYSTEM PUMPING PLANT							
16	353.3 Land & Land Rights	-	-	-	-	-	-	-
17	354.3 Structures & Improvements	-	-	-	-	-	-	-
18	370.3 Receiving Wells	-	-	-	-	-	-	-
19	371.3 Pumping Equipment	60,891	60,891	60,891	60,891	60,891	60,891	51,367
20	389.3 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
21	TREATMENT AND DISPOSAL PLANT							
22	353.4 Land & Land Rights	-	-	-	-	-	-	-
23	354.4 Structures & Improvements	-	-	-	-	-	-	-
24	380.4 Treatment & Disposal Equipment	117,599	117,599	117,599	117,599	117,599	117,599	63,073
25	381.4 Plant Wastewaters	-	-	-	-	-	-	-
26	382.4 Outfall Wastewater Lines	144,908	144,908	144,908	144,908	144,908	144,908	144,908
27	389.4 Other Plant & Misc. Equipment	9,036	9,036	9,036	9,036	9,036	9,036	5,965
28	GENERAL PLANT							
29	353.5 Land & Land Rights	-	-	-	-	-	-	-
30	354.5 Structures & Improvements	-	-	-	-	-	-	-
31	390.5 Office Furniture & Equipment	-	-	-	-	-	-	-
32	391.5 Transportation Equipment	-	-	-	-	-	-	-
33	392.5 Stores Equipment	-	-	-	-	-	-	-
34	393.5 Tools, Shop & Garage Equipment	1,090	1,090	1,090	1,090	1,090	1,090	503
35	394.5 Laboratory Equipment	3,918	3,918	3,918	3,918	3,918	3,918	2,112
36	395.5 Power Operated Equipment	-	-	-	-	-	-	-
37	396.5 Communication Equipment	40,773	40,773	40,773	40,773	40,773	40,773	25,179
38	397.5 Miscellaneous Equipment	-	-	-	-	-	-	-
39	398.5 Other Tangible Plant	-	-	-	-	-	-	-
40	TOTAL	$ 1,615,150	1,615,150	1,615,150	1,615,150	1,615,150	1,615,150	$ 1,294,156

Non-Used and Useful Plant - Summary

Florida Public Service Commission

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

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

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

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

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

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

Florida Public Service Commission

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

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

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

Line No.	Description	Year-End Balance Water-P	Water-NP	Wastewater
1	05/16/2022 Balance	1,272,308	840,915	1,476,196
2	2022 Additions	24,459	11,678	11,492
3	2022 Retirements	(42,227)	(608)	(767,378)
4	2022 Adjustments			
5	01/31/2023 Balance	1,254,540	851,985	720,310
6	2023 Additions	35,340	15,946	11,533
7	2023 Retirements			
8	2023 Adjustments			
9	1/31/2024 Balance	1,289,880	867,931	731,843
10	2024 Additions	44,762	19,521	25,811
11	2024 Retirements			
12	2024 Adjustments			
13	01/31/2025 Balance	1,334,642	887,452	757,653
14	19__ Additions			
15	19__ Retirements			
16	19__ Adjustments			
17	__/__/____ Balance			
18	19__ Additions			
19	19__ Retirements			
20	19__ Adjustments			
21	01/31/2025 Balance	1,334,642	887,452	757,653

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

Schedule of Water Accumulated Depreciation By Primary Account
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: A-9 (Potable)
Page 1 of 3
Preparer: Brent Thies

Recap Schedules: A-1, A-8

Line No.	(1) Account No. and Name	(2) Test Year Average Bal	(3) Non-Used Useful %	(4) Non-Used Amount
1	INTANGIBLE PLANT			
2	301.1 Organization	-		-
3	302.1 Franchises	-		-
4	339.1 Other Plant & Misc. Equipment	-		-
5	SOURCE OF SUPPLY AND PUMPING PLANT			-
6	303.2 Land & Land Rights	-		-
7	304.2 Structures & Improvements	9,540		-
8	305.2 Collect. & Impound. Reservoirs	-		-
9	306.2 Lake, River & Other Intakes	-		-
10	307.2 Wells & Springs	116,507		-
11	308.2 Infiltration Galleries & Tunnels	-		-
12	309.2 Supply Mains	788		-
13	310.2 Power Generation Equipment	241		-
14	311.2 Pumping Equipment	29,166		-
15	339.2 Other Plant & Misc. Equipment	-		-
16	WATER TREATMENT PLANT			-
17	303.3 Land & Land Rights	-		-
18	304.3 Structures & Improvements	-		-
19	320.3 Water Treatment Equipment	347,331		-
20	339.3 Other Plant & Misc. Equipment	-		-
21	TRANSMISSION & DISTRIBUTION PLANT			-
22	303.4 Land & Land Rights	-		-
23	304.4 Structures & Improvements	-		-
24	330.4 Distr. Reservoirs & Standpipes	625,580		-
25	331.4 Transm. & Distribution Mains	82,541		-
26	333.4 Services	29,342		-
27	334.4 Meters & Meter Installations	60,101		-
28	335.4 Hydrants	-		-
29	339.4 Other Plant & Misc. Equipment	3,739		-
30	GENERAL PLANT			-
31	303.5 Land & Land Rights	-		-
32	304.5 Structures & Improvements	-		-
33	340.5 Office Furniture & Equipment	-		-
34	341.5 Transportation Equipment	-		-
35	342.5 Stores Equipment	-		-
36	343.5 Tools, Shop & Garage Equipment	561		-
37	344.5 Laboratory Equipment	1,375		-
38	345.5 Power Operated Equipment	-		-
39	346.5 Communication Equipment	3,717		-
40	347.5 Miscellaneous Equipment	-		-
41	348.5 Other Tangible Plant	-		-
42	TOTAL	$ 1,310,526	$ -	$ -

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

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

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

Florida Public Service Commission

Schedule: A-9 (Potable)
Page 2 of 3
Preparer: Brent Thies

Recap Schedules: A-1, A-8

Line No.	(1) Account No. and Name	(2) Prior Year	(3) Month # 1	(4) Month # 2	(5) Month # 3	(6) Month # 4	(7) Month # 5	(8) Month # 6
1	INTANGIBLE PLANT							
2	301.1 Organization	-	-	-	-	-	-	-
3	302.1 Franchises	-	-	-	-	-	-	-
4	339.1 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
5	SOURCE OF SUPPLY AND PUMPING PLANT							
6	303.2 Land & Land Rights	-	-	-	-	-	-	-
7	304.2 Structures & Improvements	8,420	8,502	8,585	8,697	8,808	8,920	9,032
8	305.2 Collect. & Impound. Reservoirs	-	-	-	-	-	-	-
9	306.2 Lake, River & Other Intakes	-	-	-	-	-	-	-
10	307.2 Wells & Springs	116,507	116,507	116,507	116,507	116,507	116,507	116,507
11	308.2 Infiltration Galleries & Tunnels	-	-	-	-	-	-	-
12	309.2 Supply Mains	523	528	533	584	636	688	740
13	310.2 Power Generation Equipment	109	121	133	145	157	169	181
14	311.2 Pumping Equipment	27,388	27,646	27,904	28,210	28,516	28,822	29,128
15	339.2 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
16	WATER TREATMENT PLANT							
17	303.3 Land & Land Rights	-	-	-	-	-	-	-
18	304.3 Structures & Improvements	-	-	-	-	-	-	-
19	320.3 Water Treatment Equipment	339,194	340,548	341,903	343,258	344,612	345,967	347,322
20	339.3 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
21	TRANSMISSION & DISTRIBUTION PLANT							
22	303.4 Land & Land Rights	-	-	-	-	-	-	-
23	304.4 Structures & Improvements	-	-	-	-	-	-	-
24	330.4 Distr. Reservoirs & Standpipes	625,448	625,448	625,448	625,448	625,448	625,448	625,448
25	331.4 Transm. & Distribution Mains	80,152	80,471	80,789	81,108	81,426	81,744	82,063
26	333.4 Services	28,436	28,572	28,708	28,865	29,023	29,180	29,337
27	334.4 Meters & Meter Installations	56,243	56,839	57,435	58,036	58,636	59,236	59,836
28	335.4 Hydrants	-	-	-	-	-	-	-
29	339.4 Other Plant & Misc. Equipment	3,620	3,640	3,660	3,679	3,699	3,719	3,739
30	GENERAL PLANT							
31	303.5 Land & Land Rights	-	-	-	-	-	-	-
32	304.5 Structures & Improvements	-	-	-	-	-	-	-
33	340.5 Office Furniture & Equipment	-	-	-	-	-	-	-
34	341.5 Transportation Equipment	-	-	-	-	-	-	-
35	342.5 Stores Equipment	-	-	-	-	-	-	-
36	343.5 Tools, Shop & Garage Equipment	533	538	542	547	552	557	561
37	344.5 Laboratory Equipment	1,308	1,319	1,330	1,342	1,353	1,364	1,375
38	345.5 Power Operated Equipment	-	-	-	-	-	-	-
39	346.5 Communication Equipment	1,999	2,222	2,444	2,666	2,888	3,110	3,332
40	347.5 Miscellaneous Equipment	-	-	-	-	-	-	-
41	348.5 Other Tangible Plant	-	-	-	-	-	-	-
42	TOTAL	$ 1,289,880	$ 1,292,901	$ 1,295,922	$ 1,299,092	$ 1,302,261	$ 1,305,431	$ 1,308,601

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

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

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

Florida Public Service Commission

Schedule: A-9 (Potable)
Page 3 of 3
Preparer: Brent Thies

Recap Schedules: A-1, A-8

Line No.	(1) Account No. and Name	(9) Month # 7	(10) Month # 8	(11) Month # 9	(12) Month # 10	(13) Month # 11	(14) End of Test Year	(15) Average Balance
1	INTANGIBLE PLANT							
2	301.1 Organization	-	-	-	-	-	-	-
3	302.1 Franchises	-	-	-	-	-	-	-
4	339.1 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
5	SOURCE OF SUPPLY AND PUMPING PLANT							
6	303.2 Land & Land Rights	-	-	-	-	-	-	-
7	304.2 Structures & Improvements	9,454	9,876	10,297	10,719	11,141	11,563	9,540
8	305.2 Collect. & Impound. Reservoirs	-	-	-	-	-	-	-
9	306.2 Lake, River & Other Intakes	-	-	-	-	-	-	-
10	307.2 Wells & Springs	116,507	116,507	116,507	116,507	116,507	116,507	116,507
11	308.2 Infiltration Galleries & Tunnels	-	-	-	-	-	-	-
12	309.2 Supply Mains	815	890	965	1,040	1,114	1,189	788
13	310.2 Power Generation Equipment	230	279	329	378	427	476	241
14	311.2 Pumping Equipment	29,450	29,773	30,095	30,417	30,740	31,062	29,166
15	339.2 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
16	WATER TREATMENT PLANT							
17	303.3 Land & Land Rights	-	-	-	-	-	-	-
18	304.3 Structures & Improvements	-	-	-	-	-	-	-
19	320.3 Water Treatment Equipment	348,682	350,042	351,402	352,762	354,122	355,483	347,331
20	339.3 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
21	TRANSMISSION & DISTRIBUTION PLANT							
22	303.4 Land & Land Rights	-	-	-	-	-	-	-
23	304.4 Structures & Improvements	-	-	-	-	-	-	-
24	330.4 Distr. Reservoirs & Standpipes	625,529	625,611	625,692	625,774	625,855	625,937	625,580
25	331.4 Transm. & Distribution Mains	82,677	83,291	83,906	84,520	85,134	85,748	82,541
26	333.4 Services	29,494	29,651	29,808	29,966	30,123	30,280	29,342
27	334.4 Meters & Meter Installations	60,599	61,363	62,126	62,890	63,653	64,416	60,101
28	335.4 Hydrants	-	-	-	-	-	-	-
29	339.4 Other Plant & Misc. Equipment	3,759	3,778	3,798	3,818	3,838	3,858	3,739
30	GENERAL PLANT							
31	303.5 Land & Land Rights	-	-	-	-	-	-	-
32	304.5 Structures & Improvements	-	-	-	-	-	-	-
33	340.5 Office Furniture & Equipment	-	-	-	-	-	-	-
34	341.5 Transportation Equipment	-	-	-	-	-	-	-
35	342.5 Stores Equipment	-	-	-	-	-	-	-
36	343.5 Tools, Shop & Garage Equipment	566	571	575	580	585	589	561
37	344.5 Laboratory Equipment	1,386	1,397	1,408	1,419	1,431	1,442	1,375
38	345.5 Power Operated Equipment	-	-	-	-	-	-	-
39	346.5 Communication Equipment	3,793	4,253	4,713	5,173	5,633	6,093	3,717
40	347.5 Miscellaneous Equipment	-	-	-	-	-	-	-
41	348.5 Other Tangible Plant	-	-	-	-	-	-	-
42	TOTAL	$ 1,312,941	$ 1,317,281	$ 1,321,621	$ 1,325,962	$ 1,330,302	$ 1,334,642	$ 1,310,526

Schedule of Water Accumulated Depreciation By Primary Account
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: A-9 (Non-Potable)
Page 1 of 3
Preparer: Brent Thies

Recap Schedules: A-1, A-8

Line No.	(1) Account No. and Name	(2) Test Year Average Bal	(3) Non-Used Useful %	(4) Non-Used Amount
1	INTANGIBLE PLANT			
2	301.1 Organization	-		-
3	302.1 Franchises	-		-
4	339.1 Other Plant & Misc. Equipment	-		-
5	SOURCE OF SUPPLY AND PUMPING PLANT			-
6	303.2 Land & Land Rights	-		-
7	304.2 Structures & Improvements	505		-
8	305.2 Collect. & Impound. Reservoirs	-		-
9	306.2 Lake, River & Other Intakes	-		-
10	307.2 Wells & Springs	115,430		-
11	308.2 Infiltration Galleries & Tunnels	-		-
12	309.2 Supply Mains	19,748		-
13	310.2 Power Generation Equipment	241		-
14	311.2 Pumping Equipment	47,396		-
15	339.2 Other Plant & Misc. Equipment	-		-
16	WATER TREATMENT PLANT			-
17	303.3 Land & Land Rights	-		-
18	304.3 Structures & Improvements	-		-
19	320.3 Water Treatment Equipment	39,843		-
20	339.3 Other Plant & Misc. Equipment	-		-
21	TRANSMISSION & DISTRIBUTION PLANT			-
22	303.4 Land & Land Rights	-		-
23	304.4 Structures & Improvements	-		-
24	330.4 Distr. Reservoirs & Standpipes	512,854		-
25	331.4 Transm. & Distribution Mains	103,448		-
26	333.4 Services	-		-
27	334.4 Meters & Meter Installations	30,147		-
28	335.4 Hydrants	6,650		-
29	339.4 Other Plant & Misc. Equipment	346		-
30	GENERAL PLANT			-
31	303.5 Land & Land Rights	-		-
32	304.5 Structures & Improvements	-		-
33	340.5 Office Furniture & Equipment	-		-
34	341.5 Transportation Equipment	-		-
35	342.5 Stores Equipment	-		-
36	343.5 Tools, Shop & Garage Equipment	-		-
37	344.5 Laboratory Equipment	-		-
38	345.5 Power Operated Equipment	-		-
39	346.5 Communication Equipment	352		-
40	347.5 Miscellaneous Equipment	-		-
41	348.5 Other Tangible Plant	-		-
42	TOTAL	$ 876,958	$ -	$ -

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

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

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

Florida Public Service Commission

Schedule: A-9 (Non-Potable)
Page 2 of 3
Preparer: Brent Thies

Recap Schedules: A-1, A-8

Line No.	(1) Account No. and Name	(2) Prior Year	(3) Month # 1	(4) Month # 2	(5) Month # 3	(6) Month # 4	(7) Month # 5	(8) Month # 6
1	INTANGIBLE PLANT							
2	301.1 Organization	-	-	-	-	-	-	-
3	302.1 Franchises	-	-	-	-	-	-	-
4	339.1 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
5	SOURCE OF SUPPLY AND PUMPING PLANT							
6	303.2 Land & Land Rights	-	-	-	-	-	-	-
7	304.2 Structures & Improvements	234	238	242	253	265	276	287
8	305.2 Collect. & Impound. Reservoirs	-	-	-	-	-	-	-
9	306.2 Lake, River & Other Intakes	-	-	-	-	-	-	-
10	307.2 Wells & Springs	115,430	115,430	115,430	115,430	115,430	115,430	115,430
11	308.2 Infiltration Galleries & Tunnels	-	-	-	-	-	-	-
12	309.2 Supply Mains	19,408	19,463	19,518	19,573	19,628	19,683	19,738
13	310.2 Power Generation Equipment	109	121	133	145	157	169	181
14	311.2 Pumping Equipment	44,471	44,951	45,432	45,913	46,393	46,874	47,355
15	339.2 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
16	WATER TREATMENT PLANT							
17	303.3 Land & Land Rights	-	-	-	-	-	-	-
18	304.3 Structures & Improvements	-	-	-	-	-	-	-
19	320.3 Water Treatment Equipment	39,744	39,752	39,760	39,779	39,798	39,817	39,836
20	339.3 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
21	TRANSMISSION & DISTRIBUTION PLANT							
22	303.4 Land & Land Rights	-	-	-	-	-	-	-
23	304.4 Structures & Improvements	-	-	-	-	-	-	-
24	330.4 Distr. Reservoirs & Standpipes	512,792	512,792	512,792	512,792	512,792	512,792	512,792
25	331.4 Transm. & Distribution Mains	101,441	101,758	102,076	102,418	102,759	103,101	103,442
26	333.4 Services	-	-	-	-	-	-	-
27	334.4 Meters & Meter Installations	27,474	27,915	28,355	28,795	29,236	29,676	30,116
28	335.4 Hydrants	6,496	6,514	6,533	6,552	6,570	6,589	6,607
29	339.4 Other Plant & Misc. Equipment	333	335	338	340	342	344	346
30	GENERAL PLANT							
31	303.5 Land & Land Rights	-	-	-	-	-	-	-
32	304.5 Structures & Improvements	-	-	-	-	-	-	-
33	340.5 Office Furniture & Equipment	-	-	-	-	-	-	-
34	341.5 Transportation Equipment	-	-	-	-	-	-	-
35	342.5 Stores Equipment	-	-	-	-	-	-	-
36	343.5 Tools, Shop & Garage Equipment	-	-	-	-	-	-	-
37	344.5 Laboratory Equipment	-	-	-	-	-	-	-
38	345.5 Power Operated Equipment	-	-	-	-	-	-	-
39	346.5 Communication Equipment	-	-	-	-	-	-	-
40	347.5 Miscellaneous Equipment	-	-	-	-	-	-	-
41	348.5 Other Tangible Plant	-	-	-	-	-	-	-
42	TOTAL	$ 867,931	$ 869,270	$ 870,609	$ 871,989	$ 873,370	$ 874,750	$ 876,131

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

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

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

Florida Public Service Commission

Schedule: A-9 (Non-Potable)
Page 3 of 3
Preparer: Brent Thies

Recap Schedules: A-1, A-8

Line No.	(1) Account No. and Name	(9) Month # 7	(10) Month # 8	(11) Month # 9	(12) Month # 10	(13) Month # 11	(14) End of Test Year	(15) Average Balance
1	INTANGIBLE PLANT							
2	301.1 Organization	-	-	-	-	-	-	-
3	302.1 Franchises	-	-	-	-	-	-	-
4	339.1 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
5	SOURCE OF SUPPLY AND PUMPING PLANT							
6	303.2 Land & Land Rights	-	-	-	-	-	-	-
7	304.2 Structures & Improvements	432	577	722	867	1,011	1,156	505
8	305.2 Collect. & Impound. Reservoirs	-	-	-	-	-	-	-
9	306.2 Lake, River & Other Intakes	-	-	-	-	-	-	-
10	307.2 Wells & Springs	115,430	115,430	115,430	115,430	115,430	115,430	115,430
11	308.2 Infiltration Galleries & Tunnels	-	-	-	-	-	-	-
12	309.2 Supply Mains	19,799	19,860	19,921	19,982	20,043	20,104	19,748
13	310.2 Power Generation Equipment	230	279	329	378	427	476	241
14	311.2 Pumping Equipment	47,861	48,367	48,873	49,379	49,885	50,391	47,396
15	339.2 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
16	WATER TREATMENT PLANT							
17	303.3 Land & Land Rights	-	-	-	-	-	-	-
18	304.3 Structures & Improvements	-	-	-	-	-	-	-
19	320.3 Water Treatment Equipment	39,858	39,880	39,902	39,924	39,945	39,967	39,843
20	339.3 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
21	TRANSMISSION & DISTRIBUTION PLANT							
22	303.4 Land & Land Rights	-	-	-	-	-	-	-
23	304.4 Structures & Improvements	-	-	-	-	-	-	-
24	330.4 Distr. Reservoirs & Standpipes	512,830	512,869	512,907	512,945	512,983	513,022	512,854
25	331.4 Transm. & Distribution Mains	103,784	104,125	104,467	104,808	105,150	105,491	103,448
26	333.4 Services	-	-	-	-	-	-	-
27	334.4 Meters & Meter Installations	30,576	31,035	31,495	31,954	32,413	32,873	30,147
28	335.4 Hydrants	6,652	6,697	6,742	6,786	6,831	6,876	6,650
29	339.4 Other Plant & Misc. Equipment	348	350	352	354	357	359	346
30	GENERAL PLANT							
31	303.5 Land & Land Rights	-	-	-	-	-	-	-
32	304.5 Structures & Improvements	-	-	-	-	-	-	-
33	340.5 Office Furniture & Equipment	-	-	-	-	-	-	-
34	341.5 Transportation Equipment	-	-	-	-	-	-	-
35	342.5 Stores Equipment	-	-	-	-	-	-	-
36	343.5 Tools, Shop & Garage Equipment	-	-	-	-	-	-	-
37	344.5 Laboratory Equipment	-	-	-	-	-	-	-
38	345.5 Power Operated Equipment	-	-	-	-	-	-	-
39	346.5 Communication Equipment	218	436	654	872	1,090	1,308	352
40	347.5 Miscellaneous Equipment	-	-	-	-	-	-	-
41	348.5 Other Tangible Plant	-	-	-	-	-	-	-
42	TOTAL	$ 878,018	$ 879,905	$ 881,791	$ 883,678	$ 885,565	$ 887,452	$ 876,958

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

Florida Public Service Commission

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

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

Recap Schedules: A-2, A-8

Line No.	(1) Account No. and Name	(2) Test Year Average Bal	(3) Non-Used Useful %	(4) Non-Used Amount
1	INTANGIBLE PLANT			
2	351.1 Organization	60	-	-
3	352.1 Franchises	-	-	-
4	389.1 Other Plant & Misc. Equipment	-	-	-
5	COLLECTION PLANT			
6	353.2 Land & Land Rights	-	-	-
7	354.2 Structures & Improvements	16,156	-	-
8	360.2 Collection Wastewaters - Force	170,853	-	-
9	361.2 Collection Wastewaters - Gravity	230,594	-	-
10	362.2 Special Collecting Structures	-	-	-
11	363.2 Services to Customers	170,977	-	-
12	364.2 Flow Measuring Devices	-	-	-
13	365.2 Flow Measuring Installations	-	-	-
14	389.2 Other Plant & Misc. Equipment	-	-	-
15	SYSTEM PUMPING PLANT			
16	353.3 Land & Land Rights	-	-	-
17	354.3 Structures & Improvements	-	-	-
18	370.3 Receiving Wells	-	-	-
19	371.3 Pumping Equipment	2,761	-	-
20	389.3 Other Plant & Misc. Equipment	-	-	-
21	TREATMENT AND DISPOSAL PLANT			
22	353.4 Land & Land Rights	-	-	-
23	354.4 Structures & Improvements	-	-	-
24	380.4 Treatment & Disposal Equipment	1,534	-	-
25	381.4 Plant Wastewaters	-	-	-
26	382.4 Outfall Wastewater Lines	144,908	-	-
27	389.4 Other Plant & Misc. Equipment	1,663	-	-
28	GENERAL PLANT			
29	353.5 Land & Land Rights	-	-	-
30	354.5 Structures & Improvements	-	-	-
31	390.5 Office Furniture & Equipment	-	-	-
32	391.5 Transportation Equipment	-	-	-
33	392.5 Stores Equipment	-	-	-
34	393.5 Tools, Shop & Garage Equipment	9	-	-
35	394.5 Laboratory Equipment	532	-	-
36	395.5 Power Operated Equipment	96	-	-
37	396.5 Communication Equipment	1,867	-	-
38	397.5 Miscellaneous Equipment	-	-	-
39	398.5 Other Tangible Plant	-	-	-
40	TOTAL	$ 742,009	$ -	$ -

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

Florida Public Service Commission

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

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

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

Recap Schedules: A-2, A-8

Line No.	(1) Account No. and Name	(2) Prior Year	(3) Month # 1	(4) Month # 2	(5) Month # 3	(6) Month # 4	(7) Month # 5	(8) Month # 6
1	INTANGIBLE PLANT							
2	351.1 Organization	47	49	51	54	56	58	60
3	352.1 Franchises	-	-	-	-	-	-	-
4	389.1 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
5	COLLECTION PLANT							
6	353.2 Land & Land Rights	-	-	-	-	-	-	-
7	354.2 Structures & Improvements	14,808	14,920	15,033	15,165	15,296	15,428	15,559
8	360.2 Collection Wastewaters - Force	169,985	169,985	169,985	169,985	169,985	169,985	169,985
9	361.2 Collection Wastewaters - Gravity	226,505	227,124	227,744	228,384	229,025	229,665	230,305
10	362.2 Special Collecting Structures	-	-	-	-	-	-	-
11	363.2 Services to Customers	170,960	170,960	170,960	170,964	170,968	170,972	170,976
12	364.2 Flow Measuring Devices	-	-	-	-	-	-	-
13	365.2 Flow Measuring Installations	-	-	-	-	-	-	-
14	389.2 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
15	SYSTEM PUMPING PLANT							
16	353.3 Land & Land Rights	-	-	-	-	-	-	-
17	354.3 Structures & Improvements	-	-	-	-	-	-	-
18	370.3 Receiving Wells	-	-	-	-	-	-	-
19	371.3 Pumping Equipment	1,419	1,577	1,735	1,967	2,199	2,431	2,663
20	389.3 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
21	TREATMENT AND DISPOSAL PLANT							
22	353.4 Land & Land Rights	-	-	-	-	-	-	-
23	354.4 Structures & Improvements	-	-	-	-	-	-	-
24	380.4 Treatment & Disposal Equipment	314	349	384	490	596	703	809
25	381.4 Plant Wastewaters	-	-	-	-	-	-	-
26	382.4 Outfall Wastewater Lines	144,908	144,908	144,908	144,908	144,908	144,908	144,908
27	389.4 Other Plant & Misc. Equipment	1,528	1,543	1,558	1,574	1,589	1,605	1,620
28	GENERAL PLANT							
29	353.5 Land & Land Rights	-	-	-	-	-	-	-
30	354.5 Structures & Improvements	-	-	-	-	-	-	-
31	390.5 Office Furniture & Equipment	-	-	-	-	-	-	-
32	391.5 Transportation Equipment	-	-	-	-	-	-	-
33	392.5 Stores Equipment	-	-	-	-	-	-	-
34	393.5 Tools, Shop & Garage Equipment	-	-	-	-	-	-	-
35	394.5 Laboratory Equipment	483	486	489	493	496	499	502
36	395.5 Power Operated Equipment	-	-	-	23	45	68	91
37	396.5 Communication Equipment	886	984	1,083	1,181	1,280	1,378	1,477
38	397.5 Miscellaneous Equipment	-	-	-	-	-	-	-
39	398.5 Other Tangible Plant	-	0	0	0	0	0	0
40	TOTAL	$ 731,842	$ 732,887	$ 733,931	$ 735,187	$ 736,443	$ 737,699	$ 738,955

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

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

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

Florida Public Service Commission

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

Recap Schedules: A-2, A-8

Line No.	(1) Account No. and Name	(9) Month # 7	(10) Month # 8	(11) Month # 9	(12) Month # 10	(13) Month # 11	(14) End of Test Year	(15) Average Balance
1	INTANGIBLE PLANT							
2	351.1 Organization	62	64	67	69	71	73	60
3	352.1 Franchises	-	-	-	-	-	-	-
4	389.1 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
5	COLLECTION PLANT							
6	353.2 Land & Land Rights	-	-	-	-	-	-	-
7	354.2 Structures & Improvements	16,057	16,555	17,053	17,552	18,050	18,548	16,156
8	360.2 Collection Wastewaters - Force	170,522	171,059	171,597	172,134	172,671	173,208	170,853
9	361.2 Collection Wastewaters - Gravity	231,121	231,938	232,754	233,570	234,386	235,203	230,594
10	362.2 Special Collecting Structures	-	-	-	-	-	-	-
11	363.2 Services to Customers	170,980	170,984	170,988	170,992	170,996	171,000	170,977
12	364.2 Flow Measuring Devices	-	-	-	-	-	-	-
13	365.2 Flow Measuring Installations	-	-	-	-	-	-	-
14	389.2 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
15	SYSTEM PUMPING PLANT							
16	353.3 Land & Land Rights	-	-	-	-	-	-	-
17	354.3 Structures & Improvements	-	-	-	-	-	-	-
18	370.3 Receiving Wells	-	-	-	-	-	-	-
19	371.3 Pumping Equipment	2,945	3,227	3,509	3,791	4,073	4,356	2,761
20	389.3 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
21	TREATMENT AND DISPOSAL PLANT							
22	353.4 Land & Land Rights	-	-	-	-	-	-	-
23	354.4 Structures & Improvements	-	-	-	-	-	-	-
24	380.4 Treatment & Disposal Equipment	1,354	1,899	2,444	2,988	3,533	4,078	1,534
25	381.4 Plant Wastewaters	-	-	-	-	-	-	-
26	382.4 Outfall Wastewater Lines	144,908	144,908	144,908	144,908	144,908	144,908	144,908
27	389.4 Other Plant & Misc. Equipment	1,662	1,704	1,746	1,788	1,830	1,871	1,663
28	GENERAL PLANT							
29	353.5 Land & Land Rights	-	-	-	-	-	-	-
30	354.5 Structures & Improvements	-	-	-	-	-	-	-
31	390.5 Office Furniture & Equipment	-	-	-	-	-	-	-
32	391.5 Transportation Equipment	-	-	-	-	-	-	-
33	392.5 Stores Equipment	-	-	-	-	-	-	-
34	393.5 Tools, Shop & Garage Equipment	6	11	17	23	28	34	9
35	394.5 Laboratory Equipment	524	545	567	589	611	633	532
36	395.5 Power Operated Equipment	113	136	158	181	204	226	96
37	396.5 Communication Equipment	1,816	2,156	2,496	2,836	3,176	3,515	1,867
38	397.5 Miscellaneous Equipment	-	-	-	-	-	-	-
39	398.5 Other Tangible Plant	-	-	-	-	-	-	-
40	TOTAL	$ 742,071	$ 745,188	$ 748,304	$ 751,420	$ 754,537	$ 757,653	$ 742,009

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

Florida Public Service Commission

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

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

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

Line No.	Description	Year-End Balance Water	Wastewater
1	05/16/2022 Balance	421,159	612,495
2	2022 Additions	-	-
3	2022 Adjustments		
4	01/31/2023 Balance	421,159	612,495
5	2023 Additions	-	-
6	2023 Adjustments		
7	01/31/2024 Balance	421,159	612,495
8	2024 Additions	-	-
9	2024 Adjustments		
10	01/31/2025 Balance	421,159	612,495
11	19__ Additions		
12	19__ Adjustments		
13	__/__/__ Balance		
14	19__ Additions		
15	19__ Adjustments		
16	__/__/__ Balance		
17	19__ Additions		
18	19__ Adjustments		
19	01/31/2025 Balance	421,159	612,495

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

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

Florida Public Service Commission

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

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

Recap Schedules: A-1,A-4

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

Line No.	(1) Description	(2) Test Year Average Bal	(3) Non-Used Useful %	(4) Non-Used Amount
	WATER			
1	Plant Capacity Fees	-		
2	Line/Main Extension Fees	-		
3	Meter Installation Fees	-		
4	Contributed Lines	-		
5	Other (Describe)	421,159		
6				
7	Total	$ 421,159	$ -	$ -
	WASTEWATER			
8	Plant Capacity Fees	-		
9	Line/Main Extension Fees	-		
10	Contributed Lines	-		
11	Other (Describe)	612,495		
12				
13	Total	$ 612,495	$ -	$ -

Schedule of Contributions in Aid of Construction By Classification
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: A-12
Page 2 of 3
Preparer: Brent Thies

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

Line No.	(1) Description	(2) Prior Year	(3) Month # 1	(4) Month # 2	(5) Month # 3	(6) Month # 4	(7) Month # 5	(8) Month # 6
	WATER							
1	Plant Capacity Fees	-	-	-	-	-	-	-
2	Line/Main Extension Fees	-	-	-	-	-	-	-
3	Meter Installation Fees	-	-	-	-	-	-	-
4	Contributed Lines	-	-	-	-	-	-	-
5	Other (Describe)	421,159	421,159	421,159	421,159	421,159	421,159	421,159
6								
7	Total	$ 421,159	$ 421,159	$ 421,159	$ 421,159	$ 421,159	$ 421,159	$ 421,159
	WASTEWATER							
8	Plant Capacity Fees	-	-	-	-	-	-	-
9	Line/Main Extension Fees	-	-	-	-	-	-	-
10	Contributed Lines	-	-	-	-	-	-	-
11	Other (Describe)	612,495	612,495	612,495	612,495	612,495	612,495	612,495
12								
13	Total	$ 612,495	$ 612,495	$ 612,495	$ 612,495	$ 612,495	$ 612,495	$ 612,495

Schedule of Contributions in Aid of Construction By Classification
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: A-12
Page 3 of 3
Preparer: Brent Thies

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

Line No.	(1) Description	(9) Month # 7	(10) Month # 8	(11) Month # 9	(12) Month # 10	(13) Month # 11	(14) End of Test Year	(15) Average Balance
	WATER							
1	Plant Capacity Fees	-	-	-	-	-	-	-
2	Line/Main Extension Fees	-	-	-	-	-	-	-
3	Meter Installation Fees	-	-	-	-	-	-	-
4	Contributed Lines	-	-	-	-	-	-	-
5	Other (Describe)	421,159	421,159	421,159	421,159	421,159	421,159	421,159
6								
7	Total	$ 421,159	$ 421,159	$ 421,159	$ 421,159	$ 421,159	$ 421,159	$ 421,159
	WASTEWATER							
8	Plant Capacity Fees	-	-	-	-	-	-	-
9	Line/Main Extension Fees	-	-	-	-	-	-	-
10	Contributed Lines	-	-	-	-	-	-	-
11	Other (Describe)	612,495	612,495	612,495	612,495	612,495	612,495	612,495
12								
13	Total	$ 612,495	$ 612,495	$ 612,495	$ 612,495	$ 612,495	$ 612,495	$ 612,495

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

Florida Public Service Commission

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

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

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

Line No.	Description	Year-End Balance Water	Wastewater
1	05/16/2022 Balance	250,691	481,782
2	2022 Additions	8,214	11,910
3	2022 Adjustments		
4	01/31/2023 Balance	258,905	493,691
5	2023 Additions	14,089	20,417
6	2023 Adjustments		
7	01/31/2024 Balance	272,994	514,108
8	2024 Additions	14,096	20,364
9	2024 Adjustments		
10	01/31/2025 Balance	287,090	534,472
11	19__ Additions		
12	19__ Adjustments		
13	__/__/__ Balance		
14	19__ Additions		
15	19__ Adjustments		
16	__/__/__ Balance		
17	19__ Additions		
18	19__ Adjustments		
19	01/31/2025 Balance	287,090	534,472

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

Schedule of Accumulated Amortization - CIAC
Test Year Average Balance

Florida Public Service Commission

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

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

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

Line No.	(1) Description	(2) Test Year Average Bal	(3) Non-Used Useful %	(4) Non-Used Amount
	WATER			
1	Plant Capacity Fees	-		
2	Line/Main Extension Fees	-		
3	Meter Installation Fees	-		
4	Contributed Lines	-		
5	Other (Describe)	280,041		
6				
7	Total	$ 280,041	$ -	$ -
	WASTEWATER			
8	Plant Capacity Fees	-		
9	Line/Main Extension Fees	-		
10	Contributed Lines	-		
11	Other (Describe)	524,294		
12				
13	Total	$ 524,294	$	$

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

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

Line No.	(1) Description	(2) Prior Year	(3) Month # 1	(4) Month # 2	(5) Month # 3	(6) Month # 4	(7) Month # 5	(8) Month # 6
	WATER							
1	Plant Capacity Fees	-	-	-	-	-	-	-
2	Line/Main Extension Fees	-	-	-	-	-	-	-
3	Meter Installation Fees	-	-	-	-	-	-	-
4	Contributed Lines	-	-	-	-	-	-	-
5	Other (Describe)	272,994	274,168	275,342	276,517	277,691	278,866	280,041
6								
7	Total	$ 272,994	$ 274,168	$ 275,342	$ 276,517	$ 277,691	$ 278,866	$ 280,041
	WASTEWATER							
8	Plant Capacity Fees	-	-	-	-	-	-	-
9	Line/Main Extension Fees	-	-	-	-	-	-	-
10	Contributed Lines	-	-	-	-	-	-	-
11	Other (Describe)	514,108	515,809	517,511	519,207	520,903	522,599	524,295
12								
13	Total	$ 514,108	$ 515,809	$ 517,511	$ 519,207	$ 520,903	$ 522,599	$ 524,295

Schedule of Accumulated Amortization - CIAC
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: A-14
Page 3 of 3
Preparer: Brent Thies

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

Line No.	(1) Description	(9) Month # 7	(10) Month # 8	(11) Month # 9	(12) Month # 10	(13) Month # 11	(14) End of Test Year	(15) Average Balance
	WATER							
1	Plant Capacity Fees	-	-	-	-	-	-	-
2	Line/Main Extension Fees	-	-	-	-	-	-	-
3	Meter Installation Fees	-	-	-	-	-	-	-
4	Contributed Lines	-	-	-	-	-	-	-
5	Other (Describe)	281,216	282,391	283,565	284,740	285,915	287,090	280,041
6								
7	Total	$ 281,216	$ 282,391	$ 283,565	$ 284,740	$ 285,915	$ 287,090	$ 280,041
	WASTEWATER							
8	Plant Capacity Fees	-	-	-	-	-	-	-
9	Line/Main Extension Fees	-	-	-	-	-	-	-
10	Contributed Lines	-	-	-	-	-	-	-
11	Other (Describe)	525,991	527,688	529,384	531,080	532,776	534,472	524,294
12								
13	Total	$ 525,991	$ 527,688	$ 529,384	$ 531,080	$ 532,776	$ 534,472	$ 524,294

Schedule of Annual AFUDC Rates Used | **Florida Public Service Commission**

Company: CSWR-Florida (Aquarina) | **Schedule: A-15**
Docket No.: 20250052 | **Page 1 of 1**
Test Year Ended: 1/31/2025 | **Preparer: Brent Thies**

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

The Company does not use any AFUDC Rates.

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

Florida Public Service Commission

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

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

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

Line No.	Description	Average Test Year Balance Water	Wastewater
1	The Company has no Advances For Construction.		

Schedule of Working Capital Allowance Calculation | **Florida Public Service Commission**

Company: CSWR-Florida (Aquarina) | **Schedule: A-17**
Docket No.: 20250052 | **Page 1 of 1**
Test Year Ended: 1/31/2025 | **Preparer: Brent Thies**
Recap Schedule: A-1, A-2

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

Line No.	(1) Account Name	(2) Water	(3) Sewer	(4) Total
1				
2	Current Assets (13 month average)			
3	Cash	$ 1,708	$ 1,770	$ 3,478
4	Accounts Rec'b - Customer	$ 39,218	$ 22,502	$ 61,720
5	Notes & Accts. Rec'b - Assoc. Cos.	$ -	$ -	$ -
6	Accounts Rec'b - Other	$ 6	$ 6	$ 12
7	Allowance for Bad Debts	$ (7,889)	$ (4,526)	$ (12,415)
8	Prepayments	$ 6,157	$ 6,378	$ 12,534
9	Miscellaneous Current & Accrued Assets	$ 6,012	$ 6,228	$ 12,241
10				
11	Current Liabilities (13 month average)			
12	Accounts Payable	$ (164,908)	$ (170,832)	$ (335,740)
13	Notes Payable	$ -	$ -	$ -
14	Notes & Accounts Payable - Assoc. Cos.	$ (18,570)	$ (19,237)	$ (37,807)
15	Customer Deposits	$ -	$ -	$ -
16	Accrued Taxes	$ -	$ -	$ -
17	Accrued Interest	$ -	$ -	$ -
18	Accrued Dividends	$ -	$ -	$ -
19	Misc. Current & Accrued Liabilities	$ (6,416)	$ (6,647)	$ (13,063)
20				
21	Working Capital (Balance Sheet Method)	$ (144,682)	$ (164,359)	$ (309,041)
22				
23	Working Capital to Rate Base Summary	-	-	-

Comparative Balance Sheet - Assets

Florida Public Service Commission

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

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

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

Line No.	(1) ASSETS	(2) Prior Test Year	(3) Month # 1	(4) Month # 2	(5) Month # 3	(6) Month # 4	(7) Month # 5	(8) Month # 6
1	Utility Plant in Service	3,798,931	3,798,931	3,798,931	3,924,932	3,924,932	3,924,932	3,924,932
2	Construction Work in Progress	400,398	621,413	837,828	985,807	1,103,719	1,172,338	1,201,689
3	Other Utility Plant Adjustments	2,316,288	2,316,288	2,316,288	2,316,288	2,316,288	2,316,288	2,316,288
4	GROSS UTILITY PLANT	$ 6,515,617	$ 6,736,633	$ 6,953,048	$ 7,227,028	$ 7,344,940	$ 7,413,559	$ 7,442,910
5	Less: Accumulated Depreciation	(2,889,653)	(2,895,057)	(2,900,462)	(2,906,268)	(2,912,074)	(2,917,880)	(2,923,687)
6	NET UTILITY PLANT	$ 3,625,964	$ 3,841,576	$ 4,052,586	$ 4,320,760	$ 4,432,866	$ 4,495,678	$ 4,519,224
7	Cash	12,619	5,223	1,032	3,602	3,368	896	2,237
8	Accounts Rec'b - Customer	61,368	64,589	70,314	51,847	58,133	78,215	62,249
9	Notes & Accts. Rec'b - Assoc. Cos.	-	-	-	-	-	-	-
10	Accounts Rec'b - Other	-	-	-	20	19	19	19
11	Allowance for Bad Debts	(8,737)	(9,879)	(10,681)	(10,405)	(11,815)	(14,204)	(11,885)
12	Prepayments	3,372	3,009	3,900	27,921	24,734	21,547	18,361
13	Miscellaneous Current & Accrued Assets	11,392	11,598	9,943	12,338	11,973	12,044	12,717
14	TOTAL CURRENT ASSETS	$ 80,013	$ 74,541	$ 74,508	$ 85,324	$ 86,412	$ 98,517	$ 83,699
15	Unamortized Debt Discount & Exp.	-	-	-	-	-	-	-
16	Prelim. Survey & Investigation Charges	1,578	1,338	1,395	1,538	1,473	1,473	1,737
17	Clearing Accounts	(2,741)	(2,838)	(3,267)	(3,590)	(3,802)	(3,742)	(4,501)
18	Deferred Rate Case Expense	-	7	7	7	7	7	1,369
19	Other Miscellaneous Deferred Debits	13,381	13,381	13,381	13,381	13,201	15,294	14,945
20	Accum. Deferred Income Taxes	-	-	-	-	-	-	-
21	TOTAL DEFERRED DEBITS	$ 12,219	$ 11,889	$ 11,517	$ 11,337	$ 10,880	$ 13,032	$ 13,551
22	TOTAL ASSETS	$ 3,718,196	$ 3,928,005	$ 4,138,611	$ 4,417,422	$ 4,530,158	$ 4,607,228	$ 4,616,473
		-	-	-	-	-	-	-

**The Balance Sheet is consolidated for potable water, non potable water, and sewer services.*

Comparative Balance Sheet - Assets

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

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

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

Line No.	(1) ASSETS	(9) Month # 7	(10) Month # 8	(11) Month # 9	(12) Month # 10	(13) Month # 11	(14) End of Test Year	(15) 13-Month Avg Bal
1	Utility Plant in Service	5,029,279	5,029,279	5,029,279	5,029,279	5,029,279	5,029,279	4,405,554
2	Construction Work in Progress	134,494	295,334	341,081	298,451	322,856	343,207	619,894
3	Other Utility Plant Adjustments	2,316,288	2,316,288	2,316,288	2,316,288	2,316,288	2,316,288	2,316,288
4	GROSS UTILITY PLANT	7,480,061	7,640,902	7,686,648	7,644,018	7,668,423	7,688,775	7,341,736
5	Less: Accumulated Depreciation	(2,933,030)	(2,942,374)	(2,951,717)	(2,961,060)	(2,970,404)	(2,979,747)	(2,929,493)
6	NET UTILITY PLANT	4,547,031	4,698,528	4,734,932	4,682,958	4,698,020	4,709,028	4,412,242
7	Cash	143	3,490	2,989	5,890	593	3,127	3,478
8	Accounts Rec'b - Customer	64,395	60,998	49,999	67,547	62,748	49,949	61,720
9	Notes & Accts. Rec'b - Assoc. Cos.	-	-	-	-	-	-	-
10	Accounts Rec'b - Other	19	19	19	19	-	-	12
11	Allowance for Bad Debts	(12,595)	(13,213)	(12,493)	(16,481)	(14,963)	(14,044)	(12,415)
12	Prepayments	15,175	17,349	13,414	7,672	3,382	3,111	12,534
13	Miscellaneous Current & Accrued Assets	12,970	13,118	12,625	12,595	12,834	12,982	12,241
14	TOTAL CURRENT ASSETS	80,107	81,762	66,554	77,242	64,592	55,125	77,569
15	Unamortized Debt Discount & Exp.	-	-	-	-	-	-	-
16	Prelim. Survey & Investigation Charges	1,737	1,737	1,737	1,737	1,737	1,737	1,612
17	Clearing Accounts	(4,399)	(4,256)	(5,647)	(5,355)	1,150	1,991	(3,154)
18	Deferred Rate Case Expense	1,369	1,448	1,589	1,682	1,682	1,682	835
19	Other Miscellaneous Deferred Debits	21,711	14,247	13,899	16,019	17,415	17,415	15,205
20	Accum. Deferred Income Taxes	-	-	-	-	-	-	-
21	TOTAL DEFERRED DEBITS	20,419	13,177	11,578	14,083	21,984	22,825	14,499
22	TOTAL ASSETS	4,647,557	4,793,467	4,813,063	4,774,283	4,784,596	4,786,978	4,504,311
		-	-	-	-	-	-	-

**The Balance Sheet is consolidated for potable water, non potable water, and sewer services.*

Comparative Balance Sheet - Equity Capital & Liabilities

Florida Public Service Commission

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

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

Schedule: A-19
Page 1 of 2
Preparer: Brent Thies

Line No.	(1) EQUITY CAPITAL & LIABILITIES	(2) Prior Test Year	(3) Month # 1	(4) Month # 2	(5) Month # 3	(6) Month # 4	(7) Month # 5	(8) Month # 6
1	Common Stock Issued	2,951,680	2,951,680	2,951,680	2,951,680	2,951,585	2,951,585	3,389,117
2	Preferred Stock Issued	-	-	-	-	-	-	-
3	Additional Paid in Capital	-	-	-	-	-	-	-
4	Retained Earnings	200,092	230,946	247,629	262,326	281,891	309,697	313,963
5	Other Equity Capital	-	-	-	-	-	-	-
6	TOTAL EQUITY CAPITAL	3,151,772	3,182,627	3,199,309	3,214,007	3,233,477	3,261,282	3,703,081
7	Bonds	-	-	-	-	-	-	-
8	Reacquired Bonds	-	-	-	-	-	-	-
9	Advances From Associated Companies	141,183	262,359	418,831	512,487	675,999	663,620	252,594
10	Other Long-Term Debt	-	-	-	-	-	-	-
11	TOTAL LONG-TERM DEBT	141,183	262,359	418,831	512,487	675,999	663,620	252,594
12	Accounts Payable	170,996	231,162	270,831	443,447	377,433	432,855	424,078
13	Notes Payable	-	-	-	-	-	-	-
14	Notes & Accounts Payable - Assoc. Cos.	-	-	-	-	-	-	-
15	Customer Deposits	-	-	-	-	-	-	-
16	Accrued Taxes	-	-	-	-	-	-	-
17	Accrued Interest	-	-	-	-	-	-	-
18	Accrued Dividends	-	-	-	-	-	-	-
19	Misc. Current & Accrued Liabilities	7,693	8,181	8,838	9,551	8,190	17,283	7,403
20	TOTAL CURRENT & ACC. LIABILITIES	178,689	239,343	279,669	452,998	385,622	450,137	431,481
21	Advances For Construction	-	-	-	-	-	-	-
22	Other Deferred Credits	-	-	-	-	-	-	-
23	Accum. Deferred ITCs	-	-	-	-	-	-	-
24	Operating Reserves	-	-	-	-	-	-	-
25	TOTAL DEF. CREDITS & OPER. RESERVES	-	-	-	-	-	-	-
26	Contributions in Aid of Construction	1,033,654	1,033,654	1,033,654	1,033,654	1,033,654	1,033,654	1,033,654
27	Less: Accum. Amortization of CIAC	(787,102)	(789,977)	(792,853)	(795,723)	(798,594)	(801,465)	(804,336)
28	Accumulated Deferred Income Taxes	-	-	-	-	-	-	-
29	TOTAL EQUITY CAPITAL & LIABILITIES	3,718,196	3,928,005	4,138,611	4,417,422	4,530,158	4,607,228	4,616,473

**The Balance Sheet is consolidated for potable water, non potable water, and sewer services.*

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

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

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

Schedule: A-19
Page 2 of 2
Preparer: Brent Thies

Line No.	(1) EQUITY CAPITAL & LIABILITIES	(9) Month # 7	(10) Month # 8	(11) Month # 9	(12) Month # 10	(13) Month # 11	(14) End of Test Year	(15) 13-Month Avg Bal
1	Common Stock Issued	3,389,117	3,389,117	3,389,117	3,389,117	3,389,117	3,389,117	3,187,209
2	Preferred Stock Issued	-	-	-	-	-	-	-
3	Additional Paid in Capital	-	-	-	-	-	-	-
4	Retained Earnings	326,427	332,995	330,611	349,490	348,111	340,704	298,068
5	Other Equity Capital	-	-	-	-	-	-	-
6	TOTAL EQUITY CAPITAL	3,715,544	3,722,112	3,719,729	3,738,607	3,737,229	3,729,821	3,485,277
7	Bonds	-	-	-	-	-	-	-
8	Reacquired Bonds	-	-	-	-	-	-	-
9	Advances From Associated Companies	287,282	445,501	460,011	382,646	379,852	357,999	403,105
10	Other Long-Term Debt	-	-	-	-	-	-	-
11	TOTAL LONG-TERM DEBT	287,282	445,501	460,011	382,646	379,852	357,999	403,105
12	Accounts Payable	400,287	381,286	399,570	309,349	274,606	248,722	335,740
13	Notes Payable	-	-	-	-	-	-	-
14	Notes & Accounts Payable - Assoc. Cos.	-	-	-	111,699	151,689	228,109	37,807
15	Customer Deposits	-	-	-	-	-	-	-
16	Accrued Taxes	-	-	-	-	-	-	-
17	Accrued Interest	-	-	-	-	-	-	-
18	Accrued Dividends	-	-	-	-	-	-	-
19	Misc. Current & Accrued Liabilities	17,998	20,992	13,049	14,147	26,258	10,234	13,063
20	TOTAL CURRENT & ACC. LIABILITIES	418,285	402,278	412,619	435,196	452,553	487,065	386,610
21	Advances For Construction	-	-	-	-	-	-	-
22	Other Deferred Credits	-	-	-	-	-	-	-
23	Accum. Deferred ITCs	-	-	-	-	-	-	-
24	Operating Reserves	-	-	-	-	-	-	-
25	TOTAL DEF. CREDITS & OPER. RESERVES	-	-	-	-	-	-	-
26	Contributions in Aid of Construction	1,033,654	1,033,654	1,033,654	1,033,654	1,033,654	1,033,654	1,033,654
27	Less: Accum. Amortization of CIAC	(807,207)	(810,078)	(812,949)	(815,820)	(818,691)	(821,562)	(804,335)
28	Accumulated Deferred Income Taxes	-	-	-	-	-	-	-
29	TOTAL EQUITY CAPITAL & LIABILITIES	4,647,557	4,793,467	4,813,063	4,774,283	4,784,596	4,786,978	4,504,311

**The Balance Sheet is consolidated for potable water, non potable water, and sewer services.*

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 (Potable)
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	143,514	-	143,514	165,384	308,898	B-4
2	Operation & Maintenance	78,439	1,789	80,228	7,442	87,670	B-5
3	Depreciation, net of CIAC Amort.	30,665	-	30,665	-	30,665	B-13
4	Amortization	-	-	-	-	-	
5	Taxes Other Than Income	14,081	-	14,081	-	14,081	B-15
6	Provision for Income Taxes	-	-	-	35,381	35,381	C-1
7	OPERATING EXPENSES	123,185	1,789	124,974	42,823	167,797	
8	NET OPERATING INCOME	20,329	(1,789)	18,540	122,560	141,100	
9	RATE BASE	1,609,423		1,609,423		1,609,423	
10	RATE OF RETURN	1.26%		1.15%		8.77%	

Schedule of Water Net Operating Income | **Florida Public Service Commission**

Company: CSWR-Florida (Aquarina) | **Schedule: B-1 (Non-Potable)**
Docket No.: 20250052 | **Page 1 of 1**
Test Year Ended: 1/31/2025 | **Docket No.: 20250052**
Historical [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	301,090	-	301,090	57,729	358,819	B-4
2	Operation & Maintenance	175,597	7,375	182,971	2,598	185,569	B-5
3	Depreciation, net of CIAC Amort.	19,521	-	19,521	-	19,521	B-13
4	Amortization	-	-	-	-	-	
5	Taxes Other Than Income	24,067	-	24,067	-	24,067	B-15
6	Provision for Income Taxes	-	-	-	25,975	25,975	C-1
7	OPERATING EXPENSES	219,185	7,375	226,560	28,572	255,132	
8	NET OPERATING INCOME	81,905	(7,375)	74,530	29,157	103,687	
9	RATE BASE	1,182,675		1,182,675		1,182,675	
10	RATE OF RETURN	6.93%		6.30%		8.77%	

Schedule of Wastewater Net Operating Income | **Florida Public Service Commission**

Company: CSWR-Florida (Aquarina) | **Schedule: B-2**
Docket No.: 20250052 | **Page 1 of 1**
Test Year Ended: 1/31/2025 | **Docket No.: 20250052**
Historical [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	255,100		255,100	55,206	310,306	B-4
2	Operation & Maintenance	190,125	6,595	196,720	2,484	199,204	B-6
3	Depreciation, net of CIAC Amort.	5,447		5,447	-	5,447	B-14
4	Amortization	-		-	-	-	
5	Taxes Other Than Income	21,150		21,150	-	21,150	B-15
6	Provision for Income Taxes	-		-	16,917	16,917	C-1
7	OPERATING EXPENSES	216,721	6,595.00	223,316	19,401	242,718	
8	NET OPERATING INCOME	38,379	(6,595)	31,784	35,805	67,589	
9	RATE BASE	770,931		770,931		770,931	
10	RATE OF RETURN	4.98%		4.12%		8.77%	

Schedule of Adjustments to Operating Income | **Florida Public Service Commission**

Company: CSWR-Florida (Aquarina) | **Schedule: B-3**
Docket No.: 20250052 | **Page 1 of 1**
Interim [ ] Final [X] | **Docket No.: 20250052**
Historical [X] 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-P	Water-NP	Wastewater
1	**Operations & Maintenance**			
2				
3	Customer Billing Cost	(889)	(889)	(1,392)
4	New third party provider contract began 1/1/25			
5	Property Insurance	1,605	1,605	37
6	New policy as of 1/1/25			
7	Admin Expenses Transferred	(4,876)	(4,876)	(7,634)
8	Reduction of overhead allocated cost			
9	Contract Operations	7,052	16,852	26,585
10	New third party contract began 10/1/2024			
11	Testing	(755)	(1,804)	(2,114)
12	Cost included in new contract that began 10/1/2024			
13	Chemicals	(347)	(3,513)	(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				
18	**Total Adjustment Operation & Maintenance**	1,788.87	7,374.82	6,595.00
19				
20	**Adjustment for Income Tax**			

	Water-P	Water-NP	Wastewater
Taxable Income before State Tax	139,648.70	102,620.05	66,893.27
Less State Tax Exemption	(301.40)	(794.61)	(858.00)
State Taxable Income	139,347.29	101,825.45	66,035.27
State Income tax (5.5%)	**7,664.10**	**5,600.40**	**3,631.94**
Federal Taxable Income	131,984.60	97,019.66	63,261.33
Federal Income Tax (21%)	**27,716.77**	**20,374.13**	**13,284.88**

29				
30	Total Adjustment for Income Tax	35,381	25,975	16,917
31				
32	**Revenues**			
33	Adjustment for required return	122,560	29,157	35,805
34				
35	Adjustment for negative operating income	-		-
36				
37	Adjustment to revenue for Income Tax	35,381	25,975	16,917
38				
39	Adjustment for RAF fees on increased revenue	7,442	2,598	2,484
40				
41	**Total Adjustment to Revenues**	165,384	57,729	55,206
42				

Test Year Operating Revenues

Florida Public Service Commission

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

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

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

Line No.	WATER SALES Account No. and Description	Total Water	WASTEWATER SALES Account No. and Description	(1) Total Wastewater
1	460 Unmetered Water Revenue	-	521.1 Flat Rate - Residential	$ 253,175
2	461.1 Metered - Residential	$ 141,702	521.2 Flat Rate - Commercial	-
3	461.2 Metered - Commercial	-	521.3 Flat Rate - Industrial	-
4	461.3 Metered - Industrial	-	521.4 Flat Rate - Public Authorities	-
5	461.4 Metered - Public Authorities	-	521.5 Flat Rate - Multi-Family	-
6	461.5 Metered - Multi-Family	-	521.6 Flat Rate - Other	-
7	462.1 Public Fire Protection	-	522.1 Measured - Residential	-
8	462.2 Private Fire Protection	-	522.2 Measured - Commercial	-
9	464 Other Sales - Public Authorities	-	522.3 Measured - Industrial	-
10	465 Irrigation Customers	$ 301,090	522.4 Measured - Public Authority	-
11	466 Sales for Resale	-	522.5 Measured - Multi-Family	-
12	467 Interdepartmental Sales	-	523 Other Sales - Public Authorities	-
13		---	524 Revenues from Other Systems	-
14	TOTAL WATER SALES	$ 442,792	525 Interdepartmental Sales	-
15		---		---
16	OTHER WATER REVENUES		TOTAL WASTEWATER SALES	$ 253,175
17	470 Forfeited Discounts	$ 1,812		---
18	471 Misc. Service Revenues	-	OTHER WASTEWATER REVENUES	
19	472 Rents From Water Property	-	531 Sale of Sludge	-
20	473 Interdepartmental Rents	-	532 Forfeited Discounts	$ 1,925
21	474 Other Water Revenues	-	534 Rents From Wastewater Property	-
22		---	535 Interdepartmental Rents	-
23	TOTAL OTHER WATER REVENUES	$ 1,812	536 Other Wastewater Revenues	-
24		---		---
25	TOTAL WATER OPERATING REVENUES	$ 444,604	TOTAL OTHER WASTEWATER REVENUES	$ 1,925
26		==========		---
27			TOTAL WASTEWATER OPERATING REVENUES	$ 255,100
				==========

Detail of Operation & Maintenance Expenses By Month - Water

Florida Public Service Commission

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

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

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

Line No.	(1) Account No. and Name	(2) February-24	(3) March-24	(4) April-24	(5) May-24	(6) June-24	(7) July-24	(8) August-24	(9) September-24	(10) October-24	(11) November-24	(12) December-24	(13) January-25	(14) Total Annual
1	601 Salaries & Wages - Employees	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
2	603 Salaries & Wages - Officers, Etc.	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
3	604 Employee Pensions & Benefits	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
4	610 Purchased Water	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
5	615 Purchased Power	$ -	$ 818	$ 425	$ 444	$ 413	$ 460	$ 380	$ 346	$ 376	$ 353	$ 356	$ 391	$ 4,760
6	616 Fuel for Power Purchased	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
7	618 Chemicals	$ -	$ 133	$ 97	$ -	$ -	$ 117	$ -	$ -	$ 140	$ -	$ (140)	$ -	$ 347
8	620 Materials & Supplies	$ -	$ 38	$ 28	$ 86	$ 75	$ 98	$ 542	$ 184	$ (147)	$ (65)	$ 37	$ -	$ 876
9	631 Contractual Services - Engr.	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
10	632 Contractual Services - Acct.	$ -	$ -	$ 7	$ -	$ -	$ -	$ -	$ 30	$ -	$ -	$ -	$ 31	$ 68
11	633 Contractual Services - Legal	$ 10	$ 8	$ -	$ 87	$ 30	$ 133	$ 34	$ 48	$ 30	$ 30	$ 76	$ -	$ 487
12	634 Contractual Services - Mgmt. Fees	$ 1,808	$ 1,965	$ 1,704	$ 1,535	$ 1,813	$ 1,810	$ 1,740	$ 2,122	$ 1,317	$ 893	$ 4,229	$ 1,445	$ 22,380
13	635 Contractual Services - Other	$ 2,300	$ 3,615	$ 2,560	$ 3,191	$ 3,239	$ 2,342	$ 2,750	$ 3,043	$ 3,890	$ 2,871	$ 4,312	$ 1,438	$ 35,550
14	641 Rental of Building/Real Prop.	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
15	642 Rental of Equipment	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
16	650 Transportation Expenses	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
17	656 Insurance - Vehicle	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
18	657 Insurance - General Liability	$ 230	$ 230	$ 230	$ 220	$ 220	$ 220	$ 220	$ 220	$ 280	$ 220	$ 220	$ 259	$ 2,772
19	658 Insurance - Workman's Comp.	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
20	659 Insurance - Other	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
21	660 Advertising Expense	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
22	666 Reg. Comm. Exp. - Rate Case Amort.	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
23	667 Reg. Comm. Exp. - Other	$ 19	$ 19	$ 19	$ 19	$ 19	$ 19	$ 19	$ 19	$ 22	$ 54	$ 54	$ 50	$ 329
24	670 Bad Debt Expense	$ 74	$ 94	$ 92	$ 78	$ 88	$ 98	$ 87	$ 86	$ 72	$ 82	$ (851)	$ 81	$ 80
25	675 Miscellaneous Expenses	$ 949	$ 885	$ 1,032	$ 905	$ 841	$ 1,020	$ 906	$ 988	$ 827	$ 1,047	$ 569	$ 821	$ 10,790
26	TOTAL	$ 5,389	$ 7,805	$ 6,193	$ 6,565	$ 6,738	$ 6,316	$ 6,679	$ 7,086	$ 6,806	$ 5,485	$ 8,861	$ 4,515	$ 78,439

Detail of Operation & Maintenance Expenses By Month - Water

Florida Public Service Commission

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

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

Schedule: B-5 (Non-Potable)
Page 1 of 1
Preparer: Brent Thies
Recap Schedules: B-1

Line No.	(1) Account No. and Name	(2) February-24	(3) March-24	(4) April-24	(5) May-24	(6) June-24	(7) July-24	(8) August-24	(9) September-24	(10) October-24	(11) November-24	(12) December-24	(13) January-25	(14) Total Annual
1	601 Salaries & Wages - Employees	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
2	603 Salaries & Wages - Officers, Etc.	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
3	604 Employee Pensions & Benefits	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
4	610 Purchased Water	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
5	615 Purchased Power	$ -	$ 8,274	$ 4,298	$ 4,489	$ 4,172	$ 4,648	$ 3,840	$ 3,497	$ 3,798	$ 3,566	$ 3,596	$ 3,949	$ 48,126
6	616 Fuel for Power Purchased	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
7	618 Chemicals	$ -	$ 1,348	$ 981	$ -	$ -	$ 1,183	$ -	$ -	$ 1,416	$ -	$ (1,416)	$ -	$ 3,513
8	620 Materials & Supplies	$ -	$ 91	$ 66	$ 206	$ 179	$ 234	$ 1,296	$ 440	$ (351)	$ (156)	$ 88	$ -	$ 2,092
9	631 Contractual Services - Engr.	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
10	632 Contractual Services - Acct.	$ -	$ -	$ 7	$ -	$ -	$ -	$ -	$ 30	$ -	$ -	$ -	$ 31	$ 68
11	633 Contractual Services - Legal	$ 10	$ 8	$ -	$ 87	$ 30	$ 133	$ 34	$ 48	$ 30	$ 30	$ 76	$ -	$ 487
12	634 Contractual Services - Mgmt. Fees	$ 1,808	$ 1,965	$ 1,704	$ 1,535	$ 1,813	$ 1,810	$ 1,740	$ 2,122	$ 1,317	$ 893	$ 4,229	$ 1,445	$ 22,380
13	635 Contractual Services - Other	$ 5,496	$ 8,640	$ 6,117	$ 7,625	$ 7,742	$ 5,597	$ 6,572	$ 7,273	$ 9,295	$ 6,861	$ 10,306	$ 3,436	$ 84,960
14	641 Rental of Building/Real Prop.	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
15	642 Rental of Equipment	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
16	650 Transportation Expenses	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
17	656 Insurance - Vehicle	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
18	657 Insurance - General Liability	$ 230	$ 230	$ 230	$ 220	$ 220	$ 220	$ 220	$ 220	$ 280	$ 220	$ 220	$ 259	$ 2,772
19	658 Insurance - Workman's Comp.	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
20	659 Insurance - Other	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
21	660 Advertising Expense	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
22	666 Reg. Comm. Exp. - Rate Case Amort.	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
23	667 Reg. Comm. Exp. - Other	$ 19	$ 19	$ 19	$ 19	$ 19	$ 19	$ 19	$ 19	$ 22	$ 54	$ 54	$ 50	$ 329
24	670 Bad Debt Expense	$ 74	$ 94	$ 92	$ 78	$ 88	$ 98	$ 87	$ 86	$ 72	$ 82	$ (851)	$ 81	$ 80
25	675 Miscellaneous Expenses	$ 949	$ 885	$ 1,032	$ 905	$ 841	$ 1,020	$ 906	$ 988	$ 827	$ 1,047	$ 569	$ 821	$ 10,790
26	TOTAL	$ 8,586	$ 21,553	$ 14,546	$ 15,164	$ 15,104	$ 14,962	$ 14,714	$ 14,723	$ 16,707	$ 12,597	$ 16,870	$ 10,072	$ 175,597

Detail of Operation & Maintenance Expenses By Month - Wastewater

Florida Public Service Commission

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

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

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

Line No.	(1) Account No. and Name	(2) February-24	(3) March-24	(4) April-24	(5) May-24	(6) June-24	(7) July-24	(8) August-24	(9) September-24	(10) October-24	(11) November-24	(12) December-24	(13) January-25	(14) Total Annual
1	701 Salaries & Wages - Employees	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
2	703 Salaries & Wages - Officers, Etc.	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
3	704 Employee Pensions & Benefits	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
4	710 Purchased Sewage Treatment	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ (47)	$ -	$ (47)
5	711 Sludge Removal Expense	$ -	$ -	$ -	$ (227)	$ -	$ -	$ 2,849	$ -	$ -	$ -	$ -	$ -	$ 2,622
6	715 Purchased Power	$ 31	$ 31	$ 30	$ 31	$ 32	$ 31	$ 31	$ 31	$ 31	$ 31	$ 31	$ 31	$ 370
7	716 Fuel for Power Purchased	$ -	$ 89	$ -	$ -	$ 30	$ (30)	$ -	$ (13)	$ (10)	$ (16)	$ -	$ -	$ 50
8	718 Chemicals	$ -	$ 1,503	$ 1,079	$ -	$ 1,380	$ -	$ -	$ 2,242	$ -	$ 2,242	$ (2,182)	$ -	$ 6,264
9	720 Materials & Supplies	$ -	$ -	$ -	$ -	$ -	$ 989	$ 18	$ 449	$ (631)	$ (201)	$ -	$ -	$ 624
10	731 Contractual Services - Engr.	$ -	$ -	$ -	$ 1,720	$ 1,720	$ 1,720	$ 1,720	$ 1,720	$ 1,720	$ 1,720	$ 1,720	$ -	$ 13,764
11	732 Contractual Services - Acct.	$ -	$ -	$ 11	$ -	$ -	$ -	$ -	$ 47	$ -	$ -	$ -	$ 49	$ 107
12	733 Contractual Services - Legal	$ 16	$ 12	$ -	$ 145	$ 57	$ 217	$ 63	$ 85	$ 57	$ 57	$ 129	$ -	$ 837
13	734 Contractual Services - Mgmt. Fees	$ 2,830	$ 3,076	$ 2,668	$ 2,403	$ 2,839	$ 2,833	$ 2,725	$ 3,322	$ 2,061	$ 1,399	$ 6,621	$ 2,262	$ 35,038
14	735 Contractual Services - Other	$ 7,780	$ 9,565	$ 9,631	$ 9,054	$ 9,653	$ 9,107	$ 5,758	$ 8,747	$ 10,949	$ 9,226	$ 6,782	$ 10,603	$ 106,855
15	741 Rental of Building/Real Prop.	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
16	742 Rental of Equipment	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
17	750 Transportation Expenses	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
18	756 Insurance - Vehicle	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
19	757 Insurance - General Liability	$ 360	$ 360	$ 360	$ 345	$ 345	$ 345	$ 345	$ 345	$ 438	$ 345	$ 345	$ 406	$ 4,340
20	758 Insurance - Workman's Comp.	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
21	759 Insurance - Other	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
22	760 Advertising Expense	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
23	766 Reg. Comm. Exp. - Rate Case Amort.	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
24	767 Reg. Comm. Exp. - Other	$ 18	$ 18	$ 18	$ 18	$ 18	$ 18	$ 18	$ 18	$ 18	$ 18	$ 18	$ 18	$ 214
25	770 Bad Debt Expense	$ 182	$ 186	$ 180	$ 170	$ 173	$ 195	$ 183	$ 193	$ 190	$ 195	$ (1,333)	$ 184	$ 697
26	775 Miscellaneous Expenses	$ 1,758	$ 1,655	$ 1,735	$ 1,535	$ 1,437	$ 1,780	$ 1,536	$ 1,583	$ 1,407	$ 1,752	$ 1,000	$ 1,214	$ 18,390
27	TOTAL	$ $ 12,976	$ 16,495	$ 15,712	$ 15,193	$ 17,683	$ 17,206	$ 15,244	$ 18,768	$ 16,229	$ 16,767	$ 13,082	$ 14,768	$ 190,125

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

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

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

Line No.	(1) Account No. and Name	(2) Prior TY* 12/31/2014	(3) Current TY 1/31/2025	(4) $ Difference	(5) % Difference	(6) Explanation
1	601 Salaries & Wages - Employees	$ 70,798	$ -	$ (70,798)	-100%	CSWR-FL does not employ any salaried personnel and, as a result, does not incur any direct salary related expenses.
2	603 Salaries & Wages - Officers, Etc.	$ -	$ -	$ -	0%	
3	604 Employee Pensions & Benefits	$ 11,116	$ -	$ (11,116)	-100%	CSWR-FL does not employ any salaried personnel and, as a result, does not incur any pension or benefit expenses.
4	610 Purchased Water	$ -	$ -	$ -	0%	
5	615 Purchased Power	$ 3,537	$ 4,760	$ 1,223	35%	
6	616 Fuel for Power Purchased	$ 74	$ -	$ (74)	-100%	There was no fuel for power purchased incurred in the test year.
7	618 Chemicals	$ 1,564	$ 347	$ (1,217)	-78%	Chemicals are purchased in bulk and used until more is needed, therefore the timing of expense is on an as needed basis and large flucuations are normal.
8	620 Materials & Supplies	$ 5,941	$ 876	$ (5,065)	-85%	Material and Supplies expenses incurred by the prior owner are included in CSWR-FL's contract operations agreement, included in Contractual Services - Other expense during the test year.
9	631 Contractual Services - Engr.	$ -	$ -	$ -	0%	
10	632 Contractual Services - Acct.	$ 3,274	$ 68	$ (3,206)	-98%	The majority of the accounting expenses for this utility is recorded indirectly to the parent company and included in Contractual Services - Mgmt. Fees.
11	633 Contractual Services - Legal	$ -	$ 487	$ 487	100%	Prior owners did not record any expense.
12	634 Contractual Services - Mgmt. Fees	$ 1,930	$ 22,380	$ 20,450	1060%	Indirect overhead expenses incurred by the parent company are included in the current test year, whereas some of these costs could be recorded in salary, accounting, and legal expenses in the prior test year.
13	635 Contractual Services - Other	$ 5,902	$ 35,550	$ 29,648	502%	Contractual Services - Other expense in the test year includes CSWR-FL's recurring contract operations expense, whereas some of these costs could be recorded in rental, transportation, and insurance expenses in the prior test year.
14	641 Rental of Building/Real Prop.	$ 2,604	$ -	$ (2,604)	-100%	Rental services incurred by the prior owner are included in CSWR-FL's contract operations agreement, included in Contractual Services - Other expense during the test year.
15	642 Rental of Equipment	$ 4,800	$ -	$ (4,800)	-100%	Rental services incurred by the prior owner are included in CSWR-FL's contract operations agreement, included in Contractual Services - Other expense during the test year.
16	650 Transportation Expenses	$ 2,742	$ -	$ (2,742)	-100%	Transportation expenses incurred by the prior owner are included in CSWR-FL's contract operations agreement, included in Contractual Services - Other expense.
17	656 Insurance - Vehicle	$ 566	$ -	$ (566)	-100%	Vehicle Insurance incurred by the prior owner are included in CSWR-FL's contract operations agreement, included in Contractual Services - Other expense during the test year.
18	657 Insurance - General Liability	$ 2,614	$ 2,772	$ 158	6%	
19	658 Insurance - Workman's Comp.	$ -	$ -	$ -	0%	
20	659 Insurance - Other	$ -	$ -	$ -	0%	
21	660 Advertising Expense	$ -	$ -	$ -	0%	
22	666 Reg. Comm. Exp. - Rate Case Amort.	$ -	$ -	$ -	0%	
23	667 Reg. Comm. Exp. - Other	$ 773	$ 15,661	$ 14,888	1926%	Mid Year Accrual Reversals were booked during the current test year, resulting in an artificial decrease in expense.
24	670 Bad Debt Expense	$ -	$ 80	$ 80	100%	Prior owners did not record any expense.
25	675 Miscellaneous Expenses	$ 1,425	$ 14,532	$ 13,107	920%	Third party customer billing services are included in miscellaneous expense in the current test year and the prior owner did not incur such expenses.
26	TOTAL	$ 119,660	$ 97,513	$ (22,147)	-19%	
27	Total Customers	296	334	38	13%	
28	Consumer Price Index - U**	234.812	317.671	82.86	35%	

Benchmark Index:	Increase in Customer ERUs	1.13
	Increase in CPI	1.35
		1.48

**Prior Test Year data was gathered from Docket # 150010-WS Final Order Schedule 3-E*
***Source: Bureau of Labor Statistics*

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

Florida Public Service Commission
Schedule: B-7 (Non-Potable)
Page 1 of 1
Preparer: Brent Thies

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

Line No.	(1) Account No. and Name	(2) Prior TY* 12/31/2014	(3) Current TY 1/31/2025	(4) $ Difference	(5) % Difference	(6) Explanation
1	601 Salaries & Wages - Employees	$ 107,308	$ -	$ (107,308)	-100%	CSWR-FL does not employ any salaried personnel and, as a result, does not incur any direct salary related expenses.
2	603 Salaries & Wages - Officers, Etc.	$ -	$ -	$ -	0%	
3	604 Employee Pensions & Benefits	$ 16,848	$ -	$ (16,848)	-100%	CSWR-FL does not employ any salaried personnel and, as a result, does not incur any pension or benefit expenses.
4	610 Purchased Water	$ -	$ -	$ -	0%	
5	615 Purchased Power	$ 35,759	$ 48,126	$ 12,367	35%	
6	616 Fuel for Power Purchased	$ 750	$ -	$ (750)	-100%	There was no fuel for power purchased incurred in the test year.
7	618 Chemicals	$ 48	$ 3,513	$ 3,465	7218%	Chemicals are purchased in bulk and used until more is needed, therefore the timing of expense is on an as needed basis and large flucuations are normal.
8	620 Materials & Supplies	$ 3,717	$ 2,092	$ (1,625)	-44%	Material and Supplies expenses incurred by the prior owner are included in CSWR-FL's contract operations agreement, included in Contractual Services - Other expense during the test year.
9	631 Contractual Services - Engr.	$ -	$ -	$ -	0%	
10	632 Contractual Services - Acct.	$ 3,274	$ 68	$ (3,206)	-98%	The majority of the accounting expenses for this utility is recorded indirectly to the parent company and included in Contractual Services - Mgmt. Fees.
11	633 Contractual Services - Legal	$ -	$ 487	$ 487	100%	Prior owners did not record any expense.
12	634 Contractual Services - Mgmt. Fees	$ 1,930	$ 22,380	$ 20,450	1060%	Indirect overhead expenses incurred by the parent company are included in the current test year, whereas some of these costs could be recorded in salary, accounting, and legal expenses in the prior test year.
13	635 Contractual Services - Other	$ 1,368	$ 84,960	$ 83,592	6110%	Contractual Services - Other expense in the test year includes CSWR-FL's recurring contract operations expense, whereas some of these costs could be recorded in rental, transportation, and insurance expenses in the prior test year.
14	641 Rental of Building/Real Prop.	$ 2,604	$ -	$ (2,604)	-100%	Rental services incurred by the prior owner are included in CSWR-FL's contract operations agreement, included in Contractual Services - Other expense during the test year.
15	642 Rental of Equipment	$ 4,800	$ -	$ (4,800)	-100%	Rental services incurred by the prior owner are included in CSWR-FL's contract operations agreement, included in Contractual Services - Other expense during the test year.
16	650 Transportation Expenses	$ 6,552	$ -	$ (6,552)	-100%	Transportation expenses incurred by the prior owner are included in CSWR-FL's contract operations agreement, included in Contractual Services - Other expense.
17	656 Insurance - Vehicle	$ 566	$ -	$ (566)	-100%	Vehicle Insurance incurred by the prior owner are included in CSWR-FL's contract operations agreement, included in Contractual Services - Other expense during the test year.
18	657 Insurance - General Liability	$ 2,614	$ 2,772	$ 158	6%	
19	658 Insurance - Workman's Comp.	$ -	$ -	$ -	0%	
20	659 Insurance - Other	$ -	$ -	$ -	0%	
21	660 Advertising Expense	$ -	$ -	$ -	0%	
22	666 Reg. Comm. Exp. - Rate Case Amort.	$ -	$ -	$ -	0%	
23	667 Reg. Comm. Exp. - Other	$ 773	$ 15,661	$ 14,888	1926%	Mid Year Accrual Reversals were booked during the current test year, resulting in an artificial decrease in expense.
24	670 Bad Debt Expense	$ -	$ 80	$ 80	100%	Prior owners did not record any expense.
25	675 Miscellaneous Expenses	$ 1,424	$ 14,532	$ 13,108	921%	Third party customer billing services are included in miscellaneous expense in the current test year and the prior owner did not incur such expenses.
26	TOTAL	$ 190,335	$ 194,671	$ 4,336	2%	
27	Total Customers	107	108	1	1%	
28	Consumer Price Index - U**	234.812	317.671	82.86	35%	

Benchmark Index:	Increase in Customer ERUs	1.01
	Increase in CPI	1.35
		1.36

**Prior Test Year data was gathered from Docket # 150010-WS Final Order Schedule 3-F*
***Source: Bureau of Labor Statistics*

Operation & Maintenance Expense Comparison - Wastewater

Florida Public Service Commission

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

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

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

Line No.	(1) Account No. and Name	(2) Prior TY* 12/31/2014	(3) Current TY 1/31/2025	(4) $ Difference	(5) % Difference	(6) Explanation
1	701 Salaries & Wages - Employees	$ 89,052	$ -	$ (89,052)	-100%	CSWR-FL does not employ any salaried personnel and, as a result, does not incur any direct salary related expenses.
2	703 Salaries & Wages - Officers, Etc.	$ -	$ -	$ -	0%	
3	704 Employee Pensions & Benefits	$ 13,982	$ -	$ (13,982)	-100%	CSWR-FL does not employ any salaried personnel and, as a result, does not incur any pension or benefit expenses.
4	710 Purchased Sewage Treatment	$ -	$ (47)	$ (47)	100%	Prior owners did not record any expense.
5	711 Sludge Removal Expense	$ -	$ 2,622	$ 2,622	100%	Prior Owners did not incur any sludge removal expense.
6	715 Purchased Power	$ 13,411	$ 370	$ (13,041)	-97%	Normal Flucuation, Purchased Power Costs are subject to vary year over year due to flucuations in usage.
7	716 Fuel for Power Purchased	$ 412	$ 50	$ (362)	-88%	Fuel is purchased on an as needed basis so flucuations in cost are normal.
8	718 Chemicals	$ 1,289	$ 6,264	$ 4,975	386%	Chemicals are purchased in bulk and used until more is needed, therefore the timing of expense is on an as needed basis and large flucuations are normal.
9	720 Materials & Supplies	$ 7,033	$ 624	$ (6,409)	-91%	Material and Supplies expenses incurred by the prior owner are included in CSWR-FL's contract operations agreement, included in Contractual Services - Other expense during the test year.
10	731 Contractual Services - Engr.	$ -	$ 13,764	$ 13,764	100%	Prior owners did not record any expense.
11	732 Contractual Services - Acct.	$ 3,274	$ 107	$ (3,167)	-97%	The majority of the accounting expenses for this utility is recorded indirectly to the parent company and included in Contractual Services - Mgmt. Fees.
12	733 Contractual Services - Legal	$ -	$ 837	$ 837	100%	Prior owners did not record any expense.
13	634 Contractual Services - Mgmt. Fees7	$ 1,930	$ 35,038	$ 33,108	1715%	Indirect overhead expenses incurred by the parent company are included in the current test year, whereas some of these costs could be recorded in salary, accounting, and legal expenses in the prior test year.
14	735 Contractual Services - Other	$ 3,479	$ 106,855	$ 103,376	2971%	Contractual Services - Other expense in the test year includes CSWR-FL's recurring contract operations expense, whereas some of these costs could be recorded in rental, transportation, and insurance expenses in the prior test year.
15	741 Rental of Building/Real Prop.	$ 2,604	$ -	$ (2,604)	-100%	Rental services incurred by the prior owner are included in CSWR-FL's contract operations agreement, included in Contractual Services - Other expense during the test year.
16	742 Rental of Equipment	$ 4,800	$ -	$ (4,800)	-100%	Rental services incurred by the prior owner are included in CSWR-FL's contract operations agreement, included in Contractual Services - Other expense during the test year.
17	750 Transportation Expenses	$ 4,843	$ -	$ (4,843)	-100%	Transportation expenses incurred by the prior owner are included in CSWR-FL's contract operations agreement, included in Contractual Services - Other expense during the test year.
18	756 Insurance - Vehicle	$ 566	$ -	$ (566)	-100%	Vehicle Insurance incurred by the prior owner are included in CSWR-FL's contract operations agreement, included in Contractual Services - Other expense during the test year.
19	757 Insurance - General Liability	$ 2,613	$ 4,340	$ 1,727	66%	General Liability Insurance is subject to increase based on the property value of the system; an increase to property value over this amount of time is normal.
20	758 Insurance - Workman's Comp.	$ -	$ -	$ -	0%	
21	759 Insurance - Other	$ -	$ -	$ -	0%	
22	760 Advertising Expense	$ -	$ -	$ -	0%	
23	766 Reg. Comm. Exp. - Rate Case Amort.	$ -	$ -	$ -	0%	
24	767 Reg. Comm. Exp. - Other	$ 773	$ 214	$ (559)	-72%	Mid Year Accrual Reversals were booked during the current test year, resulting in an artificial decrease in expense.
25	770 Bad Debt Expense	$ -	$ 697	$ 697	100%	Prior owners did not record any expense.
26	775 Miscellaneous Expenses	$ 1,429	$ 18,390	$ 16,961	1187%	Third party customer billing services are included in miscellaneous expense in the current test year and the prior owner did not incur such expenses.
27	TOTAL	$ 151,490	$ 190,125	$ 38,635	26%	
28	Total Customers	311	346	35	11%	
29	Consumer Price Index - U**	234.812	317.671	82.86	35%	

Benchmark Index:		
	Increase in Customer ERUs	1.11
	Increase in CPI	1.35
		1.47

**Prior Test Year data was gathered from Docket # 150010-WS Final Order Schedule 3-G*
***Source: Bureau of Labor Statistics*

Contractual Services

Florida Public Service Commission

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

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

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

(1) Line No.	(2) Consultant	(3) Type of Service	(4) Amount	(5) Description of Work Performed
1				
2	21 Design Group Inc.	OSS - Engineering Consult	$ 64	Surveying Services
3	Clearpoint Consulting Engineers, P.A.	OSS - Engineering Consult	$ 13,700	Surveying Assessment Report
4				
5	21 Design Group Inc.	OSS - IT	$ 4,091	Remote Monitoring Subscription Cost
6	Backflow Solutions Inc.	OSS - IT	$ 39	Cloud-based online subscription service for managing backflow prevention programs
7	Kamstrup Water Metering LLC	OSS - IT	$ 1,045	Smart Water Metering Subscription Cost
8				
9	Beckemeier LeMoine Law	OSS - Legal	$ 1,000	Legal Services
10	Bryant Miller Olive	OSS - Legal	$ 89	Legal Services
11	CT Corporation	OSS - Legal	$ 14	Annual Cost for Statutory Representation
12	David Woodsmall	OSS - Legal	$ 36	Legal Services
13	Radey Law Firm	OSS - Legal	$ 669	Legal Services
14				
15	McGuireWoods LLP	OSS - MGMT Consult	$ 1,896	System Operations Consultant
16				
17	PNC & Invoice Cloud	OSS - Bank Fees	$ 3,233	Bank Fees
18				
19	UHY Advisors	OSS - Audit and Accounting	$ 130	Tax Preparation
20	Leo Berwick LP	OSS - Audit and Accounting	$ 112	Property Tax Consulting
21				
22			$ 26,117	
23				

Analysis of Rate Case Expense

Florida Public Service Commission

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

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

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

Line No.	(1) Firm or Vendor Name	(2) Counsel, Consultant or Witness	(3) Hourly Rate Per Person	(4) Total Estimate Of Charges By Firm	(5) Type of Service Rendered
1	Radey Law Firm	Susan Clark	600	14,663	Legal Counsel
2	Radey Law Firm	Tom Crabb	500	12,219	Legal Counsel
3	Radey Law Firm	Jordann Wilhelm	325	7,942	Legal Counsel
4	Radey Law Firm	Robert Skrob	225	5,499	Legal Counsel
5	Radey Law Firm	Suzanne Turner	210	5,132	Legal Counsel
6	CSWR LLC	Josiah Cox	199	725	Company Witness
7	CSWR LLC	Mike Duncan	199	906	Company Witness
8	CSWR LLC	Jake Freeman	199	725	Company Witness
9	CSWR LLC	Aaron Silas	199	906	Company Witness
10	CSWR LLC	Brent Thies	199	906	Company Witness
11	CSWR LLC	Todd Thomas	199	725	Company Witness
12	CSWR LLC	All other Support	86	2,533	Filing and documentation preparation
13					
14					
15					
16					
17					
18					
19	Total				
20					
21	Estimate Through				
22	[ ] PAA				
23	[x] Commission Hearing				
24					
25	Amortization Period 4 Years				
26	Explanation if different from Section 367.0816, Florida Statutes:				
27					
28					
29					

Line No.	Amortization of Rate Case Expense:	(A) Water	(B) Wastewater	(C) Total
30				
31				
32				
33	Prior Unamortized Rate Case Expense	-	-	-
34	Current Rate Case Expense	944	739	1,682
	Total Projected Rate Case Expense	26,817	20,992	47,809
	Annual Amortization	6,704	5,248	11,952
	Method of Allocation Between Systems: (Provide Calculation)	56%	44%	100%

System	Total Water C	Total Sewer Cus	% Water Custor	% Sewer Customers
Aquarina	442	346	56%	44%

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

Florida Public Service Commission

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

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

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

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

Allocation of Expenses

Florida Public Service Commission

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

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

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

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

Net Depreciation Expense - Water

Florida Public Service Commission

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

Schedule: B-13 (Potable)
Page 1 of 1
Preparer: Brent Thies
Recap Schedules: B-1

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

Line No.	(1) Account No. and Name	(2) Test Year Expense	(3) Utility Adjustments	(4) Adjusted Balance	(5) % Non-Used and Useful	(6) Future Use Amount
1	INTANGIBLE PLANT					
2	301.1 Organization	-				
3	302.1 Franchises	-				
4	339.1 Other Plant & Misc. Equipment	-				
5	SOURCE OF SUPPLY AND PUMPING PLANT	-				
6	303.2 Land & Land Rights	-				
7	304.2 Structures & Improvements	3,143.21				
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	666.48				
13	310.2 Power Generation Equipment	367.50				
14	311.2 Pumping Equipment	3,673.44				
15	339.2 Other Plant & Misc. Equipment	-				
16	WATER TREATMENT PLANT	-				
17	303.3 Land & Land Rights	-				
18	304.3 Structures & Improvements	-				
19	320.3 Water Treatment Equipment	16,289.09				
20	339.3 Other Plant & Misc. Equipment	-				
21	TRANSMISSION & DISTRIBUTION PLANT	-				
22	303.4 Land & Land Rights	-				
23	304.4 Structures & Improvements	-				
24	330.4 Distr. Reservoirs & Standpipes	488.60				
25	331.4 Transm. & Distribution Mains	5,595.71				
26	333.4 Services	1,844.22				
27	334.4 Meters & Meter Installations	8,173.06				
28	335.4 Hydrants	-				
29	339.4 Other Plant & Misc. Equipment	237.52				
30	GENERAL PLANT	-				
31	303.5 Land & Land Rights	-				
32	304.5 Structures & Improvements	-				
33	340.5 Office Furniture & Equipment	-				
34	341.5 Transportation Equipment	-				
35	342.5 Stores Equipment	-				
36	343.5 Tools, Shop & Garage Equipment	56.25				
37	344.5 Laboratory Equipment	133.40				
38	345.5 Power Operated Equipment	-				
39	346.5 Communication Equipment	4,093.07				
40	347.5 Miscellaneous Equipment	-				
41	348.5 Other Tangible Plant	-				
42						
43	TOTAL DEPRECIATION EXPENSE	$ 44,761.56	$	$	$	
44						
45	LESS: AMORTIZATION OF CIAC	14,096.20				
46						
47	NET DEPRECIATION EXPENSE - WATER	$ 30,665.36	$	$	$	
		90,093.80				

Net Depreciation Expense - Water

Florida Public Service Commission

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

Schedule: B-13 (Non-Potable)
Page 1 of 1
Preparer: Brent Thies
Recap Schedules: B-1

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

Line No.	(1) Account No. and Name	(2) Test Year Expense	(3) Utility Adjustments	(4) Adjusted Balance	(5) % Non-Used and Useful	(6) Future Use Amount
1	INTANGIBLE PLANT					
2	301.1 Organization	-				
3	302.1 Franchises	-				
4	339.1 Other Plant & Misc. Equipment	-				
5	SOURCE OF SUPPLY AND PUMPING PLANT	-				
6	303.2 Land & Land Rights	-				
7	304.2 Structures & Improvements	922.67				
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	696.21				
13	310.2 Power Generation Equipment	367.50				
14	311.2 Pumping Equipment	5,920.09				
15	339.2 Other Plant & Misc. Equipment	-				
16	WATER TREATMENT PLANT	-				
17	303.3 Land & Land Rights	-				
18	304.3 Structures & Improvements	-				
19	320.3 Water Treatment Equipment	223.73				
20	339.3 Other Plant & Misc. Equipment	-				
21	TRANSMISSION & DISTRIBUTION PLANT	-				
22	303.4 Land & Land Rights	-				
23	304.4 Structures & Improvements	-				
24	330.4 Distr. Reservoirs & Standpipes	229.50				
25	331.4 Transm. & Distribution Mains	4,050.32				
26	333.4 Services	-				
27	334.4 Meters & Meter Installations	5,398.22				
28	335.4 Hydrants	380.08				
29	339.4 Other Plant & Misc. Equipment	25.24				
30	GENERAL PLANT	-				
31	303.5 Land & Land Rights	-				
32	304.5 Structures & Improvements	-				
33	340.5 Office Furniture & Equipment	-				
34	341.5 Transportation Equipment	-				
35	342.5 Stores Equipment	-				
36	343.5 Tools, Shop & Garage Equipment	-				
37	344.5 Laboratory Equipment	-				
38	345.5 Power Operated Equipment	-				
39	346.5 Communication Equipment	1,307.84				
40	347.5 Miscellaneous Equipment	-				
41	348.5 Other Tangible Plant	-				
42						
43	TOTAL DEPRECIATION EXPENSE	$ 19,521.40	$	$	$	
44						
45	LESS: AMORTIZATION OF CIAC	-				
46						
47	NET DEPRECIATION EXPENSE - WATER	$ 19,521.40	$	$	$	

Net Depreciation Expense - Wastewater

Florida Public Service Commission

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

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

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

Line No.	(1) Account No. and Name	(2) Test Year Expense	(3) Utility Adjustments	(4) Adjusted Balance	(5) % Non-Used and Useful	(6) Future Use Amount
1	INTANGIBLE PLANT					
2	351.1 Organization	26				
3	352.1 Franchises	-				
4	389.1 Other Plant & Misc. Equipment	-				
5	COLLECTION PLANT	-				
6	353.2 Land & Land Rights	-				
7	354.2 Structures & Improvements	3,740				
8	360.2 Collection Wastewaters - Force	3,223				
9	361.2 Collection Wastewaters - Gravity	8,698				
10	362.2 Special Collecting Structures	-				
11	363.2 Services to Customers	40				
12	364.2 Flow Measuring Devices	-				
13	365.2 Flow Measuring Installations	-				
14	389.2 Other Plant & Misc. Equipment	-				
15	SYSTEM PUMPING PLANT	-				
16	353.3 Land & Land Rights	-				
17	354.3 Structures & Improvements	-				
18	370.3 Receiving Wells	-				
19	371.3 Pumping Equipment	2,936				
20	389.3 Other Plant & Misc. Equipment	-				
21	TREATMENT AND DISPOSAL PLANT	-				
22	353.4 Land & Land Rights	-				
23	354.4 Structures & Improvements	-				
24	380.4 Treatment & Disposal Equipment	3,764				
25	381.4 Plant Wastewaters	-				
26	382.4 Outfall Wastewater Lines	-				
27	389.4 Other Plant & Misc. Equipment	344				
28	GENERAL PLANT	-				
29	353.5 Land & Land Rights	-				
30	354.5 Structures & Improvements	-				
31	390.5 Office Furniture & Equipment	-				
32	391.5 Transportation Equipment	-				
33	392.5 Stores Equipment	-				
34	393.5 Tools, Shop & Garage Equipment	34				
35	394.5 Laboratory Equipment	149				
36	395.5 Power Operated Equipment	226				
37	396.5 Communication Equipment	2,629				
38	397.5 Miscellaneous Equipment	-				
39	398.5 Other Tangible Plant	-				
40						
41						
42	TOTAL DEPRECIATION EXPENSE	$ 25,810.84	$	$		$
43						
44	LESS: AMORTIZATION OF CIAC	20,364.26				
45						
46	NET DEPRECIATION EXPENSE - WASTEWATER	$ 5,446.58	$	$		$
47						
48						
		34,460.46				
		90,093.80				

Taxes Other Than Income | **Florida Public Service Commission**

Company: CSWR-Florida (Aquarina) | **Schedule: B-15**
Docket No.: 20250052 | **Page 1 of 1**
Test Year Ended: 1/31/2025 | **Preparer: Brent Thies**
Historical [X] Projected [ ] | **Recap Schedules: B-1,B-2**

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

Line No.	(1) Description	(2) Regulatory Assessment Fees (RAFs)	(3) Payroll Taxes	(4) Real Estate & Personal Property	(5) Other	(6) Total
WATER-P						
1	Test Year Per Books	$ 9,813	$ -	$ 4,268	$ -	14,081
	Adjustments to Test Year (Explain)					
2		$ -	$ -	$ -	$ -	$ -
3		$ -	$ -	$ -	$ -	$ -
4		$ -	$ -	$ -	$ -	$ -
5		$ -	$ -	$ -	$ -	$ -
6	Total Test Year Adjustments	$ -	$ -	$ -	$ -	$ -
7	Adjusted Test Year	$ 9,813	$ -	$ 4,268	$ -	$ 14,081
8	RAFs Assoc. with Revenue Increase	$ -	$ -	$ -	$ -	$ -
9	Total Balance	$ 9,813	$ -	$ 4,268	$ -	$ 14,081
WATER-NP						
1	Test Year Per Books	$ 20,850	$ -	$ 3,217	$ -	24,067
	Adjustments to Test Year (Explain)					
2		$ -	$ -	$ -	$ -	$ -
3		$ -	$ -	$ -	$ -	$ -
4		$ -	$ -	$ -	$ -	$ -
5		$ -	$ -	$ -	$ -	$ -
6	Total Test Year Adjustments	$ -	$ -	$ -	$ -	$ -
7	Adjusted Test Year	$ 20,850	$ -	$ 3,217	$ -	$ 24,067
8	RAFs Assoc. with Revenue Increase	$ -	$ -	$ -	$ -	$ -
9	Total Balance	$ 20,850	$ -	$ 3,217	$ -	$ 24,067
WASTEWATER						
10	Test Year Per Books	$ 13,670	$ -	$ 7,480	$ -	$ 21,150
	Adjustments to Test Year (Explain)					
11		$ -	$ -	$ -	$ -	$ -
12		$ -	$ -	$ -	$ -	$ -
13		$ -	$ -	$ -	$ -	$ -
14		$ -	$ -	$ -	$ -	$ -
15	Total Test Year Adjustments	$ -	$ -	$ -	$ -	$ -
16	Adjusted Test Year	$ 13,670	$ -	$ 7,480	$ -	$ 21,150
17	RAFs Assoc. with Revenue Increase	$ -	$ -	$ -	$ -	$ -
18	Total Balance	$ 13,670	$ -	$ 7,480	$ -	$ 21,150

Reconciliation of Total Income Tax Provision | **Florida Public Service Commission**

Company: CSWR-Florida (Aquarina) | **Schedule: C-1**
Docket No.: 20250052 | **Page 1 of 1**
Test Year Ended: 1/31/2025 | **Preparer: Brent Thies**
Historical [X] Projected [ ]

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

Line No.	Description	Ref.	Total Per Books		Utility Adjustments	Utility Adjusted	Water	Wastewater
1	Current Tax Expense	C-2	34,670.88	A	(19,641.70)	15,029.18	-	-
2	Deferred Income Tax Expense	C-5	-		-	-	-	-
3	ITC Realized This Year	C-7	-		-	-	-	-
4	ITC Amortization (3% ITC and IRC 46(f)(2))	C-7	-		-	-	-	-
5	Parent Debt Adjustment	C-8	-		-	-	-	-
6	Total Income Tax Expense		34,670.88		(19,641.70)	15,029.18	-	-

Notes:

A Given that net operating income was negative, the Company booked no provision for income tax.
This adjustment adjusts current tax expense to zero. The values in Schedules C1-10 are calculated per the schedule mechanics and required formulas.

Supporting Schedules: C-2,C-5,C-8,C-9
Recap Schedules: B-1,B-2

State and Federal Income Tax Calculation - Current

Florida Public Service Commission

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

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

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

		Total Per Books	Utility Adjustments	Utility Adjusted	Water	Wastewater
1	Net Utility Operating Income (Sch. B-1)	140,612.16	(15,758.68)	124,853.48	93,069.93	31,783.55
2	Add: Income Tax Expense Per Books (Sch. B-1)	-	-	-	-	-
3	Subtotal	140,612.16	(15,758.68)	124,853.48	93,069.93	31,783.55
4	Less: Interest Charges (Sch. C-3)	3,481.44	-	3,481.44	2,728.16	753.28
5	Taxable Income Per Books	137,130.73	(15,758.68)	121,372.05	90,341.77	31,030.28
	Schedule M Adjustments:					
6	Permanent Differences (From Sch. C-4)	-	-	-	-	-
7	Timing Differences (From Sch. C-5)	-	-	-	-	-
8	Total Schedule M Adjustments	-	-	-	-	-
9	Taxable Income Before State Taxes	137,130.73	(15,758.68)	121,372.05	90,341.77	31,030.28
10	Less: State Income Tax Exemption ($5,000)	(1,953.97)	-	(1,953.97)	(1,096.01)	(857.96)
11	State Taxable Income	135,176.76	(15,758.68)	119,418.08	89,245.76	30,172.32
12	State Income Tax (5.5% of Line 11)	7,434.72	(866.73)	6,567.99	4,908.52	1,659.48
13	Emergency Excise Tax	-	-	-	-	-
14	Credits	-	-	-	-	-
15	Current State Income Taxes	7,434.72	(866.73)	6,567.99	4,908.52	1,659.48
16	Federal Taxable Income (Line 9 - Line 15)	129,696.00	(14,891.95)	114,804.05	85,433.25	29,370.80
17	Federal Income Tax Rate	21%	21%	21%	21%	21%
18	Federal Income Taxes (Line 16 x Line 17)	27,236.16	(3,127.31)	24,108.85	17,940.98	6,167.87
19	Less: Investment Tax Credit Realized This Year (Sch. C-8)	-	-	-	-	-
20	Current Federal Inc. Taxes (Line 18 - Line 19)	27,236.16	(3,127.31)	24,108.85	17,940.98	6,167.87
	Summary:					
21	Current State Income Taxes (Line 15)	7,434.72	(866.73)	6,567.99	4,908.52	1,659.48
22	Current Federal Income Taxes (Line 20)	27,236.16	(3,127.31)	24,108.85	17,940.98	6,167.87
23	Total Current Income Tax Expense (To C-1)	34,670.88	(3,994.04)	30,676.85	22,849.50	7,827.35

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

Schedule of Interest In Tax Expense Calculation

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

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

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

Line No.	Description	Total Per Books	Utility Adjustments	Utility Adjusted	Water	Wastewater
1	Interest on Long-Term Debt	-	-	-	-	-
2	Amortization of Debt Premium, Disc. and Expense Net	-	-	-	-	-
3	Interest on Short-Term Debt	3,481.44	-	3,481.44	2,728.16	753.28
4	Other Interest Expense	-	-	-	-	-
5	AFUDC	-	-	-	-	-
6	ITC Interest Synchronization (IRC 46(f)(2) only - See below)	-	-	-	-	-
7	Total Used For Tax Calculation	3,481.44	-	3,481.44	2,728.16	753.28

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

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

Book/Tax Differences - Permanent

Florida Public Service Commission

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

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

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

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

Supporting Schedules: None
Recap Schedules: C-2

Deferred Income Tax Expense

Florida Public Service Commission

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

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

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

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

Supporting Schedules: None
Recap Schedules: C-2

Accumulated Deferred Income Taxes - Summary

Florida Public Service Commission

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

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

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

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

CSWR-Florida has no accumulated tax deferrals on its books

Supporting Schedules: C-7, Pg 2 & 3
Recap Schedules: A-18,A-19,D-2

Accumulated Deferred Income Taxes - State

Florida Public Service Commission

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

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

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

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

CSWR-Florida has no accumulated tax deferrals on its books

Supporting Schedules: None
Recap Schedules: C-6

Accumulated Deferred Income Taxes - Federal

Florida Public Service Commission

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

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

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

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

CSWR-Florida has no accumulated tax deferrals on its books

Supporting Schedules: None
Recap Schedules: C-6

Investment Tax Credits - Analysis

Florida Public Service Commission

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

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

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

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

CSWR-Florida has no investment tax credits on its books

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

Investment Tax Credits - Analysis

Florida Public Service Commission

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

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

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

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

CSWR-Florida has no investment tax credits on its books

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

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

CSWR-Florida has no investment tax credits on its books

Investment Tax Credits - Section 46(f) Election

Florida Public Service Commission

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

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

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

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

Parent(s) Debt Information | **Florida Public Service Commission**

Company: CSWR-Florida (Aquarina) | **Schedule: C-8**
Docket No.: 20250052 | **Page 1 of 1**
Test Year Ended: 1/31/2025 | **Preparer: Brent Thies**

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

Parent's Name _____

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

Supporting Schedules: None
Recap Schedules: C-3

Income Tax Returns | **Florida Public Service Commission**

Company: CSWR-Florida (Aquarina) | **Schedule: C-9**
Docket No.: 20250052 | **Page 1 of 1**
Test Year Ended: 1/31/2025 | **Preparer: Brent Thies**

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

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

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

---

(1) What tax years are open with the Internal Revenue Service?
Tax year 2024 remains open as CSWR-Florida was granted an extension of its 2024 federal income tax filing.

(2) Is the treatment of customer deposits at issue with the IRS?
No

(3) Is the treatment of contributions in aid of construction at issue with the IRS?
No

(4) Is the treatment of unbilled revenues at issue with the IRS?
No

Schedule of Requested Cost of Capital
13-Month Average Balance

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

Florida Public Service Commission

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	1.1%	8.50%	0.09%
3	Preferred Stock	0			
4	Customer Deposits	0			
5	Common Equity	3,525,223	98.9%	8.77%	8.68%
6	Tax Credits - Zero Cost	0			
7	Tax Credits - Wtd. Cost	0			
8	Accum. Deferred Income Taxes	0			
9	Other (Explain)	0			
10	Total	3,563,030.05	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 [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 Specific	(4) (Explain)	(5) Prorata *	(6) Reconciled To Requested Rate Base
1	Long-Term Debt	-					
2	Short-Term Debt	37,807.47					37,807.47
3	Preferred Stock	-					
4	Common Equity	3,485,276.69	A	Parent Advances		39,945.89	3,525,223
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					3,563,030

* List corresponding adjustments to rate base below:

Description	Amount
A Working Capital provided by parent for construction in progress and other items of working capital. Booked to intercompany payables.	39,945.89

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

Preferred Stock Outstanding

Florida Public Service Commission

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

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

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

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

Recap Schedules: A-19,D-2

13-Month Average Cost of Short-Term Debt **Florida Public Service Commission**

Company: CSWR-Florida (Aquarina) **Schedule: D-4**
Docket No.: 20250052 **Page 1 of 1**
Test Year Ended: 1/31/2025 **Preparer: Brent Thies**
Utility [X] or Parent [ ]
Historical [X] Projected [ ]

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

Line No.	Lender	(1) Total Interest Expense	(2) Maturity Date	(3) Simple Average Amt. Outstanding	(4) Effective Cost Rate
1	CSWR, LLC	3,481.44	11/22/2026	37,807.47	9.2%
	Total	3,481.44		37,807.47	9.2%

Recap Schedules: A-19,D-2

Cost of Long-Term Debt
13-Month Average Basis

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

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

Florida Public Service Commission

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

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

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

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

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

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

Florida Public Service Commission

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

Line No.	(1) Description, Coupon Rate, Years of Life	(2) Issue Date-Maturity Date	(3) Principal Amount Sold (Face Value)	(4) Principal Amount Outstanding	(5) Amount Outstanding Within One Year	(6) Unamortized Discount (Premium) Associated With Col(4)	(7) Unamortized Issuing Expense Associated With Col(4)	(8) Annual Amortization of Discount (Premium) on Principal Outstanding	(9) Annual Amort. of Issuing Expense on Principal Outstanding	(10) Basis of Variable Rate (i.e. Prime + 2%)	(11) Interest Cost (Test Year Cost Rate X Col. (4))	(12) Total Interest Cost (8)+(9)+(11)	(13) Effective Cost Rate (12)/((4)-(6)-(7))
1	CSWR-Florida has not variable rate long-term date												
	Total												

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

Schedule of Customer Deposits **Florida Public Service Commission**

Company: CSWR-Florida (Aquarina) **Schedule: D-7**
Docket No.: 20250052 **Page 1 of 1**
Test Year Ended: 1/31/2025 **Preparer: Brent Thies**
Utility [X] or Parent [ ]
Historical [X] Projected [ ]

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

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

CSWR-Florida does not collect customer deposits

Recap Schedules: A-19,D-2

Rate Schedule - Water | **Florida Public Service Commission**

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

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

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

Line No.	(1) Class/Meter Size	(2) Present Rates	(3) Proposed Rates
		BFC	BFC
1	Residential		
2	5/8" x 3/4"	$ 23.74	$ 32.71
3	3/4"	$ 35.61	$ 49.07
4	1"	$ 59.35	$ 81.78
5	1-1/2"	$ 118.70	$ 163.55
6	2"	$ 189.92	$ 261.68
7	3"	$ 379.84	$ 490.65
8	4"	$ 593.50	$ 817.75
9	6"	$ 1,187.00	$ 1,635.50
10	Gallonage charge per 1,000 Gallons	$ 8.61	$ 11.87
11			
12	General Service		
13	5/8" x 3/4"	$ 23.74	$ 32.71
14	3/4"	$ 35.61	$ 49.07
15	1"	$ 59.35	$ 81.78
16	1-1/2"	$ 118.70	$ 163.55
17	2"	$ 189.92	$ 261.68
18	3"	$ 379.84	$ 490.65
19	4"	$ 593.50	$ 817.75
20	6"	$ 1,187.00	$ 1,635.50
21	Gallonage charge per 1,000 Gallons	$ 8.61	$ 11.87
22			
23	Irrigation Service		
24	5/8" x 3/4"	$ 11.77	$ 16.22
25	3/4"	$ 17.66	$ 24.33
26	1"	$ 29.43	$ 40.55
27	1-1/2"	$ 58.85	$ 81.10
28	2"	$ 94.16	$ 129.76
29	3"	$ 205.98	$ 243.30
30	4"	294.26	$ 405.50
31	6"	588.51	$ 811.00
	8"	1059.32	$ 1,297.60
32	Gallonage charge per 1,000 Gallons	1.64	$ 2.26

Rate Schedule - Wastewater | **Florida Public Service Commission**

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

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

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

Line No.	(1) Class/Meter Size	(2) Present Rates	(3) Proposed Rates
		BFC	BFC
1	Residential		
2	All Meter Sizes	$ 30.62	$ 37.00
	Gallonage charge per 1,000 Gallons		
3	8,000 gallon cap	$ 6.64	$ 7.88
4			
5	General Service		
6	5/8" x 3/4"	$ 30.62	$ 36.36
7	3/4"	$ 45.93	$ 54.54
8	1"	$ 76.55	$ 90.90
9	1-1/2"	$ 153.10	$ 181.80
10	2"	$ 244.96	$ 290.87
11	3"	$ 489.92	$ 545.39
12	4"	$ 765.50	$ 908.98
13	6"	$ 1,531.00	$ 1,817.96
14	Gallonage charge per 1,000 Gallons	$ 7.97	$ 9.46
15			
16	Residential Wastewater Only		
17	Flat Rate	$ 47.96	$ 56.95

Revenue Schedule at Present and Proposed Rates | **Florida Public Service Commission**

Company: CSWR-Florida (Aquarina) | **Schedule: E-2**
Docket No.: 20250052 | **Page 1 of 2**
Test Year Ended: 1/31/2025 | **Preparer: Aaron Silas**
Water [X] or Wastewater [ ]

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

Line No.	(1) Class/Meter Size	(2) Number Bills	(3) Consumption	(4) Present Rate	(5) Revenues at Present Rates	(6) Proposed Rate	(7) Revenues at Proposed Rates
	Residential						
1	5/8" x 3/4"	3704	9,867	$ 23.74	$ 87,932.96	$ 32.71	$ 121,157.84
2	3/4"			$ 35.61	$ -	$ 49.07	$ -
3	1"	48	157	$ 59.35	$ 2,848.80	$ 81.78	$ 3,925.20
4	1-1/2"			$ 118.70	$ -	$ 163.55	$ -
5	2"	72	4,589	$ 189.92	$ 13,674.24	$ 261.68	$ 18,840.96
6	3"	12	230	$ 379.84	$ 4,558.08	$ 490.65	$ 5,887.80
7	4"			$ 593.50	$ -	$ 817.75	$ -
8	6"			$ 1,187.00	$ -	$ 1,635.50	$ -
9	Gallonage charge per 1,000 Gallons			$ 8.61	$ 127,798.23	$ 11.87	$ 176,114.16
10							
11	Total Residential	3836	14,843		$ 236,812.31		$ 325,925.96
12							
13	Average Bill				$ 61.73		$ 84.97
14							
15	General Service						
16	5/8" x 3/4"			$ 23.74		$ 32.71	
17	3/4"			$ 35.61		$ 49.07	
18	1"			$ 59.35		$ 81.78	
19	1-1/2"			$ 118.70		$ 163.55	
20	2"			$ 189.92		$ 261.68	
21	3"			$ 379.84		$ 490.65	
22	4"			$ 593.50		$ 817.75	
23	6"			$ 1,187.00		$ 1,635.50	
24	Gallonage charge per 1,000 Gallons			$ 8.61		$ 11.87	
25							
26	Total General Service						
27							
28	Average Bill						
29							
30	Irrigation Service						
31	5/8" x 3/4"	1030	25,801	$ 11.77	$ 12,123.10	$ 16.22	$ 16,706.60
32	3/4"			$ 17.66	$ -	$ 24.33	$ -
33	1"	12	427	$ 29.43	$ 353.16	$ 40.55	$ 486.60
34	1-1/2"			$ 58.85	$ -	$ 81.10	$ -
35	2"	219	36,472	$ 94.16	$ 20,621.04	$ 129.76	$ 28,417.44
36	3"	36	9,940	$ 205.98	$ 7,415.28	$ 243.30	$ 8,758.80
37	4"	24	4,174	$ 294.26	$ 7,062.24	$ 405.50	$ 9,732.00
38	6"			$ 588.51	$ -	$ 811.00	$ -
39	8"	12	8,765	$ 1,059.32	$ 12,711.84	$ 1,297.60	$ 15,571.20
40	Gallonage charge per 1,000 Gallons			$ 1.64	$ 140,349.56	$ 2.26	$ 193,410.70
41							
42	Total Irrigation Service	1333	85,579		$ 200,636.22		$ 273,083.34
43							
44	Average Bill				$ 150.51		$ 204.86
45							
46	Unbilled Revenues						
47	Other Revenue				$ 1,811.76		
48	Misc. Serv. Charges						
49							
50	Total Revenue				$ 439,260.29		$ 599,009.30
51							
52	Booked Revenue				$ 444,604.19		
53							
54	Difference (Explain)				$ 5,343.90		
55							
56	The Company believes the difference between modeled and booked revenue is primarily due to a timing mismatch. The model is based on bills dated within the						
57	test year (2/21/2024–1/20/2025), while the booked revenue reflects revenue posted to the general ledger on a true calendar basis (2/1/2024–1/31/2025).						

Revenue Schedule at Present and Proposed Rates | **Florida Public Service Commission**

Company: CSWR-Florida (Aquarina) | **Schedule: E-2**
Docket No.: 20250052 | **Page 2 of 2**
Test Year Ended: 1/31/2025 | **Preparer: Aaron Silas**
Water [] or Wastewater [X]

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

Line No.	(1) Class/Meter Size	(2) Number Bills	(3) Consumption	(4) Present Rate	(5) Revenues at Present Rates	(6) Proposed Rate	(7) Revenues at Proposed Rates
	Residential						
1	All Meter Sizes	3,728		$ 30.62	$ 114,151.36	$ 37.00	$ 137,952.35
	Gallonage charge per 1,000 Gallons						
2	8,000 gallon cap		8245	$ 6.64	$ 54,746.80	$ 7.88	$ 65,008.14
3							
4	Total Residential	3,728	8,245		$ 168,898.16		$ 202,960.49
5							
6	Average Bill				$ 45.31		$ 54.44
7							
8	General Service						
9	5/8" x 3/4"	48	388,721	$ 30.62	$ 1,469.76	$ 36.36	$ 1,745.24
10	3/4"			$ 45.93	$ -	$ 54.54	$ -
11	1"	36	137,174	$ 76.55	$ 2,755.80	$ 90.90	$ 3,272.33
12	1-1/2"			$ 153.10	$ -	$ 181.80	$ -
13	2"	72	8,679,634	$ 244.96	$ 17,637.12	$ 290.87	$ 20,942.89
14	3"	12	1,332,754	$ 489.92	$ 5,879.04	$ 545.39	$ 6,544.65
15	4"			$ 765.50	$ -	$ 908.98	$ -
16	6"			$ 1,531.00	$ -	$ 1,817.96	$ -
17	Gallonage charge per 1,000 Gallons			$ 7.97	$ 83,990.12	$ 9.46	$ 99,732.61
18							
19	Total General Service	168	10,538,283		$ 111,731.84		$ 132,237.73
20							
21	Average Bill				$ 665.07		$ 787.13
22							
23	Residential Wastewater Only						
24	Flat Rate	290		$ 47.96	$ 13,908.40	$ 56.95	$ 16,515.29
25							
26	Total Residential Wastewater Only	290			$ 13,908.40		$ 16,515.29
27							
28	Average Bill				$ 47.96		$ 56.95
29							
30	Unbilled Revenues						
31	Other Revenue				$ 1,925.00		
32	Misc. Serv. Charges						
33							
34	Total Revenue				$ 294,538.40		$ 351,713.51
35							
36	Booked Revenue				$ 255,099.97		
37							
38	Difference (Explain)				$ (39,438.43)		
39							
40	The Company believes the difference between modeled and booked revenue is primarily due to a timing mismatch. The model is based on bills dated within the						
41	test year (2/21/2024–1/20/2025), while the booked revenue reflects revenue posted to the general ledger on a true calendar basis (2/1/2024–1/31/2025).						

Customer Monthly Billing Schedule | **Florida Public Service Commission**

Company: CSWR-Florida (Aquarina) | **Schedule: E-3**
Docket No.: 20250052 | **Page 1 of 2**
Test Year Ended: 1/31/2025 | **Preparer: Aaron Silas**
Water [X] or Wastewater [ ]

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

Line No.	(1) Month/ Year	(2) Residential	(3) General Service	(4) Multi-Family Dwelling	(5) Private Fire Protection	(6) Other (Irrigation)	(7) Total
1	February	319				111	430
2	March	321				111	432
3	April	322				112	434
4	May	320				112	432
5	June	321				111	432
6	July	319				111	430
7	August	319				111	430
8	September	318				111	429
9	October	319				112	431
10	November	321				111	432
11	December	318				109	427
12	January	320				111	431
	Total	3,837				1,333	5,170

Customer Monthly Billing Schedule

Florida Public Service Commission

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

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

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

Line No.	(1) Month/ Year	(2) Residential	(3) General Service	(4) Multi-Family Dwelling	(5) Private Fire Protection	(6) Other (List)	(7) Total
1	February	326	14	-	-	-	340
2	March	328	14	-	-	-	342
3	April	329	14	-	-	-	343
4	May	327	14	-	-	-	341
5	June	329	14	-	-	-	343
6	July	326	14	-	-	-	340
7	August	326	14	-	-	-	340
8	September	325	14	-	-	-	339
9	October	327	14	-	-	-	341
10	November	328	14	-	-	-	342
11	December	325	14	-	-	-	339
12	January	327	14	-	-	-	341
	Total	3,923	168	-	-	-	4,091

Miscellaneous Service Charges

Florida Public Service Commission

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

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

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

Line No.	(1) Type Charge	(2) Present Bus. Hrs.	(2) Present After Hrs.	(3) Proposed Bus. Hrs.	(3) Proposed After Hrs.
1	Initial Connection	N/A	N/A	$ 50.75	$ 101.50
2					
3	Normal Reconnection	N/A	N/A	$ 50.75	$ 101.50
4					
5	Violation Reconnection	$ 38.00	$ 99.00	$ 50.75	$ 101.50
6					
7	Premises Visit	$ 38.00	$ 47.00	$ 50.75	$ 101.50
8					
9	Other Charges (List)				
10	Late Payment Charge	$ 7.00	$ 7.00	$ 7.00	$ 7.00
11					
12	NSF Check Charge	N/A	N/A	Pursuant to Section 68.065, F.S.	Pursuant to Section 68.065, F.S.
13					
14	Meter Tampering	N/A	N/A	$ 50.00	$ 50.00
15					
16	Credit Card Fee	N/A	N/A	2.25% of Bill	2.25% of Bill
17					
18	Direct Debit Charge	$ 1.36	$ 1.36	N/A	N/A
19					
20	ACH Fee	N/A	N/A	$ 0.75	$ 0.75

Miscellaneous Service Charges

Florida Public Service Commission

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

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

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

Line No.	(1) Type Charge	(2) Present Bus. Hrs.	(2) Present After Hrs.	(3) Proposed Bus. Hrs.	(3) Proposed After Hrs.
1	Initial Connection	N/A	N/A	$ 50.75	$ 101.50
2					
3	Normal Reconnection	N/A	N/A	$ 50.75	$ 101.50
4					
5	Violation Reconnection	Actual Cost	Actual Cost	$ 50.75	$ 101.50
6					
7	Premises Visit	$ 38.00	$ 99.00	$ 50.75	$ 101.50
8					
9	Other Charges (List)				
10	Late Payment Charge	$ 7.00	$ 7.00	$ 7.00	$ 7.00
11					
12	NSF Check Charge	N/A	N/A	Pursuant to Section 68.065, F.S.	Pursuant to Section 68.065, F.S.
13					
14	Credit Card Fee	N/A	N/A	2.25% of Bill	2.25% of Bill
15					
16	Direct Debit	$ 1.36	$ 1.36	N/A	N/A
17					
18	ACH Fee	N/A	N/A	$ 0.75	$ 0.75

Miscellaneous Service Charge Revenues

Florida Public Service Commission

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

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

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

Line No.		(1) Initial Connection	(2) Normal Reconnect	(3) Violation Reconnect	(4) Premises Visit	(5) Other Charges	(6) Total
1		N/A	N/A	N/A	N/A	$ 1,587.76	$ 1,587.76
2							
3	Other Charges as follows:						
4	Connection Meter Fee						
5	NSF Check Charges						
6	Other Miscellaneous Fees					$ 1,587.76	
7	Total					$ 1,587.76	
8							
9	**Misc Fees Description**						
10	The revenues associated with Miscellaneous Fees relate to late fees incurred due to late payments during the test year.						

Miscellaneous Service Charge Revenues

Florida Public Service Commission

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

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

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

Line No.		(1) Initial Connection	(2) Normal Reconnect	(3) Violation Reconnect	(4) Premises Visit	(5) Other Charges	(6) Total
1		N/A	N/A	N/A	N/A	$ 1,701.31	$ 1,701.31
2							
3	Other Charges as follows:						
4	Connection Meter Fee						
5	NSF Check Charges						
6	Other Miscellaneous Fees					$ 1,701.31	
7	Total					$ 1,701.31	
8							
9	**Misc Fees Description**						
10	The revenues associated with Miscellaneous Fees relate to late fees incurred due to late payments during the test year.						

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

Company: CSWR-Florida (Aquarina) | **Schedule: E-6**
Docket No.: 20250052 | **Page 1 of 1**
Test Year Ended: 1/31/2025 | **Preparer: Todd Thomas**

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

(1) Line No.	(2) Size	(3) Type	(4) Quantity
1	4 1/2" - 5 1/4"	Mueller Super Centurion 250 Wet Barrel 3 Way	40
Total			40

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

Company: CSWR-Florida (Aquarina) **Schedule: E-7**
Docket No.: 20250052 **Page 1 of 1**
Test Year Ended: 1/31/2025 **Preparer: Todd Thomas**

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

(1) Line No.	(2) Size	(3) Type	(4) Quantity
1	Unknown	Unknown	1
2 Total			1

3 *CSWR-Florida – Aquarina: Tidewater Condos within the
4 Aquarina service area utilizes a private fire protection system.

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

Company: CSWR-Florida (Aquarina) **Schedule: E-8**
Docket No.: 20250052 **Page 1 of 1**
Test Year Ended: 1/31/2025 **Preparer: Aaron Silas**

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

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

Tax or Franchise Fee Schedule **Florida Public Service Commission**

Company: CSWR-Florida (Aquarina) **Schedule: E-9**
Docket No.: 20250052 **Page 1 of 1**
Test Year Ended: 1/31/2025 **Preparer: Brent Thies**

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

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

Service Availability Charges Schedule | **Florida Public Service Commission**

Company: CSWR-Florida (Aquarina) | **Schedule: E-10**
Docket No.: 20250052 | **Page 1 of 2**
Test Year Ended: 1/31/2025 | **Preparer: Aaron Silas**
Water [X] or Wastewater []

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

Line No.	(1) Type Charge	(2) Present Charges	(3) Proposed Charges
1	**Water - Potable Service**		
2	Main Extension Charge		
3	Residential-per ERC (350 GPD)	$ 500.00	Actual Cost
4	All others-per Gallon	$ 1.43	Actual Cost
5			
6	Meter Installation Charge	$ 150.00	Actual Cost
7	5/8" x 3/4"	Actual Cost	Actual Cost
8	All other meter sizes		
9			
10	Plant Capacity Charge		
11	Residential-per ERC (350 GPD)	$ 780.00	$ 780.00
12	All others-per Gallon	$ 2.23	$ 2.23
13			
14			
15	**Water - Non-Potable Service**		
16			
17	Main Extension Charge		
18	Residential-per ERC (350 GPD)	$ 50.00	Actual Cost
19	All others-per Gallon	$ 0.14	Actual Cost
20			
21	Meter Installation Charge		
22	5/8" x 3/4"	$ 150.00	Actual Cost
23	All other meter sizes	Actual Cost	Actual Cost
24			
25	Plant Capacity Charge		
26	Residential-per ERC (350 GPD)	$ 250.00	$ 250.00
27	All others-per Gallon	$ 0.71	$ 0.71
28			
29	Meter Bench Test		
30	5/8" x 3/4"	N/A	$ 20.00
31	1" and 1 1/2"	N/A	$ 25.00
32	2" +	N/A	Actual Cost
33			
34	Customer Connection (Tap In) Charge	N/A	Actual Cost

Service Availability Charges Schedule | **Florida Public Service Commission**

Company: CSWR-Florida (Aquarina) | **Schedule: E-10**
Docket No.: 20250052 | **Page 2 of 2**
Test Year Ended: 1/31/2025 | **Preparer: Aaron Silas**
Water [ ] or Wastewater [X]

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

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

Guaranteed Revenues Received

Florida Public Service Commission

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

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

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

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

Class A Utility Cost of Service Study | **Florida Public Service Commission**

Company: CSWR-Florida (Aquarina) | **Schedule: E-12**
Docket No.: 20250052 | **Page 1 of 1**
Test Year Ended: 1/31/2025 | **Preparer: Aaron Silas**
Water [X] or Wastewater [X]

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

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

Projected Test Year Revenue Calculation

Florida Public Service Commission

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

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

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

Line No.	(1) Class/Meter Size	(2) Historical Year Bills	(3) Projection Factor	(4) Projected Test Year Year Bills	(5) Test Year Consumption	(6) Projection Factor	(7) Projected Test Year Consumption	(8) Present Rates	(9) Projected TY Revenue	(10) Proposed Rates	(11) Proj. Rev. Requirement
1	This utility is not utilizing a projected test year; therefore this schedule is not applicable.										

Billing Analysis Schedules

Florida Public Service Commission

Company: CSWR-Florida (Aquarina)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Water [X] or Wastewater [X]
Customer Class: Residential
Meter Size: All Meter Sizes

Schedule: E-14
Page 1 of 1
Preparer: Aaron Silas

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

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

The billing analysis is contained in Volume II.

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

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

Florida Public Service Commission

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

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

Month/ Year	(1) Total Gallons Pumped	(2) Gallons Purchased	(3) Gallons Sold	(4) Other Uses	(5) Unaccounted For Water (1)+(2)-(3)-(4)	(6) % Unaccounted For Water
Feb-24	1,716,000.00		1,011,219.00		704,781.00	41%
Mar-24	1,467,000.00		967,038.00		499,962.00	34%
Apr-24	1,281,000.00		637,306.00		643,694.00	50%
May-24	1,171,000.00		740,007.00		430,993.00	37%
Jun-24	997,000.00		976,199.00		20,801.00	2%
Jul-24	1,022,000.00		610,668.00		411,332.00	40%
Aug-24	910,000.00		702,060.00		207,940.00	23%
Sep-24	916,000.00		606,366.00		309,634.00	34%
Oct-24	1,022,000.00		353,482.00		668,518.00	65%
Nov-24	1,299,200.00		765,169.00		534,031.00	41%
Dec-24	1,114,000.00		740,951.00		373,049.00	33%
Jan-25	1,099,000.00		438,569.00		660,431.00	60%
Total	14,014,200.00		8,549,034.00		5,465,166.00	39%

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

Gallons of Wastewater Treated
In Thousands of Gallons

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

Florida Public Service Commission

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

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

Month/ Year	(1) Aquarina WWTP	(2) Individual Plant Flows (Name)	(3) (Name)	(4) (Name)	(5) Total Plant Flows	(6) Total Purch. Sewage Treatment
Feb-24	46,000.00				46,000.00	
Mar-24	58,000.00				58,000.00	
Apr-24	34,355.00				34,355.00	
May-24	45,100.00				45,100.00	
Jun-24	35,019.00				35,019.00	
Jul-24	36,230.00				36,230.00	
Aug-24	41,861.00				41,861.00	
Sep-24	44,252.00				44,252.00	
Oct-24	40,493.00				40,493.00	
Nov-24	44,000.00				44,000.00	
Des-24	37,000.00				37,000.00	
Jan-25	53,000.00				53,000.00	
Total	515,310.00				515,310.00	

Water Treatment Plant Data | **Florida Public Service Commission**

Company: CSWR-Florida (Aquarina) | **Schedule F-3**
Docket No.: 20250052 | **Page 1 of 1**
Test Year Ended: 1/31/2025 | **Preparer: Todd Thomas**

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

			DATE		GPD
1.	Plant Capacity The hydraulic rated capacity. If different from that shown on the DER operating or construction permit, provide an explanation.				75,000
2.	Maximum Day The single day with the highest pumpage rate for the test year. Explain, on a separate page, if fire flow, line-breaks or other unusual occurances affected the flow this day.		2/21/2024		148,000
3.	Five-Day Max Year The five days with the highest pumpage rate from any one month in the test year. Provide an explanation if fire flow, line-breaks or other unusual occurances affected the flows on these days.	(1) (2) (3) (4) (5)	2/20/2024 2/19/2024 2/21/2024 2/18/2024 2/22/2024		107,900 107,200 107,200 91,400 80,800
				AVERAGE	98,900
4.	Average Daily Flow				38,531
5.	Required Fire Flow The standards will be those as set by the Insurance Service Organization or by a governmental agency ordinance. Provide documents to support this calculation.				N/A

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

Company: CSWR-Florida (Aquarina) | **Schedule F-4**
Docket No.: 20250052 | **Page 1 of 1**
Test Year Ended: 1/31/2025 | **Preparer: Todd Thomas**

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

		MONTH	GPD
1.	Plant Capacity The hydraulic rated capacity. If different from that shown on the DER operating or construction permit, provide an explanation.		99,000
2.	Average Daily Flow Max Month An average of the daily flows during the peak usage month during the test year. Explain, on a separate page, if this peak-month was influenced by abnormal infiltration due to rainfall periods.	Feb	58,000.00

Used and Useful Calculations
Water Treatment Plant

Florida Public Service Commission

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

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

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

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

	Line No.						
	1	INPUT INFORMATION:					
	2	**Water Treatment System**					
	3	Number of Wells				1	
	4	Total Well Capacity, gpm				52	gpm
(E)	5	Firm Reliable Well pumping Capacity (largest well out), gpm				52	gpm
	6	Firm Reliable Well pumping Capacity (largest well out), gpd				50,000	gpd
	7	Peak Day Demand				148,000	gpd
(A)	8	Peak Hour Demand = 2 x Maximum Day / 1440				206	gpm
(C)	10	Fire Flow Requirement	0 gpm		2 Hours	-	gpd
	11	Fire Flow Requirement				-	gpm
	12	Unaccounted For Water		39.00%		15,025.91	gpd, avg
	13	Acceptable Unaccounted For		10.00%		3,853.06	gpd, avg
(D)	14	Excess Unaccounted for				11,173	gpd, avg
(B)	15	Property Needed to Serve				-	gpm
	16	Used and Useful Analysis, in accordance with Rule 25-30.4325:					
	17	Treatment System (Peak Demand / Firm Reliable Capacity)				100.0%	
	18	**Storage Facilities**					
	19	Ground Storage Capacity, gal.				250,000	gallons
	20	Usable Ground Storage (90%), gal				225,000	gallons
	21	Elevated Storage				-	gallons
	22	Usable Elevated Storage				-	gallons
	23	Hydropneumatic Storage Capacity, gal.				5,000	gallons
	24	Usable Hydropneumatic Storage Capacity (0%), gal.				-	gallons
	25	Total Usable Storage, gal.				225,000	gallons
	26	Used and Useful Analysis, in accordance with Rule 25-30.4325:					
	27	Storage Facilities (Peak Demand / Usable Storage)				65.8%	
	28	Please note that the used and useful percentage for the water storage facilities reflects that the facility					
	29	was constructed with excess capacity to accommodate anticipated future development.					

Used and Useful Calculations
Wastewater Treatment Plant

Florida Public Service Commission

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

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

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

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

Line No.		
1	Used and Useful Flow	48,600
2	Property Needed for Post Test Year Period	-
4	Permitted Capacity	99,000 gpd
5	Used and Useful Percentage	49.09%

6 Please note that the used and useful percentage for the wastewater treatment plant
7 reflects that the facility was constructed with excess capacity to accommodate
8 anticipated future development.

Used and Useful Calculations
Water Distribution and Wastewater Collection Systems

Florida Public Service Commission

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

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

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

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

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

Margin Reserve Calculations | **Florida Public Service Commission**

Company: CSWR-Florida (Aquarina) | **Schedule F-8**
Docket No.: 20250052 | **Page 1 of 1**
Test Year Ended: 1/31/2025 | **Preparer: Todd Thomas**

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

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

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

Equivalent Residential Connections - Water

Florida Public Service Commission

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

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

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

Due to only have two full years of historical information on this system, CSWR-Florida is only able to fill in information for TY and TY-1. The "Total Gallons Sold" includes irrigation usage

Line No.	(1) Year	(2) SFR Customers Beginning	(3) SFR Customers Ending	(4) SFR Customers Average	(5) SFR Gallons Sold	(6) Gallons/ SFR (5)/(4)	(7) Total Gallons Sold	(8) Total ERCs (7)/(6)	(9) Annual % Incr. in ERCs
1	TY-4								
2	TY-3								
3	TY-2								
4	TY-1	321	321	321	7,909,059	24,639	103,054,409	4,183	0%
5	TY	321	322	322	7,930,707	24,668	107,353,665	4,352	4.05%

					Average Growth Through 5-Year Period (Col. 8)				4.05%
									=======

Equivalent Residential Connections - Wastewater

Florida Public Service Commission

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

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

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

Due to only have two full years of historical information on this system, CSWR-Florida is only able to fill in information for TY and TY-1. The "Total Gallons Treated" includes irrigation usage

Line No.	(1) Year	(2) SFR Customers Beginning	(3) SFR Customers Ending	(4) SFR Customers Average	(5) SFR Gallons Treated	(6) Gallons/ SFR (5)/(4)	(7) Total Gallons Treated	(8) Total ERCs (7)/(6)	(9) Annual % Incr. in ERCs
1	TY-4								
2	TY-3								
3	TY-2								
4	TY-1	304	304	304	42,618,176	140,191	52,215,411	372	0
5	TY	304	305	305	41,987,850	137,891	53,257,985	386	3.70%
				Average Growth Through 5-Year Period (Col. 8)					3.70%

Standalone Rate Design - Water **Florida Public Service Commission**

Company: CSWR-Florida (Aquarina)
Docket No.: 20250052 **Page 1 of 1**
Test Year Ended: 1/31/2025 **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	$ 87,932.96	33,244.30	$ 121,177.26	$ 32.71
3/4"		1.5	0	$ -	-	$ -	$ 49.07
1"	48	2.5	120	$ 2,848.80	1,077.03	$ 3,925.83	$ 81.78
1-1/2"		5	0	$ -	-	$ -	$ 163.55
2"	72	8	576	$ 13,674.24	5,169.74	$ 18,843.98	$ 261.68
3"	12	15	180	$ 4,558.08	1,723.25	$ 6,281.33	$ 490.65
4"		25	0	$ -	-	$ -	$ 817.75
6"		50	0	$ -	-	$ -	$ 1,635.50
Gallonage charge per 1,000 Gallons			14,843.00	$ 127,798.23	48,315.93	$ 176,114.16	$ 11.87
General Service							
5/8" x 3/4"		1	0				$ 32.71
3/4"		1	0				$ 49.07
1"		2.5	0				$ 81.78
1-1/2"		5	0				$ 163.55
2"		8	0				$ 261.68
3"		15	0				$ 490.65
4"		25	0				$ 817.75
6"		50	0				$ 1,635.50
Gallonage charge per 1,000 Gallons							$ 11.87
Irrigation Service							
5/8" x 3/4"	1030	1	1030	$ 12,123.10	4,583.31	$ 16,706.41	$ 16.22
3/4"		1.5	0	$ -	-		$ 24.33
1"	12	2.5	30	$ 353.16	133.52	$ 486.68	$ 40.55
1-1/2"		5	0	$ -	-		$ 81.10
2"	219	8	1752	$ 20,621.04	7,796.08	$ 28,417.12	$ 129.76
3"	36	15	540	$ 7,415.28	2,803.45	$ 10,218.73	$ 243.30
4"	24	25	600	$ 7,062.24	2,669.98	$ 9,732.22	$ 405.50
6"		50	0	$ -	-		$ 811.00
8"	12	80	960	$ 12,711.84	4,805.89	$ 17,517.73	$ 1,297.60
Gallonage charge per 1,000 Gallons			85,579.00	$ 140,349.56	53,061.14	$ 193,410.70	$ 2.26
Total:	5170		9493	$ 437,448.53	165,383.61	$ 602,832.14	

Standalone Rate Design - Wastewater **Florida Public Service Commission**

Company: CSWR-Florida (Aquarina)
Docket No.: 20250052 **Page 1 of 1**
Test Year Ended: 1/31/2025 **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	3663	1	3663	$ 114,151.36	21,395.70	$ 135,547.06	$ 37.00
Gallonage charge per 1,000 Gallons			8,245.00	$ 54,746.80	10,261.34	$ 65,008.14	$ 7.88
General Service							
5/8" x 3/4"	48	1	48	$ 1,469.76	275.48	$ 1,745.24	$ 36.36
3/4"		1.5	0	$ -	-	$ -	$ 54.54
1"	36	2.5	90	$ 2,755.80	516.53	$ 3,272.33	$ 90.90
1-1/2"		5	0	$ -	-	$ -	$ 181.80
2"	72	8	576	$ 17,637.12	3,305.77	$ 20,942.89	$ 290.87
3"	12	15	180	$ 5,879.04	1,101.92	$ 6,980.96	$ 545.39
4"		25	0	$ -	-	$ -	$ 908.98
6"		50	0	$ -	-	$ -	$ 1,817.96
Gallonage charge per 1,000 Gallons			10,538,283.00	$ 83,990.12	15,742.50	$ 99,732.61	$ 9.46
Residential Wastewater Only							
Flat Rate	290	1	290	$ 13,908.40	2,606.89	$ 16,515.29	$ 56.95
Total:	4121		4847	$ 294,538.40	55,206.14	349,744.54	

CLASS A
WATER AND/OR WASTEWATER UTILITIES

FINANCIAL, RATE
AND ENGINEERING
MINIMUM FILING REQUIREMENTS

OF

CSWR-Florida Utility Operating Company, LLC - BFF Corp.

Docket No. 20250052-WS

VOLUME I (October 14, 2025)

FLORIDA PUBLIC SERVICE COMMISSION

FOR THE

TEST YEAR ENDED: January 31, 2025

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

FLORIDA PUBLIC SERVICE COMMISSION

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

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

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Schedule of Water Rate Base **Florida Public Service Commissio**

Company: CSWR-Florida (BFF) **Schedule: A-1**
Docket No.: 20250052 **Page 1 of 1**
Test Year Ended: 1/31/2025 **Preparer: Brent Thies**
Interim [ ] Final [X]
Historical [X] Projected [ ]

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

Line No.	(1) Description	(2) Balance Per Books	(3) Utility Adjustments	(4) Adjusted Utility Balance	(5) Supporting Schedule(s)
1	CSWR-Florida (BFF) provides wastewater service only, therefore				
2	this schedule is not applicable.				

Schedule of Wastewater Rate Base | **Florida Public Service Commissic**

Company: CSWR-Florida (BFF) | **Schedule: A-2**
Docket No.: 20250052 | **Page 1 of 1**
Test Year Ended: 1/31/2025 | **Preparer: Brent Thies**
Interim [ ] Final [X]
Historical [X] Projected [ ]

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

Line No.	(1) Description	(2) Balance Per Books	(3) Utility Adjustments	(4) Adjusted Utility Balance	(5) Supporting Schedule(s)
1	Utility Plant in Service	264,864	-	264,864	A-6
2	Utility Land & Land Rights	34,751	-	34,751	A-6
3	Less: Non-Used & Useful Plant	-	-	-	A-7
4	Construction Work in Progress	-	-	-	-
5	Less: Accumulated Depreciation	(202,039)	-	(202,039)	A-10
6	Less: CIAC	(35,402)	-	(35,402)	A-12
7	Accumulated Amortization of CIAC	31,097	-	31,097	A-14
8	Acquisition Adjustments	-	-	-	-
9	Accum. Amort. of Acq. Adjustments	-	-	-	-
10	Advances For Construction	-	-	-	A-16
11	Working Capital Allowance	-	-	-	A-17
12	Total Rate Base	93,273	-	93,273	

Schedule of Adjustments to Rate Base **Florida Public Service Commission**

Company: CSWR-Florida (BFF)
Docket No.: 20250052 **Schedule: A-3**
Test Year Ended: 1/31/2025 **Page 1 of 1**
Interim [ ] Final [X] **Preparer: Brent Thies**
Historic [X] or Projected [ ]

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

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

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

Florida Public Service Commission

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

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

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

Line No.	Description	Year-End Balance Water	Year-End Balance Wastewater
1	11/30/2023 Balance	-	249,735
2	2023 Additions	-	20,868
3	2023 Retirements		(2,411)
4	2023 Adjustments		
5	1/31/2024 Balance	-	268,191
6	2024 Additions	-	68,086
7	2024 Retirements		
8	2024 Adjustments		
9	1/31/2025 Balance	-	336,277
10	19__ Additions		
11	19__ Retirements		
12	19__ Adjustments		
13	__/__/__ Balance		
14	19__ Additions		
15	19__ Retirements		
16	19__ Adjustments		
17	__/__/__ Balance		
18	19__ Additions		
19	19__ Retirements		
20	19__ Adjustments		
21	1/31/2025 Balance	-	336,277

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

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

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

Florida Public Service Commission

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

Recap Schedules: A-1, A-4

Line No.	(1) Account No. and Name	(2) Test Year Average Bal	(3) Non-Used Useful %	(4) Non-Used Amount

1 CSWR-Florida (BFF) provides wastewater service only, therefore
2 this schedule is not applicable.

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

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

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

Florida Public Service Commission

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

Recap Schedules: A-1, A-4

Line No.	Account No. and Name	(2) Prior Year	(3) Month # 1	(4) Month # 2	(5) Month # 3	(6) Month # 4	(7) Month # 5	(8) Month # 6
1	CSWR-Florida (BFF) provides wastewater service only, therefore							
2	this schedule is not applicable.							

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

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

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

Florida Public Service Commission

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

Recap Schedules: A-1, A-4

Line No.	(1) Account No. and Name	(9) Month # 7	(10) Month # 8	(11) Month # 9	(12) Month # 10	(13) Month # 11	(14) End of Test Year	(15) Average Balance
1	CSWR-Florida (BFF) provides wastewater service only, therefore							
2	this schedule is not applicable.							

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

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

Florida Public Service Commission

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

Recap Schedules: A-2, A-4

Line No.	(1) Account No. and Name	(2) Test Year Average Bal	(3) Non-Used Useful %	(4) Non-Used Amount
1	INTANGIBLE PLANT			
2	351.1 Organization	-		
3	352.1 Franchises	-		
4	389.1 Other Plant & Misc. Equipment	-		
5	COLLECTION PLANT			
6	353.2 Land & Land Rights	34,751.44		
7	354.2 Structures & Improvements	5,263.93		
8	360.2 Collection Wastewaters - Force	110,666.00		
9	361.2 Collection Wastewaters - Gravity	81,450.98		
10	362.2 Special Collecting Structures	-		
11	363.2 Services to Customers	6,219.00		
12	364.2 Flow Measuring Devices	383.00		
13	365.2 Flow Measuring Installations	-		
14	389.2 Other Plant & Misc. Equipment	-		
15	SYSTEM PUMPING PLANT			
16	353.3 Land & Land Rights	-		
17	354.3 Structures & Improvements	-		
18	370.3 Receiving Wells	21,334.00		
19	371.3 Pumping Equipment	-		
20	389.3 Other Plant & Misc. Equipment	-		
21	TREATMENT AND DISPOSAL PLANT			
22	353.4 Land & Land Rights	-		
23	354.4 Structures & Improvements	-		
24	380.4 Treatment & Disposal Equipment	-		
25	381.4 Plant Wastewaters	17,043.00		
26	382.4 Outfall Wastewater Lines	-		
27	389.4 Other Plant & Misc. Equipment	-		
28	GENERAL PLANT			
29	353.5 Land & Land Rights	-		
30	354.5 Structures & Improvements	-		
31	390.5 Office Furniture & Equipment	-		
32	391.5 Transportation Equipment	-		
33	392.5 Stores Equipment	-		
34	393.5 Tools, Shop & Garage Equipment	-		
35	394.5 Laboratory Equipment	-		
36	395.5 Power Operated Equipment	-		
37	396.5 Communication Equipment	22,504.38		
38	397.5 Miscellaneous Equipment	-		
39	398.5 Other Tangible Plant	-		
40	TOTAL	$ 299,615.73	$	

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

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

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

Florida Public Service Commission

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

Recap Schedules: A-2, A-4

Line No.	(1) Account No. and Name	(2) Prior Year	(3) Month # 1	(4) Month # 2	(5) Month # 3	(6) Month # 4	(7) Month # 5	(8) Month # 6
1	INTANGIBLE PLANT							
2	351.1 Organization	-	-	-	-	-	-	-
3	352.1 Franchises	-	-	-	-	-	-	-
4	389.1 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
5	COLLECTION PLANT							
6	353.2 Land & Land Rights	34,751	34,751	34,751	34,751	34,751	34,751	34,751
7	354.2 Structures & Improvements	-	-	-	-	-	-	-
8	360.2 Collection Wastewaters - Force	110,666	110,666	110,666	110,666	110,666	110,666	110,666
9	361.2 Collection Wastewaters - Gravity	77,795	77,795	77,795	77,795	77,795	77,795	77,795
10	362.2 Special Collecting Structures	-	-	-	-	-	-	-
11	363.2 Services to Customers	6,219	6,219	6,219	6,219	6,219	6,219	6,219
12	364.2 Flow Measuring Devices	383	383	383	383	383	383	383
13	365.2 Flow Measuring Installations	-	-	-	-	-	-	-
14	389.2 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
15	SYSTEM PUMPING PLANT							
16	353.3 Land & Land Rights	-	-	-	-	-	-	-
17	354.3 Structures & Improvements	-	-	-	-	-	-	-
18	370.3 Receiving Wells	21,334	21,334	21,334	21,334	21,334	21,334	21,334
19	371.3 Pumping Equipment	-	-	-	-	-	-	-
20	389.3 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
21	TREATMENT AND DISPOSAL PLANT							
22	353.4 Land & Land Rights	-	-	-	-	-	-	-
23	354.4 Structures & Improvements	-	-	-	-	-	-	-
24	380.4 Treatment & Disposal Equipment	-	-	-	-	-	-	-
25	381.4 Plant Wastewaters	17,043	17,043	17,043	17,043	17,043	17,043	17,043
26	382.4 Outfall Wastewater Lines	-	-	-	-	-	-	-
27	389.4 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
28	GENERAL PLANT							
29	353.5 Land & Land Rights	-	-	-	-	-	-	-
30	354.5 Structures & Improvements	-	-	-	-	-	-	-
31	390.5 Office Furniture & Equipment	-	-	-	-	-	-	-
32	391.5 Transportation Equipment	-	-	-	-	-	-	-
33	392.5 Stores Equipment	-	-	-	-	-	-	-
34	393.5 Tools, Shop & Garage Equipment	-	-	-	-	-	-	-
35	394.5 Laboratory Equipment	-	-	-	-	-	-	-
36	395.5 Power Operated Equipment	-	-	-	-	-	-	-
37	396.5 Communication Equipment	-	-	-	-	-	-	-
38	397.5 Miscellaneous Equipment	-	-	-	-	-	-	-
39	398.5 Other Tangible Plant	-	-	-	-	-	-	-
40	TOTAL	$ 268,191	$ 268,191	$ 268,191	$ 268,191	$ 268,191	$ 268,191	$ 268,191

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

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

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

Florida Public Service Commission

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

Recap Schedules: A-2, A-4

Line No.	(1) Account No. and Name	(9) Month # 7	(10) Month # 8	(11) Month # 9	(12) Month # 10	(13) Month # 11	(14) Month # 12	(15) Average Balance
1	INTANGIBLE PLANT							
2	351.1 Organization	-	-	-	-	-	-	-
3	352.1 Franchises	-	-	-	-	-	-	-
4	389.1 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
5	COLLECTION PLANT							
6	353.2 Land & Land Rights	34,751	34,751	34,751	34,751	34,751	34,751	34,751
7	354.2 Structures & Improvements	11,405	11,405	11,405	11,405	11,405	11,405	5,264
8	360.2 Collection Wastewaters - Force	110,666	110,666	110,666	110,666	110,666	110,666	110,666
9	361.2 Collection Wastewaters - Gravity	85,716	85,716	85,716	85,716	85,716	85,716	81,451
10	362.2 Special Collecting Structures	-	-	-	-	-	-	-
11	363.2 Services to Customers	6,219	6,219	6,219	6,219	6,219	6,219	6,219
12	364.2 Flow Measuring Devices	383	383	383	383	383	383	383
13	365.2 Flow Measuring Installations	-	-	-	-	-	-	-
14	389.2 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
15	SYSTEM PUMPING PLANT							
16	353.3 Land & Land Rights	-	-	-	-	-	-	-
17	354.3 Structures & Improvements	-	-	-	-	-	-	-
18	370.3 Receiving Wells	21,334	21,334	21,334	21,334	21,334	21,334	21,334
19	371.3 Pumping Equipment	-	-	-	-	-	-	-
20	389.3 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
21	TREATMENT AND DISPOSAL PLANT							
22	353.4 Land & Land Rights	-	-	-	-	-	-	-
23	354.4 Structures & Improvements	-	-	-	-	-	-	-
24	380.4 Treatment & Disposal Equipment	-	-	-	-	-	-	-
25	381.4 Plant Wastewaters	17,043	17,043	17,043	17,043	17,043	17,043	17,043
26	382.4 Outfall Wastewater Lines	-	-	-	-	-	-	-
27	389.4 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
28	GENERAL PLANT							
29	353.5 Land & Land Rights	-	-	-	-	-	-	-
30	354.5 Structures & Improvements	-	-	-	-	-	-	-
31	390.5 Office Furniture & Equipment	-	-	-	-	-	-	-
32	391.5 Transportation Equipment	-	-	-	-	-	-	-
33	392.5 Stores Equipment	-	-	-	-	-	-	-
34	393.5 Tools, Shop & Garage Equipment	-	-	-	-	-	-	-
35	394.5 Laboratory Equipment	-	-	-	-	-	-	-
36	395.5 Power Operated Equipment	-	-	-	-	-	-	-
37	396.5 Communication Equipment	48,760	48,760	48,760	48,760	48,760	48,760	22,504
38	397.5 Miscellaneous Equipment	-	-	-	-	-	-	-
39	398.5 Other Tangible Plant	-	-	-	-	-	-	-
40	TOTAL	$ 336,277	336,277	336,277	336,277	336,277	336,277	$ 299,616

Non-Used and Useful Plant - Summary

Florida Public Service Commission

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

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

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

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

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

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

Florida Public Service Commission

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

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

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

Line No.	Description	Year-End Balance Water	Wastewater
1	11/30/2023 Balance	-	200,088
2	2023 Additions		
3	2023 Retirements		(1,227)
4	2023 Adjustments		
5	1/31/2024 Balance		198,861
6	2024 Additions		7,799
7	2024 Retirements		
8	2024 Adjustments		
9	1/31/2025 Balance		206,660
10	19__ Additions		
11	19__ Retirements		
12	19__ Adjustments		
13	__/__/__ Balance		
14	19__ Additions		
15	19__ Retirements		
16	19__ Adjustments		
17	__/__/__ Balance		
18	19__ Additions		
19	19__ Retirements		
20	19__ Adjustments		
21	1/31/2025 Balance	-	206,660

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

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

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

Florida Public Service Commission

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

Recap Schedules: A-1, A-8

Line No.	(1) Account No. and Name	(2) Test Year Average Bal	(3) Non-Used Useful %	(4) Non-Used Amount

1 CSWR-Florida (BFF) provides wastewater service only, therefore
2 this schedule is not applicable.

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

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

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

Line No.	Account No. and Name	(1) Prior Year	(2) Month # 1	(3) Month # 2	(4) Month # 3	(5) Month # 4	(6) Month # 5	(7) Month # 6	(8)
1	CSWR-Florida (BFF) provides wastewater service only, therefore								
2	this schedule is not applicable.								
42	TOTAL	$ -	$ -	$ -	$ -	$ -	$ -	$ -	

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

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

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

Florida Public Service Commission

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

Recap Schedules: A-1, A-8

Line No.	(1) Account No. and Name	(9) Month # 7	(10) Month # 8	(11) Month # 9	(12) Month # 10	(13) Month # 11	(14) End of Test Year	(15) Average Balance
1	CSWR-Florida (BFF) provides wastewater service only, therefore							
2	this schedule is not applicable.							

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

Florida Public Service Commission

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

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

Recap Schedules: A-2, A-8

Line No.	(1) Account No. and Name	(2) Test Year Average Bal	(3) Non-Used Useful %	(4) Non-Used Amount
1	INTANGIBLE PLANT			
2	351.1 Organization	-	-	-
3	352.1 Franchises	-	-	-
4	389.1 Other Plant & Misc. Equipment	-	-	-
5	COLLECTION PLANT	-	-	-
6	353.2 Land & Land Rights	-	-	-
7	354.2 Structures & Improvements	48	-	-
8	360.2 Collection Wastewaters - Force	92,554	-	-
9	361.2 Collection Wastewaters - Gravity	77,800	-	-
10	362.2 Special Collecting Structures	-	-	-
11	363.2 Services to Customers	6,219	-	-
12	364.2 Flow Measuring Devices	380	-	-
13	365.2 Flow Measuring Installations	-	-	-
14	389.2 Other Plant & Misc. Equipment	-	-	-
15	SYSTEM PUMPING PLANT	-	-	-
16	353.3 Land & Land Rights	-	-	-
17	354.3 Structures & Improvements	-	-	-
18	370.3 Receiving Wells	14,167	-	-
19	371.3 Pumping Equipment	-	-	-
20	389.3 Other Plant & Misc. Equipment	-	-	-
21	TREATMENT AND DISPOSAL PLANT	-	-	-
22	353.4 Land & Land Rights	-	-	-
23	354.4 Structures & Improvements	-	-	-
24	380.4 Treatment & Disposal Equipment	-	-	-
25	381.4 Plant Wastewaters	10,396	-	-
26	382.4 Outfall Wastewater Lines	-	-	-
27	389.4 Other Plant & Misc. Equipment	-	-	-
28	GENERAL PLANT	-	-	-
29	353.5 Land & Land Rights	-	-	-
30	354.5 Structures & Improvements	-	-	-
31	390.5 Office Furniture & Equipment	-	-	-
32	391.5 Transportation Equipment	-	-	-
33	392.5 Stores Equipment	-	-	-
34	393.5 Tools, Shop & Garage Equipment	-	-	-
35	394.5 Laboratory Equipment	-	-	-
36	395.5 Power Operated Equipment	-	-	-
37	396.5 Communication Equipment	474	-	-
38	397.5 Miscellaneous Equipment	-	-	-
39	398.5 Other Tangible Plant	-	-	-
40	TOTAL	$ 202,039	$ -	$ -

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

Florida Public Service Commission

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

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

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

Recap Schedules: A-2, A-8

Line No.	(1) Account No. and Name	(2) Prior Year	(3) Month # 1	(4) Month # 2	(5) Month # 3	(6) Month # 4	(7) Month # 5	(8) Month # 6
1	INTANGIBLE PLANT							
2	351.1 Organization	-	-	-	-	-	-	-
3	352.1 Franchises	-	-	-	-	-	-	-
4	389.1 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
5	COLLECTION PLANT							
6	353.2 Land & Land Rights	-	-	-	-	-	-	-
7	354.2 Structures & Improvements	-	-	-	-	-	-	-
8	360.2 Collection Wastewaters - Force	90,711	91,018	91,325	91,632	91,940	92,247	92,554
9	361.2 Collection Wastewaters - Gravity	77,601	77,745	77,795	77,795	77,795	77,795	77,795
10	362.2 Special Collecting Structures	-	-	-	-	-	-	-
11	363.2 Services to Customers	6,219	6,219	6,219	6,219	6,219	6,219	6,219
12	364.2 Flow Measuring Devices	365	372	378	383	383	383	383
13	365.2 Flow Measuring Installations	-	-	-	-	-	-	-
14	389.2 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
15	SYSTEM PUMPING PLANT							
16	353.3 Land & Land Rights	-	-	-	-	-	-	-
17	354.3 Structures & Improvements	-	-	-	-	-	-	-
18	370.3 Receiving Wells	13,812	13,871	13,930	13,990	14,049	14,108	14,167
19	371.3 Pumping Equipment	-	-	-	-	-	-	-
20	389.3 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
21	TREATMENT AND DISPOSAL PLANT							
22	353.4 Land & Land Rights	-	-	-	-	-	-	-
23	354.4 Structures & Improvements	-	-	-	-	-	-	-
24	380.4 Treatment & Disposal Equipment	-	-	-	-	-	-	-
25	381.4 Plant Wastewaters	10,152	10,193	10,234	10,274	10,315	10,356	10,396
26	382.4 Outfall Wastewater Lines	-	-	-	-	-	-	-
27	389.4 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
28	GENERAL PLANT							
29	353.5 Land & Land Rights	-	-	-	-	-	-	-
30	354.5 Structures & Improvements	-	-	-	-	-	-	-
31	390.5 Office Furniture & Equipment	-	-	-	-	-	-	-
32	391.5 Transportation Equipment	-	-	-	-	-	-	-
33	392.5 Stores Equipment	-	-	-	-	-	-	-
34	393.5 Tools, Shop & Garage Equipment	-	-	-	-	-	-	-
35	394.5 Laboratory Equipment	-	-	-	-	-	-	-
36	395.5 Power Operated Equipment	-	-	-	-	-	-	-
37	396.5 Communication Equipment	-	-	-	-	-	-	-
38	397.5 Miscellaneous Equipment	-	-	-	-	-	-	-
39	398.5 Other Tangible Plant	-	-	-	-	-	-	-
40	TOTAL	$ 198,861	$ 199,418	$ 199,882	$ 200,293	$ 200,700	$ 201,107	$ 201,514

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

Florida Public Service Commission

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

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

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

Recap Schedules: A-2, A-8

Line No.	(1) Account No. and Name	(9) Month # 7	(10) Month # 8	(11) Month # 9	(12) Month # 10	(13) Month # 11	(14) End of Test Year	(15) Average Balance
1	INTANGIBLE PLANT							
2	351.1 Organization	-	-	-	-	-	-	-
3	352.1 Franchises	-	-	-	-	-	-	-
4	389.1 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
5	COLLECTION PLANT	-	-	-	-	-	-	-
6	353.2 Land & Land Rights	-	-	-	-	-	-	-
7	354.2 Structures & Improvements	30	59	89	119	149	178	48
8	360.2 Collection Wastewaters - Force	92,861	93,168	93,475	93,782	94,089	94,396	92,554
9	361.2 Collection Wastewaters - Gravity	77,810	77,824	77,839	77,854	77,868	77,883	77,800
10	362.2 Special Collecting Structures	-	-	-	-	-	-	-
11	363.2 Services to Customers	6,219	6,219	6,219	6,219	6,219	6,219	6,219
12	364.2 Flow Measuring Devices	383	383	383	383	383	383	380
13	365.2 Flow Measuring Installations	-	-	-	-	-	-	-
14	389.2 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
15	SYSTEM PUMPING PLANT	-	-	-	-	-	-	-
16	353.3 Land & Land Rights	-	-	-	-	-	-	-
17	354.3 Structures & Improvements	-	-	-	-	-	-	-
18	370.3 Receiving Wells	14,226	14,286	14,345	14,404	14,463	14,522	14,167
19	371.3 Pumping Equipment	-	-	-	-	-	-	-
20	389.3 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
21	TREATMENT AND DISPOSAL PLANT	-	-	-	-	-	-	-
22	353.4 Land & Land Rights	-	-	-	-	-	-	-
23	354.4 Structures & Improvements	-	-	-	-	-	-	-
24	380.4 Treatment & Disposal Equipment	-	-	-	-	-	-	-
25	381.4 Plant Wastewaters	10,437	10,477	10,518	10,559	10,599	10,640	10,396
26	382.4 Outfall Wastewater Lines	-	-	-	-	-	-	-
27	389.4 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
28	GENERAL PLANT	-	-	-	-	-	-	-
29	353.5 Land & Land Rights	-	-	-	-	-	-	-
30	354.5 Structures & Improvements	-	-	-	-	-	-	-
31	390.5 Office Furniture & Equipment	-	-	-	-	-	-	-
32	391.5 Transportation Equipment	-	-	-	-	-	-	-
33	392.5 Stores Equipment	-	-	-	-	-	-	-
34	393.5 Tools, Shop & Garage Equipment	-	-	-	-	-	-	-
35	394.5 Laboratory Equipment	-	-	-	-	-	-	-
36	395.5 Power Operated Equipment	-	-	-	-	-	-	-
37	396.5 Communication Equipment	406	813	1,219	1,625	2,032	2,438	474
38	397.5 Miscellaneous Equipment	-	-	-	-	-	-	-
39	398.5 Other Tangible Plant	-	-	-	-	-	-	-
40	TOTAL	$ 202,372	$ 203,229	$ 204,087	$ 204,945	$ 205,802	$ 206,660	$ 202,039

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

Florida Public Service Commission

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

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

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

Line No.	Description	Year-End Balance Water	Wastewater
1	11/30/2023 Balance	-	35,402
2	2023 Additions	-	-
3	2023 Adjustments		-
4	01/31/2024 Balance	-	35,402
5	2024 Additions	-	-
6	2024 Adjustments	-	-
7	01/31/2025 Balance	-	35,402
8	19__ Additions		
9	19__ Adjustments		
10	__/__/__ Balance		
11	19__ Additions		
12	19__ Adjustments		
13	__/__/__ Balance		
14	19__ Additions		
15	19__ Adjustments		
16	__/__/__ Balance		
17	19__ Additions		
18	19__ Adjustments		
19	01/31/2025 Balance	-	35,402

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

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

Florida Public Service Commission

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

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

Recap Schedules: A-1,A-4

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

Line No.	(1) Description	(2) Test Year Average Bal	(3) Non-Used Useful %	(4) Non-Used Amount
	WATER			
1	Plant Capacity Fees	-		
2	Line/Main Extension Fees	-		
3	Meter Installation Fees	-		
4	Contributed Lines	-		
5	Other (Describe)	-		
6				
7	Total	$ -	$	$
	WASTEWATER			
8	Plant Capacity Fees	-		
9	Line/Main Extension Fees	-		
10	Contributed Lines	-		
11	Other (Describe)	35,402		
12				
13	Total	$ 35,402	$	$

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

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

Florida Public Service Commission

Schedule: A-12

Preparer: Brent Thies

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

Line No.	(1) Description	(2) Prior Year	(3) Month # 1	(4) Month # 2	(5) Month # 3	(6) Month # 4	(7) Month # 5	(8) Month # 6
	WATER							
1	Plant Capacity Fees	-	-	-	-	-	-	-
2	Line/Main Extension Fees	-	-	-	-	-	-	-
3	Meter Installation Fees	-	-	-	-	-	-	-
4	Contributed Lines	-	-	-	-	-	-	-
5	Other (Describe)	-	-	-	-	-	-	-
6								
7	Total	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	WASTEWATER							
8	Plant Capacity Fees	-	-	-	-	-	-	-
9	Line/Main Extension Fees	-	-	-	-	-	-	-
10	Contributed Lines	-	-	-	-	-	-	-
11	Other (Describe)	35,402	35,402	35,402	35,402	35,402	35,402	35,402
12								
13	Total	$ 35,402	$ 35,402	$ 35,402	$ 35,402	$ 35,402	$ 35,402	$ 35,402

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

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

Florida Public Service Commission

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

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

Line No.	(1) Description	(9) Month # 7	(10) Month # 8	(11) Month # 9	(12) Month # 10	(13) Month # 11	(14) End of Test Year	(15) Average Balance
	WATER							
1	Plant Capacity Fees	-	-	-	-	-	-	-
2	Line/Main Extension Fees	-	-	-	-	-	-	-
3	Meter Installation Fees	-	-	-	-	-	-	-
4	Contributed Lines	-	-	-	-	-	-	-
5	Other (Describe)	-	-	-	-	-	-	-
6								
7	Total	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	WASTEWATER							
8	Plant Capacity Fees	-	-	-	-	-	-	-
9	Line/Main Extension Fees	-	-	-	-	-	-	-
10	Contributed Lines	-	-	-	-	-	-	-
11	Other (Describe)	35,402	35,402	35,402	35,402	35,402	35,402	35,402
12								
13	Total	$ 35,402	$ 35,402	$ 35,402	$ 35,402	$ 35,402	$ 35,402	$ 35,402

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

Florida Public Service Commission

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

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

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

Line No.	Description	Year-End Balance Water	Wastewater
1	11/30/2023 Balance	-	30,411
2	2023 Additions	-	98
3	2023 Adjustments	-	
4	01/31/2024 Balance	-	30,510
5	2024 Additions	-	1,175
6	2024 Adjustments	-	
7	01/31/2025 Balance	-	31,684
8	19__ Additions		
9	19__ Adjustments		
10	__/__/__ Balance		
11	19__ Additions		
12	19__ Adjustments		
13	__/__/__ Balance		
14	19__ Additions		
15	19__ Adjustments		
16	__/__/__ Balance		
17	19__ Additions		
18	19__ Adjustments		
19	1/31/2025 Balance	-	31,684

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

Schedule of Accumulated Amortization - CIAC
Test Year Average Balance

Florida Public Service Commission

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

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

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

Line No.	(1) Description	(2) Test Year Average Bal	(3) Non-Used Useful %	(4) Non-Used Amount
	WATER			
1	Plant Capacity Fees	-		
2	Line/Main Extension Fees	-		
3	Meter Installation Fees	-		
4	Contributed Lines	-		
5	Other (Describe)	-		
6				
7	Total	$ -	$	$
	WASTEWATER			
8	Plant Capacity Fees	-		
9	Line/Main Extension Fees	-		
10	Contributed Lines	-		
11	Other (Describe)	31,097		
12				
13	Total	$ 31,097	$	$

Schedule of Accumulated Amortization - CIAC
Test Year Average Balance

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

Florida Public Service Commission

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

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

Line No.	(1) Description	(2) Prior Year	(3) Month # 1	(4) Month # 2	(5) Month # 3	(6) Month # 4	(7) Month # 5	(8) Month # 6
	WATER							
1	Plant Capacity Fees	-	-	-	-	-	-	-
2	Line/Main Extension Fees	-	-	-	-	-	-	-
3	Meter Installation Fees	-	-	-	-	-	-	-
4	Contributed Lines	-	-	-	-	-	-	-
5	Other (Describe)	-	-	-	-	-	-	-
6								
7	Total	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	WASTEWATER							
8	Plant Capacity Fees	-	-	-	-	-	-	-
9	Line/Main Extension Fees	-	-	-	-	-	-	-
10	Contributed Lines	-	-	-	-	-	-	-
11	Other (Describe)	30,510	30,608	30,706	30,804	30,902	31,000	31,098
12								
13	Total	$ 30,510	$ 30,608	$ 30,706	$ 30,804	$ 30,902	$ 31,000	$ 31,098

Schedule of Accumulated Amortization - CIAC
Test Year Average Balance

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

Florida Public Service Commission

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

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

Line No.	(1) Description	(9) Month # 7	(10) Month # 8	(11) Month # 9	(12) Month # 10	(13) Month # 11	(14) End of Test Year	(15) Average Balance
	WATER							
1	Plant Capacity Fees	-	-	-	-	-	-	-
2	Line/Main Extension Fees	-	-	-	-	-	-	-
3	Meter Installation Fees	-	-	-	-	-	-	-
4	Contributed Lines	-	-	-	-	-	-	-
5	Other (Describe)	-	-	-	-	-	-	-
6								
7	Total	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	WASTEWATER							
8	Plant Capacity Fees	-	-	-	-	-	-	-
9	Line/Main Extension Fees	-	-	-	-	-	-	-
10	Contributed Lines	-	-	-	-	-	-	-
11	Other (Describe)	31,195	31,293	31,391	31,489	31,587	31,684	31,097
12								
13	Total	$ 31,195	$ 31,293	$ 31,391	$ 31,489	$ 31,587	$ 31,684	$ 31,097

Schedule of Annual AFUDC Rates Used | **Florida Public Service Commission**

Company: CSWR-Florida (BFF) | **Schedule: A-15**
Docket No.: 20250052 | **Page 1 of 1**
Test Year Ended: 1/31/2025 | **Preparer: Brent Thies**

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

The Company does not use any AFUDC Rates.

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

Florida Public Service Commission

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

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

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

Line No.	Description	Average Test Year Balance Water	Wastewater
1	The Company has no Advances For Construction.		

Schedule of Working Capital Allowance Calculation

Florida Public Service Commission

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

Schedule: A-17
Page 1 of 1
Preparer: Brent Thies
Recap Schedule: A-1, A-2

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

Line No.	(1) Account Name	(2) Water	(3) Sewer	(4) Total
1				
2	Current Assets (13 month average)			
3	Cash	-	508	508
4	Accounts Rec'b - Customer	-	12,645	12,645
5	Notes & Accts. Rec'b - Assoc. Cos.	-	-	-
6	Accounts Rec'b - Other	-	2	2
7	Allowance for Bad Debts	-	(1,831)	(1,831)
8	Prepayments	-	3	3
9	Miscellaneous Current & Accrued Assets	-	1,786	1,786
10				
11	Current Liabilities (13 month average)	-		
12	Accounts Payable	-	(11,210)	(11,210)
13	Notes Payable	-	-	-
14	Notes & Accounts Payable - Assoc. Cos.	-	(3,780)	(3,780)
15	Customer Deposits	-	-	-
16	Accrued Taxes	-	(43)	(43)
17	Accrued Interest	-	-	-
18	Accrued Dividends	-	-	-
19	Misc. Current & Accrued Liabilities	-	(3,684)	(3,684)
20				
21	Working Capital (Balance Sheet Method)	$ -	$ (5,605)	$ (5,605)
22				
23	Working Capital to Rate Base Summary	-	-	$ -

Comparative Balance Sheet - Assets | **Florida Public Service Commission**

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

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

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

Line No.	(1) ASSETS	(2) Prior Test Year	(3) Month # 1	(4) Month # 2	(5) Month # 3	(6) Month # 4	(7) Month # 5	(8) Month # 6
1	Utility Plant in Service	268,191	268,191	268,191	268,191	268,191	268,191	268,191
2	Construction Work in Progress	19,694	129,109	144,327	151,746	153,303	155,055	153,232
3	Other Utility Plant Adjustments	345,377	345,377	345,377	345,377	345,377	345,377	345,377
4	GROSS UTILITY PLANT	$ 633,262	$ 742,678	$ 757,896	$ 765,315	$ 766,872	$ 768,624	$ 766,800
5	Less: Accumulated Depreciation	(198,861)	(199,418)	(199,882)	(200,293)	(200,700)	(201,107)	(201,514)
6	NET UTILITY PLANT	$ 434,401	$ 543,260	$ 558,015	$ 565,022	$ 566,172	$ 567,517	$ 565,286
7	Cash	1,842	762	151	526	492	131	327
8	Accounts Rec'b - Customer	7,195	5,391	11,290	11,842	12,143	14,214	13,399
9	Notes & Accts. Rec'b - Assoc. Cos.	-	-	-	-	-	-	-
10	Accounts Rec'b - Other	-	-	-	3	3	3	3
11	Allowance for Bad Debts	(1,845)	(207)	(2,034)	(1,234)	(1,645)	(1,972)	(1,779)
12	Prepayments	6	5	5	4	4	3	3
13	Miscellaneous Current & Accrued Assets	1,662	1,693	1,451	1,801	1,747	1,758	1,856
14	TOTAL CURRENT ASSETS	$ 8,860	$ 7,644	$ 10,863	$ 12,941	$ 12,743	$ 14,136	$ 13,807
15	Unamortized Debt Discount & Exp.	-	-	-	-	-	-	-
16	Prelim. Survey & Investigation Charges	77,613	195	204	225	215	215	(3,385)
17	Clearing Accounts	(400)	(414)	(477)	(524)	(555)	(546)	(657)
18	Deferred Rate Case Expense	-	1	1	1	1	1	200
19	Other Miscellaneous Deferred Debits	5,838	5,838	5,838	5,838	5,812	6,117	6,066
20	Accum. Deferred Income Taxes	-	-	-	-	-	-	-
21	TOTAL DEFERRED DEBITS	$ 83,051	$ 5,620	$ 5,566	$ 5,540	$ 5,473	$ 5,787	$ 2,224
22	TOTAL ASSETS	$ 526,312	$ 556,524	$ 574,443	$ 583,502	$ 584,388	$ 587,441	$ 581,318
		-	-	-	-	-	-	-

Comparative Balance Sheet - Assets

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

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

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

Line No.	(1) ASSETS	(9) Month # 7	(10) Month # 8	(11) Month # 9	(12) Month # 10	(13) Month # 11	(14) End of Test Year	(15) 13-Month Avg Bal
1	Utility Plant in Service	336,277	336,277	336,277	336,277	336,277	336,277	299,616
2	Construction Work in Progress	82,085	93,170	93,295	96,246	98,351	98,313	112,918
3	Other Utility Plant Adjustments	345,377	345,377	345,377	345,377	345,377	345,377	345,377
4	GROSS UTILITY PLANT	763,740	774,825	774,950	777,901	780,006	779,968	757,911
5	Less: Accumulated Depreciation	(202,372)	(203,229)	(204,087)	(204,945)	(205,802)	(206,660)	(202,221)
6	NET UTILITY PLANT	561,368	571,596	570,863	572,956	574,204	573,308	555,690
7	Cash	21	509	436	860	86	456	508
8	Accounts Rec'b - Customer	15,673	11,527	13,656	16,316	16,099	15,635	12,645
9	Notes & Accts. Rec'b - Assoc. Cos.	-	-	-	-	-	-	-
10	Accounts Rec'b - Other	3	3	3	3	-	-	2
11	Allowance for Bad Debts	(2,173)	(890)	(2,184)	(3,167)	(2,454)	(2,219)	(1,831)
12	Prepayments	2	5	(2)	(1)	0	0	3
13	Miscellaneous Current & Accrued Assets	1,893	1,914	1,843	1,838	1,873	1,895	1,786
14	TOTAL CURRENT ASSETS	15,419	13,069	13,751	15,849	15,604	15,767	13,112
15	Unamortized Debt Discount & Exp.	-	-	-	-	-	-	-
16	Prelim. Survey & Investigation Charges	(3,385)	(3,385)	(3,385)	(3,385)	(3,385)	(3,385)	4,228
17	Clearing Accounts	(642)	(621)	(824)	(782)	168	291	(460)
18	Deferred Rate Case Expense	200	211	232	246	246	246	122
19	Other Miscellaneous Deferred Debits	6,015	5,964	36,521	32,850	38,242	38,242	15,322
20	Accum. Deferred Income Taxes	-	-	-	-	-	-	-
21	TOTAL DEFERRED DEBITS	2,188	2,169	32,543	28,928	35,270	35,392	19,212
22	TOTAL ASSETS	578,975	586,834	617,157	617,733	625,078	624,468	588,013
		-	-	-	(0)	0	0	0

Comparative Balance Sheet - Equity Capital & Liabilities

Florida Public Service Commission

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

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

Schedule: A-19

Preparer: Brent Thies

Line No.	(1) EQUITY CAPITAL & LIABILITIES	(2) Prior Test Year	(3) Month # 1	(4) Month # 2	(5) Month # 3	(6) Month # 4	(7) Month # 5	(8) Month # 6
1	Common Stock Issued	425,396	425,396	425,396	425,396	425,382	425,382	522,665
2	Preferred Stock Issued	-	-	-	-	-	-	-
3	Additional Paid in Capital	-	-	-	-	-	-	-
4	Retained Earnings	(12,783)	(20,633)	(14,155)	(19,063)	(16,438)	(16,841)	(18,591)
5	Other Equity Capital	-	-	-	-	-	-	-
6	TOTAL EQUITY CAPITAL	412,613	404,763	411,240	406,332	408,944	408,540	504,073
7	Bonds	-	-	-	-	-	-	-
8	Reacquired Bonds	-	-	-	-	-	-	-
9	Advances From Associated Companies	93,411	122,180	127,603	142,362	150,104	152,929	57,295
10	Other Long-Term Debt	-	-	-	-	-	-	-
11	TOTAL LONG-TERM DEBT	93,411	122,180	127,603	142,362	150,104	152,929	57,295
12	Accounts Payable	13,151	21,932	27,721	26,461	16,827	15,767	10,822
13	Notes Payable	-	-	-	-	-	-	-
14	Notes & Accounts Payable - Assoc. Cos.	-	-	-	-	-	-	-
15	Customer Deposits	-	-	-	-	-	-	-
16	Accrued Taxes	43	43	43	43	43	43	43
17	Accrued Interest	-	-	-	-	-	-	-
18	Accrued Dividends	-	-	-	-	-	-	-
19	Misc. Current & Accrued Liabilities	2,201	2,812	3,140	3,706	3,970	5,760	4,780
20	TOTAL CURRENT & ACC. LIABILITIES	15,396	24,787	30,904	30,210	20,840	21,569	15,645
21	Advances For Construction	-	-	-	-	-	-	-
22	Other Deferred Credits	-	-	-	-	-	-	-
23	Accum. Deferred ITCs	-	-	-	-	-	-	-
24	Operating Reserves	-	-	-	-	-	-	-
25	TOTAL DEF. CREDITS & OPER. RESERVES	-	-	-	-	-	-	-
26	Contributions in Aid of Construction	35,402	35,402	35,402	35,402	35,402	35,402	35,402
27	Less: Accum. Amortization of CIAC	(30,510)	(30,608)	(30,706)	(30,804)	(30,902)	(31,000)	(31,098)
28	Accumulated Deferred Income Taxes	-	-	-	-	-	-	-
29	TOTAL EQUITY CAPITAL & LIABILITIES	526,312	556,524	574,443	583,502	584,388	587,441	581,318

Comparative Balance Sheet - Equity Capital & Liabilities

Florida Public Service Commission

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

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

Schedule: A-19
Page 2 of 2
Preparer: Brent Thies

Line No.	(1) EQUITY CAPITAL & LIABILITIES	(9) Month # 7	(10) Month # 8	(11) Month # 9	(12) Month # 10	(13) Month # 11	(14) End of Test Year	(15) 13-Month Avg Bal
1	Common Stock Issued	522,665	522,665	522,665	522,665	522,665	522,665	477,769
2	Preferred Stock Issued	-	-	-	-	-	-	-
3	Additional Paid in Capital	-	-	-	-	-	-	-
4	Retained Earnings	(21,337)	(28,389)	(30,083)	(27,994)	(27,640)	(28,565)	(21,732)
5	Other Equity Capital	-	-	-	-	-	-	-
6	TOTAL EQUITY CAPITAL	501,328	494,276	492,582	494,671	495,024	494,099	456,037
7	Bonds	-	-	-	-	-	-	-
8	Reacquired Bonds	-	-	-	-	-	-	-
9	Advances From Associated Companies	59,721	71,492	106,260	102,929	112,465	117,662	108,955
10	Other Long-Term Debt	-	-	-	-	-	-	-
11	TOTAL LONG-TERM DEBT	59,721	71,492	106,260	102,929	112,465	117,662	108,955
12	Accounts Payable	7,350	9,688	12,356	(810)	(5,881)	(9,658)	11,210
13	Notes Payable	-	-	-	-	-	-	-
14	Notes & Accounts Payable - Assoc. Cos.	-	-	-	14,923	17,110	17,110	3,780
15	Customer Deposits	-	-	-	-	-	-	-
16	Accrued Taxes	43	43	43	43	43	43	43
17	Accrued Interest	-	-	-	-	-	-	-
18	Accrued Dividends	-	-	-	-	-	-	-
19	Misc. Current & Accrued Liabilities	6,327	7,226	1,904	2,065	2,500	1,494	3,684
20	TOTAL CURRENT & ACC. LIABILITIES	13,719	16,957	14,304	16,220	13,773	8,988	18,716
21	Advances For Construction	-	-	-	-	-	-	-
22	Other Deferred Credits	-	-	-	-	-	-	-
23	Accum. Deferred ITCs	-	-	-	-	-	-	-
24	Operating Reserves	-	-	-	-	-	-	-
25	TOTAL DEF. CREDITS & OPER. RESERVES	-	-	-	-	-	-	-
26	Contributions in Aid of Construction	35,402	35,402	35,402	35,402	35,402	35,402	35,402
27	Less: Accum. Amortization of CIAC	(31,195)	(31,293)	(31,391)	(31,489)	(31,587)	(31,684)	(31,097)
28	Accumulated Deferred Income Taxes	-	-	-	-	-	-	-
29	TOTAL EQUITY CAPITAL & LIABILITIES	578,975	586,834	617,157	617,733	625,077	624,467	588,013

Schedule of Water Net Operating Income | **Florida Public Service Commission**

Company: CSWR-Florida (BFF) | **Schedule: B-1**
Test Year Ended: 1/31/2025 | **Page 1 of 1**
Interim [ ] Final [X] | **Docket No.: 20250052**
Historic [X] or 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	CSWR-Florida (BFF) provides wastewater service only, therefore						
2	this schedule is not applicable.						

Schedule of Wastewater Net Operating Income | **Florida Public Service Commission**

Company: CSWR-Florida (BFF) | **Schedule: B-2**
Test Year Ended: 1/31/2025 | **Page 1 of 1**
Interim [ ] Final [X] | **Docket No.: 20250052**
Historic [X] or 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	98,495	-	98,495	34,217	132,712	B-4
2	Operation & Maintenance	104,795	6,216	111,010	1,540	112,550	B-6
3	Depreciation, net of CIAC Amort.	6,624	-	6,624	-	6,624	B-14
4	Amortization	-	-	-	-	-	
5	Taxes Other Than Income	5,207	-	5,207	-	5,207	B-15
6	Provision for Income Taxes	-	-	-	162	162	C-1
7	OPERATING EXPENSES	116,625	6,216	122,841	1,702	124,542	
8	NET OPERATING INCOME	(18,130)	(6,216)	(24,346)	32,516	8,170	
9	RATE BASE	93,273		93,273		93,273	
10	RATE OF RETURN	-19.44%		-26.10%		8.76%	

Schedule of Adjustments to Operating Income | **Florida Public Service Commission**

Company: CSWR-Florida (BFF) | **Schedule: B-3**
Test Year Ended: 1/31/2025 | **Page 1 of 1**
Interim [ ] Final [X] | **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	**Operations & Maintenance**			
2				
3	Customer Billing Cost		-	(463)
4	New third party provider contract began 1/1/25			
5	Property Insurance		-	1,092
6	New policy as of 1/1/25			
7	Admin Expenses Transferred		-	(2,537)
8	Reduction of overhead allocated cost			
9	Contract Operations		-	7,441
10	New third party contract began 10/1/2024			
11	Testing		-	-
12	Cost included in new operations contract that began 10/1/2024			
13	Chemicals		-	725
14	Cost included in new operations contract that began 10/1/2024			
15	Sludge Removal		-	(42)
16	Cost included in new operations contract that began 10/1/2024			
17				
18				
19	**Total Adjustment Operation & Maintenance**		-	6,216
20				
21				
22	**Adjustment for Income Tax**			
23	Taxable Income before State Tax	687.45		
24	Less State Tax Exemption	(285.16)		
25	State Taxable Income	402.29		
26	**State Income tax (5.5%)**	**22.13**		
27				
28	Federal Taxable Income	665.33		
29	**Federal Income Tax (21%)**	**139.72**		
30				
31	Total Adjustment for Income Tax			162
32				
33	**Revenues**			
34	Adjustment for required return			8,170
35				
36	Adjustment for negative operating income			24,346
37				
38	Adjustment to revenue for Income Tax			162
39				
40	Adjustment for RAF fees on increased revenue			1,540
41				
42	**Total Adjustment to Revenues**			34,217
43				
44				

Test Year Operating Revenues

Florida Public Service Commission

Company: CSWR-Florida (BFF)
Docket No.: 20250052
Schedule Year End: 1/31/2025

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

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

Line No.	WATER SALES Account No. and Description	Total Water	WASTEWATER SALES Account No. and Description	(1) Total Wastewater
1	460 Unmetered Water Revenue	$ -	521.1 Flat Rate - Residential	$ 98,495
2	461.1 Metered - Residential	$ -	521.2 Flat Rate - Commercial	$ -
3	461.2 Metered - Commercial	$ -	521.3 Flat Rate - Industrial	$ -
4	461.3 Metered - Industrial	$ -	521.4 Flat Rate - Public Authorities	$ -
5	461.4 Metered - Public Authorities	$ -	521.5 Flat Rate - Multi-Family	$ -
6	461.5 Metered - Multi-Family	$ -	521.6 Flat Rate - Other	$ -
7	462.1 Public Fire Protection	$ -	522.1 Measured - Residential	$ -
8	462.2 Private Fire Protection	$ -	522.2 Measured - Commercial	$ -
9	464 Other Sales - Public Authorities	$ -	522.3 Measured - Industrial	$ -
10	465 Irrigation Customers	$ -	522.4 Measured - Public Authority	$ -
11	466 Sales for Resale	$ -	522.5 Measured - Multi-Family	$ -
12	467 Interdepartmental Sales	$ -	523 Other Sales - Public Authorities	$ -
13		---	524 Revenues from Other Systems	$ -
14	TOTAL WATER SALES	$ -	525 Interdepartmental Sales	$ -
15		---		---
16	OTHER WATER REVENUES		TOTAL WASTEWATER SALES	$ 98,495
17	470 Forfeited Discounts	$ -		---
18	471 Misc. Service Revenues	$ -	OTHER WASTEWATER REVENUES	
19	472 Rents From Water Property	$ -	531 Sale of Sludge	$ -
20	473 Interdepartmental Rents	$ -	532 Forfeited Discounts	$ -
21	474 Other Water Revenues	$ -	534 Rents From Wastewater Property	$ -
22		---	535 Interdepartmental Rents	$ -
23	TOTAL OTHER WATER REVENUES	$ -	536 Other Wastewater Revenues	$ -
24		---		---
25	TOTAL WATER OPERATING REVENUES	$ -	TOTAL OTHER WASTEWATER REVENUES	$ -
26		======		---
27			TOTAL WASTEWATER OPERATING REVENUES	$ 98,495
				==========

Detail of Operation & Maintenance Expenses By Month - Water

Florida Public Service Commission

Company: CSWR-Florida (BFF)
Docket No.: 20250052
Schedule Year End: 1/31/2025
Historic [X] or Projected [ ]

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

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

Line No.	(1) Account No. and Name	(2) Month	(3) Month	(4) Month	(5) Month	(6) Month	(7) Month	(8) Month	(9) Month	(10) Month	(11) Month	(12) Month	(13) Month	(14) Total Annual
1	CSWR-Florida (BFF) provides wastewater service only, therefore													
2	this schedule is not applicable.													

Detail of Operation & Maintenance Expenses By Month - Wastewater

Florida Public Service Commission

Company: CSWR-Florida (BFF)
Docket No.: 20250052
Schedule Year End: 1/31/2025
Historic [X] or Projected [ ]

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

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

Line No.	(1) Account No. and Name	(2) February-24	(3) March-24	(4) April-24	(5) May-24	(6) June-24	(7) July-24	(8) August-24	(9) September-24	(10) October-24	(11) November-24	(12) December-24	(13) January-25	(14) Total Annual
1	701 Salaries & Wages - Employees	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
2	703 Salaries & Wages - Officers, Etc.	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
3	704 Employee Pensions & Benefits	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
4	710 Purchased Sewage Treatment	$ 2,653	$ 277	$ 5,222	$ 277	$ 4,402	$ 2,315	$ 3,674	$ 2,874	$ 3,669	$ 2,448	$ 2,819	$ 2,847	$ 33,477
5	711 Sludge Removal Expense	$ -	$ -	$ -	$ (75)	$ -	$ -	$ -	$ 180	$ (24)	$ (38)	$ -	$ -	$ 42
6	715 Purchased Power	$ 232	$ 238	$ 232	$ 238	$ 211	$ -	$ 568	$ 262	$ 359	$ 258	$ -	$ 378	$ 2,977
7	716 Fuel for Power Purchased	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
8	718 Chemicals	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ (725)	$ -	$ (725)
9	720 Materials & Supplies	$ -	$ -	$ -	$ -	$ -	$ 127	$ 55	$ 179	$ (127)	$ (57)	$ -	$ -	$ 177
10	731 Contractual Services - Engr.	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
11	732 Contractual Services - Acct.	$ -	$ -	$ 4	$ -	$ -	$ -	$ -	$ 16	$ -	$ -	$ -	$ 16	$ 35
12	733 Contractual Services - Legal	$ 5	$ 4	$ -	$ 29	$ -	$ 53	$ 2	$ 9	$ -	$ -	$ 24	$ -	$ 127
13	734 Contractual Services - Mgmt. Fees	$ 941	$ 1,022	$ 887	$ 799	$ 943	$ 942	$ 906	$ 1,104	$ 685	$ 465	$ 2,201	$ 752	$ 11,646
14	735 Contractual Services - Other	$ 3,615	$ 3,836	$ 3,208	$ 3,022	$ 3,275	$ 3,892	$ 5,929	$ 4,088	$ 4,721	$ 5,026	$ 3,728	$ 4,228	$ 48,569
15	741 Rental of Building/Real Prop.	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
16	742 Rental of Equipment	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
17	750 Transportation Expenses	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
18	756 Insurance - Vehicle	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
19	757 Insurance - General Liability	$ 659	$ 351	$ 582	$ 577	$ 577	$ 577	$ 115	$ 577	$ (1,095)	$ 115	$ 115	$ 135	$ 3,285
20	758 Insurance - Workman's Comp.	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
21	759 Insurance - Other	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
22	760 Advertising Expense	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
23	766 Reg. Comm. Exp. - Rate Case Amort.	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
24	767 Reg. Comm. Exp. - Other	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
25	770 Bad Debt Expense	$ 60	$ 62	$ 60	$ 56	$ 57	$ 65	$ 61	$ 64	$ 63	$ 65	$ (443)	$ 61	$ 232
26	775 Miscellaneous Expenses	$ 429	$ 400	$ 478	$ 417	$ 381	$ 497	$ 414	$ 432	$ 376	$ 487	$ 238	$ 404	$ 4,952
27	TOTAL	$ 8,595	$ 6,191	$ 10,672	$ 5,339	$ 9,847	$ 8,468	$ 11,723	$ 9,784	$ 8,627	$ 8,770	$ 7,956	$ 8,821	$ 104,795

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

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

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

Line No.	(1) Account No. and Name	(2) Prior TY __/__/__	(3) Current TY __/__/__	(4) $ Difference	(5) % Difference	(6) Explanation
1	CSWR-Florida (BFF) provides wastewater service only, therefore					
2	this schedule is not applicable.					

Operation & Maintenance Expense Comparison - Wastewater

Florida Public Service Commission

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

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

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

Line No.	(1) Account No. and Name	(2) Prior TY* 8/31/2002	(3) Current TY 1/31/2025	(4) $ Difference	(5) % Difference	(6) Explanation
1	701 Salaries & Wages - Employees	$ -	$ -	$ -	0%	
2	703 Salaries & Wages - Officers, Etc.	$ -	$ -	$ -	0%	
3	704 Employee Pensions & Benefits	$ -	$ -	$ -	0%	
4	710 Purchased Sewage Treatment	$ 34,812	$ 33,477	$ (1,335)	-4%	Purchased Sewer Treatment is billed based on usage, flucuation for this cost is normal.
5	711 Sludge Removal Expense	$ 1,000	$ 42	$ (958)	-96%	Prior owners had to remove more sludge than CSWR-FL did in the test year. Sludge is removed as needed, so flucuation is normal.
6	715 Purchased Power	$ 1,617	$ 2,977	$ 1,360	84%	
7	716 Fuel for Power Purchased	$ -	$ -	$ -	0%	
8	718 Chemicals	$ -	$ (725)	$ (725)	100%	Prior owners did not record any expense.
9	720 Materials & Supplies	$ 361	$ 177	$ (184)	-51%	Material and Supplies expenses incurred by the prior owner are included in CSWR-FL's contract operations agreement, included in Contractual Services - Other expense during the test year.
10	731 Contractual Services - Engr.	$ -	$ -	$ -	0%	
11	732 Contractual Services - Acct.	$ 971	$ 35	$ (936)	-96%	The majority of the accounting expenses for this utility is recorded indirectly to the parent company and included in Contractual Services - Mgmt. Fees.
12	733 Contractual Services - Legal	$ -	$ 127	$ 127	100%	Prior owners did not record any expense.
13	634 Contractual Services - Mgmt. Fees7	$ -	$ 11,646	$ 11,646	100%	Indirect overhead expenses incurred by the parent company are included in the current test year, whereas these costs could be recorded in salary, and other professional services expenses in the prior test year.
14	735 Contractual Services - Other	$ 6,338	$ 48,569	$ 42,231	666%	Contractual Services - Other expense in the test year includes CSWR-FL's recurring contract operations expense, whereas some of these costs could be recorded in rental, transportation, and insurance expenses in the prior test year.
15	741 Rental of Building/Real Prop.	$ -	$ -	$ -	0%	
16	742 Rental of Equipment	$ -	$ -	$ -	0%	
17	750 Transportation Expenses	$ -	$ -	$ -	0%	
18	756 Insurance - Vehicle	$ -	$ -	$ -	0%	
19	757 Insurance - General Liability	$ 240	$ 3,285	$ 3,045	1269%	General Liability Insurance is subject to increase based on the property value of the system; an increase to property value over this amount of time is normal.
20	758 Insurance - Workman's Comp.	$ -	$ -	$ -	0%	
21	759 Insurance - Other	$ -	$ -	$ -	0%	
22	760 Advertising Expense	$ -	$ -	$ -	0%	
23	766 Reg. Comm. Exp. - Rate Case Amort.	$ -	$ -	$ -	0%	
24	767 Reg. Comm. Exp. - Other	$ 73	$ -	$ (73)	-100%	CSWR-FL did not record any expense.
25	770 Bad Debt Expense	$ -	$ 232	$ 232	100%	Prior owners did not record any expense.
26	775 Miscellaneous Expenses	$ 1,246	$ 4,952	$ 3,706	297%	Third party customer billing services are included in miscellaneous expense in the current test year and the prior owner did not incur such expenses.
27	TOTAL	$ 46,658	$ 104,795	$ 58,137	125%	
28	Total Customers	98	115	17	17%	
29	Consumer Price Index - U**	180.700	317.671	136.97	76%	

Benchmark Index:	Increase in Customer ERUs	1.17
	Increase in CPI	1.76
		1.93

**Prior Test Year data was gathered from Docket # 010919-SU Final Order Schedule 3-C*
***Source: Bureau of Labor Statistics*

Contractual Services | **Florida Public Service Commission**

Company: CSWR-Florida (BFF) | **Schedule: B-9**
Docket No.: 20250052 | **Page 1 of 1**
Test Year Ended: 1/31/2025 | **Preparer: Brent Thies**

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

(1) Line No.	(2) Consultant	(3) Type of Service	(4) Amount	(5) Description of Work Performed
1				
2	Backflow Solutions Inc.	OSS - IT	$ 5.67	Cloud-based online subscription service for managing backflow prevention programs
3				
4	Beckemeier LeMoine Law	OSS - Legal	$ 9.00	Legal Services
5	Bryant Miller Olive	OSS - Legal	$ 12.96	Legal Services
6	CT Corporation	OSS - Legal	$ 1.98	Annual Cost for Statutory Representation
7	David Woodsmall	OSS - Legal	$ 5.30	Legal Services
8	Radey Law Firm	OSS - Legal	$ 97.68	Legal Services
9				
10	McGuireWoods LLP	OSS - MGMT Consult	$ 276.65	System Operations Consultant
11				
12	PNC & Invoice Cloud	OSS - Bank Fees	$ 471.85	Bank Fees
13				
14	UHY Advisors	OSS - Audit and Accounting	$ 19.00	Tax Preparation
15	Leo Berwick LP	OSS - Audit and Accounting	$ 16.31	Property Tax Consulting
16				
17			$ 916.40	
18				

Analysis of Rate Case Expense

Florida Public Service Commission

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

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

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

Line No.	(1) Firm or Vendor Name	(2) Counsel, Consultant or Witness	(3) Hourly Rate Per Person	(4) Total Estimate Of Charges By Firm	(5) Type of Service Rendered
1	Radey Law Firm	Susan Clark	600	14,663	Legal Counsel
2	Radey Law Firm	Tom Crabb	500	12,219	Legal Counsel
3	Radey Law Firm	Jordann Wilhelm	325	7,942	Legal Counsel
4	Radey Law Firm	Robert Skrob	225	5,499	Legal Counsel
5	Radey Law Firm	Suzanne Turner	210	5,132	Legal Counsel
6	CSWR LLC	Josiah Cox	199	725	Company Witness
7	CSWR LLC	Mike Duncan	199	906	Company Witness
8	CSWR LLC	Jake Freeman	199	725	Company Witness
9	CSWR LLC	Aaron Silas	199	906	Company Witness
10	CSWR LLC	Brent Thies	199	906	Company Witness
11	CSWR LLC	Todd Thomas	199	725	Company Witness
12	CSWR LLC	All other Support	86	2,533	Filing and documentation preparation
13					
14					
15	Total				
16					
17	Estimate Through				
18	[ ] PAA				
19	[x] Commission Hearing				
20					
21	Amortization Period 4 Years				
22	Explanation if different from Section 367.0816, Florida Statutes:				
23					
24					
25					

			(A) Water	(B) Wastewater	(C) Total
26	Amortization of Rate Case Expense:				
27					
28					
29		Prior Unamortized Rate Case Expense	-	-	-
30		Current Rate Case Expense	-	246	246
31			- - - - - - - - - - -	- - - - - -	- - - - - -
32		Total Projected Rate Case Expense	-	52,878	52,878
33			= = = = = = = = =	= = = = =	= = = =
34		Annual Amortization	-	13,220	13,220
35			= = = = = = = = =	= = = = =	= = = =
36		Method of Allocation Between Systems:	-	100%	100%
37		(Provide Calculation)			
38					
39					

System	Total Water	Total Sewer Cu	% Water Custome	% Sewer Customers
BFF Corp	-	115	0%	100%

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

Florida Public Service Commission

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

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

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

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

Allocation of Expenses

Florida Public Service Commission

Company: CSWR-Florida (BFF)
Docket No.: 20250052
Schedule Year End: 1/31/2025
Historic [X] or Projected [ ]

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

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

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

1 CSWR-Florida (BFF) provides wastewater service only, therefore
2 this schedule is not applicable.

Net Depreciation Expense - Water

Florida Public Service Commission

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

Schedule: B-13
Page 1 of 1
Preparer: Brent Thies
Recap Schedules: B-1

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

Line No.	(1) Account No. and Name	(2) Test Year Expense	(3) Utility Adjustments	(4) Adjusted Balance	(5) % Non-Used and Useful	(6) Future Use Amount

1 CSWR-Florida (BFF) provides wastewater service only, therefore
2 this schedule is not applicable.

Net Depreciation Expense - Wastewater

Florida Public Service Commission

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

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

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

Line No.	(1) Account No. and Name	(2) Test Year Expense	(3) Utility Adjustments	(4) Adjusted Balance	(5) % Non-Used and Useful	(6) Future Use Amount
1	**INTANGIBLE PLANT**					
2	351.1 Organization	-				
3	352.1 Franchises	-				
4	389.1 Other Plant & Misc. Equipment	-				
5	COLLECTION PLANT	-				
6	353.2 Land & Land Rights	-				
7	354.2 Structures & Improvements	178.21				
8	360.2 Collection Wastewaters - Force	3,685.18				
9	361.2 Collection Wastewaters - Gravity	281.67				
10	362.2 Special Collecting Structures	-				
11	363.2 Services to Customers	-				
12	364.2 Flow Measuring Devices	17.71				
13	365.2 Flow Measuring Installations	-				
14	389.2 Other Plant & Misc. Equipment	-				
15	SYSTEM PUMPING PLANT	-				
16	353.3 Land & Land Rights	-				
17	354.3 Structures & Improvements	-				
18	370.3 Receiving Wells	710.42				
19	371.3 Pumping Equipment	-				
20	389.3 Other Plant & Misc. Equipment	-				
21	TREATMENT AND DISPOSAL PLANT	-				
22	353.4 Land & Land Rights	-				
23	354.4 Structures & Improvements	-				
24	380.4 Treatment & Disposal Equipment	-				
25	381.4 Plant Wastewaters	487.43				
26	382.4 Outfall Wastewater Lines	-				
27	389.4 Other Plant & Misc. Equipment	-				
28	GENERAL PLANT	-				
29	353.5 Land & Land Rights	-				
30	354.5 Structures & Improvements	-				
31	390.5 Office Furniture & Equipment	-				
32	391.5 Transportation Equipment	-				
33	392.5 Stores Equipment	-				
34	393.5 Tools, Shop & Garage Equipment	-				
35	394.5 Laboratory Equipment	-				
36	395.5 Power Operated Equipment	-				
37	396.5 Communication Equipment	2,437.98				
38	397.5 Miscellaneous Equipment	-				
39	398.5 Other Tangible Plant	-				
40						
41	TOTAL DEPRECIATION EXPENSE	$ 7,798.59	$	$	$	
42						
43	LESS: AMORTIZATION OF CIAC	1,174.98				
44						
45	NET DEPRECIATION EXPENSE - WASTEWATER	$ 6,623.61	$	$	$	
46						
47						
48						

Taxes Other Than Income | **Florida Public Service Commission**

Company: CSWR-Florida (BFF) | **Schedule: B-15**
Docket No.: 20250052 | **Page 1 of 1**
Test Year Ended: 1/31/2025 | **Preparer: Brent Thies**
Historic [X] or Projected [ ] | **Recap Schedules: B-1,B-2**

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

Line No.	(1) Description	(2) Regulatory Assessment Fees (RAFs)	(3) Payroll Taxes	(4) Real Estate & Personal Property	(5) Other	(6) Total
WATER						
1	Test Year Per Books	$ -	$ -	$ -	$ -	$ -
	Adjustments to Test Year (Explain)					
2		$ -	$ -	$ -	$ -	$ -
3		$ -	$ -	$ -	$ -	$ -
4		$ -	$ -	$ -	$ -	$ -
5		$ -	$ -	$ -	$ -	$ -
6	Total Test Year Adjustments	$ -	$ -	$ -	$ -	$ -
7	Adjusted Test Year	$ -	$ -	$ -	$ -	$ -
8	RAFs Assoc. with Revenue Increase	$ -	$ -	$ -	$ -	$ -
9	Total Balance	$ -	$ -	$ -	$ -	$ -
WASTEWATER						
10	Test Year Per Books	$ 4,678	$ -	$ 528	$ -	$ 5,207
	Adjustments to Test Year (Explain)					
11		$ -	$ -	$ -	$ -	$ -
12		$ -	$ -	$ -	$ -	$ -
13		$ -	$ -	$ -	$ -	$ -
14		$ -	$ -	$ -	$ -	$ -
15	Total Test Year Adjustments	$ -	$ -	$ -	$ -	$ -
16	Adjusted Test Year	$ 4,678	$ -	$ 528	$ -	$ 5,207
17	RAFs Assoc. with Revenue Increase	$ -	$ -	$ -	$ -	$ -
18	Total Balance	$ 4,678	$ -	$ 528	$ -	$ 5,207

Reconciliation of Total Income Tax Provision

Florida Public Service Commission

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

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

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

Line No.	Description	Ref.	Total Per Books		Utility Adjustments	Utility Adjusted	Water	Wastewater
1	Current Tax Expense	C-2	(4,683.27)	A	4,217.36	(465.91)	0	0
2	Deferred Income Tax Expense	C-5	-		-	-	0	0
3	ITC Realized This Year	C-7	-		-	-	0	0
4	ITC Amortization (3% ITC and IRC 46(f)(2))	C-7	-		-	-	0	0
5	Parent Debt Adjustment	C-9	-		-	-	0	0
6	Total Income Tax Expense		(4,683.27)		4,217.36	(465.91)	0	0

Notes:

A Given that net operating income was negative, the Company booked no provision for income tax. This adjustment adjusts current tax expense to zero. The values in Schedules C1-10 are calculated per the schedule mechanics and required formulas.

Supporting Schedules: C-2,C-5,C-8,C-9
Recap Schedules: B-1,B-2

State and Federal Income Tax Calculation - Current

Florida Public Service Commission

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

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

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

		Total Per Books	Utility Adjustments	Utility Adjusted	Water	Wastewater
1	Net Utility Operating Income (Sch. B-1)	(18,129.97)	(6,215.82)	(24,345.79)	-	(24,345.79)
2	Add: Income Tax Expense Per Books (Sch. B-1)	-				
3	Subtotal	(18,129.97)	(6,215.82)	(24,345.79)	-	(24,345.79)
4	Less: Interest Charges (Sch. C-3)	348.09	-	348.09	-	348.09
5	Taxable Income Per Books	(18,478.06)	(6,215.82)	(24,693.89)	-	(24,693.89)
	Schedule M Adjustments:					
6	Permanent Differences (From Sch. C-4)	-	-	-	-	-
7	Timing Differences (From Sch. C-5)	-	-	-	-	-
8	Total Schedule M Adjustments	-	-	-	-	-
9	Taxable Income Before State Taxes	(18,478.06)	(6,215.82)	(24,693.89)	-	(24,693.89)
10	Less: State Income Tax Exemption ($5,000)					
11	State Taxable Income	(18,478.06)	(6,215.82)	(24,693.89)	-	(24,693.89)
12	State Income Tax (5.5% of Line 11)	(1,016.29)	(341.87)	(1,358.16)	-	(1,358.16)
13	Emergency Excise Tax	-	-	-	-	-
14	Credits	-	-	-	-	-
15	Current State Income Taxes	(1,016.29)	(341.87)	(1,358.16)	-	(1,358.16)
16	Federal Taxable Income (Line 9 - Line 15)	(17,461.77)	(5,873.95)	(23,335.72)	-	(23,335.72)
17	Federal Income Tax Rate	21%	21%	21%	21%	21%
18	Federal Income Taxes (Line 16 x Line 17)	(3,666.97)	(1,233.53)	(4,900.50)	-	(4,900.50)
19	Less: Investment Tax Credit Realized This Year (Sch. C-8)	-	-	-	-	-
20	Current Federal Inc. Taxes (Line 18 - Line 19)	(3,666.97)	(1,233.53)	(4,900.50)	-	(4,900.50)
	Summary:					
21	Current State Income Taxes (Line 15)	(1,016.29)	(341.87)	(1,358.16)	-	(1,358.16)
22	Current Federal Income Taxes (Line 20)	(3,666.97)	(1,233.53)	(4,900.50)	-	(4,900.50)
23	Total Current Income Tax Expense (To C-1)	(4,683.27)	(1,575.40)	(6,258.67)	-	(6,258.67)

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

Schedule of Interest In Tax Expense Calculation

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

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

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

Line No.	Description	Total Per Books	Utility Adjustments	Utility Adjusted	Water	Wastewater
1	Interest on Long-Term Debt	0	0	0	0	0
2	Amortization of Debt Premium, Disc. and Expense Net	0	0	0	0	0
3	Interest on Short-Term Debt	348.09	0	348.09	0	348.09
4	Other Interest Expense	0	0	0	0	0
5	AFUDC	0	0	0	0	0
6	ITC Interest Synchronization (IRC 46(f)(2) only - See below)	0	0	0	0	0
7	Total Used For Tax Calculation	348.09	0.00	348.09	0.00	348.09

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

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

Book/Tax Differences - Permanent

Florida Public Service Commission

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

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

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

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

Supporting Schedules: None
Recap Schedules: C-2

Deferred Income Tax Expense

Florida Public Service Commission

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

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

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

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

Supporting Schedules: None
Recap Schedules: C-2

Accumulated Deferred Income Taxes - Summary

Florida Public Service Commission

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

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

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

Line No.	Year	Account No. _____ State	Account No. _____ Federal	Account No. _____ Total	Account No. _____ State	Account No. _____ Federal	Account No. _____ Total	Net Deferred Income Taxes State	Net Deferred Income Taxes Federal	Net Deferred Income Taxes Total
1	CSWR-Florida has no accumulated tax deferrals on its books									

Supporting Schedules: C-7, Pg 2 & 3
Recap Schedules: A-18,A-19,D-2

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

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

1 CSWR-Florida has no accumulated tax deferrals on its books

Supporting Schedules: None
Recap Schedules: C-6

Accumulated Deferred Income Taxes - Federal

Florida Public Service Commission

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

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

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

Line No.	Year	Account No. _____ Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance	Account No. _____ Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance
1	CSWR-Florida has no accumulated tax deferrals on its books										

Supporting Schedules: None
Recap Schedules: C-6

Investment Tax Credits - Analysis

Florida Public Service Commission

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

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

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

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

1 CSWR-Florida has no investment tax credits on its books

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

Investment Tax Credits - Analysis

Florida Public Service Commission

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

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

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

		8% ITC						10% ITC					
			Amount Realized		Amortization				Amount Realized		Amortization		
Line No.	Year	Beginning Balance	Current Year	Prior Year Adjust.	Current Year	Prior Year Adjust.	Ending Balance	Beginning Balance	Current Year	Prior Year Adjust.	Current Year	Prior Year Adjust.	Ending Balance
1	CSWR-Florida has no investment tax credits on its books												

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

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

CSWR-Florida has no investment tax credits on its books

Investment Tax Credits - Section 46(f) Election

Florida Public Service Commission

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

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

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

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

Parent(s) Debt Information

Florida Public Service Commission

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

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

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

Line No.	Description	Parent's Name _____ Amount	% of Total	Cost Rate	Weighted Cost
1	Long-Term Debt	0	0.00%	0.00%	0.00%
2	Short-Term Debt	0	0.00%	0.00%	0.00%
3	Preferred Stock	0	0.00%	0.00%	0.00%
4	Common Equity (State Retained Earnings Separately - Parent Only)	0	0.00%	0.00%	0.00%
5	Deferred Income Tax	0	0.00%	0.00%	0.00%
6	Other	0	0.00%	0.00%	0.00%
7	Total	0	0.00%	0.00%	0.00%
8	Weighted Cost Parent Debt X 37.63% (or applicable consolidated tax rate) X Equity of Subsidiary (To C-1)				

Supporting Schedules: None
Recap Schedules: C-3

Income Tax Returns | **Florida Public Service Commission**

Company: CSWR-Florida (BFF) | **Schedule: C-9**
Docket No.: 20250052 | **Page 1 of 1**
Test Year Ended: 1/31/2025 | **Preparer: Brent Thies**

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

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

Miscellaneous Tax Information **Florida Public Service Commission**

Company: CSWR-Florida (BFF) **Schedule: C-10**
Docket No.: 20250052 **Page 1 of 1**
Test Year Ended: 1/31/2025 **Preparer: Brent Thies**

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

(1) What tax years are open with the Internal Revenue Service?
Tax year 2024 remains open as CSWR-Florida was granted an extension of its 2024 tax filing

(2) Is the treatment of customer deposits at issue with the IRS?
No

(3) Is the treatment of contributions in aid of construction at issue with the IRS?
No

(4) Is the treatment of unbilled revenues at issue with the IRS?
No

Schedule of Requested Cost of Capital
13-Month Average Balance

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

Florida Public Service Commission

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	3,780.22	4.05%	8.50%	0.34%
3	Preferred Stock	-			
4	Customer Deposits	-			
5	Common Equity	89,492.78	95.95%	8.77%	8.41%
6	Tax Credits - Zero Cost	-			
7	Tax Credits - Wtd. Cost	-			
8	Accum. Deferred Income Taxes	-			
9	Other (Explain)	-			
10	Total	93,273.00	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 (BFF)
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 Specific	(4) (Explain)	(5) Prorata *	(6) Reconciled To Requested Rate Base
1	Long-Term Debt					
2	Short-Term Debt	3,780.22				3,780.22
3	Preferred Stock					
4	Common Equity	456,037.30	**A**	Parent Equity	(366,544.52)	89,492.78
5	Customer Deposits					
6	Tax Credits - Zero Cost					
7	Tax Credits - Wtd. Cost					
8	Accum. Deferred Income Tax					
9	Other (Explain)					
10	Total	459,817.52	-	-	(366,544.52)	93,273.00

* 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	366,544.52

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

Preferred Stock Outstanding

Florida Public Service Commission

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

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

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

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

Recap Schedules: A-19,D-2

13-Month Average Cost of Short-Term Debt | **Florida Public Service Commission**

Company: CSWR-Florida (BFF) | **Schedule: D-4**
Docket No.: 20250052 | **Page 1 of 1**
Test Year Ended: 1/31/2025 | **Preparer: Brent Thies**
Utility [X] or Parent [ ]
Historic [X] or Projected [ ]

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

Line No.	Lender	(1) Total Interest Expense	(2) Maturity Date	(3) Simple Average Amt. Outstanding	(4) Effective Cost Rate
1	CSWR, LLC	348.09	11/22/2025	3,780.22	9.2%
	Total	348.09		3,780.22	9.2%

Recap Schedules: A-19,D-2

Cost of Long-Term Debt
13-Month Average Basis

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

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

Florida Public Service Commission

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

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

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

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

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

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

Florida Public Service Commiss

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

Line No.	(1) Description, Coupon Rate, Years of Life	(2) Issue Date-Maturity Date	(3) Principal Amount Sold (Face Value)	(4) Principal Amount Outstanding	(5) Amount Outstanding Within One Year	(6) Unamortized Discount (Premium) Associated With Col(4)	(7) Unamortized Issuing Expense Associated With Col(4)	(8) Annual Amortization of Discount (Premium) on Principal Outstanding	(9) Annual Amort. of Issuing Expense on Principal Outstanding	(10) Basis of Variable Rate (i.e. Prime + 2%)	(11) Interest Cost (Test Year Cost Rate X Col. (4))	(12) Total Interest Cost (8)+(9)+(11)	(13) Effective Cost Rate (12)/((4)-(6)-(7))
	CSWR-Florida has not variable rate long-term date												
	Total												

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

Schedule of Customer Deposits **Florida Public Service Commission**

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

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

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

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

CSWR-Florida does not collect customer deposits

Recap Schedules: A-19,D-2

Rate Schedule **Florida Public Service Commission**

Company: CSWR-Florida (BFF) **Schedule: E-1**
Docket No.: 20250052 **Page 1 of 1**
Test Year Ended: 1/31/2025 **Preparer: Aaron Silas**
Water [] or Wastewater [X]

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

Line No.	(1) Class/Meter Size	(2) Present Rates	(3) Proposed Rates
		BFC	BFC
1	Residential - Metered		
2	All Meter Sizes	$ 32.98	$ 46.09
	Gallonage charge per 1,000 Gallons		
3	10,000 gallon cap	$ 8.75	$ 12.36
4			
8	General Service		
9	5/8" x 3/4"	$ 32.98	$ 46.60
10	3/4"	$ 49.47	$ 69.90
11	1"	$ 82.45	$ 116.50
12	1-1/2"	$ 164.90	$ 233.00
13	2"	$ 263.84	$ 372.80
14	3"	$ 527.68	$ 699.00
15	4"	$ 824.50	$ 1,165.00
16	6"	$ 1,649.00	$ 2,330.00
17	Gallonage charge per 1,000 Gallons	$ 10.18	$ 14.38

Revenue Schedule at Present and Proposed Rates | **Florida Public Service Commission**

Company: CSWR-Florida (BFF) | **Schedule: E-2**
Docket No.: 20250052 | **Page 1 of 1**
Test Year Ended: 1/31/2025 | **Preparer: Aaron Silas**
Water [] or Wastewater [X]

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

Line No.	(1) Class/Meter Size	(2) Number Bills	(3) Consumption in MG	(4) Present Rate	(5) Revenues at Present Rates	(6) Proposed Rate	(7) Revenues at Proposed Rates
	Residential - Metered						
1	All Meter Sizes	1,185		$ 32.98	$ 39,081.30	$ 46.09	$ 54,616.65
2	Gallonage charge per 1,000 Gallons (10,000 gallon cap)		3577	$ 8.75	$ 31,298.75	$ 12.36	$ 44,221.80
3							
4	Total Residential	1,185	3,577		$ 70,380.05		$ 98,838.45
5							
6	Average Bill				$ 59.39		$ 83.41
7							
8	General Service						
9	5/8" x 3/4"	171	673,099	$ 32.98	$ 5,639.58	$ 46.60	$ 7,968.60
10	3/4"			$ 49.47	$ -	$ 69.90	$ -
11	1"			$ 82.45	$ -	$ 116.50	$ -
12	1-1/2"			$ 164.90	$ -	$ 233.00	$ -
13	2"			$ 263.84	$ -	$ 372.80	$ -
14	3"			$ 527.68	$ -	$ 699.00	$ -
15	4"			$ 824.50	$ -	$ 1,165.00	$ -
16	6"			$ 1,649.00	$ -	$ 2,330.00	$ -
17	Gallonage charge per 1,000 Gallons			$ 10.18	$ 6,852.15	$ 14.38	$ 9,681.35
18							
19	Total Gen. Serv.	171	673,099		$ 12,491.73		$ 17,649.95
20							
21	Average Bill				$ 73.05		$ 103.22
22							
23							
24	Unbilled Revenues						
25	Other Revenue				$ -		
26	Misc. Serv. Charges						
27							
28	Total Revenue				$ 82,871.78		$ 116,488.40
29							
30	Booked Revenue				$ 98,494.80		
31							
32	Difference (Explain)				$ 15,623.02		
33							

34 The Company believes the difference between modeled and booked revenue is primarily due to a timing mismatch. The model is based on bills dated within the
35 test year (2/21/2024–1/20/2025), while the booked revenue reflects revenue posted to the general ledger on a true calendar basis (2/1/2024–1/31/2025).

Customer Monthly Billing Schedule | **Florida Public Service Commission**

Company: CSWR-Florida (BFF) | **Schedule: E-3**
Docket No.: 20250052 | **Page 1 of 1**
Test Year Ended: 1/31/2025 | **Preparer: Aaron Silas**
Water [] or Wastewater [X]

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

Line No.	(1) Month/ Year	(2) Residential	(3) General Service	(4) Multi-Family Dwelling	(5) Private Fire Protection	(6) Other (List)	(7) Total
1	February	94	12				106
2	March	100	16				116
3	April	100	15				115
4	May	100	14				114
5	June	100	14				114
6	July	99	14				113
7	August	100	15				115
8	September	98	14				112
9	October	99	14				113
10	November	100	15				115
11	December	98	14				112
12	January	100	14				114
	Total	1,188	171				1,359

Miscellaneous Service Charges

Florida Public Service Commission

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

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

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

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

Miscellaneous Service Charge Revenues

Florida Public Service Commission

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

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

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

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

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

Company: CSWR-Florida (BFF) | **Schedule: E-6**
Docket No.: 20250052 | **Page 1 of 1**
Test Year Ended: 1/31/2025 | **Preparer: Todd Thomas**

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

(1) Line No.	(2) Size	(3) Type	(4) Quantity
1	CSWR-Florida (BFF) provides wastewater service only, therefore		
2	this schedule is not applicable.		

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

Company: CSWR-Florida (BFF) | **Schedule: E-7**
Docket No.: 20250052 | **Page 1 of 1**
Test Year Ended: 1/31/2025 | **Preparer: Todd Thomas**

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

(1) Line No.	(2) Size	(3) Type	(4) Quantity
1	CSWR-Florida (BFF) provides wastewater service only, therefore		
2	this schedule is not applicable.		

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

Company: CSWR-Florida (BFF) **Schedule: E-8**
Docket No.: 20250052 **Page1 of 1**
Test Year Ended: 1/31/2025 **Preparer: Aaron Silas**

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

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

Tax or Franchise Fee Schedule **Florida Public Service Commission**

Company: CSWR-Florida (BFF) **Schedule: E-9**
Docket No.: 20250052 **Page 1 of 1**
Test Year Ended: 1/31/2025 **Preparer: Brent Thies**

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

(1) Line No.	(2) Type Tax or Fee	(3) To Whom Paid	(4) Amount	(5) How Collected From Customers	(6) Type Agreement

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

Service Availability Charges Schedule | **Florida Public Service Commission**

Company: CSWR-Florida (BFF) | **Schedule: E-10**
Docket No.: 20250052 | **Page1 of 1**
Test Year Ended: 1/31/2025 | **Preparer: Aaron Silas**
Water [] or Wastewater [X]

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

Line No.	(1) Type Charge	(2) Present Charges	(3) Proposed Charges
1	System Capacity Charge		
2	Residential-per ERC	$ 1,620.00	$ 1,620.00
3	All others-per Gallon/Day	$ 4.63	$ 4.63
4			
5	Main Extension Charge	N/A	Actual Cost

Guaranteed Revenues Received

Florida Public Service Commission

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

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

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

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

Class A Utility Cost of Service Study | **Florida Public Service Commission**

Company: CSWR-Florida (BFF) | **Schedule: E-12**
Docket No.: 20250052 | **Page 1of 1**
Test Year Ended: 1/31/2025 | **Preparer: Aaron Silas**
Water [] or Wastewater [X]

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

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

Projected Test Year Revenue Calculation

Florida Public Service Commission

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

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

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

Line No.	(1) Class/Meter Size	(2) Historical Year Bills	(3) Proj. Factor	(4) Proj. Test Year Bills	(5) Test Year Consumption	(6) Proj. Factor	(7) Project. TY Consumption	(8) Present Rates	(9) Projected TY Revenue	(10) Proposed Rates	(11) Proj. Rev. Requirement
1	This utility is not utilizing a projected test year; therefore this schedule is not applicable.										

Billing Analysis Schedules | **Florida Public Service Commission**

Company: CSWR-Florida (BFF) | **Schedule: E-14**
Docket No.: 20250052 | **Page 1 of 1**
Test Year Ended: 1/31/2025 | **Preparer: Aaron Silas**
Water [] or Wastewater [X]
Customer Class: Residential
Meter Size: All Meter Sizes

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

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

The billing analysis is contained in Volume II.

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

Florida Public Service Commission

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

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

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

1 CSWR-Florida (BFF) provides wastewater service only, therefore
2 this schedule is not applicable.

Gallons of Wastewater Treated
In Thousands of Gallons

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

Florida Public Service Commission

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

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

Month/ Year	(1) CSWR-Florida (BFF)	(2) Individual Plant Flows (Name)	(3) (Name)	(4) (Name)	(5) Total Plant Flows	(6) Total Purch. Sewage Treatment
Feb-24						368,208
Mar-24						359,015
Apr-24						-
May-24						404,106
Jun-24						-
Jul-24						617,236
Aug-24						303,814
Sep-24						506,652
Oct-24						387,116
Nov-24						505,870
Dec-24						336,805
Jan-25						383,121
Total						4,171,943

Water Treatment Plant Data | **Florida Public Service Commission**

Company: CSWR-Florida (BFF) | **Schedule F-3**
Docket No.: 20250052 | **Page 1 of 1**
Test Year Ended: 1/31/2025 | **Preparer: Todd Thomas**

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

									DATE		GPD	

1 CSWR-Florida (BFF) provides wastewater service only, therefore
2 this schedule is not applicable.

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

Company: CSWR-Florida (BFF) **Schedule F-4**
Docket No.: 20250052 **Page 1 of 1**
Test Year Ended: 1/31/2025 **Preparer: Todd Thomas**

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

MONTH	GPD

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

Used and Useful Calculations
Water Treatment Plant

Florida Public Service Commission

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

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

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

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

CSWR-Florida (BFF) provides wastewater service only, therefore this schedules is not applicable.

Used and Useful Calculations
Wastewater Treatment Plant

Florida Public Service Commission

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

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

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

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

The CSWR-Florida (BFF) wastewater system is a purchased facility that consists solely of a collection system with three lift stations and does not include an on-site treatment plant. All wastewater is conveyed to a third-party regional facility for treatment. As there is no treatment plant owned or operated by CSWR - Florida (BFF), the calculation of "used and useful" percentages for a treatment plant is not applicable.

Used and Useful Calculations
Water Distribution and Wastewater Collection Systems

Florida Public Service Commission

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

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

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

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

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

Margin Reserve Calculations **Florida Public Service Commission**

Company: CSWR-Florida (BFF) **Schedule F-8**
Docket No.: 20250052 **Page 1 of 1**
Test Year Ended: 1/31/2025 **Preparer: Todd Thomas**

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

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

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

Equivalent Residential Connections - Water

Florida Public Service Commission

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

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

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

CSWR-Florida does not have water customers at BFF.

Equivalent Residential Connections - Wastewater

Florida Public Service Commission

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

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

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

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

Line No.	(1) Year	(2) SFR Customers Beginning	(3) SFR Customers Ending	(4) SFR Customers Average	(5) SFR Gallons Treated	(6) Gallons/ SFR (5)/(4)	(7) Total Gallons Treated	(8) Total ERCs (7)/(6)	(9) Annual % Incr. in ERCs
1	TY-4								- - -
2	TY-3								
3	TY-2								
4	TY-1								
5	TY	100	96	98	5,515,079	56,276.32	6,188,178	110	N/A
				Average Growth Through 5-Year Period (Col. 8)					N/A

Standalone Rate Design - Wastewater **Florida Public Service Commission**

Company: CSWR-Florida (BFF)
Docket No.: 20250052 **Page 1 of 1**
Test Year Ended: 1/31/2025 **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 - Metered							
All Meter Sizes	1,198	1	1,198.00	$ 39,081.30	16,136.41	$ 55,217.71	$ 46.09
Gallonage Revenue			3,577.00	$ 31,298.75	12,923.05	$ 44,221.80	$ 12.36
General Service							
5/8" x 3/4"	171	1	171.00	$ 5,639.58	2,328.55	$ 7,968.13	$ 46.60
3/4"		1.5	-	$ -	-	$ -	$ 69.90
1"		2.5	-	$ -	-	$ -	$ 116.50
1-1/2"		5	-	$ -	-	$ -	$ 233.00
2"		8	-	$ -	-	$ -	$ 372.80
3"		15	-	$ -	-	$ -	$ 699.00
4"		25		$ -	-	$ -	$ 1,165.00
6"		50		$ -	-	$ -	$ 2,330.00
Gallonage Revenue			673,099.00	$ 6,852.15	2,829.21	$ 9,681.35	$ 14.38
Total:	1,369		1,369.00	$ 82,871.78	34,217.21	$ 117,088.98	

CLASS A
WATER AND/OR WASTEWATER UTILITIES

FINANCIAL, RATE
AND ENGINEERING
MINIMUM FILING REQUIREMENTS

OF

CSWR-Florida Utility Operating Company, LLC - Neighborhood Utilities

Docket No. 20250052-WS

VOLUME I (October 14, 2025)

FLORIDA PUBLIC SERVICE COMMISSION

FOR THE

TEST YEAR ENDED: January 31, 2025

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

FLORIDA PUBLIC SERVICE COMMISSION

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

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

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Schedule of Water Rate Base | **Florida Public Service Commission**

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

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	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	-	158,903	A-17
12	Total Rate Base	467,722	-	467,722	

Schedule of Wastewater Rate Base | **Florida Public Service Commission**

Company: CSWR-Florida (Neighborhood Utilities)
Docket No.: 20250052
Schedule Year Ended: 1/31/2025
Interim [ ] Final [X]
Historical [X] or 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	CSWR-Florida (Neighborhood Utilities) provides water service only, therefore this schedules is not applicable.				

Schedule of Adjustments to Rate Base **Florida Public Service Commission**

Company: CSWR-Florida (Neighborhood Utilities)
Docket No.: 20250052 **Schedule: A-3**
Schedule Year Ended: 1/31/2025 **Page 1 of 1**
Interim [ ] Final [X] **Preparer: Brent Thies**
Historic [X] or Projected [ ]

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

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

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

Florida Public Service Commission

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

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

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

Line No.	Description	Year-End Balance Water	Year-End Balance Wastewater
1	11/17/2022 Balance	681,640	-
2	2022 Additions	-	-
3	2022 Retirements	(183,569)	
4	2022 Adjustments		
5	01/31/2023 Balance	498,071	-
6	2023 Additions	106,414	-
7	2023 Retirements		
8	2023 Adjustments		
9	1/31/2024 Balance	604,485	-
10	2024 Additions	223,484	-
11	2024 Retirements		
12	2024 Adjustments		
13	01/31/2025 Balance	827,968	-
14	19__ Additions		
15	19__ Retirements		
16	19__ Adjustments		
17	__/__/__ Balance		
18	19__ Additions		
19	19__ Retirements		
20	19__ Adjustments		
21	01/31/2025 Balance	827,968	-

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

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

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

Florida Public Service Commission

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

Recap Schedules: A-1, A-4

Line No.	(1) Account No. and Name	(2) Test Year Average Bal	(3) Non-Used Useful %	(4) Non-Used Amount
1	INTANGIBLE PLANT			
2	301.1 Organization	-		
3	302.1 Franchises	-		
4	339.1 Other Plant & Misc. Equipment	-		
5	SOURCE OF SUPPLY AND PUMPING PLANT			
6	303.2 Land & Land Rights	39,628		
7	304.2 Structures & Improvements	33,891		
8	305.2 Collect. & Impound. Reservoirs	-		
9	306.2 Lake, River & Other Intakes	-		
10	307.2 Wells & Springs	45,388		
11	308.2 Infiltration Galleries & Tunnels	-		
12	309.2 Supply Mains	11,983		
13	310.2 Power Generation Equipment	2,089		
14	311.2 Pumping Equipment	71,840		
15	339.2 Other Plant & Misc. Equipment	-		
16	WATER TREATMENT PLANT			
17	303.3 Land & Land Rights	-		
18	304.3 Structures & Improvements	-		
19	320.3 Water Treatment Equipment	51,615		
20	339.3 Other Plant & Misc. Equipment	-		
21	TRANSMISSION & DISTRIBUTION PLANT			
22	303.4 Land & Land Rights	-		
23	304.4 Structures & Improvements	-		
24	330.4 Distr. Reservoirs & Standpipes	50,648		
25	331.4 Transm. & Distribution Mains	271,780		
26	333.4 Services	80,834		
27	334.4 Meters & Meter Installations	38,522		
28	335.4 Hydrants	35,812		
29	339.4 Other Plant & Misc. Equipment	13,921		
30	GENERAL PLANT			
31	303.5 Land & Land Rights	-		
32	304.5 Structures & Improvements	-		
33	340.5 Office Furniture & Equipment	-		
34	341.5 Transportation Equipment	-		
35	342.5 Stores Equipment	-		
36	343.5 Tools, Shop & Garage Equipment	-		
37	344.5 Laboratory Equipment	-		
38	345.5 Power Operated Equipment	-		
39	346.5 Communication Equipment	20,925		
40	347.5 Miscellaneous Equipment	-		
41	348.5 Other Tangible Plant	-		
42	TOTAL	$ 768,875	$	$

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

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

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

Florida Public Service Commission

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

Recap Schedules: A-1, A-4

Line No.	Account No. and Name	(2) Prior Year	(3) Month # 1	(4) Month # 2	(5) Month # 3	(6) Month # 4	(7) Month # 5	(8) Month # 6
1	INTANGIBLE PLANT							
2	301.1 Organization	-	-	-	-	-	-	-
3	302.1 Franchises	-	-	-	-	-	-	-
4	339.1 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
5	SOURCE OF SUPPLY AND PUMPING PLANT							
6	303.2 Land & Land Rights	39,628	39,628	39,628	39,628	39,628	39,628	39,628
7	304.2 Structures & Improvements	14,967	14,967	14,967	36,212	36,212	38,403	40,694
8	305.2 Collect. & Impound. Reservoirs	-	-	-	-	-	-	-
9	306.2 Lake, River & Other Intakes	-	-	-	-	-	-	-
10	307.2 Wells & Springs	45,388	45,388	45,388	45,388	45,388	45,388	45,388
11	308.2 Infiltration Galleries & Tunnels	-	-	-	-	-	-	-
12	309.2 Supply Mains	8,835	8,835	8,835	8,835	13,382	13,382	13,382
13	310.2 Power Generation Equipment	2,089	2,089	2,089	2,089	2,089	2,089	2,089
14	311.2 Pumping Equipment	4,584	52,730	52,730	67,462	79,964	83,859	84,656
15	339.2 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
16	WATER TREATMENT PLANT							
17	303.3 Land & Land Rights	-	-	-	-	-	-	-
18	304.3 Structures & Improvements	-	-	-	-	-	-	-
19	320.3 Water Treatment Equipment	45,151	45,151	45,151	53,554	53,554	53,554	53,554
20	339.3 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
21	TRANSMISSION & DISTRIBUTION PLANT							
22	303.4 Land & Land Rights	-	-	-	-	-	-	-
23	304.4 Structures & Improvements	-	-	-	-	-	-	-
24	330.4 Distr. Reservoirs & Standpipes	42,283	42,283	44,681	45,671	45,671	54,729	54,729
25	331.4 Transm. & Distribution Mains	269,656	269,656	269,656	270,618	270,618	270,618	273,188
26	333.4 Services	73,453	73,453	73,453	83,048	83,048	83,048	83,048
27	334.4 Meters & Meter Installations	3,135	3,135	3,135	3,610	3,610	36,265	63,984
28	335.4 Hydrants	35,812	35,812	35,812	35,812	35,812	35,812	35,812
29	339.4 Other Plant & Misc. Equipment	13,921	13,921	13,921	13,921	13,921	13,921	13,921
30	GENERAL PLANT							
31	303.5 Land & Land Rights	-	-	-	-	-	-	-
32	304.5 Structures & Improvements	-	-	-	-	-	-	-
33	340.5 Office Furniture & Equipment	-	-	-	-	-	-	-
34	341.5 Transportation Equipment	-	-	-	-	-	-	-
35	342.5 Stores Equipment	-	-	-	-	-	-	-
36	343.5 Tools, Shop & Garage Equipment	-	-	-	-	-	-	-
37	344.5 Laboratory Equipment	-	-	-	-	-	-	-
38	345.5 Power Operated Equipment	-	-	-	-	-	-	-
39	346.5 Communication Equipment	5,583	13,148	20,712	20,712	20,712	23,895	23,895
40	347.5 Miscellaneous Equipment	-	-	-	-	-	-	-
41	348.5 Other Tangible Plant	-	-	-	-	-	-	-
42	TOTAL	$ 604,485	$ 660,196	$ 670,158	$ 726,560	$ 743,609	$ 794,592	$ 827,968

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

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

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

Florida Public Service Commission

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

Recap Schedules: A-1, A-4

Line No.	(1) Account No. and Name	(9) Month # 7	(10) Month # 8	(11) Month # 9	(12) Month # 10	(13) Month # 11	(14) End of Test Year	(15) Average Balance
1	INTANGIBLE PLANT							
2	301.1 Organization	-	-	-	-	-	-	-
3	302.1 Franchises	-	-	-	-	-	-	-
4	339.1 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
5	SOURCE OF SUPPLY AND PUMPING PLANT							
6	303.2 Land & Land Rights	39,628	39,628	39,628	39,628	39,628	39,628	39,628
7	304.2 Structures & Improvements	40,694	40,694	40,694	40,694	40,694	40,694	33,891
8	305.2 Collect. & Impound. Reservoirs	-	-	-	-	-	-	-
9	306.2 Lake, River & Other Intakes	-	-	-	-	-	-	-
10	307.2 Wells & Springs	45,388	45,388	45,388	45,388	45,388	45,388	45,388
11	308.2 Infiltration Galleries & Tunnels	-	-	-	-	-	-	-
12	309.2 Supply Mains	13,382	13,382	13,382	13,382	13,382	13,382	11,983
13	310.2 Power Generation Equipment	2,089	2,089	2,089	2,089	2,089	2,089	2,089
14	311.2 Pumping Equipment	84,656	84,656	84,656	84,656	84,656	84,656	71,840
15	339.2 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
16	WATER TREATMENT PLANT							
17	303.3 Land & Land Rights	-	-	-	-	-	-	-
18	304.3 Structures & Improvements	-	-	-	-	-	-	-
19	320.3 Water Treatment Equipment	53,554	53,554	53,554	53,554	53,554	53,554	51,615
20	339.3 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
21	TRANSMISSION & DISTRIBUTION PLANT							
22	303.4 Land & Land Rights	-	-	-	-	-	-	-
23	304.4 Structures & Improvements	-	-	-	-	-	-	-
24	330.4 Distr. Reservoirs & Standpipes	54,729	54,729	54,729	54,729	54,729	54,729	50,648
25	331.4 Transm. & Distribution Mains	273,188	273,188	273,188	273,188	273,188	273,188	271,780
26	333.4 Services	83,048	83,048	83,048	83,048	83,048	83,048	80,834
27	334.4 Meters & Meter Installations	63,984	63,984	63,984	63,984	63,984	63,984	38,522
28	335.4 Hydrants	35,812	35,812	35,812	35,812	35,812	35,812	35,812
29	339.4 Other Plant & Misc. Equipment	13,921	13,921	13,921	13,921	13,921	13,921	13,921
30	GENERAL PLANT							
31	303.5 Land & Land Rights	-	-	-	-	-	-	-
32	304.5 Structures & Improvements	-	-	-	-	-	-	-
33	340.5 Office Furniture & Equipment	-	-	-	-	-	-	-
34	341.5 Transportation Equipment	-	-	-	-	-	-	-
35	342.5 Stores Equipment	-	-	-	-	-	-	-
36	343.5 Tools, Shop & Garage Equipment	-	-	-	-	-	-	-
37	344.5 Laboratory Equipment	-	-	-	-	-	-	-
38	345.5 Power Operated Equipment	-	-	-	-	-	-	-
39	346.5 Communication Equipment	23,895	23,895	23,895	23,895	23,895	23,895	20,925
40	347.5 Miscellaneous Equipment	-	-	-	-	-	-	-
41	348.5 Other Tangible Plant	-	-	-	-	-	-	-
42	TOTAL	$ 827,968	$ 827,968	$ 827,968	$ 827,968	$ 827,968	$ 827,968	$ 768,875

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

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

Florida Public Service Commission

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

Recap Schedules: A-2, A-4

Line No.	(1) Account No. and Name	(2) Test Year Average Bal	(3) Non-Used Useful %	(4) Non-Used Amount
1	CSWR-Florida (Neighborhood Utilities) provides water service only, therefore this schedules is not applicable.			

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

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

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

Florida Public Service Commission

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

Recap Schedules: A-2, A-4

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Line No.	**Account No. and Name**	**Prior Year**	**Month # 1**	**Month # 2**	**Month # 3**	**Month # 4**	**Month # 5**	**Month # 6**

1 CSWR-Florida (Neighborhood Utilities) provides water service only, therefore this schedules is not applicable.

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

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

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

Florida Public Service Commission

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

Recap Schedules: A-2, A-4

Line No.	(1) Account No. and Name	(9) Month # 7	(10) Month # 8	(11) Month # 9	(12) Month # 10	(13) Month # 11	(14) End of Test Year	(15) Average Balance

1 CSWR-Florida (Neighborhood Utilities) provides water service only, therefore this schedules is not applicable.

Non-Used and Useful Plant - Summary

Florida Public Service Commission

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

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

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

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

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

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

Florida Public Service Commission

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

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

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

Line No.	Description	Year-End Balance Water	Wastewater
1	11/17/2022 Balance	580,216	-
2	2022 Additions	2,913	-
3	2022 Retirements	(181,297)	-
4	2022 Adjustments		-
5	01/31/2023 Balance	401,832	-
6	2023 Additions	10,664	-
7	2023 Retirements		-
8	2023 Adjustments		-
9	01/31/2024 Balance	412,496	-
10	2024 Additions	20,895	
11	2024 Retirements		
12	2024 Adjustments		
13	01/31/2025 Balance	433,391	-
14	19__ Additions		
15	19__ Retirements		
16	19__ Adjustments		
17	__/__/__ Balance		
18	19__ Additions		
19	19__ Retirements		
20	19__ Adjustments		
21	01/31/2025 Balance	433,391	-

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

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

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

Florida Public Service Commission

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

Recap Schedules: A-1, A-8

Line No.	(1) Account No. and Name	(2) Test Year Average Bal	(3) Non-Used Useful %	(4) Non-Used Amount
1	INTANGIBLE PLANT			
2	301.1 Organization	-		-
3	302.1 Franchises	-		-
4	339.1 Other Plant & Misc. Equipment	-		-
5	SOURCE OF SUPPLY AND PUMPING PLANT	-		-
6	303.2 Land & Land Rights	-		-
7	304.2 Structures & Improvements	14,573		-
8	305.2 Collect. & Impound. Reservoirs	-		-
9	306.2 Lake, River & Other Intakes	-		-
10	307.2 Wells & Springs	45,388		-
11	308.2 Infiltration Galleries & Tunnels	-		-
12	309.2 Supply Mains	877		-
13	310.2 Power Generation Equipment	131		-
14	311.2 Pumping Equipment	1,829		-
15	339.2 Other Plant & Misc. Equipment	-		-
16	WATER TREATMENT PLANT	-		-
17	303.3 Land & Land Rights	-		-
18	304.3 Structures & Improvements	-		-
19	320.3 Water Treatment Equipment	33,952		-
20	339.3 Other Plant & Misc. Equipment	-		-
21	TRANSMISSION & DISTRIBUTION PLANT	-		-
22	303.4 Land & Land Rights	-		-
23	304.4 Structures & Improvements	-		-
24	330.4 Distr. Reservoirs & Standpipes	16,184		-
25	331.4 Transm. & Distribution Mains	216,811		-
26	333.4 Services	45,284		-
27	334.4 Meters & Meter Installations	830		-
28	335.4 Hydrants	35,812		-
29	339.4 Other Plant & Misc. Equipment	9,148		-
30	GENERAL PLANT	-		-
31	303.5 Land & Land Rights	-		-
32	304.5 Structures & Improvements	-		-
33	340.5 Office Furniture & Equipment	-		-
34	341.5 Transportation Equipment	-		-
35	342.5 Stores Equipment	-		-
36	343.5 Tools, Shop & Garage Equipment	-		-
37	344.5 Laboratory Equipment	-		-
38	345.5 Power Operated Equipment	-		-
39	346.5 Communication Equipment	1,470		-
40	347.5 Miscellaneous Equipment	-		-
41	348.5 Other Tangible Plant	-		-
42	TOTAL	$ 422,288	$ -	$ -

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

Florida Public Service Commission

Schedule: A-9
Page 2 of 3
Preparer: Brent Thies

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

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

Recap Schedules: A-1, A-8

Line No.	(1) Account No. and Name	(2) Prior Year	(3) Month # 1	(4) Month # 2	(5) Month # 3	(6) Month # 4	(7) Month # 5	(8) Month # 6
1	INTANGIBLE PLANT							
2	301.1 Organization	-	-	-	-	-	-	-
3	302.1 Franchises	-	-	-	-	-	-	-
4	339.1 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
5	SOURCE OF SUPPLY AND PUMPING PLANT	-	-	-	-	-	-	-
6	303.2 Land & Land Rights	-	-	-	-	-	-	-
7	304.2 Structures & Improvements	14,075	14,114	14,153	14,248	14,342	14,442	14,548
8	305.2 Collect. & Impound. Reservoirs	-	-	-	-	-	-	-
9	306.2 Lake, River & Other Intakes	-	-	-	-	-	-	-
10	307.2 Wells & Springs	45,388	45,388	45,388	45,388	45,388	45,388	45,388
11	308.2 Infiltration Galleries & Tunnels	-	-	-	-	-	-	-
12	309.2 Supply Mains	713	734	755	777	808	840	872
13	310.2 Power Generation Equipment	78	87	96	104	113	122	131
14	311.2 Pumping Equipment	19	239	459	740	1,073	1,422	1,775
15	339.2 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
16	WATER TREATMENT PLANT	-	-	-	-	-	-	-
17	303.3 Land & Land Rights	-	-	-	-	-	-	-
18	304.3 Structures & Improvements	-	-	-	-	-	-	-
19	320.3 Water Treatment Equipment	33,552	33,596	33,640	33,716	33,792	33,868	33,944
20	339.3 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
21	TRANSMISSION & DISTRIBUTION PLANT	-	-	-	-	-	-	-
22	303.4 Land & Land Rights	-	-	-	-	-	-	-
23	304.4 Structures & Improvements	-	-	-	-	-	-	-
24	330.4 Distr. Reservoirs & Standpipes	15,520	15,615	15,715	15,818	15,921	16,044	16,167
25	331.4 Transm. & Distribution Mains	213,651	214,174	214,698	215,223	215,749	216,274	216,805
26	333.4 Services	44,281	44,434	44,587	44,760	44,933	45,106	45,279
27	334.4 Meters & Meter Installations	118	131	144	159	174	325	591
28	335.4 Hydrants	35,812	35,812	35,812	35,812	35,812	35,812	35,812
29	339.4 Other Plant & Misc. Equipment	8,870	8,916	8,962	9,009	9,055	9,102	9,148
30	GENERAL PLANT	-	-	-	-	-	-	-
31	303.5 Land & Land Rights	-	-	-	-	-	-	-
32	304.5 Structures & Improvements	-	-	-	-	-	-	-
33	340.5 Office Furniture & Equipment	-	-	-	-	-	-	-
34	341.5 Transportation Equipment	-	-	-	-	-	-	-
35	342.5 Stores Equipment	-	-	-	-	-	-	-
36	343.5 Tools, Shop & Garage Equipment	-	-	-	-	-	-	-
37	344.5 Laboratory Equipment	-	-	-	-	-	-	-
38	345.5 Power Operated Equipment	-	-	-	-	-	-	-
39	346.5 Communication Equipment	419	528	701	874	1,046	1,245	1,444
40	347.5 Miscellaneous Equipment	-	-	-	-	-	-	-
41	348.5 Other Tangible Plant	-	-	-	-	-	-	-
42	TOTAL	$ 412,496	$ 413,769	$ 415,111	$ 416,628	$ 418,207	$ 419,992	$ 421,906

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

Florida Public Service Commission

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

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

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

Recap Schedules: A-1, A-8

Line No.	(1) Account No. and Name	(9) Month # 7	(10) Month # 8	(11) Month # 9	(12) Month # 10	(13) Month # 11	(14) End of Test Year	(15) Average Balance
1	INTANGIBLE PLANT							
2	301.1 Organization	-	-	-	-	-	-	-
3	302.1 Franchises	-	-	-	-	-	-	-
4	339.1 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
5	SOURCE OF SUPPLY AND PUMPING PLANT	-	-	-	-	-	-	-
6	303.2 Land & Land Rights	-	-	-	-	-	-	-
7	304.2 Structures & Improvements	14,655	14,761	14,867	14,973	15,079	15,185	14,573
8	305.2 Collect. & Impound. Reservoirs	-	-	-	-	-	-	-
9	306.2 Lake, River & Other Intakes	-	-	-	-	-	-	-
10	307.2 Wells & Springs	45,388	45,388	45,388	45,388	45,388	45,388	45,388
11	308.2 Infiltration Galleries & Tunnels	-	-	-	-	-	-	-
12	309.2 Supply Mains	904	936	968	1,000	1,032	1,064	877
13	310.2 Power Generation Equipment	139	148	157	165	174	183	131
14	311.2 Pumping Equipment	2,128	2,480	2,833	3,186	3,539	3,891	1,829
15	339.2 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
16	WATER TREATMENT PLANT	-	-	-	-	-	-	-
17	303.3 Land & Land Rights	-	-	-	-	-	-	-
18	304.3 Structures & Improvements	-	-	-	-	-	-	-
19	320.3 Water Treatment Equipment	34,020	34,096	34,172	34,248	34,325	34,401	33,952
20	339.3 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
21	TRANSMISSION & DISTRIBUTION PLANT	-	-	-	-	-	-	-
22	303.4 Land & Land Rights	-	-	-	-	-	-	-
23	304.4 Structures & Improvements	-	-	-	-	-	-	-
24	330.4 Distr. Reservoirs & Standpipes	16,290	16,413	16,537	16,660	16,783	16,906	16,184
25	331.4 Transm. & Distribution Mains	217,335	217,866	218,396	218,927	219,457	219,987	216,811
26	333.4 Services	45,452	45,625	45,798	45,971	46,144	46,317	45,284
27	334.4 Meters & Meter Installations	858	1,125	1,391	1,658	1,924	2,191	830
28	335.4 Hydrants	35,812	35,812	35,812	35,812	35,812	35,812	35,812
29	339.4 Other Plant & Misc. Equipment	9,195	9,241	9,287	9,334	9,380	9,427	9,148
30	GENERAL PLANT	-	-	-	-	-	-	-
31	303.5 Land & Land Rights	-	-	-	-	-	-	-
32	304.5 Structures & Improvements	-	-	-	-	-	-	-
33	340.5 Office Furniture & Equipment	-	-	-	-	-	-	-
34	341.5 Transportation Equipment	-	-	-	-	-	-	-
35	342.5 Stores Equipment	-	-	-	-	-	-	-
36	343.5 Tools, Shop & Garage Equipment	-	-	-	-	-	-	-
37	344.5 Laboratory Equipment	-	-	-	-	-	-	-
38	345.5 Power Operated Equipment	-	-	-	-	-	-	-
39	346.5 Communication Equipment	1,643	1,843	2,042	2,241	2,440	2,639	1,470
40	347.5 Miscellaneous Equipment	-	-	-	-	-	-	-
41	348.5 Other Tangible Plant	-	-	-	-	-	-	-
42	TOTAL	$ 423,820	$ 425,734	$ 427,649	$ 429,563	$ 431,477	$ 433,391	$ 422,288

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

Florida Public Service Commission

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

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

Recap Schedules: A-2, A-8

Line No.	(1) Account No. and Name	(2) Test Year Average Bal	(3) Non-Used Useful %	(4) Non-Used Amount

1 CSWR-Florida (Neighborhood Utilities) provides water service only, therefore this schedules is not applicable.

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

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

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

Florida Public Service Commission

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

Recap Schedules: A-2, A-8

Line No.	(1) Account No. and Name	(2) Prior Year	(3) Month # 1	(4) Month # 2	(5) Month # 3	(6) Month # 4	(7) Month # 5	(8) Month # 6

1 CSWR-Florida (Neighborhood Utilities) provides water service only, therefore this schedules is not applicable.

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

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

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

Florida Public Service Commission

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

Recap Schedules: A-2, A-8

Line No.	(1) Account No. and Name	(9) Month # 7	(10) Month # 8	(11) Month # 9	(12) Month # 10	(13) Month # 11	(14) End of Test Year	(15) Average Balance

1 CSWR-Florida (Neighborhood Utilities) provides water service only, therefore this schedules is not applicable.

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

Florida Public Service Commission

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

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

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

Line No.	Description	Year-End Balance Water	Wastewater
1	11/17/2022 Balance	217,552	-
2	2022 Additions	749	-
3	2022 Adjustments		-
4	01/31/2023 Balance	218,301	-
5	2023 Additions	8,986	-
6	2023 Adjustments		-
7	01/31/2024 Balance	227,287	-
8	2024 Additions	9,052	-
9	2024 Adjustments		-
10	01/31/2025 Balance	236,338	-
11	19__ Additions		
12	19__ Adjustments		
13	__/__/__ Balance		
14	19__ Additions		
15	19__ Adjustments		
16	__/__/__ Balance		
17	19__ Additions		
18	19__ Adjustments		
19	01/31/2025 Balance	236,338	-

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

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

Florida Public Service Commission

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

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

Recap Schedules: A-1,A-4

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

Line No.	(1) Description	(2) Test Year Average Bal	(3) Non-Used Useful %	(4) Non-Used Amount
	WATER			
1	Plant Capacity Fees	-		
2	Line/Main Extension Fees	-		
3	Meter Installation Fees	-		
4	Contributed Lines	-		
5	Other (Describe)	269,576		
6				
7	Total	$ 269,576	$	$
	WASTEWATER			
8	Plant Capacity Fees	-	-	-
9	Line/Main Extension Fees	-	-	-
10	Contributed Lines	-	-	-
11	Other (Describe)	-	-	-
12				
13	Total	$ -	$ -	$ -

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

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

Florida Public Service Commission

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

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

Line No.	(1) Description	(2) Prior Year	(3) Month # 1	(4) Month # 2	(5) Month # 3	(6) Month # 4	(7) Month # 5	(8) Month # 6
	WATER							
1	Plant Capacity Fees	-	-	-	-	-	-	-
2	Line/Main Extension Fees	-	-	-	-	-	-	-
3	Meter Installation Fees	-	-	-	-	-	-	-
4	Contributed Lines	-	-	-	-	-	-	-
5	Other (Describe)	269,576	269,576	269,576	269,576	269,576	269,576	269,576
6								
7	Total	$ 269,576	$ 269,576	$ 269,576	$ 269,576	$ 269,576	$ 269,576	$ 269,576
	WASTEWATER							
8	Plant Capacity Fees	-	-	-	-	-	-	-
9	Line/Main Extension Fees	-	-	-	-	-	-	-
10	Contributed Lines	-	-	-	-	-	-	-
11	Other (Describe)	-	-	-	-	-	-	-
12								
13	Total	$ -	$ -	$ -	$ -	$ -	$ -	$ -

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

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

Florida Public Service Commission

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

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

Line No.	(1) Description	(9) Month # 7	(10) Month # 8	(11) Month # 9	(12) Month # 10	(13) Month # 11	(14) End of Test Year	(15) Average Balance
	WATER							
1	Plant Capacity Fees	-	-	-	-	-	-	-
2	Line/Main Extension Fees	-	-	-	-	-	-	-
3	Meter Installation Fees	-	-	-	-	-	-	-
4	Contributed Lines	-	-	-	-	-	-	-
5	Other (Describe)	269,576	269,576	269,576	269,576	269,576	269,576	269,576
6								
7	Total	$ 269,576	$ 269,576	$ 269,576	$ 269,576	$ 269,576	$ 269,576	$ 269,576
	WASTEWATER							
8	Plant Capacity Fees	-	-	-	-	-	-	-
9	Line/Main Extension Fees	-	-	-	-	-	-	-
10	Contributed Lines	-	-	-	-	-	-	-
11	Other (Describe)	-	-	-	-	-	-	-
12								
13	Total	$ -	$ -	$ -	$ -	$ -	$ -	$ -

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

Florida Public Service Commission

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

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

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

Line No.	Description	Year-End Balance Water	Wastewater
1	11/17/2022 Balance	217,552	-
2	2022 Additions	749	-
3	2022 Adjustments		-
4	01/31/2023 Balance	218,301	-
5	2023 Additions	8,986	-
6	2023 Adjustments		-
7	01/31/2024 Balance	227,287	-
8	2024 Additions	9,038	-
9	2024 Adjustments		-
10	01/31/2025 Balance	236,325	-
11	19__ Additions		
12	19__ Adjustments		
13	__/__/__ Balance		
14	19__ Additions		
15	19__ Adjustments		
16	__/__/__ Balance		
17	19__ Additions		
18	19__ Adjustments		
19	01/31/2025 Balance	236,325	-

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

Schedule of Accumulated Amortization - CIAC
Test Year Average Balance

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

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

Florida Public Service Commission

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

Line No.	(1) Description	(2) Test Year Average Bal	(3) Non-Used Useful %	(4) Non-Used Amount
	WATER			
1	Plant Capacity Fees	-		
2	Line/Main Extension Fees	-		
3	Meter Installation Fees	-		
4	Contributed Lines	-		
5	Other (Describe)	231,807		
6				
7	Total	$ 231,807	$	$
	WASTEWATER			
8	Plant Capacity Fees	-	-	-
9	Line/Main Extension Fees	-	-	-
10	Contributed Lines	-	-	-
11	Other (Describe)	-	-	-
12				
13	Total	$ -	$ -	$ -

Schedule of Accumulated Amortization - CIAC
Test Year Average Balance

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

Florida Public Service Commission

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

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

Line No.	(1) Description	(2) Prior Year	(3) Month # 1	(4) Month # 2	(5) Month # 3	(6) Month # 4	(7) Month # 5	(8) Month # 6
	WATER							
1	Plant Capacity Fees	-	-	-	-	-	-	-
2	Line/Main Extension Fees	-	-	-	-	-	-	-
3	Meter Installation Fees	-	-	-	-	-	-	-
4	Contributed Lines	-	-	-	-	-	-	-
5	Other (Describe)	227,287	228,035	228,784	229,540	230,295	231,051	231,806
6								
7	Total	$ 227,287	$ 228,035	$ 228,784	$ 229,540	$ 230,295	$ 231,051	$ 231,806
	WASTEWATER							
8	Plant Capacity Fees	-	-	-	-	-	-	-
9	Line/Main Extension Fees	-	-	-	-	-	-	-
10	Contributed Lines	-	-	-	-	-	-	-
11	Other (Describe)	-	-	-	-	-	-	-
12								
13	Total	$ -	$ -	$ -	$ -	$ -	$ -	$ -

Schedule of Accumulated Amortization - CIAC
Test Year Average Balance

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

Florida Public Service Commission

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

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

Line No.	(1) Description	(9) Month # 7	(10) Month # 8	(11) Month # 9	(12) Month # 10	(13) Month # 11	(14) End of Test Year	(15) Average Balance
	WATER							
1	Plant Capacity Fees	-	-	-	-	-	-	-
2	Line/Main Extension Fees	-	-	-	-	-	-	-
3	Meter Installation Fees	-	-	-	-	-	-	-
4	Contributed Lines	-	-	-	-	-	-	-
5	Other (Describe)	232,561	233,317	234,072	234,828	235,583	236,338	231,807
6								
7	Total	$ 232,561	$ 233,317	$ 234,072	$ 234,828	$ 235,583	$ 236,338	$ 231,807
	WASTEWATER							
8	Plant Capacity Fees	-	-	-	-	-	-	-
9	Line/Main Extension Fees	-	-	-	-	-	-	-
10	Contributed Lines	-	-	-	-	-	-	-
11	Other (Describe)	-	-	-	-	-	-	-
12								
13	Total	$ -	$ -	$ -	$ -	$ -	$ -	$ -

Schedule of Annual AFUDC Rates Used | **Florida Public Service Commission**

Company: CSWR-Florida (Neighborhood Utilities) | **Schedule: A-15**
Docket No.: 20250052 | **Page 1 of 1**
Test Year Ended: 1/31/2025 | **Preparer: Brent Thies**

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

The Company does not use any AFUDC Rates.

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

Florida Public Service Commission

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

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

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

Line No.	Description	Average Test Year Balance Water	Average Test Year Balance Wastewater
1	The Company has no Advances For Construction.		

Schedule of Working Capital Allowance Calculation | **Florida Public Service Commission**

Company: CSWR-Florida (Neighborhood Utilities) | **Schedule: A-17**
Docket No.: 20250052 | **Page 1 of 1**
Test Year Ended: 1/31/2025 | **Preparer: Brent Thies**
Recap Schedule: A-1, A-2

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

Line No.	(1) Account Name	(2) Water	(3) Sewer	(4) Total
1				
2	Current Assets (13 month average)			
3	Cash	1,973	-	1,973
4	Accounts Rec'b - Customer	27,554	-	27,554
5	Notes & Accts. Rec'b - Assoc. Cos.	-	-	-
6	Accounts Rec'b - Other	7	-	7
7	Allowance for Bad Debts	(2,935)	-	(2,935)
8	Prepayments	2,697	-	2,697
9	Miscellaneous Current & Accrued Assets	6,944	-	6,944
10				
11	Current Liabilities (13 month average)			
12	Accounts Payable	158,675	-	158,675
13	Notes Payable	-	-	-
14	Notes & Accounts Payable - Assoc. Cos.	(28,250)	-	(28,250)
15	Customer Deposits	-	-	-
16	Accrued Taxes	-	-	-
17	Accrued Interest	-	-	-
18	Accrued Dividends	-	-	-
19	Misc. Current & Accrued Liabilities	(7,760)	-	(7,760)
20				
21	Working Capital (Balance Sheet Method)	$ 158,903	$ -	$ 158,903
22				
23	Working Capital to Rate Base Summary	158,902.83	-	$ 158,903

Comparative Balance Sheet - Assets

Florida Public Service Commission

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

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

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

Line No.	(1) ASSETS	(2) Prior Test Year	(3) Month # 1	(4) Month # 2	(5) Month # 3	(6) Month # 4	(7) Month # 5	(8) Month # 6
1	Utility Plant in Service	604,485	660,196	670,158	726,560	743,609	794,592	827,968
2	Construction Work in Progress	254,361	276,553	293,072	259,749	282,524	364,861	354,919
3	Other Utility Plant Adjustments	417,786	417,786	417,786	417,786	417,786	417,786	417,786
4	GROSS UTILITY PLANT	$ 1,276,632	$ 1,354,535	$ 1,381,016	$ 1,404,096	$ 1,443,920	$ 1,577,239	$ 1,600,673
5	Less: Accumulated Depreciation	(412,496)	(413,769)	(415,111)	(416,628)	(418,207)	(419,992)	(421,906)
6	NET UTILITY PLANT	$ 864,136	$ 940,765	$ 965,905	$ 987,468	$ 1,025,712	$ 1,157,247	$ 1,178,767
7	Cash	7,158	2,963	586	2,043	1,911	508	1,269
8	Accounts Rec'b - Customer	27,458	28,043	31,110	25,926	24,652	28,070	29,032
9	Notes & Accts. Rec'b - Assoc. Cos.	-	-	-	-	-	-	-
10	Accounts Rec'b - Other	-	-	-	11	11	11	11
11	Allowance for Bad Debts	(2,016)	(1,857)	(2,203)	(2,486)	(2,842)	(3,377)	(3,211)
12	Prepayments	478	385	292	7,129	6,169	5,210	4,342
13	Miscellaneous Current & Accrued Assets	6,462	6,579	5,640	6,999	6,792	6,832	7,214
14	TOTAL CURRENT ASSETS	$ 39,540	$ 36,112	$ 35,424	$ 39,622	$ 36,692	$ 37,255	$ 38,656
15	Unamortized Debt Discount & Exp.	-	-	-	-	-	-	-
16	Prelim. Survey & Investigation Charges	895	759	791	873	836	836	985
17	Clearing Accounts	(8,447)	(8,502)	(8,745)	(8,928)	(9,049)	(9,015)	(9,445)
18	Deferred Rate Case Expense	-	4	4	4	4	4	777
19	Other Miscellaneous Deferred Debits	2,422	2,422	2,422	2,422	2,319	3,507	3,309
20	Accum. Deferred Income Taxes	-	-	-	-	-	-	-
21	TOTAL DEFERRED DEBITS	$ (5,130)	$ (5,317)	$ (5,528)	$ (5,630)	$ (5,889)	$ (4,668)	$ (4,374)
22	TOTAL ASSETS	$ 898,546	$ 971,561	$ 995,801	$ 1,021,460	$ 1,056,515	$ 1,189,833	$ 1,213,049
		-	-	-	-	-	-	-

Comparative Balance Sheet - Assets

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

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

Preparer: Brent Thies

Line No.	(1) ASSETS	(9) Month # 7	(10) Month # 8	(11) Month # 9	(12) Month # 10	(13) Month # 11	(14) End of Test Year	(15) 13-Month Avg Bal
1	Utility Plant in Service	827,968	827,968	827,968	827,968	827,968	827,968	768,875
2	Construction Work in Progress	404,627	455,111	455,989	222,595	229,861	225,595	313,832
3	Other Utility Plant Adjustments	417,786	417,786	417,786	417,786	417,786	417,786	417,786
4	GROSS UTILITY PLANT	1,650,382	1,700,866	1,701,744	1,468,350	1,475,616	1,471,350	1,500,494
5	Less: Accumulated Depreciation	(423,820)	(425,734)	(427,649)	(429,563)	(431,477)	(433,391)	(422,288)
6	NET UTILITY PLANT	1,226,562	1,275,131	1,274,095	1,038,787	1,044,139	1,037,958	1,078,206
7	Cash	81	1,980	1,696	3,341	336	1,774	1,973
8	Accounts Rec'b - Customer	27,955	28,620	23,309	28,811	28,758	26,453	27,554
9	Notes & Accts. Rec'b - Assoc. Cos.	-	-	-	-	-	-	-
10	Accounts Rec'b - Other	11	11	11	11	-	-	7
11	Allowance for Bad Debts	(2,838)	(3,378)	(2,941)	(4,217)	(3,209)	(3,582)	(2,935)
12	Prepayments	3,473	2,619	2,724	862	750	625	2,697
13	Miscellaneous Current & Accrued Assets	7,358	7,441	7,162	7,144	7,280	7,364	6,944
14	TOTAL CURRENT ASSETS	36,039	37,292	31,959	35,952	33,915	32,634	36,238
15	Unamortized Debt Discount & Exp.	-	-	-	-	-	-	-
16	Prelim. Survey & Investigation Charges	985	985	985	985	985	985	914
17	Clearing Accounts	(9,387)	(9,307)	(10,095)	(9,930)	(6,240)	(5,763)	(8,681)
18	Deferred Rate Case Expense	777	822	901	954	954	954	474
19	Other Miscellaneous Deferred Debits	3,111	2,913	2,715	3,730	3,544	3,544	2,952
20	Accum. Deferred Income Taxes	-	-	-	-	-	-	-
21	TOTAL DEFERRED DEBITS	(4,514)	(4,586)	(5,493)	(4,260)	(756)	(279)	(4,340)
22	TOTAL ASSETS	1,258,087	1,307,837	1,300,561	1,070,478	1,077,298	1,070,313	1,110,103
		-	-	-	-	-	-	-

Comparative Balance Sheet - Equity Capital & Liabilities

Florida Public Service Commission

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

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

Schedule: A-19
Page 1 of 2
Preparer: Brent Thies

Line No.	(1) EQUITY CAPITAL & LIABILITIES	(2) Prior Test Year	(3) Month # 1	(4) Month # 2	(5) Month # 3	(6) Month # 4	(7) Month # 5	(8) Month # 6
1	Common Stock Issued	525,654	525,654	525,654	525,654	525,600	525,600	1,054,367
2	Preferred Stock Issued	-	-	-	-	-	-	-
3	Additional Paid in Capital	-	-	-	-	-	-	-
4	Retained Earnings	(130,784)	(138,356)	(147,808)	(153,889)	(162,955)	(165,719)	(171,015)
5	Other Equity Capital	-	-	-	-	-	-	-
6	TOTAL EQUITY CAPITAL	394,870	387,299	377,846	371,765	362,646	359,881	883,352
7	Bonds	-	-	-	-	-	-	-
8	Reacquired Bonds	-	-	-	-	-	-	-
9	Advances From Associated Companies	615,859	662,787	674,353	711,342	794,491	854,040	457,216
10	Other Long-Term Debt	-	-	-	-	-	-	-
11	TOTAL LONG-TERM DEBT	615,859	662,787	674,353	711,342	794,491	854,040	457,216
12	Accounts Payable	(158,836)	(124,706)	(102,203)	(107,101)	(144,548)	(72,417)	(169,488)
13	Notes Payable	-	-	-	-	-	-	-
14	Notes & Accounts Payable - Assoc. Cos.	-	-	-	-	-	-	-
15	Customer Deposits	-	-	-	-	-	-	-
16	Accrued Taxes	-	-	-	-	-	-	-
17	Accrued Interest	-	-	-	-	-	-	-
18	Accrued Dividends	-	-	-	-	-	-	-
19	Misc. Current & Accrued Liabilities	4,364	4,641	5,014	5,418	4,646	9,804	4,199
20	TOTAL CURRENT & ACC. LIABILITIES	(154,472)	(120,065)	(97,190)	(101,683)	(139,903)	(62,613)	(165,288)
21	Advances For Construction	-	-	-	-	-	-	-
22	Other Deferred Credits	-	-	-	-	-	-	-
23	Accum. Deferred ITCs	-	-	-	-	-	-	-
24	Operating Reserves	-	-	-	-	-	-	-
25	TOTAL DEF. CREDITS & OPER. RESERVES	-	-	-	-	-	-	-
26	Contributions in Aid of Construction	269,576	269,576	269,576	269,576	269,576	269,576	269,576
27	Less: Accum. Amortization of CIAC	(227,287)	(228,035)	(228,784)	(229,540)	(230,295)	(231,051)	(231,806)
28	Accumulated Deferred Income Taxes	-	-	-	-	-	-	-
29	TOTAL EQUITY CAPITAL & LIABILITIES	898,546	971,561	995,801	1,021,460	1,056,515	1,189,833	1,213,049

Comparative Balance Sheet - Equity Capital & Liabilities

Florida Public Service Commission

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

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

Schedule: A-19
Page 2 of 2
Preparer: Brent Thies

Line No.	(1) EQUITY CAPITAL & LIABILITIES	(9) Month # 7	(10) Month # 8	(11) Month # 9	(12) Month # 10	(13) Month # 11	(14) End of Test Year	(15) 13-Month Avg Bal
1	Common Stock Issued	1,054,367	1,054,367	1,054,367	1,054,367	1,054,367	1,054,367	810,338
2	Preferred Stock Issued	-	-	-	-	-	-	-
3	Additional Paid in Capital	-	-	-	-	-	-	-
4	Retained Earnings	(179,488)	(185,558)	(194,467)	(200,616)	(212,126)	(207,884)	(173,128)
5	Other Equity Capital	-	-	-	-	-	-	-
6	TOTAL EQUITY CAPITAL	874,879	868,810	859,900	853,751	842,241	846,484	637,210
7	Bonds	-	-	-	-	-	-	-
8	Reacquired Bonds	-	-	-	-	-	-	-
9	Advances From Associated Companies	481,314	527,102	571,321	280,500	301,545	319,399	557,790
10	Other Long-Term Debt	-	-	-	-	-	-	-
11	TOTAL LONG-TERM DEBT	481,314	527,102	571,321	280,500	301,545	319,399	557,790
12	Accounts Payable	(145,331)	(136,242)	(173,566)	(224,745)	(244,453)	(259,136)	(158,675)
13	Notes Payable	-	-	-	-	-	-	-
14	Notes & Accounts Payable - Assoc. Cos.	-	-	-	118,198	124,523	124,523	28,250
15	Customer Deposits	-	-	-	-	-	-	-
16	Accrued Taxes	-	-	-	-	-	-	-
17	Accrued Interest	-	-	-	-	-	-	-
18	Accrued Dividends	-	-	-	-	-	-	-
19	Misc. Current & Accrued Liabilities	10,210	11,908	7,402	8,025	19,448	5,806	7,760
20	TOTAL CURRENT & ACC. LIABILITIES	(135,122)	(124,334)	(166,164)	(98,521)	(100,482)	(128,807)	(122,665)
21	Advances For Construction	-	-	-	-	-	-	-
22	Other Deferred Credits	-	-	-	-	-	-	-
23	Accum. Deferred ITCs	-	-	-	-	-	-	-
24	Operating Reserves	-	-	-	-	-	-	-
25	TOTAL DEF. CREDITS & OPER. RESERVES	-	-	-	-	-	-	-
26	Contributions in Aid of Construction	269,576	269,576	269,576	269,576	269,576	269,576	269,576
27	Less: Accum. Amortization of CIAC	(232,561)	(233,317)	(234,072)	(234,828)	(235,583)	(236,338)	(231,807)
28	Accumulated Deferred Income Taxes	-	-	-	-	-	-	-
29	TOTAL EQUITY CAPITAL & LIABILITIES	1,258,087	1,307,837	1,300,561	1,070,478	1,077,298	1,070,313	1,110,103

Schedule of Water Net Operating Income | **Florida Public Service Commission**

Company: CSWR-Florida (Neighborhood Utilities) | **Schedule: B-1**
Schedule Year Ended: 1/31/2025 | **Page 1 of 1**
Interim [ ] Final [X] | **Docket No.: 20250052**
Historic [X] or 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	164,075	-	164,075	121,840	285,915	B-4
2	Operation & Maintenance	222,286	(6,331)	215,955	5,482.81	221,438	B-5
3	Depreciation, net of CIAC Amort.	11,844	-	11,844	-	11,844	B-13
4	Amortization	-	-	-	-	-	
5	Taxes Other Than Income	10,884	-	10,884	-	10,884	B-15
6	Provision for Income Taxes	-	-	-	806.93	807	C-1
7	OPERATING EXPENSES	245,014	(6,331)	238,683	6,290	244,973	
8	NET OPERATING INCOME	(80,939)	6,331	(74,607)	115,550	40,943	
9	RATE BASE	467,722		467,722		467,722	
10	RATE OF RETURN	-17.30%		-15.95%		8.75%	

Schedule of Wastewater Net Operating Income | **Florida Public Service Commission**

Company: CSWR-Florida (Neighborhood Utilities)
Schedule Year Ended: 1/31/2025
Interim [ ] Final [X]
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	CSWR-Florida (Neighborhood Utilities) provides water service only, therefore this schedules is not applicable.						

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 [ ] Final [X] | **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	**Operations & Maintenance**			
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				
18	**Total Adjustment Operation & Maintenance**		(6,331.23)	-
19				
20	**Adjustment for Income Tax**			
21	Taxable Income before State Tax	3,373.82		
22	Less State Tax Exemption	(1,108.41)		
23	State Taxable Income	2,265.41		
24	**State Income tax (5.5%)**	**124.60**		
25				
26	Federal Taxable Income	3,249.22		
28	**Federal Income Tax (21%)**	**682.34**		
29	Total Adjustment for Income Tax			807
30				
27				
31	**Revenues**			
32	Adjustment for required return			40,943
33				
34	Adjustment for negative operating income			74,607
35				
36	Adjustment to revenue for Income Tax			807
37				
38	Adjustment for RAF fees on increased revenue			5,483
39				
40	**Total Adjustment to Revenues**			121,840

Test Year Operating Revenues

Florida Public Service Commission

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

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

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

Line No.	WATER SALES Account No. and Description	Total Water	WASTEWATER SALES Account No. and Description	(1) Total Wastewater
1	460 Unmetered Water Revenue	$0	521.1 Flat Rate - Residential	$0
2	461.1 Metered - Residential	$158,268	521.2 Flat Rate - Commercial	$0
3	461.2 Metered - Commercial	$0	521.3 Flat Rate - Industrial	$0
4	461.3 Metered - Industrial	$0	521.4 Flat Rate - Public Authorities	$0
5	461.4 Metered - Public Authorities	$0	521.5 Flat Rate - Multi-Family	$0
6	461.5 Metered - Multi-Family	$0	521.6 Flat Rate - Other	$0
7	462.1 Public Fire Protection	$0	522.1 Measured - Residential	$0
8	462.2 Private Fire Protection	$0	522.2 Measured - Commercial	$0
9	464 Other Sales - Public Authorities	$0	522.3 Measured - Industrial	$0
10	465 Irrigation Customers	$0	522.4 Measured - Public Authority	$0
11	466 Sales for Resale	$0	522.5 Measured - Multi-Family	$0
12	467 Interdepartmental Sales	$0	523 Other Sales - Public Authorities	$0
13		---	524 Revenues from Other Systems	$0
14	TOTAL WATER SALES	$158,268	525 Interdepartmental Sales	$0
15		---		---
16	OTHER WATER REVENUES		TOTAL WASTEWATER SALES	$0
17	470 Forfeited Discounts	$5,807		---
18	471 Misc. Service Revenues	$0	OTHER WASTEWATER REVENUES	
19	472 Rents From Water Property	$0	531 Sale of Sludge	$0
20	473 Interdepartmental Rents	$0	532 Forfeited Discounts	$0
21	474 Other Water Revenues	$0	534 Rents From Wastewater Property	$0
22		---	535 Interdepartmental Rents	$0
23	TOTAL OTHER WATER REVENUES	$5,807	536 Other Wastewater Revenues	$0
24		---		---
25	TOTAL WATER OPERATING REVENUES	$164,075	TOTAL OTHER WASTEWATER REVENUES	$0
26		========		---
27			TOTAL WASTEWATER OPERATING REVENUES	$0
				==========

Detail of Operation & Maintenance Expenses By Month - Water

Florida Public Service Commission

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

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

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

Line No.	(1) Account No. and Name	(2) February-24	(3) March-24	(4) April-24	(5) May-24	(6) June-24	(7) July-24	(8) August-24	(9) September-24	(10) October-24	(11) November-24	(12) December-24	(13) January-25	(14) Total Annual
1	601 Salaries & Wages - Employees	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
2	603 Salaries & Wages - Officers, Etc.	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
3	604 Employee Pensions & Benefits	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
4	610 Purchased Water	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
5	615 Purchased Power	$ 344	$ 311	$ 357	$ 385	$ 393	$ 398	$ 362	$ 384	$ 349	$ 358	$ 352	$ -	$ 3,995
6	616 Fuel for Power Purchased	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
7	618 Chemicals	$ 834	$ 340	$ 991	$ 1,644	$ 856	$ 957	$ 938	$ 1,058	$ 921	$ 921	$ 835	$ -	$ 10,294
8	620 Materials & Supplies	$ 46	$ -	$ -	$ -	$ -	$ -	$ -	$ (2)	$ (6)	$ 130	$ -	$ -	$ 167
9	631 Contractual Services - Engr.	$ -	$ -	$ -	$ 37	$ 37	$ 37	$ 37	$ 37	$ 37	$ 37	$ 37	$ -	$ 296
10	632 Contractual Services - Acct.	$ -	$ -	$ 14	$ -	$ -	$ -	$ -	$ 60	$ -	$ -	$ -	$ 63	$ 138
11	633 Contractual Services - Legal	$ 21	$ 16	$ -	$ 682	$ 568	$ 775	$ 576	$ 604	$ 568	$ 568	$ 661	$ -	$ 5,040
12	634 Contractual Services - Mgmt. Fees	$ 3,657	$ 3,974	$ 3,447	$ 3,104	$ 3,667	$ 3,660	$ 3,520	$ 4,292	$ 2,663	$ 1,807	$ 8,553	$ 2,923	$ 45,266
13	635 Contractual Services - Other	$ 10,806	$ 12,960	$ 10,825	$ 14,402	$ 10,543	$ 9,418	$ 13,079	$ 9,407	$ 11,021	$ 13,604	$ 9,540	$ 5,552	$ 131,157
14	641 Rental of Building/Real Prop.	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
15	642 Rental of Equipment	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
16	650 Transportation Expenses	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
17	656 Insurance - Vehicle	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
18	657 Insurance - General Liability	$ 465	$ 465	$ 465	$ 446	$ 446	$ 446	$ 446	$ 446	$ 566	$ 446	$ 446	$ 525	$ 5,607
19	658 Insurance - Workman's Comp.	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
20	659 Insurance - Other	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
21	660 Advertising Expense	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
22	666 Reg. Comm. Exp. - Rate Case Amort.	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
23	667 Reg. Comm. Exp. - Other	$ 91	$ 91	$ 91	$ 91	$ 91	$ -	$ -	$ -	$ 7	$ 132	$ 132	$ 125	$ 852
24	670 Bad Debt Expense	$ 150	$ 190	$ 186	$ 158	$ 177	$ 198	$ 176	$ 173	$ 145	$ 166	$ (1,722)	$ 164	$ 163
25	675 Miscellaneous Expenses	$ 1,697	$ 1,574	$ 1,860	$ 1,611	$ 1,475	$ 1,948	$ 1,618	$ 1,685	$ 1,460	$ 1,884	$ 934	$ 1,569	$ 19,312
26	TOTAL	$ 18,110	$ 19,920	$ 18,237	$ 22,560	$ 18,253	$ 17,838	$ 20,751	$ 18,144	$ 17,731	$ 20,053	$ 19,769	$ 10,920	$ 222,286

Detail of Operation & Maintenance Expenses By Month - Wastewater

Florida Public Service Commission

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

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

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

Line No.	(1) Account No. and Name	(2) Month	(3) Month	(4) Month	(5) Month	(6) Month	(7) Month	(8) Month	(9) Month	(10) Month	(11) Month	(12) Month	(13) Month	(14) Total Annual
1	CSWR-Florida (Neighborhood Utilities) provides water service only, therefore this schedules is not applicable.													

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

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

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

Line No.	(1) Account No. and Name	(2) Prior TY* 6/30/2015	(3) Current TY 1/31/2025	(4) $ Difference	(5) % Difference	(6) Explanation
1	601 Salaries & Wages - Employees	$ 18,000	$ -	$ (18,000)	-100%	CSWR-FL does not employ any salaried personnel and, as a result, does not incur any direct salary related expenses.
2	603 Salaries & Wages - Officers, Etc.	$ 26,400	$ -	$ (26,400)	-100%	CSWR-FL does not employ any salaried personnel and, as a result, does not incur any direct salary related expenses.
3	604 Employee Pensions & Benefits	$ -	$ -	$ -	0%	
4	610 Purchased Water	$ -	$ -	$ -	0%	
5	615 Purchased Power	$ 7,153	$ 3,995	$ (3,158)	-44%	Normal Flucuation, Purchased Power Costs are subject to vary year over year due to flucuations in usage.
6	616 Fuel for Power Purchased	$ -	$ -	$ -	0%	
7	618 Chemicals	$ 4,704	$ 10,294	$ 5,590	119%	Chemicals are purchased in bulk and used until more is needed, therefore the timing of expense is on an as needed basis and large flucuations are normal.
8	620 Materials & Supplies	$ 1,300	$ 167	$ (1,133)	-87%	Material and Supplies expenses incurred by the prior owner are included in CSWR-FL's contract operations agreement, included in Contractual Services - Other expense during the test year.
9	630 Contractual Services - Billing	$ 3,789	$ -	$ (3,789)	-100%	This expense is recorded to the Miscellaneous Expense line in the current test year.
10	631 Contractual Services - Engr.	$ -	$ 296	$ 296	0%	Prior owners did not record any expense.
11	632 Contractual Services - Acct.	$ 3,475	$ 138	$ (3,337)	-96%	The majority of the accounting expenses for this utility is recorded indirectly to the parent company and included in Contractual Services - Mgmt. Fees.
12	633 Contractual Services - Legal	$ -	$ 5,040	$ 5,040	0%	Prior owners did not record any expense.
13	634 Contractual Services - Mgmt. Fees	$ -	$ 45,266	$ 45,266	0%	Indirect overhead expenses incurred by the parent company are included in the current test year, whereas these costs could be recorded in salary, and other professional services expenses in the prior test year.
14	635 Contractual Services - Other	$ 46,754	$ 131,157	$ 84,403	181%	Contractual Services - Other expense in the test year includes CSWR-FL's recurring contract operations expense, whereas some of these costs could be recorded in rental, transportation, and insurance expenses in the prior test year.
15	640 Rents	$ 10,800	$ -	$ (10,800)	-100%	Rental services incurred by the prior owner are included in CSWR-FL's contract operations agreement, included in Contractual Services - Other expense during the test year.
16	641 Rental of Building/Real Prop.	$ -	$ -	$ -	0%	
17	642 Rental of Equipment	$ -	$ -	$ -	0%	
18	650 Transportation Expenses	$ 4,967	$ -	$ (4,967)	-100%	Transportation expenses incurred by the prior owner are included in CSWR-FL's contract operations agreement, included in Contractual Services - Other expense.
19	656 Generator Lease	$ 2,760	$ -	$ (2,760)	-100%	Equipment lease expenses incurred by the prior owner are included in CSWR-FL's contract operations agreement, included in Contractual Services - Other expense.
20	657 Insurance - General Liability	$ 2,162	$ 5,607	$ 3,445	159%	General Liability Insurance is subject to increase based on the property value of the system; an increase to property value over this amount of time is normal.
21	658 Insurance - Workman's Comp.	$ -	$ -	$ -	0%	
22	659 Insurance - Other	$ -	$ -	$ -	0%	
23	660 Advertising Expense	$ -	$ -	$ -	0%	
24	666 Reg. Comm. Exp. - Rate Case Amort.	$ -	$ -	$ -	0%	
25	667 Reg. Comm. Exp. - Other	$ 446	$ 727	$ 281	63%	Mid Year Accrual Reversals were booked during the current test year, resulting in an artificial decrease in expense.
26	670 Bad Debt Expense	$ 316	$ 163	$ (153)	-49%	CSWR-FL recorded Year End customer write offs.
27	675 Miscellaneous Expenses	$ 14,095	$ 19,312	$ 5,217	37%	Third party customer billing services are included in miscellaneous expense in the current test year and the prior owner did not incur such expenses.
28	TOTAL	$ 147,121	$ 222,161	$ 75,040	51%	
29	Total Customers	441	447	6	1%	
30	Consumer Price Index - U**	238.638	317.671	79.03	33%	

Benchmark Index:	Increase in Customer ERUs	1.01
	Increase in CPI	1.33
		1.34

**Prior Test Year data was gathered from Docket # 150181-WU Final Order Schedule 3-C*
***Source: Bureau of Labor Statistics*

Operation & Maintenance Expense Comparison - Wastewater | **Florida Public Service Commission**

Company: CSWR-Florida (Neighborhood Utilities) | **Schedule: B-8**
Docket No.: 20250052 | **Page 1 of 1**
Test Year Ended: 1/31/2025 | **Preparer: Brent Thies**

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

Line No.	(1) Account No. and Name	(2) Prior TY __/__/__	(3) Current TY __/__/__	(4) $ Difference	(5) % Difference	(6) Explanation
1	CSWR-Florida (Neighborhood Utilities) provides water service only, therefore this schedules is not applicable.					

Contractual Services | **Florida Public Service Commission**

Company: CSWR-Florida (Neighborhood Utilities) | **Schedule: B-9**
Docket No.: 20250052 | **Page 1 of 1**
Test Year Ended: 1/31/2025 | **Preparer: Brent Thies**

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

(1) Line No.	(2) Consultant	(3) Type of Service	(4) Amount	(5) Description of Work Performed
1				
2	21 Design Group Inc.	OSS - Engineering Consult	$ 296	Surveying Services
3				
4	Beckemeier LeMoine Law	OSS - Legal	$ 241	Legal Services
5	Radey Law Firm	OSS - Legal	$ 4,719	Legal Services
6	Bryant Miller Olive	OSS - Legal	$ 50	Annual Cost for Statutory Representation
7	CT Corporation	OSS - Legal	$ 8	Legal Services
8	David Woodsmall	OSS - Legal	$ 21	Legal Services
9				
10	Backflow Solutions Inc.	OSS - IT	$ 22	Cloud-based online subscription service for managing backflow prevention programs
11				
12	McGuireWoods LLP	OSS - MGMT Consult	$ 1,075	System Operations Consultant
13				
14	PNC & Invoice Cloud	OSS - Bank Fees	$ 1,834	Bank Fees
15				
16	UHY Advisors	OSS - Audit and Accounting	$ 74	Tax Preparation
17	Leo Berwick LP	OSS - Audit and Accounting	$ 63	Property Tax Consulting
18				
19				
20			$ 8,403	

Analysis of Rate Case Expense

Florida Public Service Commission

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

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

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

Line No.	(1) Firm or Vendor Name	(2) Counsel, Consultant or Witness	(3) Hourly Rate Per Person	(4) Total Estimate Of Charges By Firm	(5) Type of Service Rendered
1	Radey Law Firm	Susan Clark	600	14,663	Legal Counsel
2	Radey Law Firm	Tom Crabb	500	12,219	Legal Counsel
3	Radey Law Firm	Jordann Wilhelm	325	7,942	Legal Counsel
4	Radey Law Firm	Robert Skrob	225	5,499	Legal Counsel
5	Radey Law Firm	Suzanne Turner	210	5,132	Legal Counsel
6	CSWR LLC	Josiah Cox	199	725	Company Witness
7	CSWR LLC	Mike Duncan	199	906	Company Witness
8	CSWR LLC	Jake Freeman	199	725	Company Witness
9	CSWR LLC	Aaron Silas	199	906	Company Witness
10	CSWR LLC	Brent Thies	199	906	Company Witness
11	CSWR LLC	Todd Thomas	199	725	Company Witness
12	CSWR LLC	All other Support	86	2,533	Filing and documentation preparation
13					
14					
15					
16					
17					
18	Total				
19					
20	Estimate Through				
21	[ ] PAA				
22	[x] Commission Hearing				
23					
24	Amortization Period 4 Years				
25	Explanation if different from Section 367.0816, Florida Statutes:				
26					
27					
28					

		(A) Water	(B) Wastewater	(C) Total
29	Amortization of Rate Case Expense:			
30				
31				
32	Prior Unamortized Rate Case Expense	-	-	-
33	Current Rate Case Expense	954		954
34		- - - - - - - - - - -	- - - - - -	- - - - - -
35	Total Projected Rate Case Expense	52,878	-	52,878
36		= = = = = = = = =	= = = = =	= = = =
	Annual Amortization	13,220	-	13,220
		= = = = = = = = =	= = = = =	= = = =
	Method of Allocation Between Systems: (Provide Calculation)	100%	0%	100%

System	Total Water Custor	Total Sewer Cus	% Water Custo	% Sewer Customers
Neighborhood Utilities	447	-	100%	0%

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

Florida Public Service Commission

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

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

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

1 CSWR-Florida (Neighborhood Utilities) provides water service only, therefore this schedules is not applicable.

Allocation of Expenses

Florida Public Service Commission

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

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

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

Line No.	Acct. No.	Description	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
			Allocation Percentages					Amounts Allocated			
			Water	Wastewater	Other	Total	Description of Allocation Method	Water	Wastewater	Other	Total
1		CSWR-Florida (Neighborhood Utilities) provides water service only, therefore this schedules is not applicable.									

Net Depreciation Expense - Water

Florida Public Service Commission

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

Schedule: B-13
Page 1 of 1
Preparer: Brent Thies
Recap Schedules: B-1

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

Line No.	(1) Account No. and Name	(2) Test Year Expense	(3) Utility Adjustments	(4) Adjusted Balance	(5) % Non-Used and Useful	(6) Future Use Amount
1	INTANGIBLE PLANT					
2	301.1 Organization	-				
3	302.1 Franchises	-				
4	339.1 Other Plant & Misc. Equipment	-				
5	SOURCE OF SUPPLY AND PUMPING PLANT	-				
6	303.2 Land & Land Rights	-				
7	304.2 Structures & Improvements	1,110				
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	350				
13	310.2 Power Generation Equipment	104				
14	311.2 Pumping Equipment	3,872				
15	339.2 Other Plant & Misc. Equipment	-				
16	WATER TREATMENT PLANT	-				
17	303.3 Land & Land Rights	-				
18	304.3 Structures & Improvements	-				
19	320.3 Water Treatment Equipment	848				
20	339.3 Other Plant & Misc. Equipment	-				
21	TRANSMISSION & DISTRIBUTION PLANT	-				
22	303.4 Land & Land Rights	-				
23	304.4 Structures & Improvements	-				
24	330.4 Distr. Reservoirs & Standpipes	1,386				
25	331.4 Transm. & Distribution Mains	6,337				
26	333.4 Services	2,036				
27	334.4 Meters & Meter Installations	2,074				
28	335.4 Hydrants	-				
29	339.4 Other Plant & Misc. Equipment	557				
30	GENERAL PLANT	-				
31	303.5 Land & Land Rights	-				
32	304.5 Structures & Improvements	-				
33	340.5 Office Furniture & Equipment	-				
34	341.5 Transportation Equipment	-				
35	342.5 Stores Equipment	-				
36	343.5 Tools, Shop & Garage Equipment	-				
37	344.5 Laboratory Equipment	-				
38	345.5 Power Operated Equipment	-				
39	346.5 Communication Equipment	2,220				
40	347.5 Miscellaneous Equipment	-				
41	348.5 Other Tangible Plant	-				
42						
43	TOTAL DEPRECIATION EXPENSE	$ 20,895	$	$	$	
44						
45	LESS: AMORTIZATION OF CIAC	9,052				
46						
47	NET DEPRECIATION EXPENSE - WATER	$ 11,844	$	$	$	
48						

Net Depreciation Expense - Wastewater

Florida Public Service Commission

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

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

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

Line No.	(1) Account No. and Name	(2) Test Year Expense	(3) Utility Adjustments	(4) Adjusted Balance	(5) % Non-Used and Useful	(6) Future Use Amount
1	CSWR-Florida (Neighborhood Utilities) provides water service only, therefore this schedules is not applicable.					

Taxes Other Than Income | **Florida Public Service Commission**

Company: CSWR-Florida (Neighborhood Utilities) | **Schedule: B-15**
Docket No.: 20250052 | **Page 1 of 1**
Schedule Year Ended: 1/31/2025 | **Preparer: Brent Thies**
Historic [X] or Projected [ ] | **Recap Schedules: B-1,B-2**

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

Line No.	(1) Description	(2) Regulatory Assessment Fees (RAFs)	(3) Payroll Taxes	(4) Real Estate & Personal Property	(5) Other	(6) Total
WATER						
1	Test Year Per Books	$ 6,110	$ -	$ 2,806	$ 1,969	$ 10,884
	Adjustments to Test Year (Explain)					
2		$ -	$ -	$ -	$ -	$ -
3		$ -	$ -	$ -	$ -	$ -
4		$ -	$ -	$ -	$ -	$ -
5		$ -	$ -	$ -	$ -	$ -
6	Total Test Year Adjustments	$ -	$ -	$ -	$ -	$ -
7	Adjusted Test Year	$ 6,110	$ -	$ 2,806	$ 1,969	$ 10,884
8	RAFs Assoc. with Revenue Increase	$ -	$ -	$ -	$ -	$ -
9	Total Balance	$ 6,110	$ -	$ 2,806	$ 1,969	$ 10,884
WASTEWATER						
10	Test Year Per Books	$ -	$ -	$ -	$ -	$ -
	Adjustments to Test Year (Explain)					
11		$ -	$ -	$ -	$ -	$ -
12		$ -	$ -	$ -	$ -	$ -
13		$ -	$ -	$ -	$ -	$ -
14		$ -	$ -	$ -	$ -	$ -
15	Total Test Year Adjustments	$ -	$ -	$ -	$ -	$ -
16	Adjusted Test Year	$ -	$ -	$ -	$ -	$ -
17	RAFs Assoc. with Revenue Increase	$ -	$ -	$ -	$ -	$ -
18	Total Balance	$ -	$ -	$ -	$ -	$ -

Reconciliation of Total Income Tax Provision | **Florida Public Service Commission**

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

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

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

Line No.	Description	Ref.	Total Per Books		Utility Adjustments	Utility Adjusted	Water	Wastewater
1	Current Tax Expense	C-2	(21,173.22)	A	22017.66	844.44	844.44	0
2	Deferred Income Tax Expense	C-5	0		0	0	0	0
3	ITC Realized This Year	C-8	0		0	0	0	0
4	ITC Amortization (3% ITC and IRC 46(f)(2))	C-8	0		0	0	0	0
5	Parent Debt Adjustment	C-9	0		0	0	0	0
6	Total Income Tax Expense		(21,173.22)		22,017.66	844.44	844.44	-

Note:

A Given that net operating income was negative, the Company booked no provision for income tax. This adjustment adjusts current tax expense to zero. The values in Schedules C1-10 are calculated per the schedule mechanics and required formulas.

Supporting Schedules: C-2,C-5,C-8,C-9
Recap Schedules: B-1,B-2

State and Federal Income Tax Calculation - Current

Florida Public Service Commission

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

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

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

		Total Per Books	Utility Adjustments	Utility Adjusted	Water	Wastewater
1	Net Utility Operating Income (Sch. B-1)	(80,938.73)	6,331.23	(74,607.50)	(74,607.50)	-
2	Add: Income Tax Expense Per Books (Sch. B-1)	0	0	0	0	0
3	Subtotal	(80,938.73)	6,331.23	(74,607.50)	(74,607.50)	-
4	Less: Interest Charges (Sch. C-3)	2,601.32	-	2,601.32	2,601.32	-
5	Taxable Income Per Books	(83,540.05)	6,331.23	(77,208.82)	(77,208.82)	-
	Schedule M Adjustments:					
6	Permanent Differences (From Sch. C-4)	-	-	-	-	-
7	Timing Differences (From Sch. C-5)	-	-	-	-	-
8	Total Schedule M Adjustments	-	-	-	-	-
9	Taxable Income Before State Taxes	(83,540.05)	6,331.23	(77,208.82)	(77,208.82)	-
10	Less: State Income Tax Exemption ($5,000)	-	-	-	-	-
11	State Taxable Income	(83,540.05)	6,331.23	(77,208.82)	(77,208.82)	-
12	State Income Tax (5.5% of Line 11)	(4,594.70)	348.22	(4,246.48)	(4,246.48)	-
13	Emergency Excise Tax	-	-	-	-	-
14	Credits	-	-	-	-	-
15	Current State Income Taxes	(4,594.70)	348.22	(4,246.48)	(4,246.48)	-
16	Federal Taxable Income (Line 9 - Line 15)	(78,945.34)	5,983.01	(72,962.33)	(72,962.33)	-
17	Federal Income Tax Rate	0.21	0.21	0.21	0.21	0.21
18	Federal Income Taxes (Line 16 x Line 17)	(16,578.52)	1,256.43	(15,322.09)	(15,322.09)	-
19	Less: Investment Tax Credit Realized This Year (Sch. C-8)	-	-	-	-	-
20	Current Federal Inc. Taxes (Line 18 - Line 19)	(16,578.52)	1,256.43	(15,322.09)	(15,322.09)	-
	Summary:					
21	Current State Income Taxes (Line 15)	(4,594.70)	348.22	(4,246.48)	(4,246.48)	-
22	Current Federal Income Taxes (Line 20)	(16,578.52)	1,256.43	(15,322.09)	(15,322.09)	-
23	Total Current Income Tax Expense (To C-1)	(21,173.22)	1,604.65	(19,568.57)	(19,568.57)	-

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

Schedule of Interest In Tax Expense Calculation

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

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

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

Line No.	Description	Total Per Books	Utility Adjustments	Utility Adjusted	Water	Wastewater
1	Interest on Long-Term Debt	0	0	0	0	0
2	Amortization of Debt Premium, Disc. and Expense Net	0	0	0	0	0
3	Interest on Short-Term Debt	2,601.32	0	2,601.32	2,601.32	-
4	Other Interest Expense	0	0	0	0	0
5	AFUDC	0	0	0	0	0
6	ITC Interest Synchronization (IRC 46(f)(2) only - See below)	0	0	0	0	0
7	Total Used For Tax Calculation	2,601.32	-	2,601.32	2,601.32	-

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

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

Book/Tax Differences - Permanent

Florida Public Service Commission

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

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

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

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

Supporting Schedules: None
Recap Schedules: C-2

Deferred Income Tax Expense

Florida Public Service Commission

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

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

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

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

Supporting Schedules: None
Recap Schedules: C-2

Accumulated Deferred Income Taxes - Summary

Florida Public Service Commission

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

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

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

Line No.	Year	Account No. _____ State	Account No. _____ Federal	Total	Account No. _____ State	Federal	Total	Net Deferred Income Taxes State	Federal	Total
1		CSWR-Florida has no accumulated tax deferrals on its books								

Supporting Schedules: C-7, Pg 2 & 3
Recap Schedules: A-18,A-19,D-2

Accumulated Deferred Income Taxes - State

Florida Public Service Commission

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

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

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

Line No.	Year	Account No. _____ Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance	Account No. _____ Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance
1		CSWR-Florida has no accumulated tax deferrals on its books									

Supporting Schedules: None
Recap Schedules: C-6

Accumulated Deferred Income Taxes - Federal

Florida Public Service Commission

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

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

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

Line No.	Year	Account No. _____ Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance	Account No. _____ Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance
1		CSWR-Florida has no accumulated tax deferrals on its books									

Supporting Schedules: None
Recap Schedules: C-6

Investment Tax Credits - Analysis

Florida Public Service Commission

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

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

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

		3% ITC						4% ITC					
			Amount Realized		Amortization				Amount Realized		Amortization		
Line No.	Year	Beginning Balance	Current Year	Prior Year Adjust.	Current Year	Prior Year Adjust.	Ending Balance	Beginning Balance	Current Year	Prior Year Adjust.	Current Year	Prior Year Adjust.	Ending Balance
1		CSWR-Florida has no investment tax credits on its books											

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

Investment Tax Credits - Analysis

Florida Public Service Commission

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

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

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

			8% ITC					10% ITC					
			Amount Realized		Amortization				Amount Realized		Amortization		
Line No.	Year	Beginning Balance	Current Year	Prior Year Adjust.	Current Year	Prior Year Adjust.	Ending Balance	Beginning Balance	Current Year	Prior Year Adjust.	Current Year	Prior Year Adjust.	Ending Balance
1		CSWR-Florida has no investment tax credits on its books											

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

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

CSWR-Florida has no investment tax credits on its books

Investment Tax Credits - Section 46(f) Election | **Florida Public Service Commission**

Company: CSWR-Florida (Neighborhood Utilities) | **Schedule: C-7**
Docket No.: 20250052 | **Page 4 of 4**
Test Year Ended: 1/31/2025 | **Preparer: Brent Thies**
Historic [X] or Projected [ ]

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

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

Parent(s) Debt Information

Florida Public Service Commission

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

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

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

Parent's Name _____

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

Supporting Schedules: None
Recap Schedules: C-3

Income Tax Returns | **Florida Public Service Commission**

Company: CSWR-Florida (Neighborhood Utilities) | **Schedule: C-9**
Docket No.: 20250052 | **Page 1 of 1**
Test Year Ended: 1/31/2025 | **Preparer: Brent Thies**

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

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

Miscellaneous Tax Information | **Florida Public Service Commission**

Company: CSWR-Florida (Neighborhood Utilities) | **Schedule: C-10**
Docket No.: 20250052 | **Page 1 of 1**
Test Year Ended: 1/31/2025 | **Preparer: Brent Thies**

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

(1) What tax years are open with the Internal Revenue Service?
Tax year 2024 remains open as CSWR-Florida was granted an extension of its 2024 tax filing

(2) Is the treatment of customer deposits at issue with the IRS?
No

(3) Is the treatment of contributions in aid of construction at issue with the IRS?
No

(4) Is the treatment of unbilled revenues at issue with the IRS?
No

Schedule of Requested Cost of Capital
13-Month Average Balance

Florida Public Service Commission

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

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

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	6.04%	8.50%	0.51%
3	Preferred Stock	-			
4	Customer Deposits	-			
5	Common Equity	439,472	93.96%	8.77%	8.24%
6	Tax Credits - Zero Cost	-			
7	Tax Credits - Wtd. Cost	-			
8	Accum. Deferred Income Taxes	-			
9	Other (Explain)	-			
10	Total	467,722	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 Specific	(4) (Explain)	(5) Prorata *	(6) Reconciled To Requested Rate Base
1	Long-Term Debt	-				-
2	Short-Term Debt	28,250				28,250
3	Preferred Stock	-				-
4	Common Equity	637,210	A Parent Equity		(197,737)	439,472
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				467,722

* 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	197,737

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

Preferred Stock Outstanding

Florida Public Service Commission

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

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

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

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

Recap Schedules: A-19,D-2

13-Month Average Cost of Short-Term Debt | **Florida Public Service Commission**

Company: CSWR-Florida (Neighborhood Utilities) | **Schedule: D-4**
Docket No.: 20250052 | **Page 1 of 1**
Test Year Ended: 1/31/2025 | **Preparer: Brent Thies**
Utility [X] or Parent [ ]
Historic [X] or Projected [ ]

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

Line No.	Lender	(1) Total Interest Expense	(2) Maturity Date	(3) Simple Average Amt. Outstanding	(4) Effective Cost Rate
1	CSWR, LLC	2,601.32	11/22/2026	28,249.62	9.2%
	Total	2,601.32		28,249.62	9.2%

Recap Schedules: A-19,D-2

Cost of Long-Term Debt
13-Month Average Basis

Florida Public Service Commission

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

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

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

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

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

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

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

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

Florida Public Service Commission

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

Line No.	(1) Description, Coupon Rate, Years of Life	(2) Issue Date-Maturity Date	(3) Principal Amount Sold (Face Value)	(4) Principal Amount Outstanding	(5) Amount Outstanding Within One Year	(6) Unamortized Discount (Premium) Associated With Col(4)	(7) Unamortized Issuing Expense Associated With Col(4)	(8) Annual Amortization of Discount (Premium) on Principal Outstanding	(9) Annual Amort. of Issuing Expense on Principal Outstanding	(10) Basis of Variable Rate (i.e. Prime + 2%)	(11) Interest Cost (Test Year Cost Rate X Col. (4))	(12) Total Interest Cost (8)+(9)+(11)	(13) Effective Cost Rate (12)/((4)-(6)-(7))
1	CSWR-Florida has not variable rate long-term date												
	Total												

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

Schedule of Customer Deposits **Florida Public Service Commission**

Company: CSWR-Florida (Neighborhood Utilities) **Schedule: D-7**
Docket No.: 20250052 **Page 1 of 1**
Test Year Ended: 1/31/2025 **Preparer: Brent Thies**
Utility [X] or Parent [ ]
Historic [X] or Projected [ ]

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

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

CSWR-Florida does not collect customer deposits

Recap Schedules: A-19,D-2

Rate Schedule - Water **Florida Public Service Commission**

Company: CSWR-Florida (Neighborhood Utilities) **Schedule: E-1**
Docket No.: 20250052 **Page 1 of 1**
Test Year Ended: 1/31/2025 **Preparer: Aaron Silas**
Water [X] or Wastewater [ ]

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

Line No.	(1) Class/Meter Size	(2) Present Rates	(3) Proposed Rates
		BFC	BFC
1	Residential		
2	5/8" x 3/4"	$ 8.44	$ 15.52
3	3/4"	$ 12.66	$ 23.28
4	1"	$ 21.09	$ 38.80
5	1-1/2"	$ 42.19	$ 77.60
6	2"	$ 67.50	$ 124.16
7	3"	$ 134.99	$ 232.80
8	4"	$ 210.93	$ 388.00
9	6"	$ 421.86	$ 776.00
10	Gallonage charge per 1,000 Gallons		
11	0-5,000 gallons	$ 4.34	$ 7.98
12	5,001-10,000	$ 5.34	$ 9.82
13	10,000+	$ 8.00	$ 14.71
14			
15	General Service		
16	5/8" x 3/4"	$ 8.44	$ 15.52
17	3/4"	$ 12.66	$ 23.28
18	1"	$ 21.09	$ 38.80
19	1-1/2"	$ 42.19	$ 77.60
20	2"	$ 67.50	$ 124.16
21	3"	$ 134.99	$ 232.80
22	4"	$ 210.93	$ 388.00
23	6"	$ 421.86	$ 776.00
24	Gallonage charge per 1,000 Gallons	$ 4.81	$ 7.98

Revenue Schedule at Present and Proposed Rates | **Florida Public Service Commission**

Company: CSWR-Florida (Neighborhood Utilities) | **Schedule: E-2**
Docket No.: 20250052 | **Page 1 of 1**
Test Year Ended: 1/31/2025 | **Preparer: Aaron Silas**
Water [X] or Wastewater [ ]

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

Line No.	(1) Class/Meter Size	(2) Number Bills	(3) Consumption in MG	(4) Present Rate	(5) Revenues at Present Rates	(6) Proposed Rate	(7) Revenues at Proposed Rates
1	Residential						
2	5/8" x 3/4"	3,878		$ 8.44	$ 32,730.32	$ 15.52	$ 60,186.56
3	3/4"	792		$ 12.66	$ 10,026.72	$ 23.28	$ 18,437.76
4	1"	616		$ 21.09	$ 12,991.44	$ 38.80	$ 23,900.80
5	1-1/2"	22		$ 42.19	$ 928.18	$ 77.60	$ 1,707.20
6	2"			$ 67.50	$ -	$ 124.16	$ -
7	3"			$ 134.99	$ -	$ 232.80	$ -
8	4"			$ 210.93	$ -	$ 388.00	$ -
9	6"			$ 421.86	$ -	$ 776.00	$ -
10	Gallonage charge per 1,000 Gallons					$ -	
11	0-5,000 gallons		12,104	$ 4.34	$ 52,531.36	$ 7.98	$ 96,601.58
12	5,001-10,000		3,275	$ 5.34	$ 17,488.50	$ 9.82	$ 32,160.15
13	10,000+		2,317	$ 8.00	$ 18,536.00	$ 14.71	$ 34,086.44
14							
15	Total Residential	5,308	17,696		$ 145,232.52		$ 267,080.48
16							
17	Average Bill				$ 27.36		$ 50.32
18							
19	General Service						
20	5/8" x 3/4"			$ 8.44		$ 15.52	
21	3/4"			$ 12.66		$ 23.28	
22	1"			$ 21.09		$ 38.80	
23	1-1/2"			$ 42.19		$ 77.60	
24	2"			$ 67.50		$ 124.16	
25	3"			$ 134.99		$ 232.80	
26	4"			$ 210.93		$ 388.00	
27	6"			$ 421.86		$ 776.00	
28	Gallonage charge per 1,000 Gallons			$ 4.81		$ 7.98	
29							
30	Total Gen. Serv.						
31							
32	Average Bill						
33							
34	Unbilled Revenues						
35	Other Revenue				$ 5,807.07		
36	Misc. Serv. Charges						
37							
38	Total Revenue				$ 151,039.59		$ 267,080.48
39							
40	Booked Revenue				$ 164,075.31		
41							
42	Difference (Explain)				$ 13,035.72		
43							

44 The Company believes the difference between modeled and booked revenue is primarily due to a timing mismatch.
45 The model is based on bills dated within the test year (2/21/2024–1/20/2025), while the booked revenue reflects revenue
46 posted to the general ledger on a true calendar basis (2/1/2024–1/31/2025).

Customer Monthly Billing Schedule | **Florida Public Service Commission**

Company: CSWR-Florida (Neighborhood Utilities) | **Schedule: E-3**
Docket No.: 20250052 | **Page 1 of 1**
Test Year Ended: 1/31/2025 | **Preparer: Aaron Silas**
Water [X] or Wastewater [ ]

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

Line No.	(1) Month/ Year	(2) Residential	(3) General Service	(4) Multi-Family Dwelling	(5) Private Fire Protection	(6) Other (List)	(7) Total
1	February	443					443
2	March	442					442
3	April	430					430
4	May	444					444
5	June	440					440
6	July	443					443
7	August	451					451
8	September	442					442
9	October	443					443
10	November	446					446
11	December	443					443
12	January	442					442
	Total	5,309					5,309

Miscellaneous Service Charges

Florida Public Service Commission

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

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

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

Line No.	(1) Type Charge	(2) Present Bus. Hrs.	(2) Present After Hrs.	(3) Proposed Bus. Hrs.	(3) Proposed After Hrs.
1	Initial Connection	N/A	N/A	$ 50.75	$ 101.50
2					
3	Normal Reconnection	N/A	N/A	$ 50.75	$ 101.50
4					
5	Violation Reconnection	$ 30.00	$ 32.00	$ 50.75	$ 101.50
6					
7	Premises Visit	$ 34.00	$ 38.00	$ 50.75	$ 101.50
8					
9	Other Charges (List)				
10	Late Payment Charge	$ 4.30	$ 4.30	$ 7.00	$ 7.00
11					
12	NSF Check Charge	Pursuant to Statute 68.065(2)	Pursuant to Statute 68.065(2)	Pursuant to Section 68.065, F.S.	Pursuant to Section 68.065, F.S.
13					
14	Meter Tampering	N/A	N/A	$ 50.00	$ 50.00
15					
16	Credit Card Fee	N/A	N/A	2.25% of Bill	2.25% of Bill
17					
18	ACH Fee	N/A	N/A	$ 0.75	$ 0.75

Miscellaneous Service Charge Revenues | **Florida Public Service Commission**

Company: CSWR-Florida (Neighborhood Utilities) | **Schedule: E-5**
Docket No.: 20250052 | **Page 1 of 1**
Test Year Ended: 1/31/2025 | **Preparer: Aaron Silas**
Water [X] or Wastewater [ ]

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

Line No.	(1) Initial Connection	(2) Normal Reconnect	(3) Violation Reconnect	(4) Premises Visit	(5) Other Charges	(6) Total
1	N/A	N/A	N/A	N/A	$ 5,536.37	$ 5,536.37
2						
3	Other Charges as follows:					
4	Connection Meter Fee					
5	NSF Check Charges					
6	Other Miscellaneous Fees				$ 5,536.37	
7	Total				$ 5,536.37	
8						
9	**Misc Fees Description**					
10	The revenues associated with Miscellaneous Fees relate to late fees incurred due to late payments during the test year.					

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

Company: CSWR-Florida (Neighborhood Utilities) | **Schedule: E-6**
Docket No.: 20250052 | **Page 1 of 1**
Test Year Ended: 1/31/2025 | **Preparer: Todd Thomas**

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

(1) Line No.	(2) Size	(3) Type	(4) Quantity
1	4.5" - 5.25"	Standard Wet Barrel Mueller and American Darling	27
Total			27

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

Company: CSWR-Florida (Neighborhood Utilities) **Schedule: E-7**
Docket No.: 20250052 **Page 1 of 1**
Test Year Ended: 1/31/2025 **Preparer: Todd Thomas**

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

(1) Line No.	(2) Size	(3) Type	(4) Quantity
1	CSWR-Florida (Neighborhood Utilities) does not have any private fire protection in this area;		
2	therefore this schedule is not applicable.		

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

Company: CSWR-Florida (Neighborhood Utilities) **Schedule: E-8**
Docket No.: 20250052 **Page 1 of 1**
Test Year Ended: 1/31/2025 **Preparer: Aaron Silas**

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

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

Tax or Franchise Fee Schedule **Florida Public Service Commission**

Company: CSWR-Florida (Neighborhood Utilities) **Schedule: E-9**
Docket No.: 20250052 **Page 1 of 1**
Test Year Ended: 1/31/2025 **Preparer: Brent Thies**

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

(1) Line No.	(2) Type Tax or Fee	(3) To Whom Paid	(4) Amount	(5) How Collected From Customers	(6) Type Agreement

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

Service Availability Charges Schedule | **Florida Public Service Commission**

Company: CSWR-Florida (Neighborhood Utilities) | **Schedule: E-10**
Docket No.: 20250052 | **Page 1 of 1**
Test Year Ended: 1/31/2025 | **Preparer: Aaron Silas**
Water [X] or Wastewater []

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

Line No.	(1) Type Charge	(2) Present Charges	(3) Proposed Charges
1	Plant Capacity Charge		
2	Residential-per ERC (350 GPD)	$ 420.00	$ 420.00
3	All others-per Gallon/Day	$ 1.20	$ 1.20
4	Meter Installation Charge		
5	5/8" x 3/4"	$ 206.00	Actual Cost
6	All other meter sizes	Actual Cost	Actual Cost
7	Meter Bench Test		
8	5/8" x 3/4"	N/A	$ 20.00
9	1" and 1 1/2"	N/A	$ 25.00
10	2" +	N/A	Actual Cost
11			
12	Customer Connection (Tap In) Charge	N/A	Actual Cost

Guaranteed Revenues Received

Florida Public Service Commission

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

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

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

Line No.	(1) For the Year Ended	(2) Residental	(3) General Service	(4) Other	(5) Total
1	This utility does not have any guaranteed revenue contracts; therefore this schedule is not applicable.				

Class A Utility Cost of Service Study | **Florida Public Service Commission**

Company: CSWR-Florida (Neighborhood Utilities) | **Schedule: E-12**
Docket No.: 20250052 | **Page 1 of 1**
Test Year Ended: 1/31/2025 | **Preparer: Aaron Silas**
Water [X] or Wastewater [ ]

Explanation: All Class A utilities whose service classes include industrial customers, whose utilization exceeds an average of 350,000 GPD, shall provide a fully allocated class cost of service study showing customer, base (commodity), and extra capacity (demand) components under present and proposed rates. This study shall include rate of return by class and load (demand) research studies used in the cost allocation. The analysis shall be based upon the AWWA Manual No. 1 and shall comply with current AWWA procedures and standard industrial practices for utilities providing water and wastewater service.

Line No.	(1) Customer	(2) Base	(3) Extra Capacity	(4) Present Charges	(5) Proposed Charges
1	This utility does not have any industrial customers, whose utilization exceeds an				
2	average of 350,000 GPD; therefore this schedule is not applicable.				

Projected Test Year Revenue Calculation

Florida Public Service Commission

Company: CSWR-Florida (Neighborhood Utilities)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Water [X] or Wastewater [ ]

Schedule: E-13
Page 1 of 1
Preparer: Aaron Silas

Explanation: If a projected test year is used, provide a schedule of historical and projected bills and consumption by classification. Include a calculation of each projection factor on a separate schedule, if necessary. List other classes or meter sizes as applicable.

Line No.	(1) ss/Meter Size	(2) Historical Year Bills	(3) Proj. Factor	(4) Proj. Test Year Bills	(5) Test Year Consumption	(6) Proj. Factor	(7) Project. TY Consumption	(8) Present Rates	(9) Projected TY Revenue	(10) Proposed Rates	(11) Proj. Rev. Requirement
1	This utility is not utilizing a projected test year; therefore this schedule is not applicable.										

Billing Analysis Schedules | **Florida Public Service Commission**

Company: CSWR-Florida (Neighborhood Utilities) | **Schedule: E-14**
Docket No.: 20250052 | **Page 1 of 1**
Test Year Ended: 1/31/2025 | **Preparer: Aaron Silas**
Water [X] or Wastewater [ ]
Customer Class: Residential
Meter Size: All Meter Sizes

Explanation: Provide a billing analysis for the residential class of service, including any separately metered irrigation, by meter size. Round consumption to nearest 1,000 gallons and begin at zero.

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Consumpt. Level	Number of Bills	Cumulative Bills	Gallons Consumed (1)x(2)	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1)x(6)]+(5)	Percentage of Total

The billing analysis is contained in Volume II.

Gallons of Water Pumped, Sold and Unaccounted For
In Thousands of Gallons

Florida Public Service Commission

Schedule F-1
Page 1 of 1
Preparer: Todd Thomas

Company: CSWR-Florida (Neighborhood Utilities)
Docket No.: 20250052
Test Year Ended: 1/31/2025

Explanation: Provide a schedule of gallons of water pumped, sold and unaccounted for each month of the test year. The gallons pumped should match the flows shown on the monthly operating reports sent to DEP. The other uses may include plant use, flushing of hydrants and water and wastewater lines, line breakages and fire flows. Provide all calculations to substantiate the other uses. If unaccounted for water is greater than 10%, provide an explanation as to the reasons why; if less than 10%, Columns 4 & 5 may be omitted.

Month/ Year	(1) Total Gallons Pumped	(2) Gallons Purchased	(3) Gallons Sold	(4) Other Uses	(5) Unaccounted For Water (1)+(2)-(3)-(4)	(6) % Unaccounted For Water
Feb-24	2,038,000		1,178,265		859,735	42%
Mar-24	2,228,000		1,345,738		882,262	40%
Apr-24	2,370,000		1,332,396		1,037,604	44%
May-24	2,741,000		1,502,377		1,238,623	45%
Jun-24	2,816,000		1,949,449		866,551	31%
Jul-24	2,417,000		1,861,772		555,228	23%
Aug-24	2,591,000		1,357,055		1,233,945	48%
Sep-24	2,203,000		1,587,756		615,244	28%
Oct-24	2,240,000		1,169,241		1,070,759	48%
Nov-24	2,156,000		1,780,880		375,120	17%
Dec-24	2,137,500		1,384,027		753,473	35%
Jan-25	2,095,000		1,264,363		830,637	40%
Total	28,032,500		17,713,319		10,319,181	37%

1 The unaccounted for water is greater than 10% due to the combination of leaks throughout the distribution system and
2 flushing as a preventative maintenance task during the test year.
3 Corrective Actions: CSWR - Florida is consistently implementing industry standard practices, such as metering flushing
4 to capture water used in these tasks and for leak detection to assist in mitigating these issues. We continue to evaluate
5 and improve methodologies to reduce unaccounted for water.

Gallons of Wastewater Treated
In Thousands of Gallons

Company: CSWR-Florida (Neighborhood Utilities)
Docket No.: 20250052
Test Year Ended: 1/31/2025

Florida Public Service Commission

Schedule F-2
Page 1 of 1
Preparer: Todd Thomas

Explanation: Provide a schedule of gallons of wastewater treated by individual plant for each month of the historical test year. Flow data should match the monthly operating reports sent to DEP.

Month/ Year	(1) (Name)	(2) (Name)	(3) (Name)	(4) (Name)	(5) Total Plant Flows	(6) Total Purch. Sewage Treatment
	Individual Plant Flows					

CSWR-Florida (Neighborhood Utilities) provides water service only, therefore this schedules is not applicable.

Water Treatment Plant Data | **Florida Public Service Commission**

Company: CSWR-Florida (Neighborhood Utilities) | **Schedule F-3**
Docket No.: 20250052 | **Page 1 of 1**
Test Year Ended: 1/31/2025 | **Preparer:**

Explanation: Provide the following information for each water treatment plant. If the system has water plants that are interconnected, the data for these plants may be combined. All flow data must be obtained from the monthly operating reports (MORs) sent to the Department of Environmental Protection.

			DATE		GPD
1.	Plant Capacity The hydraulic rated capacity. If different from that shown on the DER operating or construction permit, provide an explanation.				360,000
2.	Maximum Day The single day with the highest pumpage rate for the test year. Explain, on a separate page, if fire flow, line-breaks or other unusual occurances affected the flow this day.		2/14/2024		148,000
3.	Five-Day Max Year The five days with the highest pumpage rate from any one month in the test year. Provide an explanation if fire flow, line-breaks or other unusual occurances affected the flows on these days.	(1) (2) (3) (4) (5)	5/28/2024 5/30/2024 5/29/2024 5/31/2024 6/9/2024	 AVERAGE	118,200 115,400 111,400 109,600 108,200 112,560
4.	Average Daily Flow				77,080.60
5.	Required Fire Flow The standards will be those as set by the Insurance Service Organization or by a governmental agency ordinance. Provide documents to support this calculation.				N/A

Wastewater Treatment Plant Data | **Florida Public Service Commission**

Company: CSWR-Florida (Neighborhood Utilities) | **Schedule F-4**
Docket No.: 20250052 | **Page 1 of 1**
Test Year Ended: 1/31/2025 | **Preparer: Todd Thomas**

Explanation: Provide the following information for each wastewater treatment plant. All flow data must be obtained from the monthly operating reports (MORs) sent to the Department of Environmental Protection.

MONTH	GPD

CSWR-Florida (Neighborhood Utilities) provides water service only, therefore this schedules is not applicable.

Used and Useful Calculations
Water Treatment Plant

Florida Public Service Commission

Company: CSWR-Florida (Neighborhood Utilities)
Docket No.: 20250052
Test Year Ended: 1/31/2025

Schedule F-5
Page 1 of 1
Preparer: Todd Thomas

Explanation: Provide all calculations, analyses and governmental requirements used to determine the used and useful percentages for the water treatment plant(s) for the historical test year and the projected test year (if applicable).

Recap Schedules: A-5,A-9,B-13

Line No.						
1	INPUT INFORMATION:					
2	Water Treatment System					
3	Number of Wells				2	
	Total Well Capacity, gpm				250	gpm
	Firm Reliable Well pumping Capacity (largest well out), gpm				250	gpm
	Firm Reliable Well pumping Capacity (largest well out), gpd				240,000.00	gpd
	Peak Day Demand				148,000.00	gpd
	Peak Hour Demand = 2 x Maximum Day / 1440				205.5555556	gpm
	Fire Flow Requirement	0 gpm	2 Hours		0	gpd
	Fire Flow Requirement				0	gpm
	Unaccounted For Water	37%			28,374.52	gpd, avg
	Acceptable Unaccounted For	10%			7,708.06	gpd, avg
	Excess Unaccounted for				20,666.46	gpd, avg
	Property Needed to Serve				0	gpm
	Used and Useful Analysis, in accordance with Rule 25-30.4325:					
	Treatment System (Peak Demand / Firm Reliable Capacity)				53%	
	Storage Facilities					
	Ground Storage Capacity, gal.				60,000.00	gallons
	Usable Ground Storage (90%), gal				54,000.00	gallons
	Elevated Storage				0	gallons
	Usable Elevated Storage				0	gallons
	Hydropneumatic Storage Capacity, gal.				5,000.00	gallons
	Usable Hydropneumatic Storage Capacity (0%), gal.				0	gallons
	Total Usable Storage, gal.				54,000.00	gallons
	Used and Useful Analysis, in accordance with Rule 25-30.4325:					
	Storage Facilities (Peak Demand / Usable Storage)				100%	

Used and Useful Calculations
Wastewater Treatment Plant

Florida Public Service Commission

Company: CSWR-Florida (Neighborhood Utilities)
Docket No.: 20250052
Test Year Ended: 1/31/2025

Schedule F-6
Page 1 of 1
Preparer: Todd Thomas

Explanation: Provide all calculations, analyses and governmental requirements used to determine the used and useful percentages for the wastewater treatment plant(s) for the historical test year and the projected test year (if applicable).

Recap Schedules: A-6,A-10,B-14

CSWR-Florida (Neighborhood Utilities) provides water service only, therefore this schedules is not applicable.

Used and Useful Calculations
Water Distribution and Wastewater Collection Systems

Florida Public Service Commission

Company: CSWR-Florida (Neighborhood Utilities)
Docket No.: 20250052
Test Year Ended: 1/31/2025

Schedule F-7
Page 1 of 1
Preparer: Todd Thomas

Explanation: Provide all calculations, analyses and governmental requirements used to determine the used and useful percentages for the water distribution and wastewater collection systems for the historical and the projected test year (if applicable). The capacity should be in terms of ability to serve a designated number of connections. It should then be related to actual connected density for historical year calculations. Explain all assumptions for projected calculations. If the distribution and collection systems are entirely contributed or built-out, this schedule is not required.

Recap Schedules: A-5,A-6,A-9,A-10,B-13,B-14

The distribution/collection systems are entirely built-out and therefore this schedule is not required.

Margin Reserve Calculations **Florida Public Service Commission**

Company: CSWR-Florida (Neighborhood Utilities) **Schedule F-8**
Docket No.: 20250052 **Page 1 of 1**
Test Year Ended: 1/31/2025 **Preparer: Todd Thomas**

Explanation: If a margin reserve is requested, provide all calculations and analyses used to determine the amount of margin reserve for each portion of used and useful plant.

Recap Schedules: F-5,F-6,F-7

A margin reserve has not been requested and therefore this schedule is not required.

Equivalent Residential Connections - Water

Florida Public Service Commission

Company: CSWR-Florida (Neighborhood Utilities)
Docket No.: 20250052
Test Year Ended: 1/31/2025

Schedule F-9
Page 1 of 1
Preparer: Aaron Silas

Explanation: Provide the following information in order to calculate the average growth in ERCs for the last five years, including the test year. If the utility does not have single-family residential (SFR) customers, the largest customer class should be used as a substitute.

Line No.	(1) Year	(2) SFR Customers Beginning	(3) SFR Customers Ending	(4) SFR Customers Average	(5) SFR Gallons Sold	(6) Gallons/ SFR (5)/(4)	(7) Total Gallons Sold	(8) Total ERCs (7)/(6)	(9) Annual % Incr. in ERCs
1	TY-4								
2	TY-3								
3	TY-2								
4	TY-1	452	446	449	14,159,716	31,536	14,159,716	449	0%
5	TY	446	443	445	18,893,570	42,505	18,893,570	445	-1.00%

				Average Growth Through 5-Year Period (Col. 8)					-1.00%
									======

Equivalent Residential Connections - Wastewater

Florida Public Service Commission

Company: CSWR-Florida (Neighborhood Utilities)
Docket No.: 20250052
Test Year Ended: 1/31/2025

Schedule F-10
Page 1 of 1
Preparer: Aaron Silas

Explanation: Provide the following information in order to calculate the average growth in ERCs for the last five years, including the test year. If the utility does not have single-family residential (SFR) customers, the largest customer class should be used as a substitute.

CSWR-Florida does not have wastewater customers at Neighborhood Utilities.

Standalone Rate Design - Water **Florida Public Service Commission**

Company: CSWR-Florida (Neighborhood Utilities)
Docket No.: 20250052 **Page 1 of 1**
Test Year Ended: 1/31/2025 **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"	3,878.00	1.00	3,878.00	$ 32,730.32	27,458.50	$ 60,188.82	$ 15.52
3/4"	792.00	1.50	1,188.00	$ 10,026.72	8,411.73	$ 18,438.45	$ 23.28
1"	616.00	2.50	1,540.00	$ 12,991.44	10,898.93	$ 23,890.37	$ 38.80
1-1/2"	22.00	5.00	110.00	$ 928.18	778.68	$ 1,706.86	$ 77.60
2"	-	8.00	-	$ -	-	$ -	$ 124.16
3"	-	15.00	-	$ -	-	$ -	$ 232.80
4"	-	25.00	-	$ -	-	$ -	$ 388.00
6"	-	50.00	-	$ -	-	$ -	$ 776.00
Gallonage				$ -	-	$ -	
0-5,000 gallons			12,104.00	$ 52,531.36	44,070.22	$ 96,601.58	$ 7.98
5,001-10,000			3,275.00	$ 17,488.50	14,671.65	$ 32,160.15	$ 9.82
10,000+			2,317.00	$ 18,536.00	15,550.44	$ 34,086.44	$ 14.71
Total:	5,308.00		6,716.00	$ 145,232.52	121,840.14	$ 267,072.66	

CLASS A
WATER AND/OR WASTEWATER UTILITIES

FINANCIAL, RATE
AND ENGINEERING
MINIMUM FILING REQUIREMENTS

OF

CSWR-Florida Utility Operating Company, LLC -
North Peninsula Utilities Corporation

Docket No. 20250052-WS

VOLUME I (October 14, 2025)

FLORIDA PUBLIC SERVICE COMMISSION

FOR THE

TEST YEAR ENDED: January 31, 2025

PSC 1028 (12/20)
Rule 25-30.437, F.A.C.

FLORIDA PUBLIC SERVICE COMMISSION

CLASS A WATER AND/OR WASTEWATER UTILITIES
FINANCIAL, RATE AND ENGINEERING
MINIMUM FILING REQUIREMENTS

INDEX

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CLASS A WATER AND/OR WASTEWATER UTILITIES
FINANCIAL, RATE AND ENGINEERING
MINIMUM FILING REQUIREMENTS

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Schedule of Water Rate Base **Florida Public Service Commissio**

Company: CSWR-Florida (North Peninsula) **Schedule: A-1**
Docket No.: 20250052 **Page 1 of 1**
Schedule Year Ended: 1/31/2025 **Preparer: Brent Thies**
Interim [ ] Final [x]
Historical [X] Projected [ ]

Explanation: Provide the calculation of average rate base for the test year, showing all adjustments. All non-used and useful items should be reported as Plant Held For Future Use.

---

1. CSWR-Florida (North Peninsula) provides wastewater service only, therefore this schedules is not applicable.

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 [x]
Historical [X] Projected [ ]

Explanation: Provide the calculation of average rate base for the test year, showing all adjustments. All non-used and useful items should be reported as Plant Held For Future Use.

Line No.	(1) Description	(2) Balance Per Books	(3) Utility Adjustments	(4) Adjusted Utility Balance	(5) Supporting Schedule(s)
1	Utility Plant in Service	1,286,434	-	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	-	-	-	A-17
12	Total Rate Base	1,941,265	-	1,941,265	

Schedule of Adjustments to Rate Base **Florida Public Service Commission**

Company: CSWR-Florida (North Peninsula)
Docket No.: 20250052 **Schedule: A-3**
Schedule Year Ended: 1/31/2025 **Page 1 of 1**
Interim [ ] Final [x] **Preparer: Brent Thies**
Historic [X] Projected [ ]

Explanation: Provide a detailed description of all adjustments to rate base per books, with a total for each rate base line item.

Line No.	Description	Water	Wastewater
1	The Company has made no adjustments to rate base.		

Schedule of Water and Wastewater Plant in Service
Annual Balances Subsequent to Last Established Rate Base

Company: CSWR-Florida (North Peninsula)
Docket No.: 20250052
Test Year Ended: 1/31/2025

Florida Public Service Commission

Schedule: A-4
Page 1 of 1
Preparer: Brent Thies

Explanation: Provide the annual balance of the original cost of plant in service, for water and wastewater separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected annual additions and/or retirements specifically identifying those amounts.

Line No.	Description	Year-End Balance Water	Year-End Balance Wastewater
1	5/26/2022 Balance		985,667
2	2022 Additions		-
3	2022 Retirements		(203,100)
4	2022 Adjustments		
5	01/31/2023 Balance		782,567
6	2023 Additions		269,871
7	2023 Retirements		
8	2023 Adjustments		
9	1/31/2024 Balance		1,052,438
10	2024 Additions		420,821
11	2024 Retirements		
12	2024 Adjustments		
13	01/31/2025 Balance		1,473,259
14	19__ Additions		
15	19__ Retirements		
16	19__ Adjustments		
17	__/__/__ Balance		
18	19__ Additions		
19	19__ Retirements		
20	19__ Adjustments		
21	01/31/2025 Balance		1,473,259

Supporting Schedules: A-5,A-6
Recap Schedules: A-18

Schedule of Water Plant in Service By Primary Account
Test Year Average Balance

Company: CSWR-Florida (North Peninsula)
Docket No.: 20250052
Schedule Year Ended: 1/31/2025
Historic [X] Projected [ ]

Florida Public Service Commission

Schedule: A-5
Page 1 of 3
Preparer: Brent Thies

Recap Schedules: A-1, A-4

Line No.	(1) Account No. and Name	(2) Test Year Average Bal	(3) Non-Used Useful %	(4) Non-Used Amount

1. CSWR-Florida (North Peninsula) provides wastewater service only, therefore this schedules is not applicable.

Schedule of Water Plant in Service By Primary Account
Test Year Average Balance

Company: CSWR-Florida (North Peninsula)
Docket No.: 20250052
Schedule Year Ended: 1/31/2025
Historic [X] Projected [ ]

Explanation: Provide month ending balances for each month of the test year and the ending balance for the prior year.

Florida Public Service Commission

Schedule: A-5
Page 2 of 3
Preparer: Brent Thies

Recap Schedules: A-1, A-4

Line No.	Account No. and Name	(2) Prior Year	(3) Month # 1	(4) Month # 2	(5) Month # 3	(6) Month # 4	(7) Month # 5	(8) Month # 6

1. CSWR-Florida (North Peninsula) provides wastewater service only, therefore this schedules is not applicable.

Schedule of Water Plant in Service By Primary Account
Test Year Average Balance

Company: CSWR-Florida (North Peninsula)
Docket No.: 20250052
Schedule Year Ended: 1/31/2025
Historic [X] Projected [ ]

Explanation: Provide month ending balances for each month of the test year and the ending balance for the prior year.

Florida Public Service Commission

Schedule: A-5
Page 3 of 3
Preparer: Brent Thies

Recap Schedules: A-1, A-4

Line No.	(1) Account No. and Name	(9) Month # 7	(10) Month # 8	(11) Month # 9	(12) Month # 10	(13) Month # 11	(14) End of Test Year	(15) Average Balance

1. CSWR-Florida (North Peninsula) provides wastewater service only, therefore this schedules is not applicable.

Schedule of Wastewater Plant in Service By Primary Account
Test Year Average Balance

Company: CSWR-Florida (North Peninsula)
Docket No.: 20250052
Schedule Year Ended: 1/31/2025
Historic [X] Projected [ ]

Florida Public Service Commission

Schedule: A-6
Page 1 of 3
Preparer: Brent Thies

Recap Schedules: A-2, A-4

Line No.	(1) Account No. and Name	(2) Test Year Average Bal	(3) Non-Used Useful %	(4) Non-Used Amount
1	INTANGIBLE PLANT			
2	351.1 Organization	-		
3	352.1 Franchises	-		
4	389.1 Other Plant & Misc. Equipment	-		
5	COLLECTION PLANT			
6	353.2 Land & Land Rights	93,203		
7	354.2 Structures & Improvements	126,905		
8	360.2 Collection Wastewaters - Force	323,208		
9	361.2 Collection Wastewaters - Gravity	105,386		
10	362.2 Special Collecting Structures	-		
11	363.2 Services to Customers	30,067		
12	364.2 Flow Measuring Devices	9,135		
13	365.2 Flow Measuring Installations	-		
14	389.2 Other Plant & Misc. Equipment	-		
15	SYSTEM PUMPING PLANT			
16	353.3 Land & Land Rights	-		
17	354.3 Structures & Improvements	-		
18	370.3 Receiving Wells	1,278		
19	371.3 Pumping Equipment	63,711		
20	389.3 Other Plant & Misc. Equipment	-		
21	TREATMENT AND DISPOSAL PLANT			
22	353.4 Land & Land Rights	-		
23	354.4 Structures & Improvements	-		
24	380.4 Treatment & Disposal Equipment	559,579		
25	381.4 Plant Wastewaters	-		
26	382.4 Outfall Wastewater Lines	4,500		
27	389.4 Other Plant & Misc. Equipment	-		
28	GENERAL PLANT			
29	353.5 Land & Land Rights	-		
30	354.5 Structures & Improvements	-		
31	390.5 Office Furniture & Equipment	-		
32	391.5 Transportation Equipment	-		
33	392.5 Stores Equipment	-		
34	393.5 Tools, Shop & Garage Equipment	2,755		
35	394.5 Laboratory Equipment	23,257		
36	395.5 Power Operated Equipment	-		
37	396.5 Communication Equipment	36,653		
38	397.5 Miscellaneous Equipment	-		
39	398.5 Other Tangible Plant	-		
40	TOTAL	$ 1,379,637	$	$

Schedule of Wastewater Plant in Service By Primary Account
Test Year Average Balance

Company: CSWR-Florida (North Peninsula)
Docket No.: 20250052
Schedule Year Ended: 1/31/2025
Historic [X] Projected [ ]

Explanation: Provide month ending balances for each month of the test year and the ending balance for the prior year.

Florida Public Service Commission

Schedule: A-6
Page 2 of 3
Preparer: Brent Thies

Recap Schedules: A-2, A-4

Line No.	(1) Account No. and Name	(2) Prior Year	(3) Month # 1	(4) Month # 2	(5) Month # 3	(6) Month # 4	(7) Month # 5	(8) Month # 6
1	INTANGIBLE PLANT							
2	351.1 Organization	-	-	-	-	-	-	-
3	352.1 Franchises	-	-	-	-	-	-	-
4	389.1 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
5	COLLECTION PLANT							
6	353.2 Land & Land Rights	93,203	93,203	93,203	93,203	93,203	93,203	93,203
7	354.2 Structures & Improvements	36,427	100,084	100,084	132,143	132,143	143,610	143,610
8	360.2 Collection Wastewaters - Force	323,208	323,208	323,208	323,208	323,208	323,208	323,208
9	361.2 Collection Wastewaters - Gravity	62,088	62,088	93,353	114,134	115,373	115,373	115,373
10	362.2 Special Collecting Structures	-	-	-	-	-	-	-
11	363.2 Services to Customers	30,067	30,067	30,067	30,067	30,067	30,067	30,067
12	364.2 Flow Measuring Devices	2,875	2,875	2,875	11,013	11,013	11,013	11,013
13	365.2 Flow Measuring Installations	-	-	-	-	-	-	-
14	389.2 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
15	SYSTEM PUMPING PLANT							
16	353.3 Land & Land Rights	-	-	-	-	-	-	-
17	354.3 Structures & Improvements	-	-	-	-	-	-	-
18	370.3 Receiving Wells	1,278	1,278	1,278	1,278	1,278	1,278	1,278
19	371.3 Pumping Equipment	63,711	63,711	63,711	63,711	63,711	63,711	63,711
20	389.3 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
21	TREATMENT AND DISPOSAL PLANT							
22	353.4 Land & Land Rights	-	-	-	-	-	-	-
23	354.4 Structures & Improvements	-	-	-	-	-	-	-
24	380.4 Treatment & Disposal Equipment	374,862	376,512	459,487	466,483	616,911	622,534	622,534
25	381.4 Plant Wastewaters	-	-	-	-	-	-	-
26	382.4 Outfall Wastewater Lines	4,500	4,500	4,500	4,500	4,500	4,500	4,500
27	389.4 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
28	GENERAL PLANT							
29	353.5 Land & Land Rights	-	-	-	-	-	-	-
30	354.5 Structures & Improvements	-	-	-	-	-	-	-
31	390.5 Office Furniture & Equipment	-	-	-	-	-	-	-
32	391.5 Transportation Equipment	-	-	-	-	-	-	-
33	392.5 Stores Equipment	-	-	-	-	-	-	-
34	393.5 Tools, Shop & Garage Equipment	309	309	309	309	309	309	4,852
35	394.5 Laboratory Equipment	23,257	23,257	23,257	23,257	23,257	23,257	23,257
36	395.5 Power Operated Equipment	-	-	-	-	-	-	-
37	396.5 Communication Equipment	36,653	36,653	36,653	36,653	36,653	36,653	36,653
38	397.5 Miscellaneous Equipment	-	-	-	-	-	-	-
39	398.5 Other Tangible Plant	-	-	-	-	-	-	-
40	TOTAL	$ 1,052,438	$ 1,117,745	$ 1,231,985	$ 1,299,959	$ 1,451,627	$ 1,468,716	$ 1,473,259

Schedule of Wastewater Plant in Service By Primary Account
Test Year Average Balance

Company: CSWR-Florida (North Peninsula)
Docket No.: 20250052
Schedule Year Ended: 1/31/2025
Historic [X] Projected [ ]

Explanation: Provide month ending balances for each month of the test year and the ending balance for the prior year.

Florida Public Service Commission

Schedule: A-6
Page 3 of 3
Preparer: Brent Thies

Recap Schedules: A-2, A-4

Line No.	(1) Account No. and Name	(9) Month # 7	(10) Month # 8	(11) Month # 9	(12) Month # 10	(13) Month # 11	(14) End of Test Year	(15) Average Balance
1	INTANGIBLE PLANT							
2	351.1 Organization	-	-	-	-	-	-	-
3	352.1 Franchises	-	-	-	-	-	-	-
4	389.1 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
5	COLLECTION PLANT							
6	353.2 Land & Land Rights	93,203	93,203	93,203	93,203	93,203	93,203	93,203
7	354.2 Structures & Improvements	143,610	143,610	143,610	143,610	143,610	143,610	126,905
8	360.2 Collection Wastewaters - Force	323,208	323,208	323,208	323,208	323,208	323,208	323,208
9	361.2 Collection Wastewaters - Gravity	115,373	115,373	115,373	115,373	115,373	115,373	105,386
10	362.2 Special Collecting Structures	-	-	-	-	-	-	-
11	363.2 Services to Customers	30,067	30,067	30,067	30,067	30,067	30,067	30,067
12	364.2 Flow Measuring Devices	11,013	11,013	11,013	11,013	11,013	11,013	9,135
13	365.2 Flow Measuring Installations	-	-	-	-	-	-	-
14	389.2 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
15	SYSTEM PUMPING PLANT							
16	353.3 Land & Land Rights	-	-	-	-	-	-	-
17	354.3 Structures & Improvements	-	-	-	-	-	-	-
18	370.3 Receiving Wells	1,278	1,278	1,278	1,278	1,278	1,278	1,278
19	371.3 Pumping Equipment	63,711	63,711	63,711	63,711	63,711	63,711	63,711
20	389.3 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
21	TREATMENT AND DISPOSAL PLANT							
22	353.4 Land & Land Rights	-	-	-	-	-	-	-
23	354.4 Structures & Improvements	-	-	-	-	-	-	-
24	380.4 Treatment & Disposal Equipment	622,534	622,534	622,534	622,534	622,534	622,534	559,579
25	381.4 Plant Wastewaters	-	-	-	-	-	-	-
26	382.4 Outfall Wastewater Lines	4,500	4,500	4,500	4,500	4,500	4,500	4,500
27	389.4 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
28	GENERAL PLANT							
29	353.5 Land & Land Rights	-	-	-	-	-	-	-
30	354.5 Structures & Improvements	-	-	-	-	-	-	-
31	390.5 Office Furniture & Equipment	-	-	-	-	-	-	-
32	391.5 Transportation Equipment	-	-	-	-	-	-	-
33	392.5 Stores Equipment	-	-	-	-	-	-	-
34	393.5 Tools, Shop & Garage Equipment	4,852	4,852	4,852	4,852	4,852	4,852	2,755
35	394.5 Laboratory Equipment	23,257	23,257	23,257	23,257	23,257	23,257	23,257
36	395.5 Power Operated Equipment	-	-	-	-	-	-	-
37	396.5 Communication Equipment	36,653	36,653	36,653	36,653	36,653	36,653	36,653
38	397.5 Miscellaneous Equipment	-	-	-	-	-	-	-
39	398.5 Other Tangible Plant	-	-	-	-	-	-	-
40	TOTAL	$ 1,473,259	$ 1,473,259	$ 1,473,259	$ 1,473,259	$ 1,473,259	$ 1,473,259	$ 1,379,637

Non-Used and Useful Plant - Summary

Florida Public Service Commission

Company: CSWR-Florida (North Peninsula)
Docket No.: 20250052
Schedule Year Ended: 1/31/2025

Explanation: Provide a summary of the items included in non-used and useful plant for the test year. Provide additional support schedules, if necessary.

Schedule: A-7
Page 1 of 1
Preparer: Brent Thies

Line No.	(1) Description	(2) Average Amount Per Books	(3) Utility Adjustments	(4) Balance Per Utility
	WATER			
1	Plant in Service	0	0	0
2	Land	0	0	0
3	Accumulated Depreciation	0	0	0
4	Other (Explain)	0	0	0
5	Total	0	0	0
	WASTEWATER			
6	Plant in Service	0	0	0
7	Land	0	0	0
8	Accumulated Depreciation	0	0	0
9	Other (Explain)	0	0	0
10	Total	0	0	0

Supporting Schedules: A-5,A-6,A-9,A-10
Recap Schedules: A-1,A-2

Schedule of Water and Wastewater Accumulated Depreciation
Annual Balances Subsequent to Last Established Rate Base

Florida Public Service Commission

Company: CSWR-Florida (North Peninsula)
Docket No.: 20250052
Test Year Ended: 1/31/2025

Schedule: A-8
Page 1 of 1
Preparer: Brent Thies

Explanation: Provide the annual balance of accumulated depreciation, for water and wastewater separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected additions and/or retirements specifically identifying those amounts.

Line No.	Description	Year-End Balance Water	Year-End Balance Wastewater
1	05/26/2022 Balance	-	768,491
2	2022 Additions	-	16,803
3	2022 Retirements	-	(203,100)
4	2022 Adjustments	-	-
5	01/31/2023 Balance	-	582,194
6	2023 Additions	-	27,755
7	2023 Retirements	-	-
8	2023 Adjustments	-	-
9	01/31/2024 Balance	-	609,949
10	2024 Additions	-	50,426
11	2024 Retirements	-	
12	2024 Adjustments	-	
13	01/31/2025 Balance	-	660,375
14	19__ Additions		
15	19__ Retirements		
16	19__ Adjustments		
17	__/__/__ Balance		
18	19__ Additions		
19	19__ Retirements		
20	19__ Adjustments		
21	01/31/2025 Balance	-	660,375

Supporting Schedules: A-9,A-10
Recap Schedules: A-18

Schedule of Water Accumulated Depreciation By Primary Account Test Year Average Balance

Company: CSWR-Florida (North Peninsula)
Docket No.: 20250052
Schedule Year Ended: 1/31/2025
Historic [X] Projected [ ]

Florida Public Service Commission

Schedule: A-9
Page 1 of 3
Preparer: Brent Thies

Recap Schedules: A-1, A-8

Line No.	(1) Account No. and Name	(2) Test Year Average Bal	(3) Non-Used Useful %	(4) Non-Used Amount

1 CSWR-Florida (North Peninsula) provides wastewater service only, therefore this schedules is not applicable.

Schedule of Water Accumulated Depreciation By Primary Account
Test Year Average Balance

Company: CSWR-Florida (North Peninsula)
Docket No.: 20250052
Schedule Year Ended: 1/31/2025
Historic [X] Projected [ ]

Explanation: Provide month ending balances for each month of the test year and the ending balance for the prior year.

Florida Public Service Commission

Schedule: A-9
Page 2 of 3
Preparer: Brent Thies

Recap Schedules: A-1, A-8

Line No.	Account No. and Name	Prior Year	Month # 1	Month # 2	Month # 3	Month # 4	Month # 5	Month # 6
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1	CSWR-Florida (North Peninsula) provides wastewater service only, therefore this schedules is not applicable.							

Schedule of Water Accumulated Depreciation By Primary Account
Test Year Average Balance

Florida Public Service Commission

Schedule: A-9
Page 3 of 3
Preparer: Brent Thies

Company: CSWR-Florida (North Peninsula)
Docket No.: 20250052
Schedule Year Ended: 1/31/2025
Historic [X] Projected [ ]

Explanation: Provide month ending balances for each month of the test year and the ending balance for the prior year.

Recap Schedules: A-1, A-8

Line No.	(1) Account No. and Name	(9) Month # 7	(10) Month # 8	(11) Month # 9	(12) Month # 10	(13) Month # 11	(14) End of Test Year	(15) Average Balance

1 CSWR-Florida (North Peninsula) provides wastewater service only, therefore this schedules is not applicable.

Schedule of Wastewater Accumulated Depreciation By Primary Account
Test Year Average Balance

Florida Public Service Commission

Schedule: A-10
Page 1 of 3
Preparer: Brent Thies

Company: CSWR-Florida (North Peninsula)
Docket No.: 20250052
Schedule Year Ended: 1/31/2025
Historic [X] Projected [ ]

Recap Schedules: A-2, A-8

Line No.	(1) Account No. and Name	(2) Test Year Average Bal	(3) Non-Used Useful %	(4) Non-Used Amount
1	INTANGIBLE PLANT			
2	351.1 Organization	-	-	-
3	352.1 Franchises	-	-	-
4	389.1 Other Plant & Misc. Equipment	-	-	-
5	COLLECTION PLANT	-	-	-
6	353.2 Land & Land Rights	-	-	-
7	354.2 Structures & Improvements	2,095	-	-
8	360.2 Collection Wastewaters - Force	322,615	-	-
9	361.2 Collection Wastewaters - Gravity	5,492	-	-
10	362.2 Special Collecting Structures	-	-	-
11	363.2 Services to Customers	893	-	-
12	364.2 Flow Measuring Devices	2,913	-	-
13	365.2 Flow Measuring Installations	-	-	-
14	389.2 Other Plant & Misc. Equipment	-	-	-
15	SYSTEM PUMPING PLANT	-	-	-
16	353.3 Land & Land Rights	-	-	-
17	354.3 Structures & Improvements	-	-	-
18	370.3 Receiving Wells	1,278	-	-
19	371.3 Pumping Equipment	23,795	-	-
20	389.3 Other Plant & Misc. Equipment	-	-	-
21	TREATMENT AND DISPOSAL PLANT	-	-	-
22	353.4 Land & Land Rights	-	-	-
23	354.4 Structures & Improvements	-	-	-
24	380.4 Treatment & Disposal Equipment	268,162	-	-
25	381.4 Plant Wastewaters	-	-	-
26	382.4 Outfall Wastewater Lines	87	-	-
27	389.4 Other Plant & Misc. Equipment	-	-	-
28	GENERAL PLANT	-	-	-
29	353.5 Land & Land Rights	-	-	-
30	354.5 Structures & Improvements	-	-	-
31	390.5 Office Furniture & Equipment	-	-	-
32	391.5 Transportation Equipment	-	-	-
33	392.5 Stores Equipment	-	-	-
34	393.5 Tools, Shop & Garage Equipment	75	-	-
35	394.5 Laboratory Equipment	1,939	-	-
36	395.5 Power Operated Equipment	-	-	-
37	396.5 Communication Equipment	4,582	-	-
38	397.5 Miscellaneous Equipment	-	-	-
39	398.5 Other Tangible Plant	-	-	-
40	TOTAL	$ 633,925	$ -	$ -

Schedule of Wastewater Accumulated Depreciation By Primary Account
Test Year Average Balance

Company: CSWR-Florida (North Peninsula)
Docket No.: 20250052
Schedule Year Ended: 1/31/2025
Historic [X] Projected [ ]

Explanation: Provide month ending balances for each month of the test year and the ending balance for the prior year.

Florida Public Service Commission

Schedule: A-10
Page 2 of 3
Preparer: Brent Thies

Recap Schedules: A-2, A-8

Line No.	(1) Account No. and Name	(2) Prior Year	(3) Month # 1	(4) Month # 2	(5) Month # 3	(6) Month # 4	(7) Month # 5	(8) Month # 6
1	INTANGIBLE PLANT							
2	351.1 Organization	-	-	-	-	-	-	-
3	352.1 Franchises	-	-	-	-	-	-	-
4	389.1 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
5	COLLECTION PLANT	-	-	-	-	-	-	-
6	353.2 Land & Land Rights	-	-	-	-	-	-	-
7	354.2 Structures & Improvements	95	355	616	960	1,304	1,678	2,052
8	360.2 Collection Wastewaters - Force	322,605	322,606	322,608	322,610	322,611	322,613	322,615
9	361.2 Collection Wastewaters - Gravity	4,338	4,453	4,626	4,837	5,051	5,264	5,477
10	362.2 Special Collecting Structures	-	-	-	-	-	-	-
11	363.2 Services to Customers	497	563	629	695	761	827	893
12	364.2 Flow Measuring Devices	2,051	2,099	2,147	2,331	2,514	2,698	2,881
13	365.2 Flow Measuring Installations	-	-	-	-	-	-	-
14	389.2 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
15	SYSTEM PUMPING PLANT	-	-	-	-	-	-	-
16	353.3 Land & Land Rights	-	-	-	-	-	-	-
17	354.3 Structures & Improvements	-	-	-	-	-	-	-
18	370.3 Receiving Wells	1,278	1,278	1,278	1,278	1,278	1,278	1,278
19	371.3 Pumping Equipment	22,024	22,319	22,614	22,909	23,205	23,500	23,795
20	389.3 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
21	TREATMENT AND DISPOSAL PLANT	-	-	-	-	-	-	-
22	353.4 Land & Land Rights	-	-	-	-	-	-	-
23	354.4 Structures & Improvements	-	-	-	-	-	-	-
24	380.4 Treatment & Disposal Equipment	253,122	254,866	256,995	259,156	262,015	264,899	267,784
25	381.4 Plant Wastewaters	-	-	-	-	-	-	-
26	382.4 Outfall Wastewater Lines	12	25	37	50	62	75	87
27	389.4 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
28	GENERAL PLANT	-	-	-	-	-	-	-
29	353.5 Land & Land Rights	-	-	-	-	-	-	-
30	354.5 Structures & Improvements	-	-	-	-	-	-	-
31	390.5 Office Furniture & Equipment	-	-	-	-	-	-	-
32	391.5 Transportation Equipment	-	-	-	-	-	-	-
33	392.5 Stores Equipment	-	-	-	-	-	-	-
34	393.5 Tools, Shop & Garage Equipment	14	16	18	19	21	23	48
35	394.5 Laboratory Equipment	1,163	1,293	1,422	1,551	1,681	1,810	1,939
36	395.5 Power Operated Equipment	-	-	-	-	-	-	-
37	396.5 Communication Equipment	2,749	3,054	3,360	3,665	3,971	4,276	4,582
38	397.5 Miscellaneous Equipment	-	-	-	-	-	-	-
39	398.5 Other Tangible Plant	-	-	-	-	-	-	-
40	TOTAL	$ 609,949	$ 612,929	$ 616,351	$ 620,062	$ 624,473	$ 628,940	$ 633,431

Schedule of Wastewater Accumulated Depreciation By Primary Account
Test Year Average Balance

Company: CSWR-Florida (North Peninsula)
Docket No.: 20250052
Schedule Year Ended: 1/31/2025
Historic [X] Projected [ ]

Explanation: Provide month ending balances for each month of the test year and the ending balance for the prior year.

Florida Public Service Commission

Schedule: A-10
Page 3 of 3
Preparer: Brent Thies

Recap Schedules: A-2, A-8

Line No.	(1) Account No. and Name	(9) Month # 7	(10) Month # 8	(11) Month # 9	(12) Month # 10	(13) Month # 11	(14) End of Test Year	(15) Average Balance
1	INTANGIBLE PLANT							
2	351.1 Organization	-	-	-	-	-	-	-
3	352.1 Franchises	-	-	-	-	-	-	-
4	389.1 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
5	COLLECTION PLANT	-	-	-	-	-	-	-
6	353.2 Land & Land Rights	-	-	-	-	-	-	-
7	354.2 Structures & Improvements	2,426	2,800	3,174	3,548	3,922	4,296	2,095
8	360.2 Collection Wastewaters - Force	322,616	322,618	322,620	322,621	322,623	322,625	322,615
9	361.2 Collection Wastewaters - Gravity	5,691	5,904	6,118	6,331	6,545	6,758	5,492
10	362.2 Special Collecting Structures	-	-	-	-	-	-	-
11	363.2 Services to Customers	959	1,024	1,090	1,156	1,222	1,288	893
12	364.2 Flow Measuring Devices	3,065	3,249	3,432	3,616	3,799	3,983	2,913
13	365.2 Flow Measuring Installations	-	-	-	-	-	-	-
14	389.2 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
15	SYSTEM PUMPING PLANT	-	-	-	-	-	-	-
16	353.3 Land & Land Rights	-	-	-	-	-	-	-
17	354.3 Structures & Improvements	-	-	-	-	-	-	-
18	370.3 Receiving Wells	1,278	1,278	1,278	1,278	1,278	1,278	1,278
19	371.3 Pumping Equipment	24,090	24,385	24,680	24,976	25,271	25,566	23,795
20	389.3 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
21	TREATMENT AND DISPOSAL PLANT	-	-	-	-	-	-	-
22	353.4 Land & Land Rights	-	-	-	-	-	-	-
23	354.4 Structures & Improvements	-	-	-	-	-	-	-
24	380.4 Treatment & Disposal Equipment	270,668	273,552	276,437	279,321	282,206	285,090	268,162
25	381.4 Plant Wastewaters	-	-	-	-	-	-	-
26	382.4 Outfall Wastewater Lines	100	112	125	137	150	162	87
27	389.4 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
28	GENERAL PLANT	-	-	-	-	-	-	-
29	353.5 Land & Land Rights	-	-	-	-	-	-	-
30	354.5 Structures & Improvements	-	-	-	-	-	-	-
31	390.5 Office Furniture & Equipment	-	-	-	-	-	-	-
32	391.5 Transportation Equipment	-	-	-	-	-	-	-
33	392.5 Stores Equipment	-	-	-	-	-	-	-
34	393.5 Tools, Shop & Garage Equipment	73	98	124	149	174	199	75
35	394.5 Laboratory Equipment	2,068	2,198	2,327	2,456	2,585	2,715	1,939
36	395.5 Power Operated Equipment	-	-	-	-	-	-	-
37	396.5 Communication Equipment	4,887	5,193	5,498	5,803	6,109	6,414	4,582
38	397.5 Miscellaneous Equipment	-	-	-	-	-	-	-
39	398.5 Other Tangible Plant	-	-	-	-	-	-	-
40	TOTAL	$ 637,922	$ 642,412	$ 646,903	$ 651,394	$ 655,884	$ 660,375	$ 633,925

Schedule of Water and Wastewater Contributions in Aid of Construction
Annual Balances Subsequent to Last Established Rate Base

Florida Public Service Commission

Company: CSWR-Florida (North Peninsula)
Docket No.: 20250052
Test Year Ended: 1/31/2025

Schedule: A-11
Page 1 of 1
Preparer: Brent Thies

Explanation: Provide the annual balance of contributions in aid of construction, for water and wastewater separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected additions and/or retirements specifically identifying those amounts. Show any retirements as adjustments.

Line No.	Description	Year-End Balance Water	Year-End Balance Wastewater
1	05/26/2022 Balance	-	641,725
2	2022 Additions	-	762
3	2022 Adjustments	-	
4	01/31/2023 Balance	-	642,487
5	2023 Additions	-	444
6	2023 Adjustments	-	
7	01/31/2024 Balance	-	642,931
8	2024 Additions	-	444
9	2024 Adjustments	-	
10	01/31/2025 Balance	-	643,375
11	19__ Additions		
12	19__ Adjustments		
13	__/__/__ Balance		
14	19__ Additions		
15	19__ Adjustments		
16	__/__/__ Balance		
17	19__ Additions		
18	19__ Adjustments		
19	01/31/2025 Balance	-	643,375

Supporting Schedules: A-12
Recap Schedules: A-19

Schedule of Contributions in Aid of Construction By Classification
Test Year Average Balance

Florida Public Service Commission

Schedule: A-12
Page 1 of 3
Preparer: Brent Thies

Company: CSWR-Florida (North Peninsula)
Docket No.: 20250052
Schedule Year Ended: 1/31/2025
Historic [X] Projected [ ]

Recap Schedules: A-1,A-4

Explanation: Provide the average CIAC balance by account. If a projected year is employed, provide breakdown for average and projected test year.

Line No.	(1) Description	(2) Test Year Average Bal	(3) Non-Used Useful %	(4) Non-Used Amount
	WATER			
1	Plant Capacity Fees	-	-	-
2	Line/Main Extension Fees	-	-	-
3	Meter Installation Fees	-	-	-
4	Contributed Lines	-	-	-
5	Other (Describe)	-	-	-
6				
7	Total	$ -	$ -	$ -
	WASTEWATER			
8	Plant Capacity Fees	-		
9	Line/Main Extension Fees	-		
10	Contributed Lines	-		
11	Other (Describe)	642,965		
12				
13	Total	$ 642,965	$	$

Schedule of Contributions in Aid of Construction By Classification
Test Year Average Balance

Company: CSWR-Florida (North Peninsula)
Docket No.: 20250052
Schedule Year Ended: 1/31/2025
Historic [X] Projected [ ]

Florida Public Service Commission

Schedule: A-12
Page 2 of 3
Preparer: Brent Thies

Explanation: Provide the average CIAC balance by account classification.
If a projected year is employed, provide breakdown for base year and intermediate year also.

Line No.	(1) Description	(2) Prior Year	(3) Month # 1	(4) Month # 2	(5) Month # 3	(6) Month # 4	(7) Month # 5	(8) Month # 6
	WATER							
1	Plant Capacity Fees	0	0	0	0	0	0	0
2	Line/Main Extension Fees	0	0	0	0	0	0	0
3	Meter Installation Fees	0	0	0	0	0	0	0
4	Contributed Lines	0	0	0	0	0	0	0
5	Other (Describe)	0						
6								
7	Total	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
	WASTEWATER							
8	Plant Capacity Fees	-	-	-	-	-	-	-
9	Line/Main Extension Fees	-	-	-	-	-	-	-
10	Contributed Lines	-	-	-	-	-	-	-
11	Other (Describe)	642,931	642,931	642,931	642,931	642,931	642,931	642,931
12								
13	Total	$ 642,931	$ 642,931	$ 642,931	$ 642,931	$ 642,931	$ 642,931	$ 642,931

Schedule of Contributions in Aid of Construction By Classification
Test Year Average Balance

Company: CSWR-Florida (North Peninsula)
Docket No.: 20250052
Schedule Year Ended: 1/31/2025
Historic [X] Projected [ ]

Florida Public Service Commission

Schedule: A-12
Page 3 of 3
Preparer: Brent Thies

Explanation: Provide the average CIAC balance by account classification.
If a projected year is employed, provide breakdown for base year and intermediate year also.

Line No.	(1) Description	(9) Month # 7	(10) Month # 8	(11) Month # 9	(12) Month # 10	(13) Month # 11	(14) End of Test Year	(15) Average Balance
	WATER							
1	Plant Capacity Fees	0	0	0	0	0	0	0
2	Line/Main Extension Fees	0	0	0	0	0	0	0
3	Meter Installation Fees	0	0	0	0	0	0	0
4	Contributed Lines	0	0	0	0	0	0	0
5	Other (Describe)							
6								
7	Total	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	WASTEWATER							
8	Plant Capacity Fees	-	-	-	-	-	-	-
9	Line/Main Extension Fees	-	-	-	-	-	-	-
10	Contributed Lines	-	-	-	-	-	-	-
11	Other (Describe)	642,931	642,931	642,931	642,931	642,931	643,375	642,965
12								
13	Total	$ 642,931	$ 642,931	$ 642,931	$ 642,931	$ 642,931	$ 643,375	$ 642,965

Schedule of Water and Wastewater Accumulated Amortization of CIAC
Annual Balances Subsequent to Last Established Rate Base

Florida Public Service Commission

Company: CSWR-Florida (North Peninsula)
Docket No.: 20250052
Test Year Ended: 1/31/2025

Schedule: A-13
Page 1 of 1
Preparer: Brent Thies

Explanation: Provide the annual balance of accumulated amortization of CIAC, for water and wastewater separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected additions and/or retirements specifically identifying those amounts. Show any retirements as adjustments.

Line No.	Description	Year-End Balance Water	Wastewater
1	05/26/2022 Balance	-	641,725
2	2022 Additions	-	4
3	2022 Adjustments	-	
4	01/31/2023 Balance	-	641,729
5	2023 Additions	-	28
6	2023 Adjustments	-	
7	01/31/2024 Balance	-	641,757
8	2024 Additions	-	40
9	2024 Adjustments	-	
10	01/31/2025 Balance	-	641,797
11	19__ Additions		
12	19__ Adjustments		
13	__/__/__ Balance		
14	19__ Additions		
15	19__ Adjustments		
16	__/__/__ Balance		
17	19__ Additions		
18	19__ Adjustments		
19	01/31/2025 Balance	-	641,797

Supporting Schedules: A-14
Recap Schedules: A-19

Schedule of Accumulated Amortization - CIAC
Test Year Average Balance

Company: CSWR-Florida (North Peninsula)
Docket No.: 20250052
Schedule Year Ended: 1/31/2025
Historic [X] Projected [ ]

Explanation: Provide the average CIAC balance by account. If a projected year is employed, provide breakdown for average and projected test year.

Florida Public Service Commission

Schedule: A-14

Preparer: Brent Thies

Line No.	(1) Description	(2) Test Year Average Bal	(3) Non-Used Useful %	(4) Non-Used Amount
	WATER			
1	Plant Capacity Fees	-	-	-
2	Line/Main Extension Fees	-	-	-
3	Meter Installation Fees	-	-	-
4	Contributed Lines	-	-	-
5	Other (Describe)	-	-	-
6				
7	Total	$ -	$ -	$ -
	WASTEWATER			
8	Plant Capacity Fees	-		
9	Line/Main Extension Fees	-		
10	Contributed Lines	-		
11	Other (Describe)	641,777		
12				
13	Total	$ 641,777	$	$

Schedule of Accumulated Amortization - CIAC
Test Year Average Balance

Company: CSWR-Florida (North Peninsula)
Docket No.: 20250052
Schedule Year Ended: 1/31/2025
Historic [X] Projected [ ]

Florida Public Service Commission

Schedule: A-14
Page 2 of 3
Preparer: Brent Thies

Explanation: Provide the ending balances and average of CIAC, by classification for the prior year and the test year.
If a projected year is employed, provide breakdown for base year and intermediate year also.

Line No.	(1) Description	(2) Prior Year	(3) Month # 1	(4) Month # 2	(5) Month # 3	(6) Month # 4	(7) Month # 5	(8) Month # 6
	WATER							
1	Plant Capacity Fees	-	-	-	-	-	-	-
2	Line/Main Extension Fees	-	-	-	-	-	-	-
3	Meter Installation Fees	-	-	-	-	-	-	-
4	Contributed Lines	-	-	-	-	-	-	-
5	Other (Describe)	-	-	-	-	-	-	-
6								
7	Total	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	WASTEWATER							
8	Plant Capacity Fees	-	-	-	-	-	-	-
9	Line/Main Extension Fees	-	-	-	-	-	-	-
10	Contributed Lines	-	-	-	-	-	-	-
11	Other (Describe)	641,757	641,760	641,764	641,767	641,771	641,774	641,777
12								
13	Total	$ 641,757	$ 641,760	$ 641,764	$ 641,767	$ 641,771	$ 641,774	$ 641,777

Schedule of Accumulated Amortization - CIAC
Test Year Average Balance

Company: CSWR-Florida (North Peninsula)
Docket No.: 20250052
Schedule Year Ended: 1/31/2025
Historic [X] Projected [ ]

Florida Public Service Commission

Schedule: A-14
Page 3 of 3
Preparer: Brent Thies

Explanation: Provide the ending balances and average of CIAC, by classification for the prior year and the test year.
If a projected year is employed, provide breakdown for base year and intermediate year also.

Line No.	(1) Description	(9) Month # 7	(10) Month # 8	(11) Month # 9	(12) Month # 10	(13) Month # 11	(14) End of Test Year	(15) Average Balance
	WATER							
1	Plant Capacity Fees	-	-	-	-	-	-	-
2	Line/Main Extension Fees	-	-	-	-	-	-	-
3	Meter Installation Fees	-	-	-	-	-	-	-
4	Contributed Lines	-	-	-	-	-	-	-
5	Other (Describe)	-	-	-	-	-	-	-
6								
7	Total	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	WASTEWATER							
8	Plant Capacity Fees	-	-	-	-	-	-	-
9	Line/Main Extension Fees	-	-	-	-	-	-	-
10	Contributed Lines	-	-	-	-	-	-	-
11	Other (Describe)	641,781	641,784	641,787	641,791	641,794	641,797	641,777
12								
13	Total	$ 641,781	$ 641,784	$ 641,787	$ 641,791	$ 641,794	$ 641,797	$ 641,777

Schedule of Annual AFUDC Rates Used | **Florida Public Service Commission**

Company: CSWR-Florida (North Peninsula) | **Schedule: A-15**
Docket No.: 20250052 | **Page 1 of 1**
Test Year Ended: 1/31/2025 | **Preparer: Brent Thies**

Explanation: Provide the annual AFUDC rates used since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously. Include a description of practices and authority of rate(s) used.

The Company does not use any AFUDC Rates.

Schedule of Water and Wastewater Advances For Construction
Annual Balances Subsequent to Last Established Rate Base

Florida Public Service Commission

Company: CSWR-Florida (North Peninsula)
Docket No.: 20250052
Test Year Ended: 1/31/2025

Schedule: A-16
Page 1 of 1
Preparer: Brent Thies

Explanation: Provide the annual balance of Advances For Construction, for water and wastewater separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected additions and/or retirements, specifically identifying those amounts. Also provide a brief description of the applicant's policy regarding advances.

Line No.	Description	Average Test Year Balance	
		Water	Wastewater
1	The Company has no Advances For Construction.		

Schedule of Working Capital Allowance Calculation | **Florida Public Service Commission**

Company: CSWR-Florida (North Peninsula)
Docket No.: 20250052
Test Year Ended: 1/31/2025

Schedule: A-17
Page 1 of 1
Preparer: Brent Thies
Recap Schedule: A-1, A-2

Explanation: Provide the calculation of working capital using the balance sheet method. The calculation should not include accounts that are reported in other rate base or cost of capital accounts. Unless otherwise explained, this calculation should include both current and deffered debits and credits. All adjustments to the per book accounts shall be explained.

Line No.	(1) Account Name	(2) Water	(3) Sewer	(4) Total
1				
2	Current Assets (13 month average)			
3	Cash	-	2,714.15	2,714.15
4	Accounts Rec'b - Customer	-	33,509.39	33,509.39
5	Notes & Accts. Rec'b - Assoc. Cos.	-	-	-
6	Accounts Rec'b - Other	-	9.31	9.31
7	Allowance for Bad Debts	-	(5,064.10)	(5,064.10)
8	Prepayments	-	8,460.64	$ 8,461
9	Miscellaneous Current & Accrued Assets	-	9,553.26	9,553.26
10				
11	Current Liabilities (13 month average)			
12	Accounts Payable	-	(131,754)	(131,753.85)
13	Notes Payable	-	-	-
14	Notes & Accounts Payable - Assoc. Cos.	-	(8,752)	$ (8,752.47)
15	Customer Deposits	-	-	-
16	Accrued Taxes	-	-	-
17	Accrued Interest	-	-	-
18	Accrued Dividends	-	-	-
19	Misc. Current & Accrued Liabilities	-	(9,647)	(9,647.15)
20				
21	Working Capital (Balance Sheet Method)	$ -	$ (100,971)	$ (100,971)
22				
23	Working Capital to Rate Base Summary	-	-	-

Comparative Balance Sheet - Assets

Florida Public Service Commission

Company: CSWR-Florida (North Peninsula)
Docket No.: 20250052
Test Year Ended: 1/31/2025

Explanation: Provide a balance sheet for years requested. Provide same for historical base or intermediate years, if not already shown.

Schedule: A-18
Page 1 of 2
Preparer: Brent Thies

Line No.	(1) ASSETS	(2) Prior Test Year	(3) Month # 1	(4) Month # 2	(5) Month # 3	(6) Month # 4	(7) Month # 5	(8) Month # 6
1	Utility Plant in Service	1,052,438	1,117,745	1,231,985	1,299,959	1,451,627	1,468,716	1,473,259
2	Construction Work in Progress	390,373	573,718	673,680	625,745	665,840	832,365	871,343
3	Other Utility Plant Adjustments	1,196,741	1,196,741	1,196,741	1,196,741	1,196,741	1,196,741	1,196,741
4	GROSS UTILITY PLANT	$ 2,639,552	$ 2,888,204	$ 3,102,406	$ 3,122,445	$ 3,314,208	$ 3,497,822	$ 3,541,344
5	Less: Accumulated Depreciation	(609,949)	(612,929)	(616,351)	(620,062)	(624,473)	(628,940)	(633,431)
6	NET UTILITY PLANT	$ 2,029,603	$ 2,275,275	$ 2,486,055	$ 2,502,382	$ 2,689,734	$ 2,868,882	$ 2,907,913
7	Cash	9,849	4,076	806	2,811	2,629	699	1,746
8	Accounts Rec'b - Customer	30,857	28,893	30,019	29,000	29,369	34,819	31,709
9	Notes & Accts. Rec'b - Assoc. Cos.	-	-	-	-	-	-	-
10	Accounts Rec'b - Other	-	-	-	16	15	15	15
11	Allowance for Bad Debts	(3,492)	(3,804)	(3,711)	(4,729)	(4,672)	(4,702)	(4,547)
12	Prepayments	1,770	1,508	1,245	21,240	18,444	15,650	13,105
13	Miscellaneous Current & Accrued Assets	8,891	9,052	7,760	9,629	9,344	9,400	9,925
14	TOTAL CURRENT ASSETS	$ 47,875	$ 39,724	$ 36,119	$ 57,967	$ 55,129	$ 55,881	$ 51,953
15	Unamortized Debt Discount & Exp.	-	-	-	-	-	-	-
16	Prelim. Survey & Investigation Charges	1,232	1,044	1,089	1,201	1,150	1,150	1,356
17	Clearing Accounts	(2,139)	(2,215)	(2,550)	(2,802)	(2,967)	(2,921)	(3,513)
18	Deferred Rate Case Expense	-	6	6	6	6	6	1,069
19	Other Miscellaneous Deferred Debits	5,918	5,918	5,918	5,918	5,777	7,411	7,138
20	Accum. Deferred Income Taxes	-	-	-	-	-	-	-
21	TOTAL DEFERRED DEBITS	$ 5,011	$ 4,753	$ 4,463	$ 4,323	$ 3,966	$ 5,645	$ 6,050
22	TOTAL ASSETS	$ 2,082,488	$ 2,319,752	$ 2,526,636	$ 2,564,672	$ 2,748,829	$ 2,930,408	$ 2,965,916
		-	-	-	-	-	-	-

Comparative Balance Sheet - Assets

Company: CSWR-Florida (North Peninsula)
Docket No.: 20250052
Test Year Ended: 1/31/2025

Explanation: Provide a balance sheet for years requested. Provide same for historical base or intermediate years, if not already shown.

Schedule: A-18
Page 2 of 2
Preparer: Brent Thies

Line No.	(1) ASSETS	(9) Month # 7	(10) Month # 8	(11) Month # 9	(12) Month # 10	(13) Month # 11	(14) End of Test Year	(15) 13-Month Avg Bal
1	Utility Plant in Service	1,473,259	1,473,259	1,473,259	1,473,259	1,473,259	1,473,259	1,379,637
2	Construction Work in Progress	873,902	1,095,533	967,320	328,496	284,158	292,607	651,929
3	Other Utility Plant Adjustments	1,196,741	1,196,741	1,196,741	1,196,741	1,196,741	1,196,741	1,196,741
4	GROSS UTILITY PLANT	3,543,902	3,765,533	3,637,320	2,998,497	2,954,158	2,962,607	3,228,307
5	Less: Accumulated Depreciation	(637,922)	(642,412)	(646,903)	(651,394)	(655,884)	(660,375)	(633,925)
6	NET UTILITY PLANT	2,905,980	3,123,121	2,990,417	2,347,103	2,298,274	2,302,233	2,594,382
7	Cash	112	2,724	2,333	4,597	462	2,440	2,714
8	Accounts Rec'b - Customer	35,266	34,958	35,960	39,594	41,258	33,921	33,509
9	Notes & Accts. Rec'b - Assoc. Cos.	-	-	-	-	-	-	-
10	Accounts Rec'b - Other	15	15	15	15	-	-	9
11	Allowance for Bad Debts	(5,080)	(5,632)	(6,534)	(6,301)	(5,878)	(6,750)	(5,064)
12	Prepayments	10,561	9,768	7,029	4,336	2,798	2,535	8,461
13	Miscellaneous Current & Accrued Assets	10,123	10,238	9,853	9,830	10,016	10,132	9,553
14	TOTAL CURRENT ASSETS	50,996	52,071	48,656	52,070	48,657	42,277	49,183
15	Unamortized Debt Discount & Exp.	-	-	-	-	-	-	-
16	Prelim. Survey & Investigation Charges	1,356	1,356	1,356	1,356	1,356	1,356	1,258
17	Clearing Accounts	(3,433)	(3,322)	(4,407)	(4,180)	897	1,554	(2,461)
18	Deferred Rate Case Expense	1,069	1,130	1,240	1,313	1,313	1,313	652
19	Other Miscellaneous Deferred Debits	6,866	6,594	6,322	6,724	13,610	13,610	7,517
20	Accum. Deferred Income Taxes	-	-	-	-	-	-	-
21	TOTAL DEFERRED DEBITS	5,858	5,758	4,511	5,214	17,176	17,833	6,966
22	TOTAL ASSETS	2,962,834	3,180,949	3,043,584	2,404,387	2,364,106	2,362,343	2,650,531
		-	-	-	-	-	-	-

Comparative Balance Sheet - Equity Capital & Liabilities

Florida Public Service Commission

Company: CSWR-Florida (North Peninsula)
Docket No.: 20250052
Test Year Ended: 1/31/2025

Explanation: Provide a balance sheet for years requested. Provide same for historical base or intermediate years, if not already shown.

Schedule: A-19
Page 1 of 2
Preparer: Brent Thies

Line No.	(1) EQUITY CAPITAL & LIABILITIES	(2) Prior Test Year	(3) Month # 1	(4) Month # 2	(5) Month # 3	(6) Month # 4	(7) Month # 5	(8) Month # 6
1	Common Stock Issued	1,490,238	1,490,238	1,490,238	1,490,238	1,490,164	1,490,164	2,246,290
2	Preferred Stock Issued	-	-	-	-	-	-	-
3	Additional Paid in Capital	-	-	-	-	-	-	-
4	Retained Earnings	(70,789)	(75,270)	(79,219)	(80,514)	(78,653)	(85,269)	(95,771)
5	Other Equity Capital	-	-	-	-	-	-	-
6	TOTAL EQUITY CAPITAL	1,419,450	1,414,968	1,411,019	1,409,724	1,411,511	1,404,895	2,150,519
7	Bonds	-	-	-	-	-	-	-
8	Reacquired Bonds	-	-	-	-	-	-	-
9	Advances From Associated Companies	553,869	748,281	927,644	973,160	1,208,118	1,232,642	544,443
10	Other Long-Term Debt	-	-	-	-	-	-	-
11	TOTAL LONG-TERM DEBT	553,869	748,281	927,644	973,160	1,208,118	1,232,642	544,443
12	Accounts Payable	101,991	148,948	179,908	173,170	121,648	278,226	264,022
13	Notes Payable	-	-	-	-	-	-	-
14	Notes & Accounts Payable - Assoc. Cos.	-	-	-	-	-	-	-
15	Customer Deposits	-	-	-	-	-	-	-
16	Accrued Taxes	-	-	-	-	-	-	-
17	Accrued Interest	-	-	-	-	-	-	-
18	Accrued Dividends	-	-	-	-	-	-	-
19	Misc. Current & Accrued Liabilities	6,004	6,385	6,898	7,454	6,392	13,488	5,778
20	TOTAL CURRENT & ACC. LIABILITIES	107,995	155,333	186,806	180,623	128,040	291,714	269,800
21	Advances For Construction	-	-	-	-	-	-	-
22	Other Deferred Credits	-	-	-	-	-	-	-
23	Accum. Deferred ITCs	-	-	-	-	-	-	-
24	Operating Reserves	-	-	-	-	-	-	-
25	TOTAL DEF. CREDITS & OPER. RESERVES	-	-	-	-	-	-	-
26	Contributions in Aid of Construction	642,931	642,931	642,931	642,931	642,931	642,931	642,931
27	Less: Accum. Amortization of CIAC	(641,757)	(641,760)	(641,764)	(641,767)	(641,771)	(641,774)	(641,777)
28	Accumulated Deferred Income Taxes	-	-	-	-	-	-	-
29	TOTAL EQUITY CAPITAL & LIABILITIES	2,082,488	2,319,752	2,526,636	2,564,672	2,748,829	2,930,408	2,965,916

Comparative Balance Sheet - Equity Capital & Liabilities

Florida Public Service Commission

Company: CSWR-Florida (North Peninsula)
Docket No.: 20250052
Test Year Ended: 1/31/2025

Explanation: Provide a balance sheet for years requested. Provide same for historical base or intermediate years, if not already shown.

Schedule: A-19
Page 2 of 2
Preparer: Brent Thies

Line No.	(1) EQUITY CAPITAL & LIABILITIES	(9) Month # 7	(10) Month # 8	(11) Month # 9	(12) Month # 10	(13) Month # 11	(14) End of Test Year	(15) 13-Month Avg Bal
1	Common Stock Issued	2,246,290	2,246,290	2,246,290	2,246,290	2,246,290	2,246,290	1,897,332
2	Preferred Stock Issued	-	-	-	-	-	-	-
3	Additional Paid in Capital	-	-	-	-	-	-	-
4	Retained Earnings	(95,018)	(96,963)	(94,494)	(91,903)	(81,693)	(75,003)	(84,658)
5	Other Equity Capital	-	-	-	-	-	-	-
6	TOTAL EQUITY CAPITAL	2,151,272	2,149,327	2,151,796	2,154,387	2,164,597	2,171,287	1,812,673
7	Bonds	-	-	-	-	-	-	-
8	Reacquired Bonds	-	-	-	-	-	-	-
9	Advances From Associated Companies	550,910	771,032	623,130	298,967	251,653	240,865	686,517
10	Other Long-Term Debt	-	-	-	-	-	-	-
11	TOTAL LONG-TERM DEBT	550,910	771,032	623,130	298,967	251,653	240,865	686,517
12	Accounts Payable	245,455	243,060	257,329	(75,508)	(102,624)	(122,825)	131,754
13	Notes Payable	-	-	-	-	-	-	-
14	Notes & Accounts Payable - Assoc. Cos.	-	-	-	14,359	35,972	63,451	8,752
15	Customer Deposits	-	-	-	-	-	-	-
16	Accrued Taxes	-	-	-	-	-	-	-
17	Accrued Interest	-	-	-	-	-	-	-
18	Accrued Dividends	-	-	-	-	-	-	-
19	Misc. Current & Accrued Liabilities	14,047	16,383	10,185	11,041	13,372	7,988	9,647
20	TOTAL CURRENT & ACC. LIABILITIES	259,502	259,443	267,514	(50,108)	(53,281)	(51,387)	150,153
21	Advances For Construction	-	-	-	-	-	-	-
22	Other Deferred Credits	-	-	-	-	-	-	-
23	Accum. Deferred ITCs	-	-	-	-	-	-	-
24	Operating Reserves	-	-	-	-	-	-	-
25	TOTAL DEF. CREDITS & OPER. RESERVES	-	-	-	-	-	-	-
26	Contributions in Aid of Construction	642,931	642,931	642,931	642,931	642,931	643,375	642,965
27	Less: Accum. Amortization of CIAC	(641,781)	(641,784)	(641,787)	(641,791)	(641,794)	(641,797)	(641,777)
28	Accumulated Deferred Income Taxes	-	-	-	-	-	-	-
29	TOTAL EQUITY CAPITAL & LIABILITIES	2,962,834	3,180,949	3,043,584	2,404,387	2,364,106	2,362,343	2,650,531

Schedule of Water Net Operating Income | **Florida Public Service Commission**

Company: CSWR-Florida (North Peninsula)
Schedule Year Ended: 1/31/2025
Interim [ ] Final [x]
Historic [X] Projected [ ]

Schedule: B-1
Page 1 of 1
Docket No.: 20250052
Preparer: Brent Thies

Explanation: Provide the calculation of net operating income for the test year. If amortization (Line 4) is related to any amount other than an acquisition adjustment, submit an additional schedule showing a description and calculation of charge.

Line No.	(1) Description	(2) Balance Per Books	(3) Utility Test Year Adjustments	(4) Utility Adjusted Test Year	(5) Requested Revenue Adjustment	(6) Requested Annual Revenues	(7) Supporting Schedule(s)
1	CSWR-Florida (North Peninsula) provides wastewater service only, therefore this schedules is not applicable.						

Schedule of Wastewater Net Operating Income | **Florida Public Service Commission**

Company: CSWR-Florida (North Peninsula) | **Schedule: B-2**
Schedule Year Ended: 1/31/2025 | **Page 1 of 1**
Interim [ ] Final [x] | **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	$ 281,531	$ -	$ 281,531	$ 188,187	$ 469,718	B-4
2	Operation & Maintenance	$ 218,851	$ (21,634)	$ 213,726	$ 8,468	$ 222,194	B-6
3	Depreciation, net of CIAC Amort.	$ 50,385	$ -	$ 50,385	$ -	$ 50,385	B-14
4	Amortization	$ -	$ -	$ -	$ -	$ -	
5	Taxes Other Than Income	$ 23,087	$ -	$ 23,087	$ -	$ 23,087	B-15
6	Provision for Income Taxes	$ -	$ -	$ -	$ 3,826	$ 3,826	C-1
7	OPERATING EXPENSES	$ 292,324	$ (21,634)	$ 287,199	$ 12,294	$ 299,493	
8	NET OPERATING INCOME	$ (10,793)	$ 21,634	$ (5,667)	$ 175,893	$ 170,225	
9	RATE BASE	$ 1,941,265		$ 1,941,265		1,941,265	
10	RATE OF RETURN	-0.56%		-0.29%		8.77%	

Schedule of Adjustments to Operating Income | **Florida Public Service Commission**

Company: CSWR-Florida (North Peninsula) | **Schedule: B-3**
Schedule Year Ended: 1/31/2025 | **Page 1 of 1**
Interim [ ] Final [x] | **Docket No.: 20250052**
Historic [X] 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	**Operations & Maintenance**			
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				
18	**Total Adjustment Operation & Maintenance**		-	(21,634)
19				
20				
21				
22	**Adjustment for Income Tax**			
23	Taxable Income before State Tax	15,356.24		
24	Less State Tax Exemption	(1,525.00)		
25	State Taxable Income	13,831.24		
26	**State Income tax (5.5%)**	**760.72**		
27				
28	Federal Taxable Income	14,595.52		
29	**Federal Income Tax (21%)**	**3,065.06**		
30				
31	Total Adjustment for Income Tax			3,826
32				
33	**Revenues**			
34	Adjustment for required return			175,893
35				
36	Adjustment for negative operating income			-
37				
38	Adjustment to revenue for Income Tax			3,826
39				
40	Adjustment for RAF fees on increased revenue			8,468
41				
	Total Adjustment to Revenues			188,187

Test Year Operating Revenues

Florida Public Service Commission

Company: CSWR-Florida (North Peninsula)
Docket No.: 20250052
Schedule Year Ended: 1/31/2025

Explanation: Complete the following revenue schedule for the historical test year or base year. If general service revenue is not accounted for by sub-account, then show the total amount under metered- or measured-commercial and provide an explanation.

Schedule: B-4
Page 1 of 1
Preparer: Brent Thies
Recap Schedules: B-1,B-2

Line No.	WATER SALES Account No. and Description	Total Water	WASTEWATER SALES Account No. and Description	(1) Total Wastewater
1	460 Unmetered Water Revenue	$ -	521.1 Flat Rate - Residential	$ 207,067
2	461.1 Metered - Residential	$ -	521.2 Flat Rate - Commercial	$ -
3	461.2 Metered - Commercial	$ -	521.3 Flat Rate - Industrial	$ -
4	461.3 Metered - Industrial	$ -	521.4 Flat Rate - Public Authorities	$ -
5	461.4 Metered - Public Authorities	$ -	521.5 Flat Rate - Multi-Family	$ 74,034
6	461.5 Metered - Multi-Family	$ -	521.6 Flat Rate - Other	$ -
7	462.1 Public Fire Protection	$ -	522.1 Measured - Residential	$ -
8	462.2 Private Fire Protection	$ -	522.2 Measured - Commercial	$ -
9	464 Other Sales - Public Authorities	$ -	522.3 Measured - Industrial	$ -
10	465 Irrigation Customers	$ -	522.4 Measured - Public Authority	$ -
11	466 Sales for Resale	$ -	522.5 Measured - Multi-Family	$ -
12	467 Interdepartmental Sales	$ -	523 Other Sales - Public Authorities	$ -
13		---	524 Revenues from Other Systems	$ -
14	TOTAL WATER SALES	$ -	525 Interdepartmental Sales	$ -
15		---		---
16	OTHER WATER REVENUES		TOTAL WASTEWATER SALES	$ 281,101
17	470 Forfeited Discounts	$ -		---
18	471 Misc. Service Revenues	$ -	OTHER WASTEWATER REVENUES	
19	472 Rents From Water Property	$ -	531 Sale of Sludge	$ -
20	473 Interdepartmental Rents	$ -	532 Forfeited Discounts	$ 430
21	474 Other Water Revenues	$ -	534 Rents From Wastewater Property	$ -
22		---	535 Interdepartmental Rents	$ -
23	TOTAL OTHER WATER REVENUES	$ -	536 Other Wastewater Revenues	$ -
24		---		---
25	TOTAL WATER OPERATING REVENUES	$ -	TOTAL OTHER WASTEWATER REVENUES	$ 430
26		======		---
27			TOTAL WASTEWATER OPERATING REVENUES	$ 281,531
				==========

Detail of Operation & Maintenance Expenses By Month - Water

Company: CSWR-Florida (North Peninsula)
Docket No.: 20250052
Schedule Year Ended: 1/31/2025
Historic [X] Projected [ ]

Explanation: Provide a schedule of operation and maintenance expenses by primary account for each month of the test year. If schedule has to be continued on 2nd page, reprint the account titles and numbers.

Florida Public Service Commission

Schedule: B-5
Page 1 of 1
Preparer: Brent Thies
Recap Schedules: B-1

Line No.	(1) Account No. and Name	(2) February-24	(3) March-24	(4) April-24	(5) May-24	(6) June-24	(7) July-24	(8) August-24	(9) September-24	(10) October-24	(11) November-24	(12) December-24	(13) January-25	(14) Total Annual
1	CSWR-Florida (North Peninsula) provides wastewater service only, therefore this schedules is not applicable.													

Detail of Operation & Maintenance Expenses By Month - Wastewater

Florida Public Service Commission

Company: CSWR-Florida (North Peninsula)
Docket No.: 20250052
Schedule Year Ended: 1/31/2025
Historic [X] Projected [ ]

Explanation: Provide a schedule of operation and maintenance expenses by primary account for each month of the test year. If schedule has to be continued on 2nd page, reprint the account titles and numbers.

Schedule: B-6
Page 1 of 1
Preparer: Brent Thies
Recap Schedules: B-2

Line No.	(1) Account No. and Name	(2) February-24	(3) March-24	(4) April-24	(5) May-24	(6) June-24	(7) July-24	(8) August-24	(9) September-24	(10) October-24	(11) November-24	(12) December-24	(13) January-25	(14) Total Annual
1	701 Salaries & Wages - Employees	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
2	703 Salaries & Wages - Officers, Etc.	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
3	704 Employee Pensions & Benefits	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
4	710 Purchased Sewage Treatment	$ 3,063	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ (84)	$ -	$ 2,979
5	711 Sludge Removal Expense	$ -	$ -	$ -	$ (403)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ (403)
6	715 Purchased Power	$ 1,599	$ 1,655	$ 1,460	$ 53	$ 1,354	$ 1,231	$ 1,132	$ 1,507	$ 1,384	$ 1,140	$ 1,210	$ 1,457	$ 15,182
7	716 Fuel for Power Purchased	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
8	718 Chemicals	$ 1,540	$ 1,541	$ 3,058	$ 1,837	$ 979	$ 2,702	$ 2,544	$ 1,962	$ 2,742	$ 1,583	$ (1,705)	$ 779	$ 19,563
9	720 Materials & Supplies	$ 59	$ 525	$ -	$ 203	$ 2,394	$ 1,974	$ 300	$ 64	$ (3,672)	$ 209	$ (8,557)	$ 498	$ (6,002)
10	731 Contractual Services - Engr.	$ -	$ -	$ -	$ 1,988	$ 1,988	$ 1,988	$ 1,988	$ 1,988	$ 1,988	$ 1,988	$ 1,988	$ -	$ 15,900
11	732 Contractual Services - Acct.	$ -	$ -	$ 19	$ -	$ -	$ -	$ -	$ 83	$ -	$ -	$ -	$ 87	$ 190
12	733 Contractual Services - Legal	$ 29	$ 22	$ -	$ 389	$ 232	$ 517	$ 242	$ 281	$ 232	$ 561	$ 360	$ -	$ 2,863
13	734 Contractual Services - Mgmt. Fees	$ 5,031	$ 5,467	$ 4,742	$ 4,270	$ 5,045	$ 5,036	$ 4,843	$ 5,905	$ 3,664	$ 2,486	$ 11,768	$ 4,021	$ 62,278
14	735 Contractual Services - Other	$ 10,076	$ 8,625	$ 8,115	$ 5,921	$ 9,647	$ 7,598	$ 4,844	$ 5,168	$ 6,700	$ 4,460	$ (5,426)	$ 7,615	$ 73,344
15	741 Rental of Building/Real Prop.	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
16	742 Rental of Equipment	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
17	750 Transportation Expenses	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
18	756 Insurance - Vehicle	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
19	757 Insurance - General Liability	$ 640	$ 640	$ 640	$ 613	$ 613	$ 613	$ 613	$ 613	$ 779	$ 613	$ 613	$ 722	$ 7,714
20	758 Insurance - Workman's Comp.	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
21	759 Insurance - Other	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
22	760 Advertising Expense	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
23	766 Reg. Comm. Exp. - Rate Case Amort.	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
24	767 Reg. Comm. Exp. - Other	$ 260	$ 260	$ 260	$ 260	$ 960	$ 10	$ 10	$ 10	$ 10	$ 10	$ 10	$ 10	$ 2,065
25	770 Bad Debt Expense	$ 323	$ 330	$ 320	$ 302	$ 307	$ 346	$ 325	$ 343	$ 339	$ 346	$ (2,370)	$ 328	$ 1,240
26	775 Miscellaneous Expenses	$ 1,926	$ 1,762	$ 2,158	$ 1,827	$ 1,640	$ 2,264	$ 1,820	$ 1,849	$ 1,542	$ 2,106	$ 887	$ 2,158	$ 21,940
27	TOTAL	$ 24,547	$ 20,826	$ 20,773	$ 17,259	$ 25,157	$ 24,279	$ 18,661	$ 19,774	$ 15,706	$ 15,501	$ (1,305)	$ 17,674	$ 218,851

Operation & Maintenance Expense Comparison - Water
Company: CSWR-Florida (North Peninsula)
Docket No.: 20250052
Test Year Ended: 1/31/2025

Florida Public Service Commission
Schedule: B-7
Page 1 of 1
Preparer: Brent Thies

Explanation: Complete the following comparison of the applicant's current and prior test year O&M expenses before this Commission. Provide an explanation of all differences which are not attributable to the change in customer growth and the CPI-U. If the applicant has not had a previous rate case, use the year 5 years prior to the test year for comparison. Provide an additional schedule, if necessary, to explain differences.

Line No.	(1) Account No. and Name	(2) Prior TY __/__/__	(3) Current TY __/__/__	(4) $ Difference	(5) % Difference	(6) Explanation
1	CSWR-Florida (North Peninsula) provides wastewater service only, therefore this schedules is not applicable.					

Operation & Maintenance Expense Comparison - Wastewater

Florida Public Service Commission

Company: CSWR-Florida (North Peninsula)
Docket No.: 20250052
Test Year Ended: 1/31/2025

Schedule: B-8
Page 1 of 1
Preparer: Brent Thies

Explanation: Complete the following comparison of the applicant's current and prior test year O&M expenses before this Commission. Provide an explanation of all differences which are not attributable to the change in customer growth and the CPI-U. If the applicant has not had a previous rate case, use the year 5 years prior to the test year for comparison. Provide an additional schedule, if necessary, to explain differences.

Line No.	(1) Account No. and Name	(2) Prior TY* 6/30/2018	(3) Current TY 1/31/2025	(4) $ Difference	(5) % Difference	(6) Explanation
1	701 Salaries & Wages - Employees	$ -	$ -	$ -	0%	
2	703 Salaries & Wages - Officers, Etc.	$ -	$ -	$ -	0%	
3	704 Employee Pensions & Benefits	$ -	$ -	$ -	0%	
4	710 Purchased Sewage Treatment	$ -	$ 2,979	$ 2,979	100%	Prior owners did not record any expense.
5	711 Sludge Removal Expense	$ 22,860	$ (403)	$ (23,263)	-102%	Prior owners had to remove more sludge than CSWR-FL did in the test year. A negative value includes a one time vendor credit.
6	715 Purchased Power	$ 11,263	$ 15,182	$ 3,919	35%	
7	716 Fuel for Power Purchased	$ -	$ -	$ -	0%	
8	718 Chemicals	$ 5,387	$ 19,563	$ 14,176	263%	Chemicals are purchased in bulk and used until more is needed, therefore the timing of expense is on an as needed basis and large flucuations are normal.
9	720 Materials & Supplies	$ 613	$ (6,002)	$ (6,615)	-1079%	Material and Supplies expenses incurred by the prior owner are included in CSWR-FL's contract operations agreement, included in Contractual Services - Other expense during the test year.
10	731 Contractual Services - Engr.	$ 920	$ 15,900	$ 14,980	1628%	Engineering costs can fluctuate to accommodate studies, modeling, and reporting necessary for compliance as well as planning, permitting, and designing capital projects.
11	732 Contractual Services - Acct.	$ 3,150	$ 190	$ (2,960)	-94%	The majority of the accounting expenses for this utility is recorded indirectly to the parent company and included in Contractual Services - Mgmt. Fees.
12	733 Contractual Services - Legal	$ 600	$ 2,863	$ 2,263	377%	Legal expenses can fluctuate to accommodate regulatory compliance activities such as legal reviews, filings, and reporting, as well as to support the planning, permitting, and contractual obligations.
13	634 Contractual Services - Mgmt. Fees7	$ 92,085	$ 62,278	$ (29,807)	-32%	Indirect overhead expenses incurred by the parent company are included in the current test year, it appears the prior owner expensed professional services to contractural services - mgmt fees.
14	735 Contractual Services - Other	$ 54,195	$ 73,090	$ 18,895	35%	
15	741 Rental of Building/Real Prop.	$ -	$ -	$ -	0%	
16	742 Rental of Equipment	$ -	$ -	$ -	0%	
17	750 Transportation Expenses	$ -	$ -	$ -	0%	
18	756 Insurance - Vehicle	$ -	$ -	$ -	0%	
19	757 Insurance - General Liability	$ 2,222	$ 7,714	$ 5,492	247%	General Liability Insurance is subject to increase based on the property value of the system; an increase to property value over this amount of time is normal.
20	758 Insurance - Workman's Comp.	$ -	$ -	$ -	0%	
21	759 Insurance - Other	$ -	$ -	$ -	0%	
22	760 Advertising Expense	$ -	$ -	$ -	0%	
23	766 Reg. Comm. Exp. - Rate Case Amort.	$ 1,147	$ -	$ (1,147)	-100%	CSWR-FL did not incur rate case expense in the test year.
24	767 Reg. Comm. Exp. - Other	$ 30,005	$ 2,056	$ (27,949)	-93%	Mid Year Accrual Reversals were booked during the current test year, resulting in an artificial decrease in expense.
25	770 Bad Debt Expense	$ -	$ 1,240	$ 1,240	100%	Prior owners did not record any expense.
26	775 Miscellaneous Expenses	$ 3,749	$ 21,940	$ 18,191	485%	Third party customer billing services are included in miscellaneous expense in the current test year and the prior owner did not incur such expenses.
27	TOTAL	$ 228,196	$ 218,588	$ (9,608)	-4%	
28	Total Customers	433	615	182	42%	
29	Consumer Price Index - U**	251.989	317.671	65.68	26%	

Benchmark Index:	Increase in Customer ERUs	1.42
	Increase in CPI	1.26
		1.68

**Prior Test Year data was gathered from Docket # 20180138-SU Final Order Schedule 3-C*
***Source: Bureau of Labor Statistics*

Contractual Services | **Florida Public Service Commission**

Company: CSWR-Florida (North Peninsula) | **Schedule: B-9**
Docket No.: 20250052 | **Page 1 of 1**
Test Year Ended: 1/31/2025 | **Preparer: Brent Thies**

Explanation: Provide a complete list of outside services which were incurred during the test year. List by type of service, such as accounting, engineering or legal, and provide specific detail of work performed by each consultant and the associated cost breakdown by items. Provide amounts separated by system and method of allocation if appropriate. Specific detail is not necessary for charges which are less than 2% of the test year revenues for that system. Do not include rate case expense charges.

(1) Line No.	(2) Consultant	(3) Type of Service	(4) Amount	(5) Description of Work Performed
1				
2	21 Design Group Inc.	OSS - Engineering Consult	$ 200	Surveying Services
3	Clearpoint Consulting Engineers, P.A.	OSS - Engineering Consult	$ 15,700	Surveying Assessment Report
4				
5	21 Design Group Inc.	OSS - IT	$ 3,036	Remote Monitoring Subscription Cost
6	Backflow Solutions Inc.	OSS - IT	$ 30	Cloud-based online subscription service for managing backflow prevention programs
7				
8	Beckemeier LeMoine Law	OSS - Legal	$ 261	Legal Services
9	Radey Law Firm	OSS - Legal	$ 2,492	Legal Services
10	Bryant Miller Olive	OSS - Legal	$ 69	Annual Cost for Statutory Representation
11	CT Corporation	OSS - Legal	$ 11	Legal Services
12	David Woodsmall	OSS - Legal	$ 28	Legal Services
13				
14	McGuireWoods LLP	OSS - MGMT Consult	$ 1,479	System Operations Consultant
15				
16	PNC & Invoice Cloud	OSS - Bank Fees	$ 2,523	Bank Fees
17				
18	UHY Advisors	OSS - Audit and Accounting	$ 102	Tax Preparation
19	Leo Berwick LP	OSS - Audit and Accounting	$ 87	Property Tax Consulting
20				
21				
22			$ 26,019	
23				

Analysis of Rate Case Expense

Florida Public Service Commission

Company: CSWR-Florida (North Peninsula)
Docket No.: 20250052
Test Year Ended: 1/31/2025

Schedule: B-10
Page 1 of 1
Preparer: Brent Thies

Explanation: Provide the total amount of rate case expense requested in the application. State whether the total includes the amount up to proposed agency action or through a hearing before the Commission. Provide a list of each firm providing services for the applicant, the individuals for each firm assisting in the application, including each individual's hourly rate, and an estimate of the total charges to be incurred by each firm, as well as a description of the type of services provided. Also provide the additional information for amortization and allocation method, including support behind this determination.

Line No.	(1) Firm or Vendor Name	(2) Counsel, Consultant or Witness	(3) Hourly Rate Per Person	(4) Total Estimate Of Charges By Firm	(5) Type of Service Rendered
1	Radey Law Firm	Susan Clark	600	14,663	Legal Counsel
2	Radey Law Firm	Tom Crabb	500	12,219	Legal Counsel
3	Radey Law Firm	Jordann Wilhelm	325	7,942	Legal Counsel
4	Radey Law Firm	Robert Skrob	225	5,499	Legal Counsel
5	Radey Law Firm	Suzanne Turner	210	5,132	Legal Counsel
6	CSWR LLC	Josiah Cox	199	725	Company Witness
7	CSWR LLC	Mike Duncan	199	906	Company Witness
8	CSWR LLC	Jake Freeman	199	725	Company Witness
9	CSWR LLC	Aaron Silas	199	906	Company Witness
10	CSWR LLC	Brent Thies	199	906	Company Witness
11	CSWR LLC	Todd Thomas	199	725	Company Witness
12	CSWR LLC	All other Support	86	2,533	Filing and documentation preparation
13					
14					
15					
16					
17					
18					
19					
20	Total				
21					
22	Estimate Through				
23	[ ] PAA				
24	[x] Commission Hearing				
25					
26	Amortization Period 4 Years				
27	Explanation if different from Section 367.0816, Florida Statutes:				
28					
29					
30					

		(A) Water	(B) Wastewater	(C) Total
31	Amortization of Rate Case Expense:			
32				
33				
34	Prior Unamortized Rate Case Expense	-	-	-
35	Current Rate Case Expense		1,313	1,313
36		- - - - - - - - - - -	- - - - - -	- - - - - -
37	Total Projected Rate Case Expense		52,878	52,878
38		= = = = = = = = = =	= = = = =	= = = =
39	Annual Amortization		13,220	13,220
40		= = = = = = = = = =	= = = = =	= = = =
41	Method of Allocation Between Systems:	0%	100%	100%
42	(Provide Calculation)			
43				

System	Total Water Cus	Total Sewer Cus	% Water Customers	% Sewer Customers
North Peninsula	-	615	0%	100%

Analysis of Major Maintenance Projects - Water & Wastewater
For the Test Year and 2 Years Prior and 1 Year Subsequent

Florida Public Service Commission

Company: CSWR-Florida (North Peninsula)
Docket No.: 20250052
Test Year Ended: 1/31/2025

Schedule: B-11
Page 1 of 1
Preparer: Brent Thies

Explanation: Provide an analysis of all maintenance projects greater than 2% of test year revenues per system which occurred during the 2 years prior to the test year, the test year, and the budgeted amount for 1 year subsequent to the test year. For each project, provide a description, the total cost or budgeted amount and how often the project should be repeated.

The Company has no maintenance projects greater than 2% of revenue.

Allocation of Expenses

Florida Public Service Commission

Company: CSWR-Florida (North Peninsula)
Docket No.: 20250052
Schedule Year Ended: 1/31/2025
Historic [X] Projected [ ]

Schedule: B-12
Page 1 of 1
Preparer: Brent Thies

Explanation: Provide a schedule detailing expenses which are subject to allocation between systems (water, wastewater & gas, etc.) showing allocation percentages, gross amounts, amounts allocated, and a detailed description of the method of allocation. Provide a description of all systems other than water and wastewater.

Line No.	Acct. No.	Description	(1) Allocation Percentages Water	(2) Wastewater	(3) Other	(4) Total	(5) Description of Allocation Method	(6) Amounts Allocated Water	(7) Wastewater	(8) Other	(9) Total
1		CSWR-Florida (North Peninsula) provides wastewater service only, therefore this schedules is not applicable.									

Net Depreciation Expense - Water

Florida Public Service Commission

Company: CSWR-Florida (North Peninsula)
Docket No.: 20250052
Test Year Ended: 1/31/2025

Schedule: B-13
Page 1 of 1
Preparer: Brent Thies
Recap Schedules: B-1

Explanation: Provide a schedule of test year non-used and useful depreciation expense by primary account.

Line No.	(1) Account No. and Name	(2) Test Year Expense	(3) Utility Adjustments	(4) Adjusted Balance	(5) % Non-Used and Useful	(6) Future Use Amount
1	CSWR-Florida (North Peninsula) provides wastewater service only, therefore this schedules is not applicable.					

Net Depreciation Expense - Wastewater

Florida Public Service Commission

Company: CSWR-Florida (North Peninsula)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Historic [X] Projected [ ]

Schedule: B-14
Page 1 of 1
Preparer: Brent Thies
Recap Schedules: B-2

Explanation: Provide a schedule of test year non-used and useful depreciation expense by primary account.

Line No.	(1) Account No. and Name	(2) Test Year Expense	(3) Utility Adjustments	(4) Adjusted Balance	(5) % Non-Used and Useful	(6) Future Use Amount
1	INTANGIBLE PLANT					
2	351.1 Organization	$ -				
3	352.1 Franchises	$ -				
4	389.1 Other Plant & Misc. Equipment	$ -				
5	COLLECTION PLANT	$ -				
6	353.2 Land & Land Rights	$ -				
7	354.2 Structures & Improvements	$ 4,201				
8	360.2 Collection Wastewaters - Force	$ 20				
9	361.2 Collection Wastewaters - Gravity	$ 2,420				
10	362.2 Special Collecting Structures	$ -				
11	363.2 Services to Customers	$ 791				
12	364.2 Flow Measuring Devices	$ 1,931				
13	365.2 Flow Measuring Installations	$ -				
14	389.2 Other Plant & Misc. Equipment	$ -				
15	SYSTEM PUMPING PLANT	$ -				
16	353.3 Land & Land Rights	$ -				
17	354.3 Structures & Improvements	$ -				
18	370.3 Receiving Wells	$ -				
19	371.3 Pumping Equipment	$ 3,542				
20	389.3 Other Plant & Misc. Equipment	$ -				
21	TREATMENT AND DISPOSAL PLANT	$ -				
22	353.4 Land & Land Rights	$ -				
23	354.4 Structures & Improvements	$ -				
24	380.4 Treatment & Disposal Equipment	$ 31,968				
25	381.4 Plant Wastewaters	$ -				
26	382.4 Outfall Wastewater Lines	$ 150				
27	389.4 Other Plant & Misc. Equipment	$ -				
28	GENERAL PLANT	$ -				
29	353.5 Land & Land Rights	$ -				
30	354.5 Structures & Improvements	$ -				
31	390.5 Office Furniture & Equipment	$ -				
32	391.5 Transportation Equipment	$ -				
33	392.5 Stores Equipment	$ -				
34	393.5 Tools, Shop & Garage Equipment	$ 185				
35	394.5 Laboratory Equipment	$ 1,551				
36	395.5 Power Operated Equipment	$ -				
37	396.5 Communication Equipment	$ 3,665				
38	397.5 Miscellaneous Equipment	$ -				
39	398.5 Other Tangible Plant	$ -				
40						
41	TOTAL DEPRECIATION EXPENSE	$ 50,425	$	$	$	
42						
43	LESS: AMORTIZATION OF CIAC	$ 40				
44						
45	NET DEPRECIATION EXPENSE - WASTEWATER	$ 50,385	$	$	$	
46						

Taxes Other Than Income | **Florida Public Service Commission**

Company: CSWR-Florida (North Peninsula) | **Schedule: B-15**
Docket No.: 20250052 | **Page 1 of 1**
Schedule Year Ended: 1/31/2025 | **Preparer: Brent Thies**
Historic [X] Projected [ ] | **Recap Schedules: B-1,B-2**

Explanation: Complete the following schedule of all taxes other than income.
For all allocations, provide description of allocation and calculations.

Line No.	(1) Description	(2) Regulatory Assessment Fees (RAFs)	(3) Payroll Taxes	(4) Real Estate & Personal Property	(5) Other	(6) Total
WATER						
1	Test Year Per Books	$ -	$ -	$ -	$ -	$ -
	Adjustments to Test Year (Explain)					
2		$ -	$ -	$ -	$ -	$ -
3		$ -	$ -	$ -	$ -	$ -
4		$ -	$ -	$ -	$ -	$ -
5		$ -	$ -	$ -	$ -	$ -
6	Total Test Year Adjustments	$ -	$ -	$ -	$ -	$ -
7	Adjusted Test Year					
8	RAFs Assoc. with Revenue Increase	$ -	$ -	$ -	$ -	$ -
9	Total Balance	$ -	$ -	$ -	$ -	$ -
WASTEWATER						
10	Test Year Per Books	$ 10,854	$ -	$ 12,233	$ -	$ 23,087
	Adjustments to Test Year (Explain)					
11		$ -	$ -	$ -	$ -	$ -
12		$ -	$ -	$ -	$ -	$ -
13		$ -	$ -	$ -	$ -	$ -
14		$ -	$ -	$ -	$ -	$ -
15	Total Test Year Adjustments	$ -	$ -	$ -	$ -	$ -
16	Adjusted Test Year	10,854	$ -	$ 12,233	$ -	$ 23,087
17	RAFs Assoc. with Revenue Increase	$ -	$ -	$ -	$ -	$ -
18	Total Balance	$ 10,854	$ -	$ 12,233	$ -	$ 23,087

Reconciliation of Total Income Tax Provision | **Florida Public Service Commission**

Company: CSWR-Florida (North Peninsula) | **Schedule: C-1**
Docket No.: 20250052 | **Page 1 of 1**
Test Year Ended: 1/31/2025 | **Preparer: Brent Thies**
Historic [X] Projected [ ]

Explanation: Provide a reconcilation between the total operating income tax provision and the currently payable income taxes on operating income for the test year.

Line No.	Description	Ref.	Total Per Books	Utility Adjustments	Utility Adjusted	Water	Wastewater
1	Current Tax Expense	C-2	(2,939.67) A	5523.26	2,583.59		2,583.59
2	Deferred Income Tax Expense	C-5					
3	ITC Realized This Year	C-8					
4	ITC Amortization (3% ITC and IRC 46(f)(2))	C-8					
5	Parent Debt Adjustment	C-9					
6	Total Income Tax Expense						

Notes:

A Given that net operating income was negative, the Company booked no provision for income tax. This adjustment adjusts current tax expense to zero. The values in Schedules C1-10 are calculated per the schedule mechanics and required formulas.

Supporting Schedules: C-2,C-5,C-8,C-9
Recap Schedules: B-1,B-2

State and Federal Income Tax Calculation - Current

Florida Public Service Commission

Company: CSWR-Florida (North Peninsula)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Historic [X] Projected [ ]

Schedule: C-2
Page 1 of 1
Preparer: Brent Thies

Explanation: Provide the calculation of state and federal income taxes for the test year. Provide detail on adjustments to income taxes and investment tax credits generated.

		Total Per Books	Utility Adjustments	Utility Adjusted	Water	Wastewater
1	Net Utility Operating Income (Sch. B-1)	(10,792.66)	21,634.00	10,841.34	-	10,841.34
2	Add: Income Tax Expense Per Books (Sch. B-1)	-				
3	Subtotal	(10,792.66)	21,634.00	10,841.34	-	10,841.34
4	Less: Interest Charges (Sch. C-3)	805.96	-	805.96	-	805.96
5	Taxable Income Per Books	(11,598.62)	21,634.00	10,035.38	-	10,035.38
	Schedule M Adjustments:					
6	Permanent Differences (From Sch. C-4)	-	-	-	-	-
7	Timing Differences (From Sch. C-5)	-	-	-	-	-
8	Total Schedule M Adjustments	-	-	-	-	-
9	Taxable Income Before State Taxes	(11,598.62)	21,634.00	10,035.38	-	10,035.38
10	Less: State Income Tax Exemption ($5,000)					
11	State Taxable Income	(11,598.62)	21,634.00	10,035.38	-	10,035.38
12	State Income Tax (5.5% of Line 11)	(637.92)	1,189.87	551.95	-	551.95
13	Emergency Excise Tax	-	-	-	-	-
14	Credits	-	-	-	-	-
15	Current State Income Taxes	(637.92)	1,189.87	551.95	-	551.95
16	Federal Taxable Income (Line 9 - Line 15)	(10,960.69)	20,444.13	9,483.44	-	9,483.44
17	Federal Income Tax Rate	21%	21%	21%	21%	21%
18	Federal Income Taxes (Line 16 x Line 17)	(2,301.75)	4,293.27	1,991.52	-	1,991.52
19	Less: Investment Tax Credit Realized This Year (Sch. C-8)	-	-	-	-	-
20	Current Federal Inc. Taxes (Line 18 - Line 19)	(2,301.75)	4,293.27	1,991.52	-	1,991.52
	Summary:					
21	Current State Income Taxes (Line 15)	(637.92)	1,189.87	551.95	-	551.95
22	Current Federal Income Taxes (Line 20)	(2,301.75)	4,293.27	1,991.52	-	1,991.52
23	Total Current Income Tax Expense (To C-1)	(2,939.67)	5,483.14	2,543.47	-	2,543.47

Supporting Schedules: B-1,B-2,C-3,C-4,C-5,C-8
Recap Schedules: C-1

Schedule of Interest In Tax Expense Calculation

Company: CSWR-Florida (North Peninsula)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Historic [X] Projected [ ]

Florida Public Service Commission
Schedule: C-3
Page 1 of 1
Preparer: Brent Thies
Supporting Schedules: D-1,C-8
Recap Schedules: C-2

Explanation: Provide the amount of interest expense used to calculate income taxes on Schedule No. C-2. Explain any changes in interest expense in detail giving amount of change and reason for change. If the basis for allocating interest used in the tax calculation differs from the basis used in allocating current income taxes payable, the differing bases should be clearly identified.

Line No.	Description	Total Per Books	Utility Adjustments	Utility Adjusted	Water	Wastewater
1	Interest on Long-Term Debt	0	0	0	0	0
2	Amortization of Debt Premium, Disc. and Expense Net	0	0	0	0	0
3	Interest on Short-Term Debt	805.96	0	0	0	805.96
4	Other Interest Expense	0	0	0	0	0
5	AFUDC	0	0	0	0	0
6	ITC Interest Synchronization (IRC 46(f)(2) only - See below)	0	0	0	0	0
7	Total Used For Tax Calculation	805.96	-	-	-	805.96

Calculation of ITC Interest Synchronization Adjustment
ONLY for Option 2 companies (See Sch. C-8, pg. 4)

	Balances From Schedule D-1	Amount	Ratio	Cost	Total Weighted Cost	Debt Only Weighted Cost
8	Long-Term Debt	0	0	0	0	0
9	Short-Term Debt	0	0	0	0	0
10	Preferred Stock	0	0	0	0	---
11	Common Equity	0	0	0	0	---
12	Total	0	0	0	0	0
13	ITCs (from D-1, Line 7)	0				
14	Weighted Debt Cost (From Line 12)	0				
15	Interest Adjustment (To Line 6)	0				

Book/Tax Differences - Permanent

Florida Public Service Commission

Company: CSWR-Florida (North Peninsula)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Historic [X] Projected [ ]

Schedule: C-4
Page 1 of 1
Preparer: Brent Thies

Explanation: Provide the description and amount of all book/tax differences accounted for as permanent differences. This would include any items accounted for on a flow through basis.

CSWR-Florida has no book/tax differences as part of its tax records

Supporting Schedules: None
Recap Schedules: C-2

Deferred Income Tax Expense

Florida Public Service Commission

Company: CSWR-Florida (North Peninsula)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Historic [X] Projected [ ]

Schedule: C-5
Page 1 of 1
Preparer: Brent Thies

Explanation: Provide the calculation of total deferred income tax expense for the test year. Provide detail on items resulting in tax deferrals other than accelerated depreciation.

Line No.	Description	Total Per Books	Utility Adjustments	Utility Adjusted	Water	Wastewater
	Timing Differences:					
1	Tax Depreciation and Amortization	0	0	0	0	0
2	Book Depreciation and Amortization	0	0	0	0	0
3	Difference	0	0	0	0	0
4	Other Timing Differences (Itemize):	0	0	0	0	0
5	Total Timing Differences (To C-2)	0	0	0	0	0
6	State Tax Rate					
7	State Deferred Taxes (Line 5 x Line 6)	0	0	0	0	0
8	Timing Differences For Federal Taxes (Line 5 - Line 7)	0	0	0	0	0
9	Federal Tax Rate					
10	Federal Deferred Taxes (Line 8 x Line 9)	0	0	0	0	0
11	Add: State Deferred Taxes (Line 7)	0	0	0	0	0
12	Total Deferred Tax Expense (To C-1)	0	0	0	0	0

Supporting Schedules: None
Recap Schedules: C-2

Accumulated Deferred Income Taxes - Summary

Florida Public Service Commission

Company: CSWR-Florida (North Peninsula)
Docket No.: 20250052
Test Year Ended: 1/31/2025

Schedule: C-6
Page 1 of 3
Preparer: Brent Thies

Explanation: For each of the accumulated deferred tax accounts provide a summary of the ending balances as reported on pages 2 & 3 of this schedule. The same annual balances should be shown.

Line No.	Year	Account No. _____ State	Account No. _____ Federal	Total	Account No. _____ State	Federal	Total	Net Deferred Income Taxes State	Federal	Total

CSWR-Florida has no accumulated tax deferrals on its books

Supporting Schedules: C-7, Pg 2 & 3
Recap Schedules: A-18,A-19,D-2

Accumulated Deferred Income Taxes - State

Florida Public Service Commission

Company: CSWR-Florida (North Peninsula)
Docket No.: 20250052
Test Year Ended: 1/31/2025

Schedule: C-6
Page 2 of 3
Preparer: Brent Thies

Explanation: For each of the accumulated deferred tax accounts provide annual balances beginning with the year of the last rate case and ending with the test year.

Line No.	Year	Account No. _____ Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance	Account No. _____ Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance

CSWR-Florida has no accumulated tax deferrals on its books

Supporting Schedules: None
Recap Schedules: C-6

Accumulated Deferred Income Taxes - Federal

Florida Public Service Commission

Company: CSWR-Florida (North Peninsula)
Docket No.: 20250052
Test Year Ended: 1/31/2025

Schedule: C-6
Page 3 of 3
Preparer: Brent Thies

Explanation: For each of the accumulated deferred tax accounts provide annual balances beginning with the year of the last rate case and ending with the test year.

Line No.	Year	Account No. _____ Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance	Account No. _____ Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance

CSWR-Florida has no accumulated tax deferrals on its books

Supporting Schedules: None
Recap Schedules: C-6

Investment Tax Credits - Analysis

Florida Public Service Commission

Company: CSWR-Florida (North Peninsula)
Docket No.: 20250052
Test Year Ended: 1/31/2025

Schedule: C-7
Page 1 of 4
Preparer: Brent Thies

Explanation: Provide an analysis of accumulated tax credits generated and amortized on an annual basis beginning with the test year in the last rate case to the end of the current test year. Amounts provided by the Revenue Act of 1971 and subsequent acts should be shown separately from amounts applicable to prior laws. Identify progress payments separately.

		3% ITC						4% ITC					
			Amount Realized		Amortization				Amount Realized		Amortization		
Line No.	Year	Beginning Balance	Current Year	Prior Year Adjust.	Current Year	Prior Year Adjust.	Ending Balance	Beginning Balance	Current Year	Prior Year Adjust.	Current Year	Prior Year Adjust.	Ending Balance

CSWR-Florida has no investment tax credits on its books

Supporting Schedules: None
Recap Schedules: C-2,C-3,C-10,D-2,A-18,A-19

Investment Tax Credits - Analysis

Florida Public Service Commission

Company: CSWR-Florida (North Peninsula)
Docket No.: 20250052
Test Year Ended: 1/31/2025

Schedule: C-7
Page 2 of 4
Preparer: Brent Thies

Explanation: Provide an analysis of accumulated tax credits generated and amortized on an annual basis beginning with the test year in the last rate case to the end of the current test year. Amounts provided by the Revenue Act of 1971 and subsequent acts should be shown separately from amounts applicable to prior laws. Identify progress payments separately.

			8% ITC						10% ITC					
			Amount Realized		Amortization				Amount Realized		Amortization			
Line No.	Year	Beginning Balance	Current Year	Prior Year Adjust.	Current Year	Prior Year Adjust.	Ending Balance	Beginning Balance	Current Year	Prior Year Adjust.	Current Year	Prior Year Adjust.	Ending Balance

CSWR-Florida has no investment tax credits on its books

Supporting Schedules: None
Recap Schedules: C-2,C-3,C-10,D-2,A-18,A-19

Explanation: Explain accounting policy as to method of amortization for both progress payment and other ITC. Explanation should include at least a description of how the time period for amortization is determined, when it begins, under what circumstances it changes, etc. If there are unused ITC, supply a schedule showing year generated, amount generated, total amount used and remaining unused portion.

CSWR-Florida has no investment tax credits on its books

Investment Tax Credits - Section 46(f) Election

Florida Public Service Commission

Company: CSWR-Florida (North Peninsula)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Historic [X] Projected [ ]

Schedule: C-7
Page 4 of 4
Preparer: Brent Thies

Explanation: Provide a copy of the election made under Section 46(f), Internal Revenue Code.

CSWR-Florida has received no investment tax credits of this type

Parent(s) Debt Information | **Florida Public Service Commission**

Company: CSWR-Florida (North Peninsula) | **Schedule: C-8**
Docket No.: 20250052 | **Page 1 of 1**
Test Year Ended: 1/31/2025 | **Preparer: Brent Thies**

Explanation: Provide the information required to adjust income tax expense by the interest expense of the parent(s) that may be invested in the equity of the applicant. If a year-end rate base is used, provide on both a year-end and an average basis. Amounts should be parent only.

Parent's Name _____

Line No.	Description	Amount	% of Total	Cost Rate	Weighted Cost
1	Long-Term Debt				
2	Short-Term Debt				
3	Preferred Stock				
4	Common Equity (State Retained Earnings Separately - Parent Only)				
5	Deferred Income Tax				
6	Other				
7	Total		100.00%		
8	Weighted Cost Parent Debt X 37.63% (or applicable consolidated tax rate) X Equity of Subsidiary (To C-1)				

Supporting Schedules: None
Recap Schedules: C-3

Income Tax Returns | **Florida Public Service Commission**

Company: CSWR-Florida (North Peninsula) | **Schedule: C-9**
Docket No.: 20250052 | **Page 1 of 1**
Test Year Ended: 1/31/2025 | **Preparer: Brent Thies**

Explanation: Provide a copy of the most recently filed federal income tax return, state income tax return and most recent final IRS revenue agent's report for the applicant or consolidated entity (whichever type of return is filed). A statement of when and where the returns and reports are available for review may be provided in lieu of providing the returns and reports.

Line No.	
1	A copy of the CSWR-Florida tax return for tax year 2023 will be made available for inspection during the field audit.
2	An extension was filed for the 2024 return. No IRS revenue agent report is available.

Miscellaneous Tax Information **Florida Public Service Commission**

Company: CSWR-Florida (North Peninsula) **Schedule: C-10**
Docket No.: 20250052 **Page 1 of 1**
Test Year Ended: 1/31/2025 **Preparer: Brent Thies**

Explanation: Provide answers to the following questions with respect to the applicant or its consolidated entity.

(1) What tax years are open with the Internal Revenue Service?
Tax year 2024 remains open as CSWR-Florida was granted an extension of its 2024 tax filing

(2) Is the treatment of customer deposits at issue with the IRS?
No

(3) Is the treatment of contributions in aid of construction at issue with the IRS?
No

(4) Is the treatment of unbilled revenues at issue with the IRS?
No

Schedule of Requested Cost of Capital
13-Month Average Balance

Florida Public Service Commission

Schedule: D-1
Page 1 of 1
Preparer: Brent Thies

Company: CSWR-Florida (North Peninsula)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Schedule Year Ended: 1/31/2025
Historic [X] Projected [ ]

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	0			
2	Short-Term Debt	8,752.47	0.45%	8.50%	0.04%
3	Preferred Stock	-			
4	Customer Deposits	-			
5	Common Equity	1,932,512.53	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	1,941,265.00	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 Specific	(4) (Explain)	(5) Prorata *	(6) Reconciled To Requested Rate Base
1	Long-Term Debt					
2	Short-Term Debt	8,752				8,752
3	Preferred Stock					
4	Common Equity	1,812,673	**A**	Parent Advances	119,839	1,932,513
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				1,941,265

* List corresponding adjustments to rate base below:

Description	Amount
A Working Capital provided by parent for construction in progress and other items of working capital. Booked to intercompany payables.	119,839

Supporting Schedules: A-19,C-7,C-8,D-3,D-4,D-5,D-7
Recap Schedules: D-1

Preferred Stock Outstanding

Florida Public Service Commission

Company: CSWR-Florida (North Peninsula)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Utility [X] or Parent [ ]
Historic [X] Projected [ ]

Explanation: Provide data as specified on preferred stock on a 13-month average basis. If the utility is an operating division or subsidiary, submit an additional schedule which reflects the same information for the parent level.

Schedule: D-3
Page 1 of 1
Preparer: Brent Thies

Line No.	(1) Description, Coupon Rate, Years of Life	(2) Issue Date	(3) Call Provis., Special Restrict.	(4) Principal Amount Sold (Face Value)	(5) Principal Amount Outstanding	(6) (Discount) or Premium on Principal Amount Sold	(7) (Discount) or Premium Associated With Col (5)	(8) Issuing Expense Associated With Col(4)	(9) Issuing Expense Associated With Col(5)	(10) Net Proceeds (5)-(9)+(7)	(11) Rate (Contract Rate on Face Value)	(12) Dollar Dividend On Face Value (11)x(5)	(13) Effective Cost Rate (12)/(10)

CSWR-Florida has no preferred stock outstanding

Recap Schedules: A-19,D-2

13-Month Average Cost of Short-Term Debt **Florida Public Service Commission**

Company: CSWR-Florida (North Peninsula)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Utility [X] or Parent [ ]
Historic [X] Projected [ ]

Schedule: D-4
Page 1 of 1
Preparer: Brent Thies

Explanation: Provide the following information on a 13-month average basis. If the utility is an operating division or subsidiary, submit an additional schedule which reflects the same information for the parent level.

Line No.	Lender	(1) Total Interest Expense	(2) Maturity Date	(3) Simple Average Amt. Outstanding	(4) Effective Cost Rate
1	CSWR, LLC	805.9566	11/22/2026	8,752.47	9.2%
	Total	805.9566		8,752.47	9.2%

Recap Schedules: A-19,D-2

Cost of Long-Term Debt
13-Month Average Basis

Company: CSWR-Florida (North Peninsula)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Utility [X] or Parent [ ]
Historic [X] Projected [ ]

Explanation: Provide the specified data on long-term debt issues on a 13-month average basis for the test year. Arrange by type of issue (i.e., first mortgage bonds). If the utility is an operating division or subsidiary, submit an additional schedule which reflects the same information on the parent level.

Florida Public Service Commission

Schedule: D-5
Page 1 of 1
Preparer: Brent Thies

Line No.	(1) Description, Coupon Rate, Years of Life	(2) Issue Date-Maturity Date	(3) Principal Amount Sold (Face Value)	(4) Principal Amount Outstanding	(5) Amount Outstanding Within One Year	(6) Unamortized Discount (Premium) Associated With Col(4)	(7) Unamortized Issuing Expense Associated With Col(4)	(8) Annual Amortization of Discount (Premium) on Principal Outstanding	(9) Annual Amort. of Issuing Expense on Principal Outstanding	(10) Interest Cost (Coupon Rate) x Col (4)	(11) Total Interest Cost (8)+(9)+(10)	(12) Effective Cost Rate (11)/((4)-(6)-(7))
	CSWR-Florida has no long-term debt											
	Total											

Supporting Schedules: D-6
Recap Schedules: A-19,D-2

Cost of Varible Rate Long-Term Debt
13-Month Average Basis

Company: CSWR-Florida (North Peninsula)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Utility [X] or Parent [ ]
Historic [X] Projected [ ]

Explanation: Provide the specified data on variable cost long-term debt issues on a 13-month basis. If the utility is an operating division or subsidiary, submit an additional schedule which reflects the same information for the parent level.

Florida Public Service Commission

Schedule: D-6
Page 1 of 1
Preparer: Brent Thies

Line No.	(1) Description, Coupon Rate, Years of Life	(2) Issue Date-Maturity Date	(3) Principal Amount Sold (Face Value)	(4) Principal Amount Outstanding	(5) Amount Outstanding Within One Year	(6) Unamortized Discount (Premium) Associated With Col(4)	(7) Unamortized Issuing Expense Associated With Col(4)	(8) Annual Amortization of Discount (Premium) on Principal Outstanding	(9) Annual Amort. of Issuing Expense on Principal Outstanding	(10) Basis of Variable Rate (i.e. Prime + 2%)	(11) Interest Cost (Test Year Cost Rate X Col. (4))	(12) Total Interest Cost (8)+(9)+(11)	(13) Effective Cost Rate (12)/((4)-(6)-(7))

CSWR-Florida has no variable rate long-term date

Total

Supporting Schedules: None
Recap Schedules: A-19,D-2

Schedule of Customer Deposits **Florida Public Service Commission**

Company: CSWR-Florida (North Peninsula)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Utility [X] or Parent [ ]
Historic [X] Projected [ ]

Schedule: D-7
Page 1 of 1
Preparer: Brent Thies

Explanation: Provide a schedule of customer deposits on a 13-month average basis.

(1) For the Month Ended	(2) Beginning Balance	(3) Deposits Received	(4) Deposits Refunded	(5) Ending Balance (2+3-4)

CSWR-Florida does not collect customer deposits

Recap Schedules: A-19,D-2

Rate Schedule **Florida Public Service Commission**

Company: CSWR-Florida (North Peninsula) **Schedule: E-1**
Docket No.: 20250052 **Page 1 of 1**
Test Year Ended: 1/31/2025 **Preparer: Aaron Silas**
Water [] or Wastewater [X]

Explanation: Provide a schedule of present and proposed rates. State residential wastewater cap, if one exists.

Line No.	(1) Class/Meter Size	(2) Present Rates	(3) Proposed Rates
		BFC	BFC
1	Residential		
2	Flat Rate	$ 39.03	$ 65.01
3			
4	General Service		
	All Meter Sizes		
5	(6 ERCs)		
6	Flat Rate	$ 236.24	$ 390.06
7			
	All Meter Sizes		
8	(14 ERCs)		
9	Flat Rate	$ 546.48	$ 910.14
10			
	All Meter Sizes		
11	(17 ERCs)		
12	Flat Rate	$ 663.59	$ 1,105.17
13			
	All Meter Sizes		
14	(65 ERCs)		
15	Flat Rate	$ 2,537.25	$ 4,225.65
16			
	All Meter Sizes		
17	(70 ERCs)		
18	Flat Rate	$ 2,732.42	$ 4,550.70

Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission

Company: CSWR-Florida (North Peninsula)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Water [] or Wastewater [X]

Schedule: E-2
Page 1 of 1
Preparer: Aaron Silas

Explanation: Provide a calculation of revenues at present and proposed rates using the billing analysis for the residential service class and bills and consumption for all other classes of service. Explain any differences between these revenues and booked revenues.

Line No.	(1) Class/Meter Size	(2) Number Bills	(3) Consumption in MG	(4) Present Rate	(5) Revenues at Present Rates	(6) Proposed Rate	(7) Revenues at Proposed Rates
1	Residential						
2	Flat Rate	5,174		$ 39.03	$ 201,941.22	$ 65.01	$ 336,361.74
4	Total Residential	5,174	0		$ 201,941.22		$ 336,361.74
6	Average Bill				$ 39.03		$ 65.01
8	General Service All Meter Sizes (6 ERCs)						
10	Flat Rate	12		$ 236.24	$ 2,834.88	$ 390.06	$ 4,680.72
12	Total Gen. Serv. (6 ECRs)	12	0		$ 2,834.88		$ 4,680.72
14	Average Bill				$ 236.24		$ 390.06
16	General Service All Meter Sizes 14 ERCs)						
18	Flat Rate	12		$ 546.48	$ 6,557.76	$ 910.14	$ 10,921.68
20	Total Gen. Serv. (14 ECRs)	12	0		$ 6,557.76		$ 10,921.68
22	Average Bill				$ 546.48		$ 910.14
24	General Service All Meter Sizes (17 ERCs)						
26	Flat Rate	12		$ 663.59	$ 7,963.08	$ 1,105.17	$ 13,262.04
28	Total Gen. Serv. (17 ECRs)	12	0		$ 7,963.08		$ 13,262.04
30	Average Bill				$ 663.59		$ 1,105.17
32	General Service All Meter Sizes (65 ERCs)						
34	Flat Rate	12		$ 2,537.25	$ 30,447.00	$ 4,225.65	$ 50,707.80
36	Total Gen. Serv. (65 ECRs)	12	0		$ 30,447.00		$ 50,707.80
38	Average Bill				$ 2,537.25		$ 4,225.65
40	General Service All Meter Sizes (70 ERCs)						
42	Flat Rate	12		$ 2,732.42	$ 32,789.04	$ 4,550.70	$ 54,608.40
44	Total Gen. Serv. (70 ECRs)	12	0		$ 32,789.04		$ 54,608.40
46	Average Bill				$ 2,732.42		$ 4,550.70
49	Total Gen. Service (All)				$ 111,038.76		$ 184,888.44
51	Average Bill				$ 1,850.65		$ 3,081.47
53	Unbilled Revenues						
54	Other Revenue				$ 430.46		
55	Misc. Serv. Charges						
57	Total Revenue				$ 313,410.44		$ 521,250.18
59	Booked Revenue				$ 281,531.19		
61	Difference (Explain)				$ (31,879.25)		

63 The Company believes the difference between modeled and booked revenue is primarily due to a timing mismatch.
64 The model is based on bills dated within the test year (2/21/2024–1/20/2025), while the booked revenue reflects revenue
65 posted to the general ledger on a true calendar basis (2/1/2024–1/31/2025).

Customer Monthly Billing Schedule | **Florida Public Service Commission**

Company: CSWR-Florida (North Peninsula) | **Schedule: E-3**
Docket No.: 20250052 | **Page 1 of 1**
Test Year Ended: 1/31/2025 | **Preparer: Aaron Silas**
Water [] or Wastewater [X]

Explanation: Provide a schedule of monthly customers billed or served by class.

Line No.	(1) Month/ Year	(2) Residential	(3) General Service	(4) Multi-Family Dwelling	(5) Private Fire Protection	(6) Other (List)	(7) Total
1	February	429	5				434
2	March	429	5				434
3	April	431	5				436
4	May	437	5				442
5	June	432	5				437
6	July	431	5				436
7	August	431	5				436
8	September	432	5				437
9	October	431	5				436
10	November	430	5				435
11	December	432	5				437
12	January	429	5				434
	Total	5174	60	0	0	0	5234

Miscellaneous Service Charges

Florida Public Service Commission

Company: CSWR-Florida (North Peninsula)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Water [] or Wastewater [X]

Schedule: E-4
Page 1 of 1
Preparer: Aaron Silas

Explanation: Provide a schedule of present and proposed miscellaneous service charges. If an increase is proposed (or new charges), provide a schedule of derivation of charges, unless the charges are pursuant to the latest Staff Advisory Bulletin #13.

Line No.	(1) Type Charge	(2) Present Bus. Hrs.	(2) Present After Hrs.	(3) Proposed Bus. Hrs.	(3) Proposed After Hrs.
1	Initial Connection	N/A	N/A	$ 50.75	$ 101.50
2					
3	Normal Reconnection	N/A	N/A	$ 50.75	$ 101.50
4					
5	Violation Reconnection	N/A	N/A	$ 50.75	$ 101.50
6					
7	Premises Visit	N/A	N/A	$ 50.75	$ 101.50
8					
9	Other Charges (List)				
10	Late Payment Charge	$ 6.77	$ 6.77	$ 7.00	$ 7.00
11					
12	NSF Check Charge	N/A	N/A	Pursuant to Section 68.065, F.S.	Pursuant to Section 68.065, F.S.
13					
14	Credit Card Fee	N/A	N/A	2.25% of Bill	2.25% of Bill
15					
16	ACH Fee	N/A	N/A	$ 0.75	$ 0.75

Miscellaneous Service Charge Revenues

Florida Public Service Commission

Company: CSWR-Florida (North Peninsula)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Water [] or Wastewater [X]

Schedule: E-5
Page 1 of 1
Preparer: Aaron Silas

Explanation: Provide a schedule of test year miscellaneous charges received by type. Provide an additional schedule for proposed charges, if applicable.

Line No.		(1) Initial Connection	(2) Normal Reconnect	(3) Violation Reconnect	(4) Premises Visit	(5) Other Charges	(6) Total
1		$ 444.00	N/A	N/A	N/A	$ 712.26	$ 1,156.26
2							
3	Other Charges as follows:						
4	Connection Meter Fee						
5	NSF Check Charges						
6	Other Miscellaneous Fees					$ 712.26	
7	Total					$ 712.26	
8							
9	**Misc Fees Description**						
10	The revenues associated with Miscellaneous Fees relate to late fees incurred due to late payments during the test year.						

Public Fire Hydrants Schedule | **Florida Public Service Commission**

Company: CSWR-Florida (North Peninsula) | **Schedule: E-6**
Docket No.: 20250052 | **Page 1 of 1**
Test Year Ended: 1/31/2025 | **Preparer: Todd Thomas**

Explanation: Provide a schedule of public fire hydrants (including standpipes, etc.) by size. This schedule is not required for a wastewater only rate application.

(1) Line No.	(2) Size	(3) Type	(4) Quantity
1	CSWR-Florida (North Peninsula) provides wastewater service only, therefore		
2	this schedules is not applicable.		

Private Fire Protection Service | **Florida Public Service Commission**

Company: CSWR-Florida (North Peninsula) | **Schedule: E-7**
Docket No.: 20250052 | **Page 1 of 1**
Test Year Ended: 1/31/2025 | **Preparer: Todd Thomas**

Explanation: Provide a schedule of private fire protection service by size of connection. This schedule is not required for a wastewater only rate application.

(1) Line No.	(2) Size	(3) Type	(4) Quantity
1	CSWR-Florida (North Peninsula) provides wastewater service only, therefore		
2	this schedule is not applicable.		

Contracts and Agreements Schedule **Florida Public Service Commission**

Company: CSWR-Florida (North Peninsula) **Schedule: E-8**
Docket No.: 20250052 **Page 1 of 1**
Test Year Ended: 1/31/2025 **Preparer: Aaron Silas**

Explanation: Provide a list of all outstanding contracts or agreements having rates or conditions different from those on approved tariffs. Describe with whom, the purpose and the elements of each contract shown.

(1) Line No.	(2) Type	(3) Description
1	No outstanding contracts/agreements having rates or conditions different from those on	
2	approved tariff.	

Tax or Franchise Fee Schedule **Florida Public Service Commission**

Company: CSWR-Florida (North Peninsula) **Schedule: E-9**
Docket No.: 20250052 **Page 1 of 1**
Test Year Ended: 1/31/2025 **Preparer: Brent Thies**

Explanation: Provide a schedule of state, municipal, city or county franchise taxes or fees paid (or payable). State the type of agreement (i.e. contract, tax).

(1) Line No.	(2) Type Tax or Fee	(3) To Whom Paid	(4) Amount	(5) How Collected From Customers	(6) Type Agreement
1		CSWR-Florida incurred no franchise taxes or fees in the test period			

Service Availability Charges Schedule | **Florida Public Service Commission**

Company: CSWR-Florida (North Peninsula)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Water [] or Wastewater [X]

Schedule: E-10
Page 1 of 1
Preparer: Aaron Silas

Explanation: Provide a schedule of present and proposed service availability charges. (See Rule 25-20.580, F.A.C.)
If no change is proposed, then this schedule is not required.

Line No.	(1) Type Charge	(2) Present Charges	(3) Proposed Charges
1	Main Extension Charge		
2	Residential with Road Crossing per ERC(250 gpd)	$ 762.00	Actual Cost
3	All others-per Gallon	$ 3.05	Actual Cost
4			
5	Main Extension Charge		
6	Residential without Road Crossing per ERC(250 gpd)	$ 444.00	Actual Cost
7	All others-per Gallon	$ 1.78	Actual Cost
8			
9	Force Main (per Linear sq. ft.)	$ 1.25	Actual Cost
10			
11	Customer Connection (Tap In) Charge	N/A	Actual Cost

Guaranteed Revenues Received

Florida Public Service Commission

Company: CSWR-Florida (North Peninsula)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Water [] or Wastewater [X]
Historic [X] or Projected [ ]

Schedule: E-11
Page 1 of 1
Preparer: Brent Thies

Explanation: Provide copies of all guaranteed revenue contracts with a schedule of billing and receipts on an annual basis by class.

Line No.	(1) For the Year Ended	(2) Residental	(3) General Service	(4) Other	(5) Total
1	This utility does not have any guaranteed revenue contracts; therefore this schedule is not applicable.				

Class A Utility Cost of Service Study | **Florida Public Service Commission**

Company: CSWR-Florida (North Peninsula) | **Schedule: E-12**
Docket No.: 20250052 | **Page 1 of 1**
Test Year Ended: 1/31/2025 | **Preparer: Aaron Silas**
Water [] or Wastewater [X]

Explanation: All Class A utilities whose service classes include industrial customers, whose utilization exceeds an average of 350,000 GPD, shall provide a fully allocated class cost of service study showing customer, base (commodity), and extra capacity (demand) components under present and proposed rates. This study shall include rate of return by class and load (demand) research studies used in the cost allocation. The analysis shall be based upon the AWWA Manual No. 1 and shall comply with current AWWA procedures and standard industrial practices for utilities providing water and wastewater service.

Line No.	(1) Customer	(2) Base	(3) Extra Capacity	(4) Present Charges	(5) Proposed Charges
1	This utility does not have any industrial customers, whose utilization exceeds an				
2	average of 350,000 GPD; therefore this schedule is not applicable.				

Projected Test Year Revenue Calculation

Florida Public Service Commission

Company: CSWR-Florida (North Peninsula)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Water [] or Wastewater [X]

Schedule: E-13
Page 1 of 1
Preparer: Aaron Silas

Explanation: If a projected test year is used, provide a schedule of historical and projected bills and consumption by classification. Include a calculation of each projection factor on a separate schedule, if necessary. List other classes or meter sizes as applicable.

Line No.	(1) Class/Meter Size	(2) Historical Year Bills	(3) Projection Factor	(4) Projected Test Year Year Bills	(5) Test Year Consumption	(6) Projection Factor	(7) Projected Test Year Consumption	(8) Present Rates	(9) Projected TY Revenue	(10) Proposed Rates	(11) Proj. Rev. Requirement

1 This utility is not utilizing a projected test year; therefore this schedule is not applicable.

Billing Analysis Schedules

Florida Public Service Commission

Schedule: E-14
Page 1 of 1
Preparer: Aaron Silas

Company: CSWR-Florida (North Peninsula)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Customer Class: Residential
Meter Size: All Meter Sizes

Explanation: Provide a billing analysis for the residential class of service, including any separately metered irrigation, by meter size. Round consumption to nearest 1,000 gallons and begin at zero.

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Consumpt. Level	Number of Bills	Cumulative Bills	Gallons Consumed (1)x(2)	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1)x(6)]+(5)	Percentage of Total

The billing analysis is contained in Volume II.

Gallons of Water Pumped, Sold and Unaccounted For
In Thousands of Gallons

Florida Public Service Commission

Schedule F-1
Page 1 of 1
Preparer: Todd Thomas

Company: CSWR-Florida (North Peninsula)
Docket No.: 20250052
Test Year Ended: 1/31/2025

Explanation: Provide a schedule of gallons of water pumped, sold and unaccounted for each month of the test year. The gallons pumped should match the flows shown on the monthly operating reports sent to DEP. The other uses may include plant use, flushing of hydrants and water and wastewater lines, line breakages and fire flows. Provide all calculations to substantiate the other uses. If unaccounted for water is greater than 10%, provide an explanation as to the reasons why; if less than 10%, Columns 4 & 5 may be omitted.

Month/ Year	(1) Total Gallons Pumped	(2) Gallons Purchased	(3) Gallons Sold	(4) Other Uses	(5) Unaccounted For Water (1)+(2)-(3)-(4)	(6) % Unaccounted For Water

1 CSWR-Florida (North Peninsula) provides wastewater service only, therefore this schedules is not applicable.

Gallons of Wastewater Treated
In Thousands of Gallons

Company: CSWR-Florida (North Peninsula)
Docket No.: 20250052
Test Year Ended: 1/31/2025

Florida Public Service Commission

Schedule F-2
Page 1 of 1
Preparer: Todd Thomas

Explanation: Provide a schedule of gallons of wastewater treated by individual plant for each month of the historical test year. Flow data should match the monthly operating reports sent to DEP.

Month/ Year	(1) CSWR-Florida (North Peninsula)	(2) Individual Plant Flows (Name)	(3) (Name)	(4) (Name)	(5) Total Plant Flows	(6) Total Purch. Sewage Treatment
Feb-24	46,000.00				46,000.00	
Mar-24	48,000.00				48,000.00	
Apr-24	42,000.00				42,000.00	
May-24	37,000.00				37,000.00	
Jun-24	41,000.00				41,000.00	
Jul-24	43,000.00				43,000.00	
Aug-24	39,000.00				39,000.00	
Sep-24	38,100.00				38,100.00	
Oct-24	79,400.00				79,400.00	
Nov-24	106,300.00				106,300.00	
Des-24	51,500.00				51,500.00	
Jan-25	52,300.00				52,300.00	
Total	623,600.00				623,600.00	

Water Treatment Plant Data | **Florida Public Service Commission**

Company: CSWR-Florida (North Peninsula) | **Schedule F-3**
Docket No.: 20250052 | **Page 1 of 1**
Test Year Ended: 1/31/2025 | **Preparer: Todd Thomas**

Explanation: Provide the following information for each water treatment plant. If the system has water plants that are interconnected, the data for these plants may be combined. All flow data must be obtained from the monthly operating reports (MORs) sent to the Department of Environmental Protection.

	DATE	GPD

1 CSWR-Florida (North Peninsula) provides wastewater service only, therefore this schedules is not applicable.

Wastewater Treatment Plant Data | **Florida Public Service Commission**

Company: CSWR-Florida (North Peninsula) | **Schedule F-4**
Docket No.: 20250052 | **Page 1 of 1**
Test Year Ended: 1/31/2025 | **Preparer: Todd Thomas**

Explanation: Provide the following information for each wastewater treatment plant. All flow data must be obtained from the monthly operating reports (MORs) sent to the Department of Environmental Protection.

		MONTH	GPD
1.	Plant Capacity The hydraulic rated capacity. If different from that shown on the DER operating or construction permit, provide an explanation.		181,000
2.	Average Daily Flow Max Month An average of the daily flows during the peak usage month during the test year. Explain, on a separate page, if this peak-month was influenced by abnormal infiltration due to rainfall periods.	Oct	106,300

Used and Useful Calculations
Water Treatment Plant

Florida Public Service Commission

Company: CSWR-Florida (North Peninsula)
Docket No.: 20250052
Test Year Ended: 1/31/2025

Schedule F-5
Page 1 of 1
Preparer: Todd Thomas

Explanation: Provide all calculations, analyses and governmental requirements used to determine the used and useful percentages for the water treatment plant(s) for the historical test year and the projected test year (if applicable).

Recap Schedules: A-5,A-9,B-13

1 CSWR-Florida (North Peninsula) provides wastewater service only, therefore this schedules is
2 not applicable.

Used and Useful Calculations
Wastewater Treatment Plant

Florida Public Service Commission

Company: CSWR-Florida (North Peninsula)
Docket No.: 20250052
Test Year Ended: 1/31/2025

Schedule F-6
Page 1 of 1
Preparer: Todd Thomas

Explanation: Provide all calculations, analyses and governmental requirements used to determine the used and useful percentages for the wastewater treatment plant(s) for the historical test year and the projected test year (if applicable).

Recap Schedules: A-6,A-10,B-14

Line No.			
1	Used and Useful Flow	94,300.00	
2	Property Needed for Post Test Year Period	0	
4	Permitted Capacity	181,000.00	gpd
5	Used and Useful Percentage	52%	

6 Please note that CSWR-Florida has chosen to decommission the existing facility and connect to the City of
7 Ormond Beach. However, allowing for design, permitting, bidding, and project execution, full
8 implementation of this alternative is projected to take at least several years.

Used and Useful Calculations
Water Distribution and Wastewater Collection Systems

Florida Public Service Commission

Company: CSWR-Florida (North Peninsula)
Docket No.: 20250052
Test Year Ended: 1/31/2025

Schedule F-7
Page 1 of 1
Preparer: Todd Thomas

Explanation: Provide all calculations, analyses and governmental requirements used to determine the used and useful percentages for the water distribution and wastewater collection systems for the historical and the projected test year (if applicable). The capacity should be in terms of ability to serve a designated number of connections. It should then be related to actual connected density for historical year calculations. Explain all assumptions for projected calculations. If the distribution and collection systems are entirely contributed or built-out, this schedule is not required.

Recap Schedules: A-5,A-6,A-9,A-10,B-13,B-14

The distribution/collection systems are entirely built-out and therefore this schedule is not required.

Margin Reserve Calculations | **Florida Public Service Commission**

Company: CSWR-Florida (North Peninsula) | **Schedule F-8**
Docket No.: 20250052 | **Page 1 of 1**
Test Year Ended: 1/31/2025 | **Preparer: Todd Thomas**

Explanation: If a margin reserve is requested, provide all calculations and analyses used to determine the amount of margin reserve for each portion of used and useful plant.

Recap Schedules: F-5,F-6,F-7

A margin reserve has not been requested and therefore this schedule is not required.

Equivalent Residential Connections - Water

Florida Public Service Commission

Company: CSWR-Florida (North Peninsula)
Docket No.: 20250052
Test Year Ended: 1/31/2025

Schedule F-9
Page 1 of 1
Preparer: Aaron Silas

Explanation: Provide the following information in order to calculate the average growth in ERCs for the last five years, including the test year. If the utility does not have single-family residential (SFR) customers, the largest customer class should be used as a substitute.

CSWR-Florida (North Peninsula) provides wastewater service only, therefore this schedules is not applicable.

Equivalent Residential Connections - Wastewater | **Florida Public Service Commission**

Company: CSWR-Florida (North Peninsula) | **Schedule F-10**
Docket No.: 20250052 | **Page 1 of 1**
Test Year Ended: 1/31/2025 | **Preparer: Aaron Silas**

Explanation: Provide the following information in order to calculate the average growth in ERCs for the last five years, including the test year. If the utility does not have single-family residential (SFR) customers, the largest customer class should be used as a substitute.

Line No.	(1) Year	(2) SFR Customers Beginning	(3) SFR Customers Ending	(4) SFR Customers Average
1	TY-4			
2	TY-3			
3	TY-2			
4	TY-1	435	427	431
5	TY	429	429	429
6				
7	**CSWR-Florida does not track usage at North Peninsula as it is wastewater only.**			

Standalone Rate Design - Wastewater | **Florida Public Service Commission**

Company: CSWR-Florida (North Peninsula)
Docket No.: 20250052 | **Page 1 of 1**
Test Year Ended: 1/31/2025 | **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							
Flat Rate	5,175	1	5,175	$ 201,941.22	134,507.05	$ 336,448.27	$ 65.01
General Service							
All Meter Sizes (6 ERCs)	12	6	72	$ 2,834.88	1,888.23	$ 4,723.11	$ 390.06
All Meter Sizes 14 ERCs)	12	14	168	$ 6,557.76	4,367.93	$ 10,925.69	$ 910.14
All Meter Sizes(17 ERCs)	12	17	204	$ 7,963.08	5,303.97	$ 13,267.05	$ 1,105.17
All Meter Sizes(65 ERCs)	12	65	780	$ 30,447.00	20,279.84	$ 50,726.84	$ 4,225.65
All Meter Sizes(70 ERCs)	12	70	840	$ 32,789.04	21,839.81	$ 54,628.85	$ 4,550.70
Total	5,235		7,239	$ 282,532.98	188,186.82	$ 470,719.80	

CLASS A
WATER AND/OR WASTEWATER UTILITIES

FINANCIAL, RATE
AND ENGINEERING
MINIMUM FILING REQUIREMENTS

OF

CSWR-Florida Utility Operating Company, LLC -
Rolling Oaks Utilities, Inc.

Docket No. 20250052-WS

VOLUME I (October 14, 2025)

FLORIDA PUBLIC SERVICE COMMISSION

FOR THE

TEST YEAR ENDED: January 31, 2025

PSC 1028 (12/20)
Rule 25-30.437, F.A.C.

FLORIDA PUBLIC SERVICE COMMISSION

CLASS A WATER AND/OR WASTEWATER UTILITIES
FINANCIAL, RATE AND ENGINEERING
MINIMUM FILING REQUIREMENTS

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CLASS A WATER AND/OR WASTEWATER UTILITIES
FINANCIAL, RATE AND ENGINEERING
MINIMUM FILING REQUIREMENTS

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E-3	78	Customer Monthly Billing Schedule
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E-10	88	Service Availability Charges Schedule
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F-3	96	Water Treatment Plant Data
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F-8	101	Margin Reserve Calculations
F-9	102	Equivalent Residential Connections - Water
F-10	103	Equivalent Residential Connections - Wastewater
		ADDITIONAL
	104	Standalone Rate Design - Water
	106	Standalone Rate Design - Wastewater

Schedule of Water Rate Base | **Florida Public Service Commissior**

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 [ ] Final [x]
Historical [X] Projected [ ]

Explanation: Provide the calculation of average rate base for the test year, showing all adjustments. All non-used and useful items should be reported as Plant Held For Future Use.

Line No.	(1) Description	(2) Balance Per Books	(3) Utility Adjustments	(4) Adjusted Utility Balance	(5) Supporting Schedule(s)
1	Utility Plant in Service	3,647,486	-	3,647,486	A-5
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)	-	(2,728,722)	A-9
6	Less: CIAC	(2,315,859)	-	(2,315,859)	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	-	-	-	A-17
12	Total Rate Base	3,036,935	-	3,036,935	

Schedule of Wastewater Rate Base | **Florida Public Service Commissior**

Company: CSWR-Florida (Rolling Oaks)
Docket No.: 20250052
Schedule Year Ended: 1/31/2025
Interim [ ] Final [x]
Historical [X] 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	6,575,892	-	6,575,892	A-6
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)	-	(5,329,283)	A-10
6	Less: CIAC	(2,281,111)	-	(2,281,111)	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	-	-	-	A-17
12	Total Rate Base	3,616,764	-	3,616,764	

Schedule of Adjustments to Rate Base **Florida Public Service Commission**

Company: CSWR-Florida (Rolling Oaks)
Docket No.: 20250052 **Schedule: A-3**
Schedule Year Ended: 1/31/2025 **Page 1 of 1**
Interim [ ] Final [x] **Preparer: Brent Thies**
Historic [X] Projected [ ]

Explanation: Provide a detailed description of all adjustments to rate base per books, with a total for each rate base line item.

Line No.	Description	Water	Wastewater
1	The Company has made no adjustments to rate base.		

Schedule of Water and Wastewater Plant in Service
Annual Balances Subsequent to Last Established Rate Base

Florida Public Service Commission

Schedule: A-4
Page 1 of 1
Preparer: Brent Thies

Company: CSWR-Florida (Rolling Oaks)
Docket No.: 20250052
Test Year Ended: 1/31/2025

Explanation: Provide the annual balance of the original cost of plant in service, for water and wastewater separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected annual additions and/or retirements specifically identifying those amounts.

Line No.	Description	Year-End Balance Water	Year-End Balance Wastewater
1	11/30/2022 Balance	5,709,593	8,115,957
2	2022 Additions	-	-
3	2022 Retirements	(519,021)	(224,139)
4	2022 Adjustments		
5	01/31/2023 Balance	5,190,572	7,891,818
6	2023 Additions	487,601	686,994
7	2023 Retirements		
8	2023 Adjustments		
9	1/31/2024 Balance	5,678,173	8,578,812
10	2024 Additions	687,670	945,711
11	2024 Retirements		
12	2024 Adjustments		
13	01/31/2025 Balance	6,365,843	9,524,523
14	19__ Additions		
15	19__ Retirements		
16	19__ Adjustments		
17	__/__/__ Balance		
18	19__ Additions		
19	19__ Retirements		
20	19__ Adjustments		
21	01/31/2025 Balance	6,365,843	9,524,523

Supporting Schedules: A-5,A-6
Recap Schedules: A-18

Schedule of Water Plant in Service By Primary Account
Test Year Average Balance

Company: CSWR-Florida (Rolling Oaks)
Docket No.: 20250052
Schedule Year Ended: 1/31/2025
Historic [X] Projected [ ]

Florida Public Service Commission

Schedule: A-5
Page 1 of 3
Preparer: Brent Thies

Recap Schedules: A-1, A-4

Line No.	(1) Account No. and Name	(2) Test Year Average Bal	(3) Non-Used Useful %	(4) Non-Used Amount
1	INTANGIBLE PLANT			
2	301.1 Organization	-		
3	302.1 Franchises	-		
4	339.1 Other Plant & Misc. Equipment	-		
5	SOURCE OF SUPPLY AND PUMPING PLANT			
6	303.2 Land & Land Rights	2,443,987		
7	304.2 Structures & Improvements	168,765		
8	305.2 Collect. & Impound. Reservoirs	-		
9	306.2 Lake, River & Other Intakes	-		
10	307.2 Wells & Springs	646,040		
11	308.2 Infiltration Galleries & Tunnels	-		
12	309.2 Supply Mains	1,750		
13	310.2 Power Generation Equipment	24,839		
14	311.2 Pumping Equipment	224,068		
15	339.2 Other Plant & Misc. Equipment	-		
16	WATER TREATMENT PLANT			
17	303.3 Land & Land Rights	-		
18	304.3 Structures & Improvements	-		
19	320.3 Water Treatment Equipment	33,667		
20	339.3 Other Plant & Misc. Equipment	-		
21	TRANSMISSION & DISTRIBUTION PLANT			
22	303.4 Land & Land Rights	-		
23	304.4 Structures & Improvements	-		
24	330.4 Distr. Reservoirs & Standpipes	716,539		
25	331.4 Transm. & Distribution Mains	1,503,261		
26	333.4 Services	62,548		
27	334.4 Meters & Meter Installations	75,345		
28	335.4 Hydrants	68,383		
29	339.4 Other Plant & Misc. Equipment	-		
30	GENERAL PLANT			
31	303.5 Land & Land Rights	-		
32	304.5 Structures & Improvements	-		
33	340.5 Office Furniture & Equipment	-		
34	341.5 Transportation Equipment	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		
40	347.5 Miscellaneous Equipment	1,430		
41	348.5 Other Tangible Plant	-		
42	TOTAL	$ 6,091,473	$	$

Schedule of Water Plant in Service By Primary Account
Test Year Average Balance

Company: CSWR-Florida (Rolling Oaks)
Docket No.: 20250052
Schedule Year Ended: 1/31/2025
Historic [X] Projected [ ]

Explanation: Provide month ending balances for each month of the test year and the ending balance for the prior year.

Florida Public Service Commission

Schedule: A-5
Page 2 of 3
Preparer: Brent Thies

Recap Schedules: A-1, A-4

Line No.	Account No. and Name	(2) Prior Year	(3) Month # 1	(4) Month # 2	(5) Month # 3	(6) Month # 4	(7) Month # 5	(8) Month # 6
1	INTANGIBLE PLANT							
2	301.1 Organization	-	-	-	-	-	-	-
3	302.1 Franchises	-	-	-	-	-	-	-
4	339.1 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
5	SOURCE OF SUPPLY AND PUMPING PLANT							
6	303.2 Land & Land Rights	2,443,481	2,443,481	2,443,481	2,443,481	2,443,481	2,443,481	2,443,481
7	304.2 Structures & Improvements	43,996	43,996	45,908	161,179	197,239	197,899	197,899
8	305.2 Collect. & Impound. Reservoirs	-	-	-	-	-	-	-
9	306.2 Lake, River & Other Intakes	-	-	-	-	-	-	-
10	307.2 Wells & Springs	611,309	619,865	623,051	647,233	647,233	647,913	647,913
11	308.2 Infiltration Galleries & Tunnels	-	-	-	-	-	-	-
12	309.2 Supply Mains	1,011	1,011	1,011	1,011	1,011	1,011	1,011
13	310.2 Power Generation Equipment	19,473	19,473	19,473	19,473	19,473	19,473	29,017
14	311.2 Pumping Equipment	205,077	205,647	205,647	221,494	221,494	228,512	228,512
15	339.2 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
16	WATER TREATMENT PLANT							
17	303.3 Land & Land Rights	-	-	-	-	-	-	-
18	304.3 Structures & Improvements	-	-	-	-	-	-	-
19	320.3 Water Treatment Equipment	4,916	4,916	4,916	31,828	31,828	31,828	31,828
20	339.3 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
21	TRANSMISSION & DISTRIBUTION PLANT							
22	303.4 Land & Land Rights	-	-	-	-	-	-	-
23	304.4 Structures & Improvements	-	-	-	-	-	-	-
24	330.4 Distr. Reservoirs & Standpipes	710,780	710,780	712,433	712,433	712,433	712,433	712,433
25	331.4 Transm. & Distribution Mains	1,443,740	1,452,517	1,461,255	1,507,847	1,507,847	1,508,180	1,510,362
26	333.4 Services	23,421	24,005	37,276	57,631	57,631	58,818	63,876
27	334.4 Meters & Meter Installations	25,037	34,181	34,181	48,422	48,422	48,854	48,854
28	335.4 Hydrants	35,933	35,933	35,933	73,235	73,235	73,235	73,235
29	339.4 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
30	GENERAL PLANT							
31	303.5 Land & Land Rights	-	-	-	-	-	-	-
32	304.5 Structures & Improvements	-	-	-	-	-	-	-
33	340.5 Office Furniture & Equipment	-	-	-	-	-	-	-
34	341.5 Transportation Equipment	1,473	1,473	1,473	1,473	1,473	1,473	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	108,527	108,527	111,696	121,139	121,139	121,139	121,139
40	347.5 Miscellaneous Equipment	-	-	-	1,859	1,859	1,859	1,859
41	348.5 Other Tangible Plant	-	-	-	-	-	-	-
42	TOTAL	$ 5,678,173	$ 5,705,804	$ 5,737,733	$ 6,049,738	$ 6,085,798	$ 6,096,107	$ 6,112,891

Schedule of Water Plant in Service By Primary Account
Test Year Average Balance

Company: CSWR-Florida (Rolling Oaks)
Docket No.: 20250052
Schedule Year Ended: 1/31/2025
Historic [X] Projected [ ]

Explanation: Provide month ending balances for each month of the test year and the ending balance for the prior year.

Florida Public Service Commission

Schedule: A-5
Page 3 of 3
Preparer: Brent Thies

Recap Schedules: A-1, A-4

Line No.	(1) Account No. and Name	(9) Month # 7	(10) Month # 8	(11) Month # 9	(12) Month # 10	(13) Month # 11	(14) End of Test Year	(15) Average Balance
1	INTANGIBLE PLANT							
2	301.1 Organization	-	-	-	-	-	-	-
3	302.1 Franchises	-	-	-	-	-	-	-
4	339.1 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
5	SOURCE OF SUPPLY AND PUMPING PLANT							
6	303.2 Land & Land Rights	2,443,481	2,443,481	2,445,127	2,445,127	2,445,127	2,445,127	2,443,987
7	304.2 Structures & Improvements	202,511	203,216	225,024	225,024	225,024	225,024	168,765
8	305.2 Collect. & Impound. Reservoirs	-	-	-	-	-	-	-
9	306.2 Lake, River & Other Intakes	-	-	-	-	-	-	-
10	307.2 Wells & Springs	652,879	653,354	653,354	653,354	670,531	670,531	646,040
11	308.2 Infiltration Galleries & Tunnels	-	-	-	-	-	-	-
12	309.2 Supply Mains	2,612	2,612	2,612	2,612	2,612	2,612	1,750
13	310.2 Power Generation Equipment	29,017	29,017	29,017	29,998	29,998	29,998	24,839
14	311.2 Pumping Equipment	228,512	228,512	234,261	235,072	235,072	235,072	224,068
15	339.2 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
16	WATER TREATMENT PLANT							
17	303.3 Land & Land Rights	-	-	-	-	-	-	-
18	304.3 Structures & Improvements	-	-	-	-	-	-	-
19	320.3 Water Treatment Equipment	31,828	39,085	55,376	55,376	56,971	56,971	33,667
20	339.3 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
21	TRANSMISSION & DISTRIBUTION PLANT							
22	303.4 Land & Land Rights	-	-	-	-	-	-	-
23	304.4 Structures & Improvements	-	-	-	-	-	-	-
24	330.4 Distr. Reservoirs & Standpipes	712,433	712,433	726,605	726,605	726,605	726,605	716,539
25	331.4 Transm. & Distribution Mains	1,514,508	1,518,633	1,528,949	1,529,519	1,529,519	1,529,519	1,503,261
26	333.4 Services	65,235	73,011	81,472	88,639	91,057	91,057	62,548
27	334.4 Meters & Meter Installations	69,527	76,268	120,142	141,867	141,867	141,867	75,345
28	335.4 Hydrants	73,235	78,825	84,046	84,046	84,046	84,046	68,383
29	339.4 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
30	GENERAL PLANT							
31	303.5 Land & Land Rights	-	-	-	-	-	-	-
32	304.5 Structures & Improvements	-	-	-	-	-	-	-
33	340.5 Office Furniture & Equipment	-	-	-	-	-	-	-
34	341.5 Transportation Equipment	1,473	1,473	1,473	1,473	1,473	1,473	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	121,139	121,139	124,082	124,082	124,082	124,082	119,378
40	347.5 Miscellaneous Equipment	1,859	1,859	1,859	1,859	1,859	1,859	1,430
41	348.5 Other Tangible Plant	-	-	-	-	-	-	-
42	TOTAL	$ 6,150,249	$ 6,182,918	$ 6,313,399	$ 6,344,653	$ 6,365,843	$ 6,365,843	$ 6,091,473

Schedule of Wastewater Plant in Service By Primary Account
Test Year Average Balance

Company: CSWR-Florida (Rolling Oaks)
Docket No.: 20250052
Schedule Year Ended: 1/31/2025
Historic [X] Projected [ ]

Florida Public Service Commission

Schedule: A-6
Page 1 of 3
Preparer: Brent Thies

Recap Schedules: A-2, A-4

Line No.	(1) Account No. and Name	(2) Test Year Average Bal	(3) Non-Used Useful %	(4) Non-Used Amount
1	INTANGIBLE PLANT			
2	351.1 Organization	-		
3	352.1 Franchises	-		
4	389.1 Other Plant & Misc. Equipment	-		
5	COLLECTION PLANT			
6	353.2 Land & Land Rights	2,694,945		
7	354.2 Structures & Improvements	968,010		
8	360.2 Collection Wastewaters - Force	2,931,029		
9	361.2 Collection Wastewaters - Gravity	5,375		
10	362.2 Special Collecting Structures	-		
11	363.2 Services to Customers	89,194		
12	364.2 Flow Measuring Devices	-		
13	365.2 Flow Measuring Installations	-		
14	389.2 Other Plant & Misc. Equipment	-		
15	SYSTEM PUMPING PLANT			
16	353.3 Land & Land Rights	-		
17	354.3 Structures & Improvements	-		
18	370.3 Receiving Wells	-		
19	371.3 Pumping Equipment	481,719		
20	389.3 Other Plant & Misc. Equipment	-		
21	TREATMENT AND DISPOSAL PLANT			
22	353.4 Land & Land Rights	-		
23	354.4 Structures & Improvements	-		
24	380.4 Treatment & Disposal Equipment	1,928,799		
25	381.4 Plant Wastewaters	-		
26	382.4 Outfall Wastewater Lines	2,888		
27	389.4 Other Plant & Misc. Equipment	36,430		
28	GENERAL PLANT			
29	353.5 Land & Land Rights	-		
30	354.5 Structures & Improvements	-		
31	390.5 Office Furniture & Equipment	-		
32	391.5 Transportation Equipment	-		
33	392.5 Stores Equipment	-		
34	393.5 Tools, Shop & Garage Equipment	11,514		
35	394.5 Laboratory Equipment	-		
36	395.5 Power Operated Equipment	2,597		
37	396.5 Communication Equipment	116,752		
38	397.5 Miscellaneous Equipment	-		
39	398.5 Other Tangible Plant	1,585		
40	TOTAL	- - - - - - -	----------	----------
41		$ 9,270,837	$	$
		= = = = = = =	=========	=========

Schedule of Wastewater Plant in Service By Primary Account
Test Year Average Balance

Company: CSWR-Florida (Rolling Oaks)
Docket No.: 20250052
Schedule Year Ended: 1/31/2025
Historic [X] Projected [ ]

Explanation: Provide month ending balances for each month of the test year and the ending balance for the prior year.

Florida Public Service Commission

Schedule: A-6
Page 2 of 3
Preparer: Brent Thies

Recap Schedules: A-2, A-4

Line No.	(1) Account No. and Name	(2) Prior Year	(3) Month # 1	(4) Month # 2	(5) Month # 3	(6) Month # 4	(7) Month # 5	(8) Month # 6
1	INTANGIBLE PLANT							
2	351.1 Organization	-	-	-	-	-	-	-
3	352.1 Franchises	-	-	-	-	-	-	-
4	389.1 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
5	COLLECTION PLANT							
6	353.2 Land & Land Rights	2,694,945	2,694,945	2,694,945	2,694,945	2,694,945	2,694,945	2,694,945
7	354.2 Structures & Improvements	652,913	676,581	676,581	838,851	923,369	1,071,621	1,098,517
8	360.2 Collection Wastewaters - Force	2,824,910	2,824,910	2,824,910	2,962,865	2,962,865	2,962,865	2,962,865
9	361.2 Collection Wastewaters - Gravity	-	-	-	6,987	6,987	6,987	6,987
10	362.2 Special Collecting Structures	-	-	-	-	-	-	-
11	363.2 Services to Customers	81,015	81,015	81,015	91,306	91,306	91,306	91,306
12	364.2 Flow Measuring Devices	-	-	-	-	-	-	-
13	365.2 Flow Measuring Installations	-	-	-	-	-	-	-
14	389.2 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
15	SYSTEM PUMPING PLANT							
16	353.3 Land & Land Rights	-	-	-	-	-	-	-
17	354.3 Structures & Improvements	-	-	-	-	-	-	-
18	370.3 Receiving Wells	-	-	-	-	-	-	-
19	371.3 Pumping Equipment	433,980	433,980	433,980	490,577	490,577	492,930	492,930
20	389.3 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
21	TREATMENT AND DISPOSAL PLANT							
22	353.4 Land & Land Rights	-	-	-	-	-	-	-
23	354.4 Structures & Improvements	-	-	-	-	-	-	-
24	380.4 Treatment & Disposal Equipment	1,742,468	1,742,468	1,773,916	1,981,554	1,981,554	1,981,554	1,981,554
25	381.4 Plant Wastewaters	-	-	-	-	-	-	-
26	382.4 Outfall Wastewater Lines	-	-	-	-	-	-	5,364
27	389.4 Other Plant & Misc. Equipment	36,430	36,430	36,430	36,430	36,430	36,430	36,430
28	GENERAL PLANT							
29	353.5 Land & Land Rights	-	-	-	-	-	-	-
30	354.5 Structures & Improvements	-	-	-	-	-	-	-
31	390.5 Office Furniture & Equipment	-	-	-	-	-	-	-
32	391.5 Transportation Equipment	-	-	-	-	-	-	-
33	392.5 Stores Equipment	-	-	-	-	-	-	-
34	393.5 Tools, Shop & Garage Equipment	9,426	9,426	9,426	12,140	12,140	12,140	12,140
35	394.5 Laboratory Equipment	-	-	-	-	-	-	-
36	395.5 Power Operated Equipment	-	-	-	3,376	3,376	3,376	3,376
37	396.5 Communication Equipment	102,726	102,726	114,416	117,313	117,313	120,411	120,411
38	397.5 Miscellaneous Equipment	-	-	-	-	-	-	-
39	398.5 Other Tangible Plant	-	-	-	2,060	2,060	2,060	2,060
40	TOTAL	$ 8,578,812.09	$ 8,602,480.00	$ 8,645,617.89	$ 9,238,404.58	$ 9,322,922.58	$ 9,476,624.73	$ 9,508,884.55

Schedule of Wastewater Plant in Service By Primary Account
Test Year Average Balance

Company: CSWR-Florida (Rolling Oaks)
Docket No.: 20250052
Schedule Year Ended: 1/31/2025
Historic [X] Projected [ ]

Explanation: Provide month ending balances for each month of the test year and the ending balance for the prior year.

Florida Public Service Commission

Schedule: A-6
Page 3 of 3
Preparer: Brent Thies

Recap Schedules: A-2, A-4

Line No.	(1) Account No. and Name	(9) Month # 7	(10) Month # 8	(11) Month # 9	(12) Month # 10	(13) Month # 11	(14) End of Test Year	(15) Average Balance
1	INTANGIBLE PLANT							
2	351.1 Organization	-	-	-	-	-	-	-
3	352.1 Franchises	-	-	-	-	-	-	-
4	389.1 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
5	COLLECTION PLANT							
6	353.2 Land & Land Rights	2,694,945	2,694,945	2,694,945	2,694,945	2,694,945	2,694,945	2,694,945.14
7	354.2 Structures & Improvements	1,107,617	1,107,617	1,107,617	1,107,617	1,107,617	1,107,617	968,010.03
8	360.2 Collection Wastewaters - Force	2,962,865	2,962,865	2,962,865	2,962,865	2,962,865	2,962,865	2,931,029.06
9	361.2 Collection Wastewaters - Gravity	6,987	6,987	6,987	6,987	6,987	6,987	5,374.67
10	362.2 Special Collecting Structures	-	-	-	-	-	-	-
11	363.2 Services to Customers	91,876	91,876	91,876	91,876	91,876	91,876	89,193.98
12	364.2 Flow Measuring Devices	-	-	-	-	-	-	-
13	365.2 Flow Measuring Installations	-	-	-	-	-	-	-
14	389.2 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
15	SYSTEM PUMPING PLANT							
16	353.3 Land & Land Rights	-	-	-	-	-	-	-
17	354.3 Structures & Improvements	-	-	-	-	-	-	-
18	370.3 Receiving Wells	-	-	-	-	-	-	-
19	371.3 Pumping Equipment	498,899	498,899	498,899	498,899	498,899	498,899	481,718.93
20	389.3 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
21	TREATMENT AND DISPOSAL PLANT							
22	353.4 Land & Land Rights	-	-	-	-	-	-	-
23	354.4 Structures & Improvements	-	-	-	-	-	-	-
24	380.4 Treatment & Disposal Equipment	1,981,554	1,981,554	1,981,554	1,981,554	1,981,554	1,981,554	1,928,799.34
25	381.4 Plant Wastewaters	-	-	-	-	-	-	-
26	382.4 Outfall Wastewater Lines	5,364	5,364	5,364	5,364	5,364	5,364	2,888.20
27	389.4 Other Plant & Misc. Equipment	36,430	36,430	36,430	36,430	36,430	36,430	36,430.16
28	GENERAL PLANT							
29	353.5 Land & Land Rights	-	-	-	-	-	-	-
30	354.5 Structures & Improvements	-	-	-	-	-	-	-
31	390.5 Office Furniture & Equipment	-	-	-	-	-	-	-
32	391.5 Transportation Equipment	-	-	-	-	-	-	-
33	392.5 Stores Equipment	-	-	-	-	-	-	-
34	393.5 Tools, Shop & Garage Equipment	12,140	12,140	12,140	12,140	12,140	12,140	11,513.62
35	394.5 Laboratory Equipment	-	-	-	-	-	-	-
36	395.5 Power Operated Equipment	3,376	3,376	3,376	3,376	3,376	3,376	2,597.14
37	396.5 Communication Equipment	120,411	120,411	120,411	120,411	120,411	120,411	116,752.26
38	397.5 Miscellaneous Equipment	-	-	-	-	-	-	-
39	398.5 Other Tangible Plant	2,060	2,060	2,060	2,060	2,060	2,060	1,584.76
40	TOTAL	$ 9,524,523	$ 9,524,523	$ 9,524,523	$ 9,524,523	$ 9,524,523	$ 9,524,523	$ 9,270,837

Non-Used and Useful Plant - Summary

Florida Public Service Commission

Company: CSWR-Florida (Rolling Oaks)
Docket No.: 20250052
Schedule Year Ended: 1/31/2025

Explanation: Provide a summary of the items included in non-used and useful plant for the test year. Provide additional support schedules, if necessary.

Schedule: A-7
Page 1 of 1
Preparer: Brent Thies

Line No.	(1) Description	(2) Average Amount Per Books	(3) Utility Adjustments	(4) Balance Per Utility
	WATER			
1	Plant in Service	0	0	0
2	Land	0	0	0
3	Accumulated Depreciation	0	0	0
4	Other (Explain)	0	0	0
5	Total	0	0	0
	WASTEWATER			
6	Plant in Service	0	0	0
7	Land	0	0	0
8	Accumulated Depreciation	0	0	0
9	Other (Explain)	0	0	0
10	Total	0	0	0

Supporting Schedules: A-5,A-6,A-9,A-10
Recap Schedules: A-1,A-2

Schedule of Water and Wastewater Accumulated Depreciation
Annual Balances Subsequent to Last Established Rate Base

Florida Public Service Commission

Company: CSWR-Florida (Rolling Oaks)
Docket No.: 20250052
Test Year Ended: 1/31/2025

Schedule: A-8
Page 1 of 1
Preparer: Brent Thies

Explanation: Provide the annual balance of accumulated depreciation, for water and wastewater separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected additions and/or retirements specifically identifying those amounts.

Line No.	Description	Year-End Balance Water	Wastewater
1	11/30/2022 Balance	3,101,455	5,333,414
2	2022 Additions	17,371	29,334
3	2022 Retirements	(517,695)	(224,139)
4	2022 Adjustments		
5	01/31/2023 Balance	2,601,130	5,138,609
6	2023 Additions	80,668	127,275
7	2023 Retirements		
8	2023 Adjustments		
9	01/31/2024 Balance	2,681,798	5,265,883
10	2024 Additions	86,616	111,906
11	2024 Retirements		
12	2024 Adjustments		
13	01/31/2025 Balance	2,768,414	5,377,789
14	19__ Additions		
15	19__ Retirements		
16	19__ Adjustments		
17	__/__/__ Balance		
18	19__ Additions		
19	19__ Retirements		
20	19__ Adjustments		
21	01/31/2025 Balance	2,768,414	5,377,789

Supporting Schedules: A-9,A-10
Recap Schedules: A-18

Schedule of Water Accumulated Depreciation By Primary Account
Test Year Average Balance

Company: CSWR-Florida (Rolling Oaks)
Docket No.: 20250052
Schedule Year Ended: 1/31/2025
Historic [X] Projected [ ]

Florida Public Service Commission

Schedule: A-9
Page 1 of 3
Preparer: Brent Thies

Recap Schedules: A-1, A-8

Line No.	(1) Account No. and Name	(2) Test Year Average Bal	(3) Non-Used Useful %	(4) Non-Used Amount
1	INTANGIBLE PLANT			
2	301.1 Organization	-		-
3	302.1 Franchises	-		-
4	339.1 Other Plant & Misc. Equipment	-		-
5	SOURCE OF SUPPLY AND PUMPING PLANT	-		-
6	303.2 Land & Land Rights	-		-
7	304.2 Structures & Improvements	2,734		-
8	305.2 Collect. & Impound. Reservoirs	-		-
9	306.2 Lake, River & Other Intakes	-		-
10	307.2 Wells & Springs	552,335		-
11	308.2 Infiltration Galleries & Tunnels	-		-
12	309.2 Supply Mains	23		-
13	310.2 Power Generation Equipment	1,835		-
14	311.2 Pumping Equipment	151,221		-
15	339.2 Other Plant & Misc. Equipment	-		-
16	WATER TREATMENT PLANT	-		-
17	303.3 Land & Land Rights	-		-
18	304.3 Structures & Improvements	-		-
19	320.3 Water Treatment Equipment	766		-
20	339.3 Other Plant & Misc. Equipment	-		-
21	TRANSMISSION & DISTRIBUTION PLANT	-		-
22	303.4 Land & Land Rights	-		-
23	304.4 Structures & Improvements	-		-
24	330.4 Distr. Reservoirs & Standpipes	709,231		-
25	331.4 Transm. & Distribution Mains	1,279,292		-
26	333.4 Services	936		-
27	334.4 Meters & Meter Installations	1,954		-
28	335.4 Hydrants	13,833		-
29	339.4 Other Plant & Misc. Equipment	-		-
30	GENERAL PLANT	-		-
31	303.5 Land & Land Rights	-		-
32	304.5 Structures & Improvements	-		-
33	340.5 Office Furniture & Equipment	-		-
34	341.5 Transportation Equipment	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		-
40	347.5 Miscellaneous Equipment	44		-
41	348.5 Other Tangible Plant	-		-
42	TOTAL	$ 2,728,722	$ -	$ -

Schedule of Water Accumulated Depreciation By Primary Account
Test Year Average Balance

Company: CSWR-Florida (Rolling Oaks)
Docket No.: 20250052
Schedule Year Ended: 1/31/2025
Historic [X] Projected [ ]

Explanation: Provide month ending balances for each month of the test year and the ending balance for the prior year.

Florida Public Service Commission

Schedule: A-9
Page 2 of 3
Preparer: Brent Thies

Recap Schedules: A-1, A-8

Line No.	(1) Account No. and Name	(2) Prior Year	(3) Month # 1	(4) Month # 2	(5) Month # 3	(6) Month # 4	(7) Month # 5	(8) Month # 6
1	INTANGIBLE PLANT							
2	301.1 Organization	-	-	-	-	-	-	-
3	302.1 Franchises	-	-	-	-	-	-	-
4	339.1 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
5	SOURCE OF SUPPLY AND PUMPING PLANT	-	-	-	-	-	-	-
6	303.2 Land & Land Rights	-	-	-	-	-	-	-
7	304.2 Structures & Improvements	352	467	587	1,007	1,522	2,038	2,554
8	305.2 Collect. & Impound. Reservoirs	-	-	-	-	-	-	-
9	306.2 Lake, River & Other Intakes	-	-	-	-	-	-	-
10	307.2 Wells & Springs	544,025	545,745	547,474	549,270	551,066	552,864	554,662
11	308.2 Infiltration Galleries & Tunnels	-	-	-	-	-	-	-
12	309.2 Supply Mains	2	5	7	10	12	14	17
13	310.2 Power Generation Equipment	1,260	1,341	1,423	1,504	1,585	1,666	1,787
14	311.2 Pumping Equipment	149,379	149,623	149,866	150,176	150,486	150,825	151,164
15	339.2 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
16	WATER TREATMENT PLANT	-	-	-	-	-	-	-
17	303.3 Land & Land Rights	-	-	-	-	-	-	-
18	304.3 Structures & Improvements	-	-	-	-	-	-	-
19	320.3 Water Treatment Equipment	142	160	179	300	420	541	662
20	339.3 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
21	TRANSMISSION & DISTRIBUTION PLANT	-	-	-	-	-	-	-
22	303.4 Land & Land Rights	-	-	-	-	-	-	-
23	304.4 Structures & Improvements	-	-	-	-	-	-	-
24	330.4 Distr. Reservoirs & Standpipes	703,442	705,041	706,644	708,247	709,850	710,795	710,799
25	331.4 Transm. & Distribution Mains	1,261,995	1,264,815	1,267,652	1,270,580	1,273,508	1,276,436	1,279,369
26	333.4 Services	241	291	369	489	609	732	865
27	334.4 Meters & Meter Installations	490	632	774	976	1,178	1,382	1,585
28	335.4 Hydrants	13,123	13,190	13,256	13,392	13,527	13,663	13,798
29	339.4 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
30	GENERAL PLANT	-	-	-	-	-	-	-
31	303.5 Land & Land Rights	-	-	-	-	-	-	-
32	304.5 Structures & Improvements	-	-	-	-	-	-	-
33	340.5 Office Furniture & Equipment	-	-	-	-	-	-	-
34	341.5 Transportation Equipment	344	364	385	405	425	446	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	8,140	9,044	9,975	10,984	11,994	13,003	14,013
40	347.5 Miscellaneous Equipment	-	-	-	10	21	31	41
41	348.5 Other Tangible Plant	-	-	-	-	-	-	-
42	TOTAL	$ 2,682,935	$ 2,690,719	$ 2,698,591	$ 2,707,350	$ 2,716,203	$ 2,724,436	$ 2,731,781

Schedule of Water Accumulated Depreciation By Primary Account
Test Year Average Balance

Florida Public Service Commission

Schedule: A-9
Page 3 of 3
Preparer: Brent Thies

Company: CSWR-Florida (Rolling Oaks)
Docket No.: 20250052
Schedule Year Ended: 1/31/2025
Historic [X] Projected [ ]

Explanation: Provide month ending balances for each month of the test year and the ending balance for the prior year.

Recap Schedules: A-1, A-8

Line No.	(1) Account No. and Name	(9) Month # 7	(10) Month # 8	(11) Month # 9	(12) Month # 10	(13) Month # 11	(14) End of Test Year	(15) Average Balance
1	INTANGIBLE PLANT							
2	301.1 Organization	-	-	-	-	-	-	-
3	302.1 Franchises	-	-	-	-	-	-	-
4	339.1 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
5	SOURCE OF SUPPLY AND PUMPING PLANT	-	-	-	-	-	-	-
6	303.2 Land & Land Rights	-	-	-	-	-	-	-
7	304.2 Structures & Improvements	3,082	3,612	4,199	4,786	5,373	5,960	2,734
8	305.2 Collect. & Impound. Reservoirs	-	-	-	-	-	-	-
9	306.2 Lake, River & Other Intakes	-	-	-	-	-	-	-
10	307.2 Wells & Springs	555,155	555,433	555,712	555,991	556,317	556,644	552,335
11	308.2 Infiltration Galleries & Tunnels	-	-	-	-	-	-	-
12	309.2 Supply Mains	23	29	36	42	48	54	23
13	310.2 Power Generation Equipment	1,908	2,029	2,150	2,275	2,400	2,525	1,835
14	311.2 Pumping Equipment	151,503	151,841	152,204	152,571	152,937	153,303	151,221
15	339.2 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
16	WATER TREATMENT PLANT	-	-	-	-	-	-	-
17	303.3 Land & Land Rights	-	-	-	-	-	-	-
18	304.3 Structures & Improvements	-	-	-	-	-	-	-
19	320.3 Water Treatment Equipment	782	931	1,141	1,350	1,566	1,783	766
20	339.3 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
21	TRANSMISSION & DISTRIBUTION PLANT	-	-	-	-	-	-	-
22	303.4 Land & Land Rights	-	-	-	-	-	-	-
23	304.4 Structures & Improvements	-	-	-	-	-	-	-
24	330.4 Distr. Reservoirs & Standpipes	710,803	710,806	710,842	710,878	710,913	710,949	709,231
25	331.4 Transm. & Distribution Mains	1,282,309	1,285,258	1,288,227	1,291,197	1,294,166	1,295,282	1,279,292
26	333.4 Services	1,001	1,153	1,323	1,507	1,697	1,887	936
27	334.4 Meters & Meter Installations	1,875	2,193	2,693	3,284	3,875	4,466	1,954
28	335.4 Hydrants	13,933	14,079	14,235	14,390	14,546	14,701	13,833
29	339.4 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
30	GENERAL PLANT	-	-	-	-	-	-	-
31	303.5 Land & Land Rights	-	-	-	-	-	-	-
32	304.5 Structures & Improvements	-	-	-	-	-	-	-
33	340.5 Office Furniture & Equipment	-	-	-	-	-	-	-
34	341.5 Transportation Equipment	487	507	528	548	569	589	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	15,022	16,032	17,066	18,100	19,134	20,168	14,052
40	347.5 Miscellaneous Equipment	52	62	72	83	93	103	44
41	348.5 Other Tangible Plant	-	-	-	-	-	-	-
42	TOTAL	$ 2,737,934	$ 2,743,966	$ 2,750,426	$ 2,757,001	$ 2,763,634	$ 2,768,414	$ 2,728,722

Schedule of Wastewater Accumulated Depreciation By Primary Account
Test Year Average Balance

Florida Public Service Commission

Schedule: A-10
Page 1 of 3
Preparer: Brent Thies

Company: CSWR-Florida (Rolling Oaks)
Docket No.: 20250052
Schedule Year Ended: 1/31/2025
Historic [X] Projected [ ]

Recap Schedules: A-2, A-8

Line No.	(1) Account No. and Name	(2) Test Year Average Bal	(3) Non-Used Useful %	(4) Non-Used Amount
1	INTANGIBLE PLANT			
2	351.1 Organization	-	-	-
3	352.1 Franchises	-	-	-
4	389.1 Other Plant & Misc. Equipment	-	-	-
5	COLLECTION PLANT	-	-	-
6	353.2 Land & Land Rights	-	-	-
7	354.2 Structures & Improvements	508,341	-	-
8	360.2 Collection Wastewaters - Force	2,678,494	-	-
9	361.2 Collection Wastewaters - Gravity	55	-	-
10	362.2 Special Collecting Structures	-	-	-
11	363.2 Services to Customers	80,899	-	-
12	364.2 Flow Measuring Devices	-	-	-
13	365.2 Flow Measuring Installations	-	-	-
14	389.2 Other Plant & Misc. Equipment	-	-	-
15	SYSTEM PUMPING PLANT	-	-	-
16	353.3 Land & Land Rights	-	-	-
17	354.3 Structures & Improvements	-	-	-
18	370.3 Receiving Wells	-	-	-
19	371.3 Pumping Equipment	339,069	-	-
20	389.3 Other Plant & Misc. Equipment	-	-	-
21	TREATMENT AND DISPOSAL PLANT	-	-	-
22	353.4 Land & Land Rights	-	-	-
23	354.4 Structures & Improvements	-	-	-
24	380.4 Treatment & Disposal Equipment	1,671,880	-	-
25	381.4 Plant Wastewaters	-	-	-
26	382.4 Outfall Wastewater Lines	32	-	-
27	389.4 Other Plant & Misc. Equipment	36,430	-	-
28	GENERAL PLANT	-	-	-
29	353.5 Land & Land Rights	-	-	-
30	354.5 Structures & Improvements	-	-	-
31	390.5 Office Furniture & Equipment	-	-	-
32	391.5 Transportation Equipment	-	-	-
33	392.5 Stores Equipment	-	-	-
34	393.5 Tools, Shop & Garage Equipment	403	-	-
35	394.5 Laboratory Equipment	-	-	-
36	395.5 Power Operated Equipment	99	-	-
37	396.5 Communication Equipment	13,509	-	-
38	397.5 Miscellaneous Equipment	-	-	-
39	398.5 Other Tangible Plant	73	-	-
40	TOTAL	$ 5,329,283	$ -	$ -

Schedule of Wastewater Accumulated Depreciation By Primary Account
Test Year Average Balance

Company: CSWR-Florida (Rolling Oaks)
Docket No.: 20250052
Schedule Year Ended: 1/31/2025
Historic [X] Projected [ ]

Explanation: Provide month ending balances for each month of the test year and the ending balance for the prior year.

Florida Public Service Commission

Schedule: A-10
Page 2 of 3
Preparer: Brent Thies

Recap Schedules: A-2, A-8

Line No.	(1) Account No. and Name	(2) Prior Year	(3) Month # 1	(4) Month # 2	(5) Month # 3	(6) Month # 4	(7) Month # 5	(8) Month # 6
1	INTANGIBLE PLANT							
2	351.1 Organization	-	-	-	-	-	-	-
3	352.1 Franchises	-	-	-	-	-	-	-
4	389.1 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
5	COLLECTION PLANT	-	-	-	-	-	-	-
6	353.2 Land & Land Rights	-	-	-	-	-	-	-
7	354.2 Structures & Improvements	499,570	501,332	502,996	503,874	504,973	506,457	508,012
8	360.2 Collection Wastewaters - Force	2,641,252	2,649,091	2,656,930	2,665,152	2,673,374	2,681,596	2,689,818
9	361.2 Collection Wastewaters - Gravity	-	-	-	13	26	39	52
10	362.2 Special Collecting Structures	-	-	-	-	-	-	-
11	363.2 Services to Customers	80,108	80,285	80,463	80,663	80,863	81,063	81,105
12	364.2 Flow Measuring Devices	-	-	-	-	-	-	-
13	365.2 Flow Measuring Installations	-	-	-	-	-	-	-
14	389.2 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
15	SYSTEM PUMPING PLANT	-	-	-	-	-	-	-
16	353.3 Land & Land Rights	-	-	-	-	-	-	-
17	354.3 Structures & Improvements	-	-	-	-	-	-	-
18	370.3 Receiving Wells	-	-	-	-	-	-	-
19	371.3 Pumping Equipment	334,915	335,410	335,905	336,662	337,419	338,187	338,955
20	389.3 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
21	TREATMENT AND DISPOSAL PLANT	-	-	-	-	-	-	-
22	353.4 Land & Land Rights	-	-	-	-	-	-	-
23	354.4 Structures & Improvements	-	-	-	-	-	-	-
24	380.4 Treatment & Disposal Equipment	1,664,719	1,665,111	1,665,648	1,667,148	1,668,648	1,670,147	1,671,647
25	381.4 Plant Wastewaters	-	-	-	-	-	-	-
26	382.4 Outfall Wastewater Lines	-	-	-	-	-	-	15
27	389.4 Other Plant & Misc. Equipment	36,430	36,430	36,430	36,430	36,430	36,430	36,430
28	GENERAL PLANT	-	-	-	-	-	-	-
29	353.5 Land & Land Rights	-	-	-	-	-	-	-
30	354.5 Structures & Improvements	-	-	-	-	-	-	-
31	390.5 Office Furniture & Equipment	-	-	-	-	-	-	-
32	391.5 Transportation Equipment	-	-	-	-	-	-	-
33	392.5 Stores Equipment	-	-	-	-	-	-	-
34	393.5 Tools, Shop & Garage Equipment	49	98	147	211	274	337	400
35	394.5 Laboratory Equipment	-	-	-	-	-	-	-
36	395.5 Power Operated Equipment	-	-	-	23	47	70	94
37	396.5 Communication Equipment	7,704	8,560	9,514	10,492	11,469	12,473	13,476
38	397.5 Miscellaneous Equipment	-	-	-	-	-	-	-
39	398.5 Other Tangible Plant	-	-	-	17	34	52	69
40	TOTAL	$ 5,264,747	$ 5,276,318	$ 5,288,033	$ 5,300,685	$ 5,313,556	$ 5,326,851	$ 5,340,072

Schedule of Wastewater Accumulated Depreciation By Primary Account
Test Year Average Balance

Company: CSWR-Florida (Rolling Oaks)
Docket No.: 20250052
Schedule Year Ended: 1/31/2025
Historic [X] Projected [ ]

Explanation: Provide month ending balances for each month of the test year and the ending balance for the prior year.

Florida Public Service Commission

Schedule: A-10
Page 3 of 3
Preparer: Brent Thies

Recap Schedules: A-2, A-8

Line No.	(1) Account No. and Name	(9) Month # 7	(10) Month # 8	(11) Month # 9	(12) Month # 10	(13) Month # 11	(14) End of Test Year	(15) Average Balance
1	INTANGIBLE PLANT							
2	351.1 Organization	-	-	-	-	-	-	-
3	352.1 Franchises	-	-	-	-	-	-	-
4	389.1 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
5	COLLECTION PLANT	-	-	-	-	-	-	-
6	353.2 Land & Land Rights	-	-	-	-	-	-	-
7	354.2 Structures & Improvements	509,590	511,168	512,747	514,325	515,903	517,482	508,341
8	360.2 Collection Wastewaters - Force	2,691,632	2,692,403	2,693,174	2,693,944	2,694,715	2,697,340	2,678,494
9	361.2 Collection Wastewaters - Gravity	65	78	90	103	116	129	55
10	362.2 Special Collecting Structures	-	-	-	-	-	-	-
11	363.2 Services to Customers	81,129	81,153	81,177	81,200	81,224	81,248	80,899
12	364.2 Flow Measuring Devices	-	-	-	-	-	-	-
13	365.2 Flow Measuring Installations	-	-	-	-	-	-	-
14	389.2 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
15	SYSTEM PUMPING PLANT	-	-	-	-	-	-	-
16	353.3 Land & Land Rights	-	-	-	-	-	-	-
17	354.3 Structures & Improvements	-	-	-	-	-	-	-
18	370.3 Receiving Wells	-	-	-	-	-	-	-
19	371.3 Pumping Equipment	339,751	340,546	341,342	342,138	342,933	343,729	339,069
20	389.3 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
21	TREATMENT AND DISPOSAL PLANT	-	-	-	-	-	-	-
22	353.4 Land & Land Rights	-	-	-	-	-	-	-
23	354.4 Structures & Improvements	-	-	-	-	-	-	-
24	380.4 Treatment & Disposal Equipment	1,673,147	1,674,647	1,676,146	1,677,646	1,679,146	1,680,645	1,671,880
25	381.4 Plant Wastewaters	-	-	-	-	-	-	-
26	382.4 Outfall Wastewater Lines	30	45	60	74	89	104	32
27	389.4 Other Plant & Misc. Equipment	36,430	36,430	36,430	36,430	36,430	36,430	36,430
28	GENERAL PLANT	-	-	-	-	-	-	-
29	353.5 Land & Land Rights	-	-	-	-	-	-	-
30	354.5 Structures & Improvements	-	-	-	-	-	-	-
31	390.5 Office Furniture & Equipment	-	-	-	-	-	-	-
32	391.5 Transportation Equipment	-	-	-	-	-	-	-
33	392.5 Stores Equipment	-	-	-	-	-	-	-
34	393.5 Tools, Shop & Garage Equipment	463	527	590	653	716	780	403
35	394.5 Laboratory Equipment	-	-	-	-	-	-	-
36	395.5 Power Operated Equipment	117	141	164	187	211	234	99
37	396.5 Communication Equipment	14,479	15,483	16,486	17,490	18,493	19,497	13,509
38	397.5 Miscellaneous Equipment	-	-	-	-	-	-	-
39	398.5 Other Tangible Plant	86	103	120	137	155	172	73
40	TOTAL	$ 5,346,919	$ 5,352,723	$ 5,358,526	$ 5,364,329	$ 5,370,132	$ 5,377,789	$ 5,329,283

Schedule of Water and Wastewater Contributions in Aid of Construction
Annual Balances Subsequent to Last Established Rate Base

Florida Public Service Commission

Company: CSWR-Florida (Rolling Oaks)
Docket No.: 20250052
Test Year Ended: 1/31/2025

Schedule: A-11
Page 1 of 1
Preparer: Brent Thies

Explanation: Provide the annual balance of contributions in aid of construction, for water and wastewater separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected additions and/or retirements specifically identifying those amounts. Show any retirements as adjustments.

Line No.	Description	Year-End Balance Water	Wastewater
1	11/30/2022 Balance	-	-
2	2022 Additions	2,301,106	2,245,689
3	2022 Adjustments		
4	01/31/2023 Balance	2,301,106	2,245,689
5	2023 Additions	13,599	26,931
6	2023 Adjustments		
7	01/31/2024 Balance	2,314,705	2,272,620
8	2024 Additions	1,462	18,503
9	2024 Adjustments		
10	01/31/2025 Balance	2,316,167	2,291,123
11	19__ Additions		
12	19__ Adjustments		
13	__/__/__ Balance		
14	19__ Additions		
15	19__ Adjustments		
16	__/__/__ Balance		
17	19__ Additions		
18	19__ Adjustments		
19	01/31/2025 Balance	2,316,167	2,291,123

Supporting Schedules: A-12
Recap Schedules: A-19

Schedule of Contributions in Aid of Construction By Classification
Test Year Average Balance

Florida Public Service Commission

Schedule: A-12
Page 1 of 3
Preparer: Brent Thies

Company: CSWR-Florida (Rolling Oaks)
Docket No.: 20250052
Schedule Year Ended: 1/31/2025
Historic [X] Projected [ ]

Recap Schedules: A-1,A-4

Explanation: Provide the average CIAC balance by account. If a projected year is employed, provide breakdown for average and projected test year.

Line No.	(1) Description	(2) Test Year Average Bal	(3) Non-Used Useful %	(4) Non-Used Amount
	WATER			
1	Plant Capacity Fees	-		
2	Line/Main Extension Fees	-		
3	Meter Installation Fees	-		
4	Contributed Lines	-		
5	Other (Describe)	2,315,859		
6				
7	Total	$ 2,315,859	$	$
	WASTEWATER			
8	Plant Capacity Fees	-		
9	Line/Main Extension Fees	-		
10	Contributed Lines	-		
11	Other (Describe)	2,281,111		
12				
13	Total	$ 2,281,111	$	$

Schedule of Contributions in Aid of Construction By Classification
Test Year Average Balance

Company: CSWR-Florida (Rolling Oaks)
Docket No.: 20250052
Schedule Year Ended: 1/31/2025
Historic [X] Projected [ ]

Florida Public Service Commission

Schedule: A-12
Page 2 of 3
Preparer: Brent Thies

Explanation: Provide the average CIAC balance by account classification.
If a projected year is employed, provide breakdown for base year and intermediate year also.

Line No.	(1) Description	(2) Prior Year	(3) Month # 1	(4) Month # 2	(5) Month # 3	(6) Month # 4	(7) Month # 5	(8) Month # 6
	WATER							
1	Plant Capacity Fees	-	-	-	-	-	-	-
2	Line/Main Extension Fees	-	-	-	-	-	-	-
3	Meter Installation Fees	-	-	-	-	-	-	-
4	Contributed Lines	-	-	-	-	-	-	-
5	Other (Describe)	2315232.7	2315963.5	2315963.5	2315963.5	2315963.5	2315963.53	2315963.53
6								
7	Total	$ 2,315,233	$ 2,315,964	$ 2,315,964	$ 2,315,964	$ 2,315,964	$ 2,315,964	$ 2,315,964
	WASTEWATER							
8	Plant Capacity Fees	-	-	-	-	-	-	-
9	Line/Main Extension Fees	-	-	-	-	-	-	-
10	Contributed Lines	-	-	-	-	-	-	-
11	Other (Describe)	2,272,620	2,276,447	2,277,076	2,282,212	2,282,212	2,288,606	2,288,606
12								
13	Total	$ 2,272,620	$ 2,276,447	$ 2,277,076	$ 2,282,212	$ 2,282,212	$ 2,288,606	$ 2,288,606

Schedule of Contributions in Aid of Construction By Classification
Test Year Average Balance

Company: CSWR-Florida (Rolling Oaks)
Docket No.: 20250052
Schedule Year Ended: 1/31/2025
Historic [X] Projected [ ]

Florida Public Service Commission

Schedule: A-12
Page 3 of 3
Preparer: Brent Thies

Explanation: Provide the average CIAC balance by account classification.
If a projected year is employed, provide breakdown for base year and intermediate year also.

Line No.	(1) Description	(9) Month # 7	(10) Month # 8	(11) Month # 9	(12) Month # 10	(13) Month # 11	(14) End of Test Year	(15) Average Balance
	WATER							
1	Plant Capacity Fees	-	-	-	-	-	-	-
2	Line/Main Extension Fees	-	-	-	-	-	-	-
3	Meter Installation Fees	-	-	-	-	-	-	-
4	Contributed Lines	-	-	-	-	-	-	-
5	Other (Describe)	2,316,014	2,316,167	2,316,167	2,316,167	2,316,167	2,316,217	2,315,859
6								
7	Total	$ 2,316,014	$ 2,316,167	$ 2,316,167	$ 2,316,167	$ 2,316,167	$ 2,316,217	$ 2,315,859
	WASTEWATER							
8	Plant Capacity Fees	-	-	-	-	-	-	-
9	Line/Main Extension Fees	-	-	-	-	-	-	-
10	Contributed Lines	-	-	-	-	-	-	-
11	Other (Describe)	2,288,606	2,291,123	2,291,753	2,291,123	2,291,123	2,291,123	2,281,111
12								
13	Total	$ 2,288,606	$ 2,291,123	$ 2,291,753	$ 2,291,123	$ 2,291,123	$ 2,291,123	$ 2,281,111

Schedule of Water and Wastewater Accumulated Amortization of CIAC
Annual Balances Subsequent to Last Established Rate Base

Florida Public Service Commission

Company: CSWR-Florida (Rolling Oaks)
Docket No.: 20250052
Test Year Ended: 1/31/2025

Schedule: A-13
Page 1 of 1
Preparer: Brent Thies

Explanation: Provide the annual balance of accumulated amortization of CIAC, for water and wastewater separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected additions and/or retirements specifically identifying those amounts. Show any retirements as adjustments.

Line No.	Description	Year-End Balance Water	Wastewater
1	11/30/2022 Balance	1,868,342	1,836,972
2	2022 Additions	6,392	6,238
3	2022 Adjustments		
4	01/31/2023 Balance	1,874,734	1,843,210
5	2023 Additions	76,863	75,312
6	2023 Adjustments		
7	01/31/2024 Balance	1,951,597	1,918,522
8	2024 Additions	76,843	75,670
9	2024 Adjustments		
10	01/31/2025 Balance	2,028,439	1,994,192
11	19__ Additions		
12	19__ Adjustments		
13	__/__/__ Balance		
14	19__ Additions		
15	19__ Adjustments		
16	__/__/__ Balance		
17	19__ Additions		
18	19__ Adjustments		
19	01/31/2025 Balance	2,028,439	1,994,192

Supporting Schedules: A-14
Recap Schedules: A-19

Schedule of Accumulated Amortization - CIAC
Test Year Average Balance

Company: CSWR-Florida (Rolling Oaks)
Docket No.: 20250052
Schedule Year Ended: 1/31/2025
Historic [X] Projected [ ]

Explanation: Provide the average CIAC balance by account. If a projected year is employed, provide breakdown for average and projected test year.

Florida Public Service Commission

Schedule: A-14
Page 1 of 3
Preparer: Brent Thies

Line No.	(1) Description	(2) Test Year Average Bal	(3) Non-Used Useful %	(4) Non-Used Amount
	WATER			
1	Plant Capacity Fees	-		
2	Line/Main Extension Fees	-		
3	Meter Installation Fees	-		
4	Contributed Lines	-		
5	Other (Describe)	1,990,044		
6				
7	Total	$ 1,990,044	$	$
	WASTEWATER			
8	Plant Capacity Fees	-		
9	Line/Main Extension Fees	-		
10	Contributed Lines	-		
11	Other (Describe)	1,956,321		
12				
13	Total	$ 1,956,321	$	$

Schedule of Accumulated Amortization - CIAC
Test Year Average Balance

Company: CSWR-Florida (Rolling Oaks)
Docket No.: 20250052
Schedule Year Ended: 1/31/2025
Historic [X] Projected [ ]

Florida Public Service Commission

Schedule: A-14
Page 2 of 3
Preparer: Brent Thies

Explanation: Provide the ending balances and average of CIAC, by classification for the prior year and the test year.
If a projected year is employed, provide breakdown for base year and intermediate year also.

Line No.	(1) Description	(2) Prior Year	(3) Month # 1	(4) Month # 2	(5) Month # 3	(6) Month # 4	(7) Month # 5	(8) Month # 6
	WATER							
1	Plant Capacity Fees	-	-	-	-	-	-	-
2	Line/Main Extension Fees	-	-	-	-	-	-	-
3	Meter Installation Fees	-	-	-	-	-	-	-
4	Contributed Lines	-	-	-	-	-	-	-
5	Other (Describe)	1,951,597	1,958,028	1,964,461	1,970,859	1,977,256	1,983,654	1,990,051
6								
7	Total	$ 1,951,597	$ 1,958,028	$ 1,964,461	$ 1,970,859	$ 1,977,256	$ 1,983,654	$ 1,990,051
	WASTEWATER							
8	Plant Capacity Fees	-	-	-	-	-	-	-
9	Line/Main Extension Fees	-	-	-	-	-	-	-
10	Contributed Lines	-	-	-	-	-	-	-
11	Other (Describe)	1,918,522	1,924,835	1,931,158	1,937,425	1,943,705	1,949,986	1,956,285
12								
13	Total	$ 1,918,522	$ 1,924,835	$ 1,931,158	$ 1,937,425	$ 1,943,705	$ 1,949,986	$ 1,956,285

Schedule of Accumulated Amortization - CIAC
Test Year Average Balance

Company: CSWR-Florida (Rolling Oaks)
Docket No.: 20250052
Schedule Year Ended: 1/31/2025
Historic [X] Projected [ ]

Florida Public Service Commission

Schedule: A-14
Page 3 of 3
Preparer: Brent Thies

Explanation: Provide the ending balances and average of CIAC, by classification for the prior year and the test year.
If a projected year is employed, provide breakdown for base year and intermediate year also.

Line No.	(1) Description	(9) Month # 7	(10) Month # 8	(11) Month # 9	(12) Month # 10	(13) Month # 11	(14) End of Test Year	(15) Average Balance
	WATER							
1	Plant Capacity Fees	-	-	-	-	-	-	-
2	Line/Main Extension Fees	-	-	-	-	-	-	-
3	Meter Installation Fees	-	-	-	-	-	-	-
4	Contributed Lines	-	-	-	-	-	-	-
5	Other (Describe)	1,996,449	2,002,847	2,009,245	2,015,643	2,022,041	2,028,439	1,990,044
6								
7	Total	$ 1,996,449	$ 2,002,847	$ 2,009,245	$ 2,015,643	$ 2,022,041	$ 2,028,439	$ 1,990,044
	WASTEWATER							
8	Plant Capacity Fees	-	-	-	-	-	-	-
9	Line/Main Extension Fees	-	-	-	-	-	-	-
10	Contributed Lines	-	-	-	-	-	-	-
11	Other (Describe)	1,962,583	1,968,882	1,975,187	1,981,495	1,987,915	1,994,192	1,956,321
12								
13	Total	$ 1,962,583	$ 1,968,882	$ 1,975,187	$ 1,981,495	$ 1,987,915	$ 1,994,192	$ 1,956,321

Schedule of Annual AFUDC Rates Used | **Florida Public Service Commission**

Company: CSWR-Florida (Rolling Oaks) | **Schedule: A-15**
Docket No.: 20250052 | **Page 1 of 1**
Test Year Ended: 1/31/2025 | **Preparer: Brent Thies**

Explanation: Provide the annual AFUDC rates used since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously. Include a description of practices and authority of rate(s) used.

The Company does not use any AFUDC Rates.

Schedule of Water and Wastewater Advances For Construction
Annual Balances Subsequent to Last Established Rate Base

Florida Public Service Commission

Company: CSWR-Florida (Rolling Oaks)
Docket No.: 20250052
Test Year Ended: 1/31/2025

Schedule: A-16
Page 1 of 1
Preparer: Brent Thies

Explanation: Provide the annual balance of Advances For Construction, for water and wastewater separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected additions and/or retirements, specifically identifying those amounts. Also provide a brief description of the applicant's policy regarding advances.

Line No.	Description	Average Test Year Balance – Water	Average Test Year Balance – Wastewater
1	The Company has no Advances For Construction.		

Schedule of Working Capital Allowance Calculation | **Florida Public Service Commission**

Company: CSWR-Florida (Rolling Oaks) | **Schedule: A-17**
Docket No.: 20250052 | **Page 1 of 1**
Test Year Ended: 1/31/2025 | **Preparer: Brent Thies**
Recap Schedule: A-1, A-2

Explanation: Provide the calculation of working capital using the balance sheet method. The calculation should not include accounts that are reported in other rate base or cost of capital accounts. Unless otherwise explained, this calculation should include both current and deffered debits and credits. All adjustments to the per book accounts shall be explained.

Line No.	(1) Account Name	(2) Water	(3) Sewer	(4) Total
1				
2	Current Assets (13 month average)			
3	Cash	27,733	21,766	49,499.00
4	Accounts Rec'b - Customer	167,503	222,447	389,949.90
5	Notes & Accts. Rec'b - Assoc. Cos.	-	-	-
6	Accounts Rec'b - Other	1,285	1,008	2,292.78
7	Allowance for Bad Debts	(25,445)	(33,792)	(59,237.02)
8	Prepayments	13,518	10,609	24,126.97
9	Miscellaneous Current & Accrued Assets	97,614	76,613	174,226.67
10				
11	Current Liabilities (13 month average)			
12	Accounts Payable	(888,598)	(697,416)	(1,586,013.79)
13	Notes Payable	-	-	-
14	Notes & Accounts Payable - Assoc. Cos.	(59,593)	(46,772)	(106,365)
15	Customer Deposits	-	-	-
16	Accrued Taxes	(14)	(11)	(25.38)
17	Accrued Interest	-	-	-
18	Accrued Dividends	-	-	-
19	Misc. Current & Accrued Liabilities	(116,586)	(91,503)	(208,088.88)
20				
21	Working Capital (Balance Sheet Method)	$ (782,584)	$ (537,050)	$ (1,319,634)
22				
23	Working Capital to Rate Base Summary	-	-	-

Comparative Balance Sheet - Assets

Florida Public Service Commission

Company: CSWR-Florida (Rolling Oaks)
Docket No.: 20250052
Test Year Ended: 1/31/2025

Explanation: Provide a balance sheet for years requested. Provide same for historical base or intermediate years, if not already shown.

Schedule: A-18
Page 1 of 2
Preparer: Brent Thies

Line No.	(1) ASSETS	(2) Prior Test Year	(3) Month # 1	(4) Month # 2	(5) Month # 3	(6) Month # 4	(7) Month # 5	(8) Month # 6
1	Utility Plant in Service	14,256,985	14,308,284	14,383,351	15,288,142	15,408,720	15,572,732	15,621,776
2	Construction Work in Progress	2,385,241	2,868,969	3,273,553	2,700,262	2,814,004	3,028,679	2,965,969
3	Other Utility Plant Adjustments	28,336,221	28,336,221	28,336,221	28,336,221	28,336,221	28,336,221	28,336,221
4	GROSS UTILITY PLANT	$ 44,978,447	$ 45,513,474	$ 45,993,125	$ 46,324,626	$ 46,558,945	$ 46,937,632	$ 46,923,966
5	Less: Accumulated Depreciation	(7,947,682)	(7,967,036)	(7,986,624)	(8,008,035)	(8,029,759)	(8,051,286)	(8,071,854)
6	NET UTILITY PLANT	$ 37,030,766	$ 37,546,437	$ 38,006,501	$ 38,316,591	$ 38,529,186	$ 38,886,346	$ 38,852,112
7	Cash	179,614	74,345	14,692	51,271	47,939	12,749	31,844
8	Accounts Rec'b - Customer	384,952	387,485	390,279	351,977	354,668	389,417	366,819
9	Notes & Accts. Rec'b - Assoc. Cos.	-	-	-	-	-	-	-
10	Accounts Rec'b - Other	-	-	-	286	274	274	274
11	Allowance for Bad Debts	(38,128)	(44,438)	(41,147)	(54,852)	(54,342)	(57,641)	(55,493)
12	Prepayments	2,578	2,125	1,673	67,412	58,626	49,908	41,590
13	Miscellaneous Current & Accrued Assets	162,144	165,079	141,520	175,612	170,417	171,427	181,007
14	TOTAL CURRENT ASSETS	$ 691,161	$ 584,596	$ 507,017	$ 591,707	$ 577,582	$ 566,135	$ 566,041
15	Unamortized Debt Discount & Exp.	-	-	-	-	-	-	-
16	Prelim. Survey & Investigation Charges	22,467	19,047	19,853	21,897	20,973	20,973	24,726
17	Clearing Accounts	(39,012)	(40,393)	(46,498)	(51,092)	(54,112)	(53,265)	(64,180)
18	Deferred Rate Case Expense	-	106	106	106	102	102	19,490
19	Other Miscellaneous Deferred Debits	60,764	60,764	51,292	51,292	48,771	78,553	73,582
20	Accum. Deferred Income Taxes	-	-	-	-	-	-	-
21	TOTAL DEFERRED DEBITS	$ 44,220	$ 39,524	$ 24,753	$ 22,203	$ 15,733	$ 46,362	$ 53,617
22	TOTAL ASSETS	$ 37,766,147	$ 38,170,557	$ 38,538,270	$ 38,930,501	$ 39,122,502	$ 39,498,842	$ 39,471,771
		-	-	-	-	-	-	-

Comparative Balance Sheet - Assets

Florida Public Service Commission

Company: CSWR-Florida (Rolling Oaks)
Docket No.: 20250052
Test Year Ended: 1/31/2025

Explanation: Provide a balance sheet for years requested. Provide same for historical base or intermediate years, if not already shown.

Schedule: A-18
Page 2 of 2
Preparer: Brent Thies

Line No.	(1) ASSETS	(9) Month # 7	(10) Month # 8	(11) Month # 9	(12) Month # 10	(13) Month # 11	(14) End of Test Year	(15) 13-Month Avg Bal
1	Utility Plant in Service	15,674,772	15,707,441	15,837,922	15,869,176	15,890,366	15,890,366	15,362,310
2	Construction Work in Progress	3,222,355	3,592,888	3,758,628	2,740,328	2,479,872	2,454,657	2,945,031.04
3	Other Utility Plant Adjustments	28,336,221	28,336,221	28,336,221	28,336,221	28,336,221	28,336,221	28,336,221.33
4	GROSS UTILITY PLANT	$ 47,233,348	$ 47,636,550	$ 47,932,771	$ 46,945,726	$ 46,706,460	$ 46,681,244	$ 46,643,563
5	Less: Accumulated Depreciation	(8,084,854)	(8,096,688)	(8,108,952)	(8,121,330)	(8,133,766)	(8,146,203)	(8,058,005)
6	NET UTILITY PLANT	39,148,494	39,539,862	39,823,819	38,824,396	38,572,693	38,535,041	38,585,557
7	Cash	2,034	49,678	42,544	83,841	8,434	44,504	49,499.00
8	Accounts Rec'b - Customer	400,507	390,994	383,035	412,468	450,200	406,546	389,949.90
9	Notes & Accts. Rec'b - Assoc. Cos.	-	-	-	-	-	-	-
10	Accounts Rec'b - Other	274	274	274	274	-	27,600	2,292.78
11	Allowance for Bad Debts	(64,423)	(66,569)	(71,037)	(68,937)	(75,293)	(77,781)	(59,237.02)
12	Prepayments	33,272	26,456	17,938	9,389	1,418	1,264	24,126.97
13	Miscellaneous Current & Accrued Assets	184,613	186,713	179,702	179,265	182,668	184,780	174,226.67
14	TOTAL CURRENT ASSETS	556,277	587,546	552,456	616,300	567,427	586,913	580,858
15	Unamortized Debt Discount & Exp.	-	-	-	-	-	-	-
16	Prelim. Survey & Investigation Charges	24,726	24,726	24,726	24,726	24,726	24,726	22,945.54
17	Clearing Accounts	(65,261)	(63,235)	(83,022)	(78,877)	18,776	30,751	(45,339.99)
18	Deferred Rate Case Expense	19,490	20,615	22,620	23,944	23,944	23,944	11,889.79
19	Other Miscellaneous Deferred Debits	68,611	63,640	75,546	88,014	146,550	142,365	77,672.51
20	Accum. Deferred Income Taxes	-	-	-	-	-	-	-
21	TOTAL DEFERRED DEBITS	47,565	45,746	39,870	57,807	213,996	221,786	67,168
22	TOTAL ASSETS	39,752,336	40,173,154	40,416,145	39,498,503	39,354,116	39,343,740	39,233,583
		-	-	-	-	-	-	-

Comparative Balance Sheet - Equity Capital & Liabilities

Florida Public Service Commission

Company: CSWR-Florida (Rolling Oaks)
Docket No.: 20250052
Test Year Ended: 1/31/2025

Explanation: Provide a balance sheet for years requested. Provide same for historical base or intermediate years, if not already shown.

Schedule: A-19
Page 1 of 2
Preparer: Brent Thies

Line No.	(1) EQUITY CAPITAL & LIABILITIES	(2) Prior Test Year	(3) Month # 1	(4) Month # 2	(5) Month # 3	(6) Month # 4	(7) Month # 5	(8) Month # 6
1	Common Stock Issued	33,147,381	33,147,381	33,147,381	33,147,381	33,146,029	33,146,029	36,063,297
2	Preferred Stock Issued	-	-	-	-	-	-	-
3	Additional Paid in Capital	-	-	-	-	-	-	-
4	Retained Earnings	(1,547,918)	(1,592,810)	(1,739,771)	(1,665,105)	(1,702,741)	(1,726,085)	(1,714,614)
5	Other Equity Capital	-	-	-	-	-	-	-
6	TOTAL EQUITY CAPITAL	31,599,462	31,554,570	31,407,609	31,482,276	31,443,287	31,419,944	34,348,683
7	Bonds	-	-	-	-	-	-	-
8	Reacquired Bonds	-	-	-	-	-	-	-
9	Advances From Associated Companies	3,622,085	3,128,527	3,069,377	3,486,420	4,676,792	4,990,525	2,880,954
10	Other Long-Term Debt	-	-	-	-	-	-	-
11	TOTAL LONG-TERM DEBT	3,622,085	3,128,527	3,069,377	3,486,420	4,676,792	4,990,525	2,880,954
12	Accounts Payable	1,705,664	2,637,453	3,202,084	3,123,682	2,184,070	2,133,943	1,478,530
13	Notes Payable	-	-	-	-	-	-	-
14	Notes & Accounts Payable - Assoc. Cos.	-	-	-	-	-	-	-
15	Customer Deposits	-	-	-	-	-	-	-
16	Accrued Taxes	-	-	-	-	-	-	-
17	Accrued Interest	-	-	-	-	-	-	-
18	Accrued Dividends	-	-	-	-	-	-	-
19	Misc. Current & Accrued Liabilities	121,201	140,459	161,780	148,231	141,139	283,501	105,371
20	TOTAL CURRENT & ACC. LIABILITIES	1,826,865	2,777,912	3,363,864	3,271,913	2,325,209	2,417,444	1,583,901
21	Advances For Construction	-	-	-	-	-	-	-
22	Other Deferred Credits	-	-	-	-	-	-	-
23	Accum. Deferred ITCs	-	-	-	-	-	-	-
24	Operating Reserves	-	-	-	-	-	-	-
25	TOTAL DEF. CREDITS & OPER. RESERVES	-	-	-	-	-	-	-
26	Contributions in Aid of Construction	4,587,853	4,592,410	4,593,039	4,598,175	4,598,175	4,604,570	4,604,570
27	Less: Accum. Amortization of CIAC	(3,870,118)	(3,882,862)	(3,895,619)	(3,908,283)	(3,920,962)	(3,933,640)	(3,946,336)
28	Accumulated Deferred Income Taxes	-	-	-	-	-	-	-
29	TOTAL EQUITY CAPITAL & LIABILITIES	37,766,147	38,170,557	38,538,270	38,930,501	39,122,502	39,498,842	39,471,771

Comparative Balance Sheet - Equity Capital & Liabilities

Florida Public Service Commission

Company: CSWR-Florida (Rolling Oaks)
Docket No.: 20250052
Test Year Ended: 1/31/2025

Explanation: Provide a balance sheet for years requested. Provide same for historical base or intermediate years, if not already shown.

Schedule: A-19
Page 2 of 2
Preparer: Brent Thies

Line No.	(1) EQUITY CAPITAL & LIABILITIES	(9) Month # 7	(10) Month # 8	(11) Month # 9	(12) Month # 10	(13) Month # 11	(14) End of Test Year	(15) 13-Month Avg Bal
1	Common Stock Issued	36,086,074	36,174,183	36,141,583	36,548,510	36,869,487	37,155,816	34,916,964
2	Preferred Stock Issued	-	-	-	-	-	-	-
3	Additional Paid in Capital	-	-	-	-	-	-	-
4	Retained Earnings	(1,721,477)	(1,822,973)	(1,866,476)	(1,843,225)	(1,778,752)	(1,739,632)	(1,727,814)
5	Other Equity Capital	-	-	-	-	-	-	-
6	TOTAL EQUITY CAPITAL	34,364,597	34,351,210	34,275,107	34,705,285	35,090,735	35,416,184	33,189,150
7	Bonds	-	-	-	-	-	-	-
8	Reacquired Bonds	-	-	-	-	-	-	-
9	Advances From Associated Companies	3,281,416	3,453,002	3,616,050	3,243,772	2,866,431	3,038,078	3,488,725
10	Other Long-Term Debt	-	-	-	-	-	-	-
11	TOTAL LONG-TERM DEBT	3,281,416	3,453,002	3,616,050	3,243,772	2,866,431	3,038,078	3,488,725
12	Accounts Payable	1,165,091	1,393,126	1,672,294	407,146	(29,111)	(455,794)	1,586,014
13	Notes Payable	-	-	-	-	-	-	-
14	Notes & Accounts Payable - Assoc. Cos.	-	-	-	285,314	534,732	562,693	106,365
15	Customer Deposits	-	-	-	-	-	-	-
16	Accrued Taxes	-	-	-	-	132	198	25
17	Accrued Interest	-	-	-	-	-	-	-
18	Accrued Dividends	-	-	-	-	-	-	-
19	Misc. Current & Accrued Liabilities	295,644	340,254	229,207	246,835	293,863	197,671	208,089
20	TOTAL CURRENT & ACC. LIABILITIES	1,460,735	1,733,380	1,901,501	939,295	799,616	304,768	1,900,493
21	Advances For Construction	-	-	-	-	-	-	-
22	Other Deferred Credits	-	-	-	-	-	-	-
23	Accum. Deferred ITCs	-	-	-	-	-	-	-
24	Operating Reserves	-	-	-	-	-	-	-
25	TOTAL DEF. CREDITS & OPER. RESERVES	-	-	-	-	-	-	-
26	Contributions in Aid of Construction	4,604,621	4,607,290	4,607,919	4,607,290	4,607,290	4,607,341	4,601,580
27	Less: Accum. Amortization of CIAC	(3,959,032)	(3,971,729)	(3,984,432)	(3,997,138)	(4,009,956)	(4,022,631)	(3,946,365)
28	Accumulated Deferred Income Taxes	-	-	-	-	-	-	-
29	TOTAL EQUITY CAPITAL & LIABILITIES	39,752,336	40,173,154	40,416,145	39,498,503	39,354,116	39,343,740	39,233,583

Schedule of Water Net Operating Income | **Florida Public Service Commission**

Company: CSWR-Florida (Rolling Oaks)
Schedule Year Ended: 1/31/2025
Interim [ ] Final [x]
Historic [X] Projected [ ]

Schedule: B-1
Page 1 of 1
Docket No.: 20250052
Preparer: Brent Thies

Explanation: Provide the calculation of net operating income for the test year. If amortization (Line 4) is related to any amount other than an acquisition adjustment, submit an additional schedule showing a description and calculation of charge.

Line No.	(1) Description	(2) Balance Per Books	(3) Utility Test Year Adjustments	(4) Utility Adjusted Test Year	(5) Requested Revenue Adjustment	(6) Requested Annual Revenues	(7) Supporting Schedule(s)
1	OPERATING REVENUES	$ 1,421,780	-	$ 1,421,780	747,928	$ 2,169,708	B-4
2	Operation & Maintenance	$ 1,941,731	(193,167)	$ 1,748,564	33,656.77	$ 1,782,221	B-5
3	Depreciation, net of CIAC Amort.	$ 8,636	-	$ 8,636	-	$ 8,636	B-13
4	Amortization	$ -	-	$ -	-	$ -	
5	Taxes Other Than Income	$ 46,894	-	$ 46,894	-	$ 46,894	B-15
6	Provision for Income Taxes	$ -	-	$ -	65,748.97	$ 65,749	C-1
7	OPERATING EXPENSES	$ 1,997,261	$ (193,167)	$ 1,804,094	$ 99,406	$ 1,903,500	
8	NET OPERATING INCOME	$ (575,481)	$ 193,167	$ (382,314)	$ 648,522	$ 266,208	
9	RATE BASE	3,036,935		3,036,935		$ 3,036,935	
10	RATE OF RETURN	-18.95%		-12.59%		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 [x] | **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	$ 1,888,159	-	$ 1,888,159	(118,848)	$ 1,769,311	B-4
2	Operation & Maintenance	$ 1,393,389	(125,343)	$ 1,268,046	(5,348.16)	$ 1,262,698	B-6
3	Depreciation, net of CIAC Amort.	$ 37,372	-	$ 37,372	-	$ 37,372	B-14
4	Amortization	$ -	-	$ -	-	$ -	
5	Taxes Other Than Income	$ 73,630	-	$ 73,630	-	$ 73,630	B-15
6	Provision for Income Taxes	$ -	-	$ -	78,577.05	$ 78,577	C-1
7	OPERATING EXPENSES	$ 1,504,391	$ (125,343)	$ 1,379,048	$ 73,229	$ 1,452,277	
8	NET OPERATING INCOME	$ 383,768	$ 125,343	$ 509,111	$ (192,077)	$ 317,034	
9	RATE BASE	3,616,764		3,616,764		$ 3,616,764	
10	RATE OF RETURN	10.61%		14.08%		8.77%	

Schedule of Adjustments to Operating Income | **Florida Public Service Commission**

Company: CSWR-Florida (Rolling Oaks) | **Schedule: B-3**
Schedule Year Ended: 1/31/2025 | **Page 1 of 1**
Interim [ ] Final [x] | **Docket No.: 20250052**
Historic [X] 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	**Operations & Maintenance**		
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			
18	**Total Adjustment Operation & Maintenance**	(193,167)	(125,343)
19			
20	**Adjustment for Income Tax**		

	Water	Wastewater
Taxable Income before State Tax	262,087.27	312,126.40
Less State Tax Exemption	(15,582.23)	(12,229.72)
State Taxable Income	246,505.04	299,896.68
State Income tax (5.5%)	**13,557.78**	**16,494.32**
Federal Taxable Income	248,529.50	295,632.08
Federal Income Tax (21%)	**52,191.19**	**62,082.74**

30	Total Adjustment for Income Tax	65,749	78,577
31			
32	**Revenues**		
33	Adjustment for required return	266,208	(192,077)
34			
35	Adjustment for negative operating income	382,314	-
36			
37	Adjustment to revenue for Income Tax	65,749	78,577
38			
39	Adjustment for RAF fees on revenue change	33,657	(5,348)
40			
41	**Total Adjustment to Revenues**	747,928	(118,848)

Test Year Operating Revenues

Florida Public Service Commission

Company: CSWR-Florida (Rolling Oaks)
Docket No.: 20250052
Schedule Year Ended: 1/31/2025

Explanation: Complete the following revenue schedule for the historical test year or base year. If general service revenue is not accounted for by sub-account, then show the total amount under metered- or measured-commercial and provide an explanation.

Schedule: B-4
Page 1 of 1
Preparer: Brent Thies
Recap Schedules: B-1,B-2

Line No.	WATER SALES Account No. and Description	Total Water	WASTEWATER SALES Account No. and Description	(1) Total Wastewater
1	460 Unmetered Water Revenue	$ -	521.1 Flat Rate - Residential	$ 1,698,910
2	461.1 Metered - Residential	$ 1,291,301	521.2 Flat Rate - Commercial	$ 103,166
3	461.2 Metered - Commercial	$ 52,327	521.3 Flat Rate - Industrial	$ -
4	461.3 Metered - Industrial	$ -	521.4 Flat Rate - Public Authorities	$ -
5	461.4 Metered - Public Authorities	$ -	521.5 Flat Rate - Multi-Family	$ -
6	461.5 Metered - Multi-Family	$ -	521.6 Flat Rate - Other	$ -
7	462.1 Public Fire Protection	$ -	522.1 Measured - Residential	$ -
8	462.2 Private Fire Protection	$ -	522.2 Measured - Commercial	$ -
9	464 Other Sales - Public Authorities	$ -	522.3 Measured - Industrial	$ -
10	465 Irrigation Customers	$ -	522.4 Measured - Public Authority	$ -
11	466 Sales for Resale	$ -	522.5 Measured - Multi-Family	$ -
12	467 Interdepartmental Sales	$ -	523 Other Sales - Public Authorities	$ -
13		---	524 Revenues from Other Systems	$ -
14	TOTAL WATER SALES	$ 1,343,628	525 Interdepartmental Sales	$ -
15		---		---
16	OTHER WATER REVENUES		TOTAL WASTEWATER SALES	$ 1,802,077
17	470 Forfeited Discounts	$ 74,068		---
18	471 Misc. Service Revenues	$ 4,084	OTHER WASTEWATER REVENUES	
19	472 Rents From Water Property	$ -	531 Sale of Sludge	$ -
20	473 Interdepartmental Rents	$ -	532 Forfeited Discounts	$ 54,882
21	474 Other Water Revenues	$ -	534 Rents From Wastewater Property	$ -
22		---	535 Interdepartmental Rents	$ -
23	TOTAL OTHER WATER REVENUES	$ 78,152	536 Other Wastewater Revenues	$ 31,200
24		---		---
25	TOTAL WATER OPERATING REVENUES	$ 1,421,780	TOTAL OTHER WASTEWATER REVENUES	$ 86,082
26		==========		---
27			TOTAL WASTEWATER OPERATING REVENUES	$ 1,888,159
				==========

Detail of Operation & Maintenance Expenses By Month - Water

Florida Public Service Commission

Company: CSWR-Florida (Rolling Oaks)
Docket No.: 20250052
Schedule Year Ended: 1/31/2025
Historic [X] Projected [ ]

Explanation: Provide a schedule of operation and maintenance expenses by primary account for each month of the test year. If schedule has to be continued on 2nd page, reprint the account titles and numbers.

Schedule: B-5
Page 1 of 1
Preparer: Brent Thies
Recap Schedules: B-1

Line No.	(1) Account No. and Name	(2) February-24	(3) March-24	(4) April-24	(5) May-24	(6) June-24	(7) July-24	(8) August-24	(9) September-24	(10) October-24	(11) November-24	(12) December-24	(13) January-25	(14) Total Annual
1	601 Salaries & Wages - Employees	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
2	603 Salaries & Wages - Officers, Etc.	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
3	604 Employee Pensions & Benefits	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
4	610 Purchased Water	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
5	615 Purchased Power	$ 19,432	$ 22,310	$ 20,189	$ 22,868	$ 22,876	$ 23,147	$ 19,968	$ 21,989	$ 19,757	$ 18,414	$ 21,459	$ 22,705	$ 255,114
6	616 Fuel for Power Purchased	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
7	618 Chemicals	$ 819	$ 2,005	$ 1,697	$ 2,100	$ 284	$ 2,011	$ 3,212	$ 4,271	$ 3,332	$ 1,600	$ 1,791	$ 817	$ 23,938
8	620 Materials & Supplies	$ 3,245	$ 615	$ -	$ -	$ 205	$ 677	$ 3,326	$ 872	$ (2,339)	$ (1,566)	$ 513	$ -	$ 5,547
9	631 Contractual Services - Engr.	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
10	632 Contractual Services - Acct.	$ -	$ -	$ 198	$ -	$ -	$ -	$ -	$ 848	$ -	$ -	$ -	$ 891	$ 1,938
11	633 Contractual Services - Legal	$ 292	$ 222	$ -	$ 2,284	$ 679	$ 3,591	$ 787	$ 1,187	$ 679	$ 679	$ 1,988	$ -	$ 12,388
12	634 Contractual Services - Mgmt. Fees	$ 51,406	$ 55,861	$ 48,453	$ 43,635	$ 51,553	$ 51,460	$ 49,483	$ 60,335	$ 37,438	$ 25,399	$ 120,244	$ 41,086	$ 636,353
13	635 Contractual Services - Other	$ 61,504	$ 64,950	$ 33,747	$ 58,945	$ 48,994	$ 54,020	$ 45,398	$ 93,639	$ 84,895	$ 47,955	$ 10,001	$ 47,626	$ 651,673
14	641 Rental of Building/Real Prop.	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
15	642 Rental of Equipment	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
16	650 Transportation Expenses	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
17	656 Insurance - Vehicle	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
18	657 Insurance - General Liability	$ 6,543	$ 6,543	$ 6,543	$ 6,267	$ 6,267	$ 6,267	$ 6,267	$ 6,267	$ 7,955	$ 6,267	$ 6,267	$ 7,374	$ 78,823
19	658 Insurance - Workman's Comp.	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
20	659 Insurance - Other	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
21	660 Advertising Expense	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
22	666 Reg. Comm. Exp. - Rate Case Amort.	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
23	667 Reg. Comm. Exp. - Other	$ 400	$ 400	$ 400	$ 400	$ 400	$ -	$ -	$ -	$ 104	$ 104	$ 104	$ -	$ 2,312
24	670 Bad Debt Expense	$ 2,106	$ 2,668	$ 2,619	$ 2,227	$ 2,493	$ 2,783	$ 2,480	$ 2,435	$ 2,041	$ 2,337	$ (24,212)	$ 2,307	$ 2,284
25	675 Miscellaneous Expenses	$ 23,638	$ 21,938	$ 25,987	$ 22,520	$ 20,637	$ 26,962	$ 22,519	$ 23,464	$ 20,208	$ 26,415	$ 15,020	$ 22,053	$ 271,361
26	TOTAL	$ 169,384	$ 177,511	$ 139,834	$ 161,245	$ 154,387	$ 170,917	$ 153,439	$ 215,307	$ 174,069	$ 127,603	$ 153,175	$ 144,859	$ 1,941,731
														$ 3,335,120

Detail of Operation & Maintenance Expenses By Month - Wastewater

Florida Public Service Commission

Company: CSWR-Florida (Rolling Oaks)
Docket No.: 20250052
Schedule Year Ended: 1/31/2025
Historic [X] Projected [ ]

Explanation: Provide a schedule of operation and maintenance expenses by primary account for each month of the test year. If schedule has to be continued on 2nd page, reprint the account titles and numbers.

Schedule: B-6
Page 1 of 1
Preparer: Brent Thies
Recap Schedules: B-2

Line No.	(1) Account No. and Name	(2) February-24	(3) March-24	(4) April-24	(5) May-24	(6) June-24	(7) July-24	(8) August-24	(9) September-24	(10) October-24	(11) November-24	(12) December-24	(13) January-25	(14) Total Annual
1	701 Salaries & Wages - Employees	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
2	703 Salaries & Wages - Officers, Etc.	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
3	704 Employee Pensions & Benefits	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
4	710 Purchased Sewage Treatment	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ (676)	$ -	$ (676)
5	711 Sludge Removal Expense	$ -	$ 452	$ -	$ (2,914)	$ 321	$ 321	$ 321	$ 890	$ 244	$ 201	$ 321	$ -	$ 155
6	715 Purchased Power	$ 1,823	$ 1,275	$ 1,797	$ 1,317	$ 2,118	$ 1,404	$ 1,777	$ 1,767	$ 1,780	$ 1,254	$ 1,794	$ 1,795	$ 19,900
7	716 Fuel for Power Purchased	$ -	$ -	$ -	$ 153	$ 51	$ (51)	$ -	$ (22)	$ 362	$ (28)	$ -	$ -	$ 466
8	718 Chemicals	$ 4,448	$ 2,261	$ 1,427	$ 3,491	$ 4,971	$ 6,401	$ 11,267	$ 6,212	$ 6,998	$ 7,352	$ (21,693)	$ 2,117	$ 35,251
9	720 Materials & Supplies	$ 368	$ 443	$ -	$ -	$ 148	$ 350	$ 540	$ 1,881	$ (1,875)	$ (825)	$ 471	$ -	$ 1,502
10	731 Contractual Services - Engr.	$ -	$ -	$ -	$ 607	$ 607	$ 607	$ 607	$ 607	$ 607	$ 607	$ 607	$ -	$ 4,858
11	732 Contractual Services - Acct.	$ -	$ -	$ 156	$ -	$ -	$ -	$ -	$ 666	$ -	$ -	$ -	$ 699	$ 1,521
12	733 Contractual Services - Legal	$ 229	$ 174	$ -	$ 1,721	$ 461	$ 2,747	$ 546	$ 860	$ 461	$ 1,428	$ 1,489	$ -	$ 10,116
13	734 Contractual Services - Mgmt. Fees	$ 40,346	$ 43,843	$ 38,028	$ 34,247	$ 40,461	$ 40,388	$ 38,837	$ 47,354	$ 29,383	$ 19,935	$ 94,374	$ 32,246	$ 499,442
14	735 Contractual Services - Other	$ 49,450	$ 55,879	$ 36,074	$ 65,217	$ 53,562	$ 44,539	$ 26,964	$ 54,585	$ 45,254	$ 29,847	$ (21,080)	$ 42,866	$ 483,157
15	741 Rental of Building/Real Prop.	$ -	$ -	$ -	$ -	$ -	$ -	$ 42,000	$ 2,000	$ 2,000	$ 2,000	$ 2,000	$ 2,000	$ 52,000
16	742 Rental of Equipment	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
17	750 Transportation Expenses	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
18	756 Insurance - Vehicle	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
19	757 Insurance - General Liability	$ 5,135	$ 5,135	$ 5,135	$ 4,918	$ 4,918	$ 4,918	$ 4,918	$ 4,918	$ 6,243	$ 4,918	$ 4,918	$ 5,787	$ 61,864
20	758 Insurance - Workman's Comp.	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
21	759 Insurance - Other	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
22	760 Advertising Expense	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
23	766 Reg. Comm. Exp. - Rate Case Amort.	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
24	767 Reg. Comm. Exp. - Other	$ 0	$ 0	$ 0	$ 6	$ 6	$ 6	$ 6	$ 6	$ 6	$ 6	$ 6	$ -	$ 50
25	770 Bad Debt Expense	$ 2,592	$ 2,650	$ 2,567	$ 2,421	$ 2,460	$ 2,778	$ 2,606	$ 2,754	$ 2,715	$ 2,773	$ (19,002)	$ 2,628	$ 9,941
26	775 Miscellaneous Expenses	$ 18,848	$ 17,523	$ 20,507	$ 17,916	$ 16,486	$ 21,327	$ 17,904	$ 18,697	$ 15,976	$ 20,777	$ 10,433	$ 17,448	$ 213,843
27	TOTAL	$ 123,241	$ 129,635	$ 105,690	$ 129,101	$ 126,569	$ 125,735	$ 148,293	$ 143,176	$ 110,155	$ 90,245	$ 53,961	$ 107,587	$ 1,393,389

Operation & Maintenance Expense Comparison - Water
Company: CSWR-Florida (Rolling Oaks)
Docket No.: 20250052
Test Year Ended: 1/31/2025

Florida Public Service Commission
Schedule: B-7
Page 1 of 1
Preparer: Brent Thies

Explanation: Complete the following comparison of the applicant's current and prior test year O&M expenses before this Commission. Provide an explanation of all differences which are not attributable to the change in customer growth and the CPI-U. If the applicant has not had a previous rate case, use the year 5 years prior to the test year for comparison. Provide an additional schedule, if necessary, to explain differences.

Line No.	(1) Account No. and Name	(2) Prior TY* 12/31/2019	(3) Current TY 1/31/2025	(4) $ Difference	(5) % Difference	(6) Explanation
1	601 Salaries & Wages - Employees	$ 539,264	$ -	$ (539,264)	-100%	CSWR-FL does not employ any salaried personnel and, as a result, does not incur any direct salary related expenses.
2	603 Salaries & Wages - Officers, Etc.	$ -	$ -	$ -	0%	
3	604 Employee Pensions & Benefits	$ 96,069	$ -	$ (96,069)	-100%	CSWR-FL does not employ any salaried personnel and, as a result, does not incur any pension or benefit expenses.
4	610 Purchased Water	$ -	$ -	$ -	0%	
5	615 Purchased Power	$ 89,584	$ 255,114	$ 165,530	185%	Normal Flucuation, Purchased Power Costs are subject to vary year over year due to flucuations in usage.
6	616 Fuel for Power Purchased	$ -	$ -	$ -	0%	
7	618 Chemicals	$ 12,625	$ 23,938	$ 11,313	90%	Chemicals are purchased in bulk and used until more is needed, therefore the timing of expense is on an as needed basis and large flucuations are normal.
8	620 Materials & Supplies	$ 2,167	$ 5,547	$ 3,380	156%	Material and Supplies expenses incurred by the prior owner are included in CSWR-FL's contract operations agreement, included in Contractual Services - Other expense during the test year.
9	631 Contractual Services - Engr.	$ 4,734	$ -	$ (4,734)	-100%	CSWR-FL did not record any expense.
10	632 Contractual Services - Acct.	$ 13,808	$ 1,938	$ (11,870)	-86%	The majority of the accounting expenses for this utility is recorded indirectly to the parent company and included in Contractual
11	633 Contractual Services - Legal	$ -	$ 12,388	$ 12,388	100%	Prior owners did not record any expense.
12	634 Contractual Services - Mgmt. Fees	$ 83,640	$ 636,353	$ 552,713	661%	Indirect overhead expenses incurred by the parent company are included in the current test year, whereas some of these costs could be recorded in salary, accounting, and legal expenses in the prior test year.
13	635 Contractual Services - Other	$ 14,294	$ 651,673	$ 637,379	4459%	Contractual Services - Other expense in the test year includes CSWR-FL's recurring contract operations expense, whereas some of these costs could be recorded in rental, transportation, and insurance expenses in the prior test year.
14	641 Rental of Building/Real Prop.	$ 5,087	$ -	$ (5,087)	-100%	Rental services incurred by the prior owner are included in CSWR-FL's contract operations agreement, included in Contractual Services - Other expense during the test year.
15	642 Rental of Equipment	$ -	$ -	$ -	0%	
16	650 Transportation Expenses	$ 29,066	$ -	$ (29,066)	-100%	Transportation expenses incurred by the prior owner are included in CSWR-FL's contract operations agreement, included in Contractual Services - Other expense.
17	656 Insurance - Vehicle	$ 15,569	$ -	$ (15,569)	-100%	Vehicle Insurance incurred by the prior owner are included in CSWR-FL's contract operations agreement, included in Contractual Services - Other expense during the test year.
18	657 Insurance - General Liability	$ 28,375	$ 78,823	$ 50,448	178%	General Liability Insurance is subject to increase based on the property value of the system; an increase to property value over this amount of time is normal.
19	658 Insurance - Workman's Comp.	$ 8,099	$ -	$ (8,099)	-100%	Workman's Comp. Insurance incurred by the prior owner are included in CSWR-FL's contract operations agreement, included in Contractual Services - Other expense during the test year.
20	659 Insurance - Other	$ 2,218	$ -	$ (2,218)	-100%	Any other Insurance costs incurred by the prior owner are included in CSWR-FL's contract operations agreement, included in Contractual Services - Other expense during the test year.
21	660 Advertising Expense	$ -	$ -	$ -	0%	
22	666 Reg. Comm. Exp. - Rate Case Amort.	$ 12,885	$ -	$ (12,885)	-100%	CSWR-FL did not incur rate case expense in the test year.
23	667 Reg. Comm. Exp. - Other	$ -	$ 2,312	$ 2,312	100%	Prior owners did not record any expense.
24	670 Bad Debt Expense	$ 6,504	$ 2,284	$ (4,220)	-65%	CSWR-FL recorded Year End customer write offs.
25	675 Miscellaneous Expenses	$ 222,174	$ 271,361	$ 49,187	22%	
	Water Meter Expenses	$ 21,063	$ -	$ (21,063)	-100%	CSWR-FL did not record any expense in this category.
26	TOTAL	$ 1,207,225	$ 1,941,731	$ 734,506	61%	
27	Total Customers		6284	6,284	0%	
28	Consumer Price Index - U**	256.974	317.671	60.70	24%	

Benchmark Index:	Increase in Customer ERUs	1.00
	Increase in CPI	1.24
		1.24

**Prior Test Year data was gathered from Docket # Final Order Table 10-W*
***Source: Bureau of Labor Statistics*

Operation & Maintenance Expense Comparison - Wastewater

Florida Public Service Commission

Company: CSWR-Florida (Rolling Oaks)
Docket No.: 20250052
Test Year Ended: 1/31/2025

Schedule: B-8
Page 1 of 1
Preparer: Brent Thies

Explanation: Complete the following comparison of the applicant's current and prior test year O&M expenses before this Commission. Provide an explanation of all differences which are not attributable to the change in customer growth and the CPI-U. If the applicant has not had a previous rate case, use the year 5 years prior to the test year for comparison. Provide an additional schedule, if necessary, to explain differences.

Line No.	(1) Account No. and Name	(2) Prior TY* 12/31/2019	(3) Current TY 1/31/2025	(4) $ Difference	(5) % Difference	(6) Explanation
1	701 Salaries & Wages - Employees	$ 646,051	$ -	$ (646,051)	-100%	CSWR-FL does not employ any salaried personnel and, as a result, does not incur any direct salary related expenses.
2	703 Salaries & Wages - Officers, Etc.	$ -	$ -	$ -	0%	
3	704 Employee Pensions & Benefits	$ 101,764	$ -	$ (101,764)	-100%	CSWR-FL does not employ any salaried personnel and, as a result, does not incur any pension or benefit expenses.
4	710 Purchased Sewage Treatment	$ -	$ (676)	$ (676)	100%	Prior owners did not record any expense.
5	711 Sludge Removal Expense	$ 217,820	$ 155	$ (217,665)	-100%	Prior owners had to remove more sludge than CSWR-FL did in the test year. Sludge is removed as needed, so flucuation is normal.
6	715 Purchased Power	$ 116,951	$ 19,900	$ (97,051)	-83%	Normal Flucuation, Purchased Power Costs are subject to vary year over year due to flucuations in usage.
7	716 Fuel for Power Purchased	$ -	$ 466	$ 466	100%	Prior owners did not record any expense.
8	718 Chemicals	$ 38,932	$ 35,251	$ (3,681)	-9%	Chemicals are purchased in bulk and used until more is needed, therefore the timing of expense is on an as needed basis and large flucuations are normal.
9	720 Materials & Supplies	$ 1,853	$ 1,502	$ (351)	-19%	Material and Supplies expenses incurred by the prior owner are included in CSWR-FL's contract operations agreement, included in Contractual Services - Other expense during the test year.
10	731 Contractual Services - Engr.	$ 6,014	$ 4,858	$ (1,157)	-19%	Engineering costs can fluctuate to accommodate studies, modeling, and reporting necessary for compliance as well as planning, permitting, and designing capital projects.
11	732 Contractual Services - Acct.	$ 13,808	$ 1,521	$ (12,287)	-89%	The majority of the accounting expenses for this utility is recorded indirectly to the parent company and included in Contractual Services - Mgmt. Fees.
12	733 Contractual Services - Legal	$ -	$ 10,116	$ 10,116	100%	Prior owners did not record any expense.
13	634 Contractual Services - Mgmt. Fees7	$ 120,360	$ 499,442	$ 379,082	315%	Indirect overhead expenses incurred by the parent company are included in the current test year, whereas some of these costs could be recorded in salary, accounting, and legal expenses in the prior test year.
14	735 Contractual Services - Other	$ 14,834	$ 483,157	$ 468,323	3157%	Contractual Services - Other expense in the test year includes CSWR-FL's recurring contract operations expense, whereas some of these costs could be recorded in rental, transportation, and insurance expenses in the prior test year.
15	741 Rental of Building/Real Prop.	$ 28,215	$ 52,000	$ 23,785	84%	Rolling Oaks Sewer utility leases land from Perk Ponds/Beverly Hills Development Corp.
16	742 Rental of Equipment	$ -	$ -	$ -	0%	
17	750 Transportation Expenses	$ 30,854	$ -	$ (30,854)	-100%	Transportation expenses incurred by the prior owner are included in CSWR-FL's contract operations agreement, included in Contractual Services - Other expense.
18	756 Insurance - Vehicle	$ 15,569	$ -	$ (15,569)	-100%	Vehicle Insurance incurred by the prior owner are included in CSWR-FL's contract operations agreement, included in Contractual Services - Other expense during the test year.
19	757 Insurance - General Liability	$ 31,371	$ 61,864	$ 30,493	97%	General Liability Insurance is subject to increase based on the property value of the system; an increase to property value over this amount of time is normal.
20	758 Insurance - Workman's Comp.	$ 8,344	$ -	$ (8,344)	-100%	Workman's Comp. Insurance incurred by the prior owner are included in CSWR-FL's contract operations agreement, included in Contractual Services - Other expense during the test year.
21	759 Insurance - Other	$ 2,218	$ -	$ (2,218)	-100%	Any other Insurance costs incurred by the prior owner are included in CSWR-FL's contract operations agreement, included in Contractual Services - Other expense during the test year.
22	760 Advertising Expense	$ -	$ -	$ -	0%	
23	766 Reg. Comm. Exp. - Rate Case Amort.	$ 31,373	$ -	$ (31,373)	-100%	CSWR-FL did not incur rate case expense in the test year.
24	767 Reg. Comm. Exp. - Other	$ -	$ 50	$ 50	100%	Prior owners did not record any expense.
25	770 Bad Debt Expense	$ 8,559	$ 9,941	$ 1,382	16%	
26	775 Miscellaneous Expenses	$ 152,126	$ 213,843	$ 61,717	41%	Third party customer billing services are included in miscellaneous expense in the current test year and the prior owner did not incur such expenses.
27	TOTAL	$ 1,587,016	$ 1,393,389	$ (193,627)	-12%	
28	Total Customers		4932	4,932	0%	
29	Consumer Price Index - U**	256.974	317.671	60.70	24%	

Benchmark Index:	Increase in Customer ERUs	1.00
	Increase in CPI	1.24
		1.24

**Prior Test Year data was gathered from Docket # Final Order Table 10-S*
***Source: Bureau of Labor Statistics*

Contractual Services | **Florida Public Service Commission**

Company: CSWR-Florida (Rolling Oaks) | **Schedule: B-9**
Docket No.: 20250052 | **Page 1 of 1**
Test Year Ended: 1/31/2025 | **Preparer: Brent Thies**

Explanation: Provide a complete list of outside services which were incurred during the test year. List by type of service, such as accounting, engineering or legal, and provide specific detail of work performed by each consultant and the associated cost breakdown by items. Provide amounts separated by system and method of allocation if appropriate. Specific detail is not necessary for charges which are less than 2% of the test year revenues for that system. Do not include rate case expense charges.

(1) Line No.	(2) Consultant	(3) Type of Service	(4) Amount	(5) Description of Work Performed
1				
2	21 Design Group Inc.	OSS - Engineering Consult	$ 4,858	Surveying Services
3	ClearWater Solutions, LLC	OSS - Engineering Consult	$ 665	Surveying Services
4				
5	21 Design Group Inc.	OSS - IT	$ 1,046	Remote Monitoring Subscription Cost
6	Backflow Solutions Inc.	OSS - IT	$ 553	Cloud-based online subscription service for managing backflow prevention programs
7				
8	Beckemeier LeMoine Law	OSS - Legal	$ 4,462	Legal Services
9	Radey Law Firm	OSS - Legal	$ 15,365	Legal Services
10	Bryant Miller Olive	OSS - Legal	$ 1,264	Legal Services
11	CT Corporation	OSS - Legal	$ 193	Annual Cost for Statutory Representation
12	David Woodsmall	OSS - Legal	$ 517	Legal Services
13				
14	McGuireWoods LLP	OSS - MGMT Consult	$ 26,982	System Operations Consultant
15				
16	PNC & Invoice Cloud	OSS - Bank Fees	$ 46,020	Bank Fees
17				
18	UHY Advisors	OSS - Audit and Accounting	$ 1,853	Tax Preparation
19	Leo Berwick LP	OSS - Audit and Accounting	$ 1,591	Property Tax Consulting
20				
21				
22			$ 105,367	

Analysis of Rate Case Expense

Florida Public Service Commission

Company: CSWR-Florida (Rolling Oaks) CSWR-Florida (Rolling Oaks)
Docket No.: 20250052
Test Year Ended: 1/31/2025

Schedule: B-10
Page 1 of 1
Preparer: Brent Thies

Explanation: Provide the total amount of rate case expense requested in the application. State whether the total includes the amount up to proposed agency action or through a hearing before the Commission. Provide a list of each firm providing services for the applicant, the individuals for each firm assisting in the application, including each individual's hourly rate, and an estimate of the total charges to be incurred by each firm, as well as a description of the type of services provided. Also provide the additional information for amortization and allocation method, including support behind this determination.

Line No.	(1) Firm or Vendor Name	(2) Counsel, Consultant or Witness	(3) Hourly Rate Per Person	(4) Total Estimate Of Charges By Firm	(5) Type of Service Rendered
1	Radey Law Firm	Susan Clark	600	14,663	Legal Counsel
2	Radey Law Firm	Tom Crabb	500	12,219	Legal Counsel
3	Radey Law Firm	Jordann Wilhelm	325	7,942	Legal Counsel
4	Radey Law Firm	Robert Skrob	225	5,499	Legal Counsel
5	Radey Law Firm	Suzanne Turner	210	5,132	Legal Counsel
6	CSWR LLC	Josiah Cox	199	725	Company Witness
7	CSWR LLC	Mike Duncan	199	906	Company Witness
8	CSWR LLC	Jake Freeman	199	725	Company Witness
9	CSWR LLC	Aaron Silas	199	906	Company Witness
10	CSWR LLC	Brent Thies	199	906	Company Witness
11	CSWR LLC	Todd Thomas	199	725	Company Witness
12	CSWR LLC	All other Support	86	2,533	Filing and documentation preparation
13					
14					
15					
16					
17					
18					
19					
20					
21					
22					
23					
24					
25					
26	Total				
27					
28	Estimate Through				
29	[ ] PAA				
30	[x] Commission Hearing				
31					
32	Amortization Period 4 Years				
33	Explanation if different from Section 367.0816, Florida Statutes:				
34					
35					
36					

Amortization of Rate Case Expense:

	(A) Water	(B) Wastewater	(C) Total
Prior Unamortized Rate Case Expense	-	-	-
Current Rate Case Expense	13,416	10,528	23,944
Total Projected Rate Case Expense	29,626	23,252	52,878
Annual Amortization	7,407	5,813	13,220
Method of Allocation Between Systems: (Provide Calculation)	56%	44%	100%

System	Total Water Cu	Total Sewer Cus	% Water Custom	% Sewer Customers
Rolling Oaks Utilities	6,284	4,932	56%	44%

Analysis of Major Maintenance Projects - Water & Wastewater
For the Test Year and 2 Years Prior and 1 Year Subsequent

Florida Public Service Commission

Company: CSWR-Florida (Rolling Oaks)
Docket No.: 20250052
Test Year Ended: 1/31/2025

Schedule: B-11
Page 1 of 1
Preparer: Brent Thies

Explanation: Provide an analysis of all maintenance projects greater than 2% of test year revenues per system which occurred during the 2 years prior to the test year, the test year, and the budgeted amount for 1 year subsequent to the test year. For each project, provide a description, the total cost or budgeted amount and how often the project should be repeated.

The Company has no maintenance projects greater than 2% of revenue.

Allocation of Expenses

Florida Public Service Commission

Company: CSWR-Florida (Rolling Oaks)
Docket No.: 20250052
Schedule Year Ended: 1/31/2025
Historic [X] Projected [ ]

Schedule: B-12
Page 1 of 1
Preparer: Brent Thies

Explanation: Provide a schedule detailing expenses which are subject to allocation between systems (water, wastewater & gas, etc.) showing allocation percentages, gross amounts, amounts allocated, and a detailed description of the method of allocation. Provide a description of all systems other than water and wastewater.

Line No.	Acct. No.	Description	(1) Allocation Percentages Water	(2) Wastewater	(3) Other	(4) Total	(5) Description of Allocation Method	(6) Amounts Allocated Water	(7) Wastewater	(8) Other	(9) Total
1		All expenses recorded in the general ledger for this system are recorded to water only or sewer only service types.									

Net Depreciation Expense - Water

Florida Public Service Commission

Company: CSWR-Florida (Rolling Oaks)
Docket No.: 20250052
Test Year Ended: 1/31/2025

Schedule: B-13
Page 1 of 1
Preparer: Brent Thies
Recap Schedules: B-1

Explanation: Provide a schedule of test year non-used and useful depreciation expense by primary account.

Line No.	(1) Account No. and Name	(2) Test Year Expense	(3) Utility Adjustments	(4) Adjusted Balance	(5) % Non-Used and Useful	(6) Future Use Amount
1	INTANGIBLE PLANT					
2	301.1 Organization	$ -				
3	302.1 Franchises	$ -				
4	339.1 Other Plant & Misc. Equipment	$ -				
5	SOURCE OF SUPPLY AND PUMPING PLANT	$ -				
6	303.2 Land & Land Rights	$ -				
7	304.2 Structures & Improvements	$ 5,608				
8	305.2 Collect. & Impound. Reservoirs	$ -				
9	306.2 Lake, River & Other Intakes	$ -				
10	307.2 Wells & Springs	$ 12,618				
11	308.2 Infiltration Galleries & Tunnels	$ -				
12	309.2 Supply Mains	$ 52				
13	310.2 Power Generation Equipment	$ 1,264				
14	311.2 Pumping Equipment	$ 3,924				
15	339.2 Other Plant & Misc. Equipment	$ -				
16	WATER TREATMENT PLANT	$ -				
17	303.3 Land & Land Rights	$ -				
18	304.3 Structures & Improvements	$ -				
19	320.3 Water Treatment Equipment	$ 1,641				
20	339.3 Other Plant & Misc. Equipment	$ -				
21	TRANSMISSION & DISTRIBUTION PLANT	$ -				
22	303.4 Land & Land Rights	$ -				
23	304.4 Structures & Improvements	$ -				
24	330.4 Distr. Reservoirs & Standpipes	$ 7,507				
25	331.4 Transm. & Distribution Mains	$ 33,287				
26	333.4 Services	$ 1,645				
27	334.4 Meters & Meter Installations	$ 3,977				
28	335.4 Hydrants	$ 1,578				
29	339.4 Other Plant & Misc. Equipment	$ -				
30	GENERAL PLANT	$ -				
31	303.5 Land & Land Rights	$ -				
32	304.5 Structures & Improvements	$ -				
33	340.5 Office Furniture & Equipment	$ -				
34	341.5 Transportation Equipment	$ 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				
40	347.5 Miscellaneous Equipment	$ 103				
41	348.5 Other Tangible Plant	$ -				
42						
43	TOTAL DEPRECIATION EXPENSE	$ 85,479	$	$	$	
44						
45	LESS: AMORTIZATION OF CIAC	$ 76,843				
46						
47	NET DEPRECIATION EXPENSE - WATER	$ 8,636	$	$	$	
48						

Net Depreciation Expense - Wastewater

Florida Public Service Commission

Company: CSWR-Florida (Rolling Oaks)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Historic [X] Projected [ ]

Schedule: B-14
Page 1 of 1
Preparer: Brent Thies
Recap Schedules: B-2

Explanation: Provide a schedule of test year non-used and useful depreciation expense by primary account.

Line No.	(1) Account No. and Name	(2) Test Year Expense	(3) Utility Adjustments	(4) Adjusted Balance	(5) % Non-Used and Useful	(6) Future Use Amount
1	INTANGIBLE PLANT					
2	351.1 Organization	$ -				
3	352.1 Franchises	$ -				
4	389.1 Other Plant & Misc. Equipment	$ -				
5	COLLECTION PLANT	$ -				
6	353.2 Land & Land Rights	$ -				
7	354.2 Structures & Improvements	$ 17,911				
8	360.2 Collection Wastewaters - Force	$ 56,088				
9	361.2 Collection Wastewaters - Gravity	$ 129				
10	362.2 Special Collecting Structures	$ -				
11	363.2 Services to Customers	$ 1,140				
12	364.2 Flow Measuring Devices	$ -				
13	365.2 Flow Measuring Installations	$ -				
14	389.2 Other Plant & Misc. Equipment	$ -				
15	SYSTEM PUMPING PLANT	$ -				
16	353.3 Land & Land Rights	$ -				
17	354.3 Structures & Improvements	$ -				
18	370.3 Receiving Wells	$ -				
19	371.3 Pumping Equipment	$ 8,814				
20	389.3 Other Plant & Misc. Equipment	$ -				
21	TREATMENT AND DISPOSAL PLANT	$ -				
22	353.4 Land & Land Rights	$ -				
23	354.4 Structures & Improvements	$ -				
24	380.4 Treatment & Disposal Equipment	$ 15,927				
25	381.4 Plant Wastewaters	$ -				
26	382.4 Outfall Wastewater Lines	$ 104				
27	389.4 Other Plant & Misc. Equipment	$ -				
28	GENERAL PLANT	$ -				
29	353.5 Land & Land Rights	$ -				
30	354.5 Structures & Improvements	$ -				
31	390.5 Office Furniture & Equipment	$ -				
32	391.5 Transportation Equipment	$ -				
33	392.5 Stores Equipment	$ -				
34	393.5 Tools, Shop & Garage Equipment	$ 730				
35	394.5 Laboratory Equipment	$ -				
36	395.5 Power Operated Equipment	$ 234				
37	396.5 Communication Equipment	$ 11,792				
38	397.5 Miscellaneous Equipment	$ -				
39	398.5 Other Tangible Plant	$ 172				
40						
41	TOTAL DEPRECIATION EXPENSE	$ 113,042	$	$		$
42						
43	LESS: AMORTIZATION OF CIAC	$ 75,670				
44						
45	NET DEPRECIATION EXPENSE - WASTEWATER	$ 37,372	$	$		$
46						

Taxes Other Than Income | **Florida Public Service Commission**

Company: CSWR-Florida (Rolling Oaks) | **Schedule: B-15**
Docket No.: 20250052 | **Page 1 of 1**
Schedule Year Ended: 1/31/2025 | **Preparer: Brent Thies**
Historic [X] Projected [ ] | **Recap Schedules: B-1,B-2**

Explanation: Complete the following schedule of all taxes other than income.
For all allocations, provide description of allocation and calculations.

Line No.	(1) Description	(2) Regulatory Assessment Fees (RAFs)	(3) Payroll Taxes	(4) Real Estate & Personal Property	(5) Other	(6) Total
WATER						
1	Test Year Per Books	$ 42,483	$ -	$ 4,411	$ -	$ 46,894
	Adjustments to Test Year (Explain)					
2		$ -	$ -	$ -	$ -	$ -
3		$ -	$ -	$ -	$ -	$ -
4		$ -	$ -	$ -	$ -	$ -
5		$ -	$ -	$ -	$ -	$ -
6	Total Test Year Adjustments	$ -	$ -	$ -	$ -	$ -
7	Adjusted Test Year	$ 42,483	$ -	$ 4,411	$ -	$ 46,894
8	RAFs Assoc. with Revenue Increase	$ -	$ -	$ -	$ -	$ -
9	Total Balance	$ 42,483	$ -	$ 4,411	$ -	$ 46,894
WASTEWATER						
10	Test Year Per Books	$ 65,585	$ -	$ 8,045	$ -	$ 73,630
	Adjustments to Test Year (Explain)					
11		$ -	$ -	$ -	$ -	$ -
12		$ -	$ -	$ -	$ -	$ -
13		$ -	$ -	$ -	$ -	$ -
14		$ -	$ -	$ -	$ -	$ -
15	Total Test Year Adjustments	$ -	$ -	$ -	$ -	$ -
16	Adjusted Test Year	$ 65,585	$ -	$ 8,045	$ -	$ 73,630
17	RAFs Assoc. with Revenue Increase	$ -	$ -	$ -	$ -	$ -
18	Total Balance	$ 65,585	$ -	$ 8,045	$ -	$ 73,630

Reconciliation of Total Income Tax Provision | **Florida Public Service Commission**

Company: CSWR-Florida (Rolling Oaks) | **Schedule: C-1**
Docket No.: 20250052 | **Page 1 of 1**
Test Year Ended: 1/31/2025 | **Preparer: Brent Thies**
Historic [X] Projected [ ]

Explanation: Provide a reconcilation between the total operating income tax provision and the currently payable income taxes on operating income for the test year.

Line No.	Description	Ref.	Total Per Books	Utility Adjustments	Utility Adjusted	Water	Wastewater
1	Current Tax Expense	C-2	(51,603.54) **A**	82,150.20	30,546.66	0	0
2	Deferred Income Tax Expense	C-5	0	0	0	0	0
3	ITC Realized This Year	C-8	0	0	0	0	0
4	ITC Amortization (3% ITC and IRC 46(f)(2))	C-8	0	0	0	0	0
5	Parent Debt Adjustment	C-9	0	0	0	0	0
6	Total Income Tax Expense		(51,603.54)	82,150.20	30,546.66	-	-

Note:

A Given that net operating income was negative, the Company booked no provision for income tax. This adjustment adjusts current tax expense to zero. The values in Schedules C1-10 are calculated per the schedule mechanics and required formulas.

Supporting Schedules: C-2,C-5,C-8,C-9
Recap Schedules: B-1,B-2

State and Federal Income Tax Calculation - Current

Florida Public Service Commission

Company: CSWR-Florida (Rolling Oaks)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Historic [X] Projected [ ]

Schedule: C-2
Page 1 of 1
Preparer: Brent Thies

Explanation: Provide the calculation of state and federal income taxes for the test year. Provide detail on adjustments to income taxes and investment tax credits generated.

		Total Per Books	Utility Adjustments	Utility Adjusted	Water	Wastewater
1	Net Utility Operating Income (Sch. B-1)	(191,713.41)	318,510.43	126,797.02	(382,314.05)	509,111.07
2	Add: Income Tax Expense Per Books (Sch. B-1)	-	-	-	-	-
3	Subtotal	(191,713.41)	318,510.43	126,797.02	(382,314.05)	509,111.07
4	Less: Interest Charges (Sch. C-3)	9,794.40	-	9,794.40	4,470.44	5,323.96
5	Taxable Income Per Books	(201,507.81)	318,510.43	117,002.62	(386,784.49)	503,787.11
	Schedule M Adjustments:					
6	Permanent Differences (From Sch. C-4)	-	-	-	-	-
7	Timing Differences (From Sch. C-5)	-	-	-	-	-
8	Total Schedule M Adjustments	-	-	-	-	-
9	Taxable Income Before State Taxes	(201,507.81)	318,510.43	117,002.62	(386,784.49)	503,787.11
10	Less: State Income Tax Exemption ($5,000)	(12,229.72)	-	-	-	(12,229.72)
11	State Taxable Income	(213,737.53)	318,510.43	117,002.62	(386,784.49)	491,557.39
12	State Income Tax (5.5% of Line 11)	(11,755.56)	17,518.07	6,435.14	(21,273.15)	27,035.66
13	Emergency Excise Tax	-	-	-	-	-
14	Credits	-	-	-	-	-
15	Current State Income Taxes	(11,755.56)	17,518.07	6,435.14	(21,273.15)	27,035.66
16	Federal Taxable Income (Line 9 - Line 15)	(189,752.24)	300,992.36	110,567.48	(365,511.34)	476,751.46
17	Federal Income Tax Rate	0.21	0.21	0.21	0.21	0.21
18	Federal Income Taxes (Line 16 x Line 17)	(39,847.97)	63,208.40	23,219.17	(76,757.38)	100,117.81
19	Less: Investment Tax Credit Realized This Year (Sch. C-8)	-	-	-	-	-
20	Current Federal Inc. Taxes (Line 18 - Line 19)	(39,847.97)	63,208.40	23,219.17	(76,757.38)	100,117.81
	Summary:					
21	Current State Income Taxes (Line 15)	(11,755.56)	17,518.07	6,435.14	(21,273.15)	27,035.66
22	Current Federal Income Taxes (Line 20)	(39,847.97)	63,208.40	23,219.17	(76,757.38)	100,117.81
23	Total Current Income Tax Expense (To C-1)	(51,603.54)	80,726.47	29,654.31	(98,030.53)	127,153.46

Supporting Schedules: B-1,B-2,C-3,C-4,C-5,C-8
Recap Schedules: C-1

Schedule of Interest In Tax Expense Calculation

Company: CSWR-Florida (Rolling Oaks)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Historic [X] Projected [ ]

Florida Public Service Commission
Schedule: C-3
Page 1 of 1
Preparer: Brent Thies
Supporting Schedules: D-1,C-8
Recap Schedules: C-2

Explanation: Provide the amount of interest expense used to calculate income taxes on Schedule No. C-2. Explain any changes in interest expense in detail giving amount of change and reason for change. If the basis for allocating interest used in the tax calculation differs from the basis used in allocating current income taxes payable, the differing bases should be clearly identified.

Line No.	Description	Total Per Books	Utility Adjustments	Utility Adjusted	Water	Wastewater
1	Interest on Long-Term Debt	0	0	0	0	0
2	Amortization of Debt Premium, Disc. and Expense Net	0	0	0	0	0
3	Interest on Short-Term Debt	9,794.40	0	9,794.40	4,470.44	5,323.96
4	Other Interest Expense	0	0	0	0	0
5	AFUDC	0	0	0	0	0
6	ITC Interest Synchronization (IRC 46(f)(2) only - See below)	0	0	0	0	0
7	Total Used For Tax Calculation	9,794.40	-	9,794.40	4,470.44	5,323.96

Calculation of ITC Interest Synchronization Adjustment
ONLY for Option 2 companies (See Sch. C-8, pg. 4)

	Balances From Schedule D-1	Amount	Ratio	Cost	Total Weighted Cost	Debt Only Weighted Cost
8	Long-Term Debt	0	0	0	0	0
9	Short-Term Debt	0	0	0	0	0
10	Preferred Stock	0	0	0	0	---
11	Common Equity	0	0	0	0	---
12	Total	0	0	0	0	0
13	ITCs (from D-1, Line 7)	0				
14	Weighted Debt Cost (From Line 12)	0				
15	Interest Adjustment (To Line 6)	0				

Book/Tax Differences - Permanent

Florida Public Service Commission

Company: CSWR-Florida (Rolling Oaks)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Historic [X] Projected [ ]

Schedule: C-4
Page 1 of 1
Preparer: Brent Thies

Explanation: Provide the description and amount of all book/tax differences accounted for as permanent differences. This would include any items accounted for on a flow through basis.

CSWR-Florida has no book/tax differences as part of its tax records

Supporting Schedules: None
Recap Schedules: C-2

Deferred Income Tax Expense | **Florida Public Service Commission**

Company: CSWR-Florida (Rolling Oaks) | **Schedule: C-5**
Docket No.: 20250052 | **Page 1 of 1**
Test Year Ended: 1/31/2025 | **Preparer: Brent Thies**
Historic [X] Projected [ ]

Explanation: Provide the calculation of total deferred income tax expense for the test year. Provide detail on items resulting in tax deferrals other than accelerated depreciation.

Line No.	Description	Total Per Books	Utility Adjustments	Utility Adjusted	Water	Wastewater
	Timing Differences:					
1	Tax Depreciation and Amortization	0	0	0	0	0
2	Book Depreciation and Amortization	0	0	0	0	0
3	Difference	0	0	0	0	0
4	Other Timing Differences (Itemize):	0	0	0	0	0
5	Total Timing Differences (To C-2)	0	0	0	0	0
6	State Tax Rate					
7	State Deferred Taxes (Line 5 x Line 6)	0	0	0	0	0
8	Timing Differences For Federal Taxes (Line 5 - Line 7)	0	0	0	0	0
9	Federal Tax Rate					
10	Federal Deferred Taxes (Line 8 x Line 9)	0	0	0	0	0
11	Add: State Deferred Taxes (Line 7)	0	0	0	0	0
12	Total Deferred Tax Expense (To C-1)	0	0	0	0	0

Supporting Schedules: None
Recap Schedules: C-2

Accumulated Deferred Income Taxes - Summary

Florida Public Service Commission

Company: CSWR-Florida (Rolling Oaks)
Docket No.: 20250052
Test Year Ended: 1/31/2025

Schedule: C-6
Page 1 of 3
Preparer: Brent Thies

Explanation: For each of the accumulated deferred tax accounts provide a summary of the ending balances as reported on pages 2 & 3 of this schedule. The same annual balances should be shown.

Line No.	Year	Account No. _____ State	Account No. _____ Federal	Total	Account No. _____ State	Federal	Total	Net Deferred Income Taxes State	Federal	Total

CSWR-Florida has no accumulated tax deferrals on its books

Supporting Schedules: C-7, Pg 2 & 3
Recap Schedules: A-18,A-19,D-2

Accumulated Deferred Income Taxes - State

Florida Public Service Commission

Company: CSWR-Florida (Rolling Oaks)
Docket No.: 20250052
Test Year Ended: 1/31/2025

Schedule: C-6
Page 2 of 3
Preparer: Brent Thies

Explanation: For each of the accumulated deferred tax accounts provide annual balances beginning with the year of the last rate case and ending with the test year.

		Account No. _____					Account No. _____				
Line No.	Year	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance

CSWR-Florida has no accumulated tax deferrals on its books

Supporting Schedules: None
Recap Schedules: C-6

Accumulated Deferred Income Taxes - Federal

Florida Public Service Commission

Company: CSWR-Florida (Rolling Oaks)
Docket No.: 20250052
Test Year Ended: 1/31/2025

Schedule: C-6
Page 3 of 3
Preparer: Brent Thies

Explanation: For each of the accumulated deferred tax accounts provide annual balances beginning with the year of the last rate case and ending with the test year.

		Account No. _____					Account No. _____				
Line No.	Year	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance

CSWR-Florida has no accumulated tax deferrals on its books

Supporting Schedules: None
Recap Schedules: C-6

Investment Tax Credits - Analysis

Florida Public Service Commission

Company: CSWR-Florida (Rolling Oaks)
Docket No.: 20250052
Test Year Ended: 1/31/2025

Schedule: C-7
Page 1 of 4
Preparer: Brent Thies

Explanation: Provide an analysis of accumulated tax credits generated and amortized on an annual basis beginning with the test year in the last rate case to the end of the current test year. Amounts provided by the Revenue Act of 1971 and subsequent acts should be shown separately from amounts applicable to prior laws. Identify progress payments separately.

		3% ITC						4% ITC					
			Amount Realized		Amortization				Amount Realized		Amortization		
Line No.	Year	Beginning Balance	Current Year	Prior Year Adjust.	Current Year	Prior Year Adjust.	Ending Balance	Beginning Balance	Current Year	Prior Year Adjust.	Current Year	Prior Year Adjust.	Ending Balance

CSWR-Florida has no investment tax credits on its books

Supporting Schedules: None
Recap Schedules: C-2,C-3,C-10,D-2,A-18,A-19

Investment Tax Credits - Analysis

Florida Public Service Commission

Company: CSWR-Florida (Rolling Oaks)
Docket No.: 20250052
Test Year Ended: 1/31/2025

Schedule: C-7
Page 2 of 4
Preparer: Brent Thies

Explanation: Provide an analysis of accumulated tax credits generated and amortized on an annual basis beginning with the test year in the last rate case to the end of the current test year. Amounts provided by the Revenue Act of 1971 and subsequent acts should be shown separately from amounts applicable to prior laws. Identify progress payments separately.

		8% ITC						10% ITC					
			Amount Realized		Amortization				Amount Realized			Amortization	
Line No.	Year	Beginning Balance	Current Year	Prior Year Adjust.	Current Year	Prior Year Adjust.	Ending Balance	Beginning Balance	Current Year	Prior Year Adjust.	Current Year	Prior Year Adjust.	Ending Balance

CSWR-Florida has no investment tax credits on its books

Supporting Schedules: None
Recap Schedules: C-2,C-3,C-10,D-2,A-18,A-19

Explanation: Explain accounting policy as to method of amortization for both progress payment and other ITC. Explanation should include at least a description of how the time period for amortization is determined, when it begins, under what circumstances it changes, etc. If there are unused ITC, supply a schedule showing year generated, amount generated, total amount used and remaining unused portion.

CSWR-Florida has no investment tax credits on its books

Investment Tax Credits - Section 46(f) Election | **Florida Public Service Commission**

Company: CSWR-Florida (Rolling Oaks) | **Schedule: C-7**
Docket No.: 20250052 | **Page 4 of 4**
Test Year Ended: 1/31/2025 | **Preparer: Brent Thies**
Historic [X] Projected [ ]

Explanation: Provide a copy of the election made under Section 46(f), Internal Revenue Code.

CSWR-Florida has received no investment tax credits of this type

Parent(s) Debt Information

Florida Public Service Commission

Company: CSWR-Florida (Rolling Oaks)
Docket No.: 20250052
Test Year Ended: 1/31/2025

Schedule: C-8
Page 1 of 1
Preparer: Brent Thies

Explanation: Provide the information required to adjust income tax expense by the interest expense of the parent(s) that may be invested in the equity of the applicant. If a year-end rate base is used, provide on both a year-end and an average basis. Amounts should be parent only.

Parent's Name _____

Line No.	Description	Amount	% of Total	Cost Rate	Weighted Cost
1	Long-Term Debt				
2	Short-Term Debt				
3	Preferred Stock				
4	Common Equity (State Retained Earnings Separately - Parent Only)				
5	Deferred Income Tax				
6	Other				
7	Total		100.00%		
8	Weighted Cost Parent Debt X 37.63% (or applicable consolidated tax rate) X Equity of Subsidiary (To C-1)				

Supporting Schedules: None
Recap Schedules: C-3

Explanation: Provide a copy of the most recently filed federal income tax return, state income tax return and most recent final IRS revenue agent's report for the applicant or consolidated entity (whichever type of return is filed). A statement of when and where the returns and reports are available for review may be provided in lieu of providing the returns and reports.

Line No.	
1	A copy of the CSWR-Florida tax return for tax year 2023 will be made available for inspection during the field audit.
2	An extension was filed for the 2024 return. No IRS revenue agent report is available.

Miscellaneous Tax Information **Florida Public Service Commission**

Company: CSWR-Florida (Rolling Oaks) **Schedule: C-10**
Docket No.: 20250052 **Page 1 of 1**
Test Year Ended: 1/31/2025 **Preparer: Brent Thies**

Explanation: Provide answers to the following questions with respect to the applicant or its consolidated entity.

(1) What tax years are open with the Internal Revenue Service?
Tax year 2024 remains open as CSWR-Florida was granted an extension of its 2024 tax filing

(2) Is the treatment of customer deposits at issue with the IRS?
No

(3) Is the treatment of contributions in aid of construction at issue with the IRS?
No

(4) Is the treatment of unbilled revenues at issue with the IRS?
No

Schedule of Requested Cost of Capital
13-Month Average Balance

Florida Public Service Commission

Schedule: D-1
Page 1 of 1
Preparer: Brent Thies

Company: CSWR-Florida (Rolling Oaks)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Schedule Year Ended: 1/31/2025
Historic [X] Projected [ ]

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	1.60%	8.50%	0.14%
3	Preferred Stock	-			
4	Customer Deposits	-			
5	Common Equity	6,556,213	98.40%	8.77%	8.63%
6	Tax Credits - Zero Cost	-			
7	Tax Credits - Wtd. Cost	-			
8	Accum. Deferred Income Taxes	-			
9	Other (Explain)	-			
10	Total	6,662,578	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 [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 Specific	(4) (Explain)	(5) Prorata *	(6) Reconciled To Requested Rate Base
1	Long-Term Debt	-					-
2	Short-Term Debt	106,365					106,365
3	Preferred Stock	-					-
4	Common Equity	33,189,150	A	Parent Equity		(26,632,937)	6,556,213
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					6,662,578

* 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	26,632,937

Supporting Schedules: A-19,C-7,C-8,D-3,D-4,D-5,D-7
Recap Schedules: D-1

Preferred Stock Outstanding

Florida Public Service Commission

Company: CSWR-Florida (Rolling Oaks)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Utility [X] or Parent [ ]
Historic [X] Projected [ ]

Explanation: Provide data as specified on preferred stock on a 13-month average basis. If the utility is an operating division or subsidiary, submit an additional schedule which reflects the same information for the parent level.

Schedule: D-3
Page 1 of 1
Preparer: Brent Thies

Line No.	(1) Description, Coupon Rate, Years of Life	(2) Issue Date	(3) Call Provis., Special Restrict.	(4) Principal Amount Sold (Face Value)	(5) Principal Amount Outstanding	(6) (Discount) or Premium on Principal Amount Sold	(7) (Discount) or Premium Associated With Col (5)	(8) Issuing Expense Associated With Col(4)	(9) Issuing Expense Associated With Col(5)	(10) Net Proceeds (5)-(9)+(7)	(11) Rate (Contract Rate on Face Value)	(12) Dollar Dividend On Face Value (11)x(5)	(13) Effective Cost Rate (12)/(10)

CSWR-Florida has no preferred stock outstanding

Recap Schedules: A-19,D-2

13-Month Average Cost of Short-Term Debt **Florida Public Service Commission**

Company: CSWR-Florida (Rolling Oaks) **Schedule: D-4**
Docket No.: 20250052 **Page 1 of 1**
Test Year Ended: 1/31/2025 **Preparer: Brent Thies**
Utility [X] or Parent [ ]
Historic [X] Projected [ ]

Explanation: Provide the following information on a 13-month average basis. If the utility is an operating division or subsidiary, submit an additional schedule which reflects the same information for the parent level.

Line No.	Lender	(1) Total Interest Expense	(2) Maturity Date	(3) Simple Average Amt. Outstanding	(4) Effective Cost Rate
1	CSWR, LLC	9,794.40	11/22/2026	106,364.52	9.2%
	Total	9,794.40		106,364.52	9.2%

Recap Schedules: A-19,D-2

Cost of Long-Term Debt
13-Month Average Basis

Company: CSWR-Florida (Rolling Oaks)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Utility [X] or Parent [ ]
Historic [X] Projected [ ]

Explanation: Provide the specified data on long-term debt issues on a 13-month average basis for the test year. Arrange by type of issue (i.e., first mortgage bonds). If the utility is an operating division or subsidiary, submit an additional schedule which reflects the same information on the parent level.

Florida Public Service Commission

Schedule: D-5
Page 1 of 1
Preparer: Brent Thies

Line No.	(1) Description, Coupon Rate, Years of Life	(2) Issue Date-Maturity Date	(3) Principal Amount Sold (Face Value)	(4) Principal Amount Outstanding	(5) Amount Outstanding Within One Year	(6) Unamortized Discount (Premium) Associated With Col(4)	(7) Unamortized Issuing Expense Associated With Col(4)	(8) Annual Amortization of Discount (Premium) on Principal Outstanding	(9) Annual Amort. of Issuing Expense on Principal Outstanding	(10) Interest Cost (Coupon Rate) x Col (4)	(11) Total Interest Cost (8)+(9)+(10)	(12) Effective Cost Rate (11)/((4)-(6)-(7))
1	CSWR-Florida has no long-term debt											
	Total											

Supporting Schedules: D-6
Recap Schedules: A-19,D-2

Cost of Varible Rate Long-Term Debt
13-Month Average Basis

Company: CSWR-Florida (Rolling Oaks)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Utility [X] or Parent [ ]
Historic [X] Projected [ ]

Explanation: Provide the specified data on variable cost long-term debt issues on a 13-month basis. If the utility is an operating division or subsidiary, submit an additional schedule which reflects the same information for the parent level.

Florida Public Service Commission

Schedule: D-6
Page 1 of 1
Preparer: Brent Thies

Line No.	(1) Description, Coupon Rate, Years of Life	(2) Issue Date-Maturity Date	(3) Principal Amount Sold (Face Value)	(4) Principal Amount Outstanding	(5) Amount Outstanding Within One Year	(6) Unamortized Discount (Premium) Associated With Col(4)	(7) Unamortized Issuing Expense Associated With Col(4)	(8) Annual Amortization of Discount (Premium) on Principal Outstanding	(9) Annual Amort. of Issuing Expense on Principal Outstanding	(10) Basis of Variable Rate (i.e. Prime + 2%)	(11) Interest Cost (Test Year Cost Rate X Col. (4))	(12) Total Interest Cost (8)+(9)+(11)	(13) Effective Cost Rate (12)/((4)-(6)-(7))
1	CSWR-Florida has no variable rate long-term date												
	Total												

Supporting Schedules: None
Recap Schedules: A-19,D-2

Schedule of Customer Deposits **Florida Public Service Commission**

Company: CSWR-Florida (Rolling Oaks) **Schedule: D-7**
Docket No.: 20250052 **Page 1 of 1**
Test Year Ended: 1/31/2025 **Preparer: Brent Thies**
Utility [X] or Parent [ ]
Historic [X] Projected [ ]

Explanation: Provide a schedule of customer deposits on a 13-month average basis.

Line No.	(1) For the Month Ended	(2) Beginning Balance	(3) Deposits Received	(4) Deposits Refunded	(5) Ending Balance (2+3-4)
1	CSWR-Florida does not collect customer deposits				

Recap Schedules: A-19,D-2

Rate Schedule - Water **Florida Public Service Commission**

Company: CSWR-Florida (Rolling Oaks) CSWR-Florida (Rolling Oaks) **Schedule: E-1**
Docket No.: 20250052 **Page 1 of 3**
Test Year Ended: 1/31/2025 **Preparer: Aaron Silas**
Water [X] or Wastewater [ ]

Explanation: Provide a schedule of present and proposed rates. State residential wastewater cap, if one exists.

Line No.	(1) Class/Meter Size	(2) Present Rates	(3) Proposed Rates
1	**Residential**		
2	5/8" x 3/4"	12.11	$ 18.60
3	Gallonage charge per 1,000 Gallons		
4	0-10,000 gallons	0.73	$ 1.12
5	10,001-20,000 gallons	1.39	$ 2.13
6	20,001-30,000 gallons	2.09	$ 3.21
7	30,001-40,000 gallons	2.79	$ 4.28
8	Over 40,000 gallons	3.46	$ 5.31
9			
10	1"	30.19	$ 46.50
11	Gallonage charge per 1,000 Gallons		
12	0-25,000 gallons	0.73	$ 1.12
13	25,001-50,000 gallons	1.39	$ 2.13
14	50,001-75,000 gallons	2.09	$ 3.21
15	75,001-100,000 gallons	2.79	$ 4.28
16	Over 100,000 gallons	3.46	$ 5.31
17			
18	1-1/2"	60.34	$ 93.00
19	Gallonage charge per 1,000 Gallons		
20	0-50,000 gallons	0.73	$ 1.12
21	50,001-100,000 gallons	1.39	$ 2.13
22	100,001-150,000 gallons	2.09	$ 3.21
23	150,001-200,000 gallons	2.79	$ 4.28
24	Over 200,000 gallons	3.46	$ 5.31
25			
26	2"	96.51	$ 148.80
27	Gallonage charge per 1,000 Gallons		
28	0-80,000 gallons	0.73	$ 1.12
29	80,001-160,000 gallons	1.39	$ 2.13
30	160,001-240,000 gallons	2.09	$ 3.21
31	240,001-320,000 gallons	2.79	$ 4.28
32	Over 320,000 gallons	3.46	$ 5.31
33			
34	3"	192.96	$ 279.00
35	Gallonage charge per 1,000 Gallons		
36	0-160,000 gallons	0.73	$ 1.12
37	160,001-320,000 gallons	1.39	$ 2.13
38	320,001-480,000 gallons	2.09	$ 3.21
39	480,001-640,000 gallons	2.79	$ 4.28
40	Over 640,000 gallons	3.46	$ 5.31
41			
42	4"	301.48	$ 465.00
43	Gallonage charge per 1,000 Gallons		
44	0-250,000 gallons	0.73	$ 1.12
45	250,001-500,000 gallons	1.39	$ 2.13
46	500,001-750,000 gallons	2.09	$ 3.21
47	750,001-1,000,000 gallons	2.79	$ 4.28
48	Over 1,000,000 gallons	3.46	$ 5.31
49			
50	6"	602.51	$ 930.00
51	Gallonage charge per 1,000 Gallons		
52	0-250,000 gallons	0.73	$ 1.12
53	250,001-500,000 gallons	1.39	$ 2.13
54	500,001-750,000 gallons	2.09	$ 3.21
55	750,001-1,000,000 gallons	2.79	$ 4.28
56	Over 1,000,000 gallons	3.46	$ 5.31

Explanation: Provide a schedule of present and proposed rates. State residential wastewater cap, if one exists.

Line No.	(1) Class/Meter Size	(2) Present Rates	(3) Proposed Rates
57			
58	**General**		
59	5/8" x 3/4"	12.11	$ 18.60
60	Gallonage charge per 1,000 Gallons		$ -
61	0-10,000 gallons	0.73	$ 1.12
62	10,001-20,000 gallons	1.39	$ 2.13
63	20,001-30,000 gallons	2.09	$ 3.21
64	30,001-40,000 gallons	2.79	$ 4.28
65	Over 40,000 gallons	3.46	$ 5.31
66			$ -
67	1"	30.19	$ 46.50
68	Gallonage charge per 1,000 Gallons		$ -
69	0-25,000 gallons	0.73	$ 1.12
70	25,001-50,000 gallons	1.39	$ 2.13
71	50,001-75,000 gallons	2.09	$ 3.21
72	75,001-100,000 gallons	2.79	$ 4.28
73	Over 100,000 gallons	3.46	$ 5.31
74			$ -
75	1-1/2"	60.34	$ 93.00
76	Gallonage charge per 1,000 Gallons		$ -
77	0-50,000 gallons	0.73	$ 1.12
78	50,001-100,000 gallons	1.39	$ 2.13
79	100,001-150,000 gallons	2.09	$ 3.21
80	150,001-200,000 gallons	2.79	$ 4.28
81	Over 200,000 gallons	3.46	$ 5.31
82			$ -
83	2"	96.51	$ 148.80
84	Gallonage charge per 1,000 Gallons		$ -
85	0-80,000 gallons	0.73	$ 1.12
86	80,001-160,000 gallons	1.39	$ 2.13
87	160,001-240,000 gallons	2.09	$ 3.21
88	240,001-320,000 gallons	2.79	$ 4.28
89	Over 320,000 gallons	3.46	$ 5.31
90			$ -
91	3"	192.96	$ 279.00
92	Gallonage charge per 1,000 Gallons		$ -
93	0-160,000 gallons	0.73	$ 1.12
94	160,001-320,000 gallons	1.39	$ 2.13
95	320,001-480,000 gallons	2.09	$ 3.21
96	480,001-640,000 gallons	2.79	$ 4.28
97	Over 640,000 gallons	3.46	$ 5.31
98			$ -
99	4"	301.48	$ 465.00
100	Gallonage charge per 1,000 Gallons		$ -
101	0-250,000 gallons	0.73	$ 1.12
102	250,001-500,000 gallons	1.39	$ 2.13
103	500,001-750,000 gallons	2.09	$ 3.21
104	750,001-1,000,000 gallons	2.79	$ 4.28
105	Over 1,000,000 gallons	3.46	$ 5.31
106			$ -
107	6"	602.51	$ 930.00
108	Gallonage charge per 1,000 Gallons		$ -
109	0-250,000 gallons	0.73	$ 1.12
110	250,001-500,000 gallons	1.39	$ 2.13
111	500,001-750,000 gallons	2.09	$ 3.21
112	750,001-1,000,000 gallons	2.79	$ 4.28
113	Over 1,000,000 gallons	3.46	$ 5.31

Rate Schedule - Wastewater | **Florida Public Service Commission**

Company: CSWR-Florida (Rolling Oaks) | **Schedule: E-1**
Docket No.: 20250052 | **Page 3 of 3**
Test Year Ended: 1/31/2025 | **Preparer: Aaron Silas**
Water [] or Wastewater [X]

Explanation: Provide a schedule of present and proposed rates. State residential wastewater cap, if one exists.

Line No.	(1) ıs/Meter Size	(2) Present Rates	(3) Proposed Rates
1	Residential		
2	5/8" x 3/4"	$ 18.55	$ 17.34
3	1"	$ 46.27	$ 43.35
4	1-1/2"	$ 92.48	$ 86.70
5	2"	$ 147.94	$ 138.72
6	3"	$ 295.81	$ 260.10
7	4"	$ 461.91	$ 433.50
8	6"	$ 665.50	$ 867.00
9	8"	$ 924.29	$ 1,387.20
10	Gallonage charge per 1,000 Gallons		
11	Residential Up to 6,000 Gallons	$ 3.49	$ 3.26
12	Commerical (No Maximum)	$ -	$ -
13			
14	General		
15	5/8" x 3/4"	$ 18.55	$ 17.34
16	1"	$ 46.27	$ 43.35
17	1-1/2"	$ 92.48	$ 86.70
18	2"	$ 147.94	$ 138.72
19	3"	$ 295.81	$ 260.10
20	4"	$ 461.91	$ 433.50
21	6"	$ 665.50	$ 867.00
22	8"	$ 924.29	$ 1,387.20
23	Gallonage charge per 1,000 Gallons		
24	Residential Up to 6,000 Gallons	$ -	$ -
25	Commerical (No Maximum)	$ 4.24	$ 3.96
26			
27			

Revenue Schedule at Present and Proposed Rates | **Florida Public Service Commission**

Company: CSWR-Florida (Rolling Oaks) CSWR-Florida (Rolling Oaks) | **Schedule: E-2**
Docket No.: 20250052 | **Page 1 of 4**
Test Year Ended: 1/31/2025 | **Preparer: Aaron Silas**
Water [X] or Wastewater [ ]

Explanation: Provide a calculation of revenues at present and proposed rates using the billing analysis for the residential service class and bills and consumption for all other classes of service. Explain any differences between these revenues and booked revenues.

Line No.	(1) Class/Meter Size	(2) Number Bills	(3) Consumption	(4) Present Rate	(5) Revenues at Present Rates	(6) Proposed Rate	(7) Revenues at Proposed Rates
1	**Residential**						
2	5/8" x 3/4"	72,065		12.11	$ 872,707.15	$ 18.60	$ 1,340,409.00
3	Gallonage charge per 1,000 Gallons						
4	0-10,000 gallons		274,749	0.73	200,566.77	$ 1.12	$ 308,034.73
5	10,001-20,000 gallons		56,288	1.39	78,240.32	$ 2.13	$ 120,163.15
6	20,001-30,000 gallons		21,449	2.09	44,828.41	$ 3.21	$ 68,848.43
7	30,001-40,000 gallons		9,496	2.79	26,493.84	$ 4.28	$ 40,689.80
8	Over 40,000 gallons		20,941	3.46	72,455.86	$ 5.31	$ 111,279.26
9							
10	1"	27		30.19	$ 815.13	$ 46.50	$ 1,255.50
11	Gallonage charge per 1,000 Gallons						
12	0-25,000 gallons		600	0.73	438.00	$ 1.12	$ 672.69
13	25,001-50,000 gallons		450	1.39	625.50	$ 2.13	$ 960.66
14	50,001-75,000 gallons		273	2.09	570.57	$ 3.21	$ 876.29
15	75,001-100,000 gallons		24	2.79	66.96	$ 4.28	$ 102.84
16	Over 100,000 gallons		173	3.46	598.58	$ 5.31	$ 919.31
17							
18	1-1/2"	12		60.34	$ 724.08	$ 93.00	$ 1,116.00
19	Gallonage charge per 1,000 Gallons						
20	0-50,000 gallons		232	0.73	169.36	$ 1.12	$ 260.11
21	50,001-100,000 gallons		449	1.39	624.11	$ 2.13	$ 958.52
22	100,001-150,000 gallons		145	2.09	303.05	$ 3.21	$ 465.43
23	150,001-200,000 gallons		-	2.79	-	$ 4.28	$ -
24	Over 200,000 gallons		1,269	3.46	4,390.74	$ 5.31	$ 6,743.39
25							
26	2"	0		96.51	$ -	$ 148.80	$ -
27	Gallonage charge per 1,000 Gallons						
28	0-80,000 gallons		-	0.73	-	$ 1.12	$ -
29	80,001-160,000 gallons		-	1.39	-	$ 2.13	$ -
30	160,001-240,000 gallons		-	2.09	-	$ 3.21	$ -
31	240,001-320,000 gallons		-	2.79	-	$ 4.28	$ -
32	Over 320,000 gallons		-	3.46	-	$ 5.31	$ -
33							
34	3"		-	192.96	$ -	$ 279.00	$ -
35	Gallonage charge per 1,000 Gallons						
36	0-160,000 gallons		-	0.73	-	$ 1.12	$ -
37	160,001-320,000 gallons		-	1.39	-	$ 2.13	$ -
38	320,001-480,000 gallons		-	2.09	-	$ 3.21	$ -
39	480,001-640,000 gallons		-	2.79	-	$ 4.28	$ -
40	Over 640,000 gallons		-	3.46	-	$ 5.31	$ -
41							
42	4"		-	301.48	$ -	$ 465.00	$ -
43	Gallonage charge per 1,000 Gallons						
44	0-250,000 gallons		-	0.73	-	$ 1.12	$ -
45	250,001-500,000 gallons		-	1.39	-	$ 2.13	$ -
46	500,001-750,000 gallons		-	2.09	-	$ 3.21	$ -
47	750,001-1,000,000 gallons		-	2.79	-	$ 4.28	$ -
48	Over 1,000,000 gallons		-	3.46	-	$ 5.31	$ -
49							
50	6"		-	602.51	$ -	$ 930.00	$ -
51	Gallonage charge per 1,000 Gallons						
52	0-250,000 gallons		-	0.73	-	$ 1.12	$ -
53	250,001-500,000 gallons		-	1.39	-	$ 2.13	$ -
54	500,001-750,000 gallons		-	2.09	-	$ 3.21	$ -
55	750,001-1,000,000 gallons		-	2.79	-	$ 4.28	$ -
56	Over 1,000,000 gallons		-	3.46	-	$ 5.31	$ -
57							
58	Total Residential	72,104	386,538		$ 1,304,618.43		$ 2,003,755.11
59							
60	Average Bill				$ 18.09		$ 27.79
61							

Revenue Schedule at Present and Proposed Rates | **Florida Public Service Commission**

Company: CSWR-Florida (Rolling Oaks) CSWR-Florida (Rolling Oaks) | **Schedule: E-2**
Docket No.: 20250052 | **Page 2 of 4**
Test Year Ended: 1/31/2025 | **Preparer: Aaron Silas**
Water [X] or Wastewater [ ]

Explanation: Provide a calculation of revenues at present and proposed rates using the billing analysis for the residential service class and bills and consumption for all other classes of service. Explain any differences between these revenues and booked revenues.

Line No.	(1) Class/Meter Size	(2) Number Bills	(3) Consumption	(4) Present Rate	(5) Revenues at Present Rates	(6) Proposed Rate	(7) Revenues at Proposed Rates
1	**General**						
2	5/8" x 3/4"	1,424		12.11	$ 17,244.64	$ 18.60	$ 26,486.40
3	Gallonage charge per 1,000 Gallons						
4	0-10,000 gallons		2,035	0.73	1,485.58	$ 1.12	$ 2,281.59
5	10,001-20,000 gallons		1,795	1.39	2,494.64	$ 2.13	$ 3,831.32
6	20,001-30,000 gallons		2,003	2.09	4,186.63	$ 3.21	$ 6,429.92
7	30,001-40,000 gallons		1,319	2.79	3,680.66	$ 4.28	$ 5,652.83
8	Over 40,000 gallons		4,681	3.46	16,195.23	$ 5.31	$ 24,872.98
9						$ -	
10	1"	409		30.19	$ 12,347.71	$ 46.50	$ 19,018.50
11	Gallonage charge per 1,000 Gallons					$ -	
12	0-25,000 gallons		2,096	0.73	1,529.83	$ 1.12	$ 2,349.54
13	25,001-50,000 gallons		3,145	1.39	4,371.32	$ 2.13	$ 6,713.56
14	50,001-75,000 gallons		920	2.09	1,923.51	$ 3.21	$ 2,954.17
15	75,001-100,000 gallons		464	2.79	1,294.79	$ 4.28	$ 1,988.56
16	Over 100,000 gallons		1,363	3.46	4,715.28	$ 5.31	$ 7,241.82
17						$ -	
18	1-1/2"	100		60.34	$ 6,034.00	$ 93.00	$ 9,300.00
19	Gallonage charge per 1,000 Gallons					$ -	
20	0-50,000 gallons		1,167	0.73	851.60	$ 1.12	$ 1,307.90
21	50,001-100,000 gallons		264	1.39	366.43	$ 2.13	$ 562.77
22	100,001-150,000 gallons		1,187	2.09	2,480.62	$ 3.21	$ 3,809.79
23	150,001-200,000 gallons		320	2.79	893.64	$ 4.28	$ 1,372.47
24	Over 200,000 gallons		-	3.46	-	$ 5.31	$ -
25						$ -	
26	2"	64		96.51	$ 6,176.64	$ 148.80	$ 9,523.20
27	Gallonage charge per 1,000 Gallons					$ -	
28	0-80,000 gallons		1,568	0.73	1,144.72	$ 1.12	$ 1,758.09
29	80,001-160,000 gallons		437	1.39	607.93	$ 2.13	$ 933.67
30	160,001-240,000 gallons		-	2.09	-	$ 3.21	$ -
31	240,001-320,000 gallons		-	2.79	-	$ 4.28	$ -
32	Over 320,000 gallons		350	3.46	1,209.74	$ 5.31	$ 1,857.94
33						$ -	
34	3"	0	-	192.96	$ -	$ 279.00	$ -
35	Gallonage charge per 1,000 Gallons					$ -	
36	0-160,000 gallons		-	0.73	-	$ 1.12	$ -
37	160,001-320,000 gallons		-	1.39	-	$ 2.13	$ -
38	320,001-480,000 gallons		-	2.09	-	$ 3.21	$ -
39	480,001-640,000 gallons		-	2.79	-	$ 4.28	$ -
40	Over 640,000 gallons		-	3.46	-	$ 5.31	$ -
41						$ -	
42	4"	0	-	301.48	$ -	$ 465.00	$ -
43	Gallonage charge per 1,000 Gallons					$ -	
44	0-250,000 gallons		-	0.73	-	$ 1.12	$ -
45	250,001-500,000 gallons		-	1.39	-	$ 2.13	$ -
46	500,001-750,000 gallons		-	2.09	-	$ 3.21	$ -
47	750,001-1,000,000 gallons		-	2.79	-	$ 4.28	$ -
48	Over 1,000,000 gallons		-	3.46	-	$ 5.31	$ -
49						$ -	
50	6"	0	-	602.51	$ -	$ 930.00	$ -
51	Gallonage charge per 1,000 Gallons					$ -	
52	0-250,000 gallons		-	0.73	-	$ 1.12	$ -
53	250,001-500,000 gallons		-	1.39	-	$ 2.13	$ -
54	500,001-750,000 gallons		-	2.09	-	$ 3.21	$ -
55	750,001-1,000,000 gallons		-	2.79	-	$ 4.28	$ -
56	Over 1,000,000 gallons		-	3.46	-	$ 5.31	$ -
57							
58	Total General	1,997	25,113		$ 91,235.12		$ 140,247.02
59							
60	Average Bill				$ 45.69		$ 70.23

Revenue Schedule at Present and Proposed Rates | **Florida Public Service Commission**

Company: CSWR-Florida (Rolling Oaks) CSWR-Florida (Rolling Oaks) | **Schedule: E-2**
Docket No.: 20250052 | **Page 3 of 4**
Test Year Ended: 1/31/2025 | **Preparer: Aaron Silas**
Water [X] or Wastewater [ ]

Explanation: Provide a calculation of revenues at present and proposed rates using the billing analysis for the residential service class and bills and consumption for all other classes of service. Explain any differences between these revenues and booked revenues.

Line No.	(1) Class/Meter Size	(2) Number Bills	(3) Consumption	(4) Present Rate	(5) Revenues at Present Rates	(6) Proposed Rate	(7) Revenues at Proposed Rates
62							
63	Unbilled Revenues						
64	Other Revenue				$ 78,152.44		
65	Misc. Serv. Charges						
66							
67	Total Revenue				$ 1,474,005.99		$ 2,144,002.13
68							
69	Booked Revenue				$ 1,421,780.28		
70							
71	Difference (Explain)				$ 52,225.71		
72							
73	The Company believes the difference between modeled and booked revenue is primarily due to a timing mismatch.						
74	The model is based on bills dated within the test year (2/21/2024–1/20/2025), while the booked revenue reflects revenue						
75	posted to the general ledger on a true calendar basis (2/1/2024–1/31/2025).						

Revenue Schedule at Present and Proposed Rates | **Florida Public Service Commission**

Company: CSWR-Florida (Rolling Oaks) | **Schedule: E-2**
Docket No.: 20250052 | **Page 4 of 4**
Test Year Ended: 1/31/2025 | **Preparer: Aaron Silas**
Water [] or Wastewater [X]

Explanation: Provide a calculation of revenues at present and proposed rates using the billing analysis for the residential service class and bills and consumption for all other classes of service. Explain any differences between these revenues and booked revenues.

Line No.	(1) Class/Meter Size	(2) Number Bills	(3) Consumption	(4) Present Rate	(5) Revenues at Present Rates	(6) Proposed Rate	(7) Revenues at Proposed Rates
1	**Residential**						
2	5/8" x 3/4"	57,617		$ 18.55	$ 1,068,795.35	$ 17.34	$ 999,078.78
3	1"			$ 46.27		$ 43.35	$ -
4	1-1/2"			$ 92.48		$ 86.70	$ -
5	2"			$ 147.94		$ 138.72	$ -
6	3"			$ 295.81		$ 260.10	$ -
7	4"			$ 461.91		$ 433.50	$ -
8	6"			$ 665.50		$ 867.00	$ -
9	8"			$ 924.29		$ 1,387.20	$ -
10	Gallonage charge per 1,000 Gallons						
11	Residential Up to 6,000 Gallons		183,632	$ 3.49	$ 640,875.68	$ 3.26	$ 599,132.23
13							
14	Total Residential Service	57,617	183,632		$ 1,709,671.03		$ 1,598,211.01
15		=======	= = = = = = =		==========		= = = = = = = =
16	Average Bill				$ 29.67		$ 27.74
1	**General**						
2	5/8" x 3/4"	992		$ 18.55	$ 18,401.60	$ 17.34	$ 17,201.28
3	1"	215		$ 46.27	$ 9,948.05	$ 43.35	$ 9,320.25
4	1-1/2"	84		$ 92.48	$ 7,768.32	$ 86.70	$ 7,282.80
5	2"	48		$ 147.94	$ 7,101.12	$ 138.72	$ 6,658.56
6	3"			$ 295.81	$ -	$ 260.10	$ -
7	4"			$ 461.91	$ -	$ 433.50	$ -
8	6"			$ 665.50	$ -	$ 867.00	$ -
9	8"			$ 924.29	$ -	$ 1,387.20	$ -
10	Gallonage charge per 1,000 Gallons					$ -	
12	Commerical (No Maximum)		16,922	$ 4.24	$ 71,749.01	$ 3.96	$ 67,075.64
13							
14	Total General Service	1,339	16,922		$ 114,968.10		$ 107,538.53
15		=======	= = = = = = =		==========		= = = = = = = =
16	Average Bill				$ 85.86		$ 80.31
17		=======	= = = = = = =		==========		= = = = = = = =
18	Unbilled Revenues						
19	Other Revenue				$ 86,081.95		
20	Misc. Serv. Charges						
21					----------		- - - - - - - - - -
22	Total Revenue				$ 1,910,721.08		$ 1,705,749.54
23							
24	Booked Revenue				$ 1,888,158.81		
25					----------		- - - - - - - - - -
26	Difference (Explain)				$ 22,562.27		
27					==========		= = = = = = = =
28	The Company believes the difference between modeled and booked revenue is primarily due to a timing mismatch.						
29	The model is based on bills dated within the test year (2/21/2024–1/20/2025), while the booked revenue reflects revenue						
30	posted to the general ledger on a true calendar basis (2/1/2024–1/31/2025).						

Customer Monthly Billing Schedule

Florida Public Service Commission

Company: CSWR-Florida (Rolling Oaks) CSWR-Florida (Rolling Oaks)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Water [X] or Wastewater [ ]

Schedule: E-3
Page 1 of 2
Preparer: Aaron Silas

Explanation: Provide a schedule of monthly customers billed or served by class.

Line No.	(1) Month/ Year	(2) Residential	(3) General Service	(4) Multi-Family Dwelling	(5) Private Fire Protection	(6) Other (List)	(7) Total
1	February	6000	156				6,156
2	March	6017	158				6,175
3	April	6040	159				6,199
4	May	6014	160				6,174
5	June	5987	160				6,147
6	July	5988	166				6,154
7	August	6010	166				6,176
8	September	5997	170				6,167
9	October	6001	168				6,169
10	November	6009	178				6,187
11	December	6021	177				6,198
12	January	6,020	179				6,199
13							
14	Total	72,104	1,997				74,101
15							

Customer Monthly Billing Schedule

Florida Public Service Commission

Company: CSWR-Florida (Rolling Oaks)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Water [] or Wastewater [X]

Schedule: E-3
Page 2 of 2
Preparer: Aaron Silas

Explanation: Provide a schedule of monthly customers billed or served by class.

Line No.	(1) Month/ Year	(2) Residential	(3) General Service	(4) Multi-Family Dwelling	(5) Private Fire Protection	(6) Other (List)	(7) Total
1	February	5301	113				5,414
2	March	5316	115				5,431
3	April	5336	114				5,450
4	May	5323	115				5,438
5	June	5293	115				5,408
6	July	5304	118				5,422
7	August	5329	114				5,443
8	September	5328	115				5,443
9	October	5327	114				5,441
10	November	5329	114				5,443
11	December	5342	114				5,456
12	January	5342	115				5,457
13							
14	Total	63,870	1,376				65,246
15							

Miscellaneous Service Charges

Florida Public Service Commission

Company: CSWR-Florida (Rolling Oaks) CSWR-Florida (Rolling Oaks)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Water [X] or Wastewater [ ]

Schedule: E-4
Page 1 of 2
Preparer: Aaron Silas

Explanation: Provide a schedule of present and proposed miscellaneous service charges. If an increase is proposed (or new charges), provide a schedule of derivation of charges, unless the charges are pursuant to the latest Staff Advisory Bulletin #13.

Line No.	(1) Type Charge	(2) Present Bus. Hrs.	(2) Present After Hrs.	(3) Proposed Bus. Hrs.	(3) Proposed After Hrs.
1	Initial Connection	$ 50.75	$ 50.75	$ 50.75	$ 101.50
2					
3	Normal Reconnection	$ 50.75	$ 50.75	$ 50.75	$ 101.50
4					
5	Violation Reconnection	$ 50.75	$ 50.75	$ 50.75	$ 101.50
6					
7	Premises Visit	$ 50.75	$ 50.75	$ 50.75	$ 101.50
8					
9	Other Charges (List)				
10					
11	Late Payment Fee	$ 5.10	$ 5.10	$ 7.00	$ 7.00
12					
13	Meter Tampering				
14	5/8" X 3/4"	$ 152.25	$ 152.25	$ 50.00	$ 50.00
15	1"	$ 172.55	$ 172.55	$ 50.00	$ 50.00
16	1-1/2"	$ 192.85	$ 192.85	$ 50.00	$ 50.00
17	2"	$ 253.75	$ 253.75	$ 50.00	$ 50.00
18	All Others	$253.75 Plus Cost	$253.75 Plus Cost	$ 50.00	$ 50.00
19	Tampering with Backflow Device	$ 147.20	$ 147.20	$ 50.00	$ 50.00
20					
21	NSF Check Charge	N/A	N/A	Pursuant to Section 68.065, F.S.	Pursuant to Section 68.065, F.S.
22					
23	Credit Card Fee	N/A	N/A	2.25% of Bill	2.25% of Bill
24					
25	ACH Fee	N/A	N/A	$ 0.75	$ 0.75

Miscellaneous Service Charges

Florida Public Service Commission

Company: CSWR-Florida (Rolling Oaks)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Water [] or Wastewater [X]

Schedule: E-4
Page 2 of 2
Preparer: Aaron Silas

Explanation: Provide a schedule of present and proposed miscellaneous service charges. If an increase is proposed (or new charges), provide a schedule of derivation of charges, unless the charges are pursuant to the latest Staff Advisory Bulletin #13.

Line No.	(1) Type Charge	(2) Present Bus. Hrs.	(2) Present After Hrs.	(3) Proposed Bus. Hrs.	(3) Proposed After Hrs.
1	Initial Connection	$ 50.75	$ 50.75	$ 50.75	$ 101.50
2					
3	Normal Reconnection	$ 50.75	$ 50.75	$ 50.75	$ 101.50
4					
5	Violation Reconnection	$ 50.75	$ 50.75	$ 50.75	$ 101.50
6					
7	Premises Visit	$ 50.75	$ 50.75	$ 50.75	$ 101.50
8					
9	Other Charges (List)				
10					
11	Late Payment Fee	$ 5.10	$ 5.10	$ 7.00	$ 7.00
12					
13	Tampering Fee				
14	5/8" X 3/4"	$ 152.25	$ 152.25	$ 50.00	$ 50.00
15	1"	$ 172.55	$ 172.55	$ 50.00	$ 50.00
16	1-1/2"	$ 192.85	$ 192.85	$ 50.00	$ 50.00
17	2"	$ 253.75	$ 253.75	$ 50.00	$ 50.00
18	All Others	$253.75 Plus Cost	$253.75 Plus Cost	$ 50.00	$ 50.00
19	Service Lateral Fee	$ 629.30	$ 629.30	$ 50.00	$ 50.00
20					
21	NSF Check Charge	N/A	N/A	Pursuant to Section 68.065, F.S.	Pursuant to Section 68.065, F.S.
22					
23	Credit Card Fee	N/A	N/A	2.25% of Bill	2.25% of Bill
24					
25	ACH Fee	N/A	N/A	$ 0.75	$ 0.75

Miscellaneous Service Charge Revenues | **Florida Public Service Commission**

Company: CSWR-Florida (Rolling Oaks) CSWR-Florida (Rolling Oaks) | **Schedule: E-5**
Docket No.: 20250052 | **Page 1 of 2**
Test Year Ended: 1/31/2025 | **Preparer: Aaron Silas**
Water [X] or Wastewater [ ]

Explanation: Provide a schedule of test year miscellaneous charges received by type. Provide an additional schedule for proposed charges, if applicable.

Line No.	(1) Initial Connection	(2) Normal Reconnect	(3) Violation Reconnect	(4) Premises Visit	(5) Other Charges	(6) Total
1	$ 21,099.75	N/A	N/A	N/A	$ 56,625.83	$ 77,725.58
2						
3	Other Charges as follows:					
4	Connection Meter Fee					
5	NSF Check Charges					
6	Other Miscellaneous Fees				$ 56,625.83	
7	Total				$ 56,625.83	
8						
9	**Misc Fees Description**					
10	The revenues associated with Miscellaneous Fees relate to late fees incurred due to late payments during the test year.					

Miscellaneous Service Charge Revenues | **Florida Public Service Commission**

Company: CSWR-Florida (Rolling Oaks)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Water [ ] or Wastewater [X]

Schedule: E-5
Page 2 of 2
Preparer: Aaron Silas

Explanation: Provide a schedule of test year miscellaneous charges received by type. Provide an additional schedule for proposed charges, if applicable.

Line No.		(1) Initial Connection	(2) Normal Reconnect	(3) Violation Reconnect	(4) Premises Visit	(5) Other Charges	(6) Total
1		$ 24,349.85	N/A	N/A	N/A	$ 43,157.07	$ 67,506.92
2							
3	Other Charges as follows:						
4	Connection Meter Fee						
5	NSF Check Charges						
6	Other Miscellaneous Fees					$ 43,157.07	
7	Total					$ 43,157.07	
8							
9	**Misc Fees Description**						
10	The revenues associated with Miscellaneous Fees relate to late fees incurred due to late payments during the test year.						

Public Fire Hydrants Schedule | **Florida Public Service Commission**

Company: CSWR-Florida (Rolling Oaks) | **Schedule: E-6**
Docket No.: 20250052 | **Page 1 of 1**
Test Year Ended: 1/31/2025 | **Preparer: Todd Thomas**

Explanation: Provide a schedule of public fire hydrants (including standpipes, etc.) by size. This schedule is not required for a wastewater only rate application.

(1) Line No.	(2) Size	(3) Type	(4) Quantity
1	4.5" - 5.25"	Standard Wet Barrel	268
Total			268

Private Fire Protection Service | **Florida Public Service Commission**

Company: CSWR-Florida (Rolling Oaks) | **Schedule: E-7**
Docket No.: 20250052 | **Page 1 of 1**
Test Year Ended: 1/31/2025 | **Preparer: Todd Thomas**

Explanation: Provide a schedule of private fire protection service by size of connection. This schedule is not required for a wastewater only rate application.

(1) Line No.	(2) Size	(3) Type	(4) Quantity
1	CSWR-Florida (Rolling Oaks) does not have any private fire protection in this area;		
2	therefore this schedule is not applicable.		

Contracts and Agreements Schedule **Florida Public Service Commission**

Company: CSWR-Florida (Rolling Oaks) **Schedule: E-8**
Docket No.: 20250052 **Page 1 of 1**
Test Year Ended: 1/31/2025 **Preparer: Aaron Silas**

Explanation: Provide a list of all outstanding contracts or agreements having rates or conditions different from those on approved tariffs. Describe with whom, the purpose and the elements of each contract shown.

(1) Line No.	(2) Type	(3) Description
1	No outstanding contracts/agreements having rates or conditions different from those on	
2	approved tariff.	

Tax or Franchise Fee Schedule **Florida Public Service Commission**

Company: CSWR-Florida (Rolling Oaks) **Schedule: E-9**
Docket No.: 20250052 **Page 1 of 1**
Test Year Ended: 1/31/2025 **Preparer: Brent Thies**

Explanation: Provide a schedule of state, municipal, city or county franchise taxes or fees paid (or payable). State the type of agreement (i.e. contract, tax).

(1) Line No.	(2) Type Tax or Fee	(3) To Whom Paid	(4) Amount	(5) How Collected From Customers	(6) Type Agreement

CSWR-Florida incurred no franchise taxes or fees in the test period

Service Availability Charges Schedule **Florida Public Service Commission**

Company: CSWR-Florida (Rolling Oaks) **Schedule: E-10**
Docket No.: 20250052 **Page 1 of 2**
Test Year Ended: 1/31/2025 **Preparer: Aaron Silas**
Water [X] or Wastewater [ ]

Explanation: Provide a schedule of present and proposed service availability charges. (See Rule 25-20.580, F.A.C.) If no change is proposed, then this schedule is not required.

Line No.	(1) Type Charge	(2) Present Charges	(3) Proposed Charges
1	This utility does not have any present availability charges for water services		

Service Availability Charges Schedule | **Florida Public Service Commission**

Company: CSWR-Florida (Rolling Oaks) | **Schedule: E-10**
Docket No.: 20250052 | **Page 2 of 2**
Test Year Ended: 1/31/2025 | **Preparer: Aaron Silas**
Water [ ] or Wastewater [X]

Explanation: Provide a schedule of present and proposed service availability charges. (See Rule 25-20.580, F.A.C.) If no change is proposed, then this schedule is not required.

Line No.	(1) Type Charge	(2) Present Charges	(3) Proposed Charges
1	Plant Capacity Charge		
2	Residential-per ERC (350 GPD)	$ 137.00	$ 137.00
3	All others-per Gallon/Day	$ 0.39	$ 0.39
4			
5	Main Extension Charge		
6	Residential-per ERC (350 GPD)	$ 491.00	Actual Cost
7	All others-per Gallon/Day	$ 1.40	Actual Cost
8			
9	Customer Connection (Tap In) Charge	$ 629.30	Actual Cost

Guaranteed Revenues Received

Florida Public Service Commission

Company: CSWR-Florida (Rolling Oaks)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Water [X] or Wastewater [X]
Historic [X] or Projected [ ]

Schedule: E-11
Page 1 of 1
Preparer: Brent Thies

Explanation: Provide copies of all guaranteed revenue contracts with a schedule of billing and receipts on an annual basis by class.

Line No.		(1) For the Year Ended	(2) Residental	(3) General Service	(4) Other	(5) Total
1	This utility does not have any guaranteed revenue contracts; therefore this schedule is not applicable.					

Class A Utility Cost of Service Study | **Florida Public Service Commission**

Company: CSWR-Florida (Rolling Oaks) | **Schedule: E-12**
Docket No.: 20250052 | **Page 1 of 1**
Test Year Ended: 1/31/2025 | **Preparer: Aaron Silas**
Water [X] or Wastewater [X]

Explanation: All Class A utilities whose service classes include industrial customers, whose utilization exceeds an average of 350,000 GPD, shall provide a fully allocated class cost of service study showing customer, base (commodity), and extra capacity (demand) components under present and proposed rates. This study shall include rate of return by class and load (demand) research studies used in the cost allocation. The analysis shall be based upon the AWWA Manual No. 1 and shall comply with current AWWA procedures and standard industrial practices for utilities providing water and wastewater service.

Line No.	(1) Customer	(2) Base	(3) Extra Capacity	(4) Present Charges	(5) Proposed Charges
1	This utility does not have any industrial customers, whose utilization exceeds an				
2	average of 350,000 GPD; therefore this schedule is not applicable.				

Projected Test Year Revenue Calculation

Florida Public Service Commission

Company: CSWR-Florida (Rolling Oaks)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Water [X] or Wastewater [X]

Schedule: E-13
Page 1 of 1
Preparer: Aaron Silas

Explanation: If a projected test year is used, provide a schedule of historical and projected bills and consumption by classification. Include a calculation of each projection factor on a separate schedule, if necessary. List other classes or meter sizes as applicable.

Line No.	(1) s/Meter Size	(2) Historical Year Bills	(3) Projection Factor	(4) Projected Test Year Year Bills	(5) Test Year Consumption	(6) Projection Factor	(7) Projected Test Year Consumption	(8) Present Rates	(9) Projected TY Revenue	(10) Proposed Rates	(11) Proj. Rev. Requirement
1	This utility is not utilizing a projected test year; therefore this schedule is not applicable.										

Billing Analysis Schedules | **Florida Public Service Commission**

Company: CSWR-Florida (Rolling Oaks)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Water [X] or Wastewater [X]
Customer Class: Residential
Meter Size: All Meter Sizes

Schedule: E-14
Page 1 of 1
Preparer: Aaron Silas

Explanation: Provide a billing analysis for the residential class of service, including any separately metered irrigation, by meter size. Round consumption to nearest 1,000 gallons and begin at zero.

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Consumpt. Level	Number of Bills	Cumulative Bills	Gallons Consumed (1)x(2)	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1)x(6)]+(5)	Percentage of Total
---	---	---	---	---	---	---	---

The billing analysis is contained in Volume II.

Gallons of Water Pumped, Sold and Unaccounted For
In Thousands of Gallons

Florida Public Service Commission

Schedule F-1
Page 1 of 1
Preparer: Todd Thomas

Company: CSWR-Florida (Rolling Oaks)
Docket No.: 20250052
Test Year Ended: 1/31/2025

Explanation: Provide a schedule of gallons of water pumped, sold and unaccounted for each month of the test year. The gallons pumped should match the flows shown on the monthly operating reports sent to DEP. The other uses may include plant use, flushing of hydrants and water and wastewater lines, line breakages and fire flows. Provide all calculations to substantiate the other uses. If unaccounted for water is greater than 10%, provide an explanation as to the reasons why; if less than 10%, Columns 4 & 5 may be omitted.

Month/ Year	(1) Total Gallons Pumped	(2) Gallons Purchased	(3) Gallons Sold	(4) Other Uses	(5) Unaccounted For Water (1)+(2)-(3)-(4)	(6) % Unaccounted For Water
Feb-24	48,452,000		31,744,776		16,707,224	34%
Mar-24	49,704,000		29,038,053		20,665,947	42%
Apr-24	57,563,000		33,219,159		24,343,841	42%
May-24	66,314,000		35,062,165		31,251,835	47%
Jun-24	65,062,000		40,306,906		24,755,094	38%
Jul-24	54,249,000		39,035,899		15,213,101	28%
Aug-24	56,052,222		33,065,929		22,986,293	41%
Sep-24	49,802,000		36,357,890		13,444,110	27%
Oct-24	52,704,000		33,024,481		19,679,519	37%
Nov-24	56,870,000		28,065,487		28,804,513	51%
Dec-24	56,255,000		42,396,267		13,858,733	25%
Jan-25	52,871,000		30,399,944		22,471,056	43%
Total	665,898,222	0	411,716,956	0	254,181,266	38%

1 The unaccounted for water is greater than 10% due to the combination of leaks throughout the distribution system, and flushing
2 as a preventative maintenance task during the test year.
3 Corrective Actions: CSWR - Florida is consistently implementing industry standard practices, such as adding flushing meters
4 to more accurately capture water used in these tasks and for leak detection to assist in mitigating these issues. We continue
5 to evaluate and improve methodologies to reduce unaccounted for water.

Gallons of Wastewater Treated
In Thousands of Gallons

Florida Public Service Commission

Schedule F-2
Page 1 of 1
Preparer: Todd Thomas

Company: CSWR-Florida (Rolling Oaks)
Docket No.: 20250052
Test Year Ended: 1/31/2025

Explanation: Provide a schedule of gallons of wastewater treated by individual plant for each month of the historical test year. Flow data should match the monthly operating reports sent to DEP.

Month/ Year	(1) Beverly Hills WWTP	(2) Individual Plant Flows (Name)	(3) (Name)	(4) (Name)	(5) Total Plant Flows	(6) Total Purch. Sewage Treatment
Feb-24	567,200.00				567,200.00	
Mar-24	516,900.00				516,900.00	
Apr-24	521,300.00				521,300.00	
May-24	538,400.00				538,400.00	
Jun-24	545,900.00				545,900.00	
Jul-24	556,800.00				556,800.00	
Aug-24	552,300.00				552,300.00	
Sep-24	557,000.00				557,000.00	
Oct-24	555,000.00				555,000.00	
Nov-24	519,600.00				519,600.00	
Dec-24	541,600.00				541,600.00	
Jan-25	568,600.00				568,600.00	
Total	6,540,600.00				6,540,600.00	

Water Treatment Plant Data | **Florida Public Service Commission**

Company: CSWR-Florida (Rolling Oaks) | **Schedule F-3**
Docket No.: 20250052 | **Page 1 of 1**
Test Year Ended: 1/31/2025 | **Preparer: Todd Thomas**

Explanation: Provide the following information for each water treatment plant. If the system has water plants that are interconnected, the data for these plants may be combined. All flow data must be obtained from the monthly operating reports (MORs) sent to the Department of Environmental Protection.

				DATE		GPD
1.	Plant Capacity					5,600,000
	The hydraulic rated capacity. If different from that shown on the DER operating or construction permit, provide an explanation.					
2.	Maximum Day		6/7/2024			7,843,000
	The single day with the highest pumpage rate for the test year. Explain, on a separate page, if fire flow, line-breaks or other unusual occurances affected the flow this day.					
3.	Five-Day Max Year	(1)	6/3/2024			3,701,800
		(2)	6/6/2024			3,356,000
	The five days with the highest pumpage rate from any one month in the test year. Provide an explanation if fire flow, line-breaks or other unusual occurances affected the flows on these days.	(3)	6/4/2024			3,315,600
		(4)	6/7/2024			3,286,600
		(5)	6/5/2024			2,962,600
					AVERAGE	3,324,520
4.	Average Daily Flow					1,820,919
5.	Required Fire Flow					N/A
	The standards will be those as set by the Insurance Service Organization or by a governmental agency ordinance. Provide documents to support this calculation.					

Wastewater Treatment Plant Data | **Florida Public Service Commission**

Company: CSWR-Florida (Rolling Oaks) | **Schedule F-4**
Docket No.: 20250052 | **Page 1 of 1**
Test Year Ended: 1/31/2025 | **Preparer: Todd Thomas**

Explanation: Provide the following information for each wastewater treatment plant. All flow data must be obtained from the monthly operating reports (MORs) sent to the Department of Environmental Protection.

		MONTH	GPD
1.	Plant Capacity The hydraulic rated capacity. If different from that shown on the DER operating or construction permit, provide an explanation.		1,000,000
2.	Average Daily Flow Max Month An average of the daily flows during the peak usage month during the test year. Explain, on a separate page, if this peak-month was influenced by abnormal infiltration due to rainfall periods.	Jan	568,600

Used and Useful Calculations **Florida Public Service Commission**
Water Treatment Plant

Company: CSWR-Florida (Rolling Oaks) **Schedule F-5**
Docket No.: 20250052 **Page 1 of 1**
Test Year Ended: 1/31/2025 **Preparer: Todd Thomas**

Explanation: Provide all calculations, analyses and governmental requirements used to determine the used and useful percentages for the water treatment plant(s) for the historical test year and the projected test year (if applicable).

Recap Schedules: A-5,A-9,B-13

Line No.						
1	INPUT INFORMATION:					
2	Water Treatment System					
3	Number of Wells				9	
4	Total Well Capacity, gpm				3,888.89	gpm
5	Firm Reliable Well pumping Capacity (largest well out), gpm				3,888.89	gpm
6	Firm Reliable Well pumping Capacity (largest well out), gpd				3,733,333.33	gpd
7	Peak Day Demand				7,843,000.00	gpd
8	Peak Hour Demand = 2 x Maximum Day / 1440				10,893.06	gpm
9	Fire Flow Requirement	0 gpm	2 Hours		-	gpd
10	Fire Flow Requirement				-	gpm
11	Unaccounted For Water	38%			695,066.29	gpd, avg
12	Acceptable Unaccounted For	10%			182,091.86	gpd, avg
13	Excess Unaccounted for				512,974.42	gpd, avg
14	Property Needed to Serve				-	gpm
15	Used and Useful Analysis, in accordance with Rule 25-30.4325:					
16	Treatment System (Peak Demand / Firm Reliable Capacity)				1.96	
17	Storage Facilities					
18	Ground Storage Capacity, gal.				600,000.00	gallons
19	Usable Ground Storage (90%), gal				540,000.00	gallons
20	Elevated Storage				-	gallons
21	Usable Elevated Storage				-	gallons
22	Hydropneumatic Storage Capacity, gal.				-	gallons
23	Usable Hydropneumatic Storage Capacity (0%), gal.				-	gallons
24	Total Usable Storage, gal.				540,000.00	gallons
25	Used and Useful Analysis, in accordance with Rule 25-30.4325:					
26	Storage Facilities (Peak Demand / Usable Storage)				100%	

Used and Useful Calculations
Wastewater Treatment Plant

Florida Public Service Commission

Company: CSWR-Florida (Rolling Oaks)
Docket No.: 20250052
Test Year Ended: 1/31/2025

Schedule F-6
Page 1 of 1
Preparer: Todd Thomas

Explanation: Provide all calculations, analyses and governmental requirements used to determine the used and useful percentages for the wastewater treatment plant(s) for the historical test year and the projected test year (if applicable).

Recap Schedules: A-6,A-10,B-14

Line No.			
1	Used and Useful Flow	545,050	
2	Property Needed for Post Test Year Period	0	
3	Permitted Capacity	1,000,000	gpd
4	Used and Useful Percentage	55%	

5 Please note that the used and useful percentage for the wastewater treatment plant
6 reflects that the facility was constructed with excess capacity to accommodate
7 anticipated future development.

Used and Useful Calculations **Florida Public Service Commission**
Water Distribution and Wastewater Collection Systems

Company: CSWR-Florida (Rolling Oaks) **Schedule F-7**
Docket No.: 20250052 **Page 1 of 1**
Test Year Ended: 1/31/2025 **Preparer: Todd Thomas**

Explanation: Provide all calculations, analyses and governmental requirements used to determine the used and useful percentages for the water distribution and wastewater collection systems for the historical and the projected test year (if applicable). The capacity should be in terms of ability to serve a designated number of connections. It should then be related to actual connected density for historical year calculations. Explain all assumptions for projected calculations. If the distribution and collection systems are entirely contributed or built-out, this schedule is not required.

Recap Schedules: A-5,A-6,A-9,A-10,B-13,B-14

The distribution/collection systems are entirely built-out and therefore this schedule is not required.

Margin Reserve Calculations | **Florida Public Service Commission**

Company: CSWR-Florida (Rolling Oaks) | **Schedule F-8**
Docket No.: 20250052 | **Page 1 of 1**
Test Year Ended: 1/31/2025 | **Preparer: Todd Thomas**

Explanation: If a margin reserve is requested, provide all calculations and analyses used to determine the amount of margin reserve for each portion of used and useful plant.

Recap Schedules: F-5,F-6,F-7

A margin reserve has not been requested and therefore this schedule is not required.

Equivalent Residential Connections - Water

Florida Public Service Commission

Company: CSWR-Florida (Rolling Oaks)
Docket No.: 20250052
Test Year Ended: 1/31/2025

Schedule F-9
Page 1 of 1
Preparer: Aaron Silas

Explanation: Provide the following information in order to calculate the average growth in ERCs for the last five years, including the test year. If the utility does not have single-family residential (SFR) customers, the largest customer class should be used as a substitute.

Line No.	(1) Year	(2) SFR Customers Beginning	(3) SFR Customers Ending	(4) SFR Customers Average	(5) SFR Gallons Sold	(6) Gallons/ SFR (5)/(4)	(7) Total Gallons Sold	(8) Total ERCs (7)/(6)	(9) Annual % Incr. in ERCs
1	TY-4								
2	TY-3								
3	TY-2								
4	TY-1	6,192	6,130	6,161	291,934,853	47,384	311,859,941	6,581	0%
5	TY	6,131	6,147	6,139	393,682,826	64,128	410,729,261	6,405	-2.68%

					Average Growth Through 5-Year Period (Col. 8)				-2.68%
									=======

Equivalent Residential Connections - Wastewater

Florida Public Service Commission

Company: CSWR-Florida (Rolling Oaks)
Docket No.: 20250052
Test Year Ended: 1/31/2025

Schedule F-10
Page 1 of 1
Preparer: Aaron Silas

Explanation: Provide the following information in order to calculate the average growth in ERCs for the last five years, including the test year. If the utility does not have single-family residential (SFR) customers, the largest customer class should be used as a substitute.

Line No.	(1) Year	(2) SFR Customers Beginning	(3) SFR Customers Ending	(4) SFR Customers Average	(5) SFR Gallons Treated	(6) Gallons/ SFR (5)/(4)	(7) Total Gallons Treated	(8) Total ERCs (7)/(6)	(9) Annual % Incr. in ERCs
1	TY-4								
2	TY-3								
3	TY-2								
4	TY-1	5,409	5,307	5,358	253,409,619	47,296	265,449,884	5,613	0%
5	TY	5,330	5,344	5,337	344,429,229	64,536	361,345,619	5,599	-0.24%

					Average Growth Through 5-Year Period (Col. 8)				-0.24%
									=======

Standalone Rate Design - Water | **Florida Public Service Commission**

Company: CSWR-Florida (Rolling Oaks)
Docket No.: 20250052 | **Page 1 of 2**
Test Year Ended: 1/31/2025 | **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.

Line No.	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)
1	**Residential**							
2	5/8" x 3/4"	72,065.00	1	72,065.00	$ 872,707.15	$ 467,615.12	$ 1,340,322.27	$ 18.60
3	Gallonage charge per 1,000 Gallons	-				$ -	$ -	
4	0-10,000 gallons	-		274,749.00	$ 200,566.77	$ 107,467.96	$ 308,034.73	$ 1.12
5	10,001-20,000 gallons	-		56,288.00	$ 78,240.32	$ 41,922.83	$ 120,163.15	$ 2.13
6	20,001-30,000 gallons	-		21,449.00	$ 44,828.41	$ 24,020.02	$ 68,848.43	$ 3.21
7	30,001-40,000 gallons	-		9,496.00	$ 26,493.84	$ 14,195.96	$ 40,689.80	$ 4.28
8	Over 40,000 gallons	-		20,941.00	$ 72,455.86	$ 38,823.40	$ 111,279.26	$ 5.31
9		-				$ -	$ -	
10	1"	27.00	2.5	67.50	$ 815.13	$ 436.76	$ 1,251.89	$ 46.50
11	Gallonage charge per 1,000 Gallons	-				$ -	$ -	
12	0-25,000 gallons	-		600.00	$ 438.00	$ 234.69	$ 672.69	$ 1.12
13	25,001-50,000 gallons	-		450.00	$ 625.50	$ 335.16	$ 960.66	$ 2.13
14	50,001-75,000 gallons	-		273.00	$ 570.57	$ 305.72	$ 876.29	$ 3.21
15	75,001-100,000 gallons	-		24.00	$ 66.96	$ 35.88	$ 102.84	$ 4.28
16	Over 100,000 gallons	-		173.00	$ 598.58	$ 320.73	$ 919.31	$ 5.31
17		-				$ -	$ -	
18	1-1/2"	12.00	5	60.00	$ 724.08	$ 387.98	$ 1,112.06	$ 93.00
19	Gallonage charge per 1,000 Gallons	-				$ -	$ -	
20	0-50,000 gallons	-		232.00	$ 169.36	$ 90.75	$ 260.11	$ 1.12
21	50,001-100,000 gallons	-		449.00	$ 624.11	$ 334.41	$ 958.52	$ 2.13
22	100,001-150,000 gallons	-		145.00	$ 303.05	$ 162.38	$ 465.43	$ 3.21
23	150,001-200,000 gallons	-		-	$ -	$ -	$ -	$ 4.28
24	Over 200,000 gallons	-		1,269.00	$ 4,390.74	$ 2,352.65	$ 6,743.39	$ 5.31
25		-				$ -	$ -	
26	2"	-	8	-	$ -	$ -	$ -	$ 148.80
27	Gallonage charge per 1,000 Gallons	-				$ -	$ -	
28	0-80,000 gallons	-		-	$ -	$ -	$ -	$ 1.12
29	80,001-160,000 gallons	-		-	$ -	$ -	$ -	$ 2.13
30	160,001-240,000 gallons	-		-	$ -	$ -	$ -	$ 3.21
31	240,001-320,000 gallons	-		-	$ -	$ -	$ -	$ 4.28
32	Over 320,000 gallons	-		-	$ -	$ -	$ -	$ 5.31
33		-			$ -	$ -	$ -	
34	3"	-	15	-	$ -	$ -	$ -	$ 279.00
35	Gallonage charge per 1,000 Gallons	-			$ -	$ -	$ -	
36	0-160,000 gallons	-		-	$ -	$ -	$ -	$ 1.12
37	160,001-320,000 gallons	-		-	$ -	$ -	$ -	$ 2.13
38	320,001-480,000 gallons	-		-	$ -	$ -	$ -	$ 3.21
39	480,001-640,000 gallons	-		-	$ -	$ -	$ -	$ 4.28
40	Over 640,000 gallons	-		-	$ -	$ -	$ -	$ 5.31
41		-			$ -	$ -	$ -	
42	4"	-	25	-	$ -	$ -	$ -	$ 465.00
43	Gallonage charge per 1,000 Gallons	-			$ -	$ -	$ -	
44	0-250,000 gallons	-		-	$ -	$ -	$ -	$ 1.12
45	250,001-500,000 gallons	-		-	$ -	$ -	$ -	$ 2.13
46	500,001-750,000 gallons	-		-	$ -	$ -	$ -	$ 3.21
47	750,001-1,000,000 gallons	-		-	$ -	$ -	$ -	$ 4.28
48	Over 1,000,000 gallons	-		-	$ -	$ -	$ -	$ 5.31
49		-			$ -	$ -	$ -	
50	6"	-	50	-	$ -	$ -	$ -	$ 930.00
51	Gallonage charge per 1,000 Gallons	-			$ -	$ -	$ -	
52	0-250,000 gallons	-		-	$ -	$ -	$ -	$ 1.12
53	250,001-500,000 gallons	-		-	$ -	$ -	$ -	$ 2.13
54	500,001-750,000 gallons	-		-	$ -	$ -	$ -	$ 3.21
55	750,001-1,000,000 gallons	-		-	$ -	$ -	$ -	$ 4.28
56	Over 1,000,000 gallons	-		-	$ -	$ -	$ -	$ 5.31
57								
58	**General**	-			$ -	$ -	$ -	
59	5/8" x 3/4"	1,424.00	1	1,424.00	$ 17,244.64	$ 9,240.05	$ 26,484.69	$ 18.60
60	Gallonage charge per 1,000 Gallons	-		-	$ -	$ -	$ -	
61	0-10,000 gallons	-		2,035.04	$ 1,485.58	$ 796.01	$ 2,281.59	$ 1.12
62	10,001-20,000 gallons	-		1,794.70	$ 2,494.64	$ 1,336.68	$ 3,831.32	$ 2.13
63	20,001-30,000 gallons	-		2,003.17	$ 4,186.63	$ 2,243.29	$ 6,429.92	$ 3.21
64	30,001-40,000 gallons	-		1,319.23	$ 3,680.66	$ 1,972.17	$ 5,652.83	$ 4.28
65	Over 40,000 gallons	-		4,680.70	$ 16,195.23	$ 8,677.75	$ 24,872.98	$ 5.31
66	0	-		-	$ -	$ -	$ -	
67	1"	409.00	2.5	1,022.50	$ 12,347.71	$ 6,616.17	$ 18,963.88	$ 46.50
68	Gallonage charge per 1,000 Gallons	-		-	$ -	$ -	$ -	
69	0-25,000 gallons	-		2,095.65	$ 1,529.83	$ 819.71	$ 2,349.54	$ 1.12
70	25,001-50,000 gallons	-		3,144.83	$ 4,371.32	$ 2,342.24	$ 6,713.56	$ 2.13
71	50,001-75,000 gallons	-		920.34	$ 1,923.51	$ 1,030.66	$ 2,954.17	$ 3.21
72	75,001-100,000 gallons	-		464.08	$ 1,294.79	$ 693.78	$ 1,988.56	$ 4.28
73	Over 100,000 gallons	-		1,362.80	$ 4,715.28	$ 2,526.55	$ 7,241.82	$ 5.31
74	0	-		-	$ -	$ -	$ -	
75	1-1/2"	100.00	5	500.00	$ 6,034.00	$ 3,233.15	$ 9,267.15	$ 93.00
76	Gallonage charge per 1,000 Gallons	-		-	$ -	$ -	$ -	
77	0-50,000 gallons	-		1,166.57	$ 851.60	$ 456.30	$ 1,307.90	$ 1.12
78	50,001-100,000 gallons	-		263.62	$ 366.43	$ 196.34	$ 562.77	$ 2.13
79	100,001-150,000 gallons	-		1,186.90	$ 2,480.62	$ 1,329.17	$ 3,809.79	$ 3.21
80	150,001-200,000 gallons	-		320.30	$ 893.64	$ 478.83	$ 1,372.47	$ 4.28
81	Over 200,000 gallons	-		-	$ -	$ -	$ -	$ 5.31
82	0	-		-	$ -	$ -	$ -	
83	2"	64.00	8	512.00	$ 6,176.64	$ 3,309.58	$ 9,486.22	$ 148.80
84	Gallonage charge per 1,000 Gallons	-		-	$ -	$ -	$ -	
85	0-80,000 gallons	-		1,568.11	$ 1,144.72	$ 613.37	$ 1,758.09	$ 1.12
86	80,001-160,000 gallons	-		437.36	$ 607.93	$ 325.74	$ 933.67	$ 2.13
87	160,001-240,000 gallons	-		-	$ -	$ -	$ -	$ 3.21
88	240,001-320,000 gallons	-		-	$ -	$ -	$ -	$ 4.28
89	Over 320,000 gallons	-		349.64	$ 1,209.74	$ 648.20	$ 1,857.94	$ 5.31
90	0	-		-	$ -	$ -	$ -	

Standalone Rate Design - Water | **Florida Public Service Commission**

Company: CSWR-Florida (Rolling Oaks)
Docket No.: 20250052 | **Page 2 of 2**
Test Year Ended: 1/31/2025 | **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.

Line No.	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)
91	3"	-	15	-	$ -	$ -	$ -	$ 279.00
92	Gallonage charge per 1,000 Gallons	-		-	$ -	$ -	$ -	
93	0-160,000 gallons	-		-	$ -	$ -	$ -	$ 1.12
94	160,001-320,000 gallons	-		-	$ -	$ -	$ -	$ 2.13
95	320,001-480,000 gallons	-		-	$ -	$ -	$ -	$ 3.21
96	480,001-640,000 gallons	-		-	$ -	$ -	$ -	$ 4.28
97	Over 640,000 gallons	-		-	$ -	$ -	$ -	$ 5.31
98	0	-		-	$ -	$ -	$ -	
99	4"	-	25	-	$ -	$ -	$ -	$ 465.00
100	Gallonage charge per 1,000 Gallons	-		-	$ -	$ -	$ -	
101	0-250,000 gallons	-		-	$ -	$ -	$ -	$ 1.12
102	250,001-500,000 gallons	-		-	$ -	$ -	$ -	$ 2.13
103	500,001-750,000 gallons	-		-	$ -	$ -	$ -	$ 3.21
104	750,001-1,000,000 gallons	-		-	$ -	$ -	$ -	$ 4.28
105	Over 1,000,000 gallons	-		-	$ -	$ -	$ -	$ 5.31
106	0	-		-	$ -	$ -	$ -	
107	6"	-	50	-	$ -	$ -	$ -	$ 930.00
108	Gallonage charge per 1,000 Gallons	-		-	$ -	$ -	$ -	
109	0-250,000 gallons	-		-	$ -	$ -	$ -	$ 1.12
110	250,001-500,000 gallons	-		-	$ -	$ -	$ -	$ 2.13
111	500,001-750,000 gallons	-		-	$ -	$ -	$ -	$ 3.21
112	750,001-1,000,000 gallons	-		-	$ -	$ -	$ -	$ 4.28
113	Over 1,000,000 gallons	-		-	$ -	$ -	$ -	$ 5.31
114					$ -			
115	Total:	74101		75,651.00	$ 1,395,853.55	$ 747,928.12	$ 2,143,781.67	

Standalone Rate Design - Wastewater

Florida Public Service Commission

Company: CSWR-Florida (Rolling Oaks)
Docket No.: 20250052
Test Year Ended: 1/31/2025

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"	57,617.00	1	57,617.00	$ 1,068,795.35	(69,616.00)	$ 999,179.35	$ 17.34
1"	-	2.5	-	$ -	-	$ -	$ 43.35
1-1/2"	-	5	-	$ -	-	$ -	$ 86.70
2"	-	8	-	$ -	-	$ -	$ 138.72
3"	-	15	-	$ -	-	$ -	$ 260.10
4"	-	25	-	$ -	-	$ -	$ 433.50
6"	-	50	-	$ -	-	$ -	$ 867.00
8"	-	80	-	$ -	-	$ -	$ 1,387.20
Gallonage charge per 1,000 Gallons	-			$ -	-	$ -	
Residential Up to 6,000 Gallons	-		183,632.00	$ 640,875.68	(41,743.45)	$ 599,132.23	$ 3.26
					-		
General	-		-	$ -	-	$ -	
5/8" x 3/4"	992.00	1	992.00	$ 18,401.60	(1,198.59)	$ 17,203.01	$ 17.34
1"	215.00	2.5	537.50	$ 9,948.05	(647.97)	$ 9,300.08	$ 43.35
1-1/2"	84.00	5	420.00	$ 7,768.32	(505.99)	$ 7,262.33	$ 86.70
2"	48.00	8	384.00	$ 7,101.12	(462.53)	$ 6,638.59	$ 138.72
3"	-	15	-	$ -	-	$ -	$ 260.10
4"	-	25	-	$ -	-	$ -	$ 433.50
6"	-	50	-	$ -	-	$ -	$ 867.00
8"	-	80	-	$ -	-	$ -	$ 1,387.20
Gallonage charge per 1,000 Gallons	-		-	$ -	-	$ -	
Commerical (No Maximum)	-		16,921.94	$ 71,749.01	(4,673.37)	$ 67,075.64	$ 3.96
Total:	58,956.00		59,950.50	$ 1,824,639.13	(118,847.90)	$ 1,705,791.23	

CLASS A
WATER AND/OR WASTEWATER UTILITIES

FINANCIAL, RATE
AND ENGINEERING
MINIMUM FILING REQUIREMENTS

OF

CSWR-Florida Utility Operating Company, LLC -
Sebring Ridge Utilities, Inc.

Docket No. 20250052-WS

VOLUME I (October 14, 2025)

FLORIDA PUBLIC SERVICE COMMISSION

FOR THE

TEST YEAR ENDED: January 31, 2025

PSC 1028 (12/20)
Rule 25-30.437, F.A.C.

FLORIDA PUBLIC SERVICE COMMISSION

CLASS A WATER AND/OR WASTEWATER UTILITIES
FINANCIAL, RATE AND ENGINEERING
MINIMUM FILING REQUIREMENTS

INDEX

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CLASS A WATER AND/OR WASTEWATER UTILITIES
FINANCIAL, RATE AND ENGINEERING
MINIMUM FILING REQUIREMENTS

INDEX

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Schedule of Water Rate Base | **Florida Public Service Commissior**

Company: CSWR-Florida (Sebring Ridge Utilities, INC.) | **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	CSWR-Florida (Sebring Ridge Utilities, INC.) provides wastewater service only, therefore				
2	this schedule is not applicable.				

Schedule of Wastewater Rate Base | **Florida Public Service Commissior**

Company: CSWR-Florida (Sebring Ridge Utilities, INC.) | **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	1,087,791	-	1,087,791	A-6
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)	-	(425,073)	A-10
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	-	-	-	A-17
12	Total Rate Base	713,808	-	713,808	

Schedule of Adjustments to Rate Base **Florida Public Service Commission**

Company: CSWR-Florida (Sebring Ridge Utilities, INC.)
Docket No.: 20250052 **Schedule: A-3**
Schedule Year Ended: 1/31/2025 **Page 1 of 1**
Interim [X] Final [ ] **Preparer: Brent Thies**
Historical [X] Projected [ ]

Explanation: Provide a detailed description of all adjustments to rate base per books, with a total for each rate base line item.

Line No.	Description	Water	Wastewater
1	The Company has made no adjustments to rate base.		

Schedule of Water and Wastewater Plant in Service
Annual Balances Subsequent to Last Established Rate Base

Florida Public Service Commission

Schedule: A-4
Page 1 of 1
Preparer: Brent Thies

Company: CSWR-Florida (Sebring Ridge Utilities, INC.)
Docket No.: 20250052
Test Year Ended: 1/31/2025

Explanation: Provide the annual balance of the original cost of plant in service, for water and wastewater separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected annual additions and/or retirements specifically identifying those amounts.

Line No.	Description	Year-End Balance Water	Wastewater
1	8/31/2023 Balance		495,063
2	2023 Additions		201,546
3	2023 Retirements		(1,124)
4	2023 Adjustments		
5	1/31/2024 Balance		695,485
6	2024 Additions		739,013
7	2024 Retirements		
8	2024 Adjustments		
9	1/31/2025 Balance		1,434,499
10	19__ Additions		
11	19__ Retirements		
12	19__ Adjustments		
13	__/__/__ Balance		
14	19__ Additions		
15	19__ Retirements		
16	19__ Adjustments		
17	__/__/__ Balance		
18	19__ Additions		
19	19__ Retirements		
20	19__ Adjustments		
21	__/__/__ Balance		1,434,499

Supporting Schedules: A-5,A-6
Recap Schedules: A-18

Schedule of Water Plant in Service By Primary Account
Test Year Average Balance

Company: CSWR-Florida (Sebring Ridge Utilities, INC.)
Docket No.: 20250052
Schedule Year Ended: 1/31/2025
Historical [X] Projected [ ]

Florida Public Service Commission

Schedule: A-5
Page 1 of 3
Preparer: Brent Thies

Recap Schedules: A-1, A-4

	(1)	(2)	(3)	(4)
Line No.	**Account No. and Name**	**Test Year Average Bal**	**Non-Used Useful %**	**Non-Used Amount**

1 CSWR-Florida (Sebring Ridge Utilities, INC.) provides wastewater service only, therefore
2 this schedule is not applicable.

Schedule of Water Plant in Service By Primary Account
Test Year Average Balance

Company: CSWR-Florida (Sebring Ridge Utilities, INC.)
Docket No.: 20250052
Schedule Year Ended: 1/31/2025
Historical [X] Projected [ ]

Explanation: Provide month ending balances for each month of the test year and the ending balance for the prior year.

Florida Public Service Commission

Schedule: A-5
Page 2 of 3
Preparer: Brent Thies

Recap Schedules: A-1, A-4

Line No.	Account No. and Name	(2) Prior Year	(3) Month # 1	(4) Month # 2	(5) Month # 3	(6) Month # 4	(7) Month # 5	(8) Month # 6
1	CSWR-Florida (Sebring Ridge Utilities, INC.) provides wastewater service only, therefore							
2	this schedule is not applicable.							

Schedule of Water Plant in Service By Primary Account
Test Year Average Balance

Company: CSWR-Florida (Sebring Ridge Utilities, INC.)
Docket No.: 20250052
Schedule Year Ended: 1/31/2025
Historical [X] Projected [ ]

Explanation: Provide month ending balances for each month of the test year and the ending balance for the prior year.

Florida Public Service Commission

Schedule: A-5
Page 3 of 3
Preparer: Brent Thies

Recap Schedules: A-1, A-4

	(1)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	Account No. and Name	Month # 7	Month # 8	Month # 9	Month # 10	Month # 11	End of Test Year	Average Balance

1 CSWR-Florida (Sebring Ridge Utilities, INC.) provides wastewater service only, therefore
2 this schedule is not applicable.

Schedule of Wastewater Plant in Service By Primary Account
Test Year Average Balance

Company: CSWR-Florida (Sebring Ridge Utilities, INC.)
Docket No.: 20250052
Schedule Year Ended: 1/31/2025
Historical [X] Projected [ ]

Florida Public Service Commission

Schedule: A-6
Page 1 of 3
Preparer: Brent Thies

Recap Schedules: A-2, A-4

Line No.	(1) Account No. and Name	(2) Test Year Average Bal	(3) Non-Used Useful %	(4) Non-Used Amount
1	INTANGIBLE PLANT			
2	351.1 Organization	-		
3	352.1 Franchises	-		
4	389.1 Other Plant & Misc. Equipment	-		
5	COLLECTION PLANT			
6	353.2 Land & Land Rights	103,019		
7	354.2 Structures & Improvements	362,695		
8	360.2 Collection Wastewaters - Force	53,744		
9	361.2 Collection Wastewaters - Gravity	160,220		
10	362.2 Special Collecting Structures	76,537		
11	363.2 Services to Customers	28,996		
12	364.2 Flow Measuring Devices	8,575		
13	365.2 Flow Measuring Installations	-		
14	389.2 Other Plant & Misc. Equipment	-		
15	SYSTEM PUMPING PLANT			
16	353.3 Land & Land Rights	-		
17	354.3 Structures & Improvements	-		
18	370.3 Receiving Wells	-		
19	371.3 Pumping Equipment	130,883		
20	389.3 Other Plant & Misc. Equipment	-		
21	TREATMENT AND DISPOSAL PLANT			
22	353.4 Land & Land Rights	-		
23	354.4 Structures & Improvements	-		
24	380.4 Treatment & Disposal Equipment	225,603		
25	381.4 Plant Wastewaters	660		
26	382.4 Outfall Wastewater Lines	-		
27	389.4 Other Plant & Misc. Equipment	1,828		
28	GENERAL PLANT			
29	353.5 Land & Land Rights	-		
30	354.5 Structures & Improvements	-		
31	390.5 Office Furniture & Equipment	-		
32	391.5 Transportation Equipment	-		
33	392.5 Stores Equipment	-		
34	393.5 Tools, Shop & Garage Equipment	-		
35	394.5 Laboratory Equipment	9,741		
36	395.5 Power Operated Equipment	-		
37	396.5 Communication Equipment	28,308		
38	397.5 Miscellaneous Equipment	-		
39	398.5 Other Tangible Plant	-		
40	TOTAL	$ 1,190,811	$	$

Schedule of Wastewater Plant in Service By Primary Account
Test Year Average Balance

Company: CSWR-Florida (Sebring Ridge Utilities, INC
Docket No.: 20250052
Schedule Year Ended: 1/31/2025
Historical [X] Projected [ ]

Explanation: Provide month ending balances for each month of the test year and the ending balance for the prior year.

Florida Public Service Commission

Schedule: A-6
Page 2 of 3
Preparer: Brent Thies

Recap Schedules: A-2, A-4

Line No.	(1) Account No. and Name	(2) Prior Year	(3) Month # 1	(4) Month # 2	(5) Month # 3	(6) Month # 4	(7) Month # 5	(8) Month # 6
1	INTANGIBLE PLANT							
2	351.1 Organization	-	-	-	-	-	-	-
3	352.1 Franchises	-	-	-	-	-	-	-
4	389.1 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
5	COLLECTION PLANT							
6	353.2 Land & Land Rights	103,019	103,019	103,019	103,019	103,019	103,019	103,019
7	354.2 Structures & Improvements	67,877	67,877	232,970	232,970	232,970	459,863	459,863
8	360.2 Collection Wastewaters - Force	10,264	10,264	14,862	14,862	14,862	79,195	79,195
9	361.2 Collection Wastewaters - Gravity	160,220	160,220	160,220	160,220	160,220	160,220	160,220
10	362.2 Special Collecting Structures	76,537	76,537	76,537	76,537	76,537	76,537	76,537
11	363.2 Services to Customers	-	-	-	-	-	-	53,851
12	364.2 Flow Measuring Devices	-	9,289	9,289	9,289	9,289	9,289	9,289
13	365.2 Flow Measuring Installations	-	-	-	-	-	-	-
14	389.2 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
15	SYSTEM PUMPING PLANT							
16	353.3 Land & Land Rights	-	-	-	-	-	-	-
17	354.3 Structures & Improvements	-	-	-	-	-	-	-
18	370.3 Receiving Wells	-	-	-	-	-	-	-
19	371.3 Pumping Equipment	100,034	100,034	115,843	115,843	115,843	144,235	144,235
20	389.3 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
21	TREATMENT AND DISPOSAL PLANT							
22	353.4 Land & Land Rights	-	-	-	-	-	-	-
23	354.4 Structures & Improvements	-	-	-	-	-	-	-
24	380.4 Treatment & Disposal Equipment	148,506	148,506	157,896	186,975	186,975	254,360	256,609
25	381.4 Plant Wastewaters	660	660	660	660	660	660	660
26	382.4 Outfall Wastewater Lines	-	-	-	-	-	-	-
27	389.4 Other Plant & Misc. Equipment	60	60	2,150	2,150	2,150	2,150	2,150
28	GENERAL PLANT							
29	353.5 Land & Land Rights	-	-	-	-	-	-	-
30	354.5 Structures & Improvements	-	-	-	-	-	-	-
31	390.5 Office Furniture & Equipment	-	-	-	-	-	-	-
32	391.5 Transportation Equipment	-	-	-	-	-	-	-
33	392.5 Stores Equipment	-	-	-	-	-	-	-
34	393.5 Tools, Shop & Garage Equipment	-	-	-	-	-	-	-
35	394.5 Laboratory Equipment	-	-	-	-	-	-	18,091
36	395.5 Power Operated Equipment	-	-	-	-	-	-	-
37	396.5 Communication Equipment	28,308	28,308	28,308	28,308	28,308	28,308	28,308
38	397.5 Miscellaneous Equipment	-	-	-	-	-	-	-
39	398.5 Other Tangible Plant	-	-	-	-	-	-	-
40	TOTAL	$ 695,485	$ 704,775	$ 901,756	$ 930,834	$ 930,834	$ 1,317,837	$ 1,392,026

Schedule of Wastewater Plant in Service By Primary Account
Test Year Average Balance

Company: CSWR-Florida (Sebring Ridge Utilities, I
Docket No.: 20250052
Schedule Year Ended: 1/31/2025
Historical [X] Projected [ ]

Explanation: Provide month ending balances for each month of the test year and the ending balance for the prior year.

Florida Public Service Commission

Schedule: A-6
Page 3 of 3
Preparer: Brent Thies

Recap Schedules: A-2, A-4

Line No.	(1) Account No. and Name	(9) Month # 7	(10) Month # 8	(11) Month # 9	(12) Month # 10	(13) Month # 11	(14) End of Test Year	(15) Average Balance
1	INTANGIBLE PLANT							
2	351.1 Organization	-	-	-	-	-	-	-
3	352.1 Franchises	-	-	-	-	-	-	-
4	389.1 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
5	COLLECTION PLANT							
6	353.2 Land & Land Rights	103,019	103,019	103,019	103,019	103,019	103,019	103,019
7	354.2 Structures & Improvements	493,441	493,441	493,441	493,441	493,441	493,441	362,695
8	360.2 Collection Wastewaters - Force	79,195	79,195	79,195	79,195	79,195	79,195	53,744
9	361.2 Collection Wastewaters - Gravity	160,220	160,220	160,220	160,220	160,220	160,220	160,220
10	362.2 Special Collecting Structures	76,537	76,537	76,537	76,537	76,537	76,537	76,537
11	363.2 Services to Customers	53,851	53,851	53,851	53,851	53,851	53,851	28,996
12	364.2 Flow Measuring Devices	9,289	9,289	9,289	9,289	9,289	9,289	8,575
13	365.2 Flow Measuring Installations	-	-	-	-	-	-	-
14	389.2 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
15	SYSTEM PUMPING PLANT							
16	353.3 Land & Land Rights	-	-	-	-	-	-	-
17	354.3 Structures & Improvements	-	-	-	-	-	-	-
18	370.3 Receiving Wells	-	-	-	-	-	-	-
19	371.3 Pumping Equipment	144,235	144,235	144,235	144,235	144,235	144,235	130,883
20	389.3 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
21	TREATMENT AND DISPOSAL PLANT							
22	353.4 Land & Land Rights	-	-	-	-	-	-	-
23	354.4 Structures & Improvements	-	-	-	-	-	-	-
24	380.4 Treatment & Disposal Equipment	265,502	265,502	265,502	265,502	265,502	265,502	225,603
25	381.4 Plant Wastewaters	660	660	660	660	660	660	660
26	382.4 Outfall Wastewater Lines	-	-	-	-	-	-	-
27	389.4 Other Plant & Misc. Equipment	2,150	2,150	2,150	2,150	2,150	2,150	1,828
28	GENERAL PLANT							
29	353.5 Land & Land Rights	-	-	-	-	-	-	-
30	354.5 Structures & Improvements	-	-	-	-	-	-	-
31	390.5 Office Furniture & Equipment	-	-	-	-	-	-	-
32	391.5 Transportation Equipment	-	-	-	-	-	-	-
33	392.5 Stores Equipment	-	-	-	-	-	-	-
34	393.5 Tools, Shop & Garage Equipment	-	-	-	-	-	-	-
35	394.5 Laboratory Equipment	18,091	18,091	18,091	18,091	18,091	18,091	9,741
36	395.5 Power Operated Equipment	-	-	-	-	-	-	-
37	396.5 Communication Equipment	28,308	28,308	28,308	28,308	28,308	28,308	28,308
38	397.5 Miscellaneous Equipment	-	-	-	-	-	-	-
39	398.5 Other Tangible Plant	-	-	-	-	-	-	-
40	TOTAL	$ 1,434,499	$ 1,434,499	$ 1,434,499	$ 1,434,499	$ 1,434,499	$ 1,434,499	$ 1,190,811

Non-Used and Useful Plant - Summary

Florida Public Service Commission

Company: CSWR-Florida (Sebring Ridge Utilities, INC.)
Docket No.: 20250052
Schedule Year Ended: 1/31/2025

Explanation: Provide a summary of the items included in non-used and useful plant for the test year. Provide additional support schedules, if necessary.

Schedule: A-7
Page 1 of 1
Preparer: Brent Thies

Line No.	(1) Description	(2) Average Amount Per Books	(3) Utility Adjustments	(4) Balance Per Utility
	WATER			
1	Plant in Service	0	0	0
2	Land	0	0	0
3	Accumulated Depreciation	0	0	0
4	Other (Explain)	0	0	0
5	Total	0	0	0
	WASTEWATER			
6	Plant in Service	0	0	0
7	Land	0	0	0
8	Accumulated Depreciation	0	0	0
9	Other (Explain)	0	0	0
10	Total	0	0	0

Supporting Schedules: A-5,A-6,A-9,A-10
Recap Schedules: A-1,A-2

Schedule of Water and Wastewater Accumulated Depreciation
Annual Balances Subsequent to Last Established Rate Base

Florida Public Service Commission

Company: CSWR-Florida (Sebring Ridge Utilities, INC.)
Docket No.: 20250052
Test Year Ended: 1/31/2025

Schedule: A-8
Page 1 of 1
Preparer: Brent Thies

Explanation: Provide the annual balance of accumulated depreciation, for water and wastewater separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected additions and/or retirements specifically identifying those amounts.

Line No.	Description	Year-End Balance Water	Wastewater
1	08/31/2023 Balance	-	410,687
2	2023 Additions		1,706
3	2023 Retirements		(1,124)
4	2023 Adjustments		
5	01/31/2024 Balance	-	411,268
6	2024 Additions		32,257
7	2024 Retirements		
8	2024 Adjustments		
9	01/31/2025 Balance	-	443,525
10	19__ Additions		
11	19__ Retirements		
12	19__ Adjustments		
13	__/__/__ Balance		
14	19__ Additions		
15	19__ Retirements		
16	19__ Adjustments		
17	__/__/__ Balance		
18	19__ Additions		
19	19__ Retirements		
20	19__ Adjustments		
21	01/31/2025 Balance	-	443,525

Supporting Schedules: A-9,A-10
Recap Schedules: A-18

Schedule of Water Accumulated Depreciation By Primary Account Test Year Average Balance

Company: CSWR-Florida (Sebring Ridge Utilities, INC.)
Docket No.: 20250052
Schedule Year Ended: 1/31/2025
Historical [X] Projected [ ]

Florida Public Service Commission

Schedule: A-9
Page 1 of 3
Preparer: Brent Thies

Recap Schedules: A-1, A-8

Line No.	(1) Account No. and Name	(2) Test Year Average Bal	(3) Non-Used Useful %	(4) Non-Used Amount

1 CSWR-Florida (Sebring Ridge Utilities, INC.) provides wastewater service only, therefore
2 this schedule is not applicable.

Schedule of Water Accumulated Depreciation By Primary Account
Test Year Average Balance

Company: CSWR-Florida (Sebring Ridge Utilities, INC.)
Docket No.: 20250052
Schedule Year Ended: 1/31/2025
Historical [X] Projected [ ]

Explanation: Provide month ending balances for each month of the test year and the ending balance for the prior year.

Florida Public Service Commission

Schedule: A-9
Page 2 of 3
Preparer: Brent Thies

Recap Schedules: A-1, A-8

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Line No.	**Account No. and Name**	**Prior Year**	**Month # 1**	**Month # 2**	**Month # 3**	**Month # 4**	**Month # 5**	**Month # 6**

1 CSWR-Florida (Sebring Ridge Utilities, INC.) provides wastewater service only, therefore
2 this schedule is not applicable.

Schedule of Water Accumulated Depreciation By Primary Account
Test Year Average Balance

Company: CSWR-Florida (Sebring Ridge Utilities, INC.)
Docket No.: 20250052
Schedule Year Ended: 1/31/2025
Historical [X] Projected [ ]

Explanation: Provide month ending balances for each month of the test year and the ending balance for the prior year.

Florida Public Service Commission

Schedule: A-9
Page 3 of 3
Preparer: Brent Thies

Recap Schedules: A-1, A-8

Line No.	(1) Account No. and Name	(9) Month # 7	(10) Month # 8	(11) Month # 9	(12) Month # 10	(13) Month # 11	(14) End of Test Year	(15) Average Balance

1 CSWR-Florida (Sebring Ridge Utilities, INC.) provides wastewater service only, therefore
2 this schedule is not applicable.

Schedule of Wastewater Accumulated Depreciation By Primary Account
Test Year Average Balance

Florida Public Service Commission

Schedule: A-10
Page 1 of 3
Preparer: Brent Thies

Company: CSWR-Florida (Sebring Ridge Utilities, INC.)
Docket No.: 20250052
Schedule Year Ended: 1/31/2025
Historical [X] Projected [ ]

Recap Schedules: A-2, A-8

Line No.	(1) Account No. and Name	(2) Test Year Average Bal	(3) Non-Used Useful %	(4) Non-Used Amount
1	INTANGIBLE PLANT			
2	351.1 Organization	-		-
3	352.1 Franchises	-		-
4	389.1 Other Plant & Misc. Equipment	-		-
5	COLLECTION PLANT			
6	353.2 Land & Land Rights	-		-
7	354.2 Structures & Improvements	14,169		-
8	360.2 Collection Wastewaters - Force	10,823		-
9	361.2 Collection Wastewaters - Gravity	160,220		-
10	362.2 Special Collecting Structures	76,537		-
11	363.2 Services to Customers	254		-
12	364.2 Flow Measuring Devices	929		-
13	365.2 Flow Measuring Installations	-		-
14	389.2 Other Plant & Misc. Equipment	-		-
15	SYSTEM PUMPING PLANT			
16	353.3 Land & Land Rights	-		-
17	354.3 Structures & Improvements	-		-
18	370.3 Receiving Wells	-		-
19	371.3 Pumping Equipment	12,320		-
20	389.3 Other Plant & Misc. Equipment	-		-
21	TREATMENT AND DISPOSAL PLANT			
22	353.4 Land & Land Rights	-		-
23	354.4 Structures & Improvements	-		-
24	380.4 Treatment & Disposal Equipment	147,208		-
25	381.4 Plant Wastewaters	640		-
26	382.4 Outfall Wastewater Lines	-		-
27	389.4 Other Plant & Misc. Equipment	103		-
28	GENERAL PLANT			
29	353.5 Land & Land Rights	-		-
30	354.5 Structures & Improvements	-		-
31	390.5 Office Furniture & Equipment	-		-
32	391.5 Transportation Equipment	-		-
33	392.5 Stores Equipment	-		-
34	393.5 Tools, Shop & Garage Equipment	-		-
35	394.5 Laboratory Equipment	217		-
36	395.5 Power Operated Equipment	-		-
37	396.5 Communication Equipment	1,651		-
38	397.5 Miscellaneous Equipment	-		-
39	398.5 Other Tangible Plant	-		-
40	TOTAL	$ 425,073	$ -	$ -

Schedule of Wastewater Accumulated Depreciation By Primary Account
Test Year Average Balance

Company: CSWR-Florida (Sebring Ridge Utilities, INC.)
Docket No.: 20250052
Schedule Year Ended: 1/31/2025
Historical [X] Projected [ ]

Explanation: Provide month ending balances for each month of the test year and the ending balance for the prior year.

Florida Public Service Commission

Schedule: A-10
Page 2 of 3
Preparer: Brent Thies

Recap Schedules: A-2, A-8

Line No.	(1) Account No. and Name	(2) Prior Year	(3) Month # 1	(4) Month # 2	(5) Month # 3	(6) Month # 4	(7) Month # 5	(8) Month # 6
1	INTANGIBLE PLANT							
2	351.1 Organization	-	-	-	-	-	-	-
3	352.1 Franchises	-	-	-	-	-	-	-
4	389.1 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
5	COLLECTION PLANT	-	-	-	-	-	-	-
6	353.2 Land & Land Rights	-	-	-	-	-	-	-
7	354.2 Structures & Improvements	9,148	9,325	9,931	10,538	11,145	12,342	13,540
8	360.2 Collection Wastewaters - Force	10,264	10,264	10,277	10,290	10,302	10,494	10,685
9	361.2 Collection Wastewaters - Gravity	160,220	160,220	160,220	160,220	160,220	160,220	160,220
10	362.2 Special Collecting Structures	76,537	76,537	76,537	76,537	76,537	76,537	76,537
11	363.2 Services to Customers	-	-	-	-	-	-	118
12	364.2 Flow Measuring Devices	-	155	310	464	619	774	929
13	365.2 Flow Measuring Installations	-	-	-	-	-	-	-
14	389.2 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
15	SYSTEM PUMPING PLANT	-	-	-	-	-	-	-
16	353.3 Land & Land Rights	-	-	-	-	-	-	-
17	354.3 Structures & Improvements	-	-	-	-	-	-	-
18	370.3 Receiving Wells	-	-	-	-	-	-	-
19	371.3 Pumping Equipment	8,803	9,267	9,804	10,340	10,877	11,545	12,214
20	389.3 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
21	TREATMENT AND DISPOSAL PLANT	-	-	-	-	-	-	-
22	353.4 Land & Land Rights	-	-	-	-	-	-	-
23	354.4 Structures & Improvements	-	-	-	-	-	-	-
24	380.4 Treatment & Disposal Equipment	145,377	145,391	145,449	145,642	145,835	146,340	146,855
25	381.4 Plant Wastewaters	631	633	634	636	637	639	640
26	382.4 Outfall Wastewater Lines	-	-	-	-	-	-	-
27	389.4 Other Plant & Misc. Equipment	53	53	63	73	83	93	103
28	GENERAL PLANT	-	-	-	-	-	-	-
29	353.5 Land & Land Rights	-	-	-	-	-	-	-
30	354.5 Structures & Improvements	-	-	-	-	-	-	-
31	390.5 Office Furniture & Equipment	-	-	-	-	-	-	-
32	391.5 Transportation Equipment	-	-	-	-	-	-	-
33	392.5 Stores Equipment	-	-	-	-	-	-	-
34	393.5 Tools, Shop & Garage Equipment	-	-	-	-	-	-	-
35	394.5 Laboratory Equipment	-	-	-	-	-	-	101
36	395.5 Power Operated Equipment	-	-	-	-	-	-	-
37	396.5 Communication Equipment	236	472	708	944	1,179	1,415	1,651
38	397.5 Miscellaneous Equipment	-	-	-	-	-	-	-
39	398.5 Other Tangible Plant	-	-	-	-	-	-	-
40	TOTAL	$ 411,268	$ 412,316	$ 413,932	$ 415,684	$ 417,435	$ 420,399	$ 423,593

Schedule of Wastewater Accumulated Depreciation By Primary Account
Test Year Average Balance

Company: CSWR-Florida (Sebring Ridge Utilities, I
Docket No.: 20250052
Schedule Year Ended: 1/31/2025
Historical [X] Projected [ ]

Explanation: Provide month ending balances for each month of the test year and the ending balance for the prior year.

Florida Public Service Commission

Schedule: A-10
Page 3 of 3
Preparer: Brent Thies

Recap Schedules: A-2, A-8

Line No.	(1) Account No. and Name	(9) Month # 7	(10) Month # 8	(11) Month # 9	(12) Month # 10	(13) Month # 11	(14) End of Test Year	(15) Average Balance
1	INTANGIBLE PLANT							
2	351.1 Organization	-	-	-	-	-	-	-
3	352.1 Franchises	-	-	-	-	-	-	-
4	389.1 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
5	COLLECTION PLANT	-	-	-	-	-	-	-
6	353.2 Land & Land Rights	-	-	-	-	-	-	-
7	354.2 Structures & Improvements	14,825	16,110	17,395	18,680	19,965	21,250	14,169
8	360.2 Collection Wastewaters - Force	10,876	11,067	11,259	11,450	11,641	11,833	10,823
9	361.2 Collection Wastewaters - Gravity	160,220	160,220	160,220	160,220	160,220	160,220	160,220
10	362.2 Special Collecting Structures	76,537	76,537	76,537	76,537	76,537	76,537	76,537
11	363.2 Services to Customers	236	354	472	590	708	826	254
12	364.2 Flow Measuring Devices	1,084	1,239	1,393	1,548	1,703	1,858	929
13	365.2 Flow Measuring Installations	-	-	-	-	-	-	-
14	389.2 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
15	SYSTEM PUMPING PLANT	-	-	-	-	-	-	-
16	353.3 Land & Land Rights	-	-	-	-	-	-	-
17	354.3 Structures & Improvements	-	-	-	-	-	-	-
18	370.3 Receiving Wells	-	-	-	-	-	-	-
19	371.3 Pumping Equipment	12,882	13,550	14,219	14,887	15,555	16,223	12,320
20	389.3 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
21	TREATMENT AND DISPOSAL PLANT	-	-	-	-	-	-	-
22	353.4 Land & Land Rights	-	-	-	-	-	-	-
23	354.4 Structures & Improvements	-	-	-	-	-	-	-
24	380.4 Treatment & Disposal Equipment	147,412	147,969	148,525	149,082	149,639	150,195	147,208
25	381.4 Plant Wastewaters	642	644	645	647	648	650	640
26	382.4 Outfall Wastewater Lines	-	-	-	-	-	-	-
27	389.4 Other Plant & Misc. Equipment	113	123	133	143	153	163	103
28	GENERAL PLANT	-	-	-	-	-	-	-
29	353.5 Land & Land Rights	-	-	-	-	-	-	-
30	354.5 Structures & Improvements	-	-	-	-	-	-	-
31	390.5 Office Furniture & Equipment	-	-	-	-	-	-	-
32	391.5 Transportation Equipment	-	-	-	-	-	-	-
33	392.5 Stores Equipment	-	-	-	-	-	-	-
34	393.5 Tools, Shop & Garage Equipment	-	-	-	-	-	-	-
35	394.5 Laboratory Equipment	201	302	402	503	603	704	217
36	395.5 Power Operated Equipment	-	-	-	-	-	-	-
37	396.5 Communication Equipment	1,887	2,123	2,359	2,595	2,831	3,067	1,651
38	397.5 Miscellaneous Equipment	-	-	-	-	-	-	-
39	398.5 Other Tangible Plant	-	-	-	-	-	-	-
40	TOTAL	$ 426,915	$ 430,237	$ 433,559	$ 436,881	$ 440,203	$ 443,525	$ 425,073

Schedule of Water and Wastewater Contributions in Aid of Construction
Annual Balances Subsequent to Last Established Rate Base

Florida Public Service Commission

Company: CSWR-Florida (Sebring Ridge Utilities, INC.)
Docket No.: 20250052
Test Year Ended: 1/31/2025

Schedule: A-11
Page 1 of 1
Preparer: Brent Thies

Explanation: Provide the annual balance of contributions in aid of construction, for water and wastewater separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected additions and/or retirements specifically identifying those amounts. Show any retirements as adjustments.

Line No.	Description	Year-End Balance Water	Year-End Balance Wastewater
1	08/31/2023 Balance	-	279,575
2	2023 Additions	-	1,015
3	2023 Adjustments	-	
4	01/31/2024 Balance	-	280,590
5	2024 Additions	-	2,730
6	2024 Adjustments	-	
7	01/31/2025 Balance	-	283,320
8	19__ Additions		
9	19__ Adjustments		
10	__/__/__ Balance		
11	19__ Additions		
12	19__ Adjustments		
13	__/__/__ Balance		
14	19__ Additions		
15	19__ Adjustments		
16	__/__/__ Balance		
17	19__ Additions		
18	19__ Adjustments		
19	01/31/2025 Balance	-	283,320

Supporting Schedules: A-12
Recap Schedules: A-19

Schedule of Contributions in Aid of Construction By Classification
Test Year Average Balance

Company: CSWR-Florida (Sebring Ridge Utilities, INC.)
Docket No.: 20250052
Schedule Year Ended: 1/31/2025
Historical [X] Projected [ ]

Explanation: Provide the average CIAC balance by account. If a projected year is employed, provide breakdown for average and projected test year.

Florida Public Service Commission

Schedule: A-12
Page 1 of 3
Preparer: Brent Thies

Recap Schedules: A-1,A-4

Line No.	(1) Description	(2) Test Year Average Bal	(3) Non-Used Useful %	(4) Non-Used Amount
	WATER			
1	Plant Capacity Fees	-		
2	Line/Main Extension Fees	-		
3	Meter Installation Fees	-		
4	Contributed Lines	-		
5	Other (Describe)	-		
6				
7	Total	$ -	$	$
	WASTEWATER			
8	Plant Capacity Fees	-		
9	Line/Main Extension Fees	-		
10	Contributed Lines	-		
11	Other (Describe)	282,771		
12				
13	Total	$ 282,771	$	$

Schedule of Contributions in Aid of Construction By Classification
Test Year Average Balance

Company: CSWR-Florida (Sebring Ridge Utilities, INC.)
Docket No.: 20250052
Schedule Year Ended: 1/31/2025
Historical [X] Projected [ ]

Florida Public Service Commission

Schedule: A-12
Page 2 of 3
Preparer: Brent Thies

Explanation: Provide the average CIAC balance by account classification.
If a projected year is employed, provide breakdown for base year and intermediate year also.

Line No.	(1) Description	(2) Prior Year	(3) Month # 1	(4) Month # 2	(5) Month # 3	(6) Month # 4	(7) Month # 5	(8) Month # 6
	WATER							
1	Plant Capacity Fees	-	-	-	-	-	-	-
2	Line/Main Extension Fees	-	-	-	-	-	-	-
3	Meter Installation Fees	-	-	-	-	-	-	-
4	Contributed Lines	-	-	-	-	-	-	-
5	Other (Describe)	-	-	-	-	-	-	-
6								
7	Total	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	WASTEWATER							
8	Plant Capacity Fees	-	-	-	-	-	-	-
9	Line/Main Extension Fees	-	-	-	-	-	-	-
10	Contributed Lines	-	-	-	-	-	-	-
11	Other (Describe)	280,590	283,005	282,690	282,690	282,690	282,690	282,690
12								
13	Total	$ 280,590	$ 283,005	$ 282,690	$ 282,690	$ 282,690	$ 282,690	$ 282,690

Schedule of Contributions in Aid of Construction By Classification
Test Year Average Balance

Company: CSWR-Florida (Sebring Ridge Utilities, INC.)
Docket No.: 20250052
Schedule Year Ended: 1/31/2025
Historical [X] Projected [ ]

Florida Public Service Commission

Schedule: A-12
Page 3 of 3
Preparer: Brent Thies

Explanation: Provide the average CIAC balance by account classification.
If a projected year is employed, provide breakdown for base year and intermediate year also.

Line No.	(1) Description	(9) Month # 7	(10) Month # 8	(11) Month # 9	(12) Month # 10	(13) Month # 11	(14) End of Test Year	(15) Average Balance
	WATER							
1	Plant Capacity Fees	-	-	-	-	-	-	-
2	Line/Main Extension Fees	-	-	-	-	-	-	-
3	Meter Installation Fees	-	-	-	-	-	-	-
4	Contributed Lines	-	-	-	-	-	-	-
5	Other (Describe)	-	-	-	-	-	-	-
6								
7	Total	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	WASTEWATER							
8	Plant Capacity Fees	-	-	-	-	-	-	-
9	Line/Main Extension Fees	-	-	-	-	-	-	-
10	Contributed Lines	-	-	-	-	-	-	-
11	Other (Describe)	282,690	283,005	283,320	283,320	283,320	283,320	282,771
12								
13	Total	$ 282,690	$ 283,005	$ 283,320	$ 283,320	$ 283,320	$ 283,320	$ 282,771

Schedule of Water and Wastewater Accumulated Amortization of CIAC
Annual Balances Subsequent to Last Established Rate Base

Florida Public Service Commission

Company: CSWR-Florida (Sebring Ridge Utilities, INC.)
Docket No.: 20250052
Test Year Ended: 1/31/2025

Schedule: A-13
Page 1 of 1
Preparer: Brent Thies

Explanation: Provide the annual balance of accumulated amortization of CIAC, for water and wastewater separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected additions and/or retirements specifically identifying those amounts. Show any retirements as adjustments.

Line No.	Description	Year-End Balance Water	Wastewater
1	08/31/2023 Balance	-	223,032
2	2023 Additions		3,113
3	2023 Adjustments		
4	01/31/2024 Balance	-	226,145
5	2024 Additions		9,399
6	2024 Adjustments		
7	01/31/2025 Balance	-	235,544
8	19__ Additions		
9	19__ Adjustments		
10	__/__/__ Balance		
11	19__ Additions		
12	19__ Adjustments		
13	__/__/__ Balance		
14	19__ Additions		
15	19__ Adjustments		
16	__/__/__ Balance		
17	19__ Additions		
18	19__ Adjustments		
19	01/31/2025 Balance	-	235,544

Supporting Schedules: A-14
Recap Schedules: A-19

Schedule of Accumulated Amortization - CIAC
Test Year Average Balance

Company: CSWR-Florida (Sebring Ridge Utilities, INC.)
Docket No.: 20250052
Schedule Year Ended: 1/31/2025
Historical [X] Projected [ ]

Explanation: Provide the average CIAC balance by account. If a projected year is employed, provide breakdown for average and projected test year.

Florida Public Service Commission

Schedule: A-14
Page 1 of 3
Preparer: Brent Thies

Line No.	(1) Description	(2) Test Year Average Bal	(3) Non-Used Useful %	(4) Non-Used Amount
	WATER			
1	Plant Capacity Fees	-		
2	Line/Main Extension Fees	-		
3	Meter Installation Fees	-		
4	Contributed Lines	-		
5	Other (Describe)	-		
6				
7	Total	$ -	$	$
	WASTEWATER			
8	Plant Capacity Fees	-		
9	Line/Main Extension Fees	-		
10	Contributed Lines	-		
11	Other (Describe)	230,841		
12				
13	Total	$ 230,841	$	$

Schedule of Accumulated Amortization - CIAC
Test Year Average Balance

Company: CSWR-Florida (Sebring Ridge Utilities, INC.)
Docket No.: 20250052
Schedule Year Ended: 1/31/2025
Historical [X] Projected [ ]

Florida Public Service Commission

Schedule: A-14
Page 2 of 3
Preparer: Brent Thies

Explanation: Provide the ending balances and average of CIAC, by classification for the prior year and the test year. If a projected year is employed, provide breakdown for base year and intermediate year also.

Line No.	(1) Description	(2) Prior Year	(3) Month # 1	(4) Month # 2	(5) Month # 3	(6) Month # 4	(7) Month # 5	(8) Month # 6
	WATER							
1	Plant Capacity Fees	-	-	-	-	-	-	-
2	Line/Main Extension Fees	-	-	-	-	-	-	-
3	Meter Installation Fees	-	-	-	-	-	-	-
4	Contributed Lines	-	-	-	-	-	-	-
5	Other (Describe)	-	-	-	-	-	-	-
6								
7	Total	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	WASTEWATER							
8	Plant Capacity Fees	-	-	-	-	-	-	-
9	Line/Main Extension Fees	-	-	-	-	-	-	-
10	Contributed Lines	-	-	-	-	-	-	-
11	Other (Describe)	226,145	226,924	227,710	228,491	229,274	230,057	230,840
12								
13	Total	$ 226,145	$ 226,924	$ 227,710	$ 228,491	$ 229,274	$ 230,057	$ 230,840

Schedule of Accumulated Amortization - CIAC
Test Year Average Balance

Company: CSWR-Florida (Sebring Ridge Utilities, INC.)
Docket No.: 20250052
Schedule Year Ended: 1/31/2025
Historical [X] Projected [ ]

Florida Public Service Commission

Schedule: A-14
Page 3 of 3
Preparer: Brent Thies

Explanation: Provide the ending balances and average of CIAC, by classification for the prior year and the test year.
If a projected year is employed, provide breakdown for base year and intermediate year also.

Line No.	(1) Description	(9) Month # 7	(10) Month # 8	(11) Month # 9	(12) Month # 10	(13) Month # 11	(14) End of Test Year	(15) Average Balance
	WATER							
1	Plant Capacity Fees	-	-	-	-	-	-	-
2	Line/Main Extension Fees	-	-	-	-	-	-	-
3	Meter Installation Fees	-	-	-	-	-	-	-
4	Contributed Lines	-	-	-	-	-	-	-
5	Other (Describe)	-	-	-	-	-	-	-
6								
7	Total	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	WASTEWATER							
8	Plant Capacity Fees	-	-	-	-	-	-	-
9	Line/Main Extension Fees	-	-	-	-	-	-	-
10	Contributed Lines	-	-	-	-	-	-	-
11	Other (Describe)	231,623	232,406	233,190	233,975	234,759	235,544	230,841
12								
13	Total	$ 231,623	$ 232,406	$ 233,190	$ 233,975	$ 234,759	$ 235,544	$ 230,841

Schedule of Annual AFUDC Rates Used | **Florida Public Service Commission**

Company: CSWR-Florida (Sebring Ridge Utilities, INC.) | **Schedule: A-15**
Docket No.: 20250052 | **Page 1 of 1**
Test Year Ended: 1/31/2025 | **Preparer: Brent Thies**

Explanation: Provide the annual AFUDC rates used since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously. Include a description of practices and authority of rate(s) used.

The Company does not use any AFUDC Rates.

Schedule of Water and Wastewater Advances For Construction
Annual Balances Subsequent to Last Established Rate Base

Florida Public Service Commission

Company: CSWR-Florida (Sebring Ridge Utilities, INC.)
Docket No.: 20250052
Test Year Ended: 1/31/2025

Schedule: A-16
Page 1 of 1
Preparer: Brent Thies

Explanation: Provide the annual balance of Advances For Construction, for water and wastewater separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected additions and/or retirements, specifically identifying those amounts. Also provide a brief description of the applicant's policy regarding advances.

Line No.	Description	Average Test Year Balance Water	Average Test Year Balance Wastewater
1	The Company has no Advances For Construction.		

Schedule of Working Capital Allowance Calculation | **Florida Public Service Commission**

Company: CSWR-Florida (Sebring Ridge Utilities, INC.) | **Schedule: A-17**
Docket No.: 20250052 | **Page 1 of 1**
Test Year Ended: 1/31/2025 | **Preparer: Brent Thies**
Recap Schedule: A-1, A-2

Explanation: Provide the calculation of working capital using the balance sheet method. The calculation should not include accounts that are reported in other rate base or cost of capital accounts. Unless otherwise explained, this calculation should include both current and deffered debits and credits. All adjustments to the per book accounts shall be explained.

Line No.	(1) Account Name	(2) Water	(3) Sewer	(4) Total
1				
2	Current Assets (13 month average)			
3	Cash	-	1,267	1,266.60
4	Accounts Rec'b - Customer	-	10,576	10,575.77
5	Notes & Accts. Rec'b - Assoc. Cos.	-	-	-
6	Accounts Rec'b - Other	-	4	4.34
7	Allowance for Bad Debts	-	(2,010)	(2,010.37)
8	Prepayments	-	529	528.72
9	Miscellaneous Current & Accrued Assets	-	4,458	4,458.19
10				
11	Current Liabilities (13 month average)			
12	Accounts Payable	-	(48,224)	(48,223.87)
13	Notes Payable	-	-	-
14	Notes & Accounts Payable - Assoc. Cos.	-	(41,912)	(41,912)
15	Customer Deposits	-	-	-
16	Accrued Taxes	-	-	-
17	Accrued Interest	-	-	-
18	Accrued Dividends	-	-	-
19	Misc. Current & Accrued Liabilities	-	(4,502)	(4,502.00)
20				
21	Working Capital (Balance Sheet Method)	$ -	$ (79,814)	$ (79,814)
22				
23	Working Capital to Rate Base Summary	-	-	-

Comparative Balance Sheet - Assets

Florida Public Service Commission

Company: CSWR-Florida (Sebring Ridge Utilities, INC.)
Docket No.: 20250052
Test Year Ended: 1/31/2025

Explanation: Provide a balance sheet for years requested. Provide same for historical base or intermediate years, if not already shown.

Schedule: A-18
Page 1 of 2
Preparer: Brent Thies

Line No.	(1) ASSETS	(2) Prior Test Year	(3) Month # 1	(4) Month # 2	(5) Month # 3	(6) Month # 4	(7) Month # 5	(8) Month # 6
1	Utility Plant in Service	695,485	704,775	901,756	930,834	930,834	1,317,837	1,392,026
2	Construction Work in Progress	366,731	679,531	848,476	995,423	1,054,885	1,076,759	1,131,788
3	Other Utility Plant Adjustments	236,271	236,271	236,271	236,271	236,271	236,271	236,271
4	GROSS UTILITY PLANT	$ 1,298,488	$ 1,620,577	$ 1,986,503	$ 2,162,528	$ 2,221,990	$ 2,630,867	$ 2,760,086
5	Less: Accumulated Depreciation	(411,268)	(412,316)	(413,932)	(415,684)	(417,435)	(420,399)	(423,593)
6	NET UTILITY PLANT	$ 887,220	$ 1,208,261	$ 1,572,571	$ 1,746,844	$ 1,804,555	$ 2,210,467	$ 2,336,493
7	Cash	4,596	1,902	376	1,312	1,227	326	815
8	Accounts Rec'b - Customer	8,596	11,481	12,953	9,891	8,775	9,269	9,369
9	Notes & Accts. Rec'b - Assoc. Cos.	-	-	-	-	-	-	-
10	Accounts Rec'b - Other	-	-	-	7	7	7	7
11	Allowance for Bad Debts	(1,208)	(2,001)	(1,682)	(2,057)	(1,748)	(1,797)	(1,734)
12	Prepayments	15	13	12	11	9	8	6
13	Miscellaneous Current & Accrued Assets	4,149	4,224	3,621	4,494	4,361	4,387	4,632
14	TOTAL CURRENT ASSETS	$ 16,148	$ 15,620	$ 15,280	$ 13,658	$ 12,630	$ 12,199	$ 13,095
15	Unamortized Debt Discount & Exp.	-	-	-	-	-	-	-
16	Prelim. Survey & Investigation Charges	6,955	487	508	560	537	537	633
17	Clearing Accounts	(998)	(1,034)	(1,190)	(1,307)	(1,385)	(1,363)	(1,639)
18	Deferred Rate Case Expense	-	3	3	3	3	3	499
19	Other Miscellaneous Deferred Debits	1,555	9,989	9,989	9,989	9,924	10,686	10,559
20	Accum. Deferred Income Taxes	-	-	-	-	-	-	-
21	TOTAL DEFERRED DEBITS	$ 7,512	$ 9,446	$ 9,310	$ 9,245	$ 9,078	$ 9,862	$ 10,051
22	TOTAL ASSETS	$ 910,879	$ 1,233,327	$ 1,597,161	$ 1,769,748	$ 1,826,263	$ 2,232,529	$ 2,359,639
		-	-	-	-	-	-	-

Comparative Balance Sheet - Assets

Florida Public Service Commission

Company: CSWR-Florida (Sebring Ridge Utilities, INC.)
Docket No.: 20250052
Test Year Ended: 1/31/2025

Explanation: Provide a balance sheet for years requested. Provide same for historical base or intermediate years, if not already shown.

Schedule: A-18
Page 2 of 2
Preparer: Brent Thies

Line No.	(1) ASSETS	(9) Month # 7	(10) Month # 8	(11) Month # 9	(12) Month # 10	(13) Month # 11	(14) End of Test Year	(15) 13-Month Avg Bal
1	Utility Plant in Service	1,434,499	1,434,499	1,434,499	1,434,499	1,434,499	1,434,499	1,190,811
2	Construction Work in Progress	1,177,307	1,251,168	1,240,383	361,814	381,168	411,172	844,354
3	Other Utility Plant Adjustments	236,271	236,271	236,271	236,271	236,271	236,271	236,271
4	GROSS UTILITY PLANT	$ 2,848,076	$ 2,921,938	$ 2,911,152	$ 2,032,584	$ 2,051,938	$ 2,081,942	$ 2,271,436
5	Less: Accumulated Depreciation	(426,915)	(430,237)	(433,559)	(436,881)	(440,203)	(443,525)	(425,073)
6	NET UTILITY PLANT	2,421,162	2,491,701	2,477,594	1,595,703	1,611,735	1,638,417	1,846,363
7	Cash	52	1,271	1,089	2,145	216	1,139	1,267
8	Accounts Rec'b - Customer	9,904	9,934	10,557	10,790	14,507	11,459	10,576
9	Notes & Accts. Rec'b - Assoc. Cos.	-	-	-	-	-	-	-
10	Accounts Rec'b - Other	7	7	7	7	-	-	4
11	Allowance for Bad Debts	(1,975)	(2,143)	(2,643)	(2,172)	(3,411)	(1,562)	(2,010)
12	Prepayments	5	590	519	470	2,730	2,485	529
13	Miscellaneous Current & Accrued Assets	4,724	4,778	4,598	4,587	4,674	4,728	4,458
14	TOTAL CURRENT ASSETS	12,717	14,436	14,127	15,827	18,716	18,248	14,823
15	Unamortized Debt Discount & Exp.	-	-	-	-	-	-	-
16	Prelim. Survey & Investigation Charges	633	633	633	633	633	633	1,078
17	Clearing Accounts	(1,602)	(1,550)	(2,057)	(1,950)	419	725	(1,149)
18	Deferred Rate Case Expense	499	528	579	613	613	613	304
19	Other Miscellaneous Deferred Debits	10,432	10,305	10,178	21,048	23,054	23,054	12,366
20	Accum. Deferred Income Taxes	-	-	-	-	-	-	-
21	TOTAL DEFERRED DEBITS	9,961	9,915	9,333	20,343	24,718	25,025	12,600
22	TOTAL ASSETS	2,443,840	2,516,052	2,501,053	1,631,872	1,655,169	1,681,690	1,873,786
		-	-	-	-	0	0	-

Comparative Balance Sheet - Equity Capital & Liabilities

Florida Public Service Commission

Company: CSWR-Florida (Sebring Ridge Utilities, INC.)
Docket No.: 20250052
Test Year Ended: 1/31/2025

Explanation: Provide a balance sheet for years requested. Provide same for historical base or intermediate years, if not already shown.

Schedule: A-19
Page 1 of 2
Preparer: Brent Thies

Line No.	(1) EQUITY CAPITAL & LIABILITIES	(2) Prior Test Year	(3) Month # 1	(4) Month # 2	(5) Month # 3	(6) Month # 4	(7) Month # 5	(8) Month # 6
1	Common Stock Issued	294,409	294,409	294,409	294,409	294,374	294,374	1,514,537
2	Preferred Stock Issued	-	-	-	-	-	-	-
3	Additional Paid in Capital	-	-	-	-	-	-	-
4	Retained Earnings	(34,915)	(43,899)	(51,672)	(61,726)	(71,257)	(80,662)	(94,166)
5	Other Equity Capital	-	-	-	-	-	-	-
6	TOTAL EQUITY CAPITAL	259,494	250,509	242,737	232,683	223,117	213,712	1,420,372
7	Bonds	-	-	-	-	-	-	-
8	Reacquired Bonds	-	-	-	-	-	-	-
9	Advances From Associated Companies	554,939	862,645	1,220,665	1,406,971	1,498,375	1,908,922	847,585
10	Other Long-Term Debt	-	-	-	-	-	-	-
11	TOTAL LONG-TERM DEBT	554,939	862,645	1,220,665	1,406,971	1,498,375	1,908,922	847,585
12	Accounts Payable	39,199	61,112	75,560	72,416	48,373	50,967	37,136
13	Notes Payable	-	-	-	-	-	-	-
14	Notes & Accounts Payable - Assoc. Cos.	-	-	-	-	-	-	-
15	Customer Deposits	-	-	-	-	-	-	-
16	Accrued Taxes	-	-	-	-	-	-	-
17	Accrued Interest	-	-	-	-	-	-	-
18	Accrued Dividends	-	-	-	-	-	-	-
19	Misc. Current & Accrued Liabilities	2,802	2,980	3,219	3,478	2,983	6,295	2,696
20	TOTAL CURRENT & ACC. LIABILITIES	42,001	64,092	78,780	75,894	51,355	57,262	39,832
21	Advances For Construction	-	-	-	-	-	-	-
22	Other Deferred Credits	-	-	-	-	-	-	-
23	Accum. Deferred ITCs	-	-	-	-	-	-	-
24	Operating Reserves	-	-	-	-	-	-	-
25	TOTAL DEF. CREDITS & OPER. RESERVES	-	-	-	-	-	-	-
26	Contributions in Aid of Construction	280,590	283,005	282,690	282,690	282,690	282,690	282,690
27	Less: Accum. Amortization of CIAC	(226,145)	(226,924)	(227,710)	(228,491)	(229,274)	(230,057)	(230,840)
28	Accumulated Deferred Income Taxes	-	-	-	-	-	-	-
29	TOTAL EQUITY CAPITAL & LIABILITIES	910,879	1,233,327	1,597,161	1,769,748	1,826,263	2,232,529	2,359,639

Comparative Balance Sheet - Equity Capital & Liabilities

Florida Public Service Commission

Company: CSWR-Florida (Sebring Ridge Utilities, INC.)
Docket No.: 20250052
Test Year Ended: 1/31/2025

Explanation: Provide a balance sheet for years requested. Provide same for historical base or intermediate years, if not already shown.

Schedule: A-19
Page 2 of 2
Preparer: Brent Thies

Line No.	(1) EQUITY CAPITAL & LIABILITIES	(9) Month # 7	(10) Month # 8	(11) Month # 9	(12) Month # 10	(13) Month # 11	(14) End of Test Year	(15) 13-Month Avg Bal
1	Common Stock Issued	1,514,537	1,514,537	1,514,537	1,514,537	1,490,889	1,442,280	944,019
2	Preferred Stock Issued	-	-	-	-	-	-	-
3	Additional Paid in Capital	-	-	-	-	-	-	-
4	Retained Earnings	(100,079)	(103,936)	(107,364)	(106,789)	(107,948)	(115,687)	(83,085)
5	Other Equity Capital	-	-	-	-	-	-	-
6	TOTAL EQUITY CAPITAL	1,414,459	1,410,601	1,407,174	1,407,749	1,382,941	1,326,592	860,934
7	Bonds	-	-	-	-	-	-	-
8	Reacquired Bonds	-	-	-	-	-	-	-
9	Advances From Associated Companies	925,073	994,685	979,816	62,035	-	-	866,285
10	Other Long-Term Debt	-	-	-	-	-	-	-
11	TOTAL LONG-TERM DEBT	925,073	994,685	979,816	62,035	-	-	866,285
12	Accounts Payable	46,686	52,522	59,181	8,106	42,540	33,113	48,224
13	Notes Payable	-	-	-	-	-	-	-
14	Notes & Accounts Payable - Assoc. Cos.	-	-	-	99,484	174,887	270,481	41,912
15	Customer Deposits	-	-	-	-	-	-	-
16	Accrued Taxes	-	-	-	-	-	-	-
17	Accrued Interest	-	-	-	-	-	-	-
18	Accrued Dividends	-	-	-	-	-	-	-
19	Misc. Current & Accrued Liabilities	6,555	7,645	4,753	5,153	6,240	3,728	4,502
20	TOTAL CURRENT & ACC. LIABILITIES	53,241	60,167	63,934	112,743	223,667	307,322	94,638
21	Advances For Construction	-	-	-	-	-	-	-
22	Other Deferred Credits	-	-	-	-	-	-	-
23	Accum. Deferred ITCs	-	-	-	-	-	-	-
24	Operating Reserves	-	-	-	-	-	-	-
25	TOTAL DEF. CREDITS & OPER. RESERVES	-	-	-	-	-	-	-
26	Contributions in Aid of Construction	282,690	283,005	283,320	283,320	283,320	283,320	282,771
27	Less: Accum. Amortization of CIAC	(231,623)	(232,406)	(233,190)	(233,975)	(234,759)	(235,544)	(230,841)
28	Accumulated Deferred Income Taxes	-	-	-	-	-	-	-
29	TOTAL EQUITY CAPITAL & LIABILITIES	2,443,840	2,516,052	2,501,053	1,631,872	1,655,169	1,681,690	1,873,786

Schedule of Water Net Operating Income | **Florida Public Service Commission**

Company: CSWR-Florida (Sebring Ridge Utilities, INC.) | **Schedule: B-1**
Schedule Year Ended: 1/31/2025 | **Page 1 of 1**
Interim [X] Final [ ] | **Docket No.: 20250052**
Historical [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	CSWR-Florida (Sebring Ridge Utilities, INC.) provides wastewater service only, therefore						
2	this schedule is not applicable.						

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 [X] Final [ ] | **Docket No.: 20250052**
Historical [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	$ 114,578	-	$ 114,578	$ 145,176	$ 259,754	B-4
2	Operation & Maintenance	$ 170,487	(6,135)	$ 164,351	$ 6,533	$ 170,884	B-6
3	Depreciation, net of CIAC Amort.	$ 22,857	-	$ 22,857	$ -	$ 22,857	B-14
4	Amortization	$ -	-	$ -	$ -	$ -	
5	Taxes Other Than Income	$ 2,248	-	$ 2,248	$ -	$ 2,248	B-15
6	Provision for Income Taxes	$ -	-	$ -	$ 1,276	$ 1,276	C-1
7	OPERATING EXPENSES	$ 195,592	$ (6,135)	$ 189,457	$ 7,809	$ 197,266	
8	NET OPERATING INCOME	$ (81,014)	$ 6,135	$ (74,879)	$ 137,366	$ 62,488	
9	RATE BASE	$ 713,808		$ 713,808		$ 713,808	
10	RATE OF RETURN	-11.35%		-10.49%		8.75%	

Schedule of Adjustments to Operating Income | **Florida Public Service Commission**

Company: CSWR-Florida (Sebring Ridge Utilities, INC.) | **Schedule: B-3**
Schedule Year Ended: 1/31/2025 | **Page 1 of 1**
Interim [X] Final [ ] | **Docket No.: 20250052**
Historical [X] 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	**Operations & Maintenance**			
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				
18	**Total Adjustment Operation & Maintenance**		-	(6,135)
19				
20	**Adjustment for Income Tax**			
21	Taxable Income before State Tax	5,158.41		
22	Less State Tax Exemption	(711.66)		
23	State Taxable Income	4,446.75		
24	**State Income tax (5.5%)**	**244.57**		
25				
26	Federal Taxable Income	4,913.84		
27	**Federal Income Tax (21%)**	**1,031.91**		
28				
	Total Adjustment for Income Tax			1,276
	Revenues			
	Adjustment for required return			62,488
	Adjustment for negative operating income			74,879
	Adjustment to revenue for Income Tax			1,276
	Adjustment for RAF fees on increased revenue			6,533
	Total Adjustment to Revenues			145,176

Test Year Operating Revenues

Florida Public Service Commission

Company: CSWR-Florida (Sebring Ridge Utilities, INC.)
Docket No.: 20250052
Schedule Year Ended: 1/31/2025

Explanation: Complete the following revenue schedule for the historical test year or base year. If general service revenue is not accounted for by sub-account, then show the total amount under metered- or measured-commercial and provide an explanation.

Schedule: B-4
Page 1 of 1
Preparer: Brent Thies
Recap Schedules: B-1,B-2

Line No.	WATER SALES Account No. and Description	Total Water	WASTEWATER SALES Account No. and Description	(1) Total Wastewater
1	460 Unmetered Water Revenue	$ -	521.1 Flat Rate - Residential	$ 68,016
2	461.1 Metered - Residential	$ -	521.2 Flat Rate - Commercial	$ 46,562
3	461.2 Metered - Commercial	$ -	521.3 Flat Rate - Industrial	$ -
4	461.3 Metered - Industrial	$ -	521.4 Flat Rate - Public Authorities	$ -
5	461.4 Metered - Public Authorities	$ -	521.5 Flat Rate - Multi-Family	$ -
6	461.5 Metered - Multi-Family	$ -	521.6 Flat Rate - Other	$ -
7	462.1 Public Fire Protection	$ -	522.1 Measured - Residential	$ -
8	462.2 Private Fire Protection	$ -	522.2 Measured - Commercial	$ -
9	464 Other Sales - Public Authorities	$ -	522.3 Measured - Industrial	$ -
10	465 Irrigation Customers	$ -	522.4 Measured - Public Authority	$ -
11	466 Sales for Resale	$ -	522.5 Measured - Multi-Family	$ -
12	467 Interdepartmental Sales	$ -	523 Other Sales - Public Authorities	$ -
13		---	524 Revenues from Other Systems	$ -
14	TOTAL WATER SALES	$ -	525 Interdepartmental Sales	$ -
15		---		---
16	OTHER WATER REVENUES		TOTAL WASTEWATER SALES	$ 114,578
17	470 Forfeited Discounts	$ -		---
18	471 Misc. Service Revenues	$ -	OTHER WASTEWATER REVENUES	
19	472 Rents From Water Property	$ -	531 Sale of Sludge	$ -
20	473 Interdepartmental Rents	$ -	532 Forfeited Discounts	$ -
21	474 Other Water Revenues	$ -	534 Rents From Wastewater Property	$ -
22		---	535 Interdepartmental Rents	$ -
23	TOTAL OTHER WATER REVENUES	$ -	536 Other Wastewater Revenues	$ -
24		---		---
25	TOTAL WATER OPERATING REVENUES	$ -	TOTAL OTHER WASTEWATER REVENUES	$ -
26		======		---
27			TOTAL WASTEWATER OPERATING REVENUES	$ 114,578
				==========

Detail of Operation & Maintenance Expenses By Month - Water

Florida Public Service Commission

Company: CSWR-Florida (Sebring Ridge Utilities, INC.)
Docket No.: 20250052
Schedule Year Ended: 1/31/2025
Historical [X] Projected [ ]

Explanation: Provide a schedule of operation and maintenance expenses by primary account for each month of the test year. If schedule has to be continued on 2nd page, reprint the account titles and numbers.

Schedule: B-5
Page 1 of 1
Preparer: Brent Thies
Recap Schedules: B-1

Line No.	(1) Account No. and Name	(2) Month	(3) Month	(4) Month	(5) Month	(6) Month	(7) Month	(8) Month	(9) Month	(10) Month	(11) Month	(12) Month	(13) Month	(14) Total Annual
1	CSWR-Florida (Sebring Ridge Utilities, INC.) provides wastewater service only, therefore													
2	this schedule is not applicable.													

Detail of Operation & Maintenance Expenses By Month - Wastewater

Florida Public Service Commission

Company: CSWR-Florida (Sebring Ridge Utilities, INC.)
Docket No.: 20250052
Schedule Year Ended: 1/31/2025
Historical [X] Projected [ ]

Explanation: Provide a schedule of operation and maintenance expenses by primary account for each month of the test year. If schedule has to be continued on 2nd page, reprint the account titles and numbers.

Schedule: B-6
Page 1 of 1
Preparer: Brent Thies
Recap Schedules: B-2

Line No.	(1) Account No. and Name	(2) February-24	(3) March-24	(4) April-24	(5) May-24	(6) June-24	(7) July-24	(8) August-24	(9) September-24	(10) October-24	(11) November-24	(12) December-24	(13) January-25	(14) Total Annual
1	701 Salaries & Wages - Employees	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
2	703 Salaries & Wages - Officers, Etc.	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
3	704 Employee Pensions & Benefits	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
4	710 Purchased Sewage Treatment	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ (39)	$ -	$ (39)
5	711 Sludge Removal Expense	$ -	$ -	$ -	$ (188)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ (188)
6	715 Purchased Power	$ 1,175	$ 1,755	$ 1,736	$ 232	$ 1,490	$ 975	$ 1,055	$ 950	$ 1,089	$ 1,162	$ 1,296	$ 1,535	$ 14,450
7	716 Fuel for Power Purchased	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
8	718 Chemicals	$ 3,761	$ 3,984	$ -	$ 4,734	$ 2,906	$ 1,631	$ 2,172	$ 2,520	$ 560	$ (4,040)	$ (1,810)	$ -	$ 16,418
9	720 Materials & Supplies	$ 1,316	$ 209	$ -	$ 343	$ 184	$ 1,136	$ 64	$ 1,309	$ (1,211)	$ (816)	$ -	$ -	$ 2,534
10	731 Contractual Services - Engr.	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
11	732 Contractual Services - Acct.	$ -	$ -	$ 9	$ -	$ -	$ -	$ -	$ 39	$ -	$ -	$ -	$ 41	$ 89
12	733 Contractual Services - Legal	$ 13	$ 10	$ -	$ 73	$ -	$ 133	$ 5	$ 23	$ -	$ -	$ 60	$ -	$ 317
13	734 Contractual Services - Mgmt. Fees	$ 2,348	$ 2,551	$ 2,213	$ 1,993	$ 2,354	$ 2,350	$ 2,260	$ 2,756	$ 1,710	$ 1,160	$ 5,492	$ 1,876	$ 29,063
14	735 Contractual Services - Other	$ 10,623	$ 7,331	$ 6,103	$ 8,674	$ 7,530	$ 9,898	$ 5,621	$ 8,012	$ 6,358	$ 5,398	$ 6,929	$ 8,281	$ 90,758
15	741 Rental of Building/Real Prop.	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
16	742 Rental of Equipment	$ 100	$ -	$ -	$ -	$ -	$ -	$ -	$ (14)	$ (11)	$ (18)	$ -	$ -	$ 57
17	750 Transportation Expenses	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
18	756 Insurance - Vehicle	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
19	757 Insurance - General Liability	$ 299	$ 299	$ 299	$ 286	$ 286	$ 286	$ 286	$ 286	$ 363	$ 286	$ 286	$ 337	$ 3,599
20	758 Insurance - Workman's Comp.	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
21	759 Insurance - Other	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
22	760 Advertising Expense	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
23	766 Reg. Comm. Exp. - Rate Case Amort.	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
24	767 Reg. Comm. Exp. - Other	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
25	770 Bad Debt Expense	$ 151	$ 154	$ 149	$ 141	$ 143	$ 162	$ 152	$ 160	$ 158	$ 161	$ (1,106)	$ 153	$ 578
26	775 Miscellaneous Expenses	$ 1,070	$ 1,000	$ 1,180	$ 1,083	$ 1,002	$ 1,300	$ 1,091	$ 1,135	$ 989	$ 1,273	$ 658	$ 1,070	$ 12,851
27	TOTAL	$ $ 20,856	$ 17,293	$ 11,689	$ 17,371	$ 15,895	$ 17,871	$ 12,706	$ 17,176	$ 10,005	$ 4,566	$ 11,766	$ 13,293	$ 170,487

Operation & Maintenance Expense Comparison - Water
Company: CSWR-Florida (Sebring Ridge Utilities, INC.)
Docket No.: 20250052
Test Year Ended: 1/31/2025

Florida Public Service Commission
Schedule: B-7
Page 1 of 1
Preparer: Brent Thies

Explanation: Complete the following comparison of the applicant's current and prior test year O&M expenses before this Commission. Provide an explanation of all differences which are not attributable to the change in customer growth and the CPI-U. If the applicant has not had a previous rate case, use the year 5 years prior to the test year for comparison. Provide an additional schedule, if necessary, to explain differences.

Line No.	(1) Account No. and Name	(2) Prior TY __/__/__	(3) Current TY __/__/__	(4) $ Difference	(5) % Difference	(6) Explanation
1	CSWR-Florida (Sebring Ridge Utilities, INC.) provides wastewater service only, therefore					
2	this schedule is not applicable.					

Operation & Maintenance Expense Comparison - Wastewater

Florida Public Service Commission

Company: CSWR-Florida (Sebring Ridge Utilities, INC.)
Docket No.: 20250052
Test Year Ended: 1/31/2025

Schedule: B-8
Page 1 of 1
Preparer: Brent Thies

Explanation: Complete the following comparison of the applicant's current and prior test year O&M expenses before this Commission. Provide an explanation of all differences which are not attributable to the change in customer growth and the CPI-U. If the applicant has not had a previous rate case, use the year 5 years prior to the test year for comparison. Provide an additional schedule, if necessary, to explain differences.

Line No.	(1) Account No. and Name	(2) Prior TY* 12/31/1994	(3) Current TY 1/31/2025	(4) $ Difference	(5) % Difference	(6) Explanation
1	701 Salaries & Wages - Employees	$ 15,141	$ -	$ (15,141)	-100%	CSWR-FL does not employ any salaried personnel and, as a result, does not incur any direct salary related expenses.
2	703 Salaries & Wages - Officers, Etc.	$ 2,198	$ -	$ (2,198)	-100%	CSWR-FL does not employ any salaried personnel and, as a result, does not incur any direct salary related expenses.
3	704 Employee Pensions & Benefits	$ 636	$ -	$ (636)	-100%	CSWR-FL does not employ any salaried personnel and, as a result, does not incur any pension or benefit expenses.
4	710 Purchased Sewage Treatment	$ -	$ (39)	$ (39)	100%	Prior owners did not record any expense.
5	711 Sludge Removal Expense	$ 1,140	$ (188)	$ (1,328)	-117%	Prior owners had to remove more sludge than CSWR-FL did in the test year. A negative value includes a one time vendor credit.
6	715 Purchased Power	$ 4,410	$ 14,451	$ 10,041	228%	Normal Flucuation, Purchased Power Costs are subject to vary year over year due to flucuations in usage.
7	716 Fuel for Power Purchased	$ -	$ -	$ -	0%	
8	718 Chemicals	$ 1,505	$ 16,420	$ 14,915	991%	Chemicals are purchased in bulk and used until more is needed, therefore the timing of expense is on an as needed basis and large flucuations are normal.
9	720 Materials & Supplies	$ 851	$ 2,533	$ 1,682	198%	Material and Supplies expenses incurred by the prior owner are included in CSWR-FL's contract operations agreement, included in Contractual Services - Other expense during the test year.
10	731 Contractual Services - Engr.	$ -	$ -	$ -	0%	
11	732 Contractual Services - Acct.	$ -	$ 88	$ 88	100%	Prior owners did not record any expense.
12	733 Contractual Services - Legal	$ -	$ 318	$ 318	100%	Prior owners did not record any expense.
13	634 Contractual Services - Mgmt. Fees7	$ -	$ 29,063	$ 29,063	100%	Indirect overhead expenses incurred by the parent company are included in the current test year, whereas these costs could be recorded in salary, and other professional services expenses in the prior test year.
14	735 Contractual Services - Other	$ 7,488	$ 90,514	$ 83,026	1109%	Contractual Services - Other expense in the test year includes CSWR-FL's recurring contract operations expense, whereas some of these costs could be recorded in rental, transportation, and insurance expenses in the prior test year.
15	741 Rental of Building/Real Prop.	$ 1,156	$ -	$ (1,156)	-100%	Rental services incurred by the prior owner are included in CSWR-FL's contract operations agreement, included in Contractual Services - Other expense during the test year.
16	742 Rental of Equipment	$ -	$ 56	$ 56	100%	Prior owners did not record any expense.
17	750 Transportation Expenses	$ 1,061	$ -	$ (1,061)	-100%	Transportation expenses incurred by the prior owner are included in CSWR-FL's contract operations agreement, included in Contractual Services - Other expense.
18	756 Insurance - Vehicle	$ -	$ -	$ -	0%	
19	757 Insurance - General Liability	$ 2,663	$ 3,600	$ 937	35%	General Liability Insurance is subject to increase based on the property value of the system; an increase to property value over this amount of time is normal.
20	758 Insurance - Workman's Comp.	$ -	$ -	$ -	0%	
21	759 Insurance - Other	$ -	$ -	$ -	0%	
22	760 Advertising Expense	$ -	$ -	$ -	0%	
23	766 Reg. Comm. Exp. - Rate Case Amort.	$ -	$ -	$ -	0%	
24	767 Reg. Comm. Exp. - Other	$ 464	$ -	$ (464)	-100%	CSWR-FL did not record any expense.
25	770 Bad Debt Expense	$ -	$ 578	$ 578	100%	Prior owners did not record any expense.
26	775 Miscellaneous Expenses	$ 5,756	$ 12,851	$ 7,095	123%	Third party customer billing services are included in miscellaneous expense in the current test year and the prior owner did not incur such expenses.
27	TOTAL	$ 44,469	$ 170,245	$ 125,776	283%	
28	Total Customers	49	287	238	486%	
29	Consumer Price Index - U**	149.700	317.671	167.97	112%	

Benchmark Index:	Increase in Customer ERUs	5.86
	Increase in CPI	2.12
		6.98

**Prior Test Year data was gathered from Docket # 950966-WS Final Order Schedule 3-C*
***Source: Bureau of Labor Statistics*

Contractual Services | **Florida Public Service Commission**

Company: CSWR-Florida (Sebring Ridge Utilities, INC.) | **Schedule: B-9**
Docket No.: 20250052 | **Page 1 of 1**
Test Year Ended: 1/31/2025 | **Preparer: Brent Thies**

Explanation: Provide a complete list of outside services which were incurred during the test year. List by type of service, such as accounting, engineering or legal, and provide specific detail of work performed by each consultant and the associated cost breakdown by items. Provide amounts separated by system and method of allocation if appropriate. Specific detail is not necessary for charges which are less than 2% of the test year revenues for that system. Do not include rate case expense charges.

(1) Line No.	(2) Consultant	(3) Type of Service	(4) Amount	(5) Description of Work Performed
1				
2	21 Design Group Inc.	OSS - IT	$ 403	Remote Monitoring Subscription Cost
3	Backflow Solutions Inc.	OSS - IT	$ 14	Cloud-based online subscription service for managing backflow prevention programs
4				
5	Beckemeier LeMoine Law	OSS - Legal	$ 22	Legal Services
6	Bryant Miller Olive	OSS - Legal	$ 32	Legal Services
7	CT Corporation	OSS - Legal	$ 5	Annual Cost for Statutory Representation
8	David Woodsmall	OSS - Legal	$ 13	Legal Services
9	Radey Law Firm	OSS - Legal	$ 244	Legal Services
10				
11	McGuireWoods LLP	OSS - MGMT Consult	$ 690	System Operations Consultant
12				
13	PNC & Invoice Cloud	OSS - Bank Fees	$ 1,178	Bank Fees
14				
15	UHY Advisors	OSS - Audit and Accounting	$ 47	Tax Preparation
16	Leo Berwick LP	OSS - Audit and Accounting	$ 41	Property Tax Consulting
17				
18			$ 2,690	

Analysis of Rate Case Expense

Florida Public Service Commission

Company: CSWR-Florida (Sebring Ridge Utilities, INC.)
Docket No.: 20250052
Test Year Ended: 1/31/2025

Schedule: B-10
Page 1 of 1
Preparer: Brent Thies

Explanation: Provide the total amount of rate case expense requested in the application. State whether the total includes the amount up to proposed agency action or through a hearing before the Commission. Provide a list of each firm providing services for the applicant, the individuals for each firm assisting in the application, including each individual's hourly rate, and an estimate of the total charges to be incurred by each firm, as well as a description of the type of services provided. Also provide the additional information for amortization and allocation method, including support behind this determination.

Line No.	(1) Firm or Vendor Name	(2) Counsel, Consultant or Witness	(3) Hourly Rate Per Person	(4) Total Estimate Of Charges By Firm	(5) Type of Service Rendered
1	Radey Law Firm	Susan Clark	600	14,663	Legal Counsel
2	Radey Law Firm	Tom Crabb	500	12,219	Legal Counsel
3	Radey Law Firm	Jordann Wilhelm	325	7,942	Legal Counsel
4	Radey Law Firm	Robert Skrob	225	5,499	Legal Counsel
5	Radey Law Firm	Suzanne Turner	210	5,132	Legal Counsel
6	CSWR LLC	Josiah Cox	199	725	Company Witness
7	CSWR LLC	Mike Duncan	199	906	Company Witness
8	CSWR LLC	Jake Freeman	199	725	Company Witness
9	CSWR LLC	Aaron Silas	199	906	Company Witness
10	CSWR LLC	Brent Thies	199	906	Company Witness
11	CSWR LLC	Todd Thomas	199	725	Company Witness
12	CSWR LLC	All other Support	86	2,533	Filing and documentation preparation
13					
14					
15	Total				
16					
17	Estimate Through				
18	[ ] PAA				
19	[x] Commission Hearing				
20					
21	Amortization Period 4 Years				
22	Explanation if different from Section 367.0816, Florida Statutes:				
23					
24					
25					

			(A) Water	(B) Wastewater	(C) Total
26	Amortization of Rate Case Expense:				
27					
28					
29		Prior Unamortized Rate Case Expense	-	-	-
30		Current Rate Case Expense		613	613
31			- - - - - - - - - - -	- - - - - -	- - - - - -
32		Total Projected Rate Case Expense	-	52,878	52,878
33			= = = = = = = = = =	= = = = =	= = = =
		Annual Amortization	-	13,220	13,220
			= = = = = = = = = =	= = = = =	= = = =
		Method of Allocation Between Systems: (Provide Calculation)	0%	100%	100%

System	Total Water Custor	Total Sewer Cus	% Water Customers	% Sewer Customers
Sebring Ridge Utilities	-	287	0%	100%

Analysis of Major Maintenance Projects - Water & Wastewater
For the Test Year and 2 Years Prior and 1 Year Subsequent

Florida Public Service Commission

Company: CSWR-Florida (Sebring Ridge Utilities, INC.)
Docket No.: 20250052
Test Year Ended: 1/31/2025

Schedule: B-11
Page 1 of 1
Preparer: Brent Thies

Explanation: Provide an analysis of all maintenance projects greater than 2% of test year revenues per system which occurred during the 2 years prior to the test year, the test year, and the budgeted amount for 1 year subsequent to the test year. For each project, provide a description, the total cost or budgeted amount and how often the project should be repeated.

The Company has no maintenance projects greater than 2% of revenue.

Allocation of Expenses

Florida Public Service Commission

Company: CSWR-Florida (Sebring Ridge Utilities, INC.)
Docket No.: 20250052
Schedule Year Ended: 1/31/2025
Historical [X] Projected [ ]

Schedule: B-12
Page 1 of 1
Preparer: Brent Thies

Explanation: Provide a schedule detailing expenses which are subject to allocation between systems (water, wastewater & gas, etc.) showing allocation percentages, gross amounts, amounts allocated, and a detailed description of the method of allocation. Provide a description of all systems other than water and wastewater.

			(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
			Allocation Percentages					Amounts Allocated			
Line No.	Acct. No.	Description	Water	Wastewater	Other	Total	Description of Allocation Method	Water	Wastewater	Other	Total
		All expenses recorded in the general ledger for this system are recorded to water only or sewer only service types.									

Net Depreciation Expense - Water

Florida Public Service Commission

Company: CSWR-Florida (Sebring Ridge Utilities, INC.)
Docket No.: 20250052
Test Year Ended: 1/31/2025

Schedule: B-13
Page 1 of 1
Preparer: Brent Thies
Recap Schedules: B-1

Explanation: Provide a schedule of test year non-used and useful depreciation expense by primary account.

Line No.	(1) Account No. and Name	(2) Test Year Expense	(3) Utility Adjustments	(4) Adjusted Balance	(5) % Non-Used and Useful	(6) Future Use Amount

CSWR-Florida (Sebring Ridge Utilities, INC.) provides wastewater service only, therefore this schedule is not applicable.

Net Depreciation Expense - Wastewater

Florida Public Service Commission

Company: CSWR-Florida (Sebring Ridge Utilities, INC.)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Historical [X] Projected [ ]

Schedule: B-14
Page 1 of 1
Preparer: Brent Thies
Recap Schedules: B-2

Explanation: Provide a schedule of test year non-used and useful depreciation expense by primary account.

Line No.	(1) Account No. and Name	(2) Test Year Expense	(3) Utility Adjustments	(4) Adjusted Balance	(5) % Non-Used and Useful	(6) Future Use Amount
1	INTANGIBLE PLANT					
2	351.1 Organization	$ -				
3	352.1 Franchises	$ -				
4	389.1 Other Plant & Misc. Equipment	$ -				
5	COLLECTION PLANT	$ -				
6	353.2 Land & Land Rights	$ -				
7	354.2 Structures & Improvements	$ 12,102				
8	360.2 Collection Wastewaters - Force	$ 1,569				
9	361.2 Collection Wastewaters - Gravity	$ -				
10	362.2 Special Collecting Structures	$ -				
11	363.2 Services to Customers	$ 826				
12	364.2 Flow Measuring Devices	$ 1,858				
13	365.2 Flow Measuring Installations	$ -				
14	389.2 Other Plant & Misc. Equipment	$ -				
15	SYSTEM PUMPING PLANT	$ -				
16	353.3 Land & Land Rights	$ -				
17	354.3 Structures & Improvements	$ -				
18	370.3 Receiving Wells	$ -				
19	371.3 Pumping Equipment	$ 7,420				
20	389.3 Other Plant & Misc. Equipment	$ -				
21	TREATMENT AND DISPOSAL PLANT	$ -				
22	353.4 Land & Land Rights	$ -				
23	354.4 Structures & Improvements	$ -				
24	380.4 Treatment & Disposal Equipment	$ 4,819				
25	381.4 Plant Wastewaters	$ 19				
26	382.4 Outfall Wastewater Lines	$ -				
27	389.4 Other Plant & Misc. Equipment	$ 110				
28	GENERAL PLANT	$ -				
29	353.5 Land & Land Rights	$ -				
30	354.5 Structures & Improvements	$ -				
31	390.5 Office Furniture & Equipment	$ -				
32	391.5 Transportation Equipment	$ -				
33	392.5 Stores Equipment	$ -				
34	393.5 Tools, Shop & Garage Equipment	$ -				
35	394.5 Laboratory Equipment	$ 704				
36	395.5 Power Operated Equipment	$ -				
37	396.5 Communication Equipment	$ 2,831				
38	397.5 Miscellaneous Equipment	$ -				
39	398.5 Other Tangible Plant	$ -				
40						
41	TOTAL DEPRECIATION EXPENSE	$ 32,257	$	$	$	
42						
43	LESS: AMORTIZATION OF CIAC	$ 9,399				
44						
45	NET DEPRECIATION EXPENSE - WASTEWATER	$ 22,857	$	$	$	
46						
47						
48						

Taxes Other Than Income | **Florida Public Service Commission**

Company: CSWR-Florida (Sebring Ridge Utilities, INC.) | **Schedule: B-15**
Docket No.: 20250052 | **Page 1 of 1**
Schedule Year Ended: 1/31/2025 | **Preparer: Brent Thies**
Historical [X] Projected [ ] | **Recap Schedules: B-1,B-2**

Explanation: Complete the following schedule of all taxes other than income.
For all allocations, provide description of allocation and calculations.

Line No.	(1) Description	(2) Regulatory Assessment Fees (RAFs)	(3) Payroll Taxes	(4) Real Estate & Personal Property	(5) Other	(6) Total
WATER						
1	Test Year Per Books	$ -	$ -	$ -	$ -	$ -
	Adjustments to Test Year (Explain)					
2		$ -	$ -	$ -	$ -	$ -
3		$ -	$ -	$ -	$ -	$ -
4		$ -	$ -	$ -	$ -	$ -
5		$ -	$ -	$ -	$ -	$ -
6	Total Test Year Adjustments	$ -	$ -	$ -	$ -	$ -
7	Adjusted Test Year					
8	RAFs Assoc. with Revenue Increase	$ -	$ -	$ -	$ -	$ -
9	Total Balance	$ -	$ -	$ -	$ -	$ -
WASTEWATER						
10	Test Year Per Books	$ 2,232	$ -	$ 16	$ -	$ 2,248
	Adjustments to Test Year (Explain)					
11		$ -	$ -	$ -	$ -	$ -
12		$ -	$ -	$ -	$ -	$ -
13		$ -	$ -	$ -	$ -	$ -
14		$ -	$ -	$ -	$ -	$ -
15	Total Test Year Adjustments	$ -	$ -	$ -	$ -	$ -
16	Adjusted Test Year	$ 2,232	$ -	$ 16	$ -	$ 2,248
17	RAFs Assoc. with Revenue Increase	$ -	$ -	$ -	$ -	$ -
18	Total Balance	$ 2,232	$ -	$ 16	$ -	$ 2,248

Reconciliation of Total Income Tax Provision | **Florida Public Service Commission**

Company: CSWR-Florida (Sebring Ridge Utilities, INC.) | **Schedule: C-1**
Docket No.: 20250052 | **Page 1 of 1**
Test Year Ended: 1/31/2025 | **Preparer: Brent Thies**
Historical [X] Projected [ ]

Explanation: Provide a reconcilation between the total operating income tax provision and the currently payable income taxes on operating income for the test year.

Line No.	Description	Ref.	Total Per Books	Utility Adjustments	Utility Adjusted	Water	Wastewater
1	Current Tax Expense	C-2	(17,823.42)	18,244.68	421.26	-	-
2	Deferred Income Tax Expense	C-5	-	-	-	-	-
3	ITC Realized This Year	C-8	-	-	-	-	-
4	ITC Amortization (3% ITC and IRC 46(f)(2))	C-8	-	-	-	-	-
5	Parent Debt Adjustment	C-9	-	-	-	-	-
6	Total Income Tax Expense		-	-	-	-	-

Note:

A Given that net operating income was negative, the Company booked no provision for income tax. This adjustment adjusts current tax expense to zero. The values in Schedules C1-10 are calculated per the schedule mechanics and required formulas.

Supporting Schedules: C-2,C-5,C-8,C-9
Recap Schedules: B-1,B-2

State and Federal Income Tax Calculation - Current

Florida Public Service Commission

Company: CSWR-Florida (Sebring Ridge Utilities, INC.)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Historical [X] Projected [ ]

Schedule: C-2
Page 1 of 1
Preparer: Brent Thies

Explanation: Provide the calculation of state and federal income taxes for the test year. Provide detail on adjustments to income taxes and investment tax credits generated.

		Total Per Books	Utility Adjustments	Utility Adjusted	Water	Wastewater
1	Net Utility Operating Income (Sch. B-1)	(81,014.05)	6,135.44	(74,878.61)	-	(74,878.61)
2	Add: Income Tax Expense Per Books (Sch. B-1)					
3	Subtotal	(81,014.05)	6,135.44	(74,878.61)	-	(74,878.61)
4	Less: Interest Charges (Sch. C-3)	3,859.37	-	3,859.37	-	3,859.37
5	Taxable Income Per Books	(84,873.42)	6,135.44	(78,737.98)	-	(78,737.98)
	Schedule M Adjustments:					
6	Permanent Differences (From Sch. C-4)	-	-	-	-	-
7	Timing Differences (From Sch. C-5)	-	-	-	-	-
8	Total Schedule M Adjustments	-	-	-	-	-
9	Taxable Income Before State Taxes	(84,873.42)	6,135.44	(78,737.98)	-	(78,737.98)
10	Less: State Income Tax Exemption ($5,000)					
11	State Taxable Income	(84,873.42)	6,135.44	(78,737.98)	-	(78,737.98)
12	State Income Tax (5.5% of Line 11)	-	337.45	(4,330.59)	-	(4,330.59)
13	Emergency Excise Tax	-	-	-	-	-
14	Credits	-	-	-	-	-
15	Current State Income Taxes	-	337.45	(4,330.59)	-	(4,330.59)
16	Federal Taxable Income (Line 9 - Line 15)	(84,873.42)	5,797.99	(74,407.39)	-	(74,407.39)
17	Federal Income Tax Rate	0.21	0.21	0.21	0.21	0.21
18	Federal Income Taxes (Line 16 x Line 17)	(17,823.42)	1,217.58	(15,625.55)	-	(15,625.55)
19	Less: Investment Tax Credit Realized This Year (Sch. C-8)	-	-	-	-	-
20	Current Federal Inc. Taxes (Line 18 - Line 19)	(17,823.42)	1,217.58	(15,625.55)	-	(15,625.55)
	Summary:					
21	Current State Income Taxes (Line 15)	-	337.45	(4,330.59)	-	(4,330.59)
22	Current Federal Income Taxes (Line 20)	(17,823.42)	1,217.58	(15,625.55)	-	(15,625.55)
23	Total Current Income Tax Expense (To C-1)	(17,823.42)	1,555.03	(19,956.14)	-	(19,956.14)

Supporting Schedules: B-1,B-2,C-3,C-4,C-5,C-8
Recap Schedules: C-1

Schedule of Interest In Tax Expense Calculation

Company: CSWR-Florida (Sebring Ridge Utilities, INC.)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Historical [X] Projected [ ]

Florida Public Service Commission
Schedule: C-3
Page 1 of 1
Preparer: Brent Thies
Supporting Schedules: D-1,C-8
Recap Schedules: C-2

Explanation: Provide the amount of interest expense used to calculate income taxes on Schedule No. C-2. Explain any changes in interest expense in detail giving amount of change and reason for change. If the basis for allocating interest used in the tax calculation differs from the basis used in allocating current income taxes payable, the differing bases should be clearly identified.

Line No.	Description	Total Per Books	Utility Adjustments	Utility Adjusted	Water	Wastewater
1	Interest on Long-Term Debt	0	0	0	0	0
2	Amortization of Debt Premium, Disc. and Expense Net	0	0	0	0	0
3	Interest on Short-Term Debt	3,859.37	0	3,859.37	-	3,859.37
4	Other Interest Expense	0	0	0	0	0
5	AFUDC	0	0	0	0	0
6	ITC Interest Synchronization (IRC 46(f)(2) only - See below)	0	0	0	0	0
7	Total Used For Tax Calculation	3,859.37	-	3,859.37	-	3,859.37

Calculation of ITC Interest Synchronization Adjustment
ONLY for Option 2 companies (See Sch. C-8, pg. 4)

	Balances From Schedule D-1	Amount	Ratio	Cost	Total Weighted Cost	Debt Only Weighted Cost
8	Long-Term Debt	0	0	0	0	0
9	Short-Term Debt	0	0	0	0	0
10	Preferred Stock	0	0	0	0	---
11	Common Equity	0	0	0	0	---
12	Total	0	0	0	0	0
13	ITCs (from D-1, Line 7)	0				
14	Weighted Debt Cost (From Line 12)	0				
15	Interest Adjustment (To Line 6)	0				

Book/Tax Differences - Permanent

Florida Public Service Commission

Company: CSWR-Florida (Sebring Ridge Utilities, INC.)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Historical [X] Projected [ ]

Schedule: C-4
Page 1 of 1
Preparer: Brent Thies

Explanation: Provide the description and amount of all book/tax differences accounted for as permanent differences. This would include any items accounted for on a flow through basis.

CSWR-Florida has no book/tax differences as part of its tax records

Supporting Schedules: None
Recap Schedules: C-2

Deferred Income Tax Expense | **Florida Public Service Commission**

Company: CSWR-Florida (Sebring Ridge Utilities, INC.) | **Schedule: C-5**
Docket No.: 20250052 | **Page 1 of 1**
Test Year Ended: 1/31/2025 | **Preparer: Brent Thies**
Historical [X] Projected [ ]

Explanation: Provide the calculation of total deferred income tax expense for the test year. Provide detail on items resulting in tax deferrals other than accelerated depreciation.

Line No.	Description	Total Per Books	Utility Adjustments	Utility Adjusted	Water	Wastewater
	Timing Differences:					
1	Tax Depreciation and Amortization	0	0	0	0	0
2	Book Depreciation and Amortization	0	0	0	0	0
3	Difference	0	0	0	0	0
4	Other Timing Differences (Itemize):	0	0	0	0	0
5	Total Timing Differences (To C-2)	0	0	0	0	0
6	State Tax Rate					
7	State Deferred Taxes (Line 5 x Line 6)	0	0	0	0	0
8	Timing Differences For Federal Taxes (Line 5 - Line 7)	0	0	0	0	0
9	Federal Tax Rate					
10	Federal Deferred Taxes (Line 8 x Line 9)	0	0	0	0	0
11	Add: State Deferred Taxes (Line 7)	0	0	0	0	0
12	Total Deferred Tax Expense (To C-1)	0	0	0	0	0

Supporting Schedules: None
Recap Schedules: C-2

Accumulated Deferred Income Taxes - Summary | **Florida Public Service Commission**

Company: CSWR-Florida (Sebring Ridge Utilities, INC.) | **Schedule: C-6**
Docket No.: 20250052 | **Page 1 of 3**
Test Year Ended: 1/31/2025 | **Preparer: Brent Thies**

Explanation: For each of the accumulated deferred tax accounts provide a summary of the ending balances as reported on pages 2 & 3 of this schedule. The same annual balances should be shown.

Line No.	Year	Account No. _____ State	Account No. _____ Federal	Total	Account No. _____ State	Federal	Total	Net Deferred Income Taxes State	Federal	Total

CSWR-Florida has no accumulated tax deferrals on its books

Supporting Schedules: C-7, Pg 2 & 3
Recap Schedules: A-18,A-19,D-2

Explanation: For each of the accumulated deferred tax accounts provide annual balances beginning with the year of the last rate case and ending with the test year.

Line No.	Year	Account No. _____ Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance	Account No. _____ Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance

CSWR-Florida has no accumulated tax deferrals on its books

Supporting Schedules: None
Recap Schedules: C-6

Accumulated Deferred Income Taxes - Federal

Florida Public Service Commission

Company: CSWR-Florida (Sebring Ridge Utilities, INC.)
Docket No.: 20250052
Test Year Ended: 1/31/2025

Schedule: C-6
Page 3 of 3
Preparer: Brent Thies

Explanation: For each of the accumulated deferred tax accounts provide annual balances beginning with the year of the last rate case and ending with the test year.

Line No.	Year	Account No. _____ Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance	Account No. _____ Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance

CSWR-Florida has no accumulated tax deferrals on its books

Supporting Schedules: None
Recap Schedules: C-6

Investment Tax Credits - Analysis

Florida Public Service Commission

Company: CSWR-Florida (Sebring Ridge Utilities, INC.)
Docket No.: 20250052
Test Year Ended: 1/31/2025

Schedule: C-7
Page 1 of 4
Preparer: Brent Thies

Explanation: Provide an analysis of accumulated tax credits generated and amortized on an annual basis beginning with the test year in the last rate case to the end of the current test year. Amounts provided by the Revenue Act of 1971 and subsequent acts should be shown separately from amounts applicable to prior laws. Identify progress payments separately.

		3% ITC						4% ITC					
			Amount Realized		Amortization				Amount Realized			Amortization	
Line No.	Year	Beginning Balance	Current Year	Prior Year Adjust.	Current Year	Prior Year Adjust.	Ending Balance	Beginning Balance	Current Year	Prior Year Adjust.	Current Year	Prior Year Adjust.	Ending Balance

CSWR-Florida has no investment tax credits on its books

Supporting Schedules: None
Recap Schedules: C-2,C-3,C-10,D-2,A-18,A-19

Investment Tax Credits - Analysis

Florida Public Service Commission

Company: CSWR-Florida (Sebring Ridge Utilities, INC.)
Docket No.: 20250052
Test Year Ended: 1/31/2025

Schedule: C-7
Page 2 of 4
Preparer: Brent Thies

Explanation: Provide an analysis of accumulated tax credits generated and amortized on an annual basis beginning with the test year in the last rate case to the end of the current test year. Amounts provided by the Revenue Act of 1971 and subsequent acts should be shown separately from amounts applicable to prior laws. Identify progress payments separately.

		8% ITC						10% ITC					
			Amount Realized		Amortization				Amount Realized		Amortization		
Line No.	Year	Beginning Balance	Current Year	Prior Year Adjust.	Current Year	Prior Year Adjust.	Ending Balance	Beginning Balance	Current Year	Prior Year Adjust.	Current Year	Prior Year Adjust.	Ending Balance

CSWR-Florida has no investment tax credits on its books

Supporting Schedules: None
Recap Schedules: C-2,C-3,C-10,D-2,A-18,A-19

Explanation: Explain accounting policy as to method of amortization for both progress payment and other ITC. Explanation should include at least a description of how the time period for amortization is determined, when it begins, under what circumstances it changes, etc. If there are unused ITC, supply a schedule showing year generated, amount generated, total amount used and remaining unused portion.

CSWR-Florida has no investment tax credits on its books

Investment Tax Credits - Section 46(f) Election

Florida Public Service Commission

Company: CSWR-Florida (Sebring Ridge Utilities, INC.)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Historical [X] Projected [ ]

Schedule: C-7
Page 4 of 4
Preparer: Brent Thies

Explanation: Provide a copy of the election made under Section 46(f), Internal Revenue Code.

CSWR-Florida has received no investment tax credits of this type

Parent(s) Debt Information | **Florida Public Service Commission**

Company: CSWR-Florida (Sebring Ridge Utilities, INC.) | **Schedule: C-8**
Docket No.: 20250052 | **Page 1 of 1**
Test Year Ended: 1/31/2025 | **Preparer: Brent Thies**

Explanation: Provide the information required to adjust income tax expense by the interest expense of the parent(s) that may be invested in the equity of the applicant. If a year-end rate base is used, provide on both a year-end and an average basis. Amounts should be parent only.

Parent's Name _____

Line No.	Description	Amount	% of Total	Cost Rate	Weighted Cost
1	Long-Term Debt				
2	Short-Term Debt				
3	Preferred Stock				
4	Common Equity (State Retained Earnings Separately - Parent Only)				
5	Deferred Income Tax				
6	Other				
7	Total		100.00%		
8	Weighted Cost Parent Debt X 37.63% (or applicable consolidated tax rate) X Equity of Subsidiary (To C-1)				

Supporting Schedules: None
Recap Schedules: C-3

Explanation: Provide a copy of the most recently filed federal income tax return, state income tax return and most recent final IRS revenue agent's report for the applicant or consolidated entity (whichever type of return is filed). A statement of when and where the returns and reports are available for review may be provided in lieu of providing the returns and reports.

Line No.	
1	A copy of the CSWR-Florida tax return for tax year 2023 will be made available for inspection during the field audit.
2	An extension was filed for the 2024 return. No IRS revenue agent report is available.

Miscellaneous Tax Information **Florida Public Service Commission**

Company: CSWR-Florida (Sebring Ridge Utilities, INC.) **Schedule: C-10**
Docket No.: 20250052 **Page 1 of 1**
Test Year Ended: 1/31/2025 **Preparer: Brent Thies**

Explanation: Provide answers to the following questions with respect to the applicant or its consolidated entity.

(1) What tax years are open with the Internal Revenue Service?
Tax year 2024 remains open as CSWR-Florida was granted an extension of its 2024 tax filing

(2) Is the treatment of customer deposits at issue with the IRS?
No

(3) Is the treatment of contributions in aid of construction at issue with the IRS?
No

(4) Is the treatment of unbilled revenues at issue with the IRS?
No

Schedule of Requested Cost of Capital
13-Month Average Balance

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 [ ]

Florida Public Service Commission

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	5.87%	8.50%	0.50%
3	Preferred Stock	-			
4	Customer Deposits	-			
5	Common Equity	671,896	94.13%	8.77%	8.26%
6	Tax Credits - Zero Cost	-			
7	Tax Credits - Wtd. Cost	-			
8	Accum. Deferred Income Taxes	-			
9	Other (Explain)	-			
10	Total	713,808	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		(3) Reconciliation Adjustments Specific	(4) (Explain)	(5) Prorata *	(6) Reconciled To Requested Rate Base
1	Long-Term Debt	-					-
2	Short-Term Debt	41,912					41,912
3	Preferred Stock	-					-
4	Common Equity	860,934	A			(189,038)	671,896
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					713,808

* 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	189038

Supporting Schedules: A-19,C-7,C-8,D-3,D-4,D-5,D-7
Recap Schedules: D-1

Preferred Stock Outstanding

Florida Public Service Commission

Company: CSWR-Florida (Sebring Ridge Utilities, INC.)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Utility [X] or Parent [ ]
Historical [X] Projected [ ]

Explanation: Provide data as specified on preferred stock on a 13-month average basis. If the utility is an operating division or subsidiary, submit an additional schedule which reflects the same information for the parent level.

Schedule: D-3
Page 1 of 1
Preparer: Brent Thies

Line No.	(1) Description, Coupon Rate, Years of Life	(2) Issue Date	(3) Call Provis., Special Restrict.	(4) Principal Amount Sold (Face Value)	(5) Principal Amount Outstanding	(6) (Discount) or Premium on Principal Amount Sold	(7) (Discount) or Premium Associated With Col (5)	(8) Issuing Expense Associated With Col(4)	(9) Issuing Expense Associated With Col(5)	(10) Net Proceeds (5)-(9)+(7)	(11) Rate (Contract Rate on Face Value)	(12) Dollar Dividend On Face Value (11)x(5)	(13) Effective Cost Rate (12)/(10)

CSWR-Florida has no preferred stock outstanding

Recap Schedules: A-19,D-2

13-Month Average Cost of Short-Term Debt **Florida Public Service Commission**

Company: CSWR-Florida (Sebring Ridge Utilities, INC.) **Schedule: D-4**
Docket No.: 20250052 **Page 1 of 1**
Test Year Ended: 1/31/2025 **Preparer: Brent Thies**
Utility [X] or Parent [ ]
Historical [X] Projected [ ]

Explanation: Provide the following information on a 13-month average basis. If the utility is an operating division or subsidiary, submit an additional schedule which reflects the same information for the parent level.

Line No.	Lender	(1) Total Interest Expense	(2) Maturity Date	(3) Simple Average Amt. Outstanding	(4) Effective Cost Rate
1	CSWR, LLC	3,859.37	11/22/2026	41,911.71	9.2%
	Total	3,859.37		41,911.71	9.2%

Recap Schedules: A-19,D-2

Cost of Long-Term Debt
13-Month Average Basis

Florida Public Service Commission

Schedule: D-5
Page 1 of 1
Preparer: Brent Thies

Company: CSWR-Florida (Sebring Ridge Utilities, IN(
Docket No.: 20250052
Test Year Ended: 1/31/2025
Utility [X] or Parent [ ]
Historical [X] Projected [ ]

Explanation: Provide the specified data on long-term debt issues on a 13-month average basis for the test year. Arrange by type of issue (i.e., first mortgage bonds). If the utility is an operating division or subsidiary, submit an additional schedule which reflects the same information on the parent level.

Line No.	(1) Description, Coupon Rate, Years of Life	(2) Issue Date-Maturity Date	(3) Principal Amount Sold (Face Value)	(4) Principal Amount Outstanding	(5) Amount Outstanding Within One Year	(6) Unamortized Discount (Premium) Associated With Col(4)	(7) Unamortized Issuing Expense Associated With Col(4)	(8) Annual Amortization of Discount (Premium) on Principal Outstanding	(9) Annual Amort. of Issuing Expense on Principal Outstanding	(10) Interest Cost (Coupon Rate) x Col (4)	(11) Total Interest Cost (8)+(9)+(10)	(12) Effective Cost Rate (11)/((4)-(6)-(7))

CSWR-Florida has no long-term debt

Total

Supporting Schedules: D-6
Recap Schedules: A-19,D-2

Cost of Varible Rate Long-Term Debt
13-Month Average Basis

Company: CSWR-Florida (Sebring Ridge Utilities, INC.)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Utility [X] or Parent [ ]
Historical [X] Projected [ ]

Explanation: Provide the specified data on variable cost long-term debt issues on a 13-month basis. If the utility is an operating division or subsidiary, submit an additional schedule which reflects the same information for the parent level.

Florida Public Service Commission

Schedule: D-6
Page 1 of 1
Preparer: Brent Thies

Line No.	(1) Description, Coupon Rate, Years of Life	(2) Issue Date-Maturity Date	(3) Principal Amount Sold (Face Value)	(4) Principal Amount Outstanding	(5) Amount Outstanding Within One Year	(6) Unamortized Discount (Premium) Associated With Col(4)	(7) Unamortized Issuing Expense Associated With Col(4)	(8) Annual Amortization of Discount (Premium) on Principal Outstanding	(9) Annual Amort. of Issuing Expense on Principal Outstanding	(10) Basis of Variable Rate (i.e. Prime + 2%)	(11) Interest Cost (Test Year Cost Rate X Col. (4))	(12) Total Interest Cost (8)+(9)+(11)	(13) Effective Cost Rate (12)/((4)-(6)-(7))

CSWR-Florida has no variable rate long-term date

Total

Supporting Schedules: None
Recap Schedules: A-19,D-2

Schedule of Customer Deposits **Florida Public Service Commission**

Company: CSWR-Florida (Sebring Ridge Utilities, INC.) **Schedule: D-7**
Docket No.: 20250052 **Page 1 of 1**
Test Year Ended: 1/31/2025 **Preparer: Brent Thies**
Utility [X] or Parent [ ]
Historical [X] Projected [ ]

Explanation: Provide a schedule of customer deposits on a 13-month average basis.

(1) For the Month Ended	(2) Beginning Balance	(3) Deposits Received	(4) Deposits Refunded	(5) Ending Balance (2+3-4)

CSWR-Florida does not collect customer deposits

Recap Schedules: A-19,D-2

Rate Schedule - Water | **Florida Public Service Commission**

Company: CSWR-Florida (Sebring Ridge Utilities, INC.)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Water [ ] or Wastewater [X]

Schedule: E-1
Page 1 of 1
Preparer: Aaron Silas

Explanation: Provide a schedule of present and proposed rates. State residential wastewater cap, if one exists.

Line No.	(1) Class/Meter Size	(2) Present Rates	(3) Proposed Rates
		BFC	BFC
1	Residential		
2	All Meter Sizes	$ 16.17	$ 52.80
	Gallonage charge per 1,000 Gallons		
3	10,000 gallon cap	$ 3.51	$ 11.46
4			
5	General Service		
6	5/8" x 3/4"	$ 16.17	$ 52.80
7	3/4"	$ 24.26	$ 79.20
8	1"	$ 40.43	$ 132.00
9	1-1/2"	$ 80.85	$ 264.00
10	2"	$ 129.36	$ 422.40
11	3"	$ 258.72	$ 792.00
12	4"	$ 404.25	$ 1,320.00
13	6"	$ 808.50	$ 2,640.00
14	Gallonage charge per 1,000 Gallons	$ 4.20	$ 13.71

Revenue Schedule at Present and Proposed Rates | **Florida Public Service Commission**

Company: CSWR-Florida (Sebring Ridge Utilities, INC.) | **Schedule: E-2**
Docket No.: 20250052 | **Page 1 of 1**
Test Year Ended: 1/31/2025 | **Preparer: Aaron Silas**
Water [ ] or Wastewater [X]

Explanation: Provide a calculation of revenues at present and proposed rates using the billing analysis for the residential service class and bills and consumption for all other classes of service. Explain any differences between these revenues and booked revenues.

Line No.	(1) Class/Meter Size	(2) Number Bills	(3) Consumption in MG	(4) Present Rate	(5) Revenues at Present Rates	(6) Proposed Rate	(7) Revenues at Proposed Rates
1	Residential						
2	All Meter Sizes	3,380		$ 16.17	$ 54,654.60	$ 52.80	$ 178,449.79
	Gallonage charge per 1,000 Gallons						
3	10,000 gallon cap		2634	$ 3.51	$ 9,245.34	$ 11.46	$ 30,186.46
4							
5	Total Residential	3,380	2,634		$ 63,899.94		$ 208,636.25
6							
7	Average Bill				$ 18.91		$ 61.73
8							
9	General Service						
10	5/8" x 3/4"	12		$ 16.17	$ 194.04	$ 52.80	$ 633.60
11	3/4"			$ 24.26	$ -	$ 79.20	$ -
12	1"			$ 40.43	$ -	$ 132.00	$ -
13	1-1/2"			$ 80.85	$ -	$ 264.00	$ -
14	2"			$ 129.36	$ -	$ 422.40	$ -
15	3"			$ 258.72	$ -	$ 792.00	$ -
16	4"			$ 404.25	$ -	$ 1,320.00	$ -
17	6"			$ 808.50	$ -	$ 2,640.00	$ -
18	Gallonage charge per 1,000 Gallons			$ 4.20	$ -	$ 13.71	$ -
19							
20	Total Gen. Serv.	12	0		$ 194.04		$ 633.60
21							
22	Average Bill				$ 16.17		$ 52.80
23							
24	Unbilled Revenues						
25	Other Revenue				$ -		
26	Misc. Serv. Charges						
27							
28	Total Revenue				$ 64,093.98		$ 209,269.85
29							
30	Booked Revenue				$ 114,577.98		
31							
32	Difference (Explain)				$ 50,484.00		
33							

34 The Company believes the difference between modeled and booked revenue is primarily due to a timing mismatch.
35 The model is based on bills dated within the test year (2/21/2024–1/20/2025), while the booked revenue reflects revenue
36 posted to the general ledger on a true calendar basis (2/1/2024–1/31/2025).

Customer Monthly Billing Schedule **Florida Public Service Commission**

Company: CSWR-Florida (Sebring Ridge Utilities, INC.) **Schedule: E-3**
Docket No.: 20250052 **Page 1 of 1**
Test Year Ended: 1/31/2025 **Preparer: Aaron Silas**
Water [ ] or Wastewater [X]

Explanation: Provide a schedule of monthly customers billed or served by class.

Line No.	(1) Month/ Year	(2) Residential	(3) General Service	(4) Multi-Family Dwelling	(5) Private Fire Protection	(6) Other (List)	(7) Total
1	February	280	1				281
2	March	282	1				283
3	April	280	1				281
4	May	280	1				281
5	June	283	1				284
6	July	283	1				284
7	August	281	1				282
8	September	281	1				282
9	October	283	1				284
10	November	284	1				285
11	December	285	1				286
12	January	286	1				287
	Total	3,388	12				3,400

Miscellaneous Service Charges

Company: CSWR-Florida (Sebring Ridge Utilities, INC.)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Water [ ] or Wastewater [X]

Florida Public Service Commission

Schedule: E-4
Page 1 of 1
Preparer: Aaron Silas

Explanation: Provide a schedule of present and proposed miscellaneous service charges. If an increase is proposed (or new charges), provide a schedule of derivation of charges, unless the charges are pursuant to the latest Staff Advisory Bulletin #13.

Line No.	(1) Type Charge	(2) Present Bus. Hrs.	(2) Present After Hrs.	(3) Proposed Bus. Hrs.	(3) Proposed After Hrs.
1	Initial Connection	N/A	N/A	$ 50.75	$ 101.50
2					
3	Normal Reconnection	N/A	N/A	$ 50.75	$ 101.50
4					
5	Violation Reconnection	Actual Cost	Actual Cost	$ 50.75	$ 101.50
6					
7	Premises Visit	$ 15.00	$ 15.00	$ 50.75	$ 101.50
8					
9	Other Charges (List)				
10	Late Payment Charge	N/A	N/A	$ 7.00	$ 7.00
11					
12	NSF Check Charge	N/A	N/A	Pursuant to Section 68.065, F.S.	Pursuant to Section 68.065, F.S.
13					
14	Credit Card Fee	N/A	N/A	2.25% of Bill	2.25% of Bill
15					
16	ACH Fee	N/A	N/A	$ 0.75	$ 0.75

Miscellaneous Service Charge Revenues

Florida Public Service Commission

Company: CSWR-Florida (Sebring Ridge Utilities, INC.)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Water [ ] or Wastewater [X]

Schedule: E-5
Page 1 of 1
Preparer: Aaron Silas

Explanation: Provide a schedule of test year miscellaneous charges received by type. Provide an additional schedule for proposed charges, if applicable.

Line No.		(1) Initial Connection	(2) Normal Reconnect	(3) Violation Reconnect	(4) Premises Visit	(5) Other Charges	(6) Total
1		$ 2,730.00	N/A	N/A	N/A	N/A	$ 2,730.00
2							
3	Other Charges as follows:						
4	Connection Meter Fee						
5	NSF Check Charges						
6	Other Miscellaneous Fees						
7	Total					$ -	
8							
9	**Misc Fees Description**						
10	The revenues associated with Miscellaneous Fees relate to late fees incurred due to late payments during the test year.						

Public Fire Hydrants Schedule | **Florida Public Service Commission**

Company: CSWR-Florida (Sebring Ridge Utilities, INC.) | **Schedule: E-6**
Docket No.: 20250052 | **Page 1 of 1**
Test Year Ended: 1/31/2025 | **Preparer: Todd Thomas**

Explanation: Provide a schedule of public fire hydrants (including standpipes, etc.) by size. This schedule is not required for a wastewater only rate application.

(1) Line No.	(2) Size	(3) Type	(4) Quantity
1	CSWR-Florida (Sebring Ridge Utilities, INC.) provides wastewater service only, therefore		
2	this schedule is not applicable.		

Private Fire Protection Service | **Florida Public Service Commission**

Company: CSWR-Florida (Sebring Ridge Utilities, INC.) | **Schedule: E-7**
Docket No.: 20250052 | **Page 1 of 1**
Test Year Ended: 1/31/2025 | **Preparer: Todd Thomas**

Explanation: Provide a schedule of private fire protection service by size of connection. This schedule is not required for a wastewater only rate application.

(1) Line No.	(2) Size	(3) Type	(4) Quantity
1	CSWR-Florida (Sebring Ridge Utilities, INC.) provides wastewater service only, therefore		
2	this schedule is not applicable.		

Contracts and Agreements Schedule **Florida Public Service Commission**

Company: CSWR-Florida (Sebring Ridge Utilities, INC.) **Schedule: E-8**
Docket No.: 20250052 **Page 1 of 1**
Test Year Ended: 1/31/2025 **Preparer: Aaron Silas**

Explanation: Provide a list of all outstanding contracts or agreements having rates or conditions different from those on approved tariffs. Describe with whom, the purpose and the elements of each contract shown.

(1) Line No.	(2) Type	(3) Description
1		No outstanding contracts/agreements having rates or conditions different from those on
2		approved tariff.

Tax or Franchise Fee Schedule **Florida Public Service Commission**

Company: CSWR-Florida (Sebring Ridge Utilities, INC.) **Schedule: E-9**
Docket No.: 20250052 **Page 1 of 1**
Test Year Ended: 1/31/2025 **Preparer: Brent Thies**

Explanation: Provide a schedule of state, municipal, city or county franchise taxes or fees paid (or payable). State the type of agreement (i.e. contract, tax).

(1) Line No.	(2) Type Tax or Fee	(3) To Whom Paid	(4) Amount	(5) How Collected From Customers	(6) Type Agreement

CSWR-Florida incurred no franchise taxes or fees in the test period

Service Availability Charges Schedule | **Florida Public Service Commission**

Company: CSWR-Florida (Sebring Ridge Utilities, INC.) | **Schedule: E-10**
Docket No.: 20250052 | **Page 1 of 1**
Test Year Ended: 1/31/2025 | **Preparer: Aaron Silas**
Water [ ] or Wastewater [X]

Explanation: Provide a schedule of present and proposed service availability charges. (See Rule 25-20.580, F.A.C.) If no change is proposed, then this schedule is not required.

Line No.	(1) Type Charge	(2) Present Charges	(3) Proposed Charges
1	Main Extension Charge		
2	Residential-per ERC (350 GPD)	$ 385.00	Actual Cost
3	All others-per Gallon	$ 1.10	Actual Cost
4			
5	Plant Capacity Charge	$ 315.00	$ 315.00
6	Residential-per ERC (350 GPD)	$ 0.90	$ 0.90
7	All others-per Gallon		
8			
9	Customer Connection (Tap In) Charge	N/A	Actual Cost

Guaranteed Revenues Received

Florida Public Service Commission

Company: CSWR-Florida (Sebring Ridge Utilities, INC.)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Water [ ] or Wastewater [X]
Historical [X] Projected [ ]

Schedule: E-11
Page 1 of 1
Preparer: Brent Thies

Explanation: Provide copies of all guaranteed revenue contracts with a schedule of billing and receipts on an annual basis by class.

Line No.		(1) For the Year Ended	(2) Residental	(3) General Service	(4) Other	(5) Total
1	This utility does not have any guaranteed revenue contracts; therefore this schedule is not applicable.					

Class A Utility Cost of Service Study | **Florida Public Service Commission**

Company: CSWR-Florida (Sebring Ridge Utilities, INC.) | **Schedule: E-12**
Docket No.: 20250052 | **Page 1 of 1**
Test Year Ended: 1/31/2025 | **Preparer: Aaron Silas**
Water [ ] or Wastewater [X]

Explanation: All Class A utilities whose service classes include industrial customers, whose utilization exceeds an average of 350,000 GPD, shall provide a fully allocated class cost of service study showing customer, base (commodity), and extra capacity (demand) components under present and proposed rates. This study shall include rate of return by class and load (demand) research studies used in the cost allocation. The analysis shall be based upon the AWWA Manual No. 1 and shall comply with current AWWA procedures and standard industrial practices for utilities providing water and wastewater service.

Line No.	(1) Customer	(2) Base	(3) Extra Capacity	(4) Present Charges	(5) Proposed Charges
1	This utility does not have any industrial customers, whose utilization exceeds an				
2	average of 350,000 GPD; therefore this schedule is not applicable.				

Projected Test Year Revenue Calculation

Florida Public Service Commission

Company: CSWR-Florida (Sebring Ridge Utilities, INC.)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Water [ ] or Wastewater [X]

Schedule: E-13
Page 1 of 1
Preparer: Aaron Silas

Explanation: If a projected test year is used, provide a schedule of historical and projected bills and consumption by classification. Include a calculation of each projection factor on a separate schedule, if necessary. List other classes or meter sizes as applicable.

Line No.	(1) Class/Meter Size	(2) Historical Year Bills	(3) Proj. Factor	(4) Proj. Test Year Bills	(5) Test Year Consumption	(6) Proj. Factor	(7) Project. TY Consumption	(8) Present Rates	(9) Projected TY Revenue	(10) Proposed Rates	(11) Proj. Rev. Requirement

1 This utility is not utilizing a projected test year; therefore this schedule is not applicable.

Billing Analysis Schedules | **Florida Public Service Commission**

Company: CSWR-Florida (Sebring Ridge Utilities, INC.) | **Schedule: E-14**
Docket No.: 20250052 | **Page 1 of 1**
Test Year Ended: 1/31/2025 | **Preparer: Aaron Silas**
Water [ ] or Wastewater [X]
Customer Class: Residential
Meter Size: Unknown

Explanation: Provide a billing analysis for the residential class of service, including any separately metered irrigation, by meter size. Round consumption to nearest 1,000 gallons and begin at zero.

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Consumpt. Level	Number of Bills	Cumulative Bills	Gallons Consumed (1)x(2)	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1)x(6)]+(5)	Percentage of Total
---	---	---	---	---	---	---	---

The billing analysis is contained in Volume II.

Gallons of Water Pumped, Sold and Unaccounted For
In Thousands of Gallons

Company: CSWR-Florida (Sebring Ridge Utilities, INC.)
Docket No.: 20250052
Test Year Ended: 1/31/2025

Florida Public Service Commission

Schedule F-1
Page 1 of 1
Preparer: Todd Thomas

Explanation: Provide a schedule of gallons of water pumped, sold and unaccounted for each month of the test year. The gallons pumped should match the flows shown on the monthly operating reports sent to DEP. The other uses may include plant use, flushing of hydrants and water and wastewater lines, line breakages and fire flows. Provide all calculations to substantiate the other uses. If unaccounted for water is greater than 10%, provide an explanation as to the reasons why; if less than 10%, Columns 4 & 5 may be omitted.

Month/ Year	(1) Total Gallons Pumped	(2) Gallons Purchased	(3) Gallons Sold	(4) Other Uses	(5) Unaccounted For Water (1)+(2)-(3)-(4)	(6) % Unaccounted For Water

1 CSWR-Florida (Sebring Ridge Utilities, INC.) provides wastewater service only, therefore
2 this schedule is not applicable.

Gallons of Wastewater Treated
In Thousands of Gallons

Company: CSWR-Florida (Sebring Ridge Utilities, INC.)
Docket No.: 20250052
Test Year Ended: 1/31/2025

Florida Public Service Commission

Schedule F-2
Page 1 of 1
Preparer: Todd Thomas

Explanation: Provide a schedule of gallons of wastewater treated by individual plant for each month of the historical test year. Flow data should match the monthly operating reports sent to DEP.

Month/ Year	(1) Sebring Ridge	(2) Individual Plant Flows (Name)	(3) (Name)	(4) (Name)	(5) Total Plant Flows	(6) Total Purch. Sewage Treatment
Feb-24	46,000.00				46,000.00	
Mar-24	48,000.00				48,000.00	
Apr-24	42,000.00				42,000.00	
May-24	37,000.00				37,000.00	
Jun-24	41,000.00				41,000.00	
Jul-24	43,000.00				43,000.00	
Aug-24	39,000.00				39,000.00	
Sep-24	38,100.00				38,100.00	
Oct-24	79,400.00				79,400.00	
Nov-24	106,300.00				106,300.00	
Dec-24	51,500.00				51,500.00	
Jan-25	52,300.00				52,300.00	
Total	623,600.00				623,600.00	

Water Treatment Plant Data | **Florida Public Service Commission**

Company: CSWR-Florida (Sebring Ridge Utilities, INC.) | **Schedule F-3**
Docket No.: 20250052 | **Page 1 of 1**
Test Year Ended: 1/31/2025 | **Preparer: Todd Thomas**

Explanation: Provide the following information for each water treatment plant. If the system has water plants that are interconnected, the data for these plants may be combined. All flow data must be obtained from the monthly operating reports (MORs) sent to the Department of Environmental Protection.

DATE	GPD

1 CSWR-Florida (Sebring Ridge Utilities, INC.) provides wastewater service only, therefore
2 this schedule is not applicable.

Wastewater Treatment Plant Data | **Florida Public Service Commission**

Company: CSWR-Florida (Sebring Ridge Utilities, INC.) | **Schedule F-4**
Docket No.: 20250052 | **Page 1 of 1**
Test Year Ended: 1/31/2025 | **Preparer: Todd Thomas**

Explanation: Provide the following information for each wastewater treatment plant. All flow data must be obtained from the monthly operating reports (MORs) sent to the Department of Environmental Protection.

		MONTH	GPD
1.	Plant Capacity The hydraulic rated capacity. If different from that shown on the DER operating or construction permit, provide an explanation.		181,000
2.	Average Daily Flow Max Month An average of the daily flows during the peak usage month during the test year. Explain, on a separate page, if this peak-month was influenced by abnormal infiltration due to rainfall periods.	OCT	106,300

Used and Useful Calculations
Water Treatment Plant

Florida Public Service Commission

Company: CSWR-Florida (Sebring Ridge Utilities, INC.)
Docket No.: 20250052
Test Year Ended: 1/31/2025

Schedule F-5
Page 1 of 1
Preparer: Todd Thomas

Explanation: Provide all calculations, analyses and governmental requirements used to determine the used and useful percentages for the water treatment plant(s) for the historical test year and the projected test year (if applicable).

Recap Schedules: A-5,A-9,B-13

1 CSWR-Florida (Sebring Ridge Utilities, INC.) provides wastewater service only, therefore
2 this schedule is not applicable.

Used and Useful Calculations
Wastewater Treatment Plant

Florida Public Service Commission

Company: CSWR-Florida (Sebring Ridge Utilities, INC.)
Docket No.: 20250052
Test Year Ended: 1/31/2025

Schedule F-6
Page 1 of 1
Preparer: Todd Thomas

Explanation: Provide all calculations, analyses and governmental requirements used to determine the used and useful percentages for the wastewater treatment plant(s) for the historical test year and the projected test year (if applicable).

Recap Schedules: A-6,A-10,B-14

Line No.			
1	Used and Useful Flow	51,967	
2	Property Needed for Post Test Year Period	0	
4	Permitted Capacity	181,000	gpd
5	Used and Useful Percentage	29%	

6 Please note that the used and useful percentage for the wastewater treatment plant
7 reflects that the facility was constructed with excess capacity to accommodate anticipated
8 future development.

Used and Useful Calculations
Water Distribution and Wastewater Collection Systems

Florida Public Service Commission

Company: CSWR-Florida (Sebring Ridge Utilities, INC.)
Docket No.: 20250052
Test Year Ended: 1/31/2025

Schedule F-7
Page 1 of 1
Preparer: Todd Thomas

Explanation: Provide all calculations, analyses and governmental requirements used to determine the used and useful percentages for the water distribution and wastewater collection systems for the historical and the projected test year (if applicable). The capacity should be in terms of ability to serve a designated number of connections. It should then be related to actual connected density for historical year calculations. Explain all assumptions for projected calculations. If the distribution and collection systems are entirely contributed or built-out, this schedule is not required.

Recap Schedules: A-5,A-6,A-9,A-10,B-13,B-14

The distribution/collection systems are entirely built-out and therefore this schedule is not required.

Margin Reserve Calculations | **Florida Public Service Commission**

Company: CSWR-Florida (Sebring Ridge Utilities, INC.) | **Schedule F-8**
Docket No.: 20250052 | **Page 1 of 1**
Test Year Ended: 1/31/2025 | **Preparer: Todd Thomas**

Explanation: If a margin reserve is requested, provide all calculations and analyses used to determine the amount of margin reserve for each portion of used and useful plant.

Recap Schedules: F-5,F-6,F-7

A margin reserve has not been requested and therefore this schedule is not required.

Equivalent Residential Connections - Water

Florida Public Service Commission

Company: CSWR-Florida (Sebring Ridge Utilities, INC.)
Docket No.: 20250052
Test Year Ended: 1/31/2025

Schedule F-9
Page 1 of 1
Preparer: Aaron Silas

Explanation: Provide the following information in order to calculate the average growth in ERCs for the last five years, including the test year. If the utility does not have single-family residential (SFR) customers, the largest customer class should be used as a substitute.

CSWR-Florida does not have water customers at Sebring Ridge Utilities, INC.

Equivalent Residential Connections - Wastewater

Florida Public Service Commission

Company: CSWR-Florida (Sebring Ridge Utilities, INC.)
Docket No.: 20250052
Test Year Ended: 1/31/2025

Schedule F-10
Page 1 of 1
Preparer: Aaron Silas

Explanation: Provide the following information in order to calculate the average growth in ERCs for the last five years, including the test year. If the utility does not have single-family residential (SFR) customers, the largest customer class should be used as a substitute.

CSWR-Florida acquired this system on 8/31/2023 and therefore does not have enough data beyond the Test Year.

Line No.	(1) Year	(2) SFR Customers Beginning	(3) SFR Customers Ending	(4) SFR Customers Average	(5) SFR Gallons Treated	(6) Gallons/ SFR (5)/(4)	(7) Total Gallons Treated	(8) Total ERCs (7)/(6)	(9) Annual % Incr. in ERCs
1	TY-4								- - -
2	TY-3								
3	TY-2								
4	TY-1								
5	TY	279	285	282	3,108,829	11,024.22	3,108,829	282	N/A
				Average Growth Through 5-Year Period (Col. 8)					N/A

Standalone Rate Design - Wastewater **Florida Public Service Commission**

Company: CSWR-Florida (Sebring Ridge Utilities, INC.)
Docket No.: 20250052 **Page 1 of 1**
Test Year Ended: 1/31/2025 **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	3,380.00	1.00	3,380.00	$ 54,654.60	123,795.19	$ 178,449.79	$ 52.80
Gallonage			2,634.00	$ 9,245.34	20,941.12	$ 30,186.46	$ 11.46
General Service							
5/8" x 3/4"	12.00	1.00	12.00	$ 194.04	439.51	$ 633.55	$ 52.80
3/4"	-	1.50	-	$ -	-	$ -	$ 79.20
1"	-	2.50	-	$ -	-	$ -	$ 132.00
1-1/2"	-	5.00	-	$ -	-	$ -	$ 264.00
2"	-	8.00	-	$ -	-	$ -	$ 422.40
3"	-	15.00	-	$ -	-	$ -	$ 792.00
4"	-	25.00	-	$ -	-	$ -	$ 1,320.00
6"	-	50.00	-	$ -	-	$ -	$ 2,640.00
Gallonage							$ 13.71
Total	3,392.00		3,392.00	$ 64,093.98	145,175.82	$ 209,269.80	

CLASS A
WATER AND/OR WASTEWATER UTILITIES

FINANCIAL, RATE
AND ENGINEERING
MINIMUM FILING REQUIREMENTS

OF

CSWR-Florida Utility Operating Company, LLC -
Sunshine Utilities of Central Florida, Inc.

Docket No. 20250052-WS

VOLUME I (October 14, 2025)

FLORIDA PUBLIC SERVICE COMMISSION

FOR THE

TEST YEAR ENDED: January 31, 2025

PSC 1028 (12/20)
Rule 25-30.437, F.A.C.

FLORIDA PUBLIC SERVICE COMMISSION

CLASS A WATER AND/OR WASTEWATER UTILITIES
FINANCIAL, RATE AND ENGINEERING
MINIMUM FILING REQUIREMENTS

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Schedule of Water Rate Base | **Florida Public Service Commissior**

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 [X]
Historical [X] 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	-	5,237,433	A-5
2	Utility Land & Land Rights	363,670	-	363,670	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)	-	(2,655,531)	A-9
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	-	-	-	A-17
12	Total Rate Base	8,292,119	720,427	9,012,546	

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 [X]
Historical [X] 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	-	377,113	A-5
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)	-	(96,483)	A-9
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	-	-	-	A-17
12	Total Rate Base	706,777	372,650	1,079,427	

Schedule of Wastewater Rate Base | **Florida Public Service Commissior**

Company: CSWR-Florida (Sunshine Utilities)
Docket No.: 20250052
Schedule Year Ended: 1/31/2025
Interim [ ] Final [X]
Historical [X] Projected [ ]
Systems: Sunshine Utilities - All Systems

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	CSWR-Florida (Sunshine Utilities) provides water service only, therefore				
2	this schedule is not applicable.				

Schedule of Adjustments to Rate Base **Florida Public Service Commission**

Company: CSWR-Florida (Sunshine Utilities)
Docket No.: 20250052 **Schedule: A-3**
Schedule Year Ended: 1/31/2025 **Page 1 of 1**
Interim [ ] Final [X] **Preparer: Brent Thies**
Historic [X] or Projected [ ]
Systems: All Sunshine Systems except Ponderosa Pines and Quail Run

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	Ashley Heights Mechanical & Piping	62,429	-
2	Ashley Heights Hydropneumatic Tank	151,612	-
3	Country Walk Mechanical & Piping	62,046	-
4	Country Walk Hydropneumatic Tank	113,848	-
5	Oakcrest Villas/SunResort Mechanical & Piping	27,620	-
6	Oakcrest Villas/SunResort Hydropneumatic Tank	55,240	-
7	Winding Waters Mechanical & Piping	66,035	-
8	Winding Waters Hydropneumatic Tank	181,597	-
9			
10			
11	Total for Construction Work in Progress	720,427	-

Schedule of Adjustments to Rate Base **Florida Public Service Commission**

Company: CSWR-Florida (Sunshine Utilities)
Docket No.: 20250052 **Schedule: A-3**
Schedule Year Ended: 1/31/2025 **Page 1 of 1**
Interim [ ] Final [X] **Preparer: Brent Thies**
Historic [X] or Projected [ ]
Systems: Ponderosa Pines and Quail Run

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	Ponderosa Pines WTP-1 Mechanical & Piping	60,167	-
2	Ponderosa Pines WTP-1 Hydropneumatic Tank	126,158	-
3	Ponderosa Pines WTP-2 Mechanical & Piping	60,167	-
4	Ponderosa Pines WTP-2 Hydropneumatic Tank	126,158	-
5			
6			
7	Total for Construction Work in Progress	372,650	-

Schedule of Water and Wastewater Plant in Service
Annual Balances Subsequent to Last Established Rate Base

Florida Public Service Commission

Schedule: A-4
Page 1 of 1
Preparer: Brent Thies

Company: CSWR-Florida (Sunshine Utilities)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Systems: All Sunshine Systems except Ponderosa Pines and Quail Run

Explanation: Provide the annual balance of the original cost of plant in service, for water and wastewater separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected annual additions and/or retirements specifically identifying those amounts.

Line No.	Description	Year-End Balance Water	Wastewater
1	5/24/2022 Balance	3,213,175	
2	2022 Additions	-	
3	2022 Retirements	(286,664)	
4	2022 Adjustments		
5	01/31/2023 Balance	2,926,511	
6	2023 Additions	1,231,109	
7	2023 Retirements		
8	2023 Adjustments		
9	1/31/2024 Balance	4,157,620	
10	2024 Additions	2,593,301	
11	2024 Retirements	-	
12	2024 Adjustments		
13	01/31/2025 Balance	6,750,921	
14	19__ Additions		
15	19__ Retirements		
16	19__ Adjustments		
17	__/__/__ Balance		
18	19__ Additions		
19	19__ Retirements		
20	19__ Adjustments		
21	01/31/2025 Balance	6,750,921	

Supporting Schedules: A-5,A-6
Recap Schedules: A-18

Schedule of Water and Wastewater Plant in Service
Annual Balances Subsequent to Last Established Rate Base

Florida Public Service Commission

Schedule: A-4
Page 1 of 1
Preparer: Brent Thies

Company: CSWR-Florida (Sunshine Utilities)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Systems: Ponderosa Pines and Quail Run

Explanation: Provide the annual balance of the original cost of plant in service, for water and wastewater separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected annual additions and/or retirements specifically identifying those amounts.

Line No.	Description	Year-End Balance Water	Wastewater
1	5/24/2022 Balance	156,001.34	
2	2022 Additions	-	
3	2022 Retirements	(9,018.00)	
4	2022 Adjustments		
5	01/31/2023 Balance	146,983.34	
6	2023 Additions	87,315.29	
7	2023 Retirements	-	
8	2023 Adjustments		
9	1/31/2024 Balance	234,298.63	
10	2024 Additions	270,628.69	
11	2024 Retirements		
12	2024 Adjustments		
13	01/31/2025 Balance	504,927.32	
14	19__ Additions		
15	19__ Retirements		
16	19__ Adjustments		
17	__/__/__ Balance		
18	19__ Additions		
19	19__ Retirements		
20	19__ Adjustments		
21	01/31/2025 Balance	504,927.32	

Supporting Schedules: A-5,A-6
Recap Schedules: A-18

Schedule of Water Plant in Service By Primary Account | **Florida Public Service Commission**
Test Year Average Balance

Schedule: A-5
Company: CSWR-Florida (Sunshine Utilities) | **Page 1 of 3**
Docket No.: 20250052 | **Preparer: Brent Thies**
Test Year Ended: 1/31/2025
Water [X] or Wastewater [] | **Recap Schedules: A-1, A-4**
Systems: All Sunshine Systems except Ponderosa Pines and Quail Run

	(1)	(2)	(3)	(4)
Line No.	**Account No. and Name**	**Test Year Average Bal**	**Non-Used Useful %**	**Non-Used Amount**
1	INTANGIBLE PLANT			
2	301.1 Organization	-		-
3	302.1 Franchises	-		-
4	339.1 Other Plant & Misc. Equipment	-		-
5	SOURCE OF SUPPLY AND PUMPING PLANT			
6	303.2 Land & Land Rights	363,670		-
7	304.2 Structures & Improvements	649,511		-
8	305.2 Collect. & Impound. Reservoirs	-		-
9	306.2 Lake, River & Other Intakes	-		-
10	307.2 Wells & Springs	200,951		-
11	308.2 Infiltration Galleries & Tunnels	-		-
12	309.2 Supply Mains	158,828		-
13	310.2 Power Generation Equipment	283,397		-
14	311.2 Pumping Equipment	553,386		-
15	339.2 Other Plant & Misc. Equipment	-		-
16	WATER TREATMENT PLANT			
17	303.3 Land & Land Rights	-		-
18	304.3 Structures & Improvements	-		-
19	320.3 Water Treatment Equipment	255,750		-
20	339.3 Other Plant & Misc. Equipment	-		-
21	TRANSMISSION & DISTRIBUTION PLANT			
22	303.4 Land & Land Rights	-		-
23	304.4 Structures & Improvements	-		-
24	330.4 Distr. Reservoirs & Standpipes	161,694		-
25	331.4 Transm. & Distribution Mains	1,792,828		-
26	333.4 Services	338,860		-
27	334.4 Meters & Meter Installations	316,129		-
28	335.4 Hydrants	-		-
29	339.4 Other Plant & Misc. Equipment	-		-
30	GENERAL PLANT			
31	303.5 Land & Land Rights	-		-
32	304.5 Structures & Improvements	-		-
33	340.5 Office Furniture & Equipment	-		-
34	341.5 Transportation Equipment	-		-
35	342.5 Stores Equipment	-		-
36	343.5 Tools, Shop & Garage Equipment	-		-
37	344.5 Laboratory Equipment	-		-
38	345.5 Power Operated Equipment	-		-
39	346.5 Communication Equipment	254,402		-
40	347.5 Miscellaneous Equipment	32,345		-
41	348.5 Other Tangible Plant	239,353		-
42	TOTAL	$ 5,601,103	$ -	$ -

Schedule of Water Plant in Service By Primary Account
Test Year Average Balance

Company: CSWR-Florida (Sunshine Utilities)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Water [X] or Wastewater []
Systems: All Sunshine Systems except Ponderosa Pines and Quail Run

Explanation: Provide month ending balances for each month of the test year and the ending balance for the prior year.

Florida Public Service Commission

Schedule: A-5
Page 2 of 3
Preparer: Brent Thies

Recap Schedules: A-1, A-4

Line No.	Account No. and Name	(2) Prior Year	(3) Month # 1	(4) Month # 2	(5) Month # 3	(6) Month # 4	(7) Month # 5	(8) Month # 6
1	INTANGIBLE PLANT							
2	301.1 Organization	-	-	-	-	-	-	-
3	302.1 Franchises	-	-	-	-	-	-	-
4	339.1 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
5	SOURCE OF SUPPLY AND PUMPING PLANT							
6	303.2 Land & Land Rights	363,669.83	363,669.83	363,669.83	363,669.83	363,669.83	363,669.83	363,669.83
7	304.2 Structures & Improvements	125,066.36	149,261.79	210,873.50	391,990.56	468,143.53	684,035.71	791,916.47
8	305.2 Collect. & Impound. Reservoirs	-	-	-	-	-	-	-
9	306.2 Lake, River & Other Intakes	-	-	-	-	-	-	-
10	307.2 Wells & Springs	106,966.43	106,966.43	106,966.43	121,758.93	165,295.72	169,537.38	262,124.38
11	308.2 Infiltration Galleries & Tunnels	-	-	-	-	-	-	-
12	309.2 Supply Mains	121,562.21	124,238.52	125,668.52	134,516.33	143,912.93	152,596.81	157,539.26
13	310.2 Power Generation Equipment	92,881.95	92,881.95	98,806.95	100,939.59	100,939.59	259,528.67	262,932.21
14	311.2 Pumping Equipment	512,483.11	512,483.11	524,233.19	538,043.41	538,043.41	549,555.52	563,501.17
15	339.2 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
16	WATER TREATMENT PLANT							
17	303.3 Land & Land Rights	-	-	-	-	-	-	-
18	304.3 Structures & Improvements	-	-	-	-	-	-	-
19	320.3 Water Treatment Equipment	232,278.47	232,278.47	232,278.47	256,169.82	256,169.82	260,403.10	260,403.10
20	339.3 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
21	TRANSMISSION & DISTRIBUTION PLANT							
22	303.4 Land & Land Rights	-	-	-	-	-	-	-
23	304.4 Structures & Improvements	-	-	-	-	-	-	-
24	330.4 Distr. Reservoirs & Standpipes	106,513.18	109,504.68	109,504.68	123,063.84	128,222.12	154,573.22	167,176.22
25	331.4 Transm. & Distribution Mains	1,500,685.73	1,525,249.03	1,540,948.03	1,786,860.17	1,828,421.98	1,841,092.52	1,862,813.72
26	333.4 Services	238,690.61	257,196.17	269,314.37	348,811.23	354,733.32	361,522.07	367,844.93
27	334.4 Meters & Meter Installations	259,085.90	259,085.90	271,169.34	300,332.52	303,882.31	313,877.43	323,972.36
28	335.4 Hydrants	-	-	-	-	-	-	-
29	339.4 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
30	GENERAL PLANT							
31	303.5 Land & Land Rights	-	-	-	-	-	-	-
32	304.5 Structures & Improvements	-	-	-	-	-	-	-
33	340.5 Office Furniture & Equipment	-	-	-	-	-	-	-
34	341.5 Transportation Equipment	-	-	-	-	-	-	-
35	342.5 Stores Equipment	-	-	-	-	-	-	-
36	343.5 Tools, Shop & Garage Equipment	-	-	-	-	-	-	-
37	344.5 Laboratory Equipment	-	-	-	-	-	-	-
38	345.5 Power Operated Equipment	-	-	-	-	-	-	-
39	346.5 Communication Equipment	243,939.14	249,127.23	252,316.30	255,659.48	255,659.48	255,659.48	255,659.48
40	347.5 Miscellaneous Equipment	14,444.37	19,269.39	24,143.97	33,129.31	33,129.31	33,129.31	33,129.31
41	348.5 Other Tangible Plant	239,352.99	239,352.99	239,352.99	239,352.99	239,352.99	239,352.99	239,352.99
42	TOTAL	$ 4,157,620.28	$ 4,240,565.49	$ 4,369,246.57	$ 4,994,298.01	$ 5,179,576.34	$ 5,638,534.04	$ 5,912,035.43

Schedule of Water Plant in Service By Primary Account
Test Year Average Balance

Company: CSWR-Florida (Sunshine Utilities)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Water [X] or Wastewater []
Systems: All Sunshine Systems except Ponderosa Pines and Quail Run

Explanation: Provide month ending balances for each month of the test year and the ending balance for the prior year.

Florida Public Service Commission

Schedule: A-5
Page 3 of 3
Preparer: Brent Thies

Recap Schedules: A-1, A-4

Line No.	(1) Account No. and Name	(9) Month # 7	(10) Month # 8	(11) Month # 9	(12) Month # 10	(13) Month # 11	(14) End of Test Year	(15) Average Balance
1	INTANGIBLE PLANT							
2	301.1 Organization	-	-	-	-	-	-	-
3	302.1 Franchises	-	-	-	-	-	-	-
4	339.1 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
5	SOURCE OF SUPPLY AND PUMPING PLANT							
6	303.2 Land & Land Rights	363,669.83	363,669.83	363,669.83	363,669.83	363,669.83	363,669.83	363,669.83
7	304.2 Structures & Improvements	937,058.73	937,058.73	937,058.73	937,058.73	937,058.73	937,058.73	649,510.79
8	305.2 Collect. & Impound. Reservoirs	-	-	-	-	-	-	-
9	306.2 Lake, River & Other Intakes	-	-	-	-	-	-	-
10	307.2 Wells & Springs	262,124.38	262,124.38	262,124.38	262,124.38	262,124.38	262,124.38	200,950.92
11	308.2 Infiltration Galleries & Tunnels	-	-	-	-	-	-	-
12	309.2 Supply Mains	184,121.53	184,121.53	184,121.53	184,121.53	184,121.53	184,121.53	158,827.98
13	310.2 Power Generation Equipment	445,874.21	445,874.21	445,874.21	445,874.21	445,874.21	445,874.21	283,396.63
14	311.2 Pumping Equipment	575,946.15	575,946.15	575,946.15	575,946.15	575,946.15	575,946.15	553,386.14
15	339.2 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
16	WATER TREATMENT PLANT							
17	303.3 Land & Land Rights	-	-	-	-	-	-	-
18	304.3 Structures & Improvements	-	-	-	-	-	-	-
19	320.3 Water Treatment Equipment	265,794.48	265,794.48	265,794.48	265,794.48	265,794.48	265,794.48	255,749.86
20	339.3 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
21	TRANSMISSION & DISTRIBUTION PLANT							
22	303.4 Land & Land Rights	-	-	-	-	-	-	-
23	304.4 Structures & Improvements	-	-	-	-	-	-	-
24	330.4 Distr. Reservoirs & Standpipes	200,576.48	200,576.48	200,576.48	200,576.48	200,576.48	200,576.48	161,693.60
25	331.4 Transm. & Distribution Mains	1,903,449.27	1,903,449.27	1,903,449.27	1,903,449.27	1,903,449.27	1,903,449.27	1,792,828.22
26	333.4 Services	367,844.93	367,844.93	367,844.93	367,844.93	367,844.93	367,844.93	338,860.18
27	334.4 Meters & Meter Installations	346,377.52	346,377.52	346,377.52	346,377.52	346,377.52	346,377.52	316,128.53
28	335.4 Hydrants	-	-	-	-	-	-	-
29	339.4 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
30	GENERAL PLANT							
31	303.5 Land & Land Rights	-	-	-	-	-	-	-
32	304.5 Structures & Improvements	-	-	-	-	-	-	-
33	340.5 Office Furniture & Equipment	-	-	-	-	-	-	-
34	341.5 Transportation Equipment	-	-	-	-	-	-	-
35	342.5 Stores Equipment	-	-	-	-	-	-	-
36	343.5 Tools, Shop & Garage Equipment	-	-	-	-	-	-	-
37	344.5 Laboratory Equipment	-	-	-	-	-	-	-
38	345.5 Power Operated Equipment	-	-	-	-	-	-	-
39	346.5 Communication Equipment	255,659.48	256,708.25	256,708.25	256,708.25	256,708.25	256,708.25	254,401.64
40	347.5 Miscellaneous Equipment	38,352.23	38,352.23	38,352.23	38,352.23	38,352.23	38,352.23	32,345.26
41	348.5 Other Tangible Plant	239,352.99	239,352.99	239,352.99	239,352.99	239,352.99	239,352.99	239,352.99
42	TOTAL	$ 6,386,202.21	$ 6,387,250.98	$ 6,387,250.98	$ 6,387,250.98	$ 6,387,250.98	$ 6,387,250.98	$ 5,601,102.56

Schedule of Water Plant in Service By Primary Account
Test Year Average Balance

Company: CSWR-Florida (Sunshine Utilities)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Water [X] or Wastewater []
Systems: Ponderosa Pines and Quail Run

Florida Public Service Commission

Schedule: A-5
Page 1 of 3
Preparer: Brent Thies

Recap Schedules: A-1, A-4

Line No.	Account No. and Name	(1) Test Year Average Bal	(2) Non-Used Useful %	(3) Non-Used Amount
1	INTANGIBLE PLANT			
2	301.1 Organization	-		-
3	302.1 Franchises	-		-
4	339.1 Other Plant & Misc. Equipment	-		-
5	SOURCE OF SUPPLY AND PUMPING PLANT			
6	303.2 Land & Land Rights	32,768		-
7	304.2 Structures & Improvements	58,486		-
8	305.2 Collect. & Impound. Reservoirs	-		-
9	306.2 Lake, River & Other Intakes	-		-
10	307.2 Wells & Springs	27,924		-
11	308.2 Infiltration Galleries & Tunnels	-		-
12	309.2 Supply Mains	5,624		-
13	310.2 Power Generation Equipment	94,780		-
14	311.2 Pumping Equipment	31,867		-
15	339.2 Other Plant & Misc. Equipment	-		-
16	WATER TREATMENT PLANT			
17	303.3 Land & Land Rights	-		-
18	304.3 Structures & Improvements	-		-
19	320.3 Water Treatment Equipment	13,868		-
20	339.3 Other Plant & Misc. Equipment	-		-
21	TRANSMISSION & DISTRIBUTION PLANT			
22	303.4 Land & Land Rights	-		-
23	304.4 Structures & Improvements	-		-
24	330.4 Distr. Reservoirs & Standpipes	50,315		-
25	331.4 Transm. & Distribution Mains	26,154		-
26	333.4 Services	20,139		-
27	334.4 Meters & Meter Installations	11,530		-
28	335.4 Hydrants	-		-
29	339.4 Other Plant & Misc. Equipment	-		-
30	GENERAL PLANT			
31	303.5 Land & Land Rights	-		-
32	304.5 Structures & Improvements	-		-
33	340.5 Office Furniture & Equipment	-		-
34	341.5 Transportation Equipment	-		-
35	342.5 Stores Equipment	-		-
36	343.5 Tools, Shop & Garage Equipment	1,980		-
37	344.5 Laboratory Equipment	-		-
38	345.5 Power Operated Equipment	-		-
39	346.5 Communication Equipment	32,136		-
40	347.5 Miscellaneous Equipment	2,310		-
41	348.5 Other Tangible Plant	-		-
42	TOTAL	$ 409,882	$ -	$ -

Schedule of Water Plant in Service By Primary Account
Test Year Average Balance

Company: CSWR-Florida (Sunshine Utilities)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Water [X] or Wastewater []
Systems: Ponderosa Pines and Quail Run

Explanation: Provide month ending balances for each month of the test year and the ending balance for the prior year.

Florida Public Service Commission

Schedule: A-5
Page 2 of 3
Preparer: Brent Thies

Recap Schedules: A-1, A-4

Line No.	Account No. and Name	(2) Prior Year	(3) Month # 1	(4) Month # 2	(5) Month # 3	(6) Month # 4	(7) Month # 5	(8) Month # 6
1	INTANGIBLE PLANT							
2	301.1 Organization	-	-	-	-	-	-	-
3	302.1 Franchises	-	-	-	-	-	-	-
4	339.1 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
5	SOURCE OF SUPPLY AND PUMPING PLANT							
6	303.2 Land & Land Rights	32,768.33	32,768.33	32,768.33	32,768.33	32,768.33	32,768.33	32,768.33
7	304.2 Structures & Improvements	15,436.04	15,436.04	15,436.04	43,770.95	46,134.73	77,192.33	78,130.55
8	305.2 Collect. & Impound. Reservoirs	-	-	-	-	-	-	-
9	306.2 Lake, River & Other Intakes	-	-	-	-	-	-	-
10	307.2 Wells & Springs	27,123.70	27,123.70	27,123.70	28,163.70	28,163.70	28,163.70	28,163.70
11	308.2 Infiltration Galleries & Tunnels	-	-	-	-	-	-	-
12	309.2 Supply Mains	4,670.24	4,670.24	4,670.24	5,910.24	5,910.24	5,910.24	5,910.24
13	310.2 Power Generation Equipment	-	-	-	-	-	154,018.16	154,018.16
14	311.2 Pumping Equipment	29,884.00	29,884.00	29,884.00	29,884.00	29,884.00	29,884.00	33,567.16
15	339.2 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
16	WATER TREATMENT PLANT							
17	303.3 Land & Land Rights	-	-	-	-	-	-	-
18	304.3 Structures & Improvements	-	-	-	-	-	-	-
19	320.3 Water Treatment Equipment	12,006.38	12,006.38	12,006.38	14,426.39	14,426.39	14,426.39	14,426.39
20	339.3 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
21	TRANSMISSION & DISTRIBUTION PLANT							
22	303.4 Land & Land Rights	-	-	-	-	-	-	-
23	304.4 Structures & Improvements	-	-	-	-	-	-	-
24	330.4 Distr. Reservoirs & Standpipes	35,706.00	35,706.00	35,706.00	43,052.69	45,582.69	52,850.97	57,926.68
25	331.4 Transm. & Distribution Mains	21,653.08	21,653.08	21,653.08	27,503.89	27,503.89	27,503.89	27,503.89
26	333.4 Services	8,664.00	13,891.88	13,891.88	17,611.88	19,577.79	19,577.79	24,085.36
27	334.4 Meters & Meter Installations	9,961.00	9,961.00	9,961.00	12,001.00	12,001.00	12,001.00	12,001.00
28	335.4 Hydrants	-	-	-	-	-	-	-
29	339.4 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
30	GENERAL PLANT							
31	303.5 Land & Land Rights	-	-	-	-	-	-	-
32	304.5 Structures & Improvements	-	-	-	-	-	-	-
33	340.5 Office Furniture & Equipment	-	-	-	-	-	-	-
34	341.5 Transportation Equipment	-	-	-	-	-	-	-
35	342.5 Stores Equipment	-	-	-	-	-	-	-
36	343.5 Tools, Shop & Garage Equipment	1,980.00	1,980.00	1,980.00	1,980.00	1,980.00	1,980.00	1,980.00
37	344.5 Laboratory Equipment	-	-	-	-	-	-	-
38	345.5 Power Operated Equipment	-	-	-	-	-	-	-
39	346.5 Communication Equipment	32,135.86	32,135.86	32,135.86	32,135.86	32,135.86	32,135.86	32,135.86
40	347.5 Miscellaneous Equipment	2,310.00	2,310.00	2,310.00	2,310.00	2,310.00	2,310.00	2,310.00
41	348.5 Other Tangible Plant	-	-	-	-	-	-	-
42	TOTAL	$ 234,298.63	$ 239,526.51	$ 239,526.51	$ 291,518.93	$ 298,378.62	$ 490,722.66	$ 504,927.32

Schedule of Water Plant in Service By Primary Account
Test Year Average Balance

Company: CSWR-Florida (Sunshine Utilities)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Water [X] or Wastewater []
Systems: Ponderosa Pines and Quail Run

Explanation: Provide month ending balances for each month of the test year and the ending balance for the prior year.

Florida Public Service Commission

Schedule: A-5
Page 3 of 3
Preparer: Brent Thies

Recap Schedules: A-1, A-4

Line No.	(1) Account No. and Name	(9) Month # 7	(10) Month # 8	(11) Month # 9	(12) Month # 10	(13) Month # 11	(14) End of Test Year	(15) Average Balance
1	INTANGIBLE PLANT							
2	301.1 Organization	-	-	-	-	-	-	-
3	302.1 Franchises	-	-	-	-	-	-	-
4	339.1 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
5	SOURCE OF SUPPLY AND PUMPING PLANT							
6	303.2 Land & Land Rights	32,768.33	32,768.33	32,768.33	32,768.33	32,768.33	32,768.33	32,768.33
7	304.2 Structures & Improvements	78,130.55	78,130.55	78,130.55	78,130.55	78,130.55	78,130.55	58,486.15
8	305.2 Collect. & Impound. Reservoirs	-	-	-	-	-	-	-
9	306.2 Lake, River & Other Intakes	-	-	-	-	-	-	-
10	307.2 Wells & Springs	28,163.70	28,163.70	28,163.70	28,163.70	28,163.70	28,163.70	27,923.70
11	308.2 Infiltration Galleries & Tunnels	-	-	-	-	-	-	-
12	309.2 Supply Mains	5,910.24	5,910.24	5,910.24	5,910.24	5,910.24	5,910.24	5,624.09
13	310.2 Power Generation Equipment	154,018.16	154,018.16	154,018.16	154,018.16	154,018.16	154,018.16	94,780.41
14	311.2 Pumping Equipment	33,567.16	33,567.16	33,567.16	33,567.16	33,567.16	33,567.16	31,867.24
15	339.2 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
16	WATER TREATMENT PLANT							
17	303.3 Land & Land Rights	-	-	-	-	-	-	-
18	304.3 Structures & Improvements	-	-	-	-	-	-	-
19	320.3 Water Treatment Equipment	14,426.39	14,426.39	14,426.39	14,426.39	14,426.39	14,426.39	13,867.93
20	339.3 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
21	TRANSMISSION & DISTRIBUTION PLANT							
22	303.4 Land & Land Rights	-	-	-	-	-	-	-
23	304.4 Structures & Improvements	-	-	-	-	-	-	-
24	330.4 Distr. Reservoirs & Standpipes	57,926.68	57,926.68	57,926.68	57,926.68	57,926.68	57,926.68	50,314.70
25	331.4 Transm. & Distribution Mains	27,503.89	27,503.89	27,503.89	27,503.89	27,503.89	27,503.89	26,153.70
26	333.4 Services	24,085.36	24,085.36	24,085.36	24,085.36	24,085.36	24,085.36	20,139.44
27	334.4 Meters & Meter Installations	12,001.00	12,001.00	12,001.00	12,001.00	12,001.00	12,001.00	11,530.23
28	335.4 Hydrants	-	-	-	-	-	-	-
29	339.4 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
30	GENERAL PLANT							
31	303.5 Land & Land Rights	-	-	-	-	-	-	-
32	304.5 Structures & Improvements	-	-	-	-	-	-	-
33	340.5 Office Furniture & Equipment	-	-	-	-	-	-	-
34	341.5 Transportation Equipment	-	-	-	-	-	-	-
35	342.5 Stores Equipment	-	-	-	-	-	-	-
36	343.5 Tools, Shop & Garage Equipment	1,980.00	1,980.00	1,980.00	1,980.00	1,980.00	1,980.00	1,980.00
37	344.5 Laboratory Equipment	-	-	-	-	-	-	-
38	345.5 Power Operated Equipment	-	-	-	-	-	-	-
39	346.5 Communication Equipment	32,135.86	32,135.86	32,135.86	32,135.86	32,135.86	32,135.86	32,135.86
40	347.5 Miscellaneous Equipment	2,310.00	2,310.00	2,310.00	2,310.00	2,310.00	2,310.00	2,310.00
41	348.5 Other Tangible Plant	-	-	-	-	-	-	-
42	TOTAL	$ 504,927.32	$ 504,927.32	$ 504,927.32	$ 504,927.32	$ 504,927.32	$ 504,927.32	$ 409,881.78

Schedule of Wastewater Plant in Service By Primary Account
Test Year Average Balance

Company: CSWR-Florida (Sunshine Utilities)
Docket No.: 20250052
Schedule Year Ended: 1/31/2025
Historic [X] or Projected [ ]
Systems: Sunshine Utilities - All Systems

Florida Public Service Commission

Schedule: A-6
Page 1 of 3
Preparer: Brent Thies

Recap Schedules: A-2, A-4

Line No.	(1) Account No. and Name	(2) Test Year Average Bal	(3) Non-Used Useful %	(4) Non-Used Amount

1 CSWR-Florida (Sunshine Utilities) provides water service only, therefore
2 this schedule is not applicable.

Schedule of Wastewater Plant in Service By Primary Account
Test Year Average Balance

Company: CSWR-Florida (Sunshine Utilities)
Docket No.: 20250052
Schedule Year Ended: 1/31/2025
Historic [X] or Projected [ ]
Systems: Sunshine Utilities - All Systems

Explanation: Provide month ending balances for each month of the test year and the ending balance for the prior year.

Florida Public Service Commission

Schedule: A-6
Page 2 of 3
Preparer: Brent Thies

Recap Schedules: A-2, A-4

Line No.	(1) Account No. and Name	(2) Prior Year	(3) Month # 1	(4) Month # 2	(5) Month # 3	(6) Month # 4	(7) Month # 5	(8) Month # 6

1 CSWR-Florida (Sunshine Utilities) provides water service only, therefore
2 this schedule is not applicable.

Schedule of Wastewater Plant in Service By Primary Account
Test Year Average Balance

Company: CSWR-Florida (Sunshine Utilities)
Docket No.: 20250052
Schedule Year Ended: 1/31/2025
Historic [X] or Projected [ ]
Systems: Sunshine Utilities - All Systems

Explanation: Provide month ending balances for each month of the test year and the ending balance for the prior year.

Florida Public Service Commission

Schedule: A-6
Page 3 of 3
Preparer: Brent Thies

Recap Schedules: A-2, A-4

Line No.	(1) Account No. and Name	(9) Month # 7	(10) Month # 8	(11) Month # 9	(12) Month # 10	(13) Month # 11	(14) End of Test Year	(15) Average Balance
1	CSWR-Florida (Sunshine Utilities) provides water service only, therefore							
2	this schedule is not applicable.							

Non-Used and Useful Plant - Summary

Florida Public Service Commission

Company: CSWR-Florida (Sunshine Utilities)
Docket No.: 20250052
Schedule Year Ended: 1/31/2025
Systems: Sunshine Utilities - All Systems

Explanation: Provide a summary of the items included in non-used and useful plant for the test year. Provide additional support schedules, if necessary.

Schedule: A-7
Page 1 of 1
Preparer: Brent Thies

Line No.	(1) Description	(2) Average Amount Per Books	(3) Utility Adjustments	(4) Balance Per Utility
	WATER			
1	Plant in Service	0	0	0
2	Land	0	0	0
3	Accumulated Depreciation	0	0	0
4	Other (Explain)	0	0	0
5	Total	0	0	0
	WASTEWATER			
6	Plant in Service	0	0	0
7	Land	0	0	0
8	Accumulated Depreciation	0	0	0
9	Other (Explain)	0	0	0
10	Total	0	0	0

Supporting Schedules: A-5,A-6,A-9,A-10
Recap Schedules: A-1,A-2

Schedule of Water and Wastewater Accumulated Depreciation
Annual Balances Subsequent to Last Established Rate Base

Florida Public Service Commission

Company: CSWR-Florida (Sunshine Utilities)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Systems: All Sunshine Systems except Ponderosa Pines and Quail Run

Schedule: A-8
Page 1 of 1
Preparer: Brent Thies

Explanation: Provide the annual balance of accumulated depreciation, for water and wastewater separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected additions and/or retirements specifically identifying those amounts.

Line No.	Description	Year-End Balance Water	Wastewater
1	05/24/2022 Balance	2,752,704	-
2	2022 Additions	38,012	-
3	2022 Retirements	(271,900)	-
4	2022 Adjustments		-
5	01/31/2023 Balance	2,518,816	-
6	2023 Additions	76,272	-
7	2023 Retirements		-
8	2023 Adjustments		-
9	01/31/2024 Balance	2,595,088	-
10	2024 Additions	127,316	-
11	2024 Retirements		-
12	2024 Adjustments		-
13	01/31/2025 Balance	2,722,404	-
14	19__ Additions		
15	19__ Retirements		
16	19__ Adjustments		
17	__/__/__ Balance		
18	19__ Additions		
19	19__ Retirements		
20	19__ Adjustments		
21	01/31/2025 Balance	2,722,404	-

Supporting Schedules: A-9,A-10
Recap Schedules: A-18

Schedule of Water and Wastewater Accumulated Depreciation
Annual Balances Subsequent to Last Established Rate Base

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: A-8
Page 1 of 1
Preparer: Brent Thies

Explanation: Provide the annual balance of accumulated depreciation, for water and wastewater separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected additions and/or retirements specifically identifying those amounts.

Line No.	Description	Year-End Balance Water	Wastewater
1	05/24/2022 Balance	87,304	-
2	2022 Additions	3,413	-
3	2022 Retirements	(8,776)	-
4	2022 Adjustments		-
5	01/31/2023 Balance	81,942	-
6	2023 Additions	7,246	-
7	2023 Retirements		-
8	2023 Adjustments		-
9	01/31/2024 Balance	89,188	-
10	2024 Additions	16,752	-
11	2024 Retirements		-
12	2024 Adjustments		-
13	01/31/2025 Balance	105,940	-
14	19__ Additions		
15	19__ Retirements		
16	19__ Adjustments		
17	__/__/__ Balance		
18	19__ Additions		
19	19__ Retirements		
20	19__ Adjustments		
21	01/31/2025 Balance	105,940	-

Supporting Schedules: A-9,A-10
Recap Schedules: A-18

Schedule of Water Accumulated Depreciation By Primary Account
Test Year Average Balance

Company: CSWR-Florida (Sunshine Utilities)
Docket No.: 20250052
Schedule Year Ended: 1/31/2025
Historic [X] or Projected [ ]
Systems: All Sunshine Systems except Ponderosa Pines and Quail Run

Florida Public Service Commission

Schedule: A-9
Page 1 of 3
Preparer: Brent Thies

Recap Schedules: A-1, A-8

Line No.	(1) Account No. and Name	(2) Test Year Average Bal	(3) Non-Used Useful %	(4) Non-Used Amount
1	INTANGIBLE PLANT			
2	301.1 Organization	5,206	-	-
3	302.1 Franchises	-	-	-
4	339.1 Other Plant & Misc. Equipment	-	-	-
5	SOURCE OF SUPPLY AND PUMPING PLANT	-	-	-
6	303.2 Land & Land Rights	-	-	-
7	304.2 Structures & Improvements	12,583	-	-
8	305.2 Collect. & Impound. Reservoirs	-	-	-
9	306.2 Lake, River & Other Intakes	-	-	-
10	307.2 Wells & Springs	96,402	-	-
11	308.2 Infiltration Galleries & Tunnels	-	-	-
12	309.2 Supply Mains	57,474	-	-
13	310.2 Power Generation Equipment	87,921	-	-
14	311.2 Pumping Equipment	510,986	-	-
15	339.2 Other Plant & Misc. Equipment	-	-	-
16	WATER TREATMENT PLANT	-	-	-
17	303.3 Land & Land Rights	-	-	-
18	304.3 Structures & Improvements	-	-	-
19	320.3 Water Treatment Equipment	199,762	-	-
20	339.3 Other Plant & Misc. Equipment	-	-	-
21	TRANSMISSION & DISTRIBUTION PLANT	-	-	-
22	303.4 Land & Land Rights	-	-	-
23	304.4 Structures & Improvements	-	-	-
24	330.4 Distr. Reservoirs & Standpipes	37,013	-	-
25	331.4 Transm. & Distribution Mains	1,081,836	-	-
26	333.4 Services	70,738	-	-
27	334.4 Meters & Meter Installations	226,569	-	-
28	335.4 Hydrants	-	-	-
29	339.4 Other Plant & Misc. Equipment	-	-	-
30	GENERAL PLANT	-	-	-
31	303.5 Land & Land Rights	-	-	-
32	304.5 Structures & Improvements	-	-	-
33	340.5 Office Furniture & Equipment	-	-	-
34	341.5 Transportation Equipment	-	-	-
35	342.5 Stores Equipment	-	-	-
36	343.5 Tools, Shop & Garage Equipment	-	-	-
37	344.5 Laboratory Equipment	-	-	-
38	345.5 Power Operated Equipment	-	-	-
39	346.5 Communication Equipment	31,585	-	-
40	347.5 Miscellaneous Equipment	1,338	-	-
41	348.5 Other Tangible Plant	236,119	-	-
42	TOTAL	$ 2,655,531	$ -	$ -

Schedule of Water Accumulated Depreciation By Primary Account
Test Year Average Balance

Company: CSWR-Florida (Sunshine Utilities)
Docket No.: 20250052
Schedule Year Ended: 1/31/2025
Historic [X] or Projected [ ]
Systems: All Sunshine Systems except Ponderosa Pines and Quail Run

Explanation: Provide month ending balances for each month of the test year and the ending balance for the prior year.

Florida Public Service Commission

Schedule: A-9
Page 2 of 3
Preparer: Brent Thies

Recap Schedules: A-1, A-8

Line No.	(1) Account No. and Name	(2) Prior Year	(3) Month # 1	(4) Month # 2	(5) Month # 3	(6) Month # 4	(7) Month # 5	(8) Month # 6
1	INTANGIBLE PLANT							
2	301.1 Organization	5,206	5,206	5,206	5,206	5,206	5,206	5,206
3	302.1 Franchises	-	-	-	-	-	-	-
4	339.1 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
5	SOURCE OF SUPPLY AND PUMPING PLANT	-	-	-	-	-	-	-
6	303.2 Land & Land Rights	-	-	-	-	-	-	-
7	304.2 Structures & Improvements	3,968	4,357	4,907	5,929	7,150	8,935	11,000
8	305.2 Collect. & Impound. Reservoirs	-	-	-	-	-	-	-
9	306.2 Lake, River & Other Intakes	-	-	-	-	-	-	-
10	307.2 Wells & Springs	95,020	95,054	95,088	95,163	95,359	95,567	96,031
11	308.2 Infiltration Galleries & Tunnels	-	-	-	-	-	-	-
12	309.2 Supply Mains	55,328	55,624	55,924	56,244	56,587	56,951	57,327
13	310.2 Power Generation Equipment	82,344	82,731	83,143	83,564	83,984	85,065	86,161
14	311.2 Pumping Equipment	510,090	510,101	510,160	510,277	510,394	510,558	510,781
15	339.2 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
16	WATER TREATMENT PLANT	-	-	-	-	-	-	-
17	303.3 Land & Land Rights	-	-	-	-	-	-	-
18	304.3 Structures & Improvements	-	-	-	-	-	-	-
19	320.3 Water Treatment Equipment	198,513	198,645	198,776	198,998	199,220	199,458	199,696
20	339.3 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
21	TRANSMISSION & DISTRIBUTION PLANT	-	-	-	-	-	-	-
22	303.4 Land & Land Rights	-	-	-	-	-	-	-
23	304.4 Structures & Improvements	-	-	-	-	-	-	-
24	330.4 Distr. Reservoirs & Standpipes	35,018	35,265	35,511	35,788	36,076	36,424	36,800
25	331.4 Transm. & Distribution Mains	1,067,903	1,070,864	1,073,856	1,077,326	1,079,701	1,081,194	1,082,730
26	333.4 Services	66,584	67,119	67,681	68,407	69,146	69,899	70,666
27	334.4 Meters & Meter Installations	220,028	221,107	222,237	223,489	224,755	226,063	227,412
28	335.4 Hydrants	-	-	-	-	-	-	-
29	339.4 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
30	GENERAL PLANT	-	-	-	-	-	-	-
31	303.5 Land & Land Rights	-	-	-	-	-	-	-
32	304.5 Structures & Improvements	-	-	-	-	-	-	-
33	340.5 Office Furniture & Equipment	-	-	-	-	-	-	-
34	341.5 Transportation Equipment	-	-	-	-	-	-	-
35	342.5 Stores Equipment	-	-	-	-	-	-	-
36	343.5 Tools, Shop & Garage Equipment	-	-	-	-	-	-	-
37	344.5 Laboratory Equipment	-	-	-	-	-	-	-
38	345.5 Power Operated Equipment	-	-	-	-	-	-	-
39	346.5 Communication Equipment	18,866	20,942	23,044	25,175	27,305	29,436	31,566
40	347.5 Miscellaneous Equipment	300	407	541	725	909	1,093	1,277
41	348.5 Other Tangible Plant	235,921	235,954	235,987	236,020	236,053	236,086	236,119
42	TOTAL	$ 2,595,088	$ 2,603,376	$ 2,612,061	$ 2,622,311	$ 2,631,846	$ 2,641,936	$ 2,652,774

Schedule of Water Accumulated Depreciation By Primary Account
Test Year Average Balance

Florida Public Service Commission

Schedule: A-9
Page 3 of 3
Preparer: Brent Thies

Company: CSWR-Florida (Sunshine Utilities)
Docket No.: 20250052
Schedule Year Ended: 1/31/2025
Historic [X] or Projected [ ]
Systems: All Sunshine Systems except Ponderosa Pines and Quail Run

Explanation: Provide month ending balances for each month of the test year and the ending balance for the prior year.

Recap Schedules: A-1, A-8

Line No.	(1) Account No. and Name	(9) Month # 7	(10) Month # 8	(11) Month # 9	(12) Month # 10	(13) Month # 11	(14) End of Test Year	(15) Average Balance
1	INTANGIBLE PLANT							
2	301.1 Organization	5,206	5,206	5,206	5,206	5,206	5,206	5,206
3	302.1 Franchises	-	-	-	-	-	-	-
4	339.1 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
5	SOURCE OF SUPPLY AND PUMPING PLANT	-	-	-	-	-	-	-
6	303.2 Land & Land Rights	-	-	-	-	-	-	-
7	304.2 Structures & Improvements	13,444	15,889	18,333	20,777	23,221	25,665	12,583
8	305.2 Collect. & Impound. Reservoirs	-	-	-	-	-	-	-
9	306.2 Lake, River & Other Intakes	-	-	-	-	-	-	-
10	307.2 Wells & Springs	96,496	96,960	97,425	97,889	98,354	98,818	96,402
11	308.2 Infiltration Galleries & Tunnels	-	-	-	-	-	-	-
12	309.2 Supply Mains	57,765	58,204	58,643	59,082	59,521	59,959	57,474
13	310.2 Power Generation Equipment	88,019	89,877	91,734	93,592	95,450	97,308	87,921
14	311.2 Pumping Equipment	511,056	511,331	511,606	511,881	512,155	512,430	510,986
15	339.2 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
16	WATER TREATMENT PLANT	-	-	-	-	-	-	-
17	303.3 Land & Land Rights	-	-	-	-	-	-	-
18	304.3 Structures & Improvements	-	-	-	-	-	-	-
19	320.3 Water Treatment Equipment	199,955	200,213	200,472	200,730	200,989	201,247	199,762
20	339.3 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
21	TRANSMISSION & DISTRIBUTION PLANT	-	-	-	-	-	-	-
22	303.4 Land & Land Rights	-	-	-	-	-	-	-
23	304.4 Structures & Improvements	-	-	-	-	-	-	-
24	330.4 Distr. Reservoirs & Standpipes	37,252	37,703	38,154	38,606	39,057	39,508	37,013
25	331.4 Transm. & Distribution Mains	1,084,345	1,085,960	1,087,575	1,089,190	1,090,805	1,092,420	1,081,836
26	333.4 Services	71,432	72,198	72,965	73,731	74,497	75,264	70,738
27	334.4 Meters & Meter Installations	228,763	229,304	229,806	230,308	230,810	231,311	226,569
28	335.4 Hydrants	-	-	-	-	-	-	-
29	339.4 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
30	GENERAL PLANT	-	-	-	-	-	-	-
31	303.5 Land & Land Rights	-	-	-	-	-	-	-
32	304.5 Structures & Improvements	-	-	-	-	-	-	-
33	340.5 Office Furniture & Equipment	-	-	-	-	-	-	-
34	341.5 Transportation Equipment	-	-	-	-	-	-	-
35	342.5 Stores Equipment	-	-	-	-	-	-	-
36	343.5 Tools, Shop & Garage Equipment	-	-	-	-	-	-	-
37	344.5 Laboratory Equipment	-	-	-	-	-	-	-
38	345.5 Power Operated Equipment	-	-	-	-	-	-	-
39	346.5 Communication Equipment	33,697	35,836	37,975	40,114	42,254	44,393	31,585
40	347.5 Miscellaneous Equipment	1,491	1,704	1,917	2,130	2,343	2,557	1,338
41	348.5 Other Tangible Plant	236,152	236,185	236,218	236,251	236,284	236,317	236,119
42	TOTAL	$ 2,665,072	$ 2,676,571	$ 2,688,029	$ 2,699,487	$ 2,710,946	$ 2,722,404	$ 2,655,531

Schedule of Water Accumulated Depreciation By Primary Account
Test Year Average Balance

Company: CSWR-Florida (Sunshine Utilities)
Docket No.: 20250052
Schedule Year Ended: 1/31/2025
Historic [X] or Projected [ ]
Systems: Ponderosa Pines and Quail Run

Florida Public Service Commission

Schedule: A-9
Page 1 of 3
Preparer: Brent Thies

Recap Schedules: A-1, A-8

Line No.	(1) Account No. and Name	(2) Test Year Average Bal	(3) Non-Used Useful %	(4) Non-Used Amount
1	INTANGIBLE PLANT			
2	301.1 Organization	-	-	-
3	302.1 Franchises	-	-	-
4	339.1 Other Plant & Misc. Equipment	-	-	-
5	SOURCE OF SUPPLY AND PUMPING PLANT	-	-	-
6	303.2 Land & Land Rights	-	-	-
7	304.2 Structures & Improvements	2,962	-	-
8	305.2 Collect. & Impound. Reservoirs	-	-	-
9	306.2 Lake, River & Other Intakes	-	-	-
10	307.2 Wells & Springs	16,029	-	-
11	308.2 Infiltration Galleries & Tunnels	-	-	-
12	309.2 Supply Mains	90	-	-
13	310.2 Power Generation Equipment	1,777	-	-
14	311.2 Pumping Equipment	28,893	-	-
15	339.2 Other Plant & Misc. Equipment	-	-	-
16	WATER TREATMENT PLANT	-	-	-
17	303.3 Land & Land Rights	-	-	-
18	304.3 Structures & Improvements	-	-	-
19	320.3 Water Treatment Equipment	3,866	-	-
20	339.3 Other Plant & Misc. Equipment	-	-	-
21	TRANSMISSION & DISTRIBUTION PLANT	-	-	-
22	303.4 Land & Land Rights	-	-	-
23	304.4 Structures & Improvements	-	-	-
24	330.4 Distr. Reservoirs & Standpipes	16,209	-	-
25	331.4 Transm. & Distribution Mains	11,877	-	-
26	333.4 Services	3,275	-	-
27	334.4 Meters & Meter Installations	6,195	-	-
28	335.4 Hydrants	-	-	-
29	339.4 Other Plant & Misc. Equipment	-	-	-
30	GENERAL PLANT	-	-	-
31	303.5 Land & Land Rights	-	-	-
32	304.5 Structures & Improvements	-	-	-
33	340.5 Office Furniture & Equipment	-	-	-
34	341.5 Transportation Equipment	-	-	-
35	342.5 Stores Equipment	-	-	-
36	343.5 Tools, Shop & Garage Equipment	1,202	-	-
37	344.5 Laboratory Equipment	-	-	-
38	345.5 Power Operated Equipment	-	-	-
39	346.5 Communication Equipment	4,017	-	-
40	347.5 Miscellaneous Equipment	90	-	-
41	348.5 Other Tangible Plant	-	-	-
42	TOTAL	$ 96,483	$ -	$ -

Schedule of Water Accumulated Depreciation By Primary Account
Test Year Average Balance

Company: CSWR-Florida (Sunshine Utilities)
Docket No.: 20250052
Schedule Year Ended: 1/31/2025
Historic [X] or Projected [ ]
Systems: Ponderosa Pines and Quail Run

Explanation: Provide month ending balances for each month of the test year and the ending balance for the prior year.

Florida Public Service Commission

Schedule: A-9
Page 2 of 3
Preparer: Brent Thies

Recap Schedules: A-1, A-8

Line No.	(1) Account No. and Name	(2) Prior Year	(3) Month # 1	(4) Month # 2	(5) Month # 3	(6) Month # 4	(7) Month # 5	(8) Month # 6
1	INTANGIBLE PLANT							
2	301.1 Organization	-	-	-	-	-	-	-
3	302.1 Franchises	-	-	-	-	-	-	-
4	339.1 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
5	SOURCE OF SUPPLY AND PUMPING PLANT	-	-	-	-	-	-	-
6	303.2 Land & Land Rights	-	-	-	-	-	-	-
7	304.2 Structures & Improvements	2,157	2,197	2,238	2,352	2,472	2,673	2,877
8	305.2 Collect. & Impound. Reservoirs	-	-	-	-	-	-	-
9	306.2 Lake, River & Other Intakes	-	-	-	-	-	-	-
10	307.2 Wells & Springs	15,565	15,641	15,716	15,794	15,872	15,950	16,029
11	308.2 Infiltration Galleries & Tunnels	-	-	-	-	-	-	-
12	309.2 Supply Mains	11	22	33	47	62	76	90
13	310.2 Power Generation Equipment	-	-	-	-	-	642	1,283
14	311.2 Pumping Equipment	28,113	28,237	28,362	28,486	28,611	28,736	28,875
15	339.2 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
16	WATER TREATMENT PLANT	-	-	-	-	-	-	-
17	303.3 Land & Land Rights	-	-	-	-	-	-	-
18	304.3 Structures & Improvements	-	-	-	-	-	-	-
19	320.3 Water Treatment Equipment	3,554	3,600	3,645	3,700	3,755	3,810	3,864
20	339.3 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
21	TRANSMISSION & DISTRIBUTION PLANT	-	-	-	-	-	-	-
22	303.4 Land & Land Rights	-	-	-	-	-	-	-
23	304.4 Structures & Improvements	-	-	-	-	-	-	-
24	330.4 Distr. Reservoirs & Standpipes	15,568	15,648	15,728	15,825	15,928	16,047	16,177
25	331.4 Transm. & Distribution Mains	11,712	11,732	11,751	11,782	11,813	11,844	11,874
26	333.4 Services	3,034	3,063	3,092	3,128	3,169	3,210	3,260
27	334.4 Meters & Meter Installations	5,910	5,952	5,993	6,043	6,094	6,144	6,194
28	335.4 Hydrants	-	-	-	-	-	-	-
29	339.4 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
30	GENERAL PLANT	-	-	-	-	-	-	-
31	303.5 Land & Land Rights	-	-	-	-	-	-	-
32	304.5 Structures & Improvements	-	-	-	-	-	-	-
33	340.5 Office Furniture & Equipment	-	-	-	-	-	-	-
34	341.5 Transportation Equipment	-	-	-	-	-	-	-
35	342.5 Stores Equipment	-	-	-	-	-	-	-
36	343.5 Tools, Shop & Garage Equipment	1,140	1,150	1,160	1,171	1,181	1,191	1,202
37	344.5 Laboratory Equipment	-	-	-	-	-	-	-
38	345.5 Power Operated Equipment	-	-	-	-	-	-	-
39	346.5 Communication Equipment	2,410	2,678	2,946	3,214	3,481	3,749	4,017
40	347.5 Miscellaneous Equipment	13	26	39	51	64	77	90
41	348.5 Other Tangible Plant	-	-	-	-	-	-	-
42	TOTAL	$ 89,188	$ 89,946	$ 90,704	$ 91,595	$ 92,502	$ 94,148	$ 95,832

Schedule of Water Accumulated Depreciation By Primary Account
Test Year Average Balance

Company: CSWR-Florida (Sunshine Utilities)
Docket No.: 20250052
Schedule Year Ended: 1/31/2025
Historic [X] or Projected [ ]
Systems: Ponderosa Pines and Quail Run

Explanation: Provide month ending balances for each month of the test year and the ending balance for the prior year.

Florida Public Service Commission

Schedule: A-9
Page 3 of 3
Preparer: Brent Thies

Recap Schedules: A-1, A-8

Line No.	(1) Account No. and Name	(9) Month # 7	(10) Month # 8	(11) Month # 9	(12) Month # 10	(13) Month # 11	(14) End of Test Year	(15) Average Balance
1	INTANGIBLE PLANT							
2	301.1 Organization	-	-	-	-	-	-	-
3	302.1 Franchises	-	-	-	-	-	-	-
4	339.1 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
5	SOURCE OF SUPPLY AND PUMPING PLANT	-	-	-	-	-	-	-
6	303.2 Land & Land Rights	-	-	-	-	-	-	-
7	304.2 Structures & Improvements	3,081	3,285	3,489	3,692	3,896	4,100	2,962
8	305.2 Collect. & Impound. Reservoirs	-	-	-	-	-	-	-
9	306.2 Lake, River & Other Intakes	-	-	-	-	-	-	-
10	307.2 Wells & Springs	16,107	16,185	16,263	16,341	16,419	16,498	16,029
11	308.2 Infiltration Galleries & Tunnels	-	-	-	-	-	-	-
12	309.2 Supply Mains	104	118	132	146	160	174	90
13	310.2 Power Generation Equipment	1,925	2,567	3,209	3,850	4,492	5,134	1,777
14	311.2 Pumping Equipment	29,015	29,155	29,295	29,435	29,575	29,715	28,893
15	339.2 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
16	WATER TREATMENT PLANT	-	-	-	-	-	-	-
17	303.3 Land & Land Rights	-	-	-	-	-	-	-
18	304.3 Structures & Improvements	-	-	-	-	-	-	-
19	320.3 Water Treatment Equipment	3,919	3,974	4,028	4,083	4,138	4,192	3,866
20	339.3 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
21	TRANSMISSION & DISTRIBUTION PLANT	-	-	-	-	-	-	-
22	303.4 Land & Land Rights	-	-	-	-	-	-	-
23	304.4 Structures & Improvements	-	-	-	-	-	-	-
24	330.4 Distr. Reservoirs & Standpipes	16,307	16,438	16,568	16,698	16,829	16,959	16,209
25	331.4 Transm. & Distribution Mains	11,905	11,936	11,967	11,998	12,028	12,059	11,877
26	333.4 Services	3,310	3,360	3,411	3,461	3,511	3,561	3,275
27	334.4 Meters & Meter Installations	6,244	6,294	6,344	6,394	6,444	6,494	6,195
28	335.4 Hydrants	-	-	-	-	-	-	-
29	339.4 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
30	GENERAL PLANT	-	-	-	-	-	-	-
31	303.5 Land & Land Rights	-	-	-	-	-	-	-
32	304.5 Structures & Improvements	-	-	-	-	-	-	-
33	340.5 Office Furniture & Equipment	-	-	-	-	-	-	-
34	341.5 Transportation Equipment	-	-	-	-	-	-	-
35	342.5 Stores Equipment	-	-	-	-	-	-	-
36	343.5 Tools, Shop & Garage Equipment	1,212	1,222	1,232	1,243	1,253	1,263	1,202
37	344.5 Laboratory Equipment	-	-	-	-	-	-	-
38	345.5 Power Operated Equipment	-	-	-	-	-	-	-
39	346.5 Communication Equipment	4,285	4,553	4,820	5,088	5,356	5,624	4,017
40	347.5 Miscellaneous Equipment	103	116	128	141	154	167	90
41	348.5 Other Tangible Plant	-	-	-	-	-	-	-
42	TOTAL	$ 97,517	$ 99,201	$ 100,886	$ 102,571	$ 104,255	$ 105,940	$ 96,483

Schedule of Wastewater Accumulated Depreciation By Primary Account
Test Year Average Balance

Florida Public Service Commission

Schedule: A-10
Page 1 of 3
Preparer: Brent Thies

Company: CSWR-Florida (Sunshine Utilities)
Docket No.: 20250052
Schedule Year Ended: 1/31/2025
Historic [X] or Projected [ ]
Systems: Sunshine Utilities - All Systems

Recap Schedules: A-2, A-8

Line No.	(1) Account No. and Name	(2) Test Year Average Bal	(3) Non-Used Useful %	(4) Non-Used Amount

1 CSWR-Florida (Sunshine Utilities) provides water service only, therefore
2 this schedule is not applicable.

Schedule of Wastewater Accumulated Depreciation By Primary Account
Test Year Average Balance

Company: CSWR-Florida (Sunshine Utilities)
Docket No.: 20250052
Schedule Year Ended: 1/31/2025
Historic [X] or Projected [ ]
Systems: Sunshine Utilities - All Systems

Explanation: Provide month ending balances for each month of the test year and the ending balance for the prior year.

Florida Public Service Commission

Schedule: A-10
Page 2 of 3
Preparer: Brent Thies

Recap Schedules: A-2, A-8

Line No.	(1) Account No. and Name	(2) Prior Year	(3) Month # 1	(4) Month # 2	(5) Month # 3	(6) Month # 4	(7) Month # 5	(8) Month # 6

1 CSWR-Florida (Sunshine Utilities) provides water service only, therefore
2 this schedule is not applicable.

Schedule of Wastewater Accumulated Depreciation By Primary Account
Test Year Average Balance

Florida Public Service Commission

Schedule: A-10
Page 3 of 3
Preparer: Brent Thies

Company: CSWR-Florida (Sunshine Utilities)
Docket No.: 20250052
Schedule Year Ended: 1/31/2025
Historic [X] or Projected [ ]
Systems: Sunshine Utilities - All Systems

Explanation: Provide month ending balances for each month of the test year and the ending balance for the prior year.

Recap Schedules: A-2, A-8

Line No.	(1) Account No. and Name	(9) Month # 7	(10) Month # 8	(11) Month # 9	(12) Month # 10	(13) Month # 11	(14) End of Test Year	(15) Average Balance
1	CSWR-Florida (Sunshine Utilities) provides water service only, therefore							
2	this schedule is not applicable.							

Schedule of Water and Wastewater Contributions in Aid of Construction **Florida Public Service Commission**
Annual Balances Subsequent to Last Established Rate Base

Company: CSWR-Florida (Sunshine Utilities) **Schedule: A-11**
Docket No.: 20250052 **Page 1 of 1**
Test Year Ended: 1/31/2025 **Preparer: Brent Thies**
Systems: All Sunshine Systems except Ponderosa Pines and Quail Run

Explanation: Provide the annual balance of contributions in aid of construction, for water and wastewater separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected additions and/or retirements specifically identifying those amounts. Show any retirements as adjustments.

Line No.	Description	Year-End Balance Water	Wastewater
1	05/24/2022 Balance	2,013,689	-
2	2022 Additions	10,095	-
3	2022 Adjustments		-
4	01/31/2023 Balance	2,023,784	-
5	2023 Additions	13,561	-
6	2023 Adjustments		-
7	01/31/2024 Balance	2,037,345	-
8	2024 Additions	16,055	-
9	2024 Adjustments		-
10	01/31/2025 Balance	2,053,400	-
11	19__ Additions		
12	19__ Adjustments		
13	__/__/__ Balance		
14	19__ Additions		
15	19__ Adjustments		
16	__/__/__ Balance		
17	19__ Additions		
18	19__ Adjustments		
19	01/31/2025 Balance	2,053,400	-

Supporting Schedules: A-12
Recap Schedules: A-19

Schedule of Water and Wastewater Contributions in Aid of Construction **Florida Public Service Commission**
Annual Balances Subsequent to Last Established Rate Base

Company: CSWR-Florida (Sunshine Utilities) **Schedule: A-11**
Docket No.: 20250052 **Page 1 of 1**
Test Year Ended: 1/31/2025 **Preparer: Brent Thies**
Systems: Ponderosa Pines and Quail Run

Explanation: Provide the annual balance of contributions in aid of construction, for water and wastewater separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected additions and/or retirements specifically identifying those amounts. Show any retirements as adjustments.

Line No.	Description	Year-End Balance Water	Wastewater
1	05/24/2022 Balance	19,340.00	-
2	2022 Additions	750.00	-
3	2022 Adjustments		-
4	01/31/2023 Balance	20,090.00	-
5	2023 Additions	5,345.00	-
6	2023 Adjustments		-
7	01/31/2024 Balance	25,435.00	-
8	2024 Additions	3,000.00	-
9	2024 Adjustments		-
10	01/31/2025 Balance	28,435.00	-
11	19__ Additions		
12	19__ Adjustments		
13	__/__/__ Balance		
14	19__ Additions		
15	19__ Adjustments		
16	__/__/__ Balance		
17	19__ Additions		
18	19__ Adjustments		
19	01/31/2025 Balance	28,435.00	-

Supporting Schedules: A-12
Recap Schedules: A-19

Schedule of Contributions in Aid of Construction By Classification
Test Year Average Balance

Florida Public Service Commission

Schedule: A-12
Page 1 of 3
Preparer: Brent Thies

Company: CSWR-Florida (Sunshine Utilities)
Docket No.: 20250052
Schedule Year Ended: 1/31/2025
Historic [X] or Projected [ ]
Systems: All Sunshine Systems except Ponderosa Pines and Quail Run

Recap Schedules: A-1,A-4

Explanation: Provide the average CIAC balance by account. If a projected year is employed, provide breakdown for average and projected test year.

Line No.	(1) Description	(2) Test Year Average Bal	(3) Non-Used Useful %	(4) Non-Used Amount
	WATER			
1	Plant Capacity Fees	-		0
2	Line/Main Extension Fees	-		0
3	Meter Installation Fees	-		0
4	Contributed Lines	-		0
5	Other (Describe)	2,047,250		0
6				
7	Total	$ 2,047,250	$ 0	$ 0
	WASTEWATER			
8	Plant Capacity Fees	0	0	0
9	Line/Main Extension Fees	0	0	0
10	Contributed Lines	0	0	0
11	Other (Describe)	0	0	0
12				
13	Total	$ 0	$ 0	$ 0

Schedule of Contributions in Aid of Construction By Classification
Test Year Average Balance

Company: CSWR-Florida (Sunshine Utilities)
Docket No.: 20250052
Schedule Year Ended: 1/31/2025
Historic [X] or Projected [ ]
Systems: All Sunshine Systems except Ponderosa Pines and Quail Run

Florida Public Service Commission

Schedule: A-12
Page 2 of 3
Preparer: Brent Thies

Explanation: Provide the average CIAC balance by account classification.
If a projected year is employed, provide breakdown for base year and intermediate year also.

Line No.	(1) Description	(2) Prior Year	(3) Month # 1	(4) Month # 2	(5) Month # 3	(6) Month # 4	(7) Month # 5	(8) Month # 6
	WATER							
1	Plant Capacity Fees	-	-	-	-	-	-	-
2	Line/Main Extension Fees	-	-	-	-	-	-	-
3	Meter Installation Fees	-	-	-	-	-	-	-
4	Contributed Lines	-	-	-	-	-	-	-
5	Other (Describe)	2,037,345	2,038,845	2,041,825	2,043,325	2,045,555	2,045,555	2,049,650
6								
7	Total	$ 2,037,345	$ 2,038,845	$ 2,041,825	$ 2,043,325	$ 2,045,555	$ 2,045,555	$ 2,049,650
	WASTEWATER							
8	Plant Capacity Fees	-	-	-	-	-	-	-
9	Line/Main Extension Fees	-	-	-	-	-	-	-
10	Contributed Lines	-	-	-	-	-	-	-
11	Other (Describe)	-	-	-	-	-	-	-
12								
13	Total	$ -	$ -	$ -	$ -	$ -	$ -	$ -

Schedule of Contributions in Aid of Construction By Classification
Test Year Average Balance

Company: CSWR-Florida (Sunshine Utilities)
Docket No.: 20250052
Schedule Year Ended: 1/31/2025
Historic [X] or Projected [ ]
Systems: All Sunshine Systems except Ponderosa Pines and Quail Run

Florida Public Service Commission

Schedule: A-12
Page 3 of 3
Preparer: Brent Thies

Explanation: Provide the average CIAC balance by account classification.
If a projected year is employed, provide breakdown for base year and intermediate year also.

Line No.	(1) Description	(9) Month # 7	(10) Month # 8	(11) Month # 9	(12) Month # 10	(13) Month # 11	(14) End of Test Year	(15) Average Balance
	WATER							
1	Plant Capacity Fees	-	-	-	-	-	-	-
2	Line/Main Extension Fees	-	-	-	-	-	-	-
3	Meter Installation Fees	-	-	-	-	-	-	-
4	Contributed Lines	-	-	-	-	-	-	-
5	Other (Describe)	2,050,400	2,051,150	2,051,900	2,052,650	2,052,650	2,053,400	2,047,250
6								
7	Total	$ 2,050,400	$ 2,051,150	$ 2,051,900	$ 2,052,650	$ 2,052,650	$ 2,053,400	$ 2,047,250
	WASTEWATER							
8	Plant Capacity Fees	-	-	-	-	-	-	-
9	Line/Main Extension Fees	-	-	-	-	-	-	-
10	Contributed Lines	-	-	-	-	-	-	-
11	Other (Describe)	-	-	-	-	-	-	-
12								
13	Total	$ -	$ -	$ -	$ -	$ -	$ -	$ -

Schedule of Contributions in Aid of Construction By Classificatior Florida Public Service Commission
Test Year Average Balance

Schedule: A-12
Page 1 of 3
Preparer: Brent Thies

Company: CSWR-Florida (Sunshine Utilities)
Docket No.: 20250052
Schedule Year Ended: 1/31/2025
Historic [X] or Projected [ ]
Systems: Ponderosa Pines and Quail Run

Recap Schedules: A-1,A-4

Explanation: Provide the average CIAC balance by account. If a projected year is employed, provide breakdown for average and projected test year.

Line No.	(1) Description	(2) Test Year Average Bal	(3) Non-Used Useful %	(4) Non-Used Amount
	WATER			
1	Plant Capacity Fees	-		-
2	Line/Main Extension Fees	-		-
3	Meter Installation Fees	-		-
4	Contributed Lines	-		-
5	Other (Describe)	26,300		-
6				
7	Total	$ 26,300	$ -	$ -
	WASTEWATER			
8	Plant Capacity Fees	-	-	-
9	Line/Main Extension Fees	-	-	-
10	Contributed Lines	-	-	-
11	Other (Describe)	-	-	-
12				
13	Total	$ -	$ -	$ -

Schedule of Contributions in Aid of Construction By Classification
Test Year Average Balance

Company: CSWR-Florida (Sunshine Utilities)
Docket No.: 20250052
Schedule Year Ended: 1/31/2025
Historic [X] or Projected [ ]
Systems: Ponderosa Pines and Quail Run

Florida Public Service Commission

Schedule: A-12
Page 2 of 3
Preparer: Brent Thies

Explanation: Provide the average CIAC balance by account classification.
If a projected year is employed, provide breakdown for base year and intermediate year also.

Line No.	(1) Description	(2) Prior Year	(3) Month # 1	(4) Month # 2	(5) Month # 3	(6) Month # 4	(7) Month # 5	(8) Month # 6
	WATER							
1	Plant Capacity Fees	-	-	-	-	-	-	-
2	Line/Main Extension Fees	-	-	-	-	-	-	-
3	Meter Installation Fees	-	-	-	-	-	-	-
4	Contributed Lines	-	-	-	-	-	-	-
5	Other (Describe)	25,435	25,435	25,435	25,435	25,435	25,435	26,185
6								
7	Total	$ 25,435	$ 25,435	$ 25,435	$ 25,435	$ 25,435	$ 25,435	$ 26,185
	WASTEWATER							
8	Plant Capacity Fees	-	-	-	-	-	-	-
9	Line/Main Extension Fees	-	-	-	-	-	-	-
10	Contributed Lines	-	-	-	-	-	-	-
11	Other (Describe)	-	-	-	-	-	-	-
12								
13	Total	$ -	$ -	$ -	$ -	$ -	$ -	$ -

Schedule of Contributions in Aid of Construction By Classification
Test Year Average Balance

Company: CSWR-Florida (Sunshine Utilities)
Docket No.: 20250052
Schedule Year Ended: 1/31/2025
Historic [X] or Projected [ ]
Systems: Ponderosa Pines and Quail Run

Florida Public Service Commission

Schedule: A-12
Page 3 of 3
Preparer: Brent Thies

Explanation: Provide the average CIAC balance by account classification.
If a projected year is employed, provide breakdown for base year and intermediate year also.

Line No.	(1) Description	(9) Month # 7	(10) Month # 8	(11) Month # 9	(12) Month # 10	(13) Month # 11	(14) End of Test Year	(15) Average Balance
	WATER							
1	Plant Capacity Fees	-	-	-	-	-	-	-
2	Line/Main Extension Fees	-	-	-	-	-	-	-
3	Meter Installation Fees	-	-	-	-	-	-	-
4	Contributed Lines	-	-	-	-	-	-	-
5	Other (Describe)	26,185	26,185	26,935	26,935	28,435	28,435	26,300
6								
7	Total	$ 26,185	$ 26,185	$ 26,935	$ 26,935	$ 28,435	$ 28,435	$ 26,300
	WASTEWATER							
8	Plant Capacity Fees	-	-	-	-	-	-	-
9	Line/Main Extension Fees	-	-	-	-	-	-	-
10	Contributed Lines	-	-	-	-	-	-	-
11	Other (Describe)	-	-	-	-	-	-	-
12								
13	Total	$ -	$ -	$ -	$ -	$ -	$ -	$ -

Schedule of Water and Wastewater Accumulated Amortization of CIAC
Annual Balances Subsequent to Last Established Rate Base

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: A-13
Page 1 of 1
Preparer: Brent Thies

Explanation: Provide the annual balance of accumulated amortization of CIAC, for water and wastewater separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected additions and/or retirements specifically identifying those amounts. Show any retirements as adjustments.

Line No.	Description	Year-End Balance Water	Wastewater
1	05/24/2022 Balance	1,795,811	-
2	2022 Additions	39,225	-
3	2022 Adjustments		-
4	01/31/2023 Balance	1,835,036	-
5	2023 Additions	67,607	-
6	2023 Adjustments		-
7	01/31/2024 Balance	1,902,643	-
8	2024 Additions	68,086	-
9	2024 Adjustments		-
10	01/31/2025 Balance	1,970,728	-
11	19__ Additions		
12	19__ Adjustments		
13	__/__/__ Balance		
14	19__ Additions		
15	19__ Adjustments		
16	__/__/__ Balance		
17	19__ Additions		
18	19__ Adjustments		
19	01/31/2025 Balance	1,970,728	-

Supporting Schedules: A-14
Recap Schedules: A-19

Schedule of Water and Wastewater Accumulated Amortization of CIAC
Annual Balances Subsequent to Last Established Rate Base

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: A-13
Page 1 of 1
Preparer: Brent Thies

Explanation: Provide the annual balance of accumulated amortization of CIAC, for water and wastewater separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected additions and/or retirements specifically identifying those amounts. Show any retirements as adjustments.

Line No.	Description	Year-End Balance Water	Wastewater
1	05/24/2022 Balance	14,388	-
2	2022 Additions	384	-
3	2022 Adjustments		-
4	01/31/2023 Balance	14,773	-
5	2023 Additions	766	-
6	2023 Adjustments		-
7	01/31/2024 Balance	15,538	-
8	2024 Additions	872	-
9	2024 Adjustments		-
10	01/31/2025 Balance	16,411	-
11	19__ Additions		
12	19__ Adjustments		
13	__/__/__ Balance		
14	19__ Additions		
15	19__ Adjustments		
16	__/__/__ Balance		
17	19__ Additions		
18	19__ Adjustments		
19	01/31/2025 Balance	16,411	-

Supporting Schedules: A-14
Recap Schedules: A-19

Schedule of Accumulated Amortization - CIAC
Test Year Average Balance

Florida Public Service Commission

Schedule: A-14
Page 1 of 3
Preparer: Brent Thies

Company: CSWR-Florida (Sunshine Utilities)
Docket No.: 20250052
Schedule Year Ended: 1/31/2025
Historic [X] or Projected [ ]
Systems: All Sunshine Systems except Ponderosa Pines and Quail Run

Explanation: Provide the average CIAC balance by account. If a projected year is employed, provide breakdown for average and projected test year.

Line No.	(1) Description	(2) Test Year Average Bal	(3) Non-Used Useful %	(4) Non-Used Amount
	WATER			
1	Plant Capacity Fees	-		-
2	Line/Main Extension Fees	-		-
3	Meter Installation Fees	-		-
4	Contributed Lines	-		-
5	Other (Describe)	1,936,632		-
6				
7	Total	$ 1,936,632	$ -	$ -
	WASTEWATER			
8	Plant Capacity Fees	-	-	-
9	Line/Main Extension Fees	-	-	-
10	Contributed Lines	-	-	-
11	Other (Describe)	-	-	-
12				
13	Total	$ -	$ -	$ -

Schedule of Accumulated Amortization - CIAC
Test Year Average Balance

Florida Public Service Commission

Schedule: A-14
Page 2 of 3
Preparer: Brent Thies

Company: CSWR-Florida (Sunshine Utilities)
Docket No.: 20250052
Schedule Year Ended: 1/31/2025
Historic [X] or Projected [ ]
Systems: All Sunshine Systems except Ponderosa Pines and Quail Run

Explanation: Provide the ending balances and average of CIAC, by classification for the prior year and the test year.
If a projected year is employed, provide breakdown for base year and intermediate year also.

Line No.	(1) Description	(2) Prior Year	(3) Month # 1	(4) Month # 2	(5) Month # 3	(6) Month # 4	(7) Month # 5	(8) Month # 6
	WATER							
1	Plant Capacity Fees	-	-	-	-	-	-	-
2	Line/Main Extension Fees	-	-	-	-	-	-	-
3	Meter Installation Fees	-	-	-	-	-	-	-
4	Contributed Lines	-	-	-	-	-	-	-
5	Other (Describe)	1,902,643	1,908,298	1,913,957	1,919,609	1,925,266	1,930,929	1,936,592
6								
7	Total	$ 1,902,643	$ 1,908,298	$ 1,913,957	$ 1,919,609	$ 1,925,266	$ 1,930,929	$ 1,936,592
	WASTEWATER							
8	Plant Capacity Fees	-	-	-	-	-	-	-
9	Line/Main Extension Fees	-	-	-	-	-	-	-
10	Contributed Lines	-	-	-	-	-	-	-
11	Other (Describe)	-	-	-	-	-	-	-
12								
13	Total	$ -	$ -	$ -	$ -	$ -	$ -	$ -

Schedule of Accumulated Amortization - CIAC
Test Year Average Balance

Company: CSWR-Florida (Sunshine Utilities)
Docket No.: 20250052
Schedule Year Ended: 1/31/2025
Historic [X] or Projected [ ]
Systems: All Sunshine Systems except Ponderosa Pines and Quail Run

Florida Public Service Commission

Schedule: A-14
Page 3 of 3
Preparer: Brent Thies

Explanation: Provide the ending balances and average of CIAC, by classification for the prior year and the test year.
If a projected year is employed, provide breakdown for base year and intermediate year also.

Line No.	(1) Description	(9) Month # 7	(10) Month # 8	(11) Month # 9	(12) Month # 10	(13) Month # 11	(14) End of Test Year	(15) Average Balance
	WATER							
1	Plant Capacity Fees	-	-	-	-	-	-	-
2	Line/Main Extension Fees	-	-	-	-	-	-	-
3	Meter Installation Fees	-	-	-	-	-	-	-
4	Contributed Lines							-
5	Other (Describe)	1,942,266	1,947,942	1,953,621	1,959,301	1,965,060	1,970,728	1,936,632
6								
7	Total	$ 1,942,266	$ 1,947,942	$ 1,953,621	$ 1,959,301	$ 1,965,060	$ 1,970,728	$ 1,936,632
	WASTEWATER							
8	Plant Capacity Fees	-	-	-	-	-	-	-
9	Line/Main Extension Fees	-	-	-	-	-	-	-
10	Contributed Lines	-	-	-	-	-	-	-
11	Other (Describe)	-	-	-	-	-	-	-
12								
13	Total	$ -	$ -	$ -	$ -	$ -	$ -	$ -

Schedule of Accumulated Amortization - CIAC
Test Year Average Balance

Company: CSWR-Florida (Sunshine Utilities)
Docket No.: 20250052
Schedule Year Ended: 1/31/2025
Historic [X] or Projected [ ]
Systems: Ponderosa Pines and Quail Run

Explanation: Provide the average CIAC balance by account. If a projected year is employed, provide breakdown for average and projected test year.

Florida Public Service Commission

Schedule: A-14
Page 1 of 3
Preparer: Brent Thies

Line No.	(1) Description	(2) Test Year Average Bal	(3) Non-Used Useful %	(4) Non-Used Amount
	WATER			
1	Plant Capacity Fees	-		-
2	Line/Main Extension Fees	-		-
3	Meter Installation Fees	-		-
4	Contributed Lines	-		-
5	Other (Describe)	15,968		-
6				
7	Total	$ 15,968	$ -	$ -
	WASTEWATER			
8	Plant Capacity Fees	-	-	-
9	Line/Main Extension Fees	-	-	-
10	Contributed Lines	-	-	-
11	Other (Describe)	-	-	-
12				
13	Total	$ -	$ -	$ -

Schedule of Accumulated Amortization - CIAC
Test Year Average Balance

Company: CSWR-Florida (Sunshine Utilities)
Docket No.: 20250052
Schedule Year Ended: 1/31/2025
Historic [X] or Projected [ ]
Systems: Ponderosa Pines and Quail Run

Florida Public Service Commission

Schedule: A-14
Page 2 of 3
Preparer: Brent Thies

Explanation: Provide the ending balances and average of CIAC, by classification for the prior year and the test year.
If a projected year is employed, provide breakdown for base year and intermediate year also.

Line No.	(1) Description	(2) Prior Year	(3) Month # 1	(4) Month # 2	(5) Month # 3	(6) Month # 4	(7) Month # 5	(8) Month # 6
	WATER							
1	Plant Capacity Fees	-	-	-	-	-	-	-
2	Line/Main Extension Fees	-	-	-	-	-	-	-
3	Meter Installation Fees	-	-	-	-	-	-	-
4	Contributed Lines	-	-	-	-	-	-	-
5	Other (Describe)	15,538	15,609	15,680	15,751	15,821	15,892	15,963
6								
7	Total	$ 15,538	$ 15,609	$ 15,680	$ 15,751	$ 15,821	$ 15,892	$ 15,963
	WASTEWATER							
8	Plant Capacity Fees	-	-	-	-	-	-	-
9	Line/Main Extension Fees	-	-	-	-	-	-	-
10	Contributed Lines	-	-	-	-	-	-	-
11	Other (Describe)	-	-	-	-	-	-	-
12								
13	Total	$ -	$ -	$ -	$ -	$ -	$ -	$ -

Schedule of Accumulated Amortization - CIAC
Test Year Average Balance

Company: CSWR-Florida (Sunshine Utilities)
Docket No.: 20250052
Schedule Year Ended: 1/31/2025
Historic [X] or Projected [ ]
Systems: Ponderosa Pines and Quail Run

Florida Public Service Commission

Schedule: A-14
Page 3 of 3
Preparer: Brent Thies

Explanation: Provide the ending balances and average of CIAC, by classification for the prior year and the test year.
If a projected year is employed, provide breakdown for base year and intermediate year also.

Line No.	(1) Description	(9) Month # 7	(10) Month # 8	(11) Month # 9	(12) Month # 10	(13) Month # 11	(14) End of Test Year	(15) Average Balance
	WATER							
1	Plant Capacity Fees	-	-	-	-	-	-	-
2	Line/Main Extension Fees	-	-	-	-	-	-	-
3	Meter Installation Fees	-	-	-	-	-	-	-
4	Contributed Lines	-	-	-	-	-	-	-
5	Other (Describe)	16,036	16,109	16,182	16,256	16,331	16,411	15,968
6								
7	Total	$ 16,036	$ 16,109	$ 16,182	$ 16,256	$ 16,331	$ 16,411	$ 15,968
	WASTEWATER							
8	Plant Capacity Fees	-	-	-	-	-	-	-
9	Line/Main Extension Fees	-	-	-	-	-	-	-
10	Contributed Lines	-	-	-	-	-	-	-
11	Other (Describe)	-	-	-	-	-	-	-
12								
13	Total	$ -	$ -	$ -	$ -	$ -	$ -	$ -

Schedule of Annual AFUDC Rates Used **Florida Public Service Commission**

Company: CSWR-Florida (Sunshine Utilities) **Schedule: A-15**
Docket No.: 20250052 **Page 1 of 1**
Test Year Ended: 1/31/2025 **Preparer: Brent Thies**
Systems: Sunshine Utilities - All Systems

Explanation: Provide the annual AFUDC rates used since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously. Include a description of practices and authority of rate(s) used.

The Company does not use any AFUDC Rates.

Schedule of Water and Wastewater Advances For Construction
Annual Balances Subsequent to Last Established Rate Base

Florida Public Service Commission

Company: CSWR-Florida (Sunshine Utilities)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Systems: Sunshine Utilities - All Systems

Schedule: A-16
Page 1 of 1
Preparer: Brent Thies

Explanation: Provide the annual balance of Advances For Construction, for water and wastewater separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected additions and/or retirements, specifically identifying those amounts. Also provide a brief description of the applicant's policy regarding advances.

Line No.	Description	Average Test Year Balance Water	Wastewater
1	The Company has no Advances For Construction.		

Schedule of Working Capital Allowance Calculation | **Florida Public Service Commission**

Company: CSWR-Florida (Sunshine Utilities) | **Schedule: A-17**
Docket No.: 20250052 | **Page 1 of 1**
Test Year Ended: 1/31/2025 | **Preparer: Brent Thies**
Systems: All Sunshine Systems except Ponderosa Pines and Quail Run | **Recap Schedule: A-1, A-2**

Explanation: Provide the calculation of working capital using the balance sheet method. The calculation should not include accounts that are reported in other rate base or cost of capital accounts. Unless otherwise explained, this calculation should include both current and deffered debits and credits. All adjustments to the per book accounts shall be explained.

Line No.	(1) Account Name	(2) Water	(3) Sewer	(4) Total
1				
2	Current Assets (13 month average)			
3	Cash	17,062	-	17,061.62
4	Accounts Rec'b - Customer	173,741	-	173,741.07
5	Notes & Accts. Rec'b - Assoc. Cos.	-	-	-
6	Accounts Rec'b - Other	58	-	58.50
7	Allowance for Bad Debts	(18,365)	-	(18,365.19)
8	Prepayments	22,448	-	22,447.66
9	Miscellaneous Current & Accrued Assets	60,054	-	60,053.52
10				
11	Current Liabilities (13 month average)			
12	Accounts Payable	(1,077,319)	-	(1,077,319.18)
13	Notes Payable	-	-	-
14	Notes & Accounts Payable - Assoc. Cos.	(256,459)	-	(256,459)
15	Customer Deposits	-	-	-
16	Accrued Taxes	-	-	-
17	Accrued Interest	-	-	-
18	Accrued Dividends	-	-	-
19	Misc. Current & Accrued Liabilities	(63,463)	-	(63,462.58)
20				
21	Working Capital (Balance Sheet Method)	$ (1,142,244)	$ -	$ (1,142,244)
22				
23	Working Capital to Rate Base Summary	-	-	-

Schedule of Working Capital Allowance Calculation | **Florida Public Service Commission**

Company: CSWR-Florida (Sunshine Utilities) | **Schedule: A-17**
Docket No.: 20250052 | **Page 1 of 1**
Test Year Ended: 1/31/2025 | **Preparer: Brent Thies**
Systems: Ponderosa Pines and Quail Run | **Recap Schedule: A-1, A-2**

Explanation: Provide the calculation of working capital using the balance sheet method. The calculation should not include accounts that are reported in other rate base or cost of capital accounts. Unless otherwise explained, this calculation should include both current and deffered debits and credits. All adjustments to the per book accounts shall be explained.

Line No.	(1) Account Name	(2) Water	(3) Sewer	(4) Total
1				
2	Current Assets (13 month average)			
3	Cash	1,262	-	1,262.19
4	Accounts Rec'b - Customer	20,618	-	20,618.23
5	Notes & Accts. Rec'b - Assoc. Cos.	-	-	-
6	Accounts Rec'b - Other	4	-	4.33
7	Allowance for Bad Debts	(1,495)	-	(1,495.50)
8	Prepayments	1,115	-	1,114.51
9	Miscellaneous Current & Accrued Assets	4,443	-	4,442.66
10				
11	Current Liabilities (13 month average)			
12	Accounts Payable	(28,951)	-	(28,951.16)
13	Notes Payable	-	-	-
14	Notes & Accounts Payable - Assoc. Cos.	(25,949)	-	(25,949)
15	Customer Deposits	-	-	-
16	Accrued Taxes	-	-	-
17	Accrued Interest	-	-	-
18	Accrued Dividends	-	-	-
19	Misc. Current & Accrued Liabilities	(4,486)	-	(4,486.32)
20				
21	Working Capital (Balance Sheet Method)	$ (33,440)	$ -	$ (33,440)
22				
23	Working Capital to Rate Base Summary	-	-	-

Comparative Balance Sheet - Assets | **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

Explanation: Provide a balance sheet for years requested. Provide same for historical base or intermediate years, if not already shown.

Schedule: A-18

Preparer: Brent Thies

Line No.	(1) ASSETS	(2) Prior Test Year	(3) Month # 1	(4) Month # 2	(5) Month # 3	(6) Month # 4	(7) Month # 5	(8) Month # 6
1	Utility Plant in Service	4,157,620	4,240,565	4,369,247	4,994,298	5,179,576	5,638,534	5,912,035
2	Construction Work in Progress	2,216,686	2,537,444	2,791,674	2,553,429	3,180,155	3,801,122	3,843,448
3	Other Utility Plant Adjustments	5,860,877	5,860,877	5,860,877	5,860,877	5,860,877	5,860,877	5,860,877
4	GROSS UTILITY PLANT	$ 12,235,183	$ 12,638,886	$ 13,021,798	$ 13,408,604	$ 14,220,608	$ 15,300,533	$ 15,616,360
5	Less: Accumulated Depreciation	(2,595,088)	(2,603,376)	(2,612,061)	(2,622,311)	(2,631,846)	(2,641,936)	(2,652,774)
6	NET UTILITY PLANT	$ 9,640,095	$ 10,035,510	$ 10,409,737	$ 10,786,293	$ 11,588,762	$ 12,658,597	$ 12,963,586
7	Cash	61,911	25,626	5,064	17,672	16,524	4,395	10,976
8	Accounts Rec'b - Customer	158,481	165,944	177,048	159,803	153,417	169,454	182,056
9	Notes & Accts. Rec'b - Assoc. Cos.	-	-	-	-	-	-	-
10	Accounts Rec'b - Other	-	-	-	99	95	95	95
11	Allowance for Bad Debts	(11,737)	(13,387)	(13,427)	(16,727)	(17,247)	(18,890)	(21,382)
12	Prepayments	4,045	3,258	2,471	51,251	44,262	37,280	31,066
13	Miscellaneous Current & Accrued Assets	55,889	56,900	48,780	60,531	58,740	59,089	62,391
14	TOTAL CURRENT ASSETS	$ 268,589	$ 238,341	$ 219,936	$ 272,629	$ 255,791	$ 251,421	$ 265,202
15	Unamortized Debt Discount & Exp.	-	-	-	-	-	-	-
16	Prelim. Survey & Investigation Charges	7,744	6,565	6,843	7,548	7,229	7,229	8,523
17	Clearing Accounts	(13,447)	(13,923)	(16,027)	(17,611)	(18,652)	(18,360)	(22,081)
18	Deferred Rate Case Expense	-	37	37	37	35	35	6,718
19	Other Miscellaneous Deferred Debits	44,525	44,525	43,141	43,141	42,257	54,249	52,248
20	Accum. Deferred Income Taxes	-	-	-	-	-	-	-
21	TOTAL DEFERRED DEBITS	$ 38,822	$ 37,203	$ 33,993	$ 33,114	$ 30,869	$ 43,153	$ 45,408
22	TOTAL ASSETS	$ 9,947,506	$ 10,311,055	$ 10,663,666	$ 11,092,036	$ 11,875,423	$ 12,953,171	$ 13,274,196
		0	0	0	0	0	0	0

Comparative Balance Sheet - Assets

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

Explanation: Provide a balance sheet for years requested. Provide same for historical base or intermediate years, if not already shown.

Schedule: A-18
Page 2 of 2
Preparer: Brent Thies

Line No.	(1) ASSETS	(9) Month # 7	(10) Month # 8	(11) Month # 9	(12) Month # 10	(13) Month # 11	(14) End of Test Year	(15) 13-Month Avg Bal
1	Utility Plant in Service	6,386,202	6,387,251	6,387,251	6,387,251	6,387,251	6,387,251	5,601,103
2	Construction Work in Progress	3,512,956	4,115,553	4,191,676	2,293,956	2,801,374	2,900,065	3,133,811
3	Other Utility Plant Adjustments	5,860,877	5,860,877	5,860,877	5,860,877	5,860,877	5,860,877	5,860,877
4	GROSS UTILITY PLANT	15,760,035	16,363,681	16,439,804	14,542,083	15,049,502	15,148,193	14,595,790
5	Less: Accumulated Depreciation	(2,665,072)	(2,676,571)	(2,688,029)	(2,699,487)	(2,710,946)	(2,722,404)	(2,655,531)
6	NET UTILITY PLANT	13,094,963	13,687,110	13,751,775	11,842,596	12,338,556	12,425,789	11,940,259
7	Cash	701	17,123	14,664	28,899	2,907	15,340	17,062
8	Accounts Rec'b - Customer	187,381	183,105	176,460	182,267	187,242	175,975	173,741
9	Notes & Accts. Rec'b - Assoc. Cos.	-	-	-	-	-	-	-
10	Accounts Rec'b - Other	95	95	95	95	-	-	58
11	Allowance for Bad Debts	(20,268)	(20,490)	(19,515)	(21,577)	(20,700)	(23,401)	(18,365)
12	Prepayments	25,353	20,939	34,779	13,548	6,569	16,998	22,448
13	Miscellaneous Current & Accrued Assets	63,634	64,357	61,941	61,790	62,963	63,691	60,054
14	TOTAL CURRENT ASSETS	256,896	265,129	268,423	265,022	238,981	248,603	254,997
15	Unamortized Debt Discount & Exp.	-	-	-	-	-	-	-
16	Prelim. Survey & Investigation Charges	8,523	8,523	8,523	8,523	8,523	8,523	7,909
17	Clearing Accounts	(21,581)	(20,882)	(27,703)	(26,274)	5,640	9,768	(15,472)
18	Deferred Rate Case Expense	6,718	7,106	7,797	8,253	8,253	8,253	4,098
19	Other Miscellaneous Deferred Debits	52,547	48,247	47,046	67,365	84,401	83,901	54,430
20	Accum. Deferred Income Taxes	-	-	-	-	-	-	-
21	TOTAL DEFERRED DEBITS	46,207	42,993	35,663	57,867	106,818	110,444	50,966
22	TOTAL ASSETS	13,398,066	13,995,232	14,055,861	12,165,485	12,684,354	12,784,836	12,246,222

Comparative Balance Sheet - Assets

Florida Public Service Commission

Company: CSWR-Florida (Sunshine Utilities)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Systems: Ponderosa Pines and Quail Run

Explanation: Provide a balance sheet for years requested. Provide same for historical base or intermediate years, if not already shown.

Schedule: A-18
Page 1 of 2
Preparer: Brent Thies

Line No.	(1) ASSETS	(2) Prior Test Year	(3) Month # 1	(4) Month # 2	(5) Month # 3	(6) Month # 4	(7) Month # 5	(8) Month # 6
1	Utility Plant in Service	234,299	239,527	239,527	291,519	298,379	490,723	504,927
2	Construction Work in Progress	208,937	252,892	287,261	286,390	467,310	605,606	593,966
3	Other Utility Plant Adjustments	-	-	-	-	-	-	-
4	GROSS UTILITY PLANT	$ 443,235	$ 492,419	$ 526,787	$ 577,909	$ 765,689	$ 1,096,329	$ 1,098,893
5	Less: Accumulated Depreciation	(89,188)	(89,946)	(90,704)	(91,595)	(92,502)	(94,148)	(95,832)
6	NET UTILITY PLANT	$ 354,047	$ 402,473	$ 436,083	$ 486,314	$ 673,187	$ 1,002,181	$ 1,003,061
7	Cash	4,580	1,896	375	1,307	1,222	325	812
8	Accounts Rec'b - Customer	21,280	21,558	22,603	17,849	18,076	18,583	21,467
9	Notes & Accts. Rec'b - Assoc. Cos.	-	-	-	-	-	-	-
10	Accounts Rec'b - Other	-	-	-	7	7	7	7
11	Allowance for Bad Debts	(1,117)	(1,085)	(1,158)	(1,324)	(1,407)	(1,359)	(1,673)
12	Prepayments	288	232	176	2,034	1,738	1,443	1,203
13	Miscellaneous Current & Accrued Assets	4,135	4,209	3,609	4,478	4,346	4,371	4,616
14	TOTAL CURRENT ASSETS	$ 29,165	$ 26,810	$ 25,604	$ 24,352	$ 23,982	$ 23,370	$ 26,431
15	Unamortized Debt Discount & Exp.	-	-	-	-	-	-	-
16	Prelim. Survey & Investigation Charges	573	486	506	558	535	535	630
17	Clearing Accounts	(995)	(1,030)	(1,186)	(1,303)	(1,380)	(1,358)	(1,633)
18	Deferred Rate Case Expense	-	3	3	3	3	3	497
19	Other Miscellaneous Deferred Debits	4,694	4,694	4,694	4,694	4,629	10,589	9,595
20	Accum. Deferred Income Taxes	-	-	-	-	-	-	-
21	TOTAL DEFERRED DEBITS	$ 4,273	$ 4,153	$ 4,018	$ 3,953	$ 3,787	$ 9,768	$ 9,089
22	TOTAL ASSETS	$ 387,485	$ 433,436	$ 465,705	$ 514,618	$ 700,956	$ 1,035,319	$ 1,038,582
		-	-	-	-	-	-	-

Comparative Balance Sheet - Assets

Florida Public Service Commission

Company: CSWR-Florida (Sunshine Utilities)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Systems: Ponderosa Pines and Quail Run

Explanation: Provide a balance sheet for years requested. Provide same for historical base or intermediate years, if not already shown.

Schedule: A-18
Page 2 of 2
Preparer: Brent Thies

Line No.	(1) ASSETS	(9) Month # 7	(10) Month # 8	(11) Month # 9	(12) Month # 10	(13) Month # 11	(14) End of Test Year	(15) 13-Month Avg Bal
1	Utility Plant in Service	504,927	504,927	504,927	504,927	504,927	504,927	409,882
2	Construction Work in Progress	639,528	647,902	652,697	375,366	491,446	491,352	461,589
3	Other Utility Plant Adjustments	-	-	-	-	-	-	-
4	GROSS UTILITY PLANT	1,144,455	1,152,829	1,157,624	880,293	996,374	996,280	871,470
5	Less: Accumulated Depreciation	(97,517)	(99,201)	(100,886)	(102,571)	(104,255)	(105,940)	(96,483)
6	NET UTILITY PLANT	1,046,938	1,053,628	1,056,738	777,723	892,119	890,340	774,987
7	Cash	52	1,267	1,085	2,138	215	1,135	1,262
8	Accounts Rec'b - Customer	21,237	20,877	20,869	21,730	21,419	20,489	20,618
9	Notes & Accts. Rec'b - Assoc. Cos.	-	-	-	-	-	-	-
10	Accounts Rec'b - Other	7	7	7	7	-	-	4
11	Allowance for Bad Debts	(1,592)	(1,933)	(1,486)	(1,731)	(1,617)	(1,959)	(1,495)
12	Prepayments	962	730	3,205	1,103	750	625	1,115
13	Miscellaneous Current & Accrued Assets	4,707	4,761	4,582	4,571	4,658	4,712	4,443
14	TOTAL CURRENT ASSETS	25,374	25,709	28,263	27,818	25,424	25,001	25,946
15	Unamortized Debt Discount & Exp.	-	-	-	-	-	-	-
16	Prelim. Survey & Investigation Charges	630	630	630	630	630	630	585
17	Clearing Accounts	(1,596)	(1,545)	(2,049)	(1,944)	417	723	(1,145)
18	Deferred Rate Case Expense	497	526	577	611	611	611	303
19	Other Miscellaneous Deferred Debits	8,602	7,609	6,616	6,779	5,478	5,478	6,473
20	Accum. Deferred Income Taxes	-	-	-	-	-	-	-
21	TOTAL DEFERRED DEBITS	8,133	7,220	5,773	6,076	7,136	7,441	6,217
22	TOTAL ASSETS	1,080,445	1,086,558	1,090,774	811,616	924,679	922,782	807,150
		-	-	-	-	-	-	-

Comparative Balance Sheet - Equity Capital & Liabilities

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

Explanation: Provide a balance sheet for years requested. Provide same for historical base or intermediate years, if not already shown.

Schedule: A-19
Page 1 of 2
Preparer: Brent Thies

Line No.	(1) EQUITY CAPITAL & LIABILITIES	(2) Prior Test Year	(3) Month # 1	(4) Month # 2	(5) Month # 3	(6) Month # 4	(7) Month # 5	(8) Month # 6
1	Common Stock Issued	6,598,846	6,598,846	6,598,846	6,598,846	6,598,380	6,598,380	11,020,972
2	Preferred Stock Issued	-	-	-	-	-	-	-
3	Additional Paid in Capital	-	-	-	-	-	-	-
4	Retained Earnings	(1,280,351)	(1,328,053)	(1,415,732)	(1,443,371)	(1,503,276)	(1,541,894)	(1,580,239)
5	Other Equity Capital	-	-	-	-	-	-	-
6	TOTAL EQUITY CAPITAL	5,318,495	5,270,793	5,183,114	5,155,475	5,095,104	5,056,486	9,440,733
7	Bonds	-	-	-	-	-	-	-
8	Reacquired Bonds	-	-	-	-	-	-	-
9	Advances From Associated Companies	3,176,099	3,293,933	4,210,653	4,709,680	5,887,413	6,328,180	2,440,433
10	Other Long-Term Debt	-	-	-	-	-	-	-
11	TOTAL LONG-TERM DEBT	3,176,099	3,293,933	4,210,653	4,709,680	5,887,413	6,328,180	2,440,433
12	Accounts Payable	1,280,467	1,575,646	1,098,668	1,056,308	732,437	1,369,088	1,243,652
13	Notes Payable	-	-	-	-	-	-	-
14	Notes & Accounts Payable - Assoc. Cos.	-	-	-	-	-	-	-
15	Customer Deposits	-	-	-	-	-	-	-
16	Accrued Taxes	-	-	-	-	-	-	-
17	Accrued Interest	-	-	-	-	-	-	-
18	Accrued Dividends	-	-	-	-	-	-	-
19	Misc. Current & Accrued Liabilities	37,741	40,135	43,362	46,857	40,179	84,790	36,320
20	TOTAL CURRENT & ACC. LIABILITIES	1,318,208	1,615,781	1,142,031	1,103,165	772,616	1,453,878	1,279,972
21	Advances For Construction	-	-	-	-	-	-	-
22	Other Deferred Credits	-	-	-	-	-	-	-
23	Accum. Deferred ITCs	-	-	-	-	-	-	-
24	Operating Reserves	-	-	-	-	-	-	-
25	TOTAL DEF. CREDITS & OPER. RESERVES	-	-	-	-	-	-	-
26	Contributions in Aid of Construction	2,037,345	2,038,845	2,041,825	2,043,325	2,045,555	2,045,555	2,049,650
27	Less: Accum. Amortization of CIAC	(1,902,643)	(1,908,298)	(1,913,957)	(1,919,609)	(1,925,266)	(1,930,929)	(1,936,592)
28	Accumulated Deferred Income Taxes	-	-	-	-	-	-	-
29	TOTAL EQUITY CAPITAL & LIABILITIES	9,947,505	10,311,055	10,663,666	11,092,036	11,875,422	12,953,171	13,274,196

Comparative Balance Sheet - Equity Capital & Liabilities

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

Explanation: Provide a balance sheet for years requested. Provide same for historical base or intermediate years, if not already shown.

Schedule: A-19
Page 2 of 2
Preparer: Brent Thies

Line No.	(1) EQUITY CAPITAL & LIABILITIES	(9) Month # 7	(10) Month # 8	(11) Month # 9	(12) Month # 10	(13) Month # 11	(14) End of Test Year	(15) 13-Month Avg Bal
1	Common Stock Issued	11,020,972	11,020,972	11,020,972	11,020,972	11,020,972	11,020,972	8,979,919
2	Preferred Stock Issued	-	-	-	-	-	-	-
3	Additional Paid in Capital	-	-	-	-	-	-	-
4	Retained Earnings	(1,655,614)	(1,728,009)	(1,819,244)	(1,862,240)	(1,916,510)	(1,916,445)	(1,614,690)
5	Other Equity Capital	-	-	-	-	-	-	-
6	TOTAL EQUITY CAPITAL	9,365,358	9,292,963	9,201,728	9,158,732	9,104,462	9,104,527	7,365,228
7	Bonds	-	-	-	-	-	-	-
8	Reacquired Bonds	-	-	-	-	-	-	-
9	Advances From Associated Companies	2,633,073	3,266,658	3,371,922	1,512,732	1,555,510	1,464,457	3,373,134
10	Other Long-Term Debt	-	-	-	-	-	-	-
11	TOTAL LONG-TERM DEBT	2,633,073	3,266,658	3,371,922	1,512,732	1,555,510	1,464,457	3,373,134
12	Accounts Payable	1,203,200	1,229,416	1,319,910	763,261	596,854	536,242	1,077,319
13	Notes Payable	-	-	-	-	-	-	-
14	Notes & Accounts Payable - Assoc. Cos.	-	-	-	568,002	1,219,237	1,546,727	256,459
15	Customer Deposits	-	-	-	-	-	-	-
16	Accrued Taxes	-	-	-	-	-	-	-
17	Accrued Interest	-	-	-	-	-	-	-
18	Accrued Dividends	-	-	-	-	-	-	-
19	Misc. Current & Accrued Liabilities	88,300	102,987	64,022	69,408	120,701	50,211	63,463
20	TOTAL CURRENT & ACC. LIABILITIES	1,291,500	1,332,404	1,383,931	1,400,672	1,936,793	2,133,180	1,397,241
21	Advances For Construction	-	-	-	-	-	-	-
22	Other Deferred Credits	-	-	-	-	-	-	-
23	Accum. Deferred ITCs	-	-	-	-	-	-	-
24	Operating Reserves	-	-	-	-	-	-	-
25	TOTAL DEF. CREDITS & OPER. RESERVES	-	-	-	-	-	-	-
26	Contributions in Aid of Construction	2,050,400	2,051,150	2,051,900	2,052,650	2,052,650	2,053,400	2,047,250
27	Less: Accum. Amortization of CIAC	(1,942,266)	(1,947,942)	(1,953,621)	(1,959,301)	(1,965,060)	(1,970,728)	(1,936,632)
28	Accumulated Deferred Income Taxes	-	-	-	-	-	-	-
29	TOTAL EQUITY CAPITAL & LIABILITIES	13,398,065	13,995,232	14,055,860	12,165,485	12,684,354	12,784,835	12,246,222

Comparative Balance Sheet - Equity Capital & Liabilities

Florida Public Service Commission

Company: CSWR-Florida (Sunshine Utilities)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Systems: Ponderosa Pines and Quail Run

Explanation: Provide a balance sheet for years requested. Provide same for historical base or intermediate years, if not already shown.

Schedule: A-19
Page 1 of 2
Preparer: Brent Thies

Line No.	(1) EQUITY CAPITAL & LIABILITIES	(2) Prior Test Year	(3) Month # 1	(4) Month # 2	(5) Month # 3	(6) Month # 4	(7) Month # 5	(8) Month # 6
1	Common Stock Issued	16,716	16,716	16,716	16,716	16,682	16,682	733,685
2	Preferred Stock Issued	-	-	-	-	-	-	-
3	Additional Paid in Capital	-	-	-	-	-	-	-
4	Retained Earnings	(168,946)	(176,353)	(184,052)	(190,379)	(196,552)	(203,418)	(206,483)
5	Other Equity Capital	-	-	-	-	-	-	-
6	TOTAL EQUITY CAPITAL	(152,230)	(159,637)	(167,335)	(173,662)	(179,871)	(186,736)	527,202
7	Bonds	-	-	-	-	-	-	-
8	Reacquired Bonds	-	-	-	-	-	-	-
9	Advances From Associated Companies	488,152	519,567	544,969	603,155	820,226	1,153,493	463,368
10	Other Long-Term Debt	-	-	-	-	-	-	-
11	TOTAL LONG-TERM DEBT	488,152	519,567	544,969	603,155	820,226	1,153,493	463,368
12	Accounts Payable	38,874	60,711	75,108	71,975	48,015	52,747	35,103
13	Notes Payable	-	-	-	-	-	-	-
14	Notes & Accounts Payable - Assoc. Cos.	-	-	-	-	-	-	-
15	Customer Deposits	-	-	-	-	-	-	-
16	Accrued Taxes	-	-	-	-	-	-	-
17	Accrued Interest	-	-	-	-	-	-	-
18	Accrued Dividends	-	-	-	-	-	-	-
19	Misc. Current & Accrued Liabilities	2,792	2,969	3,208	3,466	2,972	6,273	2,687
20	TOTAL CURRENT & ACC. LIABILITIES	41,666	63,680	78,316	75,441	50,988	59,020	37,790
21	Advances For Construction	-	-	-	-	-	-	-
22	Other Deferred Credits	-	-	-	-	-	-	-
23	Accum. Deferred ITCs	-	-	-	-	-	-	-
24	Operating Reserves	-	-	-	-	-	-	-
25	TOTAL DEF. CREDITS & OPER. RESERVES	-	-	-	-	-	-	-
26	Contributions in Aid of Construction	25,435	25,435	25,435	25,435	25,435	25,435	26,185
27	Less: Accum. Amortization of CIAC	(15,538)	(15,609)	(15,680)	(15,751)	(15,821)	(15,892)	(15,963)
28	Accumulated Deferred Income Taxes	-	-	-	-	-	-	-
29	TOTAL EQUITY CAPITAL & LIABILITIES	387,485	433,436	465,705	514,618	700,956	1,035,319	1,038,582

Comparative Balance Sheet - Equity Capital & Liabilities

Florida Public Service Commission

Company: CSWR-Florida (Sunshine Utilities)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Systems: Ponderosa Pines and Quail Run

Explanation: Provide a balance sheet for years requested. Provide same for historical base or intermediate years, if not already shown.

Schedule: A-19
Page 2 of 2
Preparer: Brent Thies

Line No.	(1) EQUITY CAPITAL & LIABILITIES	(9) Month # 7	(10) Month # 8	(11) Month # 9	(12) Month # 10	(13) Month # 11	(14) End of Test Year	(15) 13-Month Avg Bal
1	Common Stock Issued	733,685	733,685	733,685	733,685	733,685	733,685	402,771
2	Preferred Stock Issued	-	-	-	-	-	-	-
3	Additional Paid in Capital	-	-	-	-	-	-	-
4	Retained Earnings	(210,850)	(217,685)	(226,679)	(234,207)	(243,989)	(248,230)	(208,294)
5	Other Equity Capital	-	-	-	-	-	-	-
6	TOTAL EQUITY CAPITAL	522,835	515,999	507,006	499,477	489,696	485,455	194,477
7	Bonds	-	-	-	-	-	-	-
8	Reacquired Bonds	-	-	-	-	-	-	-
9	Advances From Associated Companies	514,460	538,129	546,909	283,500	284,077	298,399	542,954
10	Other Long-Term Debt	-	-	-	-	-	-	-
11	TOTAL LONG-TERM DEBT	514,460	538,129	546,909	283,500	284,077	298,399	542,954
12	Accounts Payable	26,468	14,734	21,370	(11,375)	(23,985)	(33,380)	28,951
13	Notes Payable	-	-	-	-	-	-	-
14	Notes & Accounts Payable - Assoc. Cos.	-	-	-	24,201	156,569	156,569	25,949
15	Customer Deposits	-	-	-	-	-	-	-
16	Accrued Taxes	-	-	-	-	-	-	-
17	Accrued Interest	-	-	-	-	-	-	-
18	Accrued Dividends	-	-	-	-	-	-	-
19	Misc. Current & Accrued Liabilities	6,532	7,619	4,736	5,135	6,218	3,715	4,486
20	TOTAL CURRENT & ACC. LIABILITIES	33,001	22,353	26,106	17,961	138,802	126,904	59,387
21	Advances For Construction	-	-	-	-	-	-	-
22	Other Deferred Credits	-	-	-	-	-	-	-
23	Accum. Deferred ITCs	-	-	-	-	-	-	-
24	Operating Reserves	-	-	-	-	-	-	-
25	TOTAL DEF. CREDITS & OPER. RESERVES	-	-	-	-	-	-	-
26	Contributions in Aid of Construction	26,185	26,185	26,935	26,935	28,435	28,435	26,300
27	Less: Accum. Amortization of CIAC	(16,036)	(16,109)	(16,182)	(16,256)	(16,331)	(16,411)	(15,968)
28	Accumulated Deferred Income Taxes	-	-	-	-	-	-	-
29	TOTAL EQUITY CAPITAL & LIABILITIES	1,080,445	1,086,558	1,090,774	811,616	924,679	922,782	807,150

Schedule of Water Net Operating Income | **Florida Public Service Commission**

Company: CSWR-Florida (Sunshine Utilities)
Schedule Year Ended: 1/31/2025
Interim [ ] Final [X]
Historic [X] or Projected [ ]
Systems: All Sunshine Systems except 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	$ 1,034,571	-	1,034,571	1,615,840	2,650,411	B-4
2	Operation & Maintenance	$ 1,578,529	(99,839.55)	1,478,689	72,712.81	1,551,402	B-5
3	Depreciation, net of CIAC Amort.	$ 59,230	-	59,230	-	59,230	B-13
4	Amortization	$ -	-	-	-	-	
5	Taxes Other Than Income	$ 59,241	-	59,241	-	59,241	B-15
6	Provision for Income Taxes	$ -	-	-	191,196.58	191,197	C-1
7	OPERATING EXPENSES	$ 1,697,000	$ (99,840)	$ 1,597,160	$ 263,909	$ 1,861,069	
8	NET OPERATING INCOME	$ (662,429)	$ 99,840	(562,589)	1,351,931	789,342	
9	RATE BASE	$ 8,292,119		9,012,546		9,012,546	
10	RATE OF RETURN	-7.99%		-6.24%		8.76%	

Schedule of Water Net Operating Income | **Florida Public Service Commission**

Company: CSWR-Florida (Sunshine Utilities)
Schedule Year Ended: 1/31/2025
Interim [ ] Final [X]
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	$ 202,538	286,033	B-4
2	Operation & Maintenance	$ 146,481	$ (3,966)	$ 142,515	$ 9,114	151,629	B-5
3	Depreciation, net of CIAC Amort.	$ 15,880	$ -	$ 15,880	$ -	15,880	B-13
4	Amortization	$ -	$ -	$ -	$ -	-	
5	Taxes Other Than Income	$ 543	$ -	$ 543	$ -	543	B-15
6	Provision for Income Taxes	$ -	$ -	$ -	$ 23,385	23,385	C-1
7	OPERATING EXPENSES	$ 162,904	$ (3,966)	$ 158,938	$ 32,500	$ 191,437	
8	NET OPERATING INCOME	$ (79,409)		$ (75,443)	$ 170,038	$ 94,596	
9	RATE BASE	$ 706,777		$ 1,079,427		1,079,427	
10	RATE OF RETURN	-11.24%		-6.99%	8.66%	8.76%	

Schedule of Wastewater Net Operating Income | **Florida Public Service Commission**

Company: CSWR-Florida (Sunshine Utilities)
Schedule Year Ended: 1/31/2025
Interim [ ] Final [X]
Historic [X] or Projected [ ]
Systems: Sunshine Utilities - All Systems

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	CSWR-Florida (Sunshine Utilities) provides water service only, therefore						
2	this schedule is not applicable.						

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 [ ] Final [X] **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	**Operations & Maintenance**		
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			
15	**Total Adjustment Operation & Maintenance**	(99,840)	-
16			
17	**Adjustment for Income Tax**		

18		Water	Wastewater
19	Taxable Income before State Tax	756,019.37	-
20	Less State Tax Exemption	(9,586.39)	-
21	State Taxable Income	746,432.98	-
22	**State Income tax (5.5%)**	**41,053.81**	**-**
23			
24	Federal Taxable Income	714,965.56	-
25	**Federal Income Tax (21%)**	**150,142.77**	**-**
26			

	Total Adjustment for Income Tax	191,197	-
	Revenues		
	Adjustment for required return	789,342	-
	Adjustment for negative operating income	562,589	-
	Adjustment to revenue for Income Tax	191,197	-
	Adjustment for RAF fees on revenue change	72,713	-
	Total Adjustment to Revenues	1,615,840	-

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 [ ] Final [X] | **Docket No.: 20250052**
Historic [X] or Projected [ ] | **Preparer: Brent Thies**
Systems: 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	**Operations & Maintenance**				
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					
15	**Total Adjustment Operation & Maintenance**			(3,966)	-
16					
17	**Adjustment for Income Tax**				
18		Water	Wastewater		
19	Taxable Income before State Tax	92,390.03	-		
20	Less State Tax Exemption	(709.18)	-		
21	State Taxable Income	91,680.85	-		
22	**State Income tax (5.5%)**	**5,042.45**	**-**		
23					
24	Federal Taxable Income	87,347.58	-		
25	**Federal Income Tax (21%)**	**18,342.99**	**-**		
26					
	Total Adjustment for Income Tax			23,385	-
	Revenues				
	Adjustment for required return			94,596	-
	Adjustment for negative operating income			75,443	-
	Adjustment to revenue for Income Tax			23,385	-
	Adjustment for RAF fees on revenue change			9,114	-
	Total Adjustment to Revenues			202,538	-

Test Year Operating Revenues

Florida Public Service Commission

Company: CSWR-Florida (Sunshine Utilities)
Docket No.: 20250052
Schedule Year Ended: 1/31/2025
Systems: All Sunshine Systems except Ponderosa Pines and Quail Run

Explanation: Complete the following revenue schedule for the historical test year or base year. If general service revenue is not accounted for by sub-account, then show the total amount under metered- or measured-commercial and provide an explanation.

Schedule: B-4
Page 1 of 1
Preparer: Brent Thies
Recap Schedules: B-1,B-2

Line No.	WATER SALES Account No. and Description	Total Water	WASTEWATER SALES Account No. and Description	(1) Total Wastewater
1	460 Unmetered Water Revenue	$ -	521.1 Flat Rate - Residential	$ -
2	461.1 Metered - Residential	$ 983,709	521.2 Flat Rate - Commercial	$ -
3	461.2 Metered - Commercial	$ 1,097	521.3 Flat Rate - Industrial	$ -
4	461.3 Metered - Industrial	$ -	521.4 Flat Rate - Public Authorities	$ -
5	461.4 Metered - Public Authorities	$ -	521.5 Flat Rate - Multi-Family	$ -
6	461.5 Metered - Multi-Family	$ -	521.6 Flat Rate - Other	$ -
7	462.1 Public Fire Protection	$ -	522.1 Measured - Residential	$ -
8	462.2 Private Fire Protection	$ -	522.2 Measured - Commercial	$ -
9	464 Other Sales - Public Authorities	$ -	522.3 Measured - Industrial	$ -
10	465 Irrigation Customers	$ -	522.4 Measured - Public Authority	$ -
11	466 Sales for Resale	$ -	522.5 Measured - Multi-Family	$ -
12	467 Interdepartmental Sales	$ -	523 Other Sales - Public Authorities	$ -
13			524 Revenues from Other Systems	$ -
14	TOTAL WATER SALES	$984,806	525 Interdepartmental Sales	$ -
15				
16	OTHER WATER REVENUES		TOTAL WASTEWATER SALES	$ -
17	470 Forfeited Discounts	$ 47,724		
18	471 Misc. Service Revenues	$ 2,041	OTHER WASTEWATER REVENUES	
19	472 Rents From Water Property	$ -	531 Sale of Sludge	$ -
20	473 Interdepartmental Rents	$ -	532 Forfeited Discounts	$ -
21	474 Other Water Revenues	$ -	534 Rents From Wastewater Property	$ -
22			535 Interdepartmental Rents	$ -
23	TOTAL OTHER WATER REVENUES	$ 49,765	536 Other Wastewater Revenues	$ -
24				
25	TOTAL WATER OPERATING REVENUES	$ 1,034,571	TOTAL OTHER WASTEWATER REVENUES	$ -
26				
27			TOTAL WASTEWATER OPERATING REVENUES	$ -

Test Year Operating Revenues

Florida Public Service Commission

Company: CSWR-Florida (Sunshine Utilities)
Docket No.: 20250052
Schedule Year Ended: 1/31/2025
Systems: Ponderosa Pines and Quail Run

Explanation: Complete the following revenue schedule for the historical test year or base year. If general service revenue is not accounted for by sub-account, then show the total amount under metered- or measured-commercial and provide an explanation.

Schedule: B-4
Page 1 of 1
Preparer: Brent Thies
Recap Schedules: B-1,B-2

Line No.	WATER SALES Account No. and Description	Total Water	WASTEWATER SALES Account No. and Description	(1) Total Wastewater
1	460 Unmetered Water Revenue	$ -	521.1 Flat Rate - Residential	$ -
2	461.1 Metered - Residential	$ 78,312	521.2 Flat Rate - Commercial	$ -
3	461.2 Metered - Commercial	$ -	521.3 Flat Rate - Industrial	$ -
4	461.3 Metered - Industrial	$ -	521.4 Flat Rate - Public Authorities	$ -
5	461.4 Metered - Public Authorities	$ -	521.5 Flat Rate - Multi-Family	$ -
6	461.5 Metered - Multi-Family	$ -	521.6 Flat Rate - Other	$ -
7	462.1 Public Fire Protection	$ -	522.1 Measured - Residential	$ -
8	462.2 Private Fire Protection	$ -	522.2 Measured - Commercial	$ -
9	464 Other Sales - Public Authorities	$ -	522.3 Measured - Industrial	$ -
10	465 Irrigation Customers	$ -	522.4 Measured - Public Authority	$ -
11	466 Sales for Resale	$ -	522.5 Measured - Multi-Family	$ -
12	467 Interdepartmental Sales	$ -	523 Other Sales - Public Authorities	$ -
13		---	524 Revenues from Other Systems	$ -
14	TOTAL WATER SALES	$78,312	525 Interdepartmental Sales	$ -
15		---		---
16	OTHER WATER REVENUES		TOTAL WASTEWATER SALES	$ -
17	470 Forfeited Discounts	$ 4,664		---
18	471 Misc. Service Revenues	$ 519	OTHER WASTEWATER REVENUES	
19	472 Rents From Water Property	$ -	531 Sale of Sludge	$ -
20	473 Interdepartmental Rents	$ -	532 Forfeited Discounts	$ -
21	474 Other Water Revenues	$ -	534 Rents From Wastewater Property	$ -
22		---	535 Interdepartmental Rents	$ -
23	TOTAL OTHER WATER REVENUES	$ 5,183	536 Other Wastewater Revenues	$ -
24		---		---
25	TOTAL WATER OPERATING REVENUES	$ 83,495	TOTAL OTHER WASTEWATER REVENUES	$ -
26		==========		---
27			TOTAL WASTEWATER OPERATING REVENUES	$ -
				==========

Detail of Operation & Maintenance Expenses By Month - Water

Florida Public Service Commission

Company: CSWR-Florida (Sunshine Utilities)
Docket No.: 20250052
Schedule Year Ended: 1/31/2025
Historic [X] or Projected [ ]
Systems: All Sunshine Systems except Ponderosa Pines and Quail Run

Explanation: Provide a schedule of operation and maintenance expenses by primary account for each month of the test year. If schedule has to be continued on 2nd page, reprint the account titles and numbers.

Schedule: B-5
Page 1 of 1
Preparer: Brent Thies
Recap Schedules: B-1

Line No.	(1) Account No. and Name	(2) February-24	(3) March-24	(4) April-24	(5) May-24	(6) June-24	(7) July-24	(8) August-24	(9) September-24	(10) October-24	(11) November-24	(12) December-24	(13) January-25	(14) Total Annual
1	601 Salaries & Wages - Employees	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
2	603 Salaries & Wages - Officers, Etc.	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
3	604 Employee Pensions & Benefits	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
4	610 Purchased Water	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
5	615 Purchased Power	$ 5,788	$ 5,050	$ 6,007	$ 5,661	$ 7,775	$ 5,752	$ 6,487	$ 6,080	$ 6,141	$ 5,194	$ 5,990	$ 5,497	$ 71,422
6	616 Fuel for Power Purchased	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
7	618 Chemicals	$ 1,706	$ 6,114	$ 1,731	$ 4,929	$ 1,421	$ 6,346	$ 3,878	$ 4,177	$ 4,139	$ 3,074	$ 4,092	$ 2,271	$ 43,879
8	620 Materials & Supplies	$ 413	$ 2,347	$ 307	$ 4,539	$ 2,673	$ (342)	$ 14,616	$ 2,043	$ (1,627)	$ (1,678)	$ 632	$ -	$ 23,923
9	631 Contractual Services - Engr.	$ -	$ -	$ -	$ 184	$ 184	$ 184	$ 184	$ 184	$ 184	$ 184	$ 184	$ -	$ 1,476
10	632 Contractual Services - Acct.	$ -	$ -	$ 122	$ -	$ -	$ -	$ -	$ 522	$ -	$ -	$ -	$ 548	$ 1,192
11	633 Contractual Services - Legal	$ 179	$ 137	$ -	$ 1,566	$ 578	$ 2,370	$ 645	$ 891	$ 578	$ 578	$ 1,384	$ -	$ 8,906
12	634 Contractual Services - Mgmt. Fees	$ 31,626	$ 34,367	$ 29,809	$ 26,845	$ 31,716	$ 31,659	$ 30,443	$ 37,119	$ 23,032	$ 15,626	$ 73,976	$ 25,277	$ 391,493
13	635 Contractual Services - Other	$ 64,325	$ 75,291	$ 67,461	$ 79,279	$ 61,987	$ 58,722	$ 89,793	$ 73,408	$ 66,312	$ 66,824	$ 20,894	$ 54,825	$ 779,121
14	641 Rental of Building/Real Prop.	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 302	$ (40)	$ (240)	$ -	$ -	$ 21
15	642 Rental of Equipment	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
16	650 Transportation Expenses	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
17	656 Insurance - Vehicle	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
18	657 Insurance - General Liability	$ 4,025	$ 4,025	$ 4,025	$ 3,855	$ 3,855	$ 3,855	$ 3,855	$ 3,855	$ 4,894	$ 3,855	$ 3,855	$ 4,536	$ 48,493
19	658 Insurance - Workman's Comp.	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
20	659 Insurance - Other	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
21	660 Advertising Expense	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
22	666 Reg. Comm. Exp. - Rate Case Amort.	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
23	667 Reg. Comm. Exp. - Other	$ 769	$ 769	$ 769	$ 769	$ 769	$ -	$ -	$ 45	$ 33,360	$ 1,135	$ 1,135	$ 1,070	$ 40,590
24	670 Bad Debt Expense	$ 1,295	$ 1,641	$ 1,612	$ 1,370	$ 1,534	$ 1,712	$ 1,526	$ 1,498	$ 1,256	$ 1,438	$ (14,895)	$ 1,419	$ 1,405
25	675 Miscellaneous Expenses	$ 14,968	$ 13,483	$ 16,169	$ 14,031	$ 12,872	$ 16,423	$ 13,819	$ 14,484	$ 12,281	$ 16,090	$ 8,422	$ 13,567	$ 166,608
26	TOTAL	$ 125,095	$ 143,224	$ 128,012	$ 143,027	$ 125,366	$ 126,682	$ 165,245	$ 144,608	$ 150,510	$ 112,082	$ 105,668	$ 109,010	$ 1,578,529

Detail of Operation & Maintenance Expenses By Month - Water

Florida Public Service Commission

Company: CSWR-Florida (Sunshine Utilities)
Docket No.: 20250052
Schedule Year Ended: 1/31/2025
Historic [X] or Projected [ ]
Systems: Ponderosa Pines and Quail Run

Explanation: Provide a schedule of operation and maintenance expenses by primary account for each month of the test year. If schedule has to be continued on 2nd page, reprint the account titles and numbers.

Schedule: B-5
Page 1 of 1
Preparer: Brent Thies
Recap Schedules: B-1

Line No.	(1) Account No. and Name	(2) February-24	(3) March-24	(4) April-24	(5) May-24	(6) June-24	(7) July-24	(8) August-24	(9) September-24	(10) October-24	(11) November-24	(12) December-24	(13) January-25	(14) Total Annual
1	601 Salaries & Wages - Employees	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
2	603 Salaries & Wages - Officers, Etc.	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
3	604 Employee Pensions & Benefits	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
4	610 Purchased Water	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
5	615 Purchased Power	$ 348	$ 451	$ 447	$ 482	$ 458	$ 204	$ 458	$ 376	$ 224	$ 316	$ 492	$ 431	$ 4,687
6	616 Fuel for Power Purchased	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
7	618 Chemicals	$ -	$ 154	$ 280	$ 995	$ 224	$ (40)	$ 199	$ 576	$ 1,028	$ (227)	$ -	$ 348	$ 3,537
8	620 Materials & Supplies	$ 209	$ -	$ 106	$ -	$ 35	$ (18)	$ -	$ 76	$ (72)	$ (221)	$ -	$ -	$ 116
9	631 Contractual Services - Engr.	$ -	$ -	$ -	$ 12	$ 12	$ 12	$ 12	$ 12	$ 12	$ 12	$ 12	$ -	$ 94
10	632 Contractual Services - Acct.	$ -	$ -	$ 9	$ -	$ -	$ -	$ -	$ 39	$ -	$ -	$ -	$ 41	$ 88
11	633 Contractual Services - Legal	$ 13	$ 10	$ -	$ 73	$ -	$ 133	$ 5	$ 23	$ -	$ -	$ 60	$ -	$ 317
12	634 Contractual Services - Mgmt. Fees	$ 2,340	$ 2,542	$ 2,205	$ 1,986	$ 2,346	$ 2,342	$ 2,252	$ 2,746	$ 1,704	$ 1,156	$ 5,473	$ 1,870	$ 28,962
13	635 Contractual Services - Other	$ 8,671	$ 7,799	$ 8,969	$ 7,390	$ 7,378	$ 6,369	$ 5,941	$ 7,406	$ 8,049	$ 9,187	$ 6,838	$ 7,713	$ 91,707
14	641 Rental of Building/Real Prop.	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
15	642 Rental of Equipment	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
16	650 Transportation Expenses	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
17	656 Insurance - Vehicle	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
18	657 Insurance - General Liability	$ 298	$ 298	$ 298	$ 285	$ 285	$ 285	$ 285	$ 285	$ 362	$ 285	$ 285	$ 336	$ 3,587
19	658 Insurance - Workman's Comp.	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
20	659 Insurance - Other	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
21	660 Advertising Expense	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
22	666 Reg. Comm. Exp. - Rate Case Amort.	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
23	667 Reg. Comm. Exp. - Other	$ 55	$ 55	$ 55	$ 55	$ 55	$ -	$ -	$ -	$ 5	$ 130	$ 130	$ 125	$ 662
24	670 Bad Debt Expense	$ 96	$ 121	$ 119	$ 101	$ 113	$ 127	$ 113	$ 111	$ 93	$ 106	$ (1,102)	$ 105	$ 104
25	675 Miscellaneous Expenses	$ 1,191	$ 1,035	$ 1,216	$ 1,053	$ 955	$ 1,252	$ 1,055	$ 1,088	$ 943	$ 1,216	$ 613	$ 1,004	$ 12,620
26	TOTAL	$ 13,221	$ 12,465	$ 13,703	$ 12,432	$ 11,861	$ 10,664	$ 10,320	$ 12,737	$ 12,347	$ 11,959	$ 12,800	$ 11,971	$ 146,481

Detail of Operation & Maintenance Expenses By Month - Wastewater

Florida Public Service Commission

Company: CSWR-Florida (Sunshine Utilities)
Docket No.: 20250052
Schedule Year Ended: 1/31/2025
Historic [X] or Projected [ ]
Systems: Sunshine Utilities - All Systems

Explanation: Provide a schedule of operation and maintenance expenses by primary account for each month of the test year. If schedule has to be continued on 2nd page, reprint the account titles and numbers.

Schedule: B-6
Page 1 of 1
Preparer: Brent Thies
Recap Schedules: B-2

Line No.	(1) Account No. and Name	(2) Month	(3) Month	(4) Month	(5) Month	(6) Month	(7) Month	(8) Month	(9) Month	(10) Month	(11) Month	(12) Month	(13) Month	(14) Total Annual
1	CSWR-Florida (Sunshine Utilities) provides water service only, therefore													
2	this schedule is not applicable.													

Operation & Maintenance Expense Comparison - Water
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: B-7
Page 1 of 1
Preparer: Brent Thies

Explanation: Complete the following comparison of the applicant's current and prior test year O&M expenses before this Commission. Provide an explanation of all differences which are not attributable to the change in customer growth and the CPI-U. If the applicant has not had a previous rate case, use the year 5 years prior to the test year for comparison. Provide an additional schedule, if necessary, to explain differences.

Line No.	(1) Account No. and Name	(2) Prior TY* 12/31/2010	(3) Current TY 1/31/2025	(4) $ Difference	(5) % Difference	(6) Explanation
1	601 Salaries & Wages - Employees	$ 221,182	$ -	$ (221,182)	-100%	CSWR-FL does not employ any salaried personnel and, as a result, does not incur any direct salary related expenses.
2	603 Salaries & Wages - Officers, Etc.	$ 124,138	$ -	$ (124,138)	-100%	CSWR-FL does not employ any salaried personnel and, as a result, does not incur any direct salary related expenses.
3	604 Employee Pensions & Benefits	$ 70,693	$ -	$ (70,693)	-100%	CSWR-FL does not employ any salaried personnel and, as a result, does not incur any pension or benefit expenses.
4	610 Purchased Water	$ -	$ -	$ -	0%	
5	615 Purchased Power	$ 66,615	$ 71,488	$ 4,873	7%	
6	616 Fuel for Power Purchased	$ 77	$ -	$ (77)	-100%	CSWR-FL did not record any expense.
7	618 Chemicals	$ 19,971	$ 43,879	$ 23,908	120%	Chemicals are purchased in bulk and used until more is needed, therefore the timing of expense is on an as needed basis and large flucuations are normal.
8	620 Materials & Supplies	$ 19,899	$ 23,923	$ 4,024	20%	
9	631 Contractual Services - Engr.	$ -	$ 1,476	$ 1,476	100%	Prior owners did not record any expense.
10	632 Contractual Services - Acct.	$ 6,100	$ 1,192	$ (4,908)	-80%	The majority of the accounting expenses for this utility is recorded indirectly to the parent company and included in Contractual Services - Mgmt. Fees.
11	633 Contractual Services - Legal	$ 165	$ 8,906	$ 8,741	5298%	Legal expenses can fluctuate to accommodate regulatory compliance activities such as legal reviews, filings, and reporting, as well as to support the planning, permitting, and contractual obligations.
12	634 Contractual Services - Mgmt. Fees	$ -	$ 391,493	$ 391,493	100%	Indirect overhead expenses incurred by the parent company are included in the current test year, whereas these costs are recorded in salary, and other professional services expenses in the prior test year.
13	635 Contractual Services - Other	$ 102,226	$ 840,423	$ 738,197	722%	Contractual Services - Other expense in the test year includes CSWR-FL's recurring contract operations expense, whereas some of these costs are recorded in rental, transportation, and insurance expenses in the prior test year.
14	641 Rental of Building/Real Prop.	$ 45,872	$ 21	$ (45,851)	-100%	Rental services incurred by the prior owner are included in CSWR-FL's contract operations agreement, included in Contractual Services - Other expense during the test year.
15	642 Rental of Equipment	$ 6,106	$ -	$ (6,106)	-100%	Rental services incurred by the prior owner are included in CSWR-FL's contract operations agreement, included in Contractual Services - Other expense during the test year.
16	650 Transportation Expenses	$ 29,791	$ -	$ (29,791)	-100%	Transportation expenses incurred by the prior owner are included in CSWR-FL's contract operations agreement, included in Contractual Services - Other expense during the test year.
17	656 Insurance - Vehicle	$ 6,843	$ -	$ (6,843)	-100%	Vehicle Insurance incurred by the prior owner are included in CSWR-FL's contract operations agreement, included in Contractual Services - Other expense during the test year.
18	657 Insurance - General Liability	$ -	$ 48,493	$ 48,493	100%	General Liability Insurance is subject to increase based on the property value of the system; an increase to property value over this amount of time is normal.
19	658 Insurance - Workman's Comp.	$ 7,928	$ -	$ (7,928)	-100%	Workman's Comp. Insurance incurred by the prior owner are included in CSWR-FL's contract operations agreement, included in Contractual Services - Other expense during the test year.
20	659 Insurance - Other	$ 89	$ -	$ (89)	-100%	Any other Insurance costs incurred by the prior owner are included in CSWR-FL's contract operations agreement, included in Contractual Services - Other expense during the test year.
21	660 Advertising Expense	$ -	$ -	$ -	0%	
22	666 Reg. Comm. Exp. - Rate Case Amort.	$ -	$ -	$ -	0%	
23	667 Reg. Comm. Exp. - Other	$ -	$ 53,588	$ 53,588	100%	Prior owners did not record any expense.
24	670 Bad Debt Expense	$ 4,235	$ 1,405	$ (2,830)	-67%	CSWR-FL recorded Year End customer write offs.
25	675 Miscellaneous Expenses	$ 56,398	$ 166,609	$ 110,211	195%	Third party customer billing services are included in miscellaneous expense in the current test year and the prior owner did not incur such expenses.
26	TOTAL	$ 788,328	$ 1,652,897	$ 864,569	110%	
27	Total Customers	3324	3866	542	16%	
28	Consumer Price Index - U**	219.179	317.671	98.49	45%	

Benchmark Index:	Increase in Customer ERUs	1.16
	Increase in CPI	1.45
		1.61

**Prior Test Year data was gathered from Docket # 100048-WU Rate Application*
***Source: Bureau of Labor Statistics*

Operation & Maintenance Expense Comparison - Water
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: B-7
Page 1 of 1
Preparer: Brent Thies

Explanation: Complete the following comparison of the applicant's current and prior test year O&M expenses before this Commission. Provide an explanation of all differences which are not attributable to the change in customer growth and the CPI-U. If the applicant has not had a previous rate case, use the year 5 years prior to the test year for comparison. Provide an additional schedule, if necessary, to explain differences.

Line No.	(1) Account No. and Name	(2) Prior TY* 12/31/2010	(3) Current TY 1/31/2025	(4) $ Difference	(5) % Difference	(6) Explanation
1	601 Salaries & Wages - Employees	$ 16,492	$ -	$ (16,492)	-100%	CSWR-FL does not employ any salaried personnel and, as a result, does not incur any direct salary related expenses.
2	603 Salaries & Wages - Officers, Etc.	$ 12,482	$ -	$ (12,482)	-100%	CSWR-FL does not employ any salaried personnel and, as a result, does not incur any direct salary related expenses.
3	604 Employee Pensions & Benefits	$ 7,087	$ -	$ (7,087)	-100%	CSWR-FL does not employ any salaried personnel and, as a result, does not incur any pension or benefit expenses.
4	610 Purchased Water	$ -	$ -	$ -	0%	
5	615 Purchased Power	$ 5,009	$ 4,687	$ (322)	-6%	Normal Flucuation, Purchased Power Costs are subject to vary year over year due to flucuations in usage.
6	616 Fuel for Power Purchased	$ -	$ -	$ -	0%	
7	618 Chemicals	$ 598	$ 3,537	$ 2,939	491%	Chemicals are purchased in bulk and used until more is needed, therefore the timing of expense is on an as needed basis and large flucuations are normal.
8	620 Materials & Supplies	$ 1,353	$ 116	$ (1,237)	-91%	Material and Supplies expenses incurred by the prior owner are included in CSWR-FL's contract operations agreement, included in Contractual Services - Other expense during the test year.
9	631 Contractual Services - Engr.	$ -	$ 94	$ 94	100%	Prior owners did not record any expense.
10	632 Contractual Services - Acct.	$ 699	$ 88	$ (611)	-87%	The majority of the accounting expenses for this utility is recorded indirectly to the parent company and included in Contractual Services - Mgmt. Fees.
11	633 Contractual Services - Legal	$ -	$ 317	$ 317	100%	Prior owners did not record any expense.
12	634 Contractual Services - Mgmt. Fees	$ -	$ 28,962	$ 28,962	100%	Indirect overhead expenses incurred by the parent company are included in the current test year, whereas these costs are recorded in salary, and other professional services expenses in the prior test year.
13	635 Contractual Services - Other	$ 5,183	$ 91,707	$ 86,524	1669%	Contractual Services - Other expense in the test year includes CSWR-FL's recurring contract operations expense, whereas some of these costs are recorded in rental, transportation, and insurance expenses in the prior test year.
14	641 Rental of Building/Real Prop.	$ 783	$ -	$ (783)	-100%	Rental services incurred by the prior owner are included in CSWR-FL's contract operations agreement, included in Contractual Services - Other expense during the test year.
15	642 Rental of Equipment	$ 527	$ -	$ (527)	-100%	Rental services incurred by the prior owner are included in CSWR-FL's contract operations agreement, included in Contractual Services - Other expense during the test year.
16	650 Transportation Expenses	$ 2,892	$ -	$ (2,892)	-100%	Transportation expenses incurred by the prior owner are included in CSWR-FL's contract operations agreement, included in Contractual Services - Other expense during the test year.
17	656 Insurance - Vehicle	$ 687	$ -	$ (687)	-100%	Vehicle Insurance incurred by the prior owner are included in CSWR-FL's contract operations agreement, included in Contractual Services - Other expense during the test year.
18	657 Insurance - General Liability	$ -	$ 3,587	$ 3,587	100%	General Liability Insurance is subject to increase based on the property value of the system; an increase to property value over this amount of time is normal.
19	658 Insurance - Workman's Comp.	$ 745	$ -	$ (745)	-100%	Workman's Comp. Insurance incurred by the prior owner are included in CSWR-FL's contract operations agreement, included in Contractual Services - Other expense during the test year.
20	659 Insurance - Other	$ 9	$ -	$ (9)	-100%	Any other Insurance costs incurred by the prior owner are included in CSWR-FL's contract operations agreement, included in Contractual Services - Other expense during the test year.
21	660 Advertising Expense	$ -	$ -	$ -	0%	
22	666 Reg. Comm. Exp. - Rate Case Amort.	$ -	$ -	$ -	0%	
23	667 Reg. Comm. Exp. - Other	$ -	$ 537	$ 537	100%	Prior owners did not record any expense.
24	670 Bad Debt Expense	$ 542	$ 104	$ (438)	-81%	CSWR-FL recorded Year End customer write offs.
25	675 Miscellaneous Expenses	$ 4,286	$ 12,620	$ 8,334	194%	Third party customer billing services are included in miscellaneous expense in the current test year and the prior owner did not incur such expenses.
26	TOTAL	$ 59,374	$ 146,356	$ 86,982	146%	
27	Total Customers	309	286	(23)	-7%	
28	Consumer Price Index - U**	219.179	317.671	98.49	45%	

Benchmark Index:	Increase in Customer ERUs	0.93
	Increase in CPI	1.45
		1.37

**Prior Test Year data was gathered from Docket # 100048-WU Rate Application*
***Source: Bureau of Labor Statistics*

Operation & Maintenance Expense Comparison - Wastewater | **Florida Public Service Commission**

Company: CSWR-Florida (Sunshine Utilities) | **Schedule: B-8**
Docket No.: 20250052 | **Page 1 of 1**
Test Year Ended: 1/31/2025 | **Preparer: Brent Thies**
Systems: Sunshine Utilities - All Systems

Explanation: Complete the following comparison of the applicant's current and prior test year O&M expenses before this Commission. Provide an explanation of all differences which are not attributable to the change in customer growth and the CPI-U. If the applicant has not had a previous rate case, use the year 5 years prior to the test year for comparison. Provide an additional schedule, if necessary, to explain differences.

Line No.	(1) Account No. and Name	(2) Prior TY __/__/__	(3) Current TY __/__/__	(4) $ Difference	(5) % Difference	(6) Explanation
1	CSWR-Florida (Sunshine Utilities) provides water service only, therefore					
2	this schedule is not applicable.					

Contractual Services | **Florida Public Service Commission**

Company: CSWR-Florida (Sunshine Utilities)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Systems: Sunshine Utilities - All Systems

Schedule: B-9
Page 1 of 1
Preparer: Brent Thies

Explanation: Provide a complete list of outside services which were incurred during the test year. List by type of service, such as accounting, engineering or legal, and provide specific detail of work performed by each consultant and the associated cost breakdown by items. Provide amounts separated by system and method of allocation if appropriate. Specific detail is not necessary for charges which are less than 2% of the test year revenues for that system. Do not include rate case expense charges.

(1) Line No.	(2) Consultant	(3) Type of Service	(4) Amount	(5) Description of Work Performed
1				
2	21 Design Group Inc.	OSS - Engineering Consult	$ 1,509	Surveying Services
3	21 Design Group Inc.	OSS - Engineering Consult	$ 94	Ponderosa Pines Surveying Services
4				
5	21 Design Group Inc.	OSS - IT	$ 17,325	Remote Monitoring Subscription Cost
6	Backflow Solutions Inc.	OSS - IT	$ 205	Cloud-based online subscription service for managing backflow prevention programs
7				
8	Beckemeier LeMoine Law	OSS - Legal	$ 879	Legal Services
9	Radey Law Firm	OSS - Legal	$ 7,565	Legal Services
10	Bryant Miller Olive	OSS - Legal	$ 468	Annual Cost for Statutory Representation
11	CT Corporation	OSS - Legal	$ 71	Legal Services
12	David Woodsmall	OSS - Legal	$ 191	Legal Services
13				
14	McGuireWoods LLP	OSS - MGMT Consult	$ 9,988	System Operations Consultant
15				
16	PNC & Invoice Cloud	OSS - Bank Fees	$ 17,036	Bank Fees
17				
18	UHY Advisors	OSS - Audit and Accounting	$ 686	Tax Preparation
19	Leo Berwick LP	OSS - Audit and Accounting	$ 589	Property Tax Consulting
20				
21			$ 56,607	

Analysis of Rate Case Expense

Florida Public Service Commission

Company: CSWR-Florida (Sunshine Utilities)
Docket No.: 20250052
Test Year Ended: 1/31/2025

Schedule: B-10
Page 1 of 1
Preparer: Brent Thies

Explanation: Provide the total amount of rate case expense requested in the application. State whether the total includes the amount up to proposed agency action or through a hearing before the Commission. Provide a list of each firm providing services for the applicant, the individuals for each firm assisting in the application, including each individual's hourly rate, and an estimate of the total charges to be incurred by each firm, as well as a description of the type of services provided. Also provide the additional information for amortization and allocation method, including support behind this determination.

Line No.	(1) Firm or Vendor Name	(2) Counsel, Consultant or Witness	(3) Hourly Rate Per Person	(4) Total Estimate Of Charges By Firm	(5) Type of Service Rendered
1	Radey Law Firm	Susan Clark	600	13,653	Legal Counsel
2	Radey Law Firm	Tom Crabb	500	11,377	Legal Counsel
3	Radey Law Firm	Jordann Wilhelm	325	7,395	Legal Counsel
4	Radey Law Firm	Robert Skrob	225	5,120	Legal Counsel
5	Radey Law Firm	Suzanne Turner	210	4,778	Legal Counsel
6	CSWR LLC	Josiah Cox	199	725	Company Witness
7	CSWR LLC	Mike Duncan	199	906	Company Witness
8	CSWR LLC	Jake Freeman	199	725	Company Witness
9	CSWR LLC	Aaron Silas	199	906	Company Witness
10	CSWR LLC	Brent Thies	199	906	Company Witness
11	CSWR LLC	Todd Thomas	199	725	Company Witness
12	CSWR LLC	All other Support	86	2,533	Filing and documentation preparation
13					
14					
15					
16	Total				
17					
18	Estimate Through				
19	[ ] PAA				
20	[x] Commission Hearing				
21					
22	Amortization Period 4 Years				
23	Explanation if different from Section 367.0816, Florida Statutes:				
24					
25					
26					

		(A) Water		(B) Wastewater	(C) Total
27	Amortization of Rate Case Expense:				
28					
29					
30	Prior Unamortized Rate Case Expense	-		-	-
31	Current Rate Case Expense	8,864		-	8,864
32					
33	Total Projected Rate Case Expense	49,747		-	49,747
34					
35	Annual Amortization	12,437	-	-	12,437
36					
	Method of Allocation Between Systems: (Provide Calculation)	100%			100%

System	Total Water Custo	Total Sewer Cus	% Water Customer	% Sewer Customers
Sunshine Utilities	3,866	-	100%	0%

Analysis of Rate Case Expense

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: B-10
Page 1 of 1
Preparer: Brent Thies

Explanation: Provide the total amount of rate case expense requested in the application. State whether the total includes the amount up to proposed agency action or through a hearing before the Commission. Provide a list of each firm providing services for the applicant, the individuals for each firm assisting in the application, including each individual's hourly rate, and an estimate of the total charges to be incurred by each firm, as well as a description of the type of services provided. Also provide the additional information for amortization and allocation method, including support behind this determination.

Line No.	(1) Firm or Vendor Name	(2) Counsel, Consultant or Witness	(3) Hourly Rate Per Person	(4) Total Estimate Of Charges By Firm	(5) Type of Service Rendered
1	Radey Law Firm	Susan Clark	600	13,653	Legal Counsel
2	Radey Law Firm	Tom Crabb	500	11,377	Legal Counsel
3	Radey Law Firm	Jordann Wilhelm	325	7,395	Legal Counsel
4	Radey Law Firm	Robert Skrob	225	5,120	Legal Counsel
5	Radey Law Firm	Suzanne Turner	210	4,778	Legal Counsel
6	CSWR LLC	Josiah Cox	199	725	Company Witness
7	CSWR LLC	Mike Duncan	199	906	Company Witness
8	CSWR LLC	Jake Freeman	199	725	Company Witness
9	CSWR LLC	Aaron Silas	199	906	Company Witness
10	CSWR LLC	Brent Thies	199	906	Company Witness
11	CSWR LLC	Todd Thomas	199	725	Company Witness
12	CSWR LLC	All other Support	86	2,533	Filing and documentation preparation
13					
14					
15					
16	Total				
17					
18	Estimate Through				
19	[ ] PAA				
20	[x] Commission Hearing				
21					
22	Amortization Period 4 Years				
23	Explanation if different from Section 367.0816, Florida Statutes:				
24					
25					
26					

			(A) Water		(B) Wastewater		(C) Total
27	Amortization of Rate Case Expense:						
28							
29							
30		Prior Unamortized Rate Case Expense	-		-		-
31		Current Rate Case Expense	8,864		-		8,864
32							
33		Total Projected Rate Case Expense	49,747		-		49,747
34							
35		Annual Amortization	12,437	-	-		12,437
36							
37		Method of Allocation Between Systems:	100%				100%
38		(Provide Calculation)					

System	Total Water Custon	Total Sewer Cus	% Water Customer	% Sewer Customers
Sunshine Utilities - QR PP	286	-	100%	0%

Analysis of Major Maintenance Projects - Water & Wastewater
For the Test Year and 2 Years Prior and 1 Year Subsequent

Florida Public Service Commission

Company: CSWR-Florida (Sunshine Utilities)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Systems: Sunshine Utilities - All Systems

Schedule: B-11
Page 1 of 1
Preparer: Brent Thies

Explanation: Provide an analysis of all maintenance projects greater than 2% of test year revenues per system which occurred during the 2 years prior to the test year, the test year, and the budgeted amount for 1 year subsequent to the test year. For each project, provide a description, the total cost or budgeted amount and how often the project should be repeated.

The Company has no maintenance projects greater than 2% of revenue.

Allocation of Expenses

Florida Public Service Commission

Company: CSWR-Florida (Sunshine Utilities)
Docket No.: 20250052
Schedule Year Ended: 1/31/2025
Historic [X] or Projected [ ]
Systems: Sunshine Utilities - All Systems

Schedule: B-12
Page 1 of 1
Preparer: Brent Thies

Explanation: Provide a schedule detailing expenses which are subject to allocation between systems (water, wastewater & gas, etc.) showing allocation percentages, gross amounts, amounts allocated, and a detailed description of the method of allocation. Provide a description of all systems other than water and wastewater.

			(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
			Allocation Percentages					Amounts Allocated			
Line No.	Acct. No.	Description	Water	Wastewater	Other	Total	Description of Allocation Method	Water	Wastewater	Other	Total

1 CSWR-Florida (Sunshine Utilities) provides water service only, therefore
2 this schedule is not applicable.

Net Depreciation Expense - Water | **Florida Public Service Commission**

Company: CSWR-Florida (Sunshine Utilities) | **Schedule: B-13**
Docket No.: 20250052 | **Page 1 of 1**
Test Year Ended: 1/31/2025 | **Preparer: Brent Thies**
Systems: All Sunshine Systems except Ponderosa Pines and Quail Run | **Recap Schedules: B-1**

Explanation: Provide a schedule of test year non-used and useful depreciation expense by primary account.

Line No.	(1) Account No. and Name	(2) Test Year Expense	(3) Utility Adjustments	(4) Adjusted Balance	(5) % Non-Used and Useful	(6) Future Use Amount
1	INTANGIBLE PLANT					
2	301.1 Organization	$ -				
3	302.1 Franchises	$ -				
4	339.1 Other Plant & Misc. Equipment	$ -				
5	SOURCE OF SUPPLY AND PUMPING PLANT	$ -				
6	303.2 Land & Land Rights	$ -				
7	304.2 Structures & Improvements	$ 21,698				
8	305.2 Collect. & Impound. Reservoirs	$ -				
9	306.2 Lake, River & Other Intakes	$ -				
10	307.2 Wells & Springs	$ 3,798				
11	308.2 Infiltration Galleries & Tunnels	$ -				
12	309.2 Supply Mains	$ 4,631				
13	310.2 Power Generation Equipment	$ 14,964				
14	311.2 Pumping Equipment	$ 2,340				
15	339.2 Other Plant & Misc. Equipment	$ -				
16	WATER TREATMENT PLANT	$ -				
17	303.3 Land & Land Rights	$ -				
18	304.3 Structures & Improvements	$ -				
19	320.3 Water Treatment Equipment	$ 2,734				
20	339.3 Other Plant & Misc. Equipment	$ -				
21	TRANSMISSION & DISTRIBUTION PLANT	$ -				
22	303.4 Land & Land Rights	$ -				
23	304.4 Structures & Improvements	$ -				
24	330.4 Distr. Reservoirs & Standpipes	$ 4,490				
25	331.4 Transm. & Distribution Mains	$ 24,517				
26	333.4 Services	$ 8,680				
27	334.4 Meters & Meter Installations	$ 11,284				
28	335.4 Hydrants	$ -				
29	339.4 Other Plant & Misc. Equipment	$ -				
30	GENERAL PLANT	$ -				
31	303.5 Land & Land Rights	$ -				
32	304.5 Structures & Improvements	$ -				
33	340.5 Office Furniture & Equipment	$ -				
34	341.5 Transportation Equipment	$ -				
35	342.5 Stores Equipment	$ -				
36	343.5 Tools, Shop & Garage Equipment	$ -				
37	344.5 Laboratory Equipment	$ -				
38	345.5 Power Operated Equipment	$ -				
39	346.5 Communication Equipment	$ 25,527				
40	347.5 Miscellaneous Equipment	$ 2,257				
41	348.5 Other Tangible Plant	$ 396				
42						
43	TOTAL DEPRECIATION EXPENSE	$ 127,316	$	$	$	
44						
45	LESS: AMORTIZATION OF CIAC	$ 68,086				
46						
47	NET DEPRECIATION EXPENSE - WATER	$ 59,230	$	$	$	
48						

Net Depreciation Expense - Water

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: B-13
Page 1 of 1
Preparer: Brent Thies
Recap Schedules: B-1

Explanation: Provide a schedule of test year non-used and useful depreciation expense by primary account.

Line No.	(1) Account No. and Name	(2) Test Year Expense	(3) Utility Adjustments	(4) Adjusted Balance	(5) % Non-Used and Useful	(6) Future Use Amount
1	INTANGIBLE PLANT					
2	301.1 Organization	$ -				
3	302.1 Franchises	$ -				
4	339.1 Other Plant & Misc. Equipment	$ -				
5	SOURCE OF SUPPLY AND PUMPING PLANT	$ -				
6	303.2 Land & Land Rights	$ -				
7	304.2 Structures & Improvements	$ 1,943				
8	305.2 Collect. & Impound. Reservoirs	$ -				
9	306.2 Lake, River & Other Intakes	$ -				
10	307.2 Wells & Springs	$ 932				
11	308.2 Infiltration Galleries & Tunnels	$ -				
12	309.2 Supply Mains	$ 163				
13	310.2 Power Generation Equipment	$ 5,134				
14	311.2 Pumping Equipment	$ 1,602				
15	339.2 Other Plant & Misc. Equipment	$ -				
16	WATER TREATMENT PLANT	$ -				
17	303.3 Land & Land Rights	$ -				
18	304.3 Structures & Improvements	$ -				
19	320.3 Water Treatment Equipment	$ 638				
20	339.3 Other Plant & Misc. Equipment	$ -				
21	TRANSMISSION & DISTRIBUTION PLANT	$ -				
22	303.4 Land & Land Rights	$ -				
23	304.4 Structures & Improvements	$ -				
24	330.4 Distr. Reservoirs & Standpipes	$ 1,391				
25	331.4 Transm. & Distribution Mains	$ 347				
26	333.4 Services	$ 527				
27	334.4 Meters & Meter Installations	$ 583				
28	335.4 Hydrants	$ -				
29	339.4 Other Plant & Misc. Equipment	$ -				
30	GENERAL PLANT	$ -				
31	303.5 Land & Land Rights	$ -				
32	304.5 Structures & Improvements	$ -				
33	340.5 Office Furniture & Equipment	$ -				
34	341.5 Transportation Equipment	$ -				
35	342.5 Stores Equipment	$ -				
36	343.5 Tools, Shop & Garage Equipment	$ 124				
37	344.5 Laboratory Equipment	$ -				
38	345.5 Power Operated Equipment	$ -				
39	346.5 Communication Equipment	$ 3,214				
40	347.5 Miscellaneous Equipment	$ 154				
41	348.5 Other Tangible Plant	$ -				
42						
43	TOTAL DEPRECIATION EXPENSE	$ 16,752	$	$	$	
44						
45	LESS: AMORTIZATION OF CIAC	$ 872				
46						
47	NET DEPRECIATION EXPENSE - WATER	$ 15,880	$	$	$	
48						

Net Depreciation Expense - Wastewater

Florida Public Service Commission

Company: CSWR-Florida (Sunshine Utilities)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Historic [X] or Projected [ ]
Systems: Sunshine Utilities - All Systems

Schedule: B-14
Page 1 of 1
Preparer: Brent Thies
Recap Schedules: B-2

Explanation: Provide a schedule of test year non-used and useful depreciation expense by primary account.

Line No.	(1) Account No. and Name	(2) Test Year Expense	(3) Utility Adjustments	(4) Adjusted Balance	(5) % Non-Used and Useful	(6) Future Use Amount
1	CSWR-Florida (Sunshine Utilities) provides water service only, therefore					
2	this schedule is not applicable.					

Taxes Other Than Income | **Florida Public Service Commission**

Company: CSWR-Florida (Sunshine Utilities) | **Schedule: B-15**
Docket No.: 20250052 | **Page 1 of 1**
Schedule Year Ended: 1/31/2025 | **Preparer: Brent Thies**
Historic [X] or Projected [ ] | **Recap Schedules: B-1,B-2**
Systems: All Sunshine Systems except Ponderosa Pines and Quail Run

Explanation: Complete the following schedule of all taxes other than income.
For all allocations, provide description of allocation and calculations.

Line No.	(1) Description	(2) Regulatory Assessment Fees (RAFs)	(3) Payroll Taxes	(4) Real Estate & Personal Property	(5) Other	(6) Total
WATER						
1	Test Year Per Books	$ 39,526	$ -	$ 19,715	$ -	$ 59,241
	Adjustments to Test Year (Explain)					
2		$ -	$ -	$ -	$ -	$ -
3		$ -	$ -	$ -	$ -	$ -
4		$ -	$ -	$ -	$ -	$ -
5		$ -	$ -	$ -	$ -	$ -
6	Total Test Year Adjustments	$ -	$ -	$ -	$ -	$ -
7	Adjusted Test Year	$ 39,526	$ -	$ 19,715	$ -	$ 59,241
8	RAFs Assoc. with Revenue Increase	$ -	$ -	$ -	$ -	$ -
9	Total Balance	$ 39,526	$ -	$ 19,715	$ -	$ 59,241
WASTEWATER						
10	Test Year Per Books	$ -	$ -	$ -	$ -	$ -
	Adjustments to Test Year (Explain)					
11		$ -	$ -	$ -	$ -	$ -
12		$ -	$ -	$ -	$ -	$ -
13		$ -	$ -	$ -	$ -	$ -
14		$ -	$ -	$ -	$ -	$ -
15	Total Test Year Adjustments	$ -	$ -	$ -	$ -	$ -
16	Adjusted Test Year	$ -	$ -	$ -	$ -	$ -
17	RAFs Assoc. with Revenue Increase	$ -	$ -	$ -	$ -	$ -
18	Total Balance	$ -	$ -	$ -	$ -	$ -

Taxes Other Than Income | **Florida Public Service Commission**

Company: CSWR-Florida (Sunshine Utilities) | **Schedule: B-15**
Docket No.: 20250052 | **Page 1 of 1**
Schedule Year Ended: 1/31/2025 | **Preparer: Brent Thies**
Historic [X] or Projected [ ] | **Recap Schedules: B-1,B-2**
Systems: Ponderosa Pines and Quail Run

Explanation: Complete the following schedule of all taxes other than income.
For all allocations, provide description of allocation and calculations.

Line No.	(1) Description	(2) Regulatory Assessment Fees (RAFs)	(3) Payroll Taxes	(4) Real Estate & Personal Property	(5) Other	(6) Total
WATER						
1	Test Year Per Books	$ (854)	$ -	$ 1,397	$ -	$ 543
	Adjustments to Test Year (Explain)					
2		$ -	$ -	$ -	$ -	$ -
3		$ -	$ -	$ -	$ -	$ -
4		$ -	$ -	$ -	$ -	$ -
5		$ -	$ -	$ -	$ -	$ -
6	Total Test Year Adjustments	$ -	$ -	$ -	$ -	$ -
7	Adjusted Test Year	$ (854)	$ -	$ 1,397	$ -	$ 543
8	RAFs Assoc. with Revenue Increase	$ -	$ -	$ -	$ -	$ -
9	Total Balance	$ (854)	$ -	$ 1,397	$ -	$ 543
WASTEWATER						
10	Test Year Per Books	$ -	$ -	$ -	$ -	$ -
	Adjustments to Test Year (Explain)					
11		$ -	$ -	$ -	$ -	$ -
12		$ -	$ -	$ -	$ -	$ -
13		$ -	$ -	$ -	$ -	$ -
14		$ -	$ -	$ -	$ -	$ -
15	Total Test Year Adjustments	$ -	$ -	$ -	$ -	$ -
16	Adjusted Test Year					
17	RAFs Assoc. with Revenue Increase	$ -	$ -	$ -	$ -	$ -
18	Total Balance	$ -	$ -	$ -	$ -	$ -

Reconciliation of Total Income Tax Provision | **Florida Public Service Commission**

Company: CSWR-Florida (Sunshine Utilities) | **Schedule: C-1**
Docket No.: 20250052 | **Page 1 of 1**
Test Year Ended: 1/31/2025 | **Preparer: Brent Thies**
Historic [X] or Projected [ ]
Systems: All Sunshine Systems except Ponderosa Pines and Quail Run

Explanation: Provide a reconcilation between the total operating income tax provision and the currently payable income taxes on operating income for the test year.

Line No.	Description	Ref.	Total Per Books		Utility Adjustments	Utility Adjusted	Water	Wastewater
1	Current Tax Expense	C-2	(173,877.90)	**A**	179,913.78	6,035.88	0	0
2	Deferred Income Tax Expense	C-5	0		0	0	0	0
3	ITC Realized This Year	C-8	0		0	0	0	0
4	ITC Amortization (3% ITC and IRC 46(f)(2))	C-8	0		0	0	0	0
5	Parent Debt Adjustment	C-9	0		0	0	0	0
6	Total Income Tax Expense		(173,877.90)		179,913.78	6,035.88	-	-

Note:

A Given that net operating income was negative, the Company booked no provision for income tax. This adjustment adjusts current tax expense to zero. The values in Schedules C1-10 are calculated per the schedule mechanics and required formulas.

Supporting Schedules: C-2,C-5,C-8,C-9
Recap Schedules: B-1,B-2

Reconciliation of Total Income Tax Provision | **Florida Public Service Commission**

Company: CSWR-Florida (Sunshine Utilities)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Historic [X] or Projected [ ]
Systems: Ponderosa Pines and Quail Run

Schedule: C-1
Page 1 of 1
Preparer: Brent Thies

Explanation: Provide a reconcilation between the total operating income tax provision and the currently payable income taxes on operating income for the test year.

Line No.	Description	Ref.	Total Per Books		Utility Adjustments	Utility Adjusted	Water	Wastewater
1	Current Tax Expense	C-2	(26,111.53)	**A**	30,190.56	4,079.03	0	0
2	Deferred Income Tax Expense	C-5	0		0	0	0	0
3	ITC Realized This Year	C-8	0		0	0	0	0
4	ITC Amortization (3% ITC and IRC 46(f)(2))	C-8	0		0	0	0	0
5	Parent Debt Adjustment	C-9	0		0	0	0	0
6	Total Income Tax Expense		(26,111.53)		30,190.56	4,079.03	-	-

Note:

A Given that net operating income was negative, the Company booked no provision for income tax. This adjustment adjusts current tax expense to zero. The values in Schedules C1-10 are calculated per the schedule mechanics and required formulas.

Supporting Schedules: C-2,C-5,C-8,C-9
Recap Schedules: B-1,B-2

State and Federal Income Tax Calculation - Current

Florida Public Service Commission

Company: CSWR-Florida (Sunshine Utilities)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Historic [X] or Projected [ ]
Systems: All Sunshine Systems except Ponderosa Pines and Quail Run

Schedule: C-2
Page 1 of 1
Preparer: Brent Thies

Explanation: Provide the calculation of state and federal income taxes for the test year. Provide detail on adjustments to income taxes and investment tax credits generated.

		Total Per Books	Utility Adjustments	Utility Adjusted	Water	Wastewater
1	Net Utility Operating Income (Sch. B-1)	(662,428.62)	99,839.55	(562,589.06)	(562,589.06)	-
2	Add: Income Tax Expense Per Books (Sch. B-1)	-	-	-	-	-
3	Subtotal	(662,428.62)	99,839.55	(562,589.06)	(562,589.06)	-
4	Less: Interest Charges (Sch. C-3)	23,615.59	-	23,615.59	23,615.59	-
5	Taxable Income Per Books	(686,044.21)	99,839.55	(586,204.66)	(586,204.66)	-
	Schedule M Adjustments:					
6	Permanent Differences (From Sch. C-4)	-	-	-	-	-
7	Timing Differences (From Sch. C-5)	-	-	-	-	-
8	Total Schedule M Adjustments	-	-	-	-	-
9	Taxable Income Before State Taxes	(686,044.21)	99,839.55	(586,204.66)	(586,204.66)	-
10	Less: State Income Tax Exemption ($5,000)	-	-	-	-	-
11	State Taxable Income	(686,044.21)	99,839.55	(586,204.66)	(586,204.66)	-
12	State Income Tax (5.5% of Line 11)	(37,732.43)	5,491.18	(32,241.26)	(32,241.26)	-
13	Emergency Excise Tax	-	-	-	-	-
14	Credits	-	-	-	-	-
15	Current State Income Taxes	(37,732.43)	5,491.18	(32,241.26)	(32,241.26)	-
16	Federal Taxable Income (Line 9 - Line 15)	(648,311.78)	94,348.38	(553,963.40)	(553,963.40)	-
17	Federal Income Tax Rate	0.21	0.21	0.21	0.21	0.21
18	Federal Income Taxes (Line 16 x Line 17)	(136,145.47)	19,813.16	(116,332.31)	(116,332.31)	-
19	Less: Investment Tax Credit Realized This Year (Sch. C-8)	-	-	-	-	-
20	Current Federal Inc. Taxes (Line 18 - Line 19)	(136,145.47)	19,813.16	(116,332.31)	(116,332.31)	-
	Summary:					
21	Current State Income Taxes (Line 15)	(37,732.43)	5,491.18	(32,241.26)	(32,241.26)	-
22	Current Federal Income Taxes (Line 20)	(136,145.47)	19,813.16	(116,332.31)	(116,332.31)	-
23	Total Current Income Tax Expense (To C-1)	(173,877.90)	25,304.33	(148,573.57)	(148,573.57)	-

Supporting Schedules: B-1,B-2,C-3,C-4,C-5,C-8
Recap Schedules: C-1

State and Federal Income Tax Calculation - Current

Florida Public Service Commission

Company: CSWR-Florida (Sunshine Utilities)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Historic [X] or Projected [ ]
Systems: Ponderosa Pines and Quail Run

Schedule: C-2
Page 1 of 1
Preparer: Brent Thies

Explanation: Provide the calculation of state and federal income taxes for the test year.
Provide detail on adjustments to income taxes and investment tax credits generated.

		Total Per Books	Utility Adjustments	Utility Adjusted	Water	Wastewater
1	Net Utility Operating Income (Sch. B-1)	(79,408.78)	-	(75,442.66)	(75,442.66)	-
2	Add: Income Tax Expense Per Books (Sch. B-1)	-	-	-	-	-
3	Subtotal	(79,408.78)	-	(75,442.66)	(75,442.66)	-
4	Less: Interest Charges (Sch. C-3)	23,615.59	-	23,615.59	23,615.59	-
5	Taxable Income Per Books	(103,024.37)	-	(99,058.25)	(99,058.25)	-
	Schedule M Adjustments:					
6	Permanent Differences (From Sch. C-4)	-	-	-	-	-
7	Timing Differences (From Sch. C-5)	-	-	-	-	-
8	Total Schedule M Adjustments	-	-	-	-	-
9	Taxable Income Before State Taxes	(103,024.37)	-	(99,058.25)	(99,058.25)	-
10	Less: State Income Tax Exemption ($5,000)	-	-	-	-	-
11	State Taxable Income	(103,024.37)	-	(99,058.25)	(99,058.25)	-
12	State Income Tax (5.5% of Line 11)	(5,666.34)	-	(5,448.20)	(5,448.20)	-
13	Emergency Excise Tax	-	-	-	-	-
14	Credits	-	-	-	-	-
15	Current State Income Taxes	(5,666.34)	-	(5,448.20)	(5,448.20)	-
16	Federal Taxable Income (Line 9 - Line 15)	(97,358.03)	-	(93,610.05)	(93,610.05)	-
17	Federal Income Tax Rate	0.21	0.21	0.21	0.21	0.21
18	Federal Income Taxes (Line 16 x Line 17)	(20,445.19)	-	(19,658.11)	(19,658.11)	-
19	Less: Investment Tax Credit Realized This Year (Sch. C-8)	-	-	-	-	-
20	Current Federal Inc. Taxes (Line 18 - Line 19)	(20,445.19)	-	(19,658.11)	(19,658.11)	-
	Summary:					
21	Current State Income Taxes (Line 15)	(5,666.34)	-	(5,448.20)	(5,448.20)	-
22	Current Federal Income Taxes (Line 20)	(20,445.19)	-	(19,658.11)	(19,658.11)	-
23	Total Current Income Tax Expense (To C-1)	(26,111.53)	-	(25,106.31)	(25,106.31)	-

Supporting Schedules: B-1,B-2,C-3,C-4,C-5,C-8
Recap Schedules: C-1

Schedule of Interest In Tax Expense Calculation

Company: CSWR-Florida (Sunshine Utilities)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Historic [X] or Projected [ ]
Systems: All Sunshine Systems except Ponderosa Pines and Quail Run

Florida Public Service Commission
Schedule: C-3
Page 1 of 1
Preparer: Brent Thies
Supporting Schedules: D-1,C-8
Recap Schedules: C-2

Explanation: Provide the amount of interest expense used to calculate income taxes on Schedule No. C-2. Explain any changes in interest expense in detail giving amount of change and reason for change. If the basis for allocating interest used in the tax calculation differs from the basis used in allocating current income taxes payable, the differing bases should be clearly identified.

Line No.	Description	Total Per Books	Utility Adjustments	Utility Adjusted	Water	Wastewater
1	Interest on Long-Term Debt	0	0	0	0	0
2	Amortization of Debt Premium, Disc. and Expense Net	0	0	0	0	0
3	Interest on Short-Term Debt	23,615.59	0	23,615.59	23,615.59	-
4	Other Interest Expense	0	0	0	0	0
5	AFUDC	0	0	0	0	0
6	ITC Interest Synchronization (IRC 46(f)(2) only - See below)	0	0	0	0	0
7	Total Used For Tax Calculation	23,615.59	-	23,615.59	23,615.59	-

Calculation of ITC Interest Synchronization Adjustment
ONLY for Option 2 companies (See Sch. C-8, pg. 4)

	Balances From Schedule D-1	Amount	Ratio	Cost	Total Weighted Cost	Debt Only Weighted Cost
8	Long-Term Debt	0	0	0	0	0
9	Short-Term Debt	0	0	0	0	0
10	Preferred Stock	0	0	0	0	---
11	Common Equity	0	0	0	0	---
12	Total	0	0	0	0	0
13	ITCs (from D-1, Line 7)	0				
14	Weighted Debt Cost (From Line 12)	0				
15	Interest Adjustment (To Line 6)	0				

Schedule of Interest In Tax Expense Calculation

Company: CSWR-Florida (Sunshine Utilities)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Historic [X] or Projected [ ]
Systems: Ponderosa Pines and Quail Run

Florida Public Service Commission
Schedule: C-3
Page 1 of 1
Preparer: Brent Thies
Supporting Schedules: D-1,C-8
Recap Schedules: C-2

Explanation: Provide the amount of interest expense used to calculate income taxes on Schedule No. C-2. Explain any changes in interest expense in detail giving amount of change and reason for change. If the basis for allocating interest used in the tax calculation differs from the basis used in allocating current income taxes payable, the differing bases should be clearly identified.

Line No.	Description	Total Per Books	Utility Adjustments	Utility Adjusted	Water	Wastewater
1	Interest on Long-Term Debt	0	0	0	0	0
2	Amortization of Debt Premium, Disc. and Expense Net	0	0	0	0	0
3	Interest on Short-Term Debt	2,389.49	0	2,389.49	2,389.49	-
4	Other Interest Expense	0	0	0	0	0
5	AFUDC	0	0	0	0	0
6	ITC Interest Synchronization (IRC 46(f)(2) only - See below)	0	0	0	0	0
7	Total Used For Tax Calculation	2,389.49	-	2,389.49	2,389.49	-

Calculation of ITC Interest Synchronization Adjustment
ONLY for Option 2 companies (See Sch. C-8, pg. 4)

	Balances From Schedule D-1	Amount	Ratio	Cost	Total Weighted Cost	Debt Only Weighted Cost
8	Long-Term Debt	0	0	0	0	0
9	Short-Term Debt	0	0	0	0	0
10	Preferred Stock	0	0	0	0	---
11	Common Equity	0	0	0	0	---
12	Total	0	0	0	0	0
13	ITCs (from D-1, Line 7)	0				
14	Weighted Debt Cost (From Line 12)	0				
15	Interest Adjustment (To Line 6)	0				

Book/Tax Differences - Permanent

Florida Public Service Commission

Company: CSWR-Florida (Sunshine Utilities)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Historic [X] or Projected [ ]
Systems: Sunshine Utilities - All Systems

Schedule: C-4
Page 1 of 1
Preparer: Brent Thies

Explanation: Provide the description and amount of all book/tax differences accounted for as permanent differences. This would include any items accounted for on a flow through basis.

CSWR-Florida has no book/tax differences as part of its tax records

Supporting Schedules: None
Recap Schedules: C-2

Deferred Income Tax Expense | **Florida Public Service Commission**

Company: CSWR-Florida (Sunshine Utilities) | **Schedule: C-5**
Docket No.: 20250052 | **Page 1 of 1**
Test Year Ended: 1/31/2025 | **Preparer: Brent Thies**
Historic [X] or Projected [ ]
Systems: Sunshine Utilities - All Systems

Explanation: Provide the calculation of total deferred income tax expense for the test year. Provide detail on items resulting in tax deferrals other than accelerated depreciation.

Line No.	Description	Total Per Books	Utility Adjustments	Utility Adjusted	Water	Wastewater
	Timing Differences:					
1	Tax Depreciation and Amortization	0	0	0	0	0
2	Book Depreciation and Amortization	0	0	0	0	0
3	Difference	0	0	0	0	0
4	Other Timing Differences (Itemize):	0	0	0	0	0
5	Total Timing Differences (To C-2)	0	0	0	0	0
6	State Tax Rate					
7	State Deferred Taxes (Line 5 x Line 6)	0	0	0	0	0
8	Timing Differences For Federal Taxes (Line 5 - Line 7)	0	0	0	0	0
9	Federal Tax Rate					
10	Federal Deferred Taxes (Line 8 x Line 9)	0	0	0	0	0
11	Add: State Deferred Taxes (Line 7)	0	0	0	0	0
12	Total Deferred Tax Expense (To C-1)	0	0	0	0	0

Supporting Schedules: None
Recap Schedules: C-2

Accumulated Deferred Income Taxes - Summary

Florida Public Service Commission

Company: CSWR-Florida (Sunshine Utilities)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Systems: Sunshine Utilities - All Systems

Schedule: C-6
Page 1 of 3
Preparer: Brent Thies

Explanation: For each of the accumulated deferred tax accounts provide a summary of the ending balances as reported on pages 2 & 3 of this schedule. The same annual balances should be shown.

Line No.	Year	Account No. _____ State	Account No. _____ Federal	Total	Account No. _____ State	Federal	Total	Net Deferred Income Taxes State	Federal	Total

CSWR-Florida has no accumulated tax deferrals on its books

Supporting Schedules: C-7, Pg 2 & 3
Recap Schedules: A-18,A-19,D-2

Accumulated Deferred Income Taxes - State

Florida Public Service Commission

Company: CSWR-Florida (Sunshine Utilities)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Systems: Sunshine Utilities - All Systems

Schedule: C-6
Page 2 of 3
Preparer: Brent Thies

Explanation: For each of the accumulated deferred tax accounts provide annual balances beginning with the year of the last rate case and ending with the test year.

Line No.	Year	Account No. _____ Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance	Account No. _____ Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance

CSWR-Florida has no accumulated tax deferrals on its books

Supporting Schedules: None
Recap Schedules: C-6

Accumulated Deferred Income Taxes - Federal

Florida Public Service Commission

Company: CSWR-Florida (Sunshine Utilities)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Systems: Sunshine Utilities - All Systems

Schedule: C-6
Page 3 of 3
Preparer: Brent Thies

Explanation: For each of the accumulated deferred tax accounts provide annual balances beginning with the year of the last rate case and ending with the test year.

		Account No. _____					Account No. _____				
Line No.	Year	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance

CSWR-Florida has no accumulated tax deferrals on its books

Supporting Schedules: None
Recap Schedules: C-6

Investment Tax Credits - Analysis

Florida Public Service Commission

Company: CSWR-Florida (Sunshine Utilities)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Systems: Sunshine Utilities - All Systems

Schedule: C-7
Page 1 of 4
Preparer: Brent Thies

Explanation: Provide an analysis of accumulated tax credits generated and amortized on an annual basis beginning with the test year in the last rate case to the end of the current test year. Amounts provided by the Revenue Act of 1971 and subsequent acts should be shown separately from amounts applicable to prior laws. Identify progress payments separately.

		3% ITC						4% ITC					
			Amount Realized		Amortization				Amount Realized			Amortization	
Line No.	Year	Beginning Balance	Current Year	Prior Year Adjust.	Current Year	Prior Year Adjust.	Ending Balance	Beginning Balance	Current Year	Prior Year Adjust.	Current Year	Prior Year Adjust.	Ending Balance

CSWR-Florida has no investment tax credits on its books

Supporting Schedules: None
Recap Schedules: C-2,C-3,C-10,D-2,A-18,A-19

Investment Tax Credits - Analysis

Florida Public Service Commission

Company: CSWR-Florida (Sunshine Utilities)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Systems: Sunshine Utilities - All Systems

Schedule: C-7
Page 2 of 4
Preparer: Brent Thies

Explanation: Provide an analysis of accumulated tax credits generated and amortized on an annual basis beginning with the test year in the last rate case to the end of the current test year. Amounts provided by the Revenue Act of 1971 and subsequent acts should be shown separately from amounts applicable to prior laws. Identify progress payments separately.

		8% ITC						10% ITC					
			Amount Realized		Amortization				Amount Realized		Amortization		
Line No.	Year	Beginning Balance	Current Year	Prior Year Adjust.	Current Year	Prior Year Adjust.	Ending Balance	Beginning Balance	Current Year	Prior Year Adjust.	Current Year	Prior Year Adjust.	Ending Balance

CSWR-Florida has no investment tax credits on its books

Supporting Schedules: None
Recap Schedules: C-2,C-3,C-10,D-2,A-18,A-19

Explanation: Explain accounting policy as to method of amortization for both progress payment and other ITC. Explanation should include at least a description of how the time period for amortization is determined, when it begins, under what circumstances it changes, etc. If there are unused ITC, supply a schedule showing year generated, amount generated, total amount used and remaining unused portion.

CSWR-Florida has no investment tax credits on its books

Investment Tax Credits - Section 46(f) Election

Florida Public Service Commission

Company: CSWR-Florida (Sunshine Utilities)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Systems: Sunshine Utilities - All Systems

Schedule: C-7
Page 4 of 4
Preparer: Brent Thies

Explanation: Provide a copy of the election made under Section 46(f), Internal Revenue Code.

CSWR-Florida has received no investment tax credits of this type

Parent(s) Debt Information

Florida Public Service Commission

Company: CSWR-Florida (Sunshine Utilities)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Systems: Sunshine Utilities - All Systems

Schedule: C-8
Page 1 of 1
Preparer: Brent Thies

Explanation: Provide the information required to adjust income tax expense by the interest expense of the parent(s) that may be invested in the equity of the applicant. If a year-end rate base is used, provide on both a year-end and an average basis. Amounts should be parent only.

Parent's Name _____

Line No.	Description	Amount	% of Total	Cost Rate	Weighted Cost
1	Long-Term Debt				
2	Short-Term Debt				
3	Preferred Stock				
4	Common Equity (State Retained Earnings Separately - Parent Only)				
5	Deferred Income Tax				
6	Other				
7	Total		100.00%		
8	Weighted Cost Parent Debt X 37.63% (or applicable consolidated tax rate) X Equity of Subsidiary (To C-1)				

Supporting Schedules: None
Recap Schedules: C-3

Income Tax Returns | **Florida Public Service Commission**

Company: CSWR-Florida (Sunshine Utilities) | **Schedule: C-9**
Docket No.: 20250052 | **Page 1 of 1**
Test Year Ended: 1/31/2025 | **Preparer: Brent Thies**
Systems: Sunshine Utilities - All Systems

Explanation: Provide a copy of the most recently filed federal income tax return, state income tax return and most recent final IRS revenue agent's report for the applicant or consolidated entity (whichever type of return is filed). A statement of when and where the returns and reports are available for review may be provided in lieu of providing the returns and reports.

Line No.	
1	A copy of the CSWR-Florida tax return for tax year 2023 will be made available for inspection during the field audit.
2	An extension was filed for the 2024 return. No IRS revenue agent report is available.

Miscellaneous Tax Information **Florida Public Service Commission**

Company: CSWR-Florida (Sunshine Utilities) **Schedule: C-10**
Docket No.: 20250052 **Page 1 of 1**
Test Year Ended: 1/31/2025 **Preparer: Brent Thies**
Systems: Sunshine Utilities - All Systems

Explanation: Provide answers to the following questions with respect to the applicant or its consolidated entity.

(1) What tax years are open with the Internal Revenue Service?
Tax year 2024 remains open as CSWR-Florida was granted an extension of its 2024 tax filing

(2) Is the treatment of customer deposits at issue with the IRS?
No

(3) Is the treatment of contributions in aid of construction at issue with the IRS?
No

(4) Is the treatment of unbilled revenues at issue with the IRS?
No

Schedule of Requested Cost of Capital
13-Month Average Balance

Florida Public Service Commission

Schedule: D-1
Page 1 of 1
Preparer: Brent Thies

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: All Sunshine Systems except Ponderosa Pines and Quail Run

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	256,459	4.35%	8.50%	0.37%
3	Preferred Stock	-			
4	Customer Deposits	-			
5	Common Equity	5,639,411	95.65%	8.77%	8.39%
6	Tax Credits - Zero Cost	-			
7	Tax Credits - Wtd. Cost	-			
8	Accum. Deferred Income Taxes	-			
9	Other (Explain)	-			
10	Total	5,895,870	100.00%		8.76%

Supporting Schedules: D-2
Recap Schedules: A-1,A-2

Schedule of Requested Cost of Capital
13-Month Average Balance

Florida Public Service Commission

Schedule: D-1
Page 1 of 1
Preparer: Brent Thies

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

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	2.40%	8.50%	0.20%
3	Preferred Stock	-			
4	Customer Deposits	-			
5	Common Equity	1,053,478	97.60%	8.77%	8.56%
6	Tax Credits - Zero Cost	-			
7	Tax Credits - Wtd. Cost	-			
8	Accum. Deferred Income Taxes	-			
9	Other (Explain)	-			
10	Total	1,079,427	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)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Schedule Year Ended: 1/31/2025
Historic [X] or Projected [ ]
Systems: All Sunshine Systems except 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) Reconciliation Adjustments Specific	(4) Reconciliation Adjustments (Explain)	(5) Reconciliation Adjustments Prorata *	(6) Reconciled To Requested Rate Base
1	Long-Term Debt	-				-
2	Short-Term Debt	256,459				256,459
3	Preferred Stock	-				-
4	Common Equity	7,365,228	A Parent Equity		(1,725,817)	5,639,411
5	Customer Deposits	-				-
6	Tax Credits - Zero Cost	-				-
7	Tax Credits - Wtd. Cost	-				-
8	Accum. Deferred Income Tax	-				-
9	Other (Explain)	-				-
10	Total	7,621,687				5,895,870

* List corresponding adjustments to rate base below:

Description	Amount
A Equity Capital provided by parent for construction in progress and other utility plant assets not being sought as rate base in this case	1,725,817

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) Reconciliation Adjustments Specific	(4) Reconciliation Adjustments (Explain)	(5) Reconciliation Adjustments Prorata *	(6) Reconciled To Requested Rate Base
1	Long-Term Debt	-				-
2	Short-Term Debt	25,949				25,949
3	Preferred Stock	-				-
4	Common Equity	194,477	A Parent Equity		859,001	1,053,478
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				1,079,427

* List corresponding adjustments to rate base below:

Description	Amount
A Working Capital provided by parent for construction in progress and other items of working capital. Booked to intercompany payables.	859,001

Supporting Schedules: A-19,C-7,C-8,D-3,D-4,D-5,D-7
Recap Schedules: D-1

Preferred Stock Outstanding

Florida Public Service Commission

Company: CSWR-Florida (Sunshine Utilities)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Utility [X] or Parent [ ]
Historic [X] or Projected [ ]
Systems: Sunshine Utilities - All Systems

Explanation: Provide data as specified on preferred stock on a 13-month average basis. If the utility is an operating division or subsidiary, submit an additional schedule which reflects the same information for the parent level.

Schedule: D-3
Page 1 of 1
Preparer: Brent Thies

Line No.	(1) Description, Coupon Rate, Years of Life	(2) Issue Date	(3) Call Provis., Special Restrict.	(4) Principal Amount Sold (Face Value)	(5) Principal Amount Outstanding	(6) (Discount) or Premium on Principal Amount Sold	(7) (Discount) or Premium Associated With Col (5)	(8) Issuing Expense Associated With Col(4)	(9) Issuing Expense Associated With Col(5)	(10) Net Proceeds (5)-(9)+(7)	(11) Rate (Contract Rate on Face Value)	(12) Dollar Dividend On Face Value (11)x(5)	(13) Effective Cost Rate (12)/(10)

CSWR-Florida has no preferred stock outstanding

Recap Schedules: A-19,D-2

13-Month Average Cost of Short-Term Debt **Florida Public Service Commission**

Company: CSWR-Florida (Sunshine Utilities) **Schedule: D-4**
Docket No.: 20250052 **Page 1 of 1**
Test Year Ended: 1/31/2025 **Preparer: Brent Thies**
Utility [X] or Parent [ ]
Historic [X] or Projected [ ]
Systems: All Sunshine Systems except Ponderosa Pines and Quail Run

Explanation: Provide the following information on a 13-month average basis. If the utility is an operating division or subsidiary, submit an additional schedule which reflects the same information for the parent level.

Line No.	Lender	(1) Total Interest Expense	(2) Maturity Date	(3) Simple Average Amt. Outstanding	(4) Effective Cost Rate
1	CSWR, LLC	23,615.59	11/22/2026	256,458.92	9.2%
	Total	23,615.59		256,458.92	9.2%

Recap Schedules: A-19,D-2

13-Month Average Cost of Short-Term Debt **Florida Public Service Commission**

Company: CSWR-Florida (Sunshine Utilities) **Schedule: D-4**
Docket No.: 20250052 **Page 1 of 1**
Test Year Ended: 1/31/2025 **Preparer: Brent Thies**
Utility [X] or Parent [ ]
Historic [X] or Projected [ ]
Systems: Ponderosa Pines and Quail Run

Explanation: Provide the following information on a 13-month average basis. If the utility is an operating division or subsidiary, submit an additional schedule which reflects the same information for the parent level.

Line No.	Lender	(1) Total Interest Expense	(2) Maturity Date	(3) Simple Average Amt. Outstanding	(4) Effective Cost Rate
1	CSWR, LLC	2,389.49	11/22/2026	25,949.17	9.2%
	Total	2,389.49		25,949.17	9.2%

Recap Schedules: A-19,D-2

Cost of Long-Term Debt
13-Month Average Basis

Florida Public Service Commission

Schedule: D-5
Page 1 of 1
Preparer: Brent Thies

Company: CSWR-Florida (Sunshine Utilities)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Utility [X] or Parent [ ]
Historic [X] or Projected [ ]
Systems: Sunshine Utilities - All Systems

Explanation: Provide the specified data on long-term debt issues on a 13-month average basis for the test year. Arrange by type of issue (i.e., first mortgage bonds). If the utility is an operating division or subsidiary, submit an additional schedule which reflects the same information on the parent level.

Line No.	(1) Description, Coupon Rate, Years of Life	(2) Issue Date-Maturity Date	(3) Principal Amount Sold (Face Value)	(4) Principal Amount Outstanding	(5) Amount Outstanding Within One Year	(6) Unamortized Discount (Premium) Associated With Col(4)	(7) Unamortized Issuing Expense Associated With Col(4)	(8) Annual Amortization of Discount (Premium) on Principal Outstanding	(9) Annual Amort. of Issuing Expense on Principal Outstanding	(10) Interest Cost (Coupon Rate) x Col (4)	(11) Total Interest Cost (8)+(9)+(10)	(12) Effective Cost Rate (11)/((4)-(6)-(7))

CSWR-Florida has no long-term debt

Total

Supporting Schedules: D-6
Recap Schedules: A-19,D-2

Cost of Varible Rate Long-Term Debt
13-Month Average Basis

Company: CSWR-Florida (Sunshine Utilities)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Utility [X] or Parent [ ]
Historic [X] or Projected [ ]
Systems: Sunshine Utilities - All Systems

Explanation: Provide the specified data on variable cost long-term debt issues on a 13-month basis. If the utility is an operating division or subsidiary, submit an additional schedule which reflects the same information for the parent level.

Florida Public Service Commission

Schedule: D-6
Page 1 of 1
Preparer: Brent Thies

Line No.	(1) Description, Coupon Rate, Years of Life	(2) Issue Date-Maturity Date	(3) Principal Amount Sold (Face Value)	(4) Principal Amount Outstanding	(5) Amount Outstanding Within One Year	(6) Unamortized Discount (Premium) Associated With Col(4)	(7) Unamortized Issuing Expense Associated With Col(4)	(8) Annual Amortization of Discount (Premium) on Principal Outstanding	(9) Annual Amort. of Issuing Expense on Principal Outstanding	(10) Basis of Variable Rate (i.e. Prime + 2%)	(11) Interest Cost (Test Year Cost Rate X Col. (4))	(12) Total Interest Cost (8)+(9)+(11)	(13) Effective Cost Rate (12)/((4)-(6)-(7))

CSWR-Florida has no variable rate long-term date

Total

Supporting Schedules: None
Recap Schedules: A-19,D-2

Schedule of Customer Deposits **Florida Public Service Commission**

Company: CSWR-Florida (Sunshine Utilities) **Schedule: D-7**
Docket No.: 20250052 **Page 1 of 1**
Test Year Ended: 1/31/2025 **Preparer: Brent Thies**
Utility [X] or Parent [ ]
Historic [X] or Projected [ ]
Systems: Sunshine Utilities - All Systems

Explanation: Provide a schedule of customer deposits on a 13-month average basis.

(1) For the Month Ended	(2) Beginning Balance	(3) Deposits Received	(4) Deposits Refunded	(5) Ending Balance (2+3-4)

CSWR-Florida does not collect customer deposits

Recap Schedules: A-19,D-2

Rate Schedule | **Florida Public Service Commission**

Company: CSWR-Florida (Sunshine Utilities)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Water [X] or Wastewater [ ]
Systems: Sunshine Utilities - All Systems

Schedule: E-1
Page 1 of 1
Preparer: Aaron Silas

Explanation: Provide a schedule of present and proposed rates. State residential wastewater cap, if one exists.

Line No.	(1) Class/Meter Size	(2) Present Rates	(3) Proposed Rates
		BFC	BFC
1	Residential (RS1)		
2	5/8" x 3/4"	$ 8.72	$ 23.37
3	3/4"	$ 13.08	$ 35.06
4	1"	$ 21.80	$ 58.43
5	1-1/4"	$ 32.70	$ 87.64
6	1-1/2"	$ 43.60	$ 116.85
7	2"	$ 69.76	$ 186.96
8	3"	$ 139.52	$ 373.92
9	4"	$ 218.00	$ 584.25
10	6"	$ 436.00	$ 1,168.50
11	8"	$ 784.80	$ 2,103.30
12	10"	$ 1,264.40	$ 3,388.65
13	Gallonage Charge per 1.000 Gallons		$ -
14	0-5000 gallons	$ 2.03	$ 5.44
15	5,001-10,000 gallons	$ 2.21	$ 5.92
16	Over 10,000 gallons	$ 4.42	$ 11.85
17			$ -
18	Residential (RS2)		$ -
19	5/8" x 3/4"	$ 9.57	$ 25.65
20	3/4"	$ 14.36	$ 38.48
21	1"	$ 23.93	$ 64.13
22	1-1/4"	$ 35.89	$ 96.19
23	1-1/2"	$ 47.85	$ 128.25
24	2"	$ 76.56	$ 205.20
25	3"	$ 153.12	$ 410.40
26	4"	$ 239.25	$ 641.25
27	6"	$ 478.50	$ 1,282.50
28	8"	$ 861.30	$ 2,308.50
29	10"	$ 1,387.65	$ 3,719.25
30	Gallonage Charge per 1.000 Gallons	$ 2.53	$ 6.78
31			
32	General Service (GS1)		
33	5/8" x 3/4"	$ 8.72	$ 23.37
34	3/4"	$ 13.08	$ 35.06
35	1"	$ 21.80	$ 58.43
36	1-1/4"	$ 32.70	$ 87.64
37	1-1/2"	$ 43.60	$ 116.85
38	2"	$ 69.76	$ 186.96
39	3"	$ 139.52	$ 373.92
40	4"	$ 218.00	$ 584.25
41	6"	$ 436.00	$ 1,168.50
42	8"	$ 784.80	$ 2,103.30
43	10"	$ 1,264.40	$ 3,388.65
44	Gallonage Charge per 1.000 Gallons	$ 2.42	$ 6.49
45			
46	General Service (GS2)		
47	5/8" x 3/4"	$ 9.57	$ 25.65
48	3/4"	$ 14.36	$ 38.48
49	1"	$ 23.93	$ 64.13
50	1-1/4"	$ 35.89	$ 96.19
51	1-1/2"	$ 47.85	$ 128.25
52	2"	$ 76.56	$ 205.20
53	3"	$ 153.12	$ 410.40
54	4"	$ 239.25	$ 641.25
55	6"	$ 478.50	$ 1,282.50
56	8"	$ 861.30	$ 2,308.50
57	10"	$ 1,387.65	$ 3,719.25
58	Gallonage Charge per 1.000 Gallons	$ 2.53	$ 6.78
59			
60			
61	RS 1 & GS 1 - For water service to all Customers for which no other schedule applies for Unified Systems and Sandy Acres.		
62	RS 2 & GS2 - For water service to all Customers for which no other schedule applies for Ponderosa Pines and Quail Run.		

Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission

Company: CSWR-Florida (Sunshine Utilities)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Water [X] or Wastewater [ ]
Systems: Sunshine Utilities - All Systems

Schedule: E-2
Page 1 of 1
Preparer: Aaron Silas

Explanation: Provide a calculation of revenues at present and proposed rates using the billing analysis for the residential service class and bills and consumption for all other classes of service. Explain any differences between these revenues and booked revenues.

Line No.	(1) Class/Meter Size	(2) Number Bills	(3) Consumption in MG	(4) Present Rate	(5) Revenues at Present Rates	(6) Proposed Rate	(7) Revenues at Proposed Rates
1	Residential (RS1)						
2	5/8" x 3/4"	44,056		$ 8.72	$ 384,168.32	$ 23.37	$ 1,029,588.72
3	3/4"	278		$ 13.08	$ 3,636.24	$ 35.06	$ 9,745.29
4	1"	4		$ 21.80	$ 87.20	$ 58.43	$ 233.70
5	1-1/4"			$ 32.70	$ -	$ 87.64	$ -
6	1-1/2"	12		$ 43.60	$ 523.20	$ 116.85	$ 1,402.20
7	2"	12		$ 69.76	$ 837.12	$ 186.96	$ 2,243.52
8	3"			$ 139.52	$ -	$ 373.92	$ -
9	4"			$ 218.00	$ -	$ 584.25	$ -
10	6"			$ 436.00	$ -	$ 1,168.50	$ -
11	8"			$ 784.80	$ -	$ 2,103.30	$ -
12	10"			$ 1,264.40	$ -	$ 3,388.65	$ -
13	Gallonage Charge per 1.000 Gallons					$ -	$ -
14	0-5000 gallons		130,825	$ 2.03	$ 265,574.75	$ 5.44	$ 711,863.04
15	5,001-10,000 gallons		37,102	$ 2.21	$ 81,995.42	$ 5.92	$ 219,785.61
16	Over 10,000 gallons		40,167	$ 4.42	$ 177,538.14	$ 11.85	$ 475,884.25
17							
18	Total Residential (RS1)	44,362	208,094		$ 914,360.39		$ 2,450,746.33
19							
20	Average Bill (RS1)				$ 20.61		$ 55.24
21							
22	Residential (RS2)						
23	5/8" x 3/4"	3,319		$ 9.57	$ 31,762.83	$ 25.65	$ 85,132.35
24	3/4"	26		$ 14.36	$ 373.36	$ 38.48	$ 1,000.35
25	1"	96		$ 23.93	$ 2,297.28	$ 64.13	$ 6,156.00
26	1-1/4"			$ 35.89	$ -	$ 96.19	$ -
27	1-1/2"			$ 47.85	$ -	$ 128.25	$ -
28	2"			$ 76.56	$ -	$ 205.20	$ -
29	3"			$ 153.12	$ -	$ 410.40	$ -
30	4"			$ 239.25	$ -	$ 641.25	$ -
31	6"			$ 478.50	$ -	$ 1,282.50	$ -
32	8"			$ 861.30	$ -	$ 2,308.50	$ -
33	10"			$ 1,387.65	$ -	$ 3,719.25	$ -
34	Gallonage Charge per 1.000 Gallons		16,083	$ 2.53	$ 40,689.99	$ 6.78	$ 109,067.97
35							
36	Total Residential (RS2)	3,441	16,083.00		$ 75,123.46		$ 201,356.67
37							
38	Average Bill (RS2)				$ 21.83		$ 58.52
39							
40	General Service (GS1)						
41	5/8" x 3/4"	99		$ 8.72	$ 863.28	$ 23.37	$ 2,313.63
42	3/4"			$ 13.08	$ -	$ 35.06	$ -
43	1"	530		$ 21.80	$ 11,554.00	$ 58.43	$ 30,965.25
44	1-1/4"	180		$ 32.70	$ 5,886.00	$ 87.64	$ 15,774.75
45	1-1/2"	96		$ 43.60	$ 4,185.60	$ 116.85	$ 11,217.60
46	2"	37		$ 69.76	$ 2,581.12	$ 186.96	$ 6,917.52
47	3"	12		$ 139.52	$ 1,674.24	$ 373.92	$ 4,487.04
48	4"	12		$ 218.00	$ 2,616.00	$ 584.25	$ 7,011.00
49	6"	12		$ 436.00	$ 5,232.00	$ 1,168.50	$ 14,022.00
50	8"			$ 784.80	$ -	$ 2,103.30	$ -
51	10"			$ 1,264.40	$ -	$ 3,388.65	$ -
52	Gallonage Charge per 1.000 Gallons		21,886,286	$ 2.42	$ 52,964.81	$ 6.49	$ 141,970.17
53							
54	Total Gen. Serv. (GS1)	978	21,886,286		$ 87,557.05		$ 234,678.96
55							
56	Average Bill (GS1)				$ 89.53		$ 239.96
57							
22	General Service (GS2)						
23	5/8" x 3/4"	39		$ 9.57	$ 373.23	$ 25.65	$ 1,000.35
24	3/4"			$ 14.36	$ -	$ 38.48	$ -
25	1"	60		$ 23.93	$ 1,435.80	$ 64.13	$ 3,847.50
26	1-1/4"			$ 35.89	$ -	$ 96.19	$ -
27	1-1/2"			$ 47.85	$ -	$ 128.25	$ -
28	2"			$ 76.56	$ -	$ 205.20	$ -
29	3"			$ 153.12	$ -	$ 410.40	$ -
30	4"			$ 239.25	$ -	$ 641.25	$ -
31	6"			$ 478.50	$ -	$ 1,282.50	$ -
32	8"			$ 861.30	$ -	$ 2,308.50	$ -
33	10"			$ 1,387.65	$ -	$ 3,719.25	$ -
34	Gallonage Charge per 1.000 Gallons		1,273	$ 2.53	$ 3,220.46	$ 6.78	$ 8,632.33
35							
36	Total General (GS2)	99	1,272.91		$ 5,029.49		$ 13,480.18
37							
38	Average Bill (GS2)				$ 50.80		$ 136.16
58							
59							
60	Unbilled Revenues						
61	Other Revenue						
62	Misc. Serv. Charges						
63							
64	Total Revenue				$ 1,082,070.39		$ 2,886,781.97
65							
66	Booked Revenue				$ 1,118,066.06		
67							
68	Difference (Explain)				$ 35,995.67		
69							

70 The Company believes the difference between modeled and booked revenue is primarily due to a timing mismatch. The model is based on bills dated within the
71 test year (2/21/2024–1/20/2025), while the booked revenue reflects revenue posted to the general ledger on a true calendar basis (2/1/2024–1/31/2025).
72
73 RS 1 & GS 1 - For water service to all Customers for which no other schedule applies for Unified Systems and Sandy Acres.
74 RS 2 & GS2 - For water service to all Customers for which no other schedule applies for Ponderosa Pines and Quail Run.

Customer Monthly Billing Schedule

Florida Public Service Commission

Company: CSWR-Florida (Sunshine Utilities)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Water [X] or Wastewater [ ]
Systems: Sunshine Utilities - All Systems

Schedule: E-3
Page 1 of 1
Preparer: Aaron Silas

Explanation: Provide a schedule of monthly customers billed or served by class.

Line No.	(1) Month/ Year	(2) Residential 1	(3) General Service 1	(4) Residential 2	(5) General Service 2	(6) Other (List)	(7) Total
1	February	3,707	79	296	2		4,084
2	March	3,683	79	294	2		4,058
3	April	3,659	80	295	2		4,036
4	May	3,715	81	290	2		4,088
5	June	3,695	79	289	2		4,065
6	July	3,700	79	288	2		4,069
7	August	3,695	82	295	2		4,074
8	September	3,696	79	292	2		4,069
9	October	3,693	79	290	2		4,064
10	November	3,692	79	296	2		4,069
11	December	3,709	79	289	2		4,079
12	January	3,718	79	295	2		4,094
13							
14	Total	44,362	954	3,509	24		48,849
15							
16							
17							

18 RS 1 & GS 1 - For water service to all Customers for which no other schedule applies for Unified Systems and Sandy Acres.
19 RS 2 & GS2 - For water service to all Customers for which no other schedule applies for Ponderosa Pines and Quail Run.

Miscellaneous Service Charges

Florida Public Service Commission

Company: CSWR-Florida (Sunshine Utilities)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Water [X] or Wastewater [ ]
Systems: Sunshine Utilities - All Systems

Schedule: E-4
Page 1 of 1
Preparer: Aaron Silas

Explanation: Provide a schedule of present and proposed miscellaneous service charges. If an increase is proposed (or new charges), provide a schedule of derivation of charges, unless the charges are pursuant to the latest Staff Advisory Bulletin #13.

Line No.	(1) Type Charge	(2) Present Bus. Hrs.	(2) Present After Hrs.	(3) Proposed Bus. Hrs.	(3) Proposed After Hrs.
1	Initial Connection	$ 21.00	$ 42.00	$ 50.75	$ 101.50
2					
3	Normal Reconnection	$ 21.00	$ 42.00	$ 50.75	$ 101.50
4					
5	Violation Reconnection	$ 21.00	$ 42.00	$ 50.75	$ 101.50
6					
7	Premises Visit	$ 21.00	$ 42.00	$ 50.75	$ 101.50
8					
9	Other Charges (List)				
10	Late Payment Charge	$ 5.00	$ 5.00	$ 7.00	$ 7.00
11					
12	NSF Check Charge	N/A	N/A	Pursuant to Section 68.065, F.S.	Pursuant to Section 68.065, F.S.
13					
14	Meter Tampering	N/A	N/A	$ 50.00	$ 50.00
15					
16	Credit Card Fee	N/A	N/A	2.25% of Bill	2.25% of Bill
17					
18	ACH Fee	N/A	N/A	$ 0.75	$ 0.75
19					
20	Investigation of Meter Tampering Charge	$ 50.00	$ 50.00	N/A	N/A

Miscellaneous Service Charge Revenues

Florida Public Service Commission

Company: CSWR-Florida (Sunshine Utilities)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Water [X] or Wastewater [ ]
Systems: All Sunshine Systems except Ponderosa Pines and Quail Run

Schedule: E-5
Page 1 of 1
Preparer: Aaron Silas

Explanation: Provide a schedule of test year miscellaneous charges received by type. Provide an additional schedule for proposed charges, if applicable.

Line No.		(1) Initial Connection	(2) Normal Reconnect	(3) Violation Reconnect	(4) Premises Visit	(5) Other Charges	(6) Total
1		$ 1,955.00	N/A	N/A	N/A	$ 42,919.90	$ 44,874.90
2							
3	Other Charges as follows:						
4	Connection Meter Fee					$ 315.00	
5	NSF Check Charges						
6	Other Miscellaneous Fees					$ 42,604.90	
7	Total					$ 42,919.90	
8							
9	**Misc Fees Description**						
10	The revenues associated with Miscellaneous Fees relate to late fees incurred due to late payments during the test year.						
11							
12							
13	RS 1 & GS 1 - For water service to all Customers for which no other schedule applies for Unified Systems and Sandy Acres.						

Miscellaneous Service Charge Revenues

Florida Public Service Commission

Company: CSWR-Florida (Sunshine Utilities)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Water [X] or Wastewater [ ]
Systems: Ponderosa Pines and Quail Run

Schedule: E-5
Page 1 of 1
Preparer: Aaron Silas

Explanation: Provide a schedule of test year miscellaneous charges received by type. Provide an additional schedule for proposed charges, if applicable.

Line No.		(1) Initial Connection	(2) Normal Reconnect	(3) Violation Reconnect	(4) Premises Visit	(5) Other Charges	(6) Total
1		$ 460.00	N/A	N/A	N/A	$ 4,124.78	$ 4,584.78
2							
3	Other Charges as follows:						
4	Connection Meter Fee					$ 21.00	
5	NSF Check Charges						
6	Other Miscellaneous Fees					$ 4,103.78	
7	Total					$ 4,124.78	
8							
9	**Misc Fees Description**						
10	The revenues associated with Miscellaneous Fees relate to late fees incurred due to late payments during the test year.						
11							
12							
13	RS 2 & GS2 - For water service to all Customers for which no other schedule applies for Ponderosa Pines and Quail Run.						

Public Fire Hydrants Schedule | **Florida Public Service Commission**

Company: CSWR-Florida (Sunshine Utilities) | **Schedule: E-6**
Docket No.: 20250052 | **Page 1 of 1**
Test Year Ended: 1/31/2025 | **Preparer: Todd Thomas**
Systems: Sunshine Utilities - All Systems

Explanation: Provide a schedule of public fire hydrants (including standpipes, etc.) by size. This schedule is not required for a wastewater only rate application.

(1) Line No.	(2) Size	(3) Type	(4) Quantity
1	4.5" - 5.25"	Standard Wet Barrel: Mueller and American Darling	1
2	5.25"	Standard Wet Barrel: Clow	8
3	3" - 4"	FDC Standpipe with valve and cap	1
4	3" - 4"	FDC Standpipe with valve and cap	1
5	4.5" -5.25"	Standard Wet Barrel	1
6	3" - 4"	FDC Standpipe with valve and cap	1
7	3" - 4"	FDC Standpipe with valve and cap	1
Total			14

Private Fire Protection Service | **Florida Public Service Commission**

Company: CSWR-Florida (Sunshine Utilities) | **Schedule: E-7**
Docket No.: 20250052 | **Page 1 of 1**
Test Year Ended: 1/31/2025 | **Preparer: Todd Thomas**
Systems: Sunshine Utilities - All Systems

Explanation: Provide a schedule of private fire protection service by size of connection. This schedule is not required for a wastewater only rate application.

(1) Line No.	(2) Size	(3) Type	(4) Quantity
1	This utility does not have any private fire protection; therefore this schedule is not applicable.		

Contracts and Agreements Schedule **Florida Public Service Commission**

Company: CSWR-Florida (Sunshine Utilities) **Schedule: E-8**
Docket No.: 20250052 **Page 1 of 1**
Test Year Ended: 1/31/2025 **Preparer: Aaron Silas**
Systems: Sunshine Utilities - All Systems

Explanation: Provide a list of all outstanding contracts or agreements having rates or conditions different from those on approved tariffs. Describe with whom, the purpose and the elements of each contract shown.

(1) Line No.	(2) Type	(3) Description
1	No outstanding contracts/agreements having rates or conditions different from those on	
2	approved tariff.	

Tax or Franchise Fee Schedule **Florida Public Service Commission**

Company: CSWR-Florida (Sunshine Utilities) **Schedule: E-9**
Docket No.: 20250052 **Page 1 of 1**
Test Year Ended: 1/31/2025 **Preparer: Brent Thies**
Systems: Sunshine Utilities - All Systems

Explanation: Provide a schedule of state, municipal, city or county franchise taxes or fees paid (or payable). State the type of agreement (i.e. contract, tax).

(1) Line No.	(2) Type Tax or Fee	(3) To Whom Paid	(4) Amount	(5) How Collected From Customers	(6) Type Agreement

CSWR-Florida incurred no franchise taxes or fees in the test period

Service Availability Charges Schedule | **Florida Public Service Commission**

Company: CSWR-Florida (Sunshine Utilities)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Water [X] or Wastewater []
Systems: Sunshine Utilities - All Systems

Schedule: E-10
Page 1 of 1
Preparer: Aaron Silas

Explanation: Provide a schedule of present and proposed service availability charges. (See Rule 25-20.580, F.A.C.)
If no change is proposed, then this schedule is not required.

Line No.	(1) Type Charge	(2) Present Charges	(3) Proposed Charges
	Meter Bench Test		
	5/8" x 3/4"	$ 20.00	$ 20.00
	1" and 1 1/2"	$ 25.00	$ 25.00
	2" +	Actual Cost	Actual Cost
	Customer Connection (Tap In) Charge		
	Same Side of Road	$ 750.00	Actual Cost
	Opposite Side of Road	$ 1,115.00	Actual Cost
	Meter Installation Charge		
	5/8" x 3/4"	$ 115.00	Actual Cost
	1"	$ 195.00	Actual Cost
	1-1/2"	$ 530.00	Actual Cost
	2"	$ 700.00	Actual Cost
	3"	$ 1,030.00	Actual Cost
	4"	$ 2,035.00	Actual Cost
	6"	$ 3,560.00	Actual Cost

Guaranteed Revenues Received

Florida Public Service Commission

Company: CSWR-Florida (Sunshine Utilities)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Water [X] or Wastewater []
Historic [X] or Projected [ ]
Systems: Sunshine Utilities - All Systems

Schedule: E-11
Page 1 of 1
Preparer: Brent Thies

Explanation: Provide copies of all guaranteed revenue contracts with a schedule of billing and receipts on an annual basis by class.

Line No.		(1) For the Year Ended	(2) Residental	(3) General Service	(4) Other	(5) Total
1	This utility does not have any guaranteed revenue contracts; therefore this schedule is not applicable.					

Class A Utility Cost of Service Study | **Florida Public Service Commission**

Company: CSWR-Florida (Sunshine Utilities) | **Schedule: E-12**
Docket No.: 20250052 | **Page 1 of 1**
Test Year Ended: 1/31/2025 | **Preparer: Aaron Silas**
Water [X] or Wastewater []
Systems: Sunshine Utilities - All Systems

Explanation: All Class A utilities whose service classes include industrial customers, whose utilization exceeds an average of 350,000 GPD, shall provide a fully allocated class cost of service study showing customer, base (commodity), and extra capacity (demand) components under present and proposed rates. This study shall include rate of return by class and load (demand) research studies used in the cost allocation. The analysis shall be based upon the AWWA Manual No. 1 and shall comply with current AWWA procedures and standard industrial practices for utilities providing water and wastewater service.

Line No.	(1) Customer	(2) Base	(3) Extra Capacity	(4) Present Charges	(5) Proposed Charges
1	This utility does not have any industrial customers, whose utilization exceeds an				
2	average of 350,000 GPD; therefore this schedule is not applicable.				

Projected Test Year Revenue Calculation

Florida Public Service Commission

Company: CSWR-Florida (Sunshine Utilities)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Water [X] or Wastewater []
Systems: Sunshine Utilities - All Systems

Schedule: E-13
Page 1 of 1
Preparer: Aaron Silas

Explanation: If a projected test year is used, provide a schedule of historical and projected bills and consumption by classification. Include a calculation of each projection factor on a separate schedule, if necessary. List other classes or meter sizes as applicable.

Line No.	(1) Class/Meter Size	(2) Historical Year Bills	(3) Proj. Factor	(4) Proj. Test Year Bills	(5) Test Year Consumption	(6) Proj. Factor	(7) Project. TY Consumption	(8) Present Rates	(9) Projected TY Revenue	(10) Proposed Rates	(11) Proj. Rev. Requirement

1 This utility is not utilizing a projected test year; therefore this schedule is not applicable.

Billing Analysis Schedules | **Florida Public Service Commission**

Company: CSWR-Florida (Sunshine Utilities) | **Schedule: E-14**
Docket No.: 20250052 | **Page 1 of 1**
Test Year Ended: 1/31/2025 | **Preparer: Aaron Silas**
Water [X] or Wastewater [ ]
Customer Class: Residential
Meter Size: All Meter Sizes
Systems: Sunshine Utilities - All Systems

Explanation: Provide a billing analysis for the residential class of service, including any separately metered irrigation, by meter size. Round consumption to nearest 1,000 gallons and begin at zero.

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Consumpt. Level	Number of Bills	Cumulative Bills	Gallons Consumed (1)x(2)	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1)x(6)]+(5)	Percentage of Total
---	---	---	---	---	---	---	---

The billing analysis is contained in Volume II.

Gallons of Water Pumped, Sold and Unaccounted For
In Thousands of Gallons

Company: CSWR-Florida (Sunshine Utilities)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Systems: Sunshine Utilities - All Systems

Florida Public Service Commission

Schedule F-1
Page 1 of 7
Preparer: Todd Thomas

Explanation: Provide a schedule of gallons of water pumped, sold and unaccounted for each month of the test year. The gallons pumped should match the flows shown on the monthly operating reports sent to DEP. The other uses may include plant use, flushing of hydrants and water and wastewater lines, line breakages and fire flows. Provide all calculations to substantiate the other uses. If unaccounted for water is greater than 10%, provide an explanation as to the reasons why; if less than 10%, Columns 4 & 5 may be omitted.

Month/ Year	(1) Total Gallons Pumped	(2) Gallons Purchased	(3) Gallons Sold	(4) Other Uses	(5) Unaccounted For Water (1)+(2)-(3)-(4)	(6) % Unaccounted For Water
Feb-24	26,768,670		8,036,114		18,732,556	70%
Mar-24	29,699,730		20,156,190		9,543,540	32%
Apr-24	29,690,134		28,282,537		1,407,597	5%
May-24	34,072,737		28,157,305		5,915,432	17%
Jun-24	33,522,304		8,202,973		25,319,331	76%
Jul-24	30,333,175		28,230,084		2,103,091	7%
Aug-24	30,486,750		20,923,873		9,562,877	31%
Sep-24	27,412,842		17,266,572		10,146,270	37%
Oct-24	29,410,582		20,772,318		8,638,264	29%
Nov-24	27,673,390		17,615,487		10,057,903	36%
Dec-24	30,221,410		20,538,169		9,683,241	32%
Jan-25	32,012,407		22,609,584		9,402,823	29%
Total	361,304,131	0	240,791,206	0	120,512,925	33%

1 The unaccounted for water is greater than 10% due to the combination of leaks throughout the distribution system, and flushing where applicable as a preventative maintenance task during the test year.
2 Corrective Actions: CSWR - Florida is consistently implementing industry standard practices, such as adding flushing meters to more accurately capture water used in these tasks and for leak detection
3 to assist in mitigating these issues. We continue to evaluate and improve methodologies to reduce unaccounted for water.

	(1)	(2)	(3)	(4)	(5)	(6)
			Ashley Heights Subdivision			
Feb	201700		312,965		-111265	-55%
Mar	277300		231,426		45874	17%
Apr	316600		198,029		118571	37%
May	388000		142,587		245413	63%
Jun	343000		272,036		70964	21%
Jul	316100		340,974		-24874	-8%
Aug	274397		294,598		-20201	-7%
Sep	248946		239,758		9188	4%
Oct	279397		265,558		13839	5%
Nov	358998		270,434		88564	25%
Dec	225396		327,826		-102430	-45%
Jan	228197		176,512		51685	23%

Gallons of Water Pumped, Sold and Unaccounted For
In Thousands of Gallons

Company: CSWR-Florida (Sunshine Utilities)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Systems: Sunshine Utilities - All Systems

Florida Public Service Commission

Schedule F-1

Preparer: Todd Thomas

		Belleview Oaks Estates		
Feb	479700	332,433	147267	31%
Mar	654237	389,048	265189	41%
Apr	774383	408,983	365400	47%
May	938487	400,083	538404	57%
Jun	771674	580,376	191298	25%
Jul	908120	410,869	497251	55%
Aug	1666906	455,405	1211501	73%
Sep	1055506	538,444	517062	49%
Oct	1125784	383,043	742741	66%
Nov	973594	299,200	674394	69%
Dec	815213	466,839	348374	43%
Jan	903884	384,282	519602	57%
		Country Walk Subdivision		
Feb	433900	318,382	115518	27%
Mar	456228	360,907	95321	21%
Apr	525613	385,484	140129	27%
May	529496	357,983	171513	32%
Jun	536964	497,392	39572	7%
Jul	408430	413,822	-5392	-1%
Aug	488899	337,857	151042	31%
Sep	388450	350,782	37668	10%
Oct	575298	326,018	249280	43%
Nov	472863	307,104	165759	35%
Dec	464531	229,611	234920	51%
Jan	410933	427,606	-16673	-4%
		Eleven Oaks Subdivision		
Feb	277400	176,330	101070	36%
Mar	277800	202,589	75211	27%
Apr	263700	121,186	142514	54%
May	276600	137,179	139421	50%
Jun	260744	135,043	125701	48%
Jul	239472	167,671	71801	30%
Aug	202494	175,476	27018	13%
Sep	209376	118,645	90731	43%
Oct	246965	159,213	87752	36%
Nov	255604	129,716	125888	49%
Dec	341536	112,335	229201	67%
Jan	465106	83,750	381356	82%

Gallons of Water Pumped, Sold and Unaccounted For
In Thousands of Gallons

Company: CSWR-Florida (Sunshine Utilities)
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Preparer: Todd Thomas

		Emil-Mar Subdivision		
Feb	1450000	398,937	1051063	72%
Mar	1550000	382,434	1167566	75%
Apr	1153400	451,997	701403	61%
May	1502000	491,353	1010647	67%
Jun	1218788	550,817	667971	55%
Jul	798809	419,608	379201	47%
Aug	968769	495,588	473181	49%
Sep	1000179	317,261	682918	68%
Oct	628760	331,123	297637	47%
Nov	551829	307,239	244590	44%
Dec	529358	302,950	226408	43%
Jan	565349	236,453	328896	58%
		Florida Heights Subdivision		
Feb	962100	439,379	522721	54%
Mar	1007400	422,986	584414	58%
Apr	757000	419,418	337582	45%
May	900500	532,241	368259	41%
Jun	746532	609,230	137302	18%
Jul	731474	567,400	164074	22%
Aug	650406	420,680	229726	35%
Sep	613594	472,796	140798	23%
Oct	675096	528,383	146713	22%
Nov	1047060	383,449	663611	63%
Dec	686831	293,219	393612	57%
Jan	575069	396,069	179000	31%
		Floyd Clark Subdivision		
Feb	509600	287,499	222101	44%
Mar	741400	270,217	471183	64%
Apr	437700	644,865	-207165	-47%
May	443000	248,019	194981	44%
Jun	389300	462,259	-72959	-19%
Jul	249099	342,452	-93353	-37%
Aug	334900	426,916	-92016	-27%
Sep	315000	251,075	63925	20%
Oct	325500	341,778	-16278	-5%
Nov	315000	333,734	-18734	-6%
Dec	325500	281,887	43613	13%
Jan	393272	323,185	70087	18%
		Fore Oaks Estates		
Feb	1414000	1,056,935	357065	25%
Mar	1395400	1,330,510	64890	5%
Apr	1623000	1,105,409	517591	32%
May	2094000	1,351,145	742855	35%
Jun	2008500	2,073,435	-64935	-3%
Jul	1750100	1,773,218	-23118	-1%
Aug	1578000	1,570,595	7405	0%
Sep	1678000	1,165,724	512276	31%
Oct	1505000	1,336,585	168415	11%
Nov	1573000	817,471	755529	48%
Dec	1517000	1,392,799	124201	8%
Jan	1481500	1,018,670	462830	31%

Gallons of Water Pumped, Sold and Unaccounted For
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		Hilltop At Lake Weir Subdivision		
Feb	1705600	1,323,152	382448	22%
Mar	1620500	1,210,689	409811	25%
Apr	1596186	1,164,246	431940	27%
May	2153178	1,553,338	599840	28%
Jun	2069400	1,700,760	368640	18%
Jul	1605800	2,290,372	-684572	-43%
Aug	1555250	1,284,872	270378	17%
Sep	1553711	1,179,041	374670	24%
Oct	1600600	967,521	633079	40%
Nov	575900	910,587	-334687	-58%
Dec	2380000	1,395,888	984112	41%
Jan	2050000	1,480,849	569151	28%
		Little Lake Weir Subdivision		
Feb	2879500	1,752,111	1127389	39%
Mar	2576338	1,804,985	771353	30%
Apr	2651040	1,929,963	721077	27%
May	2944103	1,585,375	1358728	46%
Jun	3116474	1,985,817	1130657	36%
Jul	2960860	2,413,170	547690	18%
Aug	2602544	1,740,887	861657	33%
Sep	2771047	1,965,446	805601	29%
Oct	2851850	1,847,953	1003897	35%
Nov	2699613	1,763,938	935675	35%
Dec	3067824	1,514,672	1553152	51%
Jan	3182026	1,785,684	1396342	44%
		Oak Haven Quadruplexes		
Feb	874000	440,375	433625	50%
Mar	930000	508,107	421893	45%
Apr	878200	482,042	396158	45%
May	697643	532,840	164803	24%
Jun	724185	437,945	286240	40%
Jul	905717	562,709	343008	38%
Aug	387028	519,101	-132073	-34%
Sep	238419	795,081	-556662	-233%
Oct	441394	419,453	21941	5%
Nov	302017	228,712	73305	24%
Dec	697780	189,575	508205	73%
Jan	1092462	352,107	740355	68%
		Oakcrest Villas/Sun Resort		
Feb	87300	116,587	-29287	-34%
Mar	100900	108,570	-7670	-8%
Apr	101100	91,735	9365	9%
May	119400	80,330	39070	33%
Jun	168250	113,277	54973	33%
Jul	136300	119,076	17224	13%
Aug	103231	92,117	11114	11%
Sep	105296	99,706	5590	5%
Oct	101597	54,918	46679	46%
Nov	87395	75,353	12042	14%
Dec	77087	65,960	11127	14%
Jan	89564	87,871	1693	2%

Gallons of Water Pumped, Sold and Unaccounted For
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		Oakhurst Subdivision		
Feb	767000	517,987	249013	32%
Mar	747800	637,783	110017	15%
Apr	699700	584,573	115127	16%
May	1028000	478,860	549140	53%
Jun	822988	612,485	210503	26%
Jul	652508	530,955	121553	19%
Aug	654606	400,260	254346	39%
Sep	653153	431,568	221585	34%
Oct	822296	523,437	298859	36%
Nov	784984	531,449	253535	32%
Dec	772191	416,333	355858	46%
Jan	1114549	387,399	727150	65%
		Ocala Garden Apartments		
Feb	93600	57,920	35680	38%
Mar	80300	55,430	24870	31%
Apr	77000	64,850	12150	16%
May	62500	43,130	19370	31%
Jun	60000	61,640	-1640	-3%
Jul	80000	187,250	-107250	-134%
Aug	80000	380,520	-300520	-376%
Sep	60000	189,220	-129220	-215%
Oct	62000	85,080	-23080	-37%
Nov	60000	203,390	-143390	-239%
Dec	62000	131,470	-69470	-112%
Jan	77415	57,190	20225	26%
		Ocala Heights Subdivision		
Feb	1847800	1,816,261	31539	2%
Mar	1977529	1,786,639	190890	10%
Apr	2038800	1,540,149	498651	24%
May	2376900	1,466,769	910131	38%
Jun	2438961	1,666,837	772124	32%
Jul	2373012	2,367,350	5662	0%
Aug	3548817	1,751,201	1797616	51%
Sep	2456725	1,726,965	729760	30%
Oct	2641027	2,360,626	280401	11%
Nov	2719194	1,871,299	847895	31%
Dec	2466173	1,518,289	947884	38%
Jan	2358792	1,702,692	656100	28%
		Ocklawaha Water Works (2 WTPS)		
Feb	3056500	2,231,938	824562	27%
Mar	2937900	2,230,586	707314	24%
Apr	2682800	2,020,005	662795	25%
May	2990799	2,252,969	737830	25%
Jun	3474450	2,274,302	1200148	35%
Jul	3101500	2,775,802	325698	11%
Aug	3025300	2,667,319	357981	12%
Sep	2694900	3,545,629	-850729	-32%
Oct	2767400	1,566,113	1201287	43%
Nov	2869600	2,535,989	333611	12%
Dec	2962200	2,460,911	501289	17%
Jan	3031600	2,072,414	959186	32%

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Preparer: Todd Thomas

		Ponderosa Pines (2 WPS)		
Feb	1145048	749,327	395721	35%
Mar	1282273	861,658	420615	33%
Apr	1390660	698,468	692192	50%
May	1571644	735,081	836563	53%
Jun	1453576	768,170	685406	47%
Jul	1140653	1,129,849	10804	1%
Aug	1102651	888,393	214258	19%
Sep	1064145	884,713	179432	17%
Oct	1186054	432,810	753244	64%
Nov	797564	815,240	-17676	-2%
Dec	826078	492,241	333837	40%
Jan	1206662	675,341	531321	44%
		Quail Run Subdivision		
Feb	724000	651,088	72912	10%
Mar	833400	688,762	144638	17%
Apr	828000	689,492	138508	17%
May	861598	715,950	145648	17%
Jun	842450	647,800	194650	23%
Jul	926950	786,120	140830	15%
Aug	956100	644,790	311310	33%
Sep	879600	939,681	-60081	-7%
Oct	880300	604,570	275730	31%
Nov	858800	459,650	399150	46%
Dec	897400	715,354	182046	20%
Jan	931600	596,010	335590	36%
		Sandy Acres		
Feb	1777400	1,206,987	570413	32%
Mar	2034995	1,454,553	580442	29%
Apr	2393496	1,545,913	847583	35%
May	2867997	1,846,914	1021083	36%
Jun	2789828	1,579,164	1210664	43%
Jul	2515663	2,417,683	97980	4%
Aug	2303164	1,717,785	585379	25%
Sep	2159495	1,209,220	950275	44%
Oct	2241499	1,447,552	793947	35%
Nov	2169168	1,422,160	747008	34%
Dec	2457665	1,594,981	862684	35%
Jan	2639997	1,254,733	1385264	52%
		Sun Ray Estates		
Feb	2908824	2,672,680	236144	8%
Mar	4469740	2,805,191	1664549	37%
Apr	4640600	3,071,014	1569586	34%
May	5210800	2,489,695	2721105	52%
Jun	4998419	3,157,150	1841269	37%
Jul	4584247	3,622,400	961847	21%
Aug	4472002	3,999,348	472654	11%
Sep	3683076	2,329,308	1353768	37%
Oct	4335159	2,375,740	1959419	45%
Nov	4347014	2,886,738	1460276	34%
Dec	4572947	2,893,840	1679107	37%
Jan	4995416	2,148,868	2846548	57%

Gallons of Water Pumped, Sold and Unaccounted For
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		Sunlight Acres Subdivision		
Feb	526098	321,315	204783	39%
Mar	688328	369,362	318966	46%
Apr	784030	325,002	459028	59%
May	963397	410,632	552765	57%
Jun	1117298	433,260	684038	61%
Jul	863097	401,124	461973	54%
Aug	658421	282,106	376315	57%
Sep	714473	379,406	335067	47%
Oct	1045059	235,851	809208	77%
Nov	642984	263,489	379495	59%
Dec	652464	223,188	429276	66%
Jan	958098	258,091	700007	73%
		Whispering Sands Subdivision		
Feb	1195200	847,241	347959	29%
Mar	1336800	1,087,119	249681	19%
Apr	1344700	1,148,010	196690	15%
May	1441700	1,131,930	309770	21%
Jun	1282360	1,151,010	131350	10%
Jul	1275936	1,244,220	31716	2%
Aug	1088674	1,129,200	-40526	-4%
Sep	1150753	596,810	553943	48%
Oct	1238549	980,880	257669	21%
Nov	1432540	737,410	695130	49%
Dec	1452402	867,920	584482	40%
Jan	1274516	1,151,390	123126	10%
		Winding Waters Subdivision		
Feb	1452400	1,004,910	447490	31%
Mar	1723162	1,125,965	597197	35%
Apr	1732426	1,043,985	688441	40%
May	1710995	957,531	753464	44%
Jun	1888163	927,335	960828	51%
Jul	1809328	1,410,064	399264	22%
Aug	1784191	801,379	982812	55%
Sep	1718998	1,079,427	639571	37%
Oct	1833998	1,097,666	736332	40%
Nov	1778669	1,009,144	769525	43%
Dec	1971834	1,090,317	881517	45%
Jan	1986400	1,283,780	702620	35%

Gallons of Wastewater Treated
In Thousands of Gallons

Florida Public Service Commission

Schedule F-2
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Preparer: Todd Thomas

Company: CSWR-Florida (Sunshine Utilities)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Systems: Sunshine Utilities - All Systems

Explanation: Provide a schedule of gallons of wastewater treated by individual plant for each month of the historical test year. Flow data should match the monthly operating reports sent to DEP.

Month/ Year	(1)	(2)	(3)	(4)	(5)	(6)
	Individual Plant Flows					
	(Name)	(Name)	(Name)	(Name)	Total Plant Flows	Total Purch. Sewage Treatment

1 CSWR-Florida (Sunshine Utilities) provides water service only, therefore
2 this schedule is not applicable.

Water Treatment Plant Data

Florida Public Service Commission

Company: CSWR-Florida (Sunshine Utilities)
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Test Year Ended: 1/31/2025
Systems: Sunshine Utilities - All Systems

Schedule F-3
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Preparer: Todd Thomas

Explanation: Provide the following information for each water treatment plant. If the system has water plants that are interconnected, the data for these plants may be combined. All flow data must be obtained from the monthly operating reports (MORs) sent to the Department of Environmental Protection.

		Ashley Heights Subdivision		Belleview Oaks Estates		Country Walk Subdivision		Eleven Oaks Subdivision	
		Date	GPD	Date	GPD	Date	GPD	Date	GPD
1	Plant Capacity		44000		144000		100800		39000
2	Maximum Day	7/22/2024	19500	8/10/2024	123358	8/22/2024	110000	1/27/2025	24048
3	Five-Day Max Year								
	(1)	6/2/2024	15800	8/10/2024	112499.6	8/18/2024	32760	1/26/2025	23363.8
	(2)	6/1/2024	15780	8/9/2024	110150	8/20/2024	32640	1/25/2025	23320.4
	(3)	7/19/2024	15000	8/8/2024	107800.4	8/21/2024	32620	1/24/2025	23277
	(4)	5/31/2024	14800	8/7/2024	94716.2	8/22/2024	32600	1/23/2025	22708
	(5)	6/3/2024	14700	8/11/2024	93915	8/19/2024	32400	1/22/2025	22139
4	Average Daily Flow		9448.17		30239.31		15550.83		9062.29
5	Required Fire Flow	N/A		N/A		N/A		N/A	

Water Treatment Plant Data

Florida Public Service Commission

Company: CSWR-Florida (Sunshine Utilities)
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Preparer: Todd Thomas

Explanation: Provide the following information for each water treatment plant. If the system has water plants that are interconnected, the data for these plants may be combined. All flow data must be obtained from the monthly operating reports (MORs) sent to the Department of Environmental Protection.

		Emil-Mar Subdivision		Florida Heights Subdivision		Floyd Clark Subdivision		Fore Oaks Estates		Hilltop At Lake Weir Subdivision	
		Date	GPD	Date	GPD	Date	GPD	Date	GPD	Date	GPD
1	Plant Capacity		100800		129000		166770		648000		273600
2	Maximum Day	5/25/2024	67600	5/7/2024	94200	3/30/2024	29900	9/16/2024	411000	12/17/2024	112300
3	Five-Day Max Year										
	(1)	5/23/2024	66480	11/8/2024	74399.6	3/28/2024	28860	9/16/2024	122000	12/13/2024	88820
	(2)	5/22/2024	64860	11/7/2024	65859.6	3/23/2024	28800	9/13/2024	120200	12/14/2024	85540
	(3)	5/24/2024	63320	11/9/2024	64846.4	3/24/2024	28740	9/14/2024	120200	12/12/2024	85480
	(4)	5/21/2024	63240	11/6/2024	57319.6	3/27/2024	28720	9/15/2024	118500	12/3/2024	85200
	(5)	5/26/2024	60340	11/10/2024	55293.2	3/26/2024	28580	9/12/2024	117400	12/2/2024	84350
4	Average Daily Flow		32560.77		25554.81		13058.12		53599.73		55918.37
5	Required Fire Flow	N/A		N/A		N/A		N/A		N/A	

Water Treatment Plant Data

Florida Public Service Commission

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Preparer: Todd Thomas

Explanation: Provide the following information for each water treatment plant. If the system has water plants that are interconnected, the data for these plants may be combined. All flow data must be obtained from the monthly operating reports (MORs) sent to the Department of Environmental Protection.

		Little Lake Weir Subdivision		Oak Haven Quadruplexes		Oakcrest Villas/Sun Resort		Oakhurst Subdivision		Ocala Garden Apartments	
		Date	GPD	Date	GPD	Date	GPD	Date	GPD	Date	GPD
1	Plant Capacity		172800		170200		43000		144000		43200
2	Maximum Day	1/30/2025	143500	8/11/2024	75200	6/15/2024	8600	5/8/2024	107200	2/2/2024	8800
3	Five-Day Max Year										
	(1)	2/1/2024	132240	7/18/2024	41507.4	6/12/2024	6660	5/6/2024	53460	2/2/2024	8800
	(2)	2/2/2024	131620	7/15/2024	40532.4	6/13/2024	6540	5/4/2024	51080	2/3/2024	7880
	(3)	1/19/2025	131460	7/19/2024	40247	6/14/2024	6340	5/7/2024	51040	2/1/2024	7680
	(4)	2/3/2024	131000	7/17/2024	39449.8	6/15/2024	6300	5/5/2024	50540	2/4/2024	6960
	(5)	1/22/2025	130700	1/17/2025	39432.8	7/3/2024	6240	5/8/2024	45380	2/5/2024	5560
4	Average Daily Flow		94945.34		22320.23		3490.22		26010.31		2247.04
5	Required Fire Flow	N/A		N/A		N/A		N/A		N/A	

Water Treatment Plant Data

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Preparer: Todd Thomas

Explanation: Provide the following information for each water treatment plant. If the system has water plants that are interconnected, the data for these plants may be combined. All flow data must be obtained from the monthly operating reports (MORs) sent to the Department of Environmental Protection.

		Ocala Heights Subdivision		Ocklawaha Water Works (2 WTPS)		Ponderosa Pines (2 WPS)		Quail Run Subdivision		Sandy Acres	
		Date	GPD	Date	GPD	Date	GPD	Date	GPD	Date	GPD
1	Plant Capacity		525600		307440		83520		43200		230000
2	Maximum Day	3/22/2024	129900	6/5/2024	154300	5/7/2024	67300	2/3/2024	45900	5/7/2024	111000
3	Five-Day Max Year										
	(1)	11/12/2024	107690	6/7/2024	133380	5/6/2024	61986.6	8/17/2024	36240	5/6/2024	107800
	(2)	8/9/2024	103061.4	6/13/2024	128520	5/5/2024	60693.2	8/16/2024	34360	5/5/2024	106100
	(3)	8/11/2024	102734.8	6/9/2024	127820	5/7/2024	60173.2	7/21/2024	33980	5/7/2024	105133.2
	(4)	11/13/2024	101310.4	6/5/2024	127390	1/27/2025	59733.2	8/18/2024	33780	5/25/2024	104800
	(5)	8/10/2024	100192.6	6/6/2024	126720	5/4/2024	59399.8	7/19/2024	33540	5/4/2024	104400
4	Average Daily Flow		77627.66		97253.96		38707.67		28470.49		77263.30
5	Required Fire Flow	N/A		N/A		N/A		N/A		N/A	

Water Treatment Plant Data

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Preparer: Todd Thomas

Explanation: Provide the following information for each water treatment plant. If the system has water plants that are interconnected, the data for these plants may be combined. All flow data must be obtained from the monthly operating reports (MORs) sent to the Department of Environmental Protection.

		Sun Ray Estates		Sunlight Acres Subdivision		Whispering Sands Subdivision		Winding Waters Subdivision	
		Date	GPD	Date	GPD	Date	GPD	Date	GPD
1	Plant Capacity		504000		180000		144000		240000
2	Maximum Day	1/12/2025	242955	10/10/2024	67650	11/11/2024	86072	1/1/2025	127000
3	Five-Day Max Year								
	(1)	6/1/2024	203680	10/10/2024	61099.8	11/10/2024	61542.2	1/1/2025	78666.8
	(2)	6/2/2024	197040	10/11/2024	58821.8	11/11/2024	60698.2	12/31/2024	78233.4
	(3)	5/30/2024	194980	10/9/2024	57013.2	11/9/2024	60295.6	12/30/2024	77566.6
	(4)	6/3/2024	189780	10/12/2024	56541.8	12/6/2024	59762.8	12/29/2024	76533.2
	(5)	5/31/2024	188420	10/8/2024	52926.6	12/7/2024	59478.2	12/28/2024	75499.8
4	Average Daily Flow		144714.05		26265.43		42391.07		58539.51
5	Required Fire Flow	N/A		N/A		N/A		N/A	

Wastewater Treatment Plant Data

Florida Public Service Commission

Company: CSWR-Florida (Sunshine Utilities)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Systems: Sunshine Utilities - All Systems

Schedule F-4
Page 1 of 1
Preparer: Todd Thomas

Explanation: Provide the following information for each wastewater treatment plant. All flow data must be obtained from the monthly operating reports (MORs) sent to the Department of Environmental Protection.

	MONTH	GPD

1 CSWR-Florida (Sunshine Utilities) provides water service only, therefore
2 this schedule is not applicable.

Used and Useful Calculations
Water Treatment Plant

Florida Public Service Commission

Company: CSWR-Florida (Sunshine Utilities)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Systems: Sunshine Utilities - All Systems

Schedule F-5
Page 1 of 6
Preparer: Todd Thomas

Explanation: Provide all calculations, analyses and governmental requirements used to determine the used and useful percentages for the water treatment plant(s) for the historical test year and the projected test year (if applicable).

Recap Schedules: A-5,A-9,B-13

1	INPUT INFORMATION:			**Ashley Heights Subdivision**	**Belleview Oaks Estates**	**Country Walk Subdivision**	**Eleven Oaks Subdivision**
2	Water Treatment System						
3	Number of Wells			1	1	1	1
4	Total Well Capacity, gpm			30.56 gpm	100.00 gpm	70.00 gpm	27.08 gpm
5	Firm Reliable Well pumping Capacity (largest well out), gpm			30.56 gpm	100.00 gpm	70.00 gpm	27.08 gpm
6	Firm Reliable Well pumping Capacity (largest well out), gpd			29333.33 gpd	96000.00 gpd	67200.00 gpd	26000.00 gpd
7	Peak Day Demand			19500.00 gpd	123358.00 gpd	110000.00 gpd	24048.00 gpd
8	Peak Hour Demand = 2 x Maximum Day / 1440			27.08 gpm	171.33 gpm	152.78 gpm	33.40 gpm
10	Fire Flow Requirement	0 gpm	2 Hours	0 gpd	0 gpd	0 gpd	0 gpd
11	Fire Flow Requirement			0 gpm	0 gpm	0 gpm	0 gpm
12	Unaccounted For Water	33%	Combined	3151.44 gpd, avg	10086.32 gpd, avg	5186.98 gpd, avg	3022.72 gpd, avg
13	Acceptable Unaccounted For	10%	Combined	944.82 gpd, avg	3023.93 gpd, avg	1555.08 gpd, avg	906.23 gpd, avg
14	Excess Unaccounted for			2206.62 gpd, avg	7062.39 gpd, avg	3631.89 gpd, avg	2116.50 gpd, avg
15	Property Needed to Serve			0 gpm	0 gpm	0 gpm	0 gpm
16	Used and Useful Analysis, in accordance with Rule 25-30.4325:						
16	Treatment System (Peak Demand / Firm Reliable Capacity)			100%	100%	100%	100%
18	Storage Facilities						
19	Ground Storage Capacity, gal.			0 gallons	0 gallons	0 gallons	0 gallons
20	Usable Ground Storage (90%), gal			0 gallons	0 gallons	0 gallons	0 gallons
21	Elevated Storage			0 gallons	0 gallons	0 gallons	0 gallons
22	Usable Elevated Storage			0 gallons	0 gallons	0 gallons	0 gallons
23	Hydropneumatic Storage Capacity, gal.			5000 gallons	2000 gallons	2000 gallons	2000 gallons
24	Usable Hydropneumatic Storage Capacity (0%), gal.			0 gallons	0 gallons	0 gallons	0 gallons
25	Total Usable Storage, gal.			0 gallons	0 gallons	0 gallons	0 gallons
26	Used and Useful Analysis, in accordance with Rule 25-30.4325:						
27	Storage Facilities (Peak Demand / Usable Storage)			100%	100%	100%	100%

Used and Useful Calculations
Water Treatment Plant

Florida Public Service Commission

Company: CSWR-Florida (Sunshine Utilities)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Systems: Sunshine Utilities - All Systems

Schedule F-5
Page 2 of 6
Preparer: Todd Thomas

Explanation: Provide all calculations, analyses and governmental requirements used to determine the used and useful percentages for the water treatment plant(s) for the historical test year and the projected test year (if applicable).

Recap Schedules: A-5,A-9,B-13

1	INPUT INFORMATION:			**Emil-Mar Subdivision**	**Florida Heights Subdivision**	**Floyd Clark Subdivision**	**Fore Oaks Estates**
2	Water Treatment System						
3	Number of Wells			1	2	1	2
4	Total Well Capacity, gpm			70.00 gpm	89.58 gpm	115.81 gpm	450.00 gpm
5	Firm Reliable Well pumping Capacity (largest well out), gpm			70.00 gpm	89.58 gpm	115.81 gpm	450.00 gpm
6	Firm Reliable Well pumping Capacity (largest well out), gpd			67200.00 gpd	86000.00 gpd	111180.00 gpd	432000.00 gpd
7	Peak Day Demand			67600.00 gpd	94200.00 gpd	29900.00 gpd	411000.00 gpd
8	Peak Hour Demand = 2 x Maximum Day / 1440			93.89 gpm	130.83 gpm	41.53 gpm	570.83 gpm
10	Fire Flow Requirement	0 gpm	2 Hours	0 gpd	0 gpd	0 gpd	0 gpd
11	Fire Flow Requirement			0 gpm	0 gpm	0 gpm	0 gpm
12	Unaccounted For Water	33%	Combined	10860.64 gpd, avg	8523.80 gpd, avg	4355.53 gpd, avg	17878.18 gpd, avg
13	Acceptable Unaccounted For	10%	Combined	3256.08 gpd, avg	2555.48 gpd, avg	1305.81 gpd, avg	5359.97 gpd, avg
14	Excess Unaccounted for			7604.56 gpd, avg	5968.32 gpd, avg	3049.72 gpd, avg	12518.21 gpd, avg
15	Property Needed to Serve			0 gpm	0 gpm	0 gpm	0 gpm
16	Used and Useful Analysis, in accordance with Rule 25-30.4325:						
16	Treatment System (Peak Demand / Firm Reliable Capacity)			100%	85%	100%	102%
18	Storage Facilities						
19	Ground Storage Capacity, gal.			0 gallons	0 gallons	0 gallons	0 gallons
20	Usable Ground Storage (90%), gal			0 gallons	0 gallons	0 gallons	0 gallons
21	Elevated Storage			0 gallons	0 gallons	0 gallons	0 gallons
22	Usable Elevated Storage			0 gallons	0 gallons	0 gallons	0 gallons
23	Hydropneumatic Storage Capacity, gal.			2500 gallons	3000 gallons	5500 gallons	10000 gallons
24	Usable Hydropneumatic Storage Capacity (0%), gal.			0 gallons	0 gallons	0 gallons	0 gallons
25	Total Usable Storage, gal.			0 gallons	0 gallons	0 gallons	0 gallons
26	Used and Useful Analysis, in accordance with Rule 25-30.4325:						
27	Storage Facilities (Peak Demand / Usable Storage)			100%	100%	100%	100%

Used and Useful Calculations
Water Treatment Plant

Florida Public Service Commission

Company: CSWR-Florida (Sunshine Utilities)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Systems: Sunshine Utilities - All Systems

Schedule F-5
Page 3 of 6
Preparer: Todd Thomas

Explanation: Provide all calculations, analyses and governmental requirements used to determine the used and useful percentages for the water treatment plant(s) for the historical test year and the projected test year (if applicable).

Recap Schedules: A-5,A-9,B-13

1	INPUT INFORMATION:			**Hilltop At Lake Weir Subdivision**	**Little Lake Weir Subdivision**	**Oak Haven Quadruplexes**	**Oakcrest Villas/Sun Resort**
2	Water Treatment System						
3	Number of Wells			2	2	1	1
4	Total Well Capacity, gpm			190.00 gpm	120.00 gpm	118.19 gpm	29.86 gpm
5	Firm Reliable Well pumping Capacity (largest well out), gpm			190.00 gpm	120.00 gpm	118.19 gpm	29.86 gpm
6	Firm Reliable Well pumping Capacity (largest well out), gpd			182400.00 gpd	115200.00 gpd	113466.67 gpd	28666.67 gpd
7	Peak Day Demand			112300.00 gpd	143500.00 gpd	75200.00 gpd	8600.00 gpd
8	Peak Hour Demand = 2 x Maximum Day / 1440			155.97 gpm	199.31 gpm	104.44 gpm	11.94 gpm
10	Fire Flow Requirement	0 gpm	2 Hours	0 gpd	0 gpd	0 gpd	0 gpd
11	Fire Flow Requirement			0 gpm	0 gpm	0 gpm	0 gpm
12	Unaccounted For Water	33%	Combined	18651.56 gpd, avg	31669.00 gpd, avg	7444.91 gpd, avg	1164.16 gpd, avg
13	Acceptable Unaccounted For	10%	Combined	5591.84 gpd, avg	9494.53 gpd, avg	2232.02 gpd, avg	349.02 gpd, avg
14	Excess Unaccounted for			13059.73 gpd, avg	22174.47 gpd, avg	5212.89 gpd, avg	815.14 gpd, avg
15	Property Needed to Serve			0 gpm	0 gpm	0 gpm	0 gpm
16	Used and Useful Analysis, in accordance with Rule 25-30.4325:						
16	Treatment System (Peak Demand / Firm Reliable Capacity)			151%	65%	100%	100%
18	Storage Facilities						
19	Ground Storage Capacity, gal.			0 gallons	0 gallons	0 gallons	0 gallons
20	Usable Ground Storage (90%), gal			0 gallons	0 gallons	0 gallons	0 gallons
21	Elevated Storage			0 gallons	0 gallons	0 gallons	0 gallons
22	Usable Elevated Storage			0 gallons	0 gallons	0 gallons	0 gallons
23	Hydropneumatic Storage Capacity, gal.			10000 gallons	5000 gallons	5000 gallons	300 gallons
24	Usable Hydropneumatic Storage Capacity (0%), gal.			0 gallons	0 gallons	0 gallons	0 gallons
25	Total Usable Storage, gal.			0 gallons	0 gallons	0 gallons	0 gallons
26	Used and Useful Analysis, in accordance with Rule 25-30.4325:						
27	Storage Facilities (Peak Demand / Usable Storage)			100%	100%	100%	100%

Used and Useful Calculations
Water Treatment Plant

Florida Public Service Commission

Company: CSWR-Florida (Sunshine Utilities)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Systems: Sunshine Utilities - All Systems

Schedule F-5
Page 4 of 6
Preparer: Todd Thomas

Explanation: Provide all calculations, analyses and governmental requirements used to determine the used and useful percentages for the water treatment plant(s) for the historical test year and the projected test year (if applicable).

Recap Schedules: A-5,A-9,B-13

1	INPUT INFORMATION:			**Oakhurst Subdivision**	**Ocala Garden Apartments**	**Ocala Heights Subdivision**	**Ocklawaha Water Works (2 WTPS)**
2	Water Treatment System						
3	Number of Wells			1	1	2	2
4	Total Well Capacity, gpm			100.00 gpm	30.00 gpm	365.00 gpm	213.50 gpm
5	Firm Reliable Well pumping Capacity (largest well out), gpm			100.00 gpm	30.00 gpm	365.00 gpm	213.50 gpm
6	Firm Reliable Well pumping Capacity (largest well out), gpd			96000.00 gpd	28800.00 gpd	350400.00 gpd	204960.00 gpd
7	Peak Day Demand			107200.00 gpd	8800.00 gpd	129900.00 gpd	154300.00 gpd
8	Peak Hour Demand = 2 x Maximum Day / 1440			148.89 gpm	12.22 gpm	180.42 gpm	214.31 gpm
10	Fire Flow Requirement	0 gpm	2 Hours	0 gpd	0 gpd	0 gpd	0 gpd
11	Fire Flow Requirement			0 gpm	0 gpm	0 gpm	0 gpm
12	Unaccounted For Water	33%	Combined	8675.74 gpd, avg	749.50 gpd, avg	25892.69 gpd, avg	32439.04 gpd, avg
13	Acceptable Unaccounted For	10%	Combined	2601.03 gpd, avg	224.70 gpd, avg	7762.77 gpd, avg	9725.40 gpd, avg
14	Excess Unaccounted for			6074.70 gpd, avg	524.79 gpd, avg	18129.93 gpd, avg	22713.64 gpd, avg
15	Property Needed to Serve			0 gpm	0 gpm	0 gpm	0 gpm
16	Used and Useful Analysis, in accordance with Rule 25-30.4325:						
16	Treatment System (Peak Demand / Firm Reliable Capacity)			100%	100%	256%	118%
18	Storage Facilities						
19	Ground Storage Capacity, gal.			0 gallons	0 gallons	0 gallons	0 gallons
20	Usable Ground Storage (90%), gal			0 gallons	0 gallons	0 gallons	0 gallons
21	Elevated Storage			0 gallons	0 gallons	0 gallons	0 gallons
22	Usable Elevated Storage			0 gallons	0 gallons	0 gallons	0 gallons
23	Hydropneumatic Storage Capacity, gal.			3000 gallons	900 gallons	10000 gallons	12500 gallons
24	Usable Hydropneumatic Storage Capacity (0%), gal.			0 gallons	0 gallons	0 gallons	0 gallons
25	Total Usable Storage, gal.			0 gallons	0 gallons	0 gallons	0 gallons
26	Used and Useful Analysis, in accordance with Rule 25-30.4325:						
27	Storage Facilities (Peak Demand / Usable Storage)			100%	100%	100%	100%

Used and Useful Calculations
Water Treatment Plant

Florida Public Service Commission

Company: CSWR-Florida (Sunshine Utilities)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Systems: Sunshine Utilities - All Systems

Schedule F-5
Page 5 of 6
Preparer: Todd Thomas

Explanation: Provide all calculations, analyses and governmental requirements used to determine the used and useful percentages for the water treatment plant(s) for the historical test year and the projected test year (if applicable).

Recap Schedules: A-5,A-9,B-13

1	INPUT INFORMATION:			**Ponderosa Pines (2 WPS)**	**Quail Run Subdivision**	**Sandy Acres**	**Sun Ray Estates**
2	Water Treatment System						
3	Number of Wells			2	1	2	2
4	Total Well Capacity, gpm			58.00 gpm	30.00 gpm	159.72 gpm	350.00 gpm
5	Firm Reliable Well pumping Capacity (largest well out), gpm			58.00 gpm	30.00 gpm	159.72 gpm	350.00 gpm
6	Firm Reliable Well pumping Capacity (largest well out), gpd			55680.00 gpd	28800.00 gpd	153333.33 gpd	336000.00 gpd
7	Peak Day Demand			67300.00 gpd	45900.00 gpd	111000.00 gpd	242955.00 gpd
8	Peak Hour Demand = 2 x Maximum Day / 1440			93.47 gpm	63.75 gpm	154.17 gpm	337.44 gpm
10	Fire Flow Requirement	0 gpm	2 Hours	0 gpd	0 gpd	0 gpd	0 gpd
11	Fire Flow Requirement			0 gpm	0 gpm	0 gpm	0 gpm
12	Unaccounted For Water	33%	Combined	12910.94 gpd, avg	9496.33 gpd, avg	25771.16 gpd, avg	48269.34 gpd, avg
13	Acceptable Unaccounted For	10%	Combined	3870.77 gpd, avg	2847.05 gpd, avg	7726.33 gpd, avg	14471.41 gpd, avg
14	Excess Unaccounted for			9040.17 gpd, avg	6649.28 gpd, avg	18044.83 gpd, avg	33797.94 gpd, avg
15	Property Needed to Serve			0 gpm	0 gpm	0 gpm	0 gpm
16	Used and Useful Analysis, in accordance with Rule 25-30.4325:						
16	Treatment System (Peak Demand / Firm Reliable Capacity)			69%	100%	122%	124%
18	Storage Facilities						
19	Ground Storage Capacity, gal.			0 gallons	0 gallons	0 gallons	0 gallons
20	Usable Ground Storage (90%), gal			0 gallons	0 gallons	0 gallons	0 gallons
21	Elevated Storage			0 gallons	0 gallons	0 gallons	0 gallons
22	Usable Elevated Storage			0 gallons	0 gallons	0 gallons	0 gallons
23	Hydropneumatic Storage Capacity, gal.			4000 gallons	3000 gallons	2000 gallons	10000 gallons
24	Usable Hydropneumatic Storage Capacity (0%), gal.			0 gallons	0 gallons	0 gallons	0 gallons
25	Total Usable Storage, gal.			0 gallons	0 gallons	0 gallons	0 gallons
26	Used and Useful Analysis, in accordance with Rule 25-30.4325:						
27	Storage Facilities (Peak Demand / Usable Storage)			100%	100%	100%	100%

Used and Useful Calculations
Water Treatment Plant

Florida Public Service Commission

Company: CSWR-Florida (Sunshine Utilities)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Systems: Sunshine Utilities - All Systems

Schedule F-5
Page 6 of 6
Preparer: Todd Thomas

Explanation: Provide all calculations, analyses and governmental requirements used to determine the used and useful percentages for the water treatment plant(s) for the historical test year and the projected test year (if applicable).

Recap Schedules: A-5,A-9,B-13

1	INPUT INFORMATION:			**Sunlight Acres Subdivision**	**Whispering Sands Subdivision**	**Winding Waters Subdivision**
2	Water Treatment System					
3	Number of Wells			1	2	2
4	Total Well Capacity, gpm			125.00 gpm	100.00 gpm	166.67 gpm
5	Firm Reliable Well pumping Capacity (largest well out), gpm			125.00 gpm	100.00 gpm	166.67 gpm
6	Firm Reliable Well pumping Capacity (largest well out), gpd			120000.00 gpd	96000.00 gpd	160000.00 gpd
7	Peak Day Demand			67650.00 gpd	86072.00 gpd	127000.00 gpd
8	Peak Hour Demand = 2 x Maximum Day / 1440			93.96 gpm	119.54 gpm	176.39 gpm
10	Fire Flow Requirement	0 gpm	2 Hours	0 gpd	0 gpd	0 gpd
11	Fire Flow Requirement			0 gpm	0 gpm	0 gpm
12	Unaccounted For Water	33%	Combined	8760.83 gpd, avg	14139.53 gpd, avg	19525.84 gpd, avg
13	Acceptable Unaccounted For	10%	Combined	2626.54 gpd, avg	4239.11 gpd, avg	5853.95 gpd, avg
14	Excess Unaccounted for			6134.29 gpd, avg	9900.43 gpd, avg	13671.89 gpd, avg
15	Property Needed to Serve			0 gpm	0 gpm	0 gpm
16	Used and Useful Analysis, in accordance with Rule 25-30.4325:					
16	Treatment System (Peak Demand / Firm Reliable Capacity)			100%	100%	115%
18	Storage Facilities					
19	Ground Storage Capacity, gal.			0 gallons	0 gallons	0 gallons
20	Usable Ground Storage (90%), gal			0 gallons	0 gallons	0 gallons
21	Elevated Storage			0 gallons	0 gallons	0 gallons
22	Usable Elevated Storage			0 gallons	0 gallons	0 gallons
23	Hydropneumatic Storage Capacity, gal.			2000 gallons	10000 gallons	10000 gallons
24	Usable Hydropneumatic Storage Capacity (0%), gal.			0 gallons	0 gallons	0 gallons
25	Total Usable Storage, gal.			0 gallons	0 gallons	0 gallons
26	Used and Useful Analysis, in accordance with Rule 25-30.4325:					
27	Storage Facilities (Peak Demand / Usable Storage)			100%	100%	100%

Used and Useful Calculations
Wastewater Treatment Plant

Florida Public Service Commission

Company: CSWR-Florida (Sunshine Utilities)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Systems: Sunshine Utilities - All Systems

Schedule F-6
Page 1 of 1
Preparer: Todd Thomas

Explanation: Provide all calculations, analyses and governmental requirements used to determine the used and useful percentages for the wastewater treatment plant(s) for the historical test year and the projected test year (if applicable).

Recap Schedules: A-6,A-10,B-14

1 CSWR-Florida (Sunshine Utilities) provides water service only, therefore
2 this schedule is not applicable.

Used and Useful Calculations
Water Distribution and Wastewater Collection Systems

Florida Public Service Commission

Company: CSWR-Florida (Sunshine Utilities)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Systems: Sunshine Utilities - All Systems

Schedule F-7
Page 1 of 1
Preparer: Todd Thomas

Explanation: Provide all calculations, analyses and governmental requirements used to determine the used and useful percentages for the water distribution and wastewater collection systems for the historical and the projected test year (if applicable). The capacity should be in terms of ability to serve a designated number of connections. It should then be related to actual connected density for historical year calculations. Explain all assumptions for projected calculations. If the distribution and collection systems are entirely contributed or built-out, this schedule is not required.

Recap Schedules: A-5,A-6,A-9,A-10,B-13,B-14

The distribution/collection systems are entirely built-out and therefore this schedule is not required.

Margin Reserve Calculations | **Florida Public Service Commission**

Company: CSWR-Florida (Sunshine Utilities) | **Schedule F-8**
Docket No.: 20250052 | **Page 1 of 1**
Test Year Ended: 1/31/2025 | **Preparer: Todd Thomas**
Systems: Sunshine Utilities - All Systems

Explanation: If a margin reserve is requested, provide all calculations and analyses used to determine the amount of margin reserve for each portion of used and useful plant.

Recap Schedules: F-5,F-6,F-7

A margin reserve has not been requested and therefore this schedule is not required.

Equivalent Residential Connections - Water

Florida Public Service Commission

Company: CSWR-Florida (Sunshine Utilities)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Systems: All Sunshine Systems except Ponderosa Pines and Quail Run

Schedule F-9
Page 1 of 1
Preparer: Aaron Silas

Explanation: Provide the following information in order to calculate the average growth in ERCs for the last five years, including the test year. If the utility does not have single-family residential (SFR) customers, the largest customer class should be used as a substitute.

Line No.	(1) Year	(2) SFR Customers Beginning	(3) SFR Customers Ending	(4) SFR Customers Average	(5) SFR Gallons Sold	(6) Gallons/ SFR (5)/(4)	(7) Total Gallons Sold	(8) Total ERCs (7)/(6)	(9) Annual % Incr. in ERCs
1	TY-4								
2	TY-3								
3	TY-2								
4	TY-1	3,686	3,712	3,699	204,826,021	55,373	222,615,218	4,020	0
5	TY	3,694	3,713	3,704	207,399,197	56,001	229,285,483	4,094	1.84%
6									
7				Average Growth Through 5-Year Period (Col. 8)					1.84%
									======
8	*RS 1 & GS 1 - For water service to all Customers for which no other schedule applies for Unified Systems and Sandy Acres.								

Equivalent Residential Connections - Water

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 F-9
Page 1 of 1
Preparer: Aaron Silas

Explanation: Provide the following information in order to calculate the average growth in ERCs for the last five years, including the test year. If the utility does not have single-family residential (SFR) customers, the largest customer class should be used as a substitute.

Line No.	(1) Year	(2) SFR Customers Beginning	(3) SFR Customers Ending	(4) SFR Customers Average	(5) SFR Gallons Sold	(6) Gallons/ SFR (5)/(4)	(7) Total Gallons Sold	(8) Total ERCs (7)/(6)	(9) Annual % Incr. in ERCs
1	TY-4								
2	TY-3								
3	TY-2								
4	TY-1	300	297	299	18,692,337	62,621	18,692,337	299	0
5	TY	299	298	299	17,377,438	58,216	17,377,438	299	0.00%
6									
7				Average Growth Through 5-Year Period (Col. 8)					0.00%
8	*RS 2 & GS2 - For water service to all Customers for which no other schedule applies for Ponderosa Pines and Quail Run.								

Equivalent Residential Connections - Wastewater | **Florida Public Service Commission**

Company: CSWR-Florida (Sunshine Utilities) | **Schedule F-10**
Docket No.: 20250052 | **Page 1 of 1**
Test Year Ended: 1/31/2025 | **Preparer: Aaron Silas**
Systems: Sunshine Utilities - All Systems

Explanation: Provide the following information in order to calculate the average growth in ERCs for the last five years, including the test year. If the utility does not have single-family residential (SFR) customers, the largest customer class should be used as a substitute.

CSWR-Florida does not have wastewater customers at Sunshine Utilities.

Standalone Rate Design - 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: 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.

Line No.	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)
1								
2								
3	Residential (RS1)							
4	5/8" x 3/4"	44,056.00	1	44,056.00	$ 384,168.32	$ 645,580.29	$ 1,029,748.61	$ 23.37
5	3/4"	278.00	1.5	417.00	$ 3,636.24	$ 6,110.56	$ 9,746.80	$ 35.06
6	1"	4.00	2.5	10.00	$ 87.20	$ 146.54	$ 233.74	$ 58.43
7	1-1/4"	-	3.75	-	$ -	$ -	$ -	$ 87.64
8	1-1/2"	12.00	5	60.00	$ 523.20	$ 879.22	$ 1,402.42	$ 116.85
9	2"	12.00	8	96.00	$ 837.12	$ 1,406.75	$ 2,243.87	$ 186.96
10	3"	-	16	-	$ -	$ -	$ -	$ 373.92
11	4"	-	25	-	$ -	$ -	$ -	$ 584.25
12	6"	-	50	-	$ -	$ -	$ -	$ 1,168.50
13	8"	-	90	-	$ -	$ -	$ -	$ 2,103.30
14	10"	-	145	-	$ -	$ -	$ -	$ 3,388.65
15	Gallonage Charge per 1.000 Gallons				$ -	$ -	$ -	
16	0-5000 gallons			130,825.00	$ 265,574.75	$ 446,288.29	$ 711,863.04	$ 5.44
17	5,001-10,000 gallons			37,102.00	$ 81,995.42	$ 137,790.19	$ 219,785.61	$ 5.92
18	Over 10,000 gallons			40,167.00	$ 177,538.14	$ 298,346.11	$ 475,884.25	$ 11.85
19						$ -	$ -	
20	Residential (RS2)					$ -	$ -	
21	5/8" x 3/4"	3,319.00	1	3,319.00	$ 31,762.83	$ 53,376.23	$ 85,139.06	$ 25.65
22	3/4"	26.00	1.5	39.00	$ 373.36	$ 627.42	$ 1,000.78	$ 38.48
23	1"	96.00	2.5	240.00	$ 2,297.28	$ 3,860.49	$ 6,157.77	$ 64.13
24	1-1/4"	-	3.75	-	$ -	$ -	$ -	$ 96.19
25	1-1/2"	-	5	-	$ -	$ -	$ -	$ 128.25
26	2"	-	8	-	$ -	$ -	$ -	$ 205.20
27	3"	-	16	-	$ -	$ -	$ -	$ 410.40
28	4"	-	25	-	$ -	$ -	$ -	$ 641.25
29	6"	-	50	-	$ -	$ -	$ -	$ 1,282.50
30	8"	-	90	-	$ -	$ -	$ -	$ 2,308.50
31	10"	-	145	-	$ -	$ -	$ -	$ 3,719.25
32	Gallonage Charge per 1.000 Gallons			16,083.00	$ 40,689.99	$ 68,377.98	$ 109,067.97	$ 6.78
33						$ -	$ -	
34	General Service (GS1)					$ -	$ -	
35	5/8" x 3/4"	99.00	1	99.00	$ 863.28	$ 1,450.71	$ 2,313.99	$ 23.37
36	3/4"	-	1.5	-	$ -	$ -	$ -	$ 35.06
37	1"	530.00	2.5	1,325.00	$ 11,554.00	$ 19,416.06	$ 30,970.06	$ 58.43
38	1-1/4"	180.00	3.75	675.00	$ 5,886.00	$ 9,891.20	$ 15,777.20	$ 87.64
39	1-1/2"	96.00	5	480.00	$ 4,185.60	$ 7,033.74	$ 11,219.34	$ 116.85
40	2"	37.00	8	296.00	$ 2,581.12	$ 4,337.47	$ 6,918.59	$ 186.96
41	3"	12.00	16	192.00	$ 1,674.24	$ 2,813.50	$ 4,487.74	$ 373.92
42	4"	12.00	25	300.00	$ 2,616.00	$ 4,396.09	$ 7,012.09	$ 584.25
43	6"	12.00	50	600.00	$ 5,232.00	$ 8,792.18	$ 14,024.18	$ 1,168.50
44	8"	-	90	-	$ -	$ -	$ -	$ 2,103.30
45	10"	-	145	-	$ -	$ -	$ -	$ 3,388.65
46	Gallonage Charge per 1.000 Gallons	-		21,886,286.00	$ 52,964.81	$ 89,005.36	$ 141,970.17	$ 6.49
47								
48	General Service (GS2)							
49	5/8" x 3/4"	39.00	1	39.00	$ 373.23	$ 627.20	$ 1,000.43	$ 25.65
50	3/4"	-	1.5	-	$ -	$ -	$ -	$ 38.48
51	1"	60.00	2.5	150.00	$ 1,435.80	$ 2,412.81	$ 3,848.61	$ 64.13
52	1-1/4"	-	3.75	-	$ -	$ -	$ -	$ 96.19
53	1-1/2"	-	5	-	$ -	$ -	$ -	$ 128.25
54	2"	-	8	-	$ -	$ -	$ -	$ 205.20
55	3"	-	16	-	$ -	$ -	$ -	$ 410.40
56	4"	-	25	-	$ -	$ -	$ -	$ 641.25
57	6"	-	50	-	$ -	$ -	$ -	$ 1,282.50
58	8"	-	90	-	$ -	$ -	$ -	$ 2,308.50
59	10"	-	145	-	$ -	$ -	$ -	$ 3,719.25
60	Gallonage Charge per 1.000 Gallons	-		1,272.91	$ 3,220.46	$ 5,411.86	$ 8,632.33	$ 6.78
61								
62		48,781.00		52,393.00	$ 1,082,070.39	$ 1,818,378.24	$ 2,900,448.64	
63								

CLASS A
WATER AND/OR WASTEWATER UTILITIES

FINANCIAL, RATE
AND ENGINEERING
MINIMUM FILING REQUIREMENTS

OF

CSWR-Florida Utility Operating Company, LLC -
Tradewinds Utilities, Inc.

Docket No. 20250052-WS

VOLUME I (October 14, 2025)

FLORIDA PUBLIC SERVICE COMMISSION

FOR THE

TEST YEAR ENDED: January 31, 2025

PSC 1028 (12/20)
Rule 25-30.437, F.A.C.

FLORIDA PUBLIC SERVICE COMMISSION

CLASS A WATER AND/OR WASTEWATER UTILITIES
FINANCIAL, RATE AND ENGINEERING
MINIMUM FILING REQUIREMENTS

INDEX

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CLASS A WATER AND/OR WASTEWATER UTILITIES
FINANCIAL, RATE AND ENGINEERING
MINIMUM FILING REQUIREMENTS

INDEX

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Schedule of Water Rate Base | **Florida Public Service Commissior**

Company: CSWR-Florida (Tradewinds Utilities, Inc.) | **Schedule: A-1**
Docket No.: 20250052 | **Page 1 of 1**
Schedule Year Ended:1/31/2025 | **Preparer: Brent Thies**
Interim [ ] Final [X]
Historical [X] Projected [ ]

Explanation: Provide the calculation of average rate base for the test year, showing all adjustments. All non-used and useful items should be reported as Plant Held For Future Use.

Line No.	(1) Description	(2) Balance Per Books	(3) Utility Adjustments	(4) Adjusted Utility Balance	(5) Supporting Schedule(s)
1	Utility Plant in Service	1,102,258	-	1,102,258	A-5
2	Utility Land & Land Rights	119,988	-	119,988	A-5
3	Less: Non-Used & Useful Plant	-	-	-	A-7
4	Construction Work in Progress	-	-	-	-
5	Less: Accumulated Depreciation	(849,601)	-	(849,601)	A-9
6	Less: CIAC	(342,919)	-	(342,919)	A-12
7	Accumulated Amortization of CIAC	342,484	-	342,484	A-14
8	Acquisition Adjustments	-	-	-	-
9	Accum. Amort. of Acq. Adjustments	-	-	-	-
10	Advances For Construction	-	-	-	A-16
11	Working Capital Allowance	-	-	-	A-17
12	Total Rate Base	372,210	-	372,210	

Schedule of Wastewater Rate Base | **Florida Public Service Commissior**

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 [X]
Historical [X] Projected [ ]

Explanation: Provide the calculation of average rate base for the test year, showing all adjustments. All non-used and useful items should be reported as Plant Held For Future Use.

Line No.	(1) Description	(2) Balance Per Books	(3) Utility Adjustments	(4) Adjusted Utility Balance	(5) Supporting Schedule(s)
1	Utility Plant in Service	639,537	-	639,537	A-6
2	Utility Land & Land Rights	33,938	-	33,938	A-6
3	Less: Non-Used & Useful Plant	-	-	-	A-7
4	Construction Work in Progress	-	-	-	-
5	Less: Accumulated Depreciation	(553,008)	-	(553,008)	A-10
6	Less: CIAC	(545,968)	-	(545,968)	A-12
7	Accumulated Amortization of CIAC	546,854	-	546,854	A-14
8	Acquisition Adjustments	-	-	-	-
9	Accum. Amort. of Acq. Adjustments	-	-	-	-
10	Advances For Construction	-	-	-	A-16
11	Working Capital Allowance	-	-	-	A-17
12	Total Rate Base	121,353	-	121,353	

Schedule of Adjustments to Rate Base **Florida Public Service Commission**

Company: CSWR-Florida (Tradewinds Utilities, Inc.)
Docket No.: 20250052 **Schedule: A-3**
Schedule Year Ended:1/31/2025 **Page 1 of 1**
Interim [ ] Final [X] **Preparer: Brent Thies**
Historical [X] Projected [ ]

Explanation: Provide a detailed description of all adjustments to rate base per books, with a total for each rate base line item.

Line No.	Description	Water	Wastewater
1	The Company has made no adjustments to rate base.		

Schedule of Water and Wastewater Plant in Service
Annual Balances Subsequent to Last Established Rate Base

Florida Public Service Commission

Schedule: A-4
Page 1 of 1
Preparer: Brent Thies

Company: CSWR-Florida (Tradewinds Utilities, Inc.)
Docket No.: 20250052
Test Year Ended: 1/31/2025

Explanation: Provide the annual balance of the original cost of plant in service, for water and wastewater separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected annual additions and/or retirements specifically identifying those amounts.

Line No.	Description	Year-End Balance Water	Year-End Balance Wastewater
1	11/30/2023 Balance	1,116,370	628,861
2	2023 Additions	47,431	26,127
3	2023 Retirements	(8,707)	(32,112)
4	2023 Adjustments		
5	1/31/2024 Balance	1,155,094	622,876
6	2024 Additions	96,319	60,117
7	2024 Retirements		
8	2024 Adjustments		
9	01/31/2025 Balance	1,251,414	682,993
10	19__ Additions		
11	19__ Retirements		
12	19__ Adjustments		
13	__/__/__ Balance		
14	19__ Additions		
15	19__ Retirements		
16	19__ Adjustments		
17	__/__/__ Balance		
18	19__ Additions		
19	19__ Retirements		
20	19__ Adjustments		
21	01/31/2025 Balance	1,251,414	682,993

Supporting Schedules: A-5,A-6
Recap Schedules: A-18

Schedule of Water Plant in Service By Primary Account
Test Year Average Balance

Company: CSWR-Florida (Tradewinds Utilities, Inc.)
Docket No.: 20250052
Schedule Year Ended:1/31/2025
Historic [X] Projected [ ]

Florida Public Service Commission

Schedule: A-5
Page 1 of 3
Preparer: Brent Thies

Recap Schedules: A-1, A-4

Line No.	(1) Account No. and Name	(2) Test Year Average Bal	(3) Non-Used Useful %	(4) Non-Used Amount
1	INTANGIBLE PLANT			
2	301.1 Organization	-		
3	302.1 Franchises	-		
4	339.1 Other Plant & Misc. Equipment	-		
5	SOURCE OF SUPPLY AND PUMPING PLANT			
6	303.2 Land & Land Rights	-		
7	304.2 Structures & Improvements	119,988		
8	305.2 Collect. & Impound. Reservoirs	140,318		
9	306.2 Lake, River & Other Intakes	-		
10	307.2 Wells & Springs	-		
11	308.2 Infiltration Galleries & Tunnels	1,512		
12	309.2 Supply Mains	-		
13	310.2 Power Generation Equipment	2,469		
14	311.2 Pumping Equipment	19,733		
15	339.2 Other Plant & Misc. Equipment	79,372		
16	WATER TREATMENT PLANT			
17	303.3 Land & Land Rights	-		
18	304.3 Structures & Improvements	-		
19	320.3 Water Treatment Equipment	-		
20	339.3 Other Plant & Misc. Equipment	12,980		
21	TRANSMISSION & DISTRIBUTION PLANT			
22	303.4 Land & Land Rights	-		
23	304.4 Structures & Improvements	-		
24	330.4 Distr. Reservoirs & Standpipes	-		
25	331.4 Transm. & Distribution Mains	295,521		
26	333.4 Services	316,286		
27	334.4 Meters & Meter Installations	72,537		
28	335.4 Hydrants	144,120		
29	339.4 Other Plant & Misc. Equipment	8,000		
30	GENERAL PLANT			
31	303.5 Land & Land Rights	-		
32	304.5 Structures & Improvements	-		
33	340.5 Office Furniture & Equipment	-		
34	341.5 Transportation Equipment	-		
35	342.5 Stores Equipment	-		
36	343.5 Tools, Shop & Garage Equipment	-		
37	344.5 Laboratory Equipment	-		
38	345.5 Power Operated Equipment	-		
39	346.5 Communication Equipment	-		
40	347.5 Miscellaneous Equipment	9,410		
41	348.5 Other Tangible Plant	-		
42	TOTAL	$ 1,222,246	$	$

Schedule of Water Plant in Service By Primary Account
Test Year Average Balance

Company: CSWR-Florida (Tradewinds Utilities, Inc.)
Docket No.: 20250052
Schedule Year Ended:1/31/2025
Historic [X] Projected [ ]

Explanation: Provide month ending balances for each month of the test year and the ending balance for the prior year.

Florida Public Service Commission

Schedule: A-5
Page 2 of 3
Preparer: Brent Thies

Recap Schedules: A-1, A-4

Line No.	Account No. and Name	(2) Prior Year	(3) Month # 1	(4) Month # 2	(5) Month # 3	(6) Month # 4	(7) Month # 5	(8) Month # 6
1	INTANGIBLE PLANT							
2	301.1 Organization	-	-	-	-	-	-	-
3	302.1 Franchises	-	-	-	-	-	-	-
4	339.1 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
5	SOURCE OF SUPPLY AND PUMPING PLANT							
6	303.2 Land & Land Rights	119,988	119,988	119,988	119,988	119,988	119,988	119,988
7	304.2 Structures & Improvements	132,639	134,729	134,729	134,729	134,729	144,072	144,072
8	305.2 Collect. & Impound. Reservoirs	-	-	-	-	-	-	-
9	306.2 Lake, River & Other Intakes	-	-	-	-	-	-	-
10	307.2 Wells & Springs	-	-	-	-	-	2,457	2,457
11	308.2 Infiltration Galleries & Tunnels	-	-	-	-	-	-	-
12	309.2 Supply Mains	2,469	2,469	2,469	2,469	2,469	2,469	2,469
13	310.2 Power Generation Equipment	19,733	19,733	19,733	19,733	19,733	19,733	19,733
14	311.2 Pumping Equipment	75,489	75,489	75,489	75,489	75,489	75,489	75,489
15	339.2 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
16	WATER TREATMENT PLANT							
17	303.3 Land & Land Rights	-	-	-	-	-	-	-
18	304.3 Structures & Improvements	-	-	-	-	-	-	-
19	320.3 Water Treatment Equipment	6,264	6,264	10,248	14,597	14,597	14,597	14,597
20	339.3 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
21	TRANSMISSION & DISTRIBUTION PLANT							
22	303.4 Land & Land Rights	-	-	-	-	-	-	-
23	304.4 Structures & Improvements	-	-	-	-	-	-	-
24	330.4 Distr. Reservoirs & Standpipes	288,879	288,879	296,729	296,729	296,729	296,729	296,729
25	331.4 Transm. & Distribution Mains	282,944	282,944	310,239	315,536	315,536	325,565	325,565
26	333.4 Services	69,852	69,852	69,852	69,852	69,852	72,822	74,414
27	334.4 Meters & Meter Installations	142,782	142,782	142,782	144,080	144,080	144,080	144,710
28	335.4 Hydrants	8,000	8,000	8,000	8,000	8,000	8,000	8,000
29	339.4 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
30	GENERAL PLANT							
31	303.5 Land & Land Rights	-	-	-	-	-	-	-
32	304.5 Structures & Improvements	-	-	-	-	-	-	-
33	340.5 Office Furniture & Equipment	-	-	-	-	-	-	-
34	341.5 Transportation Equipment	-	-	-	-	-	-	-
35	342.5 Stores Equipment	-	-	-	-	-	-	-
36	343.5 Tools, Shop & Garage Equipment	-	-	-	-	-	-	-
37	344.5 Laboratory Equipment	-	-	-	-	-	-	-
38	345.5 Power Operated Equipment	-	-	-	-	-	-	-
39	346.5 Communication Equipment	6,056	6,056	6,056	6,056	6,056	6,056	6,056
40	347.5 Miscellaneous Equipment	-	-	-	-	-	-	-
41	348.5 Other Tangible Plant	-	-	-	-	-	-	-
42	TOTAL	$ 1,155,094	$ 1,157,184	$ 1,196,313	$ 1,207,257	$ 1,207,257	$ 1,232,057	$ 1,234,279

Schedule of Water Plant in Service By Primary Account
Test Year Average Balance

Company: CSWR-Florida (Tradewinds Utilities, Inc.)
Docket No.: 20250052
Schedule Year Ended:1/31/2025
Historic [X] Projected [ ]

Explanation: Provide month ending balances for each month of the test year and the ending balance for the prior year.

Florida Public Service Commission

Schedule: A-5
Page 3 of 3
Preparer: Brent Thies

Recap Schedules: A-1, A-4

Line No.	(1) Account No. and Name	(9) Month # 7	(10) Month # 8	(11) Month # 9	(12) Month # 10	(13) Month # 11	(14) End of Test Year	(15) Average Balance
1	INTANGIBLE PLANT							
2	301.1 Organization	-	-	-	-	-	-	-
3	302.1 Franchises	-	-	-	-	-	-	-
4	339.1 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
5	SOURCE OF SUPPLY AND PUMPING PLANT							
6	303.2 Land & Land Rights	119,987.89	119,987.89	119,987.89	119,987.89	119,987.89	119,987.89	119,987.89
7	304.2 Structures & Improvements	144,072.36	144,072.36	144,072.36	144,072.36	144,072.36	144,072.36	140,317.84
8	305.2 Collect. & Impound. Reservoirs	-	-	-	-	-	-	-
9	306.2 Lake, River & Other Intakes	-	-	-	-	-	-	-
10	307.2 Wells & Springs	2,456.73	2,456.73	2,456.73	2,456.73	2,456.73	2,456.73	1,511.83
11	308.2 Infiltration Galleries & Tunnels	-	-	-	-	-	-	-
12	309.2 Supply Mains	2,469.00	2,469.00	2,469.00	2,469.00	2,469.00	2,469.00	2,469.00
13	310.2 Power Generation Equipment	19,733.00	19,733.00	19,733.00	19,733.00	19,733.00	19,733.00	19,733.00
14	311.2 Pumping Equipment	83,901.38	83,901.38	83,901.38	83,901.38	83,901.38	83,901.38	79,371.64
15	339.2 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
16	WATER TREATMENT PLANT							
17	303.3 Land & Land Rights	-	-	-	-	-	-	-
18	304.3 Structures & Improvements	-	-	-	-	-	-	-
19	320.3 Water Treatment Equipment	14,596.87	14,596.87	14,596.87	14,596.87	14,596.87	14,596.87	12,980.40
20	339.3 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
21	TRANSMISSION & DISTRIBUTION PLANT							
22	303.4 Land & Land Rights	-	-	-	-	-	-	-
23	304.4 Structures & Improvements	-	-	-	-	-	-	-
24	330.4 Distr. Reservoirs & Standpipes	296,729.00	296,729.00	296,729.00	296,729.00	296,729.00	296,729.00	295,521.31
25	331.4 Transm. & Distribution Mains	325,564.98	325,564.98	325,564.98	325,564.98	325,564.98	325,564.98	316,286.05
26	333.4 Services	74,414.25	74,414.25	74,414.25	74,414.25	74,414.25	74,414.25	72,537.06
27	334.4 Meters & Meter Installations	144,709.99	144,709.99	144,709.99	144,709.99	144,709.99	144,709.99	144,119.68
28	335.4 Hydrants	8,000.00	8,000.00	8,000.00	8,000.00	8,000.00	8,000.00	8,000.00
29	339.4 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
30	GENERAL PLANT							
31	303.5 Land & Land Rights	-	-	-	-	-	-	-
32	304.5 Structures & Improvements	-	-	-	-	-	-	-
33	340.5 Office Furniture & Equipment	-	-	-	-	-	-	-
34	341.5 Transportation Equipment	-	-	-	-	-	-	-
35	342.5 Stores Equipment	-	-	-	-	-	-	-
36	343.5 Tools, Shop & Garage Equipment	-	-	-	-	-	-	-
37	344.5 Laboratory Equipment	-	-	-	-	-	-	-
38	345.5 Power Operated Equipment	-	-	-	-	-	-	-
39	346.5 Communication Equipment	6,055.69	14,778.18	14,778.18	14,778.18	14,778.18	14,778.18	9,410.49
40	347.5 Miscellaneous Equipment	-	-	-	-	-	-	-
41	348.5 Other Tangible Plant	-	-	-	-	-	-	-
42	TOTAL	$ 1,242,691.14	$ 1,251,413.63	$ 1,251,413.63	$ 1,251,413.63	$ 1,251,413.63	$ 1,251,413.63	$ 1,222,246.20

Schedule of Wastewater Plant in Service By Primary Account
Test Year Average Balance

Company: CSWR-Florida (Tradewinds Utilities, Inc.)
Docket No.: 20250052
Schedule Year Ended:1/31/2025
Historic [X] Projected [ ]

Florida Public Service Commission

Schedule: A-6
Page 1 of 3
Preparer: Brent Thies

Recap Schedules: A-2, A-4

Line No.	(1) Account No. and Name	(2) Test Year Average Bal	(3) Non-Used Useful %	(4) Non-Used Amount
1	INTANGIBLE PLANT			
2	351.1 Organization	-		
3	352.1 Franchises	-		
4	389.1 Other Plant & Misc. Equipment	-		
5	COLLECTION PLANT			
6	353.2 Land & Land Rights	33,938		
7	354.2 Structures & Improvements	1,218		
8	360.2 Collection Wastewaters - Force	43,120		
9	361.2 Collection Wastewaters - Gravity	146,699		
10	362.2 Special Collecting Structures	-		
11	363.2 Services to Customers	64,155		
12	364.2 Flow Measuring Devices	209,442		
13	365.2 Flow Measuring Installations	-		
14	389.2 Other Plant & Misc. Equipment	-		
15	SYSTEM PUMPING PLANT			
16	353.3 Land & Land Rights	-		
17	354.3 Structures & Improvements	-		
18	370.3 Receiving Wells	127,086		
19	371.3 Pumping Equipment	-		
20	389.3 Other Plant & Misc. Equipment	-		
21	TREATMENT AND DISPOSAL PLANT			
22	353.4 Land & Land Rights	-		
23	354.4 Structures & Improvements	-		
24	380.4 Treatment & Disposal Equipment	8,573		
25	381.4 Plant Wastewaters	1,952		
26	382.4 Outfall Wastewater Lines	-		
27	389.4 Other Plant & Misc. Equipment	-		
28	GENERAL PLANT			
29	353.5 Land & Land Rights	-		
30	354.5 Structures & Improvements	-		
31	390.5 Office Furniture & Equipment	-		
32	391.5 Transportation Equipment	-		
33	392.5 Stores Equipment	-		
34	393.5 Tools, Shop & Garage Equipment	-		
35	394.5 Laboratory Equipment	-		
36	395.5 Power Operated Equipment	-		
37	396.5 Communication Equipment	37,292		
38	397.5 Miscellaneous Equipment	-		
39	398.5 Other Tangible Plant	-		
40	TOTAL	$ 673,475	$	$

Schedule of Wastewater Plant in Service By Primary Account
Test Year Average Balance

Company: CSWR-Florida (Tradewinds Utilities, Inc.)
Docket No.: 20250052
Schedule Year Ended:1/31/2025
Historic [X] Projected [ ]

Explanation: Provide month ending balances for each month of the test year and the ending balance for the prior year.

Florida Public Service Commission

Schedule: A-6
Page 2 of 3
Preparer: Brent Thies

Recap Schedules: A-2, A-4

Line No.	(1) Account No. and Name	(2) Prior Year	(3) Month # 1	(4) Month # 2	(5) Month # 3	(6) Month # 4	(7) Month # 5	(8) Month # 6
1	INTANGIBLE PLANT							
2	351.1 Organization	-	-	-	-	-	-	-
3	352.1 Franchises	-	-	-	-	-	-	-
4	389.1 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
5	COLLECTION PLANT							
6	353.2 Land & Land Rights	33,937.93	33,937.93	33,937.93	33,937.93	33,937.93	33,937.93	33,937.93
7	354.2 Structures & Improvements	-	1,320.00	1,320.00	1,320.00	1,320.00	1,320.00	1,320.00
8	360.2 Collection Wastewaters - Force	33,447.00	43,925.58	43,925.58	43,925.58	43,925.58	43,925.58	43,925.58
9	361.2 Collection Wastewaters - Gravity	141,888.00	141,888.00	141,888.00	146,954.40	146,954.40	148,439.40	148,439.40
10	362.2 Special Collecting Structures	-	-	-	-	-	-	-
11	363.2 Services to Customers	64,155.00	64,155.00	64,155.00	64,155.00	64,155.00	64,155.00	64,155.00
12	364.2 Flow Measuring Devices	209,442.00	209,442.00	209,442.00	209,442.00	209,442.00	209,442.00	209,442.00
13	365.2 Flow Measuring Installations	-	-	-	-	-	-	-
14	389.2 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
15	SYSTEM PUMPING PLANT							
16	353.3 Land & Land Rights	-	-	-	-	-	-	-
17	354.3 Structures & Improvements	-	-	-	-	-	-	-
18	370.3 Receiving Wells	127,086.00	127,086.00	127,086.00	127,086.00	127,086.00	127,086.00	127,086.00
19	371.3 Pumping Equipment	-	-	-	-	-	-	-
20	389.3 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
21	TREATMENT AND DISPOSAL PLANT							
22	353.4 Land & Land Rights	-	-	-	-	-	-	-
23	354.4 Structures & Improvements	-	-	-	-	-	-	-
24	380.4 Treatment & Disposal Equipment	-	9,287.37	9,287.37	9,287.37	9,287.37	9,287.37	9,287.37
25	381.4 Plant Wastewaters	1,952.00	1,952.00	1,952.00	1,952.00	1,952.00	1,952.00	1,952.00
26	382.4 Outfall Wastewater Lines	-	-	-	-	-	-	-
27	389.4 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
28	GENERAL PLANT							
29	353.5 Land & Land Rights	-	-	-	-	-	-	-
30	354.5 Structures & Improvements	-	-	-	-	-	-	-
31	390.5 Office Furniture & Equipment	-	-	-	-	-	-	-
32	391.5 Transportation Equipment	-	-	-	-	-	-	-
33	392.5 Stores Equipment	-	-	-	-	-	-	-
34	393.5 Tools, Shop & Garage Equipment	-	-	-	-	-	-	-
35	394.5 Laboratory Equipment	-	-	-	-	-	-	-
36	395.5 Power Operated Equipment	-	-	-	-	-	-	-
37	396.5 Communication Equipment	10,967.60	10,967.60	39,711.04	41,182.54	41,182.54	41,182.54	41,182.54
38	397.5 Miscellaneous Equipment	-	-	-	-	-	-	-
39	398.5 Other Tangible Plant	-	-	-	-	-	-	-
40	TOTAL	$ 622,875.53	$ 643,961.48	$ 672,704.92	$ 679,242.82	$ 679,242.82	$ 680,727.82	$ 680,727.82

Schedule of Wastewater Plant in Service By Primary Account
Test Year Average Balance

Company: CSWR-Florida (Tradewinds Utilities, Inc.)
Docket No.: 20250052
Schedule Year Ended:1/31/2025
Historic [X] Projected [ ]

Explanation: Provide month ending balances for each month of the test year and the ending balance for the prior year.

Florida Public Service Commission

Schedule: A-6
Page 3 of 3
Preparer: Brent Thies

Recap Schedules: A-2, A-4

Line No.	(1) Account No. and Name	(9) Month # 7	(10) Month # 8	(11) Month # 9	(12) Month # 10	(13) Month # 11	(14) End of Test Year	(15) Average Balance
1	INTANGIBLE PLANT							
2	351.1 Organization	-	-	-	-	-	-	-
3	352.1 Franchises	-	-	-	-	-	-	-
4	389.1 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
5	COLLECTION PLANT							
6	353.2 Land & Land Rights	33,937.93	33,937.93	33,937.93	33,937.93	33,937.93	33,937.93	33,937.93
7	354.2 Structures & Improvements	1,320.00	1,320.00	1,320.00	1,320.00	1,320.00	1,320.00	1,218.46
8	360.2 Collection Wastewaters - Force	43,925.58	43,925.58	43,925.58	43,925.58	43,925.58	43,925.58	43,119.54
9	361.2 Collection Wastewaters - Gravity	148,439.40	148,439.40	148,439.40	148,439.40	148,439.40	148,439.40	146,699.08
10	362.2 Special Collecting Structures	-	-	-	-	-	-	-
11	363.2 Services to Customers	64,155.00	64,155.00	64,155.00	64,155.00	64,155.00	64,155.00	64,155.00
12	364.2 Flow Measuring Devices	209,442.00	209,442.00	209,442.00	209,442.00	209,442.00	209,442.00	209,442.00
13	365.2 Flow Measuring Installations	-	-	-	-	-	-	-
14	389.2 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
15	SYSTEM PUMPING PLANT							
16	353.3 Land & Land Rights	-	-	-	-	-	-	-
17	354.3 Structures & Improvements	-	-	-	-	-	-	-
18	370.3 Receiving Wells	127,086.00	127,086.00	127,086.00	127,086.00	127,086.00	127,086.00	127,086.00
19	371.3 Pumping Equipment	-	-	-	-	-	-	-
20	389.3 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
21	TREATMENT AND DISPOSAL PLANT							
22	353.4 Land & Land Rights	-	-	-	-	-	-	-
23	354.4 Structures & Improvements	-	-	-	-	-	-	-
24	380.4 Treatment & Disposal Equipment	9,287.37	9,287.37	9,287.37	9,287.37	9,287.37	9,287.37	8,572.96
25	381.4 Plant Wastewaters	1,952.00	1,952.00	1,952.00	1,952.00	1,952.00	1,952.00	1,952.00
26	382.4 Outfall Wastewater Lines	-	-	-	-	-	-	-
27	389.4 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
28	GENERAL PLANT							
29	353.5 Land & Land Rights	-	-	-	-	-	-	-
30	354.5 Structures & Improvements	-	-	-	-	-	-	-
31	390.5 Office Furniture & Equipment	-	-	-	-	-	-	-
32	391.5 Transportation Equipment	-	-	-	-	-	-	-
33	392.5 Stores Equipment	-	-	-	-	-	-	-
34	393.5 Tools, Shop & Garage Equipment	-	-	-	-	-	-	-
35	394.5 Laboratory Equipment	-	-	-	-	-	-	-
36	395.5 Power Operated Equipment	-	-	-	-	-	-	-
37	396.5 Communication Equipment	41,182.54	43,447.32	43,447.32	43,447.32	43,447.32	43,447.32	37,291.96
38	397.5 Miscellaneous Equipment	-	-	-	-	-	-	-
39	398.5 Other Tangible Plant	-	-	-	-	-	-	-
40	TOTAL	$ 680,727.82	$ 682,992.60	$ 682,992.60	$ 682,992.60	$ 682,992.60	$ 682,992.60	$ 673,474.93

Non-Used and Useful Plant - Summary

Florida Public Service Commission

Company: CSWR-Florida (Tradewinds Utilities, Inc.)
Docket No.: 20250052
Schedule Year Ended:1/31/2025

Explanation: Provide a summary of the items included in non-used and useful plant for the test year. Provide additional support schedules, if necessary.

Schedule: A-7
Page 1 of 1
Preparer: Brent Thies

Line No.	(1) Description	(2) Average Amount Per Books	(3) Utility Adjustments	(4) Balance Per Utility
	WATER			
1	Plant in Service	0	0	0
2	Land	0	0	0
3	Accumulated Depreciation	0	0	0
4	Other (Explain)	0	0	0
5	Total	0	0	0
	WASTEWATER			
6	Plant in Service	0	0	0
7	Land	0	0	0
8	Accumulated Depreciation	0	0	0
9	Other (Explain)	0	0	0
10	Total	0	0	0

Supporting Schedules: A-5,A-6,A-9,A-10
Recap Schedules: A-1,A-2

Schedule of Water and Wastewater Accumulated Depreciation
Annual Balances Subsequent to Last Established Rate Base

Florida Public Service Commission

Company: CSWR-Florida (Tradewinds Utilities, Inc.)
Docket No.: 20250052
Test Year Ended: 1/31/2025

Schedule: A-8
Page 1 of 1
Preparer: Brent Thies

Explanation: Provide the annual balance of accumulated depreciation, for water and wastewater separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected additions and/or retirements specifically identifying those amounts.

Line No.	Description	Year-End Balance Water	Wastewater
1	11/30/2023 Balance	838,683	579,428
2	2023 Additions	4,637	907
3	2023 Retirements	(8,707)	(32,112)
4	2023 Adjustments		
5	01/31/2024 Balance	834,613	548,223
6	2024 Additions	30,529	9,864
7	2024 Retirements		
8	2024 Adjustments		
9	01/31/2025 Balance	865,142	558,086
10	19__ Additions		
11	19__ Retirements		
12	19__ Adjustments		
13	__/__/__ Balance		
14	19__ Additions		
15	19__ Retirements		
16	19__ Adjustments		
17	__/__/__ Balance		
18	19__ Additions		
19	19__ Retirements		
20	19__ Adjustments		
21	01/31/2025 Balance	865,142	558,086

Supporting Schedules: A-9,A-10
Recap Schedules: A-18

Schedule of Water Accumulated Depreciation By Primary Account
Test Year Average Balance

Company: CSWR-Florida (Tradewinds Utilities, Inc.)
Docket No.: 20250052
Schedule Year Ended:1/31/2025
Historic [X] Projected [ ]

Florida Public Service Commission

Schedule: A-9
Page 1 of 3
Preparer: Brent Thies

Recap Schedules: A-1, A-8

Line No.	(1) Account No. and Name	(2) Test Year Average Bal	(3) Non-Used Useful %	(4) Non-Used Amount
1	INTANGIBLE PLANT			
2	301.1 Organization	-		-
3	302.1 Franchises	-		-
4	339.1 Other Plant & Misc. Equipment	-		-
5	SOURCE OF SUPPLY AND PUMPING PLANT	-		-
6	303.2 Land & Land Rights	-		-
7	304.2 Structures & Improvements	110,579		-
8	305.2 Collect. & Impound. Reservoirs	-		-
9	306.2 Lake, River & Other Intakes	-		-
10	307.2 Wells & Springs	19		-
11	308.2 Infiltration Galleries & Tunnels	-		-
12	309.2 Supply Mains	2,424		-
13	310.2 Power Generation Equipment	19,733		-
14	311.2 Pumping Equipment	75,546		-
15	339.2 Other Plant & Misc. Equipment	-		-
16	WATER TREATMENT PLANT	-		-
17	303.3 Land & Land Rights	-		-
18	304.3 Structures & Improvements	-		-
19	320.3 Water Treatment Equipment	6,410		-
20	339.3 Other Plant & Misc. Equipment	-		-
21	TRANSMISSION & DISTRIBUTION PLANT	-		-
22	303.4 Land & Land Rights	-		-
23	304.4 Structures & Improvements	-		-
24	330.4 Distr. Reservoirs & Standpipes	222,138		-
25	331.4 Transm. & Distribution Mains	224,010		-
26	333.4 Services	57,826		-
27	334.4 Meters & Meter Installations	122,480		-
28	335.4 Hydrants	7,998		-
29	339.4 Other Plant & Misc. Equipment	-		-
30	GENERAL PLANT	-		-
31	303.5 Land & Land Rights	-		-
32	304.5 Structures & Improvements	-		-
33	340.5 Office Furniture & Equipment	-		-
34	341.5 Transportation Equipment	-		-
35	342.5 Stores Equipment	-		-
36	343.5 Tools, Shop & Garage Equipment	-		-
37	344.5 Laboratory Equipment	-		-
38	345.5 Power Operated Equipment	-		-
39	346.5 Communication Equipment	437		-
40	347.5 Miscellaneous Equipment	-		-
41	348.5 Other Tangible Plant	-		-
42	TOTAL	$ 849,601	$ -	$ -

Schedule of Water Accumulated Depreciation By Primary Account
Test Year Average Balance

Florida Public Service Commission

Schedule: A-9
Page 2 of 3
Preparer: Brent Thies

Company: CSWR-Florida (Tradewinds Utilities, Inc.)
Docket No.: 20250052
Schedule Year Ended:1/31/2025
Historic [X] Projected [ ]

Explanation: Provide month ending balances for each month of the test year and the ending balance for the prior year.

Recap Schedules: A-1, A-8

Line No.	(1) Account No. and Name	(2) Prior Year	(3) Month # 1	(4) Month # 2	(5) Month # 3	(6) Month # 4	(7) Month # 5	(8) Month # 6
1	INTANGIBLE PLANT							
2	301.1 Organization	-	-	-	-	-	-	-
3	302.1 Franchises	-	-	-	-	-	-	-
4	339.1 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
5	SOURCE OF SUPPLY AND PUMPING PLANT	-	-	-	-	-	-	-
6	303.2 Land & Land Rights	-	-	-	-	-	-	-
7	304.2 Structures & Improvements	108,403	108,755	109,106	109,458	109,809	110,185	110,561
8	305.2 Collect. & Impound. Reservoirs	-	-	-	-	-	-	-
9	306.2 Lake, River & Other Intakes	-	-	-	-	-	-	-
10	307.2 Wells & Springs	-	-	-	-	-	7	14
11	308.2 Infiltration Galleries & Tunnels	-	-	-	-	-	-	-
12	309.2 Supply Mains	2,388	2,394	2,400	2,406	2,412	2,418	2,424
13	310.2 Power Generation Equipment	19,733	19,733	19,733	19,733	19,733	19,733	19,733
14	311.2 Pumping Equipment	75,489	75,489	75,489	75,489	75,489	75,489	75,489
15	339.2 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
16	WATER TREATMENT PLANT	-	-	-	-	-	-	-
17	303.3 Land & Land Rights	-	-	-	-	-	-	-
18	304.3 Structures & Improvements	-	-	-	-	-	-	-
19	320.3 Water Treatment Equipment	6,264	6,264	6,279	6,311	6,342	6,374	6,405
20	339.3 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
21	TRANSMISSION & DISTRIBUTION PLANT	-	-	-	-	-	-	-
22	303.4 Land & Land Rights	-	-	-	-	-	-	-
23	304.4 Structures & Improvements	-	-	-	-	-	-	-
24	330.4 Distr. Reservoirs & Standpipes	218,149	218,799	219,467	220,134	220,802	221,469	222,137
25	331.4 Transm. & Distribution Mains	220,348	220,897	221,499	222,112	222,725	223,357	223,989
26	333.4 Services	56,929	57,074	57,220	57,365	57,511	57,663	57,818
27	334.4 Meters & Meter Installations	118,882	119,477	120,072	120,672	121,272	121,873	122,476
28	335.4 Hydrants	7,978	7,992	8,000	8,000	8,000	8,000	8,000
29	339.4 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
30	GENERAL PLANT	-	-	-	-	-	-	-
31	303.5 Land & Land Rights	-	-	-	-	-	-	-
32	304.5 Structures & Improvements	-	-	-	-	-	-	-
33	340.5 Office Furniture & Equipment	-	-	-	-	-	-	-
34	341.5 Transportation Equipment	-	-	-	-	-	-	-
35	342.5 Stores Equipment	-	-	-	-	-	-	-
36	343.5 Tools, Shop & Garage Equipment	-	-	-	-	-	-	-
37	344.5 Laboratory Equipment	-	-	-	-	-	-	-
38	345.5 Power Operated Equipment	-	-	-	-	-	-	-
39	346.5 Communication Equipment	50	101	151	202	252	303	353
40	347.5 Miscellaneous Equipment	-	-	-	-	-	-	-
41	348.5 Other Tangible Plant	-	-	-	-	-	-	-
42	TOTAL	$ 834,613	$ 836,975	$ 839,416	$ 841,882	$ 844,348	$ 846,870	$ 849,398

Schedule of Water Accumulated Depreciation By Primary Account
Test Year Average Balance

Florida Public Service Commission

Schedule: A-9
Page 3 of 3
Preparer: Brent Thies

Company: CSWR-Florida (Tradewinds Utilities, Inc.)
Docket No.: 20250052
Schedule Year Ended:1/31/2025
Historic [X] Projected [ ]

Explanation: Provide month ending balances for each month of the test year and the ending balance for the prior year.

Recap Schedules: A-1, A-8

Line No.	(1) Account No. and Name	(9) Month # 7	(10) Month # 8	(11) Month # 9	(12) Month # 10	(13) Month # 11	(14) End of Test Year	(15) Average Balance
1	INTANGIBLE PLANT							
2	301.1 Organization	-	-	-	-	-	-	-
3	302.1 Franchises	-	-	-	-	-	-	-
4	339.1 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
5	SOURCE OF SUPPLY AND PUMPING PLANT	-	-	-	-	-	-	-
6	303.2 Land & Land Rights	-	-	-	-	-	-	-
7	304.2 Structures & Improvements	110,936	111,312	111,688	112,064	112,440	112,815	110,579
8	305.2 Collect. & Impound. Reservoirs	-	-	-	-	-	-	-
9	306.2 Lake, River & Other Intakes	-	-	-	-	-	-	-
10	307.2 Wells & Springs	20	27	34	41	48	55	19
11	308.2 Infiltration Galleries & Tunnels	-	-	-	-	-	-	-
12	309.2 Supply Mains	2,430	2,436	2,441	2,447	2,453	2,459	2,424
13	310.2 Power Generation Equipment	19,733	19,733	19,733	19,733	19,733	19,733	19,733
14	311.2 Pumping Equipment	75,524	75,559	75,594	75,629	75,664	75,699	75,546
15	339.2 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
16	WATER TREATMENT PLANT	-	-	-	-	-	-	-
17	303.3 Land & Land Rights	-	-	-	-	-	-	-
18	304.3 Structures & Improvements	-	-	-	-	-	-	-
19	320.3 Water Treatment Equipment	6,437	6,469	6,500	6,532	6,563	6,595	6,410
20	339.3 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
21	TRANSMISSION & DISTRIBUTION PLANT	-	-	-	-	-	-	-
22	303.4 Land & Land Rights	-	-	-	-	-	-	-
23	304.4 Structures & Improvements	-	-	-	-	-	-	-
24	330.4 Distr. Reservoirs & Standpipes	222,805	223,472	224,140	224,808	225,475	226,143	222,138
25	331.4 Transm. & Distribution Mains	224,621	225,253	225,885	226,518	227,150	227,782	224,010
26	333.4 Services	57,973	58,128	58,283	58,438	58,593	58,748	57,826
27	334.4 Meters & Meter Installations	123,078	123,681	124,284	124,887	125,490	126,093	122,480
28	335.4 Hydrants	8,000	8,000	8,000	8,000	8,000	8,000	7,998
29	339.4 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
30	GENERAL PLANT	-	-	-	-	-	-	-
31	303.5 Land & Land Rights	-	-	-	-	-	-	-
32	304.5 Structures & Improvements	-	-	-	-	-	-	-
33	340.5 Office Furniture & Equipment	-	-	-	-	-	-	-
34	341.5 Transportation Equipment	-	-	-	-	-	-	-
35	342.5 Stores Equipment	-	-	-	-	-	-	-
36	343.5 Tools, Shop & Garage Equipment	-	-	-	-	-	-	-
37	344.5 Laboratory Equipment	-	-	-	-	-	-	-
38	345.5 Power Operated Equipment	-	-	-	-	-	-	-
39	346.5 Communication Equipment	404	527	650	773	896	1,019	437
40	347.5 Miscellaneous Equipment	-	-	-	-	-	-	-
41	348.5 Other Tangible Plant	-	-	-	-	-	-	-
42	TOTAL	$ 851,962	$ 854,598	$ 857,234	$ 859,870	$ 862,506	$ 865,142	$ 849,601

Schedule of Wastewater Accumulated Depreciation By Primary Account
Test Year Average Balance

Florida Public Service Commission

Schedule: A-10
Page 1 of 3
Preparer: Brent Thies

Company: CSWR-Florida (Tradewinds Utilities, Inc.)
Docket No.: 20250052
Schedule Year Ended:1/31/2025
Historic [X] Projected [ ]

Recap Schedules: A-2, A-8

Line No.	(1) Account No. and Name	(2) Test Year Average Bal	(3) Non-Used Useful %	(4) Non-Used Amount
1	INTANGIBLE PLANT			
2	351.1 Organization	-		-
3	352.1 Franchises	-		-
4	389.1 Other Plant & Misc. Equipment	-		-
5	COLLECTION PLANT			
6	353.2 Land & Land Rights	-		-
7	354.2 Structures & Improvements	21		-
8	360.2 Collection Wastewaters - Force	33,621		-
9	361.2 Collection Wastewaters - Gravity	118,302		-
10	362.2 Special Collecting Structures	-		-
11	363.2 Services to Customers	61,704		-
12	364.2 Flow Measuring Devices	209,442		-
13	365.2 Flow Measuring Installations	-		-
14	389.2 Other Plant & Misc. Equipment	-		-
15	SYSTEM PUMPING PLANT			
16	353.3 Land & Land Rights	-		-
17	354.3 Structures & Improvements	-		-
18	370.3 Receiving Wells	127,086		-
19	371.3 Pumping Equipment	-		-
20	389.3 Other Plant & Misc. Equipment	-		-
21	TREATMENT AND DISPOSAL PLANT			
22	353.4 Land & Land Rights	-		-
23	354.4 Structures & Improvements	-		-
24	380.4 Treatment & Disposal Equipment	258		-
25	381.4 Plant Wastewaters	644		-
26	382.4 Outfall Wastewater Lines	-		-
27	389.4 Other Plant & Misc. Equipment	-		-
28	GENERAL PLANT			
29	353.5 Land & Land Rights	-		-
30	354.5 Structures & Improvements	-		-
31	390.5 Office Furniture & Equipment	-		-
32	391.5 Transportation Equipment	-		-
33	392.5 Stores Equipment	-		-
34	393.5 Tools, Shop & Garage Equipment	-		-
35	394.5 Laboratory Equipment	-		-
36	395.5 Power Operated Equipment	-		-
37	396.5 Communication Equipment	1,930		-
38	397.5 Miscellaneous Equipment	-		-
39	398.5 Other Tangible Plant	-		-
40	TOTAL	$ 553,008	$ -	$ -

Schedule of Wastewater Accumulated Depreciation By Primary Account
Test Year Average Balance

Company: CSWR-Florida (Tradewinds Utilities, Inc.)
Docket No.: 20250052
Schedule Year Ended:1/31/2025
Historic [X] Projected [ ]

Explanation: Provide month ending balances for each month of the test year and the ending balance for the prior year.

Florida Public Service Commission

Schedule: A-10
Page 2 of 3
Preparer: Brent Thies

Recap Schedules: A-2, A-8

Line No.	(1) Account No. and Name	(2) Prior Year	(3) Month # 1	(4) Month # 2	(5) Month # 3	(6) Month # 4	(7) Month # 5	(8) Month # 6
1	INTANGIBLE PLANT							
2	351.1 Organization	-	-	-	-	-	-	-
3	352.1 Franchises	-	-	-	-	-	-	-
4	389.1 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
5	COLLECTION PLANT	-	-	-	-	-	-	-
6	353.2 Land & Land Rights	-	-	-	-	-	-	-
7	354.2 Structures & Improvements	-	3	7	10	14	17	21
8	360.2 Collection Wastewaters - Force	33,447	33,476	33,505	33,534	33,563	33,592	33,621
9	361.2 Collection Wastewaters - Gravity	116,680	116,942	117,205	117,476	117,748	118,023	118,298
10	362.2 Special Collecting Structures	-	-	-	-	-	-	-
11	363.2 Services to Customers	60,861	61,001	61,142	61,282	61,423	61,564	61,704
12	364.2 Flow Measuring Devices	209,442	209,442	209,442	209,442	209,442	209,442	209,442
13	365.2 Flow Measuring Installations	-	-	-	-	-	-	-
14	389.2 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
15	SYSTEM PUMPING PLANT	-	-	-	-	-	-	-
16	353.3 Land & Land Rights	-	-	-	-	-	-	-
17	354.3 Structures & Improvements	-	-	-	-	-	-	-
18	370.3 Receiving Wells	127,086	127,086	127,086	127,086	127,086	127,086	127,086
19	371.3 Pumping Equipment	-	-	-	-	-	-	-
20	389.3 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
21	TREATMENT AND DISPOSAL PLANT	-	-	-	-	-	-	-
22	353.4 Land & Land Rights	-	-	-	-	-	-	-
23	354.4 Structures & Improvements	-	-	-	-	-	-	-
24	380.4 Treatment & Disposal Equipment	-	43	86	129	172	215	258
25	381.4 Plant Wastewaters	616	621	625	630	635	639	644
26	382.4 Outfall Wastewater Lines	-	-	-	-	-	-	-
27	389.4 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
28	GENERAL PLANT	-	-	-	-	-	-	-
29	353.5 Land & Land Rights	-	-	-	-	-	-	-
30	354.5 Structures & Improvements	-	-	-	-	-	-	-
31	390.5 Office Furniture & Equipment	-	-	-	-	-	-	-
32	391.5 Transportation Equipment	-	-	-	-	-	-	-
33	392.5 Stores Equipment	-	-	-	-	-	-	-
34	393.5 Tools, Shop & Garage Equipment	-	-	-	-	-	-	-
35	394.5 Laboratory Equipment	-	-	-	-	-	-	-
36	395.5 Power Operated Equipment	-	-	-	-	-	-	-
37	396.5 Communication Equipment	91	183	514	857	1,200	1,543	1,886
38	397.5 Miscellaneous Equipment	-	-	-	-	-	-	-
39	398.5 Other Tangible Plant	-	-	-	-	-	-	-
40	TOTAL	$ 548,223	$ 548,797	$ 549,611	$ 550,447	$ 551,283	$ 552,122	$ 552,960

Schedule of Wastewater Accumulated Depreciation By Primary Account
Test Year Average Balance

Company: CSWR-Florida (Tradewinds Utilities, Inc.)
Docket No.: 20250052
Schedule Year Ended:1/31/2025
Historic [X] Projected [ ]

Explanation: Provide month ending balances for each month of the test year and the ending balance for the prior year.

Florida Public Service Commission

Schedule: A-10
Page 3 of 3
Preparer: Brent Thies

Recap Schedules: A-2, A-8

Line No.	(1) Account No. and Name	(9) Month # 7	(10) Month # 8	(11) Month # 9	(12) Month # 10	(13) Month # 11	(14) End of Test Year	(15) Average Balance
1	INTANGIBLE PLANT							
2	351.1 Organization	-	-	-	-	-	-	-
3	352.1 Franchises	-	-	-	-	-	-	-
4	389.1 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
5	COLLECTION PLANT	-	-	-	-	-	-	-
6	353.2 Land & Land Rights	-	-	-	-	-	-	-
7	354.2 Structures & Improvements	24	28	31	34	38	41	21
8	360.2 Collection Wastewaters - Force	33,651	33,680	33,709	33,738	33,767	33,796	33,621
9	361.2 Collection Wastewaters - Gravity	118,572	118,847	119,121	119,396	119,671	119,945	118,302
10	362.2 Special Collecting Structures	-	-	-	-	-	-	-
11	363.2 Services to Customers	61,845	61,985	62,126	62,267	62,407	62,548	61,704
12	364.2 Flow Measuring Devices	209,442	209,442	209,442	209,442	209,442	209,442	209,442
13	365.2 Flow Measuring Installations	-	-	-	-	-	-	-
14	389.2 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
15	SYSTEM PUMPING PLANT	-	-	-	-	-	-	-
16	353.3 Land & Land Rights	-	-	-	-	-	-	-
17	354.3 Structures & Improvements	-	-	-	-	-	-	-
18	370.3 Receiving Wells	127,086	127,086	127,086	127,086	127,086	127,086	127,086
19	371.3 Pumping Equipment	-	-	-	-	-	-	-
20	389.3 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
21	TREATMENT AND DISPOSAL PLANT	-	-	-	-	-	-	-
22	353.4 Land & Land Rights	-	-	-	-	-	-	-
23	354.4 Structures & Improvements	-	-	-	-	-	-	-
24	380.4 Treatment & Disposal Equipment	301	344	387	430	473	516	258
25	381.4 Plant Wastewaters	649	653	658	663	667	672	644
26	382.4 Outfall Wastewater Lines	-	-	-	-	-	-	-
27	389.4 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
28	GENERAL PLANT	-	-	-	-	-	-	-
29	353.5 Land & Land Rights	-	-	-	-	-	-	-
30	354.5 Structures & Improvements	-	-	-	-	-	-	-
31	390.5 Office Furniture & Equipment	-	-	-	-	-	-	-
32	391.5 Transportation Equipment	-	-	-	-	-	-	-
33	392.5 Stores Equipment	-	-	-	-	-	-	-
34	393.5 Tools, Shop & Garage Equipment	-	-	-	-	-	-	-
35	394.5 Laboratory Equipment	-	-	-	-	-	-	-
36	395.5 Power Operated Equipment	-	-	-	-	-	-	-
37	396.5 Communication Equipment	2,230	2,592	2,954	3,316	3,678	4,040	1,930
38	397.5 Miscellaneous Equipment	-	-	-	-	-	-	-
39	398.5 Other Tangible Plant	-	-	-	-	-	-	-
40	TOTAL	$ 553,799	$ 554,656	$ 555,514	$ 556,371	$ 557,229	$ 558,086	$ 553,008

Schedule of Water and Wastewater Contributions in Aid of Construction
Annual Balances Subsequent to Last Established Rate Base

Florida Public Service Commission

Company: CSWR-Florida (Tradewinds Utilities, Inc.)
Docket No.: 20250052
Test Year Ended: 1/31/2025

Schedule: A-11
Page 1 of 1
Preparer: Brent Thies

Explanation: Provide the annual balance of contributions in aid of construction, for water and wastewater separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected additions and/or retirements specifically identifying those amounts. Show any retirements as adjustments.

Line No.	Description	Year-End Balance Water	Wastewater
1	11/30/2023 Balance	342,045	546,155
2	2023 Additions		
3	2023 Adjustments		
4	01/31/2024 Balance	342,045	546,155
5	2024 Additions	11,361	
6	2024 Adjustments		(486)
7	01/31/2025 Balance	353,406	545,669
8	19__ Additions		
9	19__ Adjustments		
10	__/__/__ Balance		
11	19__ Additions		
12	19__ Adjustments		
13	__/__/__ Balance		
14	19__ Additions		
15	19__ Adjustments		
16	__/__/__ Balance		
17	19__ Additions		
18	19__ Adjustments		
19	01/31/2025 Balance	353,406	545,669

Supporting Schedules: A-12
Recap Schedules: A-19

Schedule of Contributions in Aid of Construction By Classification
Test Year Average Balance

Company: CSWR-Florida (Tradewinds Utilities, Inc.)
Docket No.: 20250052
Schedule Year Ended:1/31/2025
Historic [X] Projected [ ]

Explanation: Provide the average CIAC balance by account. If a projected year is employed, provide breakdown for average and projected test year.

Florida Public Service Commission

Schedule: A-12
Page 1 of 3
Preparer: Brent Thies

Recap Schedules: A-1,A-4

Line No.	(1) Description	(2) Test Year Average Bal	(3) Non-Used Useful %	(4) Non-Used Amount
	WATER			
1	Plant Capacity Fees	-		-
2	Line/Main Extension Fees	-		-
3	Meter Installation Fees	-		-
4	Contributed Lines	-		-
5	Other (Describe)	342,919		-
6				
7	Total	$ 342,919	$ -	$ -
	WASTEWATER			
8	Plant Capacity Fees	-		-
9	Line/Main Extension Fees	-		-
10	Contributed Lines	-		-
11	Other (Describe)	545,968		-
12				
13	Total	$ 545,968	$ -	$ -

Schedule of Contributions in Aid of Construction By Classification
Test Year Average Balance

Company: CSWR-Florida (Tradewinds Utilities, Inc.)
Docket No.: 20250052
Schedule Year Ended:1/31/2025
Historic [X] Projected [ ]

Florida Public Service Commission

Schedule: A-12
Page 2 of 3
Preparer: Brent Thies

Explanation: Provide the average CIAC balance by account classification.
If a projected year is employed, provide breakdown for base year and intermediate year also.

Line No.	(1) Description	(2) Prior Year	(3) Month # 1	(4) Month # 2	(5) Month # 3	(6) Month # 4	(7) Month # 5	(8) Month # 6
	WATER							
1	Plant Capacity Fees	-	-	-	-	-	-	-
2	Line/Main Extension Fees	-	-	-	-	-	-	-
3	Meter Installation Fees	-	-	-	-	-	-	-
4	Contributed Lines	-	-	-	-	-	-	-
5	Other (Describe)	342,045	342,045	342,045	342,045	342,045	342,045	342,045
6								
7	Total	$ 342,045	$ 342,045	$ 342,045	$ 342,045	$ 342,045	$ 342,045	$ 342,045
	WASTEWATER							
8	Plant Capacity Fees	-	-	-	-	-	-	-
9	Line/Main Extension Fees	-	-	-	-	-	-	-
10	Contributed Lines	-	-	-	-	-	-	-
11	Other (Describe)	546,155	546,155	546,155	546,155	546,155	546,155	546,155
12								
13	Total	$ 546,155	$ 546,155	$ 546,155	$ 546,155	$ 546,155	$ 546,155	$ 546,155

Schedule of Contributions in Aid of Construction By Classification
Test Year Average Balance

Company: CSWR-Florida (Tradewinds Utilities, Inc.)
Docket No.: 20250052
Schedule Year Ended:1/31/2025
Historic [X] Projected [ ]

Florida Public Service Commission

Schedule: A-12
Page 3 of 3
Preparer: Brent Thies

Explanation: Provide the average CIAC balance by account classification.
If a projected year is employed, provide breakdown for base year and intermediate year also.

Line No.	(1) Description	(9) Month # 7	(10) Month # 8	(11) Month # 9	(12) Month # 10	(13) Month # 11	(14) End of Test Year	(15) Average Balance
	WATER							
1	Plant Capacity Fees	-	-	-	-	-	-	-
2	Line/Main Extension Fees	-	-	-	-	-	-	-
3	Meter Installation Fees	-	-	-	-	-	-	-
4	Contributed Lines	-	-	-	-	-	-	-
5	Other (Describe)	342,045	342,045	342,045	342,045	342,045	353,406	342,919
6								
7	Total	$ 342,045	$ 342,045	$ 342,045	$ 342,045	$ 342,045	$ 353,406	$ 342,919
	WASTEWATER							
8	Plant Capacity Fees	-	-	-	-	-	-	-
9	Line/Main Extension Fees	-	-	-	-	-	-	-
10	Contributed Lines	-	-	-	-	-	-	-
11	Other (Describe)	546,155	545,669	545,669	545,669	545,669	545,669	545,968
12								
13	Total	$ 546,155	$ 545,669	$ 545,669	$ 545,669	$ 545,669	$ 545,669	$ 545,968

Schedule of Water and Wastewater Accumulated Amortization of CIAC
Annual Balances Subsequent to Last Established Rate Base

Florida Public Service Commission

Company: CSWR-Florida (Tradewinds Utilities, Inc.)
Docket No.: 20250052
Test Year Ended: 1/31/2025

Schedule: A-13
Page 1 of 1
Preparer: Brent Thies

Explanation: Provide the annual balance of accumulated amortization of CIAC, for water and wastewater separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected additions and/or retirements specifically identifying those amounts. Show any retirements as adjustments.

Line No.	Description	Year-End Balance Water	Wastewater
1	11/30/2023 Balance	342,045	546,155
2	2023 Additions	950	1,517
3	2023 Adjustments		
4	01/31/2024 Balance	342,995	547,672
5	2024 Additions		
6	2024 Adjustments	(950)	(1,522)
7	01/31/2025 Balance	342,045	546,150
8	19__ Additions		
9	19__ Adjustments		
10	__/__/__ Balance		
11	19__ Additions		
12	19__ Adjustments		
13	__/__/__ Balance		
14	19__ Additions		
15	19__ Adjustments		
16	__/__/__ Balance		
17	19__ Additions		
18	19__ Adjustments		
19	01/31/2025 Balance	342,045	546,150

Supporting Schedules: A-14
Recap Schedules: A-19

Schedule of Accumulated Amortization - CIAC
Test Year Average Balance

Company: CSWR-Florida (Tradewinds Utilities, Inc.)
Docket No.: 20250052
Schedule Year Ended:1/31/2025
Historic [X] Projected [ ]

Explanation: Provide the average CIAC balance by account. If a projected year is employed, provide breakdown for average and projected test year.

Florida Public Service Commission

Schedule: A-14

Preparer: Brent Thies

Line No.	(1) Description	(2) Test Year Average Bal	(3) Non-Used Useful %	(4) Non-Used Amount
	WATER			
1	Plant Capacity Fees	-		-
2	Line/Main Extension Fees	-		-
3	Meter Installation Fees	-		-
4	Contributed Lines	-		-
5	Other (Describe)	342,484		-
6				
7	Total	$ 342,484	$ -	$ -
	WASTEWATER			
8	Plant Capacity Fees	-		-
9	Line/Main Extension Fees	-		-
10	Contributed Lines	-		-
11	Other (Describe)	546,854		-
12				
13	Total	$ 546,854	$ -	$ -

Schedule of Accumulated Amortization - CIAC
Test Year Average Balance

Company: CSWR-Florida (Tradewinds Utilities, Inc.)
Docket No.: 20250052
Schedule Year Ended:1/31/2025
Historic [X] Projected [ ]

Florida Public Service Commission

Schedule: A-14
Page 2 of 3
Preparer: Brent Thies

Explanation: Provide the ending balances and average of CIAC, by classification for the prior year and the test year.
If a projected year is employed, provide breakdown for base year and intermediate year also.

Line No.	(1) Description	(2) Prior Year	(3) Month # 1	(4) Month # 2	(5) Month # 3	(6) Month # 4	(7) Month # 5	(8) Month # 6
	WATER							
1	Plant Capacity Fees	-	-	-	-	-	-	-
2	Line/Main Extension Fees	-	-	-	-	-	-	-
3	Meter Installation Fees	-	-	-	-	-	-	-
4	Contributed Lines	-	-	-	-	-	-	-
5	Other (Describe)	342,995	343,945	344,895	342,045	342,045	342,045	342,045
6								
7	Total	$ 342,995	$ 343,945	$ 344,895	$ 342,045	$ 342,045	$ 342,045	$ 342,045
	WASTEWATER							
8	Plant Capacity Fees	-	-	-	-	-	-	-
9	Line/Main Extension Fees	-	-	-	-	-	-	-
10	Contributed Lines	-	-	-	-	-	-	-
11	Other (Describe)	547,672	549,189	550,706	546,155	546,155	546,155	546,155
12								
13	Total	$ 547,672	$ 549,189	$ 550,706	$ 546,155	$ 546,155	$ 546,155	$ 546,155

Schedule of Accumulated Amortization - CIAC
Test Year Average Balance

Company: CSWR-Florida (Tradewinds Utilities, Inc.)
Docket No.: 20250052
Schedule Year Ended:1/31/2025
Historic [X] Projected [ ]

Florida Public Service Commission

Schedule: A-14
Page 3 of 3
Preparer: Brent Thies

Explanation: Provide the ending balances and average of CIAC, by classification for the prior year and the test year.
If a projected year is employed, provide breakdown for base year and intermediate year also.

Line No.	(1) Description	(9) Month # 7	(10) Month # 8	(11) Month # 9	(12) Month # 10	(13) Month # 11	(14) End of Test Year	(15) Average Balance
	WATER							
1	Plant Capacity Fees	-	-	-	-	-	-	-
2	Line/Main Extension Fees	-	-	-	-	-	-	-
3	Meter Installation Fees	-	-	-	-	-	-	-
4	Contributed Lines	-	-	-	-	-	-	-
5	Other (Describe)	342,045	342,045	342,045	342,045	342,045	342,045	342,484
6								
7	Total	$ 342,045	$ 342,045	$ 342,045	$ 342,045	$ 342,045	$ 342,045	$ 342,484
	WASTEWATER							
8	Plant Capacity Fees	-	-	-	-	-	-	-
9	Line/Main Extension Fees	-	-	-	-	-	-	-
10	Contributed Lines	-	-	-	-	-	-	-
11	Other (Describe)	546,155	546,155	546,154	546,152	546,151	546,150	546,854
12								
13	Total	$ 546,155	$ 546,155	$ 546,154	$ 546,152	$ 546,151	$ 546,150	$ 546,854

Schedule of Annual AFUDC Rates Used **Florida Public Service Commission**

Company: CSWR-Florida (Tradewinds Utilities, Inc.) **Schedule: A-15**
Docket No.: 20250052 **Page 1 of 1**
Test Year Ended: 1/31/2025 **Preparer: Brent Thies**

Explanation: Provide the annual AFUDC rates used since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously. Include a description of practices and authority of rate(s) used.

The Company does not use any AFUDC Rates.

Schedule of Water and Wastewater Advances For Construction
Annual Balances Subsequent to Last Established Rate Base

Florida Public Service Commission

Company: CSWR-Florida (Tradewinds Utilities, Inc.)
Docket No.: 20250052
Test Year Ended: 1/31/2025

Schedule: A-16
Page 1 of 1
Preparer: Brent Thies

Explanation: Provide the annual balance of Advances For Construction, for water and wastewater separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected additions and/or retirements, specifically identifying those amounts. Also provide a brief description of the applicant's policy regarding advances.

Line No.	Description	Average Test Year Balance	
		Water	Wastewater
1	The Company has no Advances For Construction.		

Schedule of Working Capital Allowance Calculation | **Florida Public Service Commission**

Company: CSWR-Florida (Tradewinds Utilities, Inc.) | **Schedule: A-17**
Docket No.: 20250052 | **Page 1 of 1**
Test Year Ended: 1/31/2025 | **Preparer: Brent Thies**
Recap Schedule: A-1, A-2

Explanation: Provide the calculation of working capital using the balance sheet method. The calculation should not include accounts that are reported in other rate base or cost of capital accounts. Unless otherwise explained, this calculation should include both current and deffered debits and credits. All adjustments to the per book accounts shall be explained.

Line No.	(1) Account Name	(2) Water	(3) Sewer	(4) Total
1				
2	Current Assets (13 month average)			
3	Cash	2,410	1,712	4,121.97
4	Accounts Rec'b - Customer	54,494	27,792	82,286.07
5	Notes & Accts. Rec'b - Assoc. Cos.	-	-	-
6	Accounts Rec'b - Other	14	6	20.00
7	Allowance for Bad Debts	(9,010)	(4,595)	(13,604.95)
8	Prepayments	26	11	36.40
9	Miscellaneous Current & Accrued Assets	8,481	6,027	14,508.53
10				
11	Current Liabilities (13 month average)			
12	Accounts Payable	(54,114)	(38,454)	(92,567.80)
13	Notes Payable	-	-	-
14	Notes & Accounts Payable - Assoc. Cos.	(29,768)	(21,154)	(50,922)
15	Customer Deposits	-	-	-
16	Accrued Taxes	(195)	(139)	(333.90)
17	Accrued Interest	-	-	-
18	Accrued Dividends	-	-	-
19	Misc. Current & Accrued Liabilities	(12,951)	(9,203)	(22,153.53)
20				
21	Working Capital (Balance Sheet Method)	$ (40,613)	$ (37,997)	$ (78,609)
22				
23	Working Capital to Rate Base Summary	-	-	-

Comparative Balance Sheet - Assets

Florida Public Service Commission

Company: CSWR-Florida (Tradewinds Utilities, Inc.)
Docket No.: 20250052
Test Year Ended: 1/31/2025

Explanation: Provide a balance sheet for years requested. Provide same for historical base or intermediate years, if not already shown.

Schedule: A-18
Page 1 of 2
Preparer: Brent Thies

Line No.	(1) ASSETS	(2) Prior Test Year	(3) Month # 1	(4) Month # 2	(5) Month # 3	(6) Month # 4	(7) Month # 5	(8) Month # 6
1	Utility Plant in Service	1,777,970	1,801,146	1,869,018	1,886,500	1,886,500	1,912,784	1,915,007
2	Construction Work in Progress	95,726	317,222	333,465	344,010	377,889	392,119	389,877
3	Other Utility Plant Adjustments	2,296,822	2,296,822	2,296,822	2,296,822	2,296,822	2,296,822	2,296,822
4	GROSS UTILITY PLANT	$ 4,170,517	$ 4,415,189	$ 4,499,304	$ 4,527,331	$ 4,561,210	$ 4,601,725	$ 4,601,706
5	Less: Accumulated Depreciation	(1,382,836)	(1,385,773)	(1,389,028)	(1,392,329)	(1,395,631)	(1,398,992)	(1,402,359)
6	NET UTILITY PLANT	$ 2,787,681	$ 3,029,417	$ 3,110,277	$ 3,135,002	$ 3,165,579	$ 3,202,733	$ 3,199,347
7	Cash	14,957	6,191	1,223	4,270	3,992	1,062	2,652
8	Accounts Rec'b - Customer	26,737	37,158	95,531	59,430	68,960	74,352	95,526
9	Notes & Accts. Rec'b - Assoc. Cos.	-	-	-	-	-	-	-
10	Accounts Rec'b - Other	-	-	-	24	23	23	23
11	Allowance for Bad Debts	(6,708)	(5,538)	(17,560)	(5,597)	(11,201)	(10,318)	(15,825)
12	Prepayments	98	89	80	71	61	52	44
13	Miscellaneous Current & Accrued Assets	13,502	13,747	11,785	14,624	14,191	14,275	15,073
14	TOTAL CURRENT ASSETS	$ 48,587	$ 51,647	$ 91,060	$ 72,821	$ 76,026	$ 79,446	$ 97,492
15	Unamortized Debt Discount & Exp.	-	-	-	-	-	-	-
16	Prelim. Survey & Investigation Charges	183,967	1,586	1,653	1,823	1,746	1,746	(1,591)
17	Clearing Accounts	(3,249)	(3,364)	(3,872)	(4,255)	(4,506)	(4,436)	(5,335)
18	Deferred Rate Case Expense	-	9	9	9	8	8	1,623
19	Other Miscellaneous Deferred Debits	5,060	5,060	5,060	5,060	4,847	7,327	6,914
20	Accum. Deferred Income Taxes	-	-	-	-	-	-	-
21	TOTAL DEFERRED DEBITS	$ 185,779	$ 3,291	$ 2,850	$ 2,638	$ 2,095	$ 4,646	$ 1,611
22	TOTAL ASSETS	$ 3,022,047	$ 3,084,355	$ 3,204,187	$ 3,210,461	$ 3,243,701	$ 3,286,826	$ 3,298,450
		-	-	-	-	-	-	-

Comparative Balance Sheet - Assets

Company: CSWR-Florida (Tradewinds Utilities, Inc.)
Docket No.: 20250052
Test Year Ended: 1/31/2025

Explanation: Provide a balance sheet for years requested. Provide same for historical base or intermediate years, if not already shown.

Schedule: A-18
Page 2 of 2
Preparer: Brent Thies

Line No.	(1) ASSETS	(9) Month # 7	(10) Month # 8	(11) Month # 9	(12) Month # 10	(13) Month # 11	(14) End of Test Year	(15) 13-Month Avg Bal
1	Utility Plant in Service	1,923,419	1,934,406	1,934,406	1,934,406	1,934,406	1,934,406	1,895,721
2	Construction Work in Progress	415,056	483,924	503,866	360,117	364,036	363,728	364,695
3	Other Utility Plant Adjustments	2,296,822	2,296,822	2,296,822	2,296,822	2,296,822	2,296,822	2,296,822
4	GROSS UTILITY PLANT	4,635,296	4,715,151	4,735,093	4,591,345	4,595,263	4,594,956	4,557,237
5	Less: Accumulated Depreciation	(1,405,761)	(1,409,254)	(1,412,748)	(1,416,241)	(1,419,735)	(1,423,228)	(1,402,609)
6	NET UTILITY PLANT	3,229,535	3,305,897	3,322,346	3,175,104	3,175,529	3,171,728	3,154,629
7	Cash	169	4,137	3,543	6,982	702	3,706	4,122
8	Accounts Rec'b - Customer	94,941	86,823	109,699	104,086	100,592	115,886	82,286
9	Notes & Accts. Rec'b - Assoc. Cos.	-	-	-	-	-	-	-
10	Accounts Rec'b - Other	23	23	23	23	-	-	14
11	Allowance for Bad Debts	(14,781)	(14,877)	(18,719)	(18,808)	(16,227)	(20,705)	(13,605)
12	Prepayments	35	55	(10)	(5)	0	0	44
13	Miscellaneous Current & Accrued Assets	15,373	15,548	14,964	14,928	15,211	15,387	14,509
14	TOTAL CURRENT ASSETS	95,761	91,709	109,500	107,205	100,279	114,274	87,370
15	Unamortized Debt Discount & Exp.	-	-	-	-	-	-	-
16	Prelim. Survey & Investigation Charges	(1,591)	(1,591)	(1,591)	(1,591)	(1,591)	(1,591)	13,953
17	Clearing Accounts	(5,214)	(5,045)	(6,693)	(6,348)	1,363	2,360	(3,738)
18	Deferred Rate Case Expense	1,623	1,717	1,884	1,994	1,994	1,994	990
19	Other Miscellaneous Deferred Debits	6,500	6,087	6,198	17,850	18,869	18,869	8,746
20	Accum. Deferred Income Taxes	-	-	-	-	-	-	-
21	TOTAL DEFERRED DEBITS	1,319	1,168	(202)	11,905	20,635	21,632	19,951
22	TOTAL ASSETS	3,326,615	3,398,774	3,431,644	3,294,214	3,296,442	3,307,634	3,261,950
		-	-	-	-	-	-	-

Comparative Balance Sheet - Equity Capital & Liabilities

Florida Public Service Commission

Company: CSWR-Florida (Tradewinds Utilities, Inc.)
Docket No.: 20250052
Test Year Ended: 1/31/2025

Explanation: Provide a balance sheet for years requested. Provide same for historical base or intermediate years, if not already shown.

Schedule: A-19
Page 1 of 2
Preparer: Brent Thies

Line No.	(1) EQUITY CAPITAL & LIABILITIES	(2) Prior Test Year	(3) Month # 1	(4) Month # 2	(5) Month # 3	(6) Month # 4	(7) Month # 5	(8) Month # 6
1	Common Stock Issued	2,680,333	2,680,333	2,680,333	2,680,333	2,680,221	2,680,221	2,892,467
2	Preferred Stock Issued	-	-	-	-	-	-	-
3	Additional Paid in Capital	-	-	-	-	-	-	-
4	Retained Earnings	(44,712)	(49,111)	25,889	2,759	26,645	45,212	75,426
5	Other Equity Capital	-	-	-	-	-	-	-
6	TOTAL EQUITY CAPITAL	2,635,621	2,631,222	2,706,222	2,683,093	2,706,866	2,725,433	2,967,893
7	Bonds	-	-	-	-	-	-	-
8	Reacquired Bonds	-	-	-	-	-	-	-
9	Advances From Associated Companies	268,036	263,202	261,652	291,193	378,669	396,408	216,634
10	Other Long-Term Debt	-	-	-	-	-	-	-
11	TOTAL LONG-TERM DEBT	268,036	263,202	261,652	291,193	378,669	396,408	216,634
12	Accounts Payable	107,172	178,486	225,505	215,271	137,026	131,216	90,015
13	Notes Payable	-	-	-	-	-	-	-
14	Notes & Accounts Payable - Assoc. Cos.	-	-	-	-	-	-	-
15	Customer Deposits	-	-	-	-	-	-	-
16	Accrued Taxes	334	334	334	334	334	334	334
17	Accrued Interest	-	-	-	-	-	-	-
18	Accrued Dividends	-	-	-	-	-	-	-
19	Misc. Current & Accrued Liabilities	13,350	16,045	17,876	20,570	20,807	33,435	23,575
20	TOTAL CURRENT & ACC. LIABILITIES	120,857	194,865	243,715	236,175	158,166	164,985	113,923
21	Advances For Construction	-	-	-	-	-	-	-
22	Other Deferred Credits	-	-	-	-	-	-	-
23	Accum. Deferred ITCs	-	-	-	-	-	-	-
24	Operating Reserves	-	-	-	-	-	-	-
25	TOTAL DEF. CREDITS & OPER. RESERVES	-	-	-	-	-	-	-
26	Contributions in Aid of Construction	888,200	888,200	888,200	888,200	888,200	888,200	888,200
27	Less: Accum. Amortization of CIAC	(890,667)	(893,134)	(895,602)	(888,200)	(888,200)	(888,200)	(888,200)
28	Accumulated Deferred Income Taxes	-	-	-	-	-	-	-
29	TOTAL EQUITY CAPITAL & LIABILITIES	3,022,047	3,084,355	3,204,187	3,210,461	3,243,701	3,286,826	3,298,450

Comparative Balance Sheet - Equity Capital & Liabilities

Florida Public Service Commission

Company: CSWR-Florida (Tradewinds Utilities, Inc.)
Docket No.: 20250052
Test Year Ended: 1/31/2025

Explanation: Provide a balance sheet for years requested. Provide same for historical base or intermediate years, if not already shown.

Schedule: A-19
Page 2 of 2
Preparer: Brent Thies

Line No.	(1) EQUITY CAPITAL & LIABILITIES	(9) Month # 7	(10) Month # 8	(11) Month # 9	(12) Month # 10	(13) Month # 11	(14) End of Test Year	(15) 13-Month Avg Bal
1	Common Stock Issued	2,892,467	2,892,467	2,892,467	2,892,467	2,892,467	2,892,467	2,794,542
2	Preferred Stock Issued	-	-	-	-	-	-	-
3	Additional Paid in Capital	-	-	-	-	-	-	-
4	Retained Earnings	113,098	129,987	169,833	207,716	248,780	278,567	94,622
5	Other Equity Capital	-	-	-	-	-	-	-
6	TOTAL EQUITY CAPITAL	3,005,566	3,022,454	3,062,301	3,100,183	3,141,247	3,171,035	2,889,164
7	Bonds	-	-	-	-	-	-	-
8	Reacquired Bonds	-	-	-	-	-	-	-
9	Advances From Associated Companies	222,766	254,132	251,548	(26,004)	(46,385)	(37,486)	207,259
10	Other Long-Term Debt	-	-	-	-	-	-	-
11	TOTAL LONG-TERM DEBT	222,766	254,132	251,548	(26,004)	(46,385)	(37,486)	207,259
12	Accounts Payable	61,816	80,808	102,480	(4,457)	(45,638)	(76,317)	92,568
13	Notes Payable	-	-	-	-	-	-	-
14	Notes & Accounts Payable - Assoc. Cos.	-	-	-	207,872	227,058	227,058	50,922
15	Customer Deposits	-	-	-	-	-	-	-
16	Accrued Taxes	334	334	334	334	334	334	334
17	Accrued Interest	-	-	-	-	-	-	-
18	Accrued Dividends	-	-	-	-	-	-	-
19	Misc. Current & Accrued Liabilities	36,133	41,531	15,467	16,769	20,307	12,131	22,154
20	TOTAL CURRENT & ACC. LIABILITIES	98,283	122,673	118,281	220,518	202,062	163,206	165,977
21	Advances For Construction	-	-	-	-	-	-	-
22	Other Deferred Credits	-	-	-	-	-	-	-
23	Accum. Deferred ITCs	-	-	-	-	-	-	-
24	Operating Reserves	-	-	-	-	-	-	-
25	TOTAL DEF. CREDITS & OPER. RESERVES	-	-	-	-	-	-	-
26	Contributions in Aid of Construction	888,200	887,714	887,714	887,714	887,714	899,075	888,887
27	Less: Accum. Amortization of CIAC	(888,200)	(888,200)	(888,199)	(888,197)	(888,196)	(888,195)	(889,338)
28	Accumulated Deferred Income Taxes	-	-	-	-	-	-	-
29	TOTAL EQUITY CAPITAL & LIABILITIES	3,326,615	3,398,774	3,431,644	3,294,214	3,296,442	3,307,634	3,261,950

Schedule of Water Net Operating Income | **Florida Public Service Commission**

Company: CSWR-Florida (Tradewinds Utilities, Inc.) | **Schedule: B-1**
Schedule Year Ended:1/31/2025 | **Page 1 of 1**
Utility [X] or Parent [ ] | **Docket No.: 20250052**
Historic [X] Projected [ ] | **Preparer: Brent Thies**

Explanation: Provide the calculation of net operating income for the test year. If amortization (Line 4) is related to any amount other than an acquisition adjustment, submit an additional schedule showing a description and calculation of charge.

Line No.	(1) Description	(2) Balance Per Books	(3) Utility Test Year Adjustments	(4) Utility Adjusted Test Year	(5) Requested Revenue Adjustment	(6) Requested Annual Revenues	(7) Supporting Schedule(s)
1	OPERATING REVENUES	508,036.87		508,037	(344,192)	163,845	B-4
2	Operation & Maintenance	229,330.00	(11,033)	218,297	(9,272.04)	209,025	B-5
3	Depreciation, net of CIAC Amort.	31,478.89		31,479		31,479	B-13
4	Amortization	-		-			
5	Taxes Other Than Income	21,587.67		21,588			B-15
6	Provision for Income Taxes	-		-	7360.9106		C-1
7	OPERATING EXPENSES	$ 282,397	$ (11,033)	271,364	(1,911)	269,452	
8	NET OPERATING INCOME	$ 225,640	$ 11,033	236,673	(342,281)	(105,608)	
9	RATE BASE	372,210		372,210		372,210	
10	RATE OF RETURN	60.62%		63.59%		-28.37%	

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 [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	259,106		259,106	(88,483)	170,622	B-4
2	Operation & Maintenance	138,073	152	138,225	-3981.7473	134,243	B-6
3	Depreciation, net of CIAC Amort.	11,386		11,386		11,386	B-14
4	Amortization	-		-			
5	Taxes Other Than Income	12,006		12,006			B-15
6	Provision for Income Taxes	-		-	2377.28908		C-1
7	OPERATING EXPENSES	161,466	152	161,618	(1,604)	160,013	
8	NET OPERATING INCOME	97,640	(152)	97,488	(86,879)	10,609	
9	RATE BASE	121,353		121,353		121,353	
10	RATE OF RETURN	80.46%		80.33%		8.74%	

Schedule of Adjustments to Operating Income | **Florida Public Service Commission**

Company: CSWR-Florida (Tradewinds Utilities, Inc.) | **Schedule: B-3**
Schedule Year Ended:1/31/2025 | **Page 1 of 1**
Interim [ ] Final [X] | **Docket No.: 20250052**
Historic [X] 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	**Operations & Maintenance**		
2			
3	Customer Billing Cost	(2,197)	(1,561)
4	New third party provider contract began 1/1/25		
5	Property Insurance	(2,452)	790
6	New policy as of 2/1/25		
7	Admin Expenses Transferred	(12,047)	(8,561)
8	Adjustment to overhead allocation		
9	Contract Operations	13,885	9,302
10	New third party contract began 10/1/2024		
11	Testing	(4,636)	-
12	Cost included in new contract that began 10/1/2024		
13	Chemicals	(3,586)	44
14	Cost included in new contract that began 10/1/2024		
15	Sludge Removal	-	137
16	Cost included in new contract that began 10/1/2024		
17			
18	**Total Adjustment Operation & Maintenance**	(11,033)	152
19			
20	**Adjustment for Income Tax**		
21		Water	Wastewater
22	Taxable Income before State Tax	29,274.96	9,544.65
23	Less State Tax Exemption	(1,353.90)	(962.11)
24	State Taxable Income	27,921.06	8,582.54
25	**State Income tax (5.5%)**	**1,535.66**	**472.04**
26			
27	Federal Taxable Income	27,739.30	9,072.61
28	**Federal Income Tax (21%)**	**5,825.25**	**1,905.25**
29			
30	Total Adjustment for Income Tax	7,361	2,377
31			
32	**Revenues**		
33			
34	Revenue Refund	(138,147)	-
35			
36	Adjustment for required return	(204,134)	(86,879)
37			
38	Adjustment for negative operating income	-	-
39			
40	Adjustment to revenue for Income Tax	7,361	2,377
41			
42	Adjustment for RAF fees on revenue change	(9,272)	(3,982)
43			
44	**Total Adjustment to Revenues**	(344,192)	(88,483)

Test Year Operating Revenues

Florida Public Service Commission

Company: CSWR-Florida (Tradewinds Utilities, Inc.)
Docket No.: 20250052
Schedule Year Ended:1/31/2025

Explanation: Complete the following revenue schedule for the historical test year or base year. If general service revenue is not accounted for by sub-account, then show the total amount under metered- or measured-commercial and provide an explanation.

Schedule: B-4
Page 1 of 1
Preparer: Brent Thies
Recap Schedules: B-1,B-2

Line No.	WATER SALES Account No. and Description	Total Water	WASTEWATER SALES Account No. and Description	(1) Total Wastewater
1	460 Unmetered Water Revenue	$ -	521.1 Flat Rate - Residential	$ 216,743
2	461.1 Metered - Residential	$ 169,375	521.2 Flat Rate - Commercial	$ 42,362
3	461.2 Metered - Commercial	$ 337,264	521.3 Flat Rate - Industrial	$ -
4	461.3 Metered - Industrial	$ -	521.4 Flat Rate - Public Authorities	$ -
5	461.4 Metered - Public Authorities	$ -	521.5 Flat Rate - Multi-Family	$ -
6	461.5 Metered - Multi-Family	$ -	521.6 Flat Rate - Other	$ -
7	462.1 Public Fire Protection	$ -	522.1 Measured - Residential	$ -
8	462.2 Private Fire Protection	$ -	522.2 Measured - Commercial	$ -
9	464 Other Sales - Public Authorities	$ -	522.3 Measured - Industrial	$ -
10	465 Irrigation Customers	$ -	522.4 Measured - Public Authority	$ -
11	466 Sales for Resale	$ -	522.5 Measured - Multi-Family	$ -
12	467 Interdepartmental Sales	$ -	523 Other Sales - Public Authorities	$ -
13		---	524 Revenues from Other Systems	$ -
14	TOTAL WATER SALES	$ 506,639	525 Interdepartmental Sales	$ -
15		---		---
16	OTHER WATER REVENUES		TOTAL WASTEWATER SALES	$ 259,106
17	470 Forfeited Discounts	$ -		---
18	471 Misc. Service Revenues	$ 1,398	OTHER WASTEWATER REVENUES	
19	472 Rents From Water Property	$ -	531 Sale of Sludge	$ -
20	473 Interdepartmental Rents	$ -	532 Forfeited Discounts	$ -
21	474 Other Water Revenues	$ -	534 Rents From Wastewater Property	$ -
22		---	535 Interdepartmental Rents	$ -
23	TOTAL OTHER WATER REVENUES	$ 1,398	536 Other Wastewater Revenues	$ -
24		---		---
25	TOTAL WATER OPERATING REVENUES	$ 508,037	TOTAL OTHER WASTEWATER REVENUES	$ -
26		==========		---
27			TOTAL WASTEWATER OPERATING REVENUES	$ 259,106
				==========

Detail of Operation & Maintenance Expenses By Month - Water

Florida Public Service Commission

Company: CSWR-Florida (Tradewinds Utilities, Inc.)
Docket No.: 20250052
Schedule Year Ended:1/31/2025
Historic [X] Projected [ ]

Explanation: Provide a schedule of operation and maintenance expenses by primary account for each month of the test year. If schedule has to be continued on 2nd page, reprint the account titles and numbers.

Schedule: B-5
Page 1 of 1
Preparer: Brent Thies
Recap Schedules: B-1

Line No.	(1) Account No. and Name	(2) February-24	(3) March-24	(4) April-24	(5) May-24	(6) June-24	(7) July-24	(8) August-24	(9) September-24	(10) October-24	(11) November-24	(12) December-24	(13) January-25	(14) Total Annual
1	601 Salaries & Wages - Employees	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
2	603 Salaries & Wages - Officers, Etc.	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
3	604 Employee Pensions & Benefits	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
4	610 Purchased Water	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
5	615 Purchased Power	$ 1,509	$ 1,533	$ 1,446	$ 1,574	$ 1,714	$ 1,845	$ 1,760	$ 1,591	$ 1,647	$ 1,693	$ 1,841	$ 1,915	$ 20,068
6	616 Fuel for Power Purchased	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
7	618 Chemicals	$ -	$ 389	$ -	$ 218	$ -	$ 653	$ 442	$ -	$ 917	$ 261	$ 197	$ 509	$ 3,586
8	620 Materials & Supplies	$ -	$ -	$ -	$ 133	$ 44	$ (44)	$ -	$ 348	$ (127)	$ 32	$ -	$ -	$ 386
9	631 Contractual Services - Engr.	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
10	632 Contractual Services - Acct.	$ -	$ -	$ 17	$ -	$ -	$ -	$ -	$ 74	$ -	$ -	$ -	$ 77	$ 168
11	633 Contractual Services - Legal	$ 25	$ 19	$ -	$ 139	$ -	$ 253	$ 9	$ 44	$ -	$ -	$ 114	$ -	$ 604
12	634 Contractual Services - Mgmt. Fees	$ 4,467	$ 4,854	$ 4,210	$ 3,791	$ 4,479	$ 4,471	$ 4,299	$ 5,242	$ 3,253	$ 2,207	$ 10,448	$ 3,570	$ 55,291
13	635 Contractual Services - Other	$ 10,021	$ 12,343	$ 7,527	$ 11,283	$ 8,522	$ 10,800	$ 10,524	$ 16,791	$ 9,214	$ 10,805	$ (1,694)	$ 9,639	$ 115,773
14	641 Rental of Building/Real Prop.	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
15	642 Rental of Equipment	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
16	650 Transportation Expenses	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
17	656 Insurance - Vehicle	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
18	657 Insurance - General Liability	$ 1,579	$ 1,237	$ 1,493	$ 1,469	$ 1,469	$ 1,469	$ 544	$ 1,469	$ (1,791)	$ 544	$ 544	$ 641	$ 10,671
19	658 Insurance - Workman's Comp.	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
20	659 Insurance - Other	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
21	660 Advertising Expense	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
22	666 Reg. Comm. Exp. - Rate Case Amort.	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
23	667 Reg. Comm. Exp. - Other	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 9	$ 9	$ 9	$ -	$ 27
24	670 Bad Debt Expense	$ 183	$ 232	$ 228	$ 193	$ 217	$ 242	$ 215	$ 212	$ 177	$ 203	$ (2,104)	$ 200	$ 198
25	675 Miscellaneous Expenses	$ 1,944	$ 1,790	$ 2,140	$ 1,842	$ 1,674	$ 2,238	$ 1,843	$ 2,080	$ 1,489	$ 2,059	$ 1,542	$ 1,916	$ 22,556
26	TOTAL	$ 19,727	$ 22,395	$ 17,060	$ 20,644	$ 18,120	$ 21,927	$ 19,638	$ 27,852	$ 14,788	$ 17,814	$ 10,898	$ 18,467	$ 229,330

Detail of Operation & Maintenance Expenses By Month - Wastewater

Florida Public Service Commission

Company: CSWR-Florida (Tradewinds Utilities, Inc.)
Docket No.: 20250052
Schedule Year Ended:1/31/2025
Historic [X] Projected [ ]

Explanation: Provide a schedule of operation and maintenance expenses by primary account for each month of the test year. If schedule has to be continued on 2nd page, reprint the account titles and numbers.

Schedule: B-6
Page 1 of 1
Preparer: Brent Thies
Recap Schedules: B-2

Line No.	(1) Account No. and Name	(2) February-24	(3) March-24	(4) April-24	(5) May-24	(6) June-24	(7) July-24	(8) August-24	(9) September-24	(10) October-24	(11) November-24	(12) December-24	(13) January-25	(14) Total Annual
1	701 Salaries & Wages - Employees	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
2	703 Salaries & Wages - Officers, Etc.	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
3	704 Employee Pensions & Benefits	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
4	710 Purchased Sewage Treatment	$ 680	$ -	$ 16,374	$ 2	$ 1,187	$ 1,082	$ 1,027	$ 593	$ 923	$ 1,027	$ 396	$ 2	$ 23,292
5	711 Sludge Removal Expense	$ -	$ -	$ -	$ (254)	$ -	$ -	$ -	$ 180	$ (24)	$ (38)	$ -	$ -	$ (137)
6	715 Purchased Power	$ 7,275	$ 1,279	$ 342	$ 280	$ 261	$ 284	$ 286	$ 294	$ 298	$ 264	$ 282	$ 335	$ 11,481
7	716 Fuel for Power Purchased	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
8	718 Chemicals	$ -	$ 389	$ -	$ 218	$ -	$ 653	$ -	$ -	$ -	$ 261	$ (1,565)	$ -	$ (45)
9	720 Materials & Supplies	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 54	$ (7)	$ (11)	$ -	$ -	$ 35
10	731 Contractual Services - Engr.	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
11	732 Contractual Services - Acct.	$ -	$ -	$ 12	$ -	$ -	$ -	$ -	$ 52	$ -	$ -	$ -	$ 55	$ 120
12	733 Contractual Services - Legal	$ 18	$ 14	$ -	$ 99	$ -	$ 180	$ 7	$ 31	$ -	$ -	$ 81	$ -	$ 430
13	734 Contractual Services - Mgmt. Fees	$ 3,174	$ 3,449	$ 2,992	$ 2,694	$ 3,183	$ 3,177	$ 3,055	$ 3,725	$ 2,312	$ 1,568	$ 7,424	$ 2,537	$ 39,291
14	735 Contractual Services - Other	$ 3,483	$ 3,615	$ 3,306	$ 2,679	$ 3,417	$ 4,010	$ 1,875	$ 4,226	$ 4,980	$ 4,244	$ (1,493)	$ 4,326	$ 38,669
15	741 Rental of Building/Real Prop.	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
16	742 Rental of Equipment	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
17	750 Transportation Expenses	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
18	756 Insurance - Vehicle	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
19	757 Insurance - General Liability	$ 1,510	$ 787	$ 1,329	$ 1,312	$ 1,312	$ 1,312	$ 387	$ 1,312	$ (1,991)	$ 387	$ 387	$ 455	$ 8,499
20	758 Insurance - Workman's Comp.	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
21	759 Insurance - Other	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
22	760 Advertising Expense	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
23	766 Reg. Comm. Exp. - Rate Case Amort.	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
24	767 Reg. Comm. Exp. - Other	$ 5	$ 5	$ 5	$ 5	$ 5	$ 5	$ 5	$ 5	$ 5	$ 5	$ 5	$ -	$ 50
25	770 Bad Debt Expense	$ 204	$ 208	$ 202	$ 190	$ 194	$ 219	$ 205	$ 217	$ 214	$ 218	$ (1,495)	$ 207	$ 782
26	775 Miscellaneous Expenses	$ 1,369	$ 1,259	$ 1,509	$ 1,295	$ 1,178	$ 1,575	$ 1,296	$ 1,361	$ 1,154	$ 1,537	$ 712	$ 1,362	$ 15,606
27	TOTAL	$ 17,718	$ 11,004	$ 26,071	$ 8,520	$ 10,736	$ 12,495	$ 8,142	$ 12,050	$ 7,863	$ 9,462	$ 4,733	$ 9,279	$ 138,073

Operation & Maintenance Expense Comparison - Water
Company: CSWR-Florida (Tradewinds Utilities, Inc.)
Docket No.: 20250052
Test Year Ended: 1/31/2025

Florida Public Service Commission
Schedule: B-7
Page 1 of 1
Preparer: Brent Thies

Explanation: Complete the following comparison of the applicant's current and prior test year O&M expenses before this Commission. Provide an explanation of all differences which are not attributable to the change in customer growth and the CPI-U. If the applicant has not had a previous rate case, use the year 5 years prior to the test year for comparison. Provide an additional schedule, if necessary, to explain differences.

Line No.	(1) Account No. and Name	(2) Prior TY* 12/31/2009	(3) Current TY 1/31/2025	(4) $ Difference	(5) % Difference	(6) Explanation
1	601 Salaries & Wages - Employees	$ 44,326	$ -	$ (44,326)	-100%	CSWR-FL does not employ any salaried personnel and, as a result, does not incur any direct salary related expenses.
2	603 Salaries & Wages - Officers, Etc.	$ -	$ -	$ -	0%	
3	604 Employee Pensions & Benefits	$ 1,741	$ -	$ (1,741)	-100%	CSWR-FL does not employ any salaried personnel and, as a result, does not incur any pension or benefit expenses.
4	610 Purchased Water	$ -	$ -	$ -	0%	
5	615 Purchased Power	$ 10,608	$ 20,068	$ 9,460	89%	Normal Flucuation, Purchased Power Costs are subject to vary year over year due to flucuations in usage.
6	616 Fuel for Power Purchased	$ -	$ -	$ -	0%	
7	618 Chemicals	$ 1,227	$ 3,586	$ 2,359	192%	Chemicals are purchased in bulk and used until more is needed, therefore the timing of expense is on an as needed basis and large flucuations are normal.
8	620 Materials & Supplies	$ -	$ 386	$ 386	100%	Prior owners did not record any expense.
9	631 Contractual Services - Engr.	$ -	$ -	$ -	0%	
10	632 Contractual Services - Acct.	$ 2,413	$ 168	$ (2,245)	-93%	The majority of the accounting expenses for this utility is recorded indirectly to the parent company and included in Contractual Services - Mgmt. Fees.
11	633 Contractual Services - Legal	$ -	$ 604	$ 604	100%	Prior owners did not record any expense.
12	634 Contractual Services - Mgmt. Fees	$ 12,750	$ 55,291	$ 42,541	334%	Indirect overhead expenses incurred by the parent company are included in the current test year, whereas these costs could be recorded in salary, and other professional services expenses in the prior test year.
13	635 Contractual Services - Other	$ 4,600	$ 115,773	$ 111,173	2417%	Contractual Services - Other expense in the test year includes CSWR-FL's recurring contract operations expense, whereas some of these costs could be recorded in rental, transportation, and insurance expenses in the prior test year.
14	641 Rental of Building/Real Prop.	$ 5,100	$ -	$ (5,100)	-100%	Rental services incurred by the prior owner are included in CSWR-FL's contract operations agreement, included in Contractual Services - Other expense during the test year.
15	642 Rental of Equipment	$ -	$ -	$ -	0%	
16	650 Transportation Expenses	$ -	$ -	$ -	0%	
17	656 Insurance - Vehicle	$ -	$ -	$ -	0%	
18	657 Insurance - General Liability	$ 3,825	$ 10,671	$ 6,846	179%	General Liability Insurance is subject to increase based on the property value of the system; an increase to property value over this amount of time is normal.
19	658 Insurance - Workman's Comp.	$ -	$ -	$ -	0%	
20	659 Insurance - Other	$ -	$ -	$ -	0%	
21	660 Advertising Expense	$ -	$ -	$ -	0%	
22	666 Reg. Comm. Exp. - Rate Case Amort.	$ 2,625	$ -	$ (2,625)	-100%	CSWR-FL did not incur rate case expense in the test year.
23	667 Reg. Comm. Exp. - Other	$ -	$ 27	$ 27	100%	Prior owners did not record any expense.
24	670 Bad Debt Expense	$ 2,062	$ 198	$ (1,864)	-90%	CSWR-FL recorded Year End customer write offs.
25	675 Miscellaneous Expenses	$ 32,679	$ 22,556	$ (10,123)	-31%	Third party customer billing services are included in miscellaneous expense in the current test year and the prior owner did not incur such expenses.
26	TOTAL	$ 123,956	$ 229,330	$ 105,374	85%	
27	Total Customers	501	546	45	9%	
28	Consumer Price Index - U**	215.949	317.671	101.72	47%	

Benchmark Index:	Increase in Customer ERUs	1.09
	Increase in CPI	1.47
		1.56

**Prior Test Year data was gathered from Docket # 100127-WS Rate Application*
***Source: Bureau of Labor Statistics*

Operation & Maintenance Expense Comparison - Wastewater

Florida Public Service Commission

Company: CSWR-Florida (Tradewinds Utilities, Inc.)
Docket No.: 20250052
Test Year Ended: 1/31/2025

Schedule: B-8
Page 1 of 1
Preparer: Brent Thies

Explanation: Complete the following comparison of the applicant's current and prior test year O&M expenses before this Commission. Provide an explanation of all differences which are not attributable to the change in customer growth and the CPI-U. If the applicant has not had a previous rate case, use the year 5 years prior to the test year for comparison. Provide an additional schedule, if necessary, to explain differences.

Line No.	(1) Account No. and Name	(2) Prior TY* 12/31/2009	(3) Current TY 1/31/2025	(4) $ Difference	(5) % Difference	(6) Explanation
1	701 Salaries & Wages - Employees	$ 85,126	$ -	$ (85,126)	-100%	CSWR-FL does not employ any salaried personnel and, as a result, does not incur any direct salary related expenses.
2	703 Salaries & Wages - Officers, Etc.	$ -	$ -	$ -	0%	
3	704 Employee Pensions & Benefits	$ 3,016	$ -	$ (3,016)	-100%	CSWR-FL does not employ any salaried personnel and, as a result, does not incur any pension or benefit expenses.
4	710 Purchased Sewage Treatment	$ -	$ 23,292	$ 23,292	100%	
5	711 Sludge Removal Expense	$ 8,147	$ (137)	$ (8,284)	-102%	Prior owners had to remove more sludge than CSWR-FL did in the test year. A negative value includes a one time vendor credit.
6	715 Purchased Power	$ 23,564	$ 11,481	$ (12,083)	-51%	Normal Flucuation, Purchased Power Costs are subject to vary year over year due to flucuations in usage.
7	716 Fuel for Power Purchased	$ -	$ -	$ -	0%	
8	718 Chemicals	$ 6,007	$ (45)	$ (6,052)	-101%	Chemicals are purchased in bulk and used until more is needed, therefore the timing of expense is on an as needed basis and large flucuations are normal.
9	720 Materials & Supplies	$ -	$ 35	$ 35	100%	Prior owners did not record any expense.
10	731 Contractual Services - Engr.	$ -	$ -	$ -	0%	
11	732 Contractual Services - Acct.	$ -	$ 120	$ 120	100%	Prior owners did not record any expense.
12	733 Contractual Services - Legal	$ 6,740	$ 430	$ (6,310)	-94%	Legal expenses can fluctuate to accommodate regulatory compliance activities such as legal reviews, filings, and reporting, as well as to support the planning, permitting, and contractual obligations.
13	634 Contractual Services - Mgmt. Fees7	$ 22,125	$ 39,291	$ 17,166	78%	Indirect overhead expenses incurred by the parent company are included in the current test year, whereas these costs could be recorded in salary, and other professional services expenses in the prior test year.
14	735 Contractual Services - Other	$ 8,880	$ 38,669	$ 29,789	335%	Contractual Services - Other expense in the test year includes CSWR-FL's recurring contract operations expense, whereas some of these costs could be recorded in rental, transportation, and insurance expenses in the prior test year.
15	741 Rental of Building/Real Prop.	$ 7,650	$ -	$ (7,650)	-100%	Rental services incurred by the prior owner are included in CSWR-FL's contract operations agreement, included in Contractual Services - Other expense during the test year.
16	742 Rental of Equipment	$ -	$ -	$ -	0%	
17	750 Transportation Expenses	$ -	$ -	$ -	0%	
18	756 Insurance - Vehicle	$ -	$ -	$ -	0%	
19	757 Insurance - General Liability	$ 4,845	$ 8,499	$ 3,654	75%	General Liability Insurance is subject to increase based on the property value of the system; an increase to property value over this amount of time is normal.
20	758 Insurance - Workman's Comp.	$ -	$ -	$ -	0%	
21	759 Insurance - Other	$ -	$ -	$ -	0%	
22	760 Advertising Expense	$ -	$ -	$ -	0%	
23	766 Reg. Comm. Exp. - Rate Case Amort.	$ 2,625	$ -	$ (2,625)	-100%	CSWR-FL did not incur rate case expense in the test year.
24	767 Reg. Comm. Exp. - Other	$ -	$ 50	$ 50	100%	Prior owners did not record any expense.
25	770 Bad Debt Expense	$ 3,412	$ 782	$ (2,630)	-77%	CSWR-FL recorded Year End customer write offs.
26	775 Miscellaneous Expenses	$ 5,083	$ 15,606	$ 10,523	207%	Third party customer billing services are included in miscellaneous expense in the current test year and the prior owner did not incur such expenses.
27	TOTAL	$ 187,220	$ 138,073	$ (49,147)	-26%	
28	Total Customers	292	388	96	33%	
29	Consumer Price Index - U**	215.949	317.671	101.72	47%	

Benchmark Index:		
	Increase in Customer ERUs	1.33
	Increase in CPI	1.47
		1.80

**Prior Test Year data was gathered from Docket # 100127-WS Rate Application*
***Source: Bureau of Labor Statistics*

Contractual Services | **Florida Public Service Commission**

Company: CSWR-Florida (Tradewinds Utilities, Inc.) | **Schedule: B-9**
Docket No.: 20250052 | **Page 1 of 1**
Test Year Ended: 1/31/2025 | **Preparer: Brent Thies**

Explanation: Provide a complete list of outside services which were incurred during the test year. List by type of service, such as accounting, engineering or legal, and provide specific detail of work performed by each consultant and the associated cost breakdown by items. Provide amounts separated by system and method of allocation if appropriate. Specific detail is not necessary for charges which are less than 2% of the test year revenues for that system. Do not include rate case expense charges.

(1) Line No.	(2) Consultant	(3) Type of Service	(4) Amount	(5) Description of Work Performed
1				
2	Backflow Solutions Inc.	OSS - IT	$ 46	Cloud-based online subscription service for managing backflow prevention programs
3				
4	Beckemeier LeMoine Law	OSS - Legal	$ 73	Legal Services
5	Bryant Miller Olive	OSS - Legal	$ 105	Legal Services
6	CT Corporation	OSS - Legal	$ 16	Annual Cost for Statutory Representation
7	David Woodsmall	OSS - Legal	$ 43	Legal Services
8	Radey Law Firm	OSS - Legal	$ 793	Legal Services
9				
10	McGuireWoods LLP	OSS - MGMT Consult	$ 2,247	System Operations Consultant
11				
12	PNC & Invoice Cloud	OSS - Bank Fees	$ 3,832	Bank Fees
13				
14	UHY Advisors	OSS - Audit and Accounting	$ 154	Tax Preparation
15	Leo Berwick LP	OSS - Audit and Accounting	$ 132	Property Tax Consulting
16				
17			$ 7,443	
18				

Analysis of Rate Case Expense

Florida Public Service Commission

Company: CSWR-Florida (Tradewinds Utilities, Inc.)
Docket No.: 20250052
Test Year Ended: 1/31/2025

Schedule: B-10
Page 1 of 1
Preparer: Brent Thies

Explanation: Provide the total amount of rate case expense requested in the application. State whether the total includes the amount up to proposed agency action or through a hearing before the Commission. Provide a list of each firm providing services for the applicant, the individuals for each firm assisting in the application, including each individual's hourly rate, and an estimate of the total charges to be incurred by each firm, as well as a description of the type of services provided. Also provide the additional information for amortization and allocation method, including support behind this determination.

Line No.	(1) Firm or Vendor Name	(2) Counsel, Consultant or Witness	(3) Hourly Rate Per Person	(4) Total Estimate Of Charges By Firm	(5) Type of Service Rendered
1	Radey Law Firm	Susan Clark	600	14,663	Legal Counsel
2	Radey Law Firm	Tom Crabb	500	12,219	Legal Counsel
3	Radey Law Firm	Jordann Wilhelm	325	7,942	Legal Counsel
4	Radey Law Firm	Robert Skrob	225	5,499	Legal Counsel
5	Radey Law Firm	Suzanne Turner	210	5,132	Legal Counsel
6	CSWR LLC	Josiah Cox	199	725	Company Witness
7	CSWR LLC	Mike Duncan	199	906	Company Witness
8	CSWR LLC	Jake Freeman	199	725	Company Witness
9	CSWR LLC	Aaron Silas	199	906	Company Witness
10	CSWR LLC	Brent Thies	199	906	Company Witness
11	CSWR LLC	Todd Thomas	199	725	Company Witness
12	CSWR LLC	All other Support	86	2,533	Filing and documentation preparation
13					
14					
15					
16					
17					
18					
19					
20					
21					
22					
23					
24					
25					
26					
27					
28	Total				
29					
30	Estimate Through				
31	[ ] PAA				
32	[x] Commission Hearing				
33					
34	Amortization Period 4 Years				
35	Explanation if different from Section 367.0816, Florida Statutes:				
36					
37					
38					

		(A) Water	(B) Wastewater	(C) Total
39	Amortization of Rate Case Expense:			
40				
41				
42	Prior Unamortized Rate Case Expense	-	-	-
43	Current Rate Case Expense	1,166	828	1,994
44		- - - - - - - - - -	- - - - - - - - - -	- - - - - - - - - -
45	Total Projected Rate Case Expense	30,912	21,967	52,878
46		= = = = = = = = =	= = = = = = = = =	= = = = = =
47	Annual Amortization	7,728	5,492	13,220
48		= = = = = = = = =	= = = = = = = = =	= = = = = =
49	Method of Allocation Between Systems:	58%	42%	100%
50	(Provide Calculation)			
51				
52				

53	System	Total Water Customers	Total Sewer Customers	% Water Customers	% Sewer Customers
54	Tradewinds Village	546	388	58%	42%

Analysis of Major Maintenance Projects - Water & Wastewater
For the Test Year and 2 Years Prior and 1 Year Subsequent

Florida Public Service Commission

Company: CSWR-Florida (Tradewinds Utilities, Inc.)
Docket No.: 20250052
Test Year Ended: 1/31/2025

Schedule: B-11
Page 1 of 1
Preparer: Brent Thies

Explanation: Provide an analysis of all maintenance projects greater than 2% of test year revenues per system which occurred during the 2 years prior to the test year, the test year, and the budgeted amount for 1 year subsequent to the test year. For each project, provide a description, the total cost or budgeted amount and how often the project should be repeated.

The Company has no maintenance projects greater than 2% of revenue.

Allocation of Expenses

Florida Public Service Commission

Company: CSWR-Florida (Tradewinds Utilities, Inc.)
Docket No.: 20250052
Schedule Year Ended:1/31/2025
Historic [X] Projected [ ]

Schedule: B-12
Page 1 of 1
Preparer: Brent Thies

Explanation: Provide a schedule detailing expenses which are subject to allocation between systems (water, wastewater & gas, etc.) showing allocation percentages, gross amounts, amounts allocated, and a detailed description of the method of allocation. Provide a description of all systems other than water and wastewater.

			(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
				Allocation Percentages					Amounts Allocated		
Line No.	Acct. No.	Description	Water	Wastewater	Other	Total	Description of Allocation Method	Water	Wastewater	Other	Total
		All expenses recorded in the general ledger for this system are recorded to water only or sewer only service types.									

Net Depreciation Expense - Water

Florida Public Service Commission

Company: CSWR-Florida (Tradewinds Utilities, Inc.)
Docket No.: 20250052
Test Year Ended: 1/31/2025

Schedule: B-13
Page 1 of 1
Preparer: Brent Thies
Recap Schedules: B-1

Explanation: Provide a schedule of test year non-used and useful depreciation expense by primary account.

Line No.	(1) Account No. and Name	(2) Test Year Expense	(3) Utility Adjustments	(4) Adjusted Balance	(5) % Non-Used and Useful	(6) Future Use Amount
1	INTANGIBLE PLANT					
2	301.1 Organization	$ -				
3	302.1 Franchises	$ -				
4	339.1 Other Plant & Misc. Equipment	$ -				
5	SOURCE OF SUPPLY AND PUMPING PLANT	$ -				
6	303.2 Land & Land Rights	$ -				
7	304.2 Structures & Improvements	$ 4,412				
8	305.2 Collect. & Impound. Reservoirs	$ -				
9	306.2 Lake, River & Other Intakes	$ -				
10	307.2 Wells & Springs	$ 55				
11	308.2 Infiltration Galleries & Tunnels	$ -				
12	309.2 Supply Mains	$ 71				
13	310.2 Power Generation Equipment	$ -				
14	311.2 Pumping Equipment	$ 210				
15	339.2 Other Plant & Misc. Equipment	$ -				
16	WATER TREATMENT PLANT	$ -				
17	303.3 Land & Land Rights	$ -				
18	304.3 Structures & Improvements	$ -				
19	320.3 Water Treatment Equipment	$ 331				
20	339.3 Other Plant & Misc. Equipment	$ -				
21	TRANSMISSION & DISTRIBUTION PLANT	$ -				
22	303.4 Land & Land Rights	$ -				
23	304.4 Structures & Improvements	$ -				
24	330.4 Distr. Reservoirs & Standpipes	$ 7,994				
25	331.4 Transm. & Distribution Mains	$ 7,434				
26	333.4 Services	$ 1,819				
27	334.4 Meters & Meter Installations	$ 7,212				
28	335.4 Hydrants	$ 22				
29	339.4 Other Plant & Misc. Equipment	$ -				
30	GENERAL PLANT	$ -				
31	303.5 Land & Land Rights	$ -				
32	304.5 Structures & Improvements	$ -				
33	340.5 Office Furniture & Equipment	$ -				
34	341.5 Transportation Equipment	$ -				
35	342.5 Stores Equipment	$ -				
36	343.5 Tools, Shop & Garage Equipment	$ -				
37	344.5 Laboratory Equipment	$ -				
38	345.5 Power Operated Equipment	$ -				
39	346.5 Communication Equipment	$ 969				
40	347.5 Miscellaneous Equipment	$ -				
41	348.5 Other Tangible Plant	$ -				
42						
43	TOTAL DEPRECIATION EXPENSE	$ 30,529	$	$	$	
44						
45	LESS: AMORTIZATION OF CIAC	(950.11)				
46						
47	NET DEPRECIATION EXPENSE - WATER	$ 31,479	$	$	$	

Net Depreciation Expense - Wastewater

Florida Public Service Commission

Company: CSWR-Florida (Tradewinds Utilities, Inc.)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Historic [X] Projected [ ]

Schedule: B-14
Page 1 of 1
Preparer: Brent Thies
Recap Schedules: B-2

Explanation: Provide a schedule of test year non-used and useful depreciation expense by primary account.

Line No.	(1) Account No. and Name	(2) Test Year Expense	(3) Utility Adjustments	(4) Adjusted Balance	(5) % Non-Used and Useful	(6) Future Use Amount
1	INTANGIBLE PLANT					
2	351.1 Organization	$ -				
3	352.1 Franchises	$ -				
4	389.1 Other Plant & Misc. Equipment	$ -				
5	COLLECTION PLANT	$ -				
6	353.2 Land & Land Rights	$ -				
7	354.2 Structures & Improvements	$ 41				
8	360.2 Collection Wastewaters - Force	$ 349				
9	361.2 Collection Wastewaters - Gravity	$ 3,266				
10	362.2 Special Collecting Structures	$ -				
11	363.2 Services to Customers	$ 1,687				
12	364.2 Flow Measuring Devices	$ -				
13	365.2 Flow Measuring Installations	$ -				
14	389.2 Other Plant & Misc. Equipment	$ -				
15	SYSTEM PUMPING PLANT	$ -				
16	353.3 Land & Land Rights	$ -				
17	354.3 Structures & Improvements	$ -				
18	370.3 Receiving Wells	$ -				
19	371.3 Pumping Equipment	$ -				
20	389.3 Other Plant & Misc. Equipment	$ -				
21	TREATMENT AND DISPOSAL PLANT	$ -				
22	353.4 Land & Land Rights	$ -				
23	354.4 Structures & Improvements	$ -				
24	380.4 Treatment & Disposal Equipment	$ 516				
25	381.4 Plant Wastewaters	$ 56				
26	382.4 Outfall Wastewater Lines	$ -				
27	389.4 Other Plant & Misc. Equipment	$ -				
28	GENERAL PLANT	$ -				
29	353.5 Land & Land Rights	$ -				
30	354.5 Structures & Improvements	$ -				
31	390.5 Office Furniture & Equipment	$ -				
32	391.5 Transportation Equipment	$ -				
33	392.5 Stores Equipment	$ -				
34	393.5 Tools, Shop & Garage Equipment	$ -				
35	394.5 Laboratory Equipment	$ -				
36	395.5 Power Operated Equipment	$ -				
37	396.5 Communication Equipment	$ 3,949				
38	397.5 Miscellaneous Equipment	$ -				
39	398.5 Other Tangible Plant	$ -				
40						
41	TOTAL DEPRECIATION EXPENSE	$ 9,864	$	$	$	
42						
43	LESS: AMORTIZATION OF CIAC	(1,522)				
44						
45	NET DEPRECIATION EXPENSE - WASTEWATER	$ 11,386	$	$	$	
46						

Taxes Other Than Income | **Florida Public Service Commission**

Company: CSWR-Florida (Tradewinds Utilities, Inc.) | **Schedule: B-15**
Docket No.: 20250052 | **Page 1 of 1**
Schedule Year Ended:1/31/2025 | **Preparer: Brent Thies**
Historic [X] Projected [ ] | **Recap Schedules: B-1,B-2**

Explanation: Complete the following schedule of all taxes other than income.
For all allocations, provide description of allocation and calculations.

Line No.	(1) Description	(2) Regulatory Assessment Fees (RAFs)	(3) Payroll Taxes	(4) Real Estate & Personal Property	(5) Other	(6) Total
WATER						
1	Test Year Per Books	$ 19,955	$ -	$ 1,632	$ -	$ 21,588
	Adjustments to Test Year (Explain)					
2		$ -	$ -	$ -	$ -	$ -
3		$ -	$ -	$ -	$ -	$ -
4		$ -	$ -	$ -	$ -	$ -
5		$ -	$ -	$ -	$ -	$ -
6	Total Test Year Adjustments	$ -	$ -	$ -	$ -	$ -
7	Adjusted Test Year	$ 19,955	$ -	$ 1,632	$ -	$ 21,588
8	RAFs Assoc. with Revenue Increase	$ -	$ -	$ -	$ -	$ -
9	Total Balance	$ 19,955	$ -	$ 1,632	$ -	$ 21,588
WASTEWATER						
10	Test Year Per Books	$ 10,613	$ -	$ 1,394	$ -	$ 12,006
	Adjustments to Test Year (Explain)					
11		$ -	$ -	$ -	$ -	$ -
12		$ -	$ -	$ -	$ -	$ -
13		$ -	$ -	$ -	$ -	$ -
14		$ -	$ -	$ -	$ -	$ -
15	Total Test Year Adjustments	$ -	$ -	$ -	$ -	$ -
16	Adjusted Test Year	$ 10,613	$ -	$ 1,394	$ -	$ 12,006
17	RAFs Assoc. with Revenue Increase	$ -	$ -	$ -	$ -	$ -
18	Total Balance	$ 10,613	$ -	$ 1,394	$ -	$ 12,006

Reconciliation of Total Income Tax Provision | **Florida Public Service Commission**

Company: CSWR-Florida (Tradewinds Utilities, Inc.) | **Schedule: C-1**
Docket No.: 20250052 | **Page 1 of 1**
Test Year Ended: 1/31/2025 | **Preparer: Brent Thies**
Historic [X] Projected [ ]

Explanation: Provide a reconcilation between the total operating income tax provision and the currently payable income taxes on operating income for the test year.

Line No.	Description	Ref.	Total Per Books		Utility Adjustments	Utility Adjusted	Water	Wastewater
1	Current Tax Expense	C-2	80,646.21	**A**	(72,131.78)	8,514.43	8,514.43	0
2	Deferred Income Tax Expense	C-5	0		0	0	0	0
3	ITC Realized This Year	C-8	0		0	0	0	0
4	ITC Amortization (3% ITC and IRC 46(f)(2))	C-8	0		0	0	0	0
5	Parent Debt Adjustment	C-9	0		0	0	0	0
6	Total Income Tax Expense		80,646.21		(72,131.78)	8,514.43	8,514.43	-

Note:

A Given that net operating income was negative, the Company booked no provision for income tax. This adjustment adjusts current tax expense to zero. The values in Schedules C1-10 are calculated per the schedule mechanics and required formulas.

Supporting Schedules: C-2,C-5,C-8,C-9
Recap Schedules: B-1,B-2

State and Federal Income Tax Calculation - Current

Florida Public Service Commission

Company: CSWR-Florida (Tradewinds Utilities, Inc.)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Historic [X] Projected [ ]

Schedule: C-2
Page 1 of 1
Preparer: Brent Thies

Explanation: Provide the calculation of state and federal income taxes for the test year. Provide detail on adjustments to income taxes and investment tax credits generated.

		Total Per Books	Utility Adjustments	Utility Adjusted	Water	Wastewater
1	Net Utility Operating Income (Sch. B-1)	323,279.90	10,881.07	334,160.97	236,673.27	97,487.70
2	Add: Income Tax Expense Per Books (Sch. B-1)	-	-	-	7,360.91	-
3	Subtotal	323,279.90	10,881.07	334,160.97	244,034.18	97,487.70
4	Less: Interest Charges (Sch. C-3)	4,689.09	-	4,689.09	3,536.17	1,152.92
5	Taxable Income Per Books	318,590.81	10,881.07	329,471.88	240,498.01	96,334.78
	Schedule M Adjustments:					
6	Permanent Differences (From Sch. C-4)	-	-	-	-	-
7	Timing Differences (From Sch. C-5)	-	-	-	-	-
8	Total Schedule M Adjustments	-	-	-	-	-
9	Taxable Income Before State Taxes	318,590.81	10,881.07	329,471.88	240,498.01	96,334.78
10	Less: State Income Tax Exemption ($5,000)	(2,316.01)	-	(2,316.01)	(1,353.90)	(962.11)
11	State Taxable Income	316,274.80	10,881.07	327,155.87	239,144.11	95,372.67
12	State Income Tax (5.5% of Line 11)	17,395.11	598.46	17,993.57	13,152.93	5,245.50
13	Emergency Excise Tax	-	-	-	-	-
14	Credits	-	-	-	-	-
15	Current State Income Taxes	17,395.11	598.46	17,993.57	13,152.93	5,245.50
16	Federal Taxable Income (Line 9 - Line 15)	301,195.70	10,282.61	311,478.31	227,345.08	91,089.29
17	Federal Income Tax Rate	0.21	0.21	0.21	0.21	0.21
18	Federal Income Taxes (Line 16 x Line 17)	63,251.10	2,159.35	65,410.44	47,742.47	19,128.75
19	Less: Investment Tax Credit Realized This Year (Sch. C-8)	-	-	-	-	-
20	Current Federal Inc. Taxes (Line 18 - Line 19)	63,251.10	2,159.35	65,410.44	47,742.47	19,128.75
	Summary:					
21	Current State Income Taxes (Line 15)	17,395.11	598.46	17,993.57	13,152.93	5,245.50
22	Current Federal Income Taxes (Line 20)	63,251.10	2,159.35	65,410.44	47,742.47	19,128.75
23	Total Current Income Tax Expense (To C-1)	80,646.21	2,757.81	83,404.02	60,895.39	24,374.25

Supporting Schedules: B-1,B-2,C-3,C-4,C-5,C-8
Recap Schedules: C-1

Schedule of Interest In Tax Expense Calculation

Company: CSWR-Florida (Tradewinds Utilities, Inc.)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Historic [X] Projected [ ]

Florida Public Service Commission
Schedule: C-3
Page 1 of 1
Preparer: Brent Thies
Supporting Schedules: D-1,C-8
Recap Schedules: C-2

Explanation: Provide the amount of interest expense used to calculate income taxes on Schedule No. C-2. Explain any changes in interest expense in detail giving amount of change and reason for change. If the basis for allocating interest used in the tax calculation differs from the basis used in allocating current income taxes payable, the differing bases should be clearly identified.

Line No.	Description	Total Per Books	Utility Adjustments	Utility Adjusted	Water	Wastewater
1	Interest on Long-Term Debt	0	0	0	0	0
2	Amortization of Debt Premium, Disc. and Expense Net	0	0	0	0	0
3	Interest on Short-Term Debt	4,689.09	0	4,689.09	3,536.17	1,152.92
4	Other Interest Expense	0	0	0	0	0
5	AFUDC	0	0	0	0	0
6	ITC Interest Synchronization (IRC 46(f)(2) only - See below)	0	0	0	0	0
7	Total Used For Tax Calculation	4689.0897	0	4689.0897	3536.1739	1152.9158

Calculation of ITC Interest Synchronization Adjustment
ONLY for Option 2 companies (See Sch. C-8, pg. 4)

	Balances From Schedule D-1	Amount	Ratio	Cost	Total Weighted Cost	Debt Only Weighted Cost
8	Long-Term Debt					
9	Short-Term Debt					
10	Preferred Stock					---
11	Common Equity					---
12	Total					
13	ITCs (from D-1, Line 7)					
14	Weighted Debt Cost (From Line 12)					
15	Interest Adjustment (To Line 6)					

Book/Tax Differences - Permanent

Florida Public Service Commission

Company: CSWR-Florida (Tradewinds Utilities, Inc.)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Historic [X] Projected [ ]

Schedule: C-4
Page 1 of 1
Preparer: Brent Thies

Explanation: Provide the description and amount of all book/tax differences accounted for as permanent differences. This would include any items accounted for on a flow through basis.

CSWR-Florida has no book/tax differences as part of its tax records

Supporting Schedules: None
Recap Schedules: C-2

Deferred Income Tax Expense | **Florida Public Service Commission**

Company: CSWR-Florida (Tradewinds Utilities, Inc.) | **Schedule: C-5**
Docket No.: 20250052 | **Page 1 of 1**
Test Year Ended: 1/31/2025 | **Preparer: Brent Thies**
Historic [X] Projected [ ]

Explanation: Provide the calculation of total deferred income tax expense for the test year. Provide detail on items resulting in tax deferrals other than accelerated depreciation.

Line No.	Description	Total Per Books	Utility Adjustments	Utility Adjusted	Water	Wastewater
	Timing Differences:					
1	Tax Depreciation and Amortization	0	0	0	0	0
2	Book Depreciation and Amortization	0	0	0	0	0
3	Difference	0	0	0	0	0
4	Other Timing Differences (Itemize):	0	0	0	0	0
5	Total Timing Differences (To C-2)	0	0	0	0	0
6	State Tax Rate					
7	State Deferred Taxes (Line 5 x Line 6)	0	0	0	0	0
8	Timing Differences For Federal Taxes (Line 5 - Line 7)	0	0	0	0	0
9	Federal Tax Rate					
10	Federal Deferred Taxes (Line 8 x Line 9)	0	0	0	0	0
11	Add: State Deferred Taxes (Line 7)	0	0	0	0	0
12	Total Deferred Tax Expense (To C-1)	0	0	0	0	0

Supporting Schedules: None
Recap Schedules: C-2

Accumulated Deferred Income Taxes - Summary | **Florida Public Service Commission**

Company: CSWR-Florida (Tradewinds Utilities, Inc.) | **Schedule: C-6**
Docket No.: 20250052 | **Page 1 of 3**
Test Year Ended: 1/31/2025 | **Preparer: Brent Thies**

Explanation: For each of the accumulated deferred tax accounts provide a summary of the ending balances as reported on pages 2 & 3 of this schedule. The same annual balances should be shown.

Line No.	Year	Account No. _____ State	Account No. _____ Federal	Total	Account No. _____ State	Federal	Total	Net Deferred Income Taxes State	Federal	Total

CSWR-Florida has no accumulated tax deferrals on its books

Supporting Schedules: C-7, Pg 2 & 3
Recap Schedules: A-18,A-19,D-2

Accumulated Deferred Income Taxes - State

Florida Public Service Commission

Company: CSWR-Florida (Tradewinds Utilities, Inc.)
Docket No.: 20250052
Test Year Ended: 1/31/2025

Schedule: C-6
Page 2 of 3
Preparer: Brent Thies

Explanation: For each of the accumulated deferred tax accounts provide annual balances beginning with the year of the last rate case and ending with the test year.

Line No.	Year	Account No. _____ Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance	Account No. _____ Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance

CSWR-Florida has no accumulated tax deferrals on its books

Supporting Schedules: None
Recap Schedules: C-6

Accumulated Deferred Income Taxes - Federal

Florida Public Service Commission

Company: CSWR-Florida (Tradewinds Utilities, Inc.)
Docket No.: 20250052
Test Year Ended: 1/31/2025

Schedule: C-6
Page 3 of 3
Preparer: Brent Thies

Explanation: For each of the accumulated deferred tax accounts provide annual balances beginning with the year of the last rate case and ending with the test year.

		Account No. _____					Account No. _____				
Line No.	Year	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance

CSWR-Florida has no accumulated tax deferrals on its books

Supporting Schedules: None
Recap Schedules: C-6

Investment Tax Credits - Analysis

Florida Public Service Commission

Company: CSWR-Florida (Tradewinds Utilities, Inc.)
Docket No.: 20250052
Test Year Ended: 1/31/2025

Schedule: C-7
Page 1 of 4
Preparer: Brent Thies

Explanation: Provide an analysis of accumulated tax credits generated and amortized on an annual basis beginning with the test year in the last rate case to the end of the current test year. Amounts provided by the Revenue Act of 1971 and subsequent acts should be shown separately from amounts applicable to prior laws. Identify progress payments separately.

		3% ITC						4% ITC					
			Amount Realized		Amortization				Amount Realized			Amortization	
Line No.	Year	Beginning Balance	Current Year	Prior Year Adjust.	Current Year	Prior Year Adjust.	Ending Balance	Beginning Balance	Current Year	Prior Year Adjust.	Current Year	Prior Year Adjust.	Ending Balance

CSWR-Florida has no investment tax credits on its books

Supporting Schedules: None
Recap Schedules: C-2,C-3,C-10,D-2,A-18,A-19

Investment Tax Credits - Analysis

Florida Public Service Commission

Company: CSWR-Florida (Tradewinds Utilities, Inc.)
Docket No.: 20250052
Test Year Ended: 1/31/2025

Schedule: C-7
Page 2 of 4
Preparer: Brent Thies

Explanation: Provide an analysis of accumulated tax credits generated and amortized on an annual basis beginning with the test year in the last rate case to the end of the current test year. Amounts provided by the Revenue Act of 1971 and subsequent acts should be shown separately from amounts applicable to prior laws. Identify progress payments separately.

		8% ITC						10% ITC					
			Amount Realized		Amortization				Amount Realized		Amortization		
Line No.	Year	Beginning Balance	Current Year	Prior Year Adjust.	Current Year	Prior Year Adjust.	Ending Balance	Beginning Balance	Current Year	Prior Year Adjust.	Current Year	Prior Year Adjust.	Ending Balance

CSWR-Florida has no investment tax credits on its books

Supporting Schedules: None
Recap Schedules: C-2,C-3,C-10,D-2,A-18,A-19

Explanation: Explain accounting policy as to method of amortization for both progress payment and other ITC. Explanation should include at least a description of how the time period for amortization is determined, when it begins, under what circumstances it changes, etc. If there are unused ITC, supply a schedule showing year generated, amount generated, total amount used and remaining unused portion.

CSWR-Florida has no investment tax credits on its books

Investment Tax Credits - Section 46(f) Election

Florida Public Service Commission

Company: CSWR-Florida (Tradewinds Utilities, Inc.)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Historic [X] Projected [ ]

Schedule: C-7
Page 4 of 4
Preparer: Brent Thies

Explanation: Provide a copy of the election made under Section 46(f), Internal Revenue Code.

CSWR-Florida has received no investment tax credits of this type

Parent(s) Debt Information | **Florida Public Service Commission**

Company: CSWR-Florida (Tradewinds Utilities, Inc.) | **Schedule: C-8**
Docket No.: 20250052 | **Page 1 of 1**
Test Year Ended: 1/31/2025 | **Preparer: Brent Thies**

Explanation: Provide the information required to adjust income tax expense by the interest expense of the parent(s) that may be invested in the equity of the applicant. If a year-end rate base is used, provide on both a year-end and an average basis. Amounts should be parent only.

Parent's Name _____

Line No.	Description	Amount	% of Total	Cost Rate	Weighted Cost
1	Long-Term Debt				
2	Short-Term Debt				
3	Preferred Stock				
4	Common Equity (State Retained Earnings Separately - Parent Only)				
5	Deferred Income Tax				
6	Other				
7	Total		100.00%		
8	Weighted Cost Parent Debt X 37.63% (or applicable consolidated tax rate) X Equity of Subsidiary (To C-1)				

Supporting Schedules: None
Recap Schedules: C-3

Income Tax Returns **Florida Public Service Commission**

Company: CSWR-Florida (Tradewinds Utilities, Inc.) **Schedule: C-9**
Docket No.: 20250052 **Page 1 of 1**
Test Year Ended: 1/31/2025 **Preparer: Brent Thies**

Explanation: Provide a copy of the most recently filed federal income tax return, state income tax return and most recent final IRS revenue agent's report for the applicant or consolidated entity (whichever type of return is filed). A statement of when and where the returns and reports are available for review may be provided in lieu of providing the returns and reports.

Line No.	
1	A copy of the CSWR-Florida tax return for tax year 2023 will be made available for inspection during the field audit.
2	An extension was filed for the 2024 return. No IRS revenue agent report is available.

Miscellaneous Tax Information **Florida Public Service Commission**

Company: CSWR-Florida (Tradewinds Utilities, Inc.) **Schedule: C-10**
Docket No.: 20250052 **Page 1 of 1**
Test Year Ended: 1/31/2025 **Preparer: Brent Thies**

Explanation: Provide answers to the following questions with respect to the applicant or its consolidated entity.

(1) What tax years are open with the Internal Revenue Service?
Tax year 2024 remains open as CSWR-Florida was granted an extension of its 2024 tax filing

(2) Is the treatment of customer deposits at issue with the IRS?
No

(3) Is the treatment of contributions in aid of construction at issue with the IRS?
No

(4) Is the treatment of unbilled revenues at issue with the IRS?
No

Schedule of Requested Cost of Capital
13-Month Average Balance

Company: CSWR-Florida (Tradewinds Utilities, Inc.)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Schedule Year Ended:1/31/2025
Historic [X] Projected [ ]

Florida Public Service Commission

Schedule: D-1
Page 1 of 1
Preparer: Brent Thies

Subsidiary [X] or Consolidated [ ]

Explanation: Provide a schedule which calculates the requested Cost of Capital on a 13-month average basis. If a year-end basis is used, submit an additional schedule reflecting year-end calculations.

Line No.	Class of Capital	(1) Reconciled To Requested Rate Base	(2) Ratio	(3) Cost Rate	(4) Weighted Cost
1	Long-Term Debt	-			
2	Short-Term Debt	50,922.24	10.32%	8.50%	0.88%
3	Preferred Stock	-			
4	Customer Deposits	-			
5	Common Equity	442,641.26	89.68%	8.77%	7.87%
6	Tax Credits - Zero Cost	-			
7	Tax Credits - Wtd. Cost	-			
8	Accum. Deferred Income Taxes	-			
9	Other (Explain)	-			
10	Total	493,563.50	100.00%		8.74%

Supporting Schedules: D-2
Recap Schedules: A-1,A-2

Reconciliation of Capital Structure to Requested Rate Base
13-Month Average Balance

Florida Public Service Commission

Company: CSWR-Florida (Tradewinds Utilities, Inc.)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Schedule Year Ended:1/31/2025
Historic [X] Projected [ ]

Schedule: D-2
Page 1 of 1
Preparer: Brent Thies

Explanation: Provide a reconciliation of the 13-month average capital structure to requested rate base.
Explain all adjustments. Submit an additional schedule if a year-end basis is used.

Line No.	(1) Class of Capital	(2) Test Year Per Books		(3) Reconciliation Adjustments Specific	(4) (Explain)	(5) Prorata *	(6) Reconciled To Requested Rate Base
1	Long-Term Debt	-					-
2	Short-Term Debt	50,922					50,922
3	Preferred Stock	-					-
4	Common Equity	2,889,164	A	Parent Equity		(2,446,523)	442,641
5	Customer Deposits	-					-
6	Tax Credits - Zero Cost	-					-
7	Tax Credits - Wtd. Cost	-					-
8	Accum. Deferred Income Tax	-					-
9	Other (Explain)	-					-
10	Total	2,940,086					493,563

* List corresponding adjustments to rate base below:

	Description	Amount
A	Equity Capital provided by parent for construction in progress and other utility plant assets not being sought as rate base in this case	2,446,523

Supporting Schedules: A-19,C-7,C-8,D-3,D-4,D-5,D-7
Recap Schedules: D-1

Preferred Stock Outstanding

Florida Public Service Commission

Company: CSWR-Florida (Tradewinds Utilities, Inc.)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Utility [X] or Parent [ ]
Historic [X] Projected [ ]

Explanation: Provide data as specified on preferred stock on a 13-month average basis. If the utility is an operating division or subsidiary, submit an additional schedule which reflects the same information for the parent level.

Schedule: D-3
Page 1 of 1
Preparer: Brent Thies

Line No.	(1) Description, Coupon Rate, Years of Life	(2) Issue Date	(3) Call Provis., Special Restrict.	(4) Principal Amount Sold (Face Value)	(5) Principal Amount Outstanding	(6) (Discount) or Premium on Principal Amount Sold	(7) (Discount) or Premium Associated With Col (5)	(8) Issuing Expense Associated With Col(4)	(9) Issuing Expense Associated With Col(5)	(10) Net Proceeds (5)-(9)+(7)	(11) Rate (Contract Rate on Face Value)	(12) Dollar Dividend On Face Value (11)x(5)	(13) Effective Cost Rate (12)/(10)

CSWR-Florida has no preferred stock outstanding

Recap Schedules: A-19,D-2

13-Month Average Cost of Short-Term Debt | **Florida Public Service Commission**

Company: CSWR-Florida (Tradewinds Utilities, Inc.) | **Schedule: D-4**
Docket No.: 20250052 | **Page 1 of 1**
Test Year Ended: 1/31/2025 | **Preparer: Brent Thies**
Utility [X] or Parent [ ]
Historic [X] Projected [ ]

Explanation: Provide the following information on a 13-month average basis. If the utility is an operating division or subsidiary, submit an additional schedule which reflects the same information for the parent level.

Line No.	Lender	(1) Total Interest Expense	(2) Maturity Date	(3) Simple Average Amt. Outstanding	(4) Effective Cost Rate
1	CSWR, LLC	4,689.09	11/22/2026	50,922.24	9%
	Total	4,689.09		50,922.24	9%

Recap Schedules: A-19,D-2

Cost of Long-Term Debt
13-Month Average Basis

Company: CSWR-Florida (Tradewinds Utilities, Inc.)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Utility [X] or Parent [ ]
Historic [X] Projected [ ]

Explanation: Provide the specified data on long-term debt issues on a 13-month average basis for the test year. Arrange by type of issue (i.e., first mortgage bonds). If the utility is an operating division or subsidiary, submit an additional schedule which reflects the same information on the parent level.

Florida Public Service Commission

Schedule: D-5
Page 1 of 1
Preparer: Brent Thies

Line No.	(1) Description, Coupon Rate, Years of Life	(2) Issue Date-Maturity Date	(3) Principal Amount Sold (Face Value)	(4) Principal Amount Outstanding	(5) Amount Outstanding Within One Year	(6) Unamortized Discount (Premium) Associated With Col(4)	(7) Unamortized Issuing Expense Associated With Col(4)	(8) Annual Amortization of Discount (Premium) on Principal Outstanding	(9) Annual Amort. of Issuing Expense on Principal Outstanding	(10) Interest Cost (Coupon Rate) x Col (4)	(11) Total Interest Cost (8)+(9)+(10)	(12) Effective Cost Rate (11)/((4)-(6)-(7))

CSWR-Florida has no long-term debt

Total

Supporting Schedules: D-6
Recap Schedules: A-19,D-2

Cost of Varible Rate Long-Term Debt
13-Month Average Basis

Company: CSWR-Florida (Tradewinds Utilities, Inc.)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Utility [X] or Parent [ ]
Historic [X] Projected [ ]

Explanation: Provide the specified data on variable cost long-term debt issues on a 13-month basis. If the utility is an operating division or subsidiary, submit an additional schedule which reflects the same information for the parent level.

Florida Public Service Commission

Schedule: D-6
Page 1 of 1
Preparer: Brent Thies

Line No.	(1) Description, Coupon Rate, Years of Life	(2) Issue Date-Maturity Date	(3) Principal Amount Sold (Face Value)	(4) Principal Amount Outstanding	(5) Amount Outstanding Within One Year	(6) Unamortized Discount (Premium) Associated With Col(4)	(7) Unamortized Issuing Expense Associated With Col(4)	(8) Annual Amortization of Discount (Premium) on Principal Outstanding	(9) Annual Amort. of Issuing Expense on Principal Outstanding	(10) Basis of Variable Rate (i.e. Prime + 2%)	(11) Interest Cost (Test Year Cost Rate X Col. (4))	(12) Total Interest Cost (8)+(9)+(11)	(13) Effective Cost Rate (12)/((4)-(6)-(7))
	CSWR-Florida has not variable rate long-term date												
	Total												

Supporting Schedules: None
Recap Schedules: A-19,D-2

Schedule of Customer Deposits **Florida Public Service Commission**

Company: CSWR-Florida (Tradewinds Utilities, Inc.) **Schedule: D-7**
Docket No.: 20250052 **Page 1 of 1**
Test Year Ended: 1/31/2025 **Preparer: Brent Thies**
Utility [X] or Parent [ ]
Historic [X] Projected [ ]

Explanation: Provide a schedule of customer deposits on a 13-month average basis.

(1) For the Month Ended	(2) Beginning Balance	(3) Deposits Received	(4) Deposits Refunded	(5) Ending Balance (2+3-4)

CSWR-Florida does not collect customer deposits

Recap Schedules: A-19,D-2

Rate Schedule **Florida Public Service Commission**

Company: CSWR-Florida (Tradewinds Utilities, Inc.) **Schedule: E-1**
Docket No.: 20250052 **Page 1 of 2**
Test Year Ended: 1/31/2025 **Preparer: Aaron Silas**
Water [X] or Wastewater []

Explanation: Provide a schedule of present and proposed rates. State residential wastewater cap, if one exists.

Line No.	(1) Class/Meter Size	(2) Present Rates	(3) Proposed Rates
		BFC	BFC
1	Residential		
2	5/8" x 3/4"	$ 10.66	$ 3.14
3	1"	$ 26.65	$ 7.85
4	1-1/2"	$ 53.30	$ 15.70
5	2"	$ 85.28	$ 25.12
6	3"	$ 170.56	$ 47.10
7	4"	$ 266.50	$ 78.50
8	6"	$ 533.00	$ 157.00
9	8"	$ 852.80	$ 251.20
10	Gallonage charge per 1,000 Gallons		
11	0-5,000	$ 3.57	$ 1.05
12	5,001-10,000	$ 5.38	$ 1.58
13	Over 10,000 gallons	$ 6.74	$ 1.99
14			
15	General Service		
16	5/8" x 3/4"	$ 10.66	$ 3.14
17	1"	$ 26.65	$ 7.85
18	1-1/2"	$ 53.30	$ 15.70
19	2"	$ 85.28	$ 25.12
20	3"	$ 170.56	$ 47.10
21	4"	$ 266.50	$ 78.50
22	6"	$ 533.00	$ 157.00
23	8"	$ 852.80	$ 251.20
24	Gallonage charge per 1,000 Gallons	$ 4.30	$ 1.27

Rate Schedule **Florida Public Service Commission**

Company: CSWR-Florida (Tradewinds Utilities, Inc.) **Schedule: E-1**
Docket No.: 20250052 **Page 2 of 2**
Test Year Ended: 1/31/2025 **Preparer: Aaron Silas**
Water [] or Wastewater [X]

Explanation: Provide a schedule of present and proposed rates. State residential wastewater cap, if one exists.

Line No.	(1) Class/Meter Size	(2) Present Rates	(3) Proposed Rates
		BFC	BFC
1	Residential		
2	All Meter Sizes	$ 24.85	$ 14.96
	Gallonage charge per 1,000 Gallons		
3	10,000 gallon cap	$ 7.96	$ 4.79
4			
5	General Service		
6	5/8" x 3/4"	$ 24.85	$ 14.96
7	1"	$ 62.13	$ 37.40
8	1-1/2"	$ 124.25	$ 74.80
9	2"	$ 198.80	$ 119.68
10	3"	$ 397.60	$ 224.40
11	4"	$ 621.25	$ 374.00
12	6"	$ 1,242.50	$ 748.00
13	8"	$ 1,988.00	$ 1,196.80
14	Gallonage charge per 1,000 Gallons	$ 7.96	$ 4.79

Revenue Schedule at Present and Proposed Rates | **Florida Public Service Commission**

Company: CSWR-Florida (Tradewinds Utilities, Inc.) | **Schedule: E-2**
Docket No.: 20250052 | **Page 1 of 2**
Test Year Ended: 1/31/2025 | **Preparer: Aaron Silas**
Water [X] or Wastewater []

Explanation: Provide a calculation of revenues at present and proposed rates using the billing analysis for the residential service class and bills and consumption for all other classes of service. Explain any differences between these revenues and booked revenues.

Line No.	(1) Class/Meter Size	(2) Number Bills	(3) Consumption in MG	(4) Present Rate	(5) Revenues at Present Rates	(6) Proposed Rate	(7) Revenues at Proposed Rates
	Residential						
1	5/8" x 3/4"	5,407		$ 10.66	$ 57,638.62	$ 3.14	$ 16,977.98
2	1"	302		$ 26.65	$ 8,048.30	$ 7.85	$ 2,370.70
3	1-1/2"			$ 53.30	$ -	$ 15.70	$ -
4	2"	60		$ 85.28	$ 5,116.80	$ 25.12	$ 1,507.20
5	3"			$ 170.56	$ -	$ 47.10	$ -
6	4"			$ 266.50	$ -	$ 78.50	$ -
7	6"			$ 533.00	$ -	$ 157.00	$ -
8	8"	24		$ 852.80	$ 20,467.20	$ 251.20	$ 6,028.80
9	Gallonage charge per 1,000 Gallons						
10	0-5,000		17,318	$ 3.57	$ 61,825.26	$ 1.05	$ 18.21
11	5,001-10,000		4,564	$ 5.38	$ 24,554.32	$ 1.58	$ 7.23
12	Over 10,000 gallons		45,752	$ 6.74	$ 308,368.48	$ 1.99	$ 90.84
13							
14	Total Residential	5,793	67,634		$ 486,018.98		$ 27,000.97
15							
16	Average Bill				$ 83.90		$ 4.66
17							
18	General Service						
19	5/8" x 3/4"			$ 10.66	$ -	$ 3.14	$ -
20	1"	12	30,311	$ 26.65	$ 319.80	$ 7.85	$ 94.20
21	1-1/2"			$ 53.30	$ -	$ 15.70	$ -
22	2"	12	102,467	$ 85.28	$ 1,023.36	$ 25.12	$ 301.44
23	3"			$ 170.56	$ -	$ 47.10	$ -
24	4"			$ 266.50	$ -	$ 78.50	$ -
25	6"			$ 533.00	$ -	$ 157.00	$ -
26	8"			$ 852.80	$ -	$ 251.20	$ -
27	Gallonage charge per 1,000 Gallons			$ 4.30	$ 570.95	$ 1.27	$ 168.20
28							
29	Total Gen. Serv.	24	132,778		$ 1,914.11		$ 563.84
30							
31	Average Bill				$ 79.75		$ 23.49
32							
33	Unbilled Revenues						
34	Other Revenue				$ 1,397.63		
35	Misc. Serv. Charges						
36							
37	Total Revenue				$ 489,330.72		$ 27,564.80
38							
39	Booked Revenue				$ 508,036.87		
40							
41	Difference (Explain)				$ 18,706.15		
42							

43 The Company believes the difference between modeled and booked revenue is primarily due to a timing mismatch.
44 The model is based on bills dated within the test year (2/21/2024–1/20/2025), while the booked revenue reflects revenue
45 posted to the general ledger on a true calendar basis (2/1/2024–1/31/2025).

Revenue Schedule at Present and Proposed Rates | **Florida Public Service Commission**

Company: CSWR-Florida (Tradewinds Utilities, Inc.) | **Schedule: E-2**
Docket No.: 20250052 | **Page 2 of 2**
Test Year Ended: 1/31/2025 | **Preparer: Aaron Silas**
Water [] or Wastewater [X]

Explanation: Provide a calculation of revenues at present and proposed rates using the billing analysis for the residential service class and bills and consumption for all other classes of service. Explain any differences between these revenues and booked revenues.

Line No.	(1) Class/Meter Size	(2) Number Bills	(3) Consumption in MG	(4) Present Rate	(5) Revenues at Present Rates	(6) Proposed Rate	(7) Revenues at Proposed Rates
1	Residential						
2	All Meter Sizes	4,042		$ 24.85	$ 100,443.70	$ 14.96	$ 60,468.32
	Gallonage charge per 1,000 Gallons						
3	10,000 gallon cap		14,901	$ 7.96	$ 118,611.96	$ 4.79	$ 71,391.04
4							
5	Total Residential	4,042	14,901		$ 219,055.66		$ 131,859.36
6							
7	Average Bill				$ 54.19		$ 32.62
8							
9	General Service						
10	5/8" x 3/4"			$ 24.85		$ 14.96	$ -
11	1"			$ 62.13		$ 37.40	$ -
12	1-1/2"			$ 124.25		$ 74.80	$ -
13	2"	12	102,467	$ 198.80	$ 2,385.60	$ 119.68	$ 1,436.16
14	3"			$ 397.60		$ 224.40	$ -
15	4"			$ 621.25		$ 374.00	$ -
16	6"			$ 1,242.50		$ 748.00	$ -
17	8"			$ 1,988.00		$ 1,196.80	$ -
18	Gallonage charge per 1,000 Gallons			$ 7.96	$ 815.64	$ 4.79	$ 490.92
19							
20	Total Gen. Serv.	12	102,467		$ 3,201.24		$ 1,927.08
21							
22	Average Bill				$ 266.77		$ 160.59
23							
24	Unbilled Revenues						
25	Other Revenue				$ -		
26	Misc. Serv. Charges						
27							
28	Total Revenue				$ 222,256.90		$ 133,786.44
29							
30	Booked Revenue				$ 259,105.51		
31							
32	Difference (Explain)				$ 36,848.61		
33							

34 The Company believes the difference between modeled and booked revenue is primarily due to a timing mismatch.
35 The model is based on bills dated within the test year (2/21/2024–1/20/2025), while the booked revenue reflects revenue
36 posted to the general ledger on a true calendar basis (2/1/2024–1/31/2025).

Customer Monthly Billing Schedule | **Florida Public Service Commission**

Company: CSWR-Florida (Tradewinds Utilities, Inc.) | **Schedule: E-3**
Docket No.: 20250052 | **Page 1 of 2**
Test Year Ended: 1/31/2025 | **Preparer: Aaron Silas**
Water [X] or Wastewater []

Explanation: Provide a schedule of monthly customers billed or served by class.

Line No.	(1) Month/ Year	(2) Residential	(3) General Service	(4) Multi-Family Dwelling	(5) Private Fire Protection	(6) Other (List)	(7) Total
1	February	486	2				488
2	March	484	2				486
3	April	486	2				488
4	May	486	2				488
5	June	484	2				486
6	July	485	2				487
7	August	488	2				490
8	September	483	2				485
9	October	482	2				484
10	November	485	2				487
11	December	486	2				488
12	January	483	2				485
	Total	5,818	24				5,842

Customer Monthly Billing Schedule | **Florida Public Service Commission**

Company: CSWR-Florida (Tradewinds Utilities, Inc.) | **Schedule: E-3**
Docket No.: 20250052 | **Page 2 of 2**
Test Year Ended: 1/31/2025 | **Preparer: Aaron Silas**
Water [] or Wastewater [X]

Explanation: Provide a schedule of monthly customers billed or served by class.

Line No.	(1) Month/ Year	(2) Residential	(3) General Service	(4) Multi-Family Dwelling	(5) Private Fire Protection	(6) Other (List)	(7) Total
1	February	340	1				341
2	March	339	1				340
3	April	339	1				340
4	May	341	1				342
5	June	339	1				340
6	July	338	1				339
7	August	340	1				341
8	September	335	1				336
9	October	336	1				337
10	November	339	1				340
11	December	339	1				340
12	January	336	1				337
	Total	4,061	12				4,073

Miscellaneous Service Charges | **Florida Public Service Commission**

Company: CSWR-Florida (Tradewinds Utilities, Inc.) | **Schedule: E-4**
Docket No.: 20250052 | **Page 1 of 2**
Test Year Ended: 1/31/2025 | **Preparer: Aaron Silas**
Water [X] or Wastewater [ ]

Explanation: Provide a schedule of present and proposed miscellaneous service charges. If an increase is proposed (or new charges), provide a schedule of derivation of charges, unless the charges are pursuant to the latest Staff Advisory Bulletin #13.

Line No.	(1) Type Charge	(2) Present		(3) Proposed	
		Bus. Hrs.	After Hrs.	Bus. Hrs.	After Hrs.
1	Initial Connection	---	---	---	---
2					
3	Normal Reconnection	N/A	N/A	$ 50.75	$ 101.50
4					
5	Violation Reconnection	$ 21.00	$ 32.00	$ 50.75	$ 101.50
6					
7	Premises Visit	$ 21.00	N/A	$ 50.75	$ 101.50
8					
9	Other Charges (List)				
10	Late Payment Charge	N/A	N/A	$ 7.00	$ 7.00
11					
12	NSF Check Charge	N/A	N/A	Pursuant to Section 68.065, F.S.	Pursuant to Section 68.065, F.S.
13					
14	Meter Tampering	N/A	N/A	$ 50.00	$ 50.00
15					
16	Credit Card Fee	N/A	N/A	2.25%	2.25%
17					
18	ACH Fee	N/A	N/A	$ 0.75	$ 0.75

Miscellaneous Service Charges **Florida Public Service Commission**

Company: CSWR-Florida (Tradewinds Utilities, Inc.) **Schedule: E-4**
Docket No.: 20250052 **Page 2 of 2**
Test Year Ended: 1/31/2025 **Preparer: Aaron Silas**
Water [ ] or Wastewater [X]

Explanation: Provide a schedule of present and proposed miscellaneous service charges. If an increase is proposed (or new charges), provide a schedule of derivation of charges, unless the charges are pursuant to the latest Staff Advisory Bulletin #13.

Line No.	(1) Type Charge	(2) Present Bus. Hrs.	(2) Present After Hrs.	(3) Proposed Bus. Hrs.	(3) Proposed After Hrs.
1	Initial Connection	N/A	N/A	$ 50.75	$ 101.50
2					
3	Normal Reconnection	N/A	N/A	$ 50.75	$ 101.50
4					
5	Violation Reconnection	Actual Cost	Actual Cost	$ 50.75	$ 101.50
6					
7	Premises Visit	$ 14.00	N/A	$ 50.75	$ 101.50
8					
9	Other Charges (List)				
10	Late Payment Charge	N/A	N/A	$ 7.00	$ 7.00
11					
12	NSF Check Charge	N/A	N/A	Pursuant to Section 68.065, F.S.	Pursuant to Section 68.065, F.S.
13					
14	Credit Card Fee	N/A	N/A	2.25%	2.25%
15					
16	ACH Fee	N/A	N/A	$ 0.75	$ 0.75

Miscellaneous Service Charge Revenues

Florida Public Service Commission

Company: CSWR-Florida (Tradewinds Utilities, Inc.)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Water [X] or Wastewater [X]

Schedule: E-5
Page 1 of 1
Preparer: Aaron Silas

Explanation: Provide a schedule of test year miscellaneous charges received by type. Provide an additional schedule for proposed charges, if applicable.

Line No.		(1) Initial Connection	(2) Normal Reconnect	(3) Violation Reconnect	(4) Premises Visit	(5) Other Charges	(6) Total
1		$ 300.00	N/A	N/A	N/A	$ -	$ 300.00
2							
3	Other Charges as follows:						
4	Connection Meter Fee						
5	NSF Check Charges						
6	Other Miscellaneous Fees						
7	Total					$ -	

Public Fire Hydrants Schedule **Florida Public Service Commission**

Company: CSWR-Florida (Tradewinds Utilities, Inc.) **Schedule: E-6**
Docket No.: 20250052 **Page 1 of 1**
Test Year Ended: 1/31/2025 **Preparer: Todd Thomas**

Explanation: Provide a schedule of public fire hydrants (including standpipes, etc.) by size. This schedule is not required for a wastewater only rate application.

(1) Line No.	(2) Size	(3) Type	(4) Quantity
1	5.25"	Standard Wet Barrel Clow	15
Total			15

Private Fire Protection Service | **Florida Public Service Commission**

Company: CSWR-Florida (Tradewinds Utilities, Inc.) | **Schedule: E-7**
Docket No.: 20250052 | **Page 1 of 1**
Test Year Ended: 1/31/2025 | **Preparer: Todd Thomas**

Explanation: Provide a schedule of private fire protection service by size of connection. This schedule is not required for a wastewater only rate application.

(1) Line No.	(2) Size	(3) Type	(4) Quantity
1	This utility does not have any private fire protection; therefore this schedule is not applicable.		

Contracts and Agreements Schedule **Florida Public Service Commission**

Company: CSWR-Florida (Tradewinds Utilities, Inc.) **Schedule: E-8**
Docket No.: 20250052 **Page 1 of 1**
Test Year Ended: 1/31/2025 **Preparer: Aaron Silas**

Explanation: Provide a list of all outstanding contracts or agreements having rates or conditions different from those on approved tariffs. Describe with whom, the purpose and the elements of each contract shown.

(1) Line No.	(2) Type	(3) Description
1		No outstanding contracts/agreements having rates or conditions different from those on
2		approved tariff.

Tax or Franchise Fee Schedule **Florida Public Service Commission**

Company: CSWR-Florida (Tradewinds Utilities, Inc.) **Schedule: E-9**
Docket No.: 20250052 **Page 1 of 1**
Test Year Ended: 1/31/2025 **Preparer: Brent Thies**

Explanation: Provide a schedule of state, municipal, city or county franchise taxes or fees paid (or payable). State the type of agreement (i.e. contract, tax).

(1) Line No.	(2) Type Tax or Fee	(3) To Whom Paid	(4) Amount	(5) How Collected From Customers	(6) Type Agreement

CSWR-Florida incurred no franchise taxes or fees in the test period

Service Availability Charges Schedule | **Florida Public Service Commission**

Company: CSWR-Florida (Tradewinds Utilities, Inc.) | **Schedule: E-10**
Docket No.: 20250052 | **Page 1 of 2**
Test Year Ended: 1/31/2025 | **Preparer: Aaron Silas**
Water [X] or Wastewater []

Explanation: Provide a schedule of present and proposed service availability charges. (See Rule 25-20.580, F.A.C.)
If no change is proposed, then this schedule is not required.

Line No.	(1) Type Charge	(2) Present Charges	(3) Proposed Charges
1	Meter Installation Charge		
2	5/8" x 3/4"	$ 100.00	Actual Cost
3	1"	$ 130.00	Actual Cost
4	1-1/2"	$ 180.00	Actual Cost
5	All other	Actual Cost	Actual Cost
6			
7	Meter Bench Test		
8	5/8" x 3/4"	$ 20.00	$ 20.00
9	1" and 1 1/2"	$ 25.00	$ 25.00
10	2" +	Actual Cost	Actual Cost
11			
12	Customer Connection (Tap In) Charge	N/A	Actual Cost

Service Availability Charges Schedule **Florida Public Service Commission**

Company: CSWR-Florida (Tradewinds Utilities, Inc.) **Schedule: E-10**
Docket No.: 20250052 **Page 2 of 2**
Test Year Ended: 1/31/2025 **Preparer: Aaron Silas**
Water [] or Wastewater [X]

Explanation: Provide a schedule of present and proposed service availability charges. (See Rule 25-20.580, F.A.C.)
If no change is proposed, then this schedule is not required.

Line No.	(1) Type Charge	(2) Present Charges	(3) Proposed Charges
1	**Sewer**		
2	This utility does not have any present availability charges for wastewater services		
3			
4	Main Extension Charge	N/A	Actual Cost
5			
6	Customer Connection (Tap In) Charge	N/A	Actual Cost

Guaranteed Revenues Received

Florida Public Service Commission

Company: CSWR-Florida (Tradewinds Utilities, Inc.)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Water [X] or Wastewater [X]
Historic [X] Projected [ ]

Schedule: E-11
Page 1 of 1
Preparer: Brent Thies

Explanation: Provide copies of all guaranteed revenue contracts with a schedule of billing and receipts on an annual basis by class.

Line No.	(1) For the Year Ended	(2) Residental	(3) General Service	(4) Other	(5) Total
1	This utility does not have any guaranteed revenue contracts; therefore this schedule is not applicable.				

Class A Utility Cost of Service Study | **Florida Public Service Commission**

Company: CSWR-Florida (Tradewinds Utilities, Inc.) | **Schedule: E-12**
Docket No.: 20250052 | **Page 1 of 1**
Test Year Ended: 1/31/2025 | **Preparer: Aaron Silas**
Water [X] or Wastewater [X]

Explanation: All Class A utilities whose service classes include industrial customers, whose utilization exceeds an average of 350,000 GPD, shall provide a fully allocated class cost of service study showing customer, base (commodity), and extra capacity (demand) components under present and proposed rates. This study shall include rate of return by class and load (demand) research studies used in the cost allocation. The analysis shall be based upon the AWWA Manual No. 1 and shall comply with current AWWA procedures and standard industrial practices for utilities providing water and wastewater service.

Line No.	(1) Customer	(2) Base	(3) Extra Capacity	(4) Present Charges	(5) Proposed Charges
1	This utility does not have any industrial customers, whose utilization exceeds an				
2	average of 350,000 GPD; therefore this schedule is not applicable.				

Projected Test Year Revenue Calculation

Florida Public Service Commission

Company: CSWR-Florida (Tradewinds Utilities, Inc.)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Water [X] or Wastewater [X]

Schedule: E-13
Page 1 of 1
Preparer: Aaron Silas

Explanation: If a projected test year is used, provide a schedule of historical and projected bills and consumption by classification. Include a calculation of each projection factor on a separate schedule, if necessary. List other classes or meter sizes as applicable.

Line No.	(1) Class/Meter Size	(2) Historical Year Bills	(3) Proj. Factor	(4) Proj. Test Year Bills	(5) Test Year Consumption	(6) Proj. Factor	(7) Project. TY Consumption	(8) Present Rates	(9) Projected TY Revenue	(10) Proposed Rates	(11) Proj. Rev. Requirement

1 This utility is not utilizing a projected test year; therefore this schedule is not applicable.

Billing Analysis Schedules | **Florida Public Service Commission**

Company: CSWR-Florida (Tradewinds Utilities, Inc.) | **Schedule: E-14**
Docket No.: 20250052 | **Page 1 of 1**
Test Year Ended: 1/31/2025 | **Preparer: Aaron Silas**
Water [X] or Wastewater [X]
Customer Class: Residential
Meter Size: All Meter Sizes

Explanation: Provide a billing analysis for the residential class of service, including any separately metered irrigation, by meter size. Round consumption to nearest 1,000 gallons and begin at zero.

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Consumpt. Level	Number of Bills	Cumulative Bills	Gallons Consumed (1)x(2)	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1)x(6)]+(5)	Percentage of Total

The billing analysis is contained in Volume II.

Gallons of Water Pumped, Sold and Unaccounted For
In Thousands of Gallons

Florida Public Service Commission

Schedule F-1
Page 1 of 1
Preparer: Todd Thomas

Company: CSWR-Florida (Tradewinds Utilities, Inc.)
Docket No.: 20250052
Test Year Ended: 1/31/2025

Explanation: Provide a schedule of gallons of water pumped, sold and unaccounted for each month of the test year. The gallons pumped should match the flows shown on the monthly operating reports sent to DEP. The other uses may include plant use, flushing of hydrants and water and wastewater lines, line breakages and fire flows. Provide all calculations to substantiate the other uses. If unaccounted for water is greater than 10%, provide an explanation as to the reasons why; if less than 10%, Columns 4 & 5 may be omitted.

Month/ Year	(1) Total Gallons Pumped	(2) Gallons Purchased	(3) Gallons Sold	(4) Other Uses	(5) Unaccounted For Water (1)+(2)-(3)-(4)	(6) % Unaccounted For Water
Feb-24	5,166,000		1,597,521		3,568,479	69%
Mar-24	4,946,800		8,970,100		(4,023,300)	-81%
Apr-24	5,371,000		3,090,080		2,280,920	42%
May-24	6,057,000		4,233,786		1,823,214	30%
Jun-24	7,529,700		4,900,941		2,628,759	35%
Jul-24	7,135,500		7,489,987		(354,487)	-5%
Aug-24	7,286,998		6,261,996		1,025,002	14%
Sep-24	5,940,000		5,749,006		190,994	3%
Oct-24	6,374,000		6,275,153		98,847	2%
Nov-24	7,720,999		6,528,021		1,192,978	15%
Dec-24	7,600,000		5,980,051		1,619,949	21%
Jan-25	6,950,000		6,687,764		262,236	4%
Total	78,077,997	0	67,764,406	0	10,313,591	13.21%

1 The unaccounted for water is greater than 10% due to the combination of leaks throughout the distribution system, and flushing
2 where applicable as a preventative maintenance task during the test year.
3 Corrective Actions: CSWR - Florida is consistently implementing industry standard practices, such as adding flushing meters
4 to more accurately capture water used in these tasks and for leak detection to assist in mitigating these issues. We continue to
5 evaluate and improve methodologies to reduce unaccounted for water.

Gallons of Wastewater Treated
In Thousands of Gallons

Florida Public Service Commission

Schedule F-2
Page 1 of 1
Preparer: Todd Thomas

Company: CSWR-Florida (Tradewinds Utilities, Inc.)
Docket No.: 20250052
Test Year Ended: 1/31/2025

Explanation: Provide a schedule of gallons of wastewater treated by individual plant for each month of the historical test year. Flow data should match the monthly operating reports sent to DEP.

Month/ Year	(1) (Name)	(2) (Name)	(3) (Name)	(4) (Name)	(5) Total Plant Flows	(6) Total Purch. Sewage Treatment
	Individual Plant Flows					
Feb-24						0
Mar-24						8000
Apr-24						317000
May-24						200000
Jun-24						160000
Jul-24						137000
Aug-24						125000
Sep-24						31000
Oct-24						102000
Nov-24						125000
Dec-24						0
Jan-25						0
Total						1205000

Water Treatment Plant Data | **Florida Public Service Commission**

Company: CSWR-Florida (Tradewinds Utilities, Inc.) | **Schedule F-3**
Docket No.: 20250052 | **Page 1 of 1**
Test Year Ended: 1/31/2025 | **Preparer: Todd Thomas**

Explanation: Provide the following information for each water treatment plant. If the system has water plants that are interconnected, the data for these plants may be combined. All flow data must be obtained from the monthly operating reports (MORs) sent to the Department of Environmental Protection.

			DATE	GPD
1.	Plant Capacity The hydraulic rated capacity. If different from that shown on the DER operating or construction permit, provide an explanation.			950,000
2.	Maximum Day The single day with the highest pumpage rate for the test year. Explain, on a separate page, if fire flow, line-breaks or other unusual occurances affected the flow this day.		6/2/2024	501,000
3.	Five-Day Max Year The five days with the highest pumpage rate from any one month in the test year. Provide an explanation if fire flow, line-breaks or other unusual occurances affected the flows on these days.	(1) (2) (3) (4) (5)	6/1/2024 6/2/2024 5/30/2024 5/31/2024 6/3/2024	351,400 349,800 347,000 342,600 289,000
			AVERAGE	335960
4.	Average Daily Flow			213,328
5.	Required Fire Flow The standards will be those as set by the Insurance Service Organization or by a governmental agency ordinance. Provide documents to support this calculation.			N/A

Wastewater Treatment Plant Data | **Florida Public Service Commission**

Company: CSWR-Florida (Tradewinds Utilities, Inc.) | **Schedule F-4**
Docket No.: 20250052 | **Page 1 of 1**
Test Year Ended: 1/31/2025 | **Preparer: Todd Thomas**

Explanation: Provide the following information for each wastewater treatment plant. All flow data must be obtained from the monthly operating reports (MORs) sent to the Department of Environmental Protection.

MONTH	GPD

1 The CSWR-Florida (Tradewinds Utilities, Inc.) wastewater treatment facility is a purchased facility that
2 consists solely of a collection system with four lift stations and does not include an on-site treatment
3 plant. All wastewater is conveyed off-site for treatment by a third party. Therefore, this schedule is not
4 applicable.

Used and Useful Calculations **Florida Public Service Commission**
Water Treatment Plant

Company: CSWR-Florida (Tradewinds Utilities, Inc.) **Schedule F-5**
Docket No.: 20250052 **Page 1 of 1**
Test Year Ended: 1/31/2025 **Preparer: Todd Thomas**

Explanation: Provide all calculations, analyses and governmental requirements used to determine the used and useful percentages for the water treatment plant(s) for the historical test year and the projected test year (if applicable).

Recap Schedules: A-5,A-9,B-13

Line No.					
1	INPUT INFORMATION:				
2	Water Treatment System				
3	Number of Wells			3	
4	Total Well Capacity, gpm			659.72	gpm
5	Firm Reliable Well pumping Capacity (largest well out), gpm			659.72	gpm
6	Firm Reliable Well pumping Capacity (largest well out), gpd			633,333.33	gpd
7	Peak Day Demand			501,000.00	gpd
8	Peak Hour Demand = 2 x Maximum Day / 1440			695.83	gpm
9	Fire Flow Requirement	0 gpm	2 Hours	0	gpd
10	Fire Flow Requirement			0	gpm
11	Unaccounted For Water	13%		28,179.21	gpd, avg
12	Acceptable Unaccounted For	10%		21,332.79	gpd, avg
13	Excess Unaccounted for			6,846.42	gpd, avg
14	Property Needed to Serve			0.00	gpm
15	Used and Useful Analysis, in accordance with Rule 25-30.4325:				
16	Treatment System (Peak Demand / Firm Reliable Capacity)			78%	
17	Storage Facilities				
18	Ground Storage Capacity, gal.			0	gallons
19	Usable Ground Storage (90%), gal			0	gallons
20	Elevated Storage			200,000.00	gallons
21	Usable Elevated Storage			200,000.00	gallons
22	Hydropneumatic Storage Capacity, gal.			15,000.00	gallons
23	Usable Hydropneumatic Storage Capacity (0%), gal.			-	gallons
24	Total Usable Storage, gal.			200,000.00	gallons
24	Used and Useful Analysis, in accordance with Rule 25-30.4325:				
25	Storage Facilities (Peak Demand / Usable Storage)			100%	

Used and Useful Calculations
Wastewater Treatment Plant

Florida Public Service Commission

Company: CSWR-Florida (Tradewinds Utilities, Inc.)
Docket No.: 20250052
Test Year Ended: 1/31/2025

Schedule F-6
Page 1 of 1
Preparer: Todd Thomas

Explanation: Provide all calculations, analyses and governmental requirements used to determine the used and useful percentages for the wastewater treatment plant(s) for the historical test year and the projected test year (if applicable).

Recap Schedules: A-6,A-10,B-14

The CSWR-Florida (Tradewinds Utilities, Inc.) wastewater treatment facility is a purchased facility that consists solely of a collection system with four lift stations and does not include an on-site treatment plant. All wastewater is conveyed off-site for treatment by a third party. Therefore, this schedule is not applicable.

Used and Useful Calculations **Florida Public Service Commission**
Water Distribution and Wastewater Collection Systems

Company: CSWR-Florida (Tradewinds Utilities, Inc.) **Schedule F-7**
Docket No.: 20250052 **Page 1 of 1**
Test Year Ended: 1/31/2025 **Preparer:**

Explanation: Provide all calculations, analyses and governmental requirements used to determine the used and useful percentages for the water distribution and wastewater collection systems for the historical and the projected test year (if applicable). The capacity should be in terms of ability to serve a designated number of connections. It should then be related to actual connected density for historical year calculations. Explain all assumptions for projected calculations. If the distribution and collection systems are entirely contributed or built-out, this schedule is not required.

Recap Schedules: A-5,A-6,A-9,A-10,B-13,B-14

The distribution/collection systems are entirely built-out and therefore this schedule is not required.

Margin Reserve Calculations | **Florida Public Service Commission**

Company: CSWR-Florida (Tradewinds Utilities, Inc.) | **Schedule F-8**
Docket No.: 20250052 | **Page 1 of 1**
Test Year Ended: 1/31/2025 | **Preparer: Todd Thomas**

Explanation: If a margin reserve is requested, provide all calculations and analyses used to determine the amount of margin reserve for each portion of used and useful plant.

Recap Schedules: F-5,F-6,F-7

A margin reserve has not been requested and therefore this schedule is not required.

Equivalent Residential Connections - Water

Florida Public Service Commission

Company: CSWR-Florida (Tradewinds Utilities, Inc.)
Docket No.: 20250052
Test Year Ended: 1/31/2025

Schedule F-9
Page 1 of 1
Preparer: Aaron Silas

Explanation: Provide the following information in order to calculate the average growth in ERCs for the last five years, including the test year. If the utility does not have single-family residential (SFR) customers, the largest customer class should be used as a substitute.

CSWR-Florida acquired this system on 11/30/2023 and therefore does not have enough data beyond the Test Year.

Line No.	(1) Year	(2) SFR Customers Beginning	(3) SFR Customers Ending	(4) SFR Customers Average	(5) SFR Gallons Sold	(6) Gallons/ SFR (5)/(4)	(7) Total Gallons Sold	(8) Total ERCs (7)/(6)	(9) Annual % Incr. in ERCs
1	TY-4								- - -
2	TY-3								
3	TY-2								
4	TY-1								
5	TY	482	483	483	69,770,039	144,601.12	69,902,817	483	N/A
				Average Growth Through 5-Year Period (Col. 8)					N/A

Equivalent Residential Connections - Wastewater

Florida Public Service Commission

Company: CSWR-Florida (Tradewinds Utilities, Inc.)
Docket No.: 20250052
Test Year Ended: 1/31/2025

Schedule F-10
Page 1 of 1
Preparer: Aaron Silas

Explanation: Provide the following information in order to calculate the average growth in ERCs for the last five years, including the test year. If the utility does not have single-family residential (SFR) customers, the largest customer class should be used as a substitute.

CSWR-Florida acquired this system on 11/30/2023 and therefore does not have enough data beyond the Test Year.

Line No.	(1) Year	(2) SFR Customers Beginning	(3) SFR Customers Ending	(4) SFR Customers Average	(5) SFR Gallons Treated	(6) Gallons/ SFR (5)/(4)	(7) Total Gallons Treated	(8) Total ERCs (7)/(6)	(9) Annual % Incr. in ERCs
1	TY-4								- - -
2	TY-3								
3	TY-2								
4	TY-1								
5	TY	336	336	336	18,029,322	53,658.70	18,131,789	338	N/A
				Average Growth Through 5-Year Period (Col. 8)					N/A

Standalone Rate Design - Water **Florida Public Service Commission**

Company: CSWR-Florida (Tradewinds Utilities, Inc.)
Docket No.: 20250052 **Page 1 of 1**
Test Year Ended: 1/31/2025 **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"	5,407.00	1	5,407.00	$ 57,638.62	(40,658.78)	$ 16,979.84	$ 3.14
1"	302.00	2.5	755.00	$ 8,048.30	(5,677.34)	$ 2,370.96	$ 7.85
1-1/2"	-	5	-	$ -	-	$ -	$ 15.70
2"	60.00	8	480.00	$ 5,116.80	(3,609.44)	$ 1,507.36	$ 25.12
3"	-	15	-	$ -	-	$ -	$ 47.10
4"	-	25	-	$ -	-	$ -	$ 78.50
6"	-	50	-	$ -	-	$ -	$ 157.00
8"	24.00	80	1,920.00	$ 20,467.20	(14,437.74)	$ 6,029.46	$ 251.20
Gallonage charge per 1,000 Gallons					-	$ -	
0-5,000			17,318.00	$ 61,825.26	(43,612.08)	$ 18,213.18	$ 1.05
5,001-10,000			4,564.00	$ 24,554.32	(17,320.83)	$ 7,233.49	$ 1.58
Over 10,000 gallons			45,752.00	$ 308,368.48	(217,525.81)	$ 90,842.67	$ 1.99
General Service							
5/8" x 3/4"		1	-				$ 3.14
1"	12.00	2.5	30.00	$ 319.80	(225.59)	$ 94.21	$ 7.85
1-1/2"	-	5	-		-	$ -	$ 15.70
2"	12.00	8	96.00	$ 1,023.36	(721.89)	$ 301.47	$ 25.12
3"	-	15	-		-	$ -	$ 47.10
4"	-	25	-		-	$ -	$ 78.50
6"	-	50	-		-	$ -	$ 157.00
8"	-	80	-		-	$ -	$ 251.20
Gallonage charge per 1,000 Gallons	-		132,778.00	$ 570.95	(402.75)	$ 168.20	$ 1.27
Total:	5,817.00		8,688.00	$ 487,933.09	(344,192.24)	$ 143,740.84	

Standalone Rate Design - Wastewater **Florida Public Service Commission**

Company: CSWR-Florida (Tradewinds Utilities, Inc.)
Docket No.: 20250052 **Page 1 of 1**
Test Year Ended: 1/31/2025 **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	4,042.00	1	4,042.00	$ 100,443.70	(39,987.90)	$ 60,455.80	$ 14.96
Gallonage charge per 1,000 Gallons							
10,000 gallon cap	-		14,901.00	$ 118,611.96	(47,220.92)	$ 71,391.04	$ 4.79
General Service							
5/8" x 3/4"	-	1	-	$ -	-	$ -	$ 14.96
1"	-	2.5	-	$ -	-	$ -	$ 37.40
1-1/2"	-	5	-	$ -	-	$ -	$ 74.80
2"	12.00	8	96.00	$ 2,385.60	(949.74)	$ 1,435.86	$ 119.68
3"	-	15	-	$ -	-	$ -	$ 224.40
4"	-	25	-	$ -	-	$ -	$ 374.00
6"	-	50	-	$ -	-	$ -	$ 748.00
8"	-	80	-	$ -	-	$ -	$ 1,196.80
Gallonage charge per 1,000 Gallons	-		102,467.00	$ 815.64	(324.72)	$ 490.92	$ 4.79
Total:	4,054.00		4,138.00	$ 222,256.90	(88,483.27)	$ 133,773.62	

CLASS A
WATER AND/OR WASTEWATER UTILITIES

FINANCIAL, RATE
AND ENGINEERING
MINIMUM FILING REQUIREMENTS

OF

CSWR-Florida Utility Operating Company, LLC -
Tymber Creek Utilities, Inc.

Docket No. 20250052-WS

VOLUME I (October 14, 2025)

FLORIDA PUBLIC SERVICE COMMISSION

FOR THE

TEST YEAR ENDED: January 31, 2025

PSC 1028 (12/20)
Rule 25-30.437, F.A.C.

FLORIDA PUBLIC SERVICE COMMISSION

CLASS A WATER AND/OR WASTEWATER UTILITIES
FINANCIAL, RATE AND ENGINEERING
MINIMUM FILING REQUIREMENTS

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CLASS A WATER AND/OR WASTEWATER UTILITIES
FINANCIAL, RATE AND ENGINEERING
MINIMUM FILING REQUIREMENTS

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Schedule of Water Rate Base | **Florida Public Service Commissio**

Company: CSWR-Florida (Tymber Creek) | **Schedule: A-1**
Docket No.: 20250052 | **Page 1 of 1**
Schedule Year Ended: 1/31/2025 | **Preparer: Brent Thies**
Interim [ ] Final [X]
Historical [X] Projected [ ]

Explanation: Provide the calculation of average rate base for the test year, showing all adjustments. All non-used and useful items should be reported as Plant Held For Future Use.

Line No.	(1) Description	(2) Balance Per Books	(3) Utility Adjustments	(4) Adjusted Utility Balance	(5) Supporting Schedule(s)
1	Utility Plant in Service	198,186	-	198,186	A-5
2	Utility Land & Land Rights	24,067	-	24,067	A-5
3	Less: Non-Used & Useful Plant	-	-	-	A-7
4	Construction Work in Progress	-	-	-	-
5	Less: Accumulated Depreciation	(169,611)	-	(169,611)	A-9
6	Less: CIAC	(109,559)	-	(109,559)	A-12
7	Accumulated Amortization of CIAC	106,188	-	106,188	A-14
8	Acquisition Adjustments	-	-	-	-
9	Accum. Amort. of Acq. Adjustments	-	-	-	-
10	Advances For Construction	-	-	-	A-16
11	Working Capital Allowance	-	-	-	A-17
12	Total Rate Base	49,270	-	49,270	

Schedule of Wastewater Rate Base | **Florida Public Service Commissio**

Company: CSWR-Florida (Tymber Creek) | **Schedule: A-2**
Docket No.: 20250052 | **Page 1 of 1**
Schedule Year Ended: 1/31/2025 | **Preparer: Brent Thies**
Interim [ ] Final [X]
Historical [X] Projected [ ]

Explanation: Provide the calculation of average rate base for the test year, showing all adjustments. All non-used and useful items should be reported as Plant Held For Future Use.

Line No.	(1) Description	(2) Balance Per Books	(3) Utility Adjustments	(4) Adjusted Utility Balance	(5) Supporting Schedule(s)
1	Utility Plant in Service	654,234	-	654,234	A-6
2	Utility Land & Land Rights	26,794	-	26,794	A-6
3	Less: Non-Used & Useful Plant	-	-	-	A-7
4	Construction Work in Progress	-	-	-	-
5	Less: Accumulated Depreciation	(550,243)	-	(550,243)	A-10
6	Less: CIAC	(263,289)	-	(263,289)	A-12
7	Accumulated Amortization of CIAC	263,289	-	263,289	A-14
8	Acquisition Adjustments	-	-	-	-
9	Accum. Amort. of Acq. Adjustments	-	-	-	-
10	Advances For Construction	-	-	-	A-16
11	Working Capital Allowance	-	-	-	A-17
12	Total Rate Base	130,784	-	130,784	

Schedule of Adjustments to Rate Base **Florida Public Service Commission**

Company: CSWR-Florida (Tymber Creek)
Docket No.: 20250052 **Schedule: A-3**
Schedule Year Ended: 1/31/2025 **Page 1 of 1**
Interim [ ] Final [X] **Preparer: Brent Thies**
Historic [X] Projected [ ]

Explanation: Provide a detailed description of all adjustments to rate base per books, with a total for each rate base line item.

Line No.	Description	Water	Wastewater
1	The Company has made no adjustments to rate base.		

Schedule of Water and Wastewater Plant in Service
Annual Balances Subsequent to Last Established Rate Base

Company: CSWR-Florida (Tymber Creek)
Docket No.: 20250052
Test Year Ended: 1/31/2025

Florida Public Service Commission

Schedule: A-4
Page 1 of 1
Preparer: Brent Thies

Explanation: Provide the annual balance of the original cost of plant in service, for water and wastewater separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected annual additions and/or retirements specifically identifying those amounts.

Line No.	Description	Year-End Balance Water	Year-End Balance Wastewater
1	5/31/2024 Balance	321,031.07	1,014,738.12
2	2024 Additions	-	-
3	2024 Retirements	-	-
4	2024 Adjustments		
5	01/31/2025 Balance	321,031.07	1,014,738.12
6	19__ Additions		
7	19__ Retirements		
8	19__ Adjustments		
9	__/__/__ Balance		
10	19__ Additions		
11	19__ Retirements		
12	19__ Adjustments		
13	__/__/__ Balance		
14	19__ Additions		
15	19__ Retirements		
16	19__ Adjustments		
17	__/__/__ Balance		
18	19__ Additions		
19	19__ Retirements		
20	19__ Adjustments		
21	01/31/2025 Balance	321,031.07	1,014,738.12

Supporting Schedules: A-5,A-6
Recap Schedules: A-18

Schedule of Water Plant in Service By Primary Account
Test Year Average Balance

Company: CSWR-Florida (Tymber Creek)
Docket No.: 20250052
Schedule Year Ended: 1/31/2025
Historic [X] Projected [ ]

Florida Public Service Commission

Schedule: A-5
Page 1 of 3
Preparer: Brent Thies

Recap Schedules: A-1, A-4

Line No.	(1) Account No. and Name	(2) Test Year Average Bal	(3) Non-Used Useful %	(4) Non-Used Amount
1	INTANGIBLE PLANT			
2	301.1 Organization	25		
3	302.1 Franchises	-		
4	339.1 Other Plant & Misc. Equipment	-		
5	SOURCE OF SUPPLY AND PUMPING PLANT			
6	303.2 Land & Land Rights	24,067		
7	304.2 Structures & Improvements	124		
8	305.2 Collect. & Impound. Reservoirs	-		
9	306.2 Lake, River & Other Intakes	-		
10	307.2 Wells & Springs	-		
11	308.2 Infiltration Galleries & Tunnels	-		
12	309.2 Supply Mains	17,454		
13	310.2 Power Generation Equipment	10,499		
14	311.2 Pumping Equipment	2,591		
15	339.2 Other Plant & Misc. Equipment	-		
16	WATER TREATMENT PLANT			
17	303.3 Land & Land Rights	-		
18	304.3 Structures & Improvements	-		
19	320.3 Water Treatment Equipment	-		
20	339.3 Other Plant & Misc. Equipment	-		
21	TRANSMISSION & DISTRIBUTION PLANT			
22	303.4 Land & Land Rights	-		
23	304.4 Structures & Improvements	-		
24	330.4 Distr. Reservoirs & Standpipes	-		
25	331.4 Transm. & Distribution Mains	124,603		
26	333.4 Services	7,726		
27	334.4 Meters & Meter Installations	15,832		
28	335.4 Hydrants	6,359		
29	339.4 Other Plant & Misc. Equipment	-		
30	GENERAL PLANT			
31	303.5 Land & Land Rights	-		
32	304.5 Structures & Improvements	-		
33	340.5 Office Furniture & Equipment	6,456		
34	341.5 Transportation Equipment	5,408		
35	342.5 Stores Equipment	-		
36	343.5 Tools, Shop & Garage Equipment	-		
37	344.5 Laboratory Equipment	-		
38	345.5 Power Operated Equipment	258		
39	346.5 Communication Equipment	-		
40	347.5 Miscellaneous Equipment	-		
41	348.5 Other Tangible Plant	852		
42	TOTAL	$ 222,252	$	$

Schedule of Water Plant in Service By Primary Account
Test Year Average Balance

Company: CSWR-Florida (Tymber Creek)
Docket No.: 20250052
Schedule Year Ended: 1/31/2025
Historic [X] Projected [ ]

Explanation: Provide month ending balances for each month of the test year and the ending balance for the prior year.

Florida Public Service Commission

Schedule: A-5
Page 2 of 3
Preparer: Brent Thies

Recap Schedules: A-1, A-4

Line No.	Account No. and Name	(2) Prior Year	(3) Month # 1	(4) Month # 2	(5) Month # 3	(6) Month # 4	(7) Month # 5	(8) Month # 6
1	INTANGIBLE PLANT							
2	301.1 Organization	-	-	-	-	36	36	36
3	302.1 Franchises	-	-	-	-	-	-	-
4	339.1 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
5	SOURCE OF SUPPLY AND PUMPING PLANT							
6	303.2 Land & Land Rights	-	-	-	-	34,763	34,763	34,763
7	304.2 Structures & Improvements	-	-	-	-	179	179	179
8	305.2 Collect. & Impound. Reservoirs	-	-	-	-	-	-	-
9	306.2 Lake, River & Other Intakes	-	-	-	-	-	-	-
10	307.2 Wells & Springs	-	-	-	-	-	-	-
11	308.2 Infiltration Galleries & Tunnels	-	-	-	-	-	-	-
12	309.2 Supply Mains	-	-	-	-	25,211	25,211	25,211
13	310.2 Power Generation Equipment	-	-	-	-	15,165	15,165	15,165
14	311.2 Pumping Equipment	-	-	-	-	3,742	3,742	3,742
15	339.2 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
16	WATER TREATMENT PLANT							
17	303.3 Land & Land Rights	-	-	-	-	-	-	-
18	304.3 Structures & Improvements	-	-	-	-	-	-	-
19	320.3 Water Treatment Equipment	-	-	-	-	-	-	-
20	339.3 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
21	TRANSMISSION & DISTRIBUTION PLANT							
22	303.4 Land & Land Rights	-	-	-	-	-	-	-
23	304.4 Structures & Improvements	-	-	-	-	-	-	-
24	330.4 Distr. Reservoirs & Standpipes	-	-	-	-	-	-	-
25	331.4 Transm. & Distribution Mains	-	-	-	-	179,982	179,982	179,982
26	333.4 Services	-	-	-	-	11,160	11,160	11,160
27	334.4 Meters & Meter Installations	-	-	-	-	22,868	22,868	22,868
28	335.4 Hydrants	-	-	-	-	9,185	9,185	9,185
29	339.4 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
30	GENERAL PLANT							
31	303.5 Land & Land Rights	-	-	-	-	-	-	-
32	304.5 Structures & Improvements	-	-	-	-	-	-	-
33	340.5 Office Furniture & Equipment	-	-	-	-	9,325	9,325	9,325
34	341.5 Transportation Equipment	-	-	-	-	7,812	7,812	7,812
35	342.5 Stores Equipment	-	-	-	-	-	-	-
36	343.5 Tools, Shop & Garage Equipment	-	-	-	-	-	-	-
37	344.5 Laboratory Equipment	-	-	-	-	-	-	-
38	345.5 Power Operated Equipment	-	-	-	-	373	373	373
39	346.5 Communication Equipment	-	-	-	-	-	-	-
40	347.5 Miscellaneous Equipment	-	-	-	-	-	-	-
41	348.5 Other Tangible Plant	-	-	-	-	1,230	1,230	1,230
42	TOTAL	$ -	$ -	$ -	$ -	$ 321,031	$ 321,031	$ 321,031

Schedule of Water Plant in Service By Primary Account
Test Year Average Balance

Company: CSWR-Florida (Tymber Creek)
Docket No.: 20250052
Schedule Year Ended: 1/31/2025
Historic [X] Projected [ ]

Explanation: Provide month ending balances for each month of the test year and the ending balance for the prior year.

Florida Public Service Commission

Schedule: A-5
Page 3 of 3
Preparer: Brent Thies

Recap Schedules: A-1, A-4

Line No.	(1) Account No. and Name	(9) Month # 7	(10) Month # 8	(11) Month # 9	(12) Month # 10	(13) Month # 11	(14) End of Test Year	(15) Average Balance
1	INTANGIBLE PLANT							
2	301.1 Organization	36	36	36	36	36	36	25
3	302.1 Franchises	-	-	-	-	-	-	-
4	339.1 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
5	SOURCE OF SUPPLY AND PUMPING PLANT							
6	303.2 Land & Land Rights	34,763	34,763	34,763	34,763	34,763	34,763	24,067
7	304.2 Structures & Improvements	179	179	179	179	179	179	124
8	305.2 Collect. & Impound. Reservoirs	-	-	-	-	-	-	-
9	306.2 Lake, River & Other Intakes	-	-	-	-	-	-	-
10	307.2 Wells & Springs	-	-	-	-	-	-	-
11	308.2 Infiltration Galleries & Tunnels	-	-	-	-	-	-	-
12	309.2 Supply Mains	25,211	25,211	25,211	25,211	25,211	25,211	17,454
13	310.2 Power Generation Equipment	15,165	15,165	15,165	15,165	15,165	15,165	10,499
14	311.2 Pumping Equipment	3,742	3,742	3,742	3,742	3,742	3,742	2,591
15	339.2 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
16	WATER TREATMENT PLANT							
17	303.3 Land & Land Rights	-	-	-	-	-	-	-
18	304.3 Structures & Improvements	-	-	-	-	-	-	-
19	320.3 Water Treatment Equipment	-	-	-	-	-	-	-
20	339.3 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
21	TRANSMISSION & DISTRIBUTION PLANT							
22	303.4 Land & Land Rights	-	-	-	-	-	-	-
23	304.4 Structures & Improvements	-	-	-	-	-	-	-
24	330.4 Distr. Reservoirs & Standpipes	-	-	-	-	-	-	-
25	331.4 Transm. & Distribution Mains	179,982	179,982	179,982	179,982	179,982	179,982	124,603
26	333.4 Services	11,160	11,160	11,160	11,160	11,160	11,160	7,726
27	334.4 Meters & Meter Installations	22,868	22,868	22,868	22,868	22,868	22,868	15,832
28	335.4 Hydrants	9,185	9,185	9,185	9,185	9,185	9,185	6,359
29	339.4 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
30	GENERAL PLANT							
31	303.5 Land & Land Rights	-	-	-	-	-	-	-
32	304.5 Structures & Improvements	-	-	-	-	-	-	-
33	340.5 Office Furniture & Equipment	9,325	9,325	9,325	9,325	9,325	9,325	6,456
34	341.5 Transportation Equipment	7,812	7,812	7,812	7,812	7,812	7,812	5,408
35	342.5 Stores Equipment	-	-	-	-	-	-	-
36	343.5 Tools, Shop & Garage Equipment	-	-	-	-	-	-	-
37	344.5 Laboratory Equipment	-	-	-	-	-	-	-
38	345.5 Power Operated Equipment	373	373	373	373	373	373	258
39	346.5 Communication Equipment	-	-	-	-	-	-	-
40	347.5 Miscellaneous Equipment	-	-	-	-	-	-	-
41	348.5 Other Tangible Plant	1,230	1,230	1,230	1,230	1,230	1,230	852
42	TOTAL	$ 321,031	$ 321,031	$ 321,031	$ 321,031	$ 321,031	$ 321,031	$ 222,252

Schedule of Wastewater Plant in Service By Primary Account
Test Year Average Balance

Florida Public Service Commission

Schedule: A-6
Page 1 of 3
Preparer: Brent Thies

Company: CSWR-Florida (Tymber Creek)
Docket No.: 20250052
Schedule Year Ended: 1/31/2025
Historic [X] Projected [ ]

Recap Schedules: A-2, A-4

Line No.	(1) Account No. and Name	(2) Test Year Average Bal	(3) Non-Used Useful %	(4) Non-Used Amount
1	INTANGIBLE PLANT			
2	351.1 Organization	-		
3	352.1 Franchises	-		
4	389.1 Other Plant & Misc. Equipment	-		
5	COLLECTION PLANT			
6	353.2 Land & Land Rights	26,794		
7	354.2 Structures & Improvements	109,882		
8	360.2 Collection Wastewaters - Force	8,689		
9	361.2 Collection Wastewaters - Gravity	189,059		
10	362.2 Special Collecting Structures	-		
11	363.2 Services to Customers	30,009		
12	364.2 Flow Measuring Devices	21,844		
13	365.2 Flow Measuring Installations	-		
14	389.2 Other Plant & Misc. Equipment	-		
15	SYSTEM PUMPING PLANT			
16	353.3 Land & Land Rights	-		
17	354.3 Structures & Improvements	-		
18	370.3 Receiving Wells	57,619		
19	371.3 Pumping Equipment	33,986		
20	389.3 Other Plant & Misc. Equipment	-		
21	TREATMENT AND DISPOSAL PLANT			
22	353.4 Land & Land Rights	-		
23	354.4 Structures & Improvements	-		
24	380.4 Treatment & Disposal Equipment	175,620		
25	381.4 Plant Wastewaters	-		
26	382.4 Outfall Wastewater Lines	7,496		
27	389.4 Other Plant & Misc. Equipment	3,963		
28	GENERAL PLANT			
29	353.5 Land & Land Rights	-		
30	354.5 Structures & Improvements	-		
31	390.5 Office Furniture & Equipment	4,801		
32	391.5 Transportation Equipment	1,950		
33	392.5 Stores Equipment	-		
34	393.5 Tools, Shop & Garage Equipment	-		
35	394.5 Laboratory Equipment	-		
36	395.5 Power Operated Equipment	2,160		
37	396.5 Communication Equipment	7,155		
38	397.5 Miscellaneous Equipment	-		
39	398.5 Other Tangible Plant	-		
40	TOTAL	$ 681,027	$	$

Schedule of Wastewater Plant in Service By Primary Account
Test Year Average Balance

Company: CSWR-Florida (Tymber Creek)
Docket No.: 20250052
Schedule Year Ended: 1/31/2025
Historic [X] Projected [ ]

Explanation: Provide month ending balances for each month of the test year and the ending balance for the prior year.

Florida Public Service Commission

Schedule: A-6
Page 2 of 3
Preparer: Brent Thies

Recap Schedules: A-2, A-4

Line No.	(1) Account No. and Name	(2) Prior Year	(3) Month # 1	(4) Month # 2	(5) Month # 3	(6) Month # 4	(7) Month # 5	(8) Month # 6
1	INTANGIBLE PLANT							
2	351.1 Organization	-	-	-	-	-	-	-
3	352.1 Franchises	-	-	-	-	-	-	-
4	389.1 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
5	COLLECTION PLANT							
6	353.2 Land & Land Rights	-	-	-	-	38,702	38,702	38,702
7	354.2 Structures & Improvements	-	-	-	-	157,112	157,112	157,112
8	360.2 Collection Wastewaters - Force	-	-	-	-	12,551	12,551	12,551
9	361.2 Collection Wastewaters - Gravity	-	-	-	-	273,085	273,085	273,085
10	362.2 Special Collecting Structures	-	-	-	-	-	-	-
11	363.2 Services to Customers	-	-	-	-	43,346	43,346	43,346
12	364.2 Flow Measuring Devices	-	-	-	-	31,553	31,553	31,553
13	365.2 Flow Measuring Installations	-	-	-	-	-	-	-
14	389.2 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
15	SYSTEM PUMPING PLANT							
16	353.3 Land & Land Rights	-	-	-	-	-	-	-
17	354.3 Structures & Improvements	-	-	-	-	-	-	-
18	370.3 Receiving Wells	-	-	-	-	83,227	83,227	83,227
19	371.3 Pumping Equipment	-	-	-	-	-	-	-
20	389.3 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
21	TREATMENT AND DISPOSAL PLANT							
22	353.4 Land & Land Rights	-	-	-	-	-	-	-
23	354.4 Structures & Improvements	-	-	-	-	-	-	-
24	380.4 Treatment & Disposal Equipment	-	-	-	-	252,642	252,642	252,642
25	381.4 Plant Wastewaters	-	-	-	-	-	-	-
26	382.4 Outfall Wastewater Lines	-	-	-	-	10,827	10,827	10,827
27	389.4 Other Plant & Misc. Equipment	-	-	-	-	5,725	5,725	5,725
28	GENERAL PLANT							
29	353.5 Land & Land Rights	-	-	-	-	-	-	-
30	354.5 Structures & Improvements	-	-	-	-	-	-	-
31	390.5 Office Furniture & Equipment	-	-	-	-	6,935	6,935	6,935
32	391.5 Transportation Equipment	-	-	-	-	2,817	2,817	2,817
33	392.5 Stores Equipment	-	-	-	-	-	-	-
34	393.5 Tools, Shop & Garage Equipment	-	-	-	-	-	-	-
35	394.5 Laboratory Equipment	-	-	-	-	-	-	-
36	395.5 Power Operated Equipment	-	-	-	-	3,120	3,120	3,120
37	396.5 Communication Equipment	-	-	-	-	-	-	-
38	397.5 Miscellaneous Equipment	-	-	-	-	-	-	-
39	398.5 Other Tangible Plant	-	-	-	-	-	-	-
40	TOTAL	$ -	$ -	$ -	$ -	$ 921,642	$ 921,642	$ 921,642

Schedule of Wastewater Plant in Service By Primary Account
Test Year Average Balance

Company: CSWR-Florida (Tymber Creek)
Docket No.: 20250052
Schedule Year Ended: 1/31/2025
Historic [X] Projected [ ]

Explanation: Provide month ending balances for each month of the test year and the ending balance for the prior year.

Florida Public Service Commission

Schedule: A-6
Page 3 of 3
Preparer: Brent Thies

Recap Schedules: A-2, A-4

Line No.	(1) Account No. and Name	(9) Month # 7	(10) Month # 8	(11) Month # 9	(12) Month # 10	(13) Month # 11	(14) End of Test Year	(15) Average Balance
1	INTANGIBLE PLANT							
2	351.1 Organization	-	-	-	-	-	-	-
3	352.1 Franchises	-	-	-	-	-	-	-
4	389.1 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
5	COLLECTION PLANT							
6	353.2 Land & Land Rights	38,702	38,702	38,702	38,702	38,702	38,702	26,794
7	354.2 Structures & Improvements	159,521	159,521	159,521	159,521	159,521	159,521	109,882
8	360.2 Collection Wastewaters - Force	12,551	12,551	12,551	12,551	12,551	12,551	8,689
9	361.2 Collection Wastewaters - Gravity	273,085	273,085	273,085	273,085	273,085	273,085	189,059
10	362.2 Special Collecting Structures	-	-	-	-	-	-	-
11	363.2 Services to Customers	43,346	43,346	43,346	43,346	43,346	43,346	30,009
12	364.2 Flow Measuring Devices	31,553	31,553	31,553	31,553	31,553	31,553	21,844
13	365.2 Flow Measuring Installations	-	-	-	-	-	-	-
14	389.2 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
15	SYSTEM PUMPING PLANT							
16	353.3 Land & Land Rights	-	-	-	-	-	-	-
17	354.3 Structures & Improvements	-	-	-	-	-	-	-
18	370.3 Receiving Wells	83,227	83,227	83,227	83,227	83,227	83,227	57,619
19	371.3 Pumping Equipment	73,637	73,637	73,637	73,637	73,637	73,637	33,986
20	389.3 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
21	TREATMENT AND DISPOSAL PLANT							
22	353.4 Land & Land Rights	-	-	-	-	-	-	-
23	354.4 Structures & Improvements	-	-	-	-	-	-	-
24	380.4 Treatment & Disposal Equipment	254,190	254,190	254,190	254,190	254,190	254,190	175,620
25	381.4 Plant Wastewaters	-	-	-	-	-	-	-
26	382.4 Outfall Wastewater Lines	10,827	10,827	10,827	10,827	10,827	10,827	7,496
27	389.4 Other Plant & Misc. Equipment	5,725	5,725	5,725	5,725	5,725	5,725	3,963
28	GENERAL PLANT							
29	353.5 Land & Land Rights	-	-	-	-	-	-	-
30	354.5 Structures & Improvements	-	-	-	-	-	-	-
31	390.5 Office Furniture & Equipment	6,935	6,935	6,935	6,935	6,935	6,935	4,801
32	391.5 Transportation Equipment	2,817	2,817	2,817	2,817	2,817	2,817	1,950
33	392.5 Stores Equipment	-	-	-	-	-	-	-
34	393.5 Tools, Shop & Garage Equipment	-	-	-	-	-	-	-
35	394.5 Laboratory Equipment	-	-	-	-	-	-	-
36	395.5 Power Operated Equipment	3,120	3,120	3,120	3,120	3,120	3,120	2,160
37	396.5 Communication Equipment	15,502	15,502	15,502	15,502	15,502	15,502	7,155
38	397.5 Miscellaneous Equipment	-	-	-	-	-	-	-
39	398.5 Other Tangible Plant	-	-	-	-	-	-	-
40	TOTAL	$ 1,014,738	$ 1,014,738	$ 1,014,738	$ 1,014,738	$ 1,014,738	$ 1,014,738	$ 681,027

Non-Used and Useful Plant - Summary

Florida Public Service Commission

Company: CSWR-Florida (Tymber Creek)
Docket No.: 20250052
Schedule Year Ended: 1/31/2025

Explanation: Provide a summary of the items included in non-used and useful plant for the test year. Provide additional support schedules, if necessary.

Schedule: A-7
Page 1 of 1
Preparer: Brent Thies

Line No.	(1) Description	(2) Average Amount Per Books	(3) Utility Adjustments	(4) Balance Per Utility
	WATER			
1	Plant in Service	0	0	0
2	Land	0	0	0
3	Accumulated Depreciation	0	0	0
4	Other (Explain)	0	0	0
5	Total	0	0	0
	WASTEWATER			
6	Plant in Service	0	0	0
7	Land	0	0	0
8	Accumulated Depreciation	0	0	0
9	Other (Explain)	0	0	0
10	Total	0	0	0

Supporting Schedules: A-5,A-6,A-9,A-10
Recap Schedules: A-1,A-2

Schedule of Water and Wastewater Accumulated Depreciation
Annual Balances Subsequent to Last Established Rate Base

Florida Public Service Commission

Company: CSWR-Florida (Tymber Creek)
Docket No.: 20250052
Test Year Ended: 1/31/2025

Schedule: A-8
Page 1 of 1
Preparer: Brent Thies

Explanation: Provide the annual balance of accumulated depreciation, for water and wastewater separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected additions and/or retirements specifically identifying those amounts.

Line No.	Description	Year-End Balance Water	Wastewater
1	05/31/2024 Balance	242,368	788,738
2	2024 Additions	5,250	12,154
3	2024 Retirements		
4	2024 Adjustments		
5	01/31/2025 Balance	247,619	800,892
6	19__ Additions		
7	19__ Retirements		
8	19__ Adjustments		
9	__/__/__ Balance		
10	19__ Additions		
11	19__ Retirements		
12	19__ Adjustments		
13	__/__/__ Balance		
14	19__ Additions		
15	19__ Retirements		
16	19__ Adjustments		
17	__/__/__ Balance		
18	19__ Additions		
19	19__ Retirements		
20	19__ Adjustments		
21	01/31/2025 Balance	247,619	800,892

Supporting Schedules: A-9,A-10
Recap Schedules: A-18

Schedule of Water Accumulated Depreciation By Primary Account
Test Year Average Balance

Company: CSWR-Florida (Tymber Creek)
Docket No.: 20250052
Schedule Year Ended: 1/31/2025
Historic [X] Projected [ ]

Florida Public Service Commission

Schedule: A-9
Page 1 of 3
Preparer: Brent Thies

Recap Schedules: A-1, A-8

Line No.	(1) Account No. and Name	(2) Test Year Average Bal	(3) Non-Used Useful %	(4) Non-Used Amount
1	INTANGIBLE PLANT			
2	301.1 Organization	23	-	-
3	302.1 Franchises	-	-	-
4	339.1 Other Plant & Misc. Equipment	-	-	-
5	SOURCE OF SUPPLY AND PUMPING PLANT	-	-	-
6	303.2 Land & Land Rights	-	-	-
7	304.2 Structures & Improvements	124	-	-
8	305.2 Collect. & Impound. Reservoirs	-	-	-
9	306.2 Lake, River & Other Intakes	-	-	-
10	307.2 Wells & Springs	-	-	-
11	308.2 Infiltration Galleries & Tunnels	-	-	-
12	309.2 Supply Mains	9,590	-	-
13	310.2 Power Generation Equipment	10,499	-	-
14	311.2 Pumping Equipment	737	-	-
15	339.2 Other Plant & Misc. Equipment	-	-	-
16	WATER TREATMENT PLANT	-	-	-
17	303.3 Land & Land Rights	-	-	-
18	304.3 Structures & Improvements	-	-	-
19	320.3 Water Treatment Equipment	-	-	-
20	339.3 Other Plant & Misc. Equipment	-	-	-
21	TRANSMISSION & DISTRIBUTION PLANT	-	-	-
22	303.4 Land & Land Rights	-	-	-
23	304.4 Structures & Improvements	-	-	-
24	330.4 Distr. Reservoirs & Standpipes	-	-	-
25	331.4 Transm. & Distribution Mains	114,748	-	-
26	333.4 Services	7,726	-	-
27	334.4 Meters & Meter Installations	7,774	-	-
28	335.4 Hydrants	6,220	-	-
29	339.4 Other Plant & Misc. Equipment	-	-	-
30	GENERAL PLANT	-	-	-
31	303.5 Land & Land Rights	-	-	-
32	304.5 Structures & Improvements	-	-	-
33	340.5 Office Furniture & Equipment	6,456	-	-
34	341.5 Transportation Equipment	4,753	-	-
35	342.5 Stores Equipment	-	-	-
36	343.5 Tools, Shop & Garage Equipment	-	-	-
37	344.5 Laboratory Equipment	-	-	-
38	345.5 Power Operated Equipment	258	-	-
39	346.5 Communication Equipment	-	-	-
40	347.5 Miscellaneous Equipment	-	-	-
41	348.5 Other Tangible Plant	703	-	-
42	TOTAL	$ 169,611	$ -	$ -

Schedule of Water Accumulated Depreciation By Primary Account
Test Year Average Balance

Florida Public Service Commission

Schedule: A-9
Page 2 of 3
Preparer: Brent Thies

Company: CSWR-Florida (Tymber Creek)
Docket No.: 20250052
Schedule Year Ended: 1/31/2025
Historic [X] Projected [ ]

Explanation: Provide month ending balances for each month of the test year and the ending balance for the prior year.

Recap Schedules: A-1, A-8

Line No.	(1) Account No. and Name	(2) Prior Year	(3) Month # 1	(4) Month # 2	(5) Month # 3	(6) Month # 4	(7) Month # 5	(8) Month # 6
1	INTANGIBLE PLANT							
2	301.1 Organization	-	-	-	-	33	33	33
3	302.1 Franchises	-	-	-	-	-	-	-
4	339.1 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
5	SOURCE OF SUPPLY AND PUMPING PLANT	-	-	-	-	-	-	-
6	303.2 Land & Land Rights	-	-	-	-	-	-	-
7	304.2 Structures & Improvements	-	-	-	-	179	179	179
8	305.2 Collect. & Impound. Reservoirs	-	-	-	-	-	-	-
9	306.2 Lake, River & Other Intakes	-	-	-	-	-	-	-
10	307.2 Wells & Springs	-	-	-	-	-	-	-
11	308.2 Infiltration Galleries & Tunnels	-	-	-	-	-	-	-
12	309.2 Supply Mains	-	-	-	-	13,611	13,671	13,731
13	310.2 Power Generation Equipment	-	-	-	-	15,165	15,165	15,165
14	311.2 Pumping Equipment	-	-	-	-	1,002	1,018	1,033
15	339.2 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
16	WATER TREATMENT PLANT	-	-	-	-	-	-	-
17	303.3 Land & Land Rights	-	-	-	-	-	-	-
18	304.3 Structures & Improvements	-	-	-	-	-	-	-
19	320.3 Water Treatment Equipment	-	-	-	-	-	-	-
20	339.3 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
21	TRANSMISSION & DISTRIBUTION PLANT	-	-	-	-	-	-	-
22	303.4 Land & Land Rights	-	-	-	-	-	-	-
23	304.4 Structures & Improvements	-	-	-	-	-	-	-
24	330.4 Distr. Reservoirs & Standpipes	-	-	-	-	-	-	-
25	331.4 Transm. & Distribution Mains	-	-	-	-	164,349	164,699	165,048
26	333.4 Services	-	-	-	-	11,160	11,160	11,160
27	334.4 Meters & Meter Installations	-	-	-	-	10,848	10,943	11,038
28	335.4 Hydrants	-	-	-	-	8,917	8,934	8,951
29	339.4 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
30	GENERAL PLANT	-	-	-	-	-	-	-
31	303.5 Land & Land Rights	-	-	-	-	-	-	-
32	304.5 Structures & Improvements	-	-	-	-	-	-	-
33	340.5 Office Furniture & Equipment	-	-	-	-	9,325	9,325	9,325
34	341.5 Transportation Equipment	-	-	-	-	6,432	6,540	6,649
35	342.5 Stores Equipment	-	-	-	-	-	-	-
36	343.5 Tools, Shop & Garage Equipment	-	-	-	-	-	-	-
37	344.5 Laboratory Equipment	-	-	-	-	-	-	-
38	345.5 Power Operated Equipment	-	-	-	-	373	373	373
39	346.5 Communication Equipment	-	-	-	-	-	-	-
40	347.5 Miscellaneous Equipment	-	-	-	-	-	-	-
41	348.5 Other Tangible Plant	-	-	-	-	975	985	995
42	TOTAL	$ -	$ -	$ -	$ -	$ 242,368	$ 243,025	$ 243,681

Schedule of Water Accumulated Depreciation By Primary Account
Test Year Average Balance

Florida Public Service Commission

Schedule: A-9
Page 3 of 3
Preparer: Brent Thies

Company: CSWR-Florida (Tymber Creek)
Docket No.: 20250052
Schedule Year Ended: 1/31/2025
Historic [X] Projected [ ]

Explanation: Provide month ending balances for each month of the test year and the ending balance for the prior year.

Recap Schedules: A-1, A-8

Line No.	(1) Account No. and Name	(9) Month # 7	(10) Month # 8	(11) Month # 9	(12) Month # 10	(13) Month # 11	(14) End of Test Year	(15) Average Balance
1	INTANGIBLE PLANT							
2	301.1 Organization	33	33	33	33	34	34	23
3	302.1 Franchises	-	-	-	-	-	-	-
4	339.1 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
5	SOURCE OF SUPPLY AND PUMPING PLANT	-	-	-	-	-	-	-
6	303.2 Land & Land Rights	-	-	-	-	-	-	-
7	304.2 Structures & Improvements	179	179	179	179	179	179	124
8	305.2 Collect. & Impound. Reservoirs	-	-	-	-	-	-	-
9	306.2 Lake, River & Other Intakes	-	-	-	-	-	-	-
10	307.2 Wells & Springs	-	-	-	-	-	-	-
11	308.2 Infiltration Galleries & Tunnels	-	-	-	-	-	-	-
12	309.2 Supply Mains	13,792	13,852	13,912	13,972	14,032	14,092	9,590
13	310.2 Power Generation Equipment	15,165	15,165	15,165	15,165	15,165	15,165	10,499
14	311.2 Pumping Equipment	1,049	1,065	1,080	1,096	1,111	1,127	737
15	339.2 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
16	WATER TREATMENT PLANT	-	-	-	-	-	-	-
17	303.3 Land & Land Rights	-	-	-	-	-	-	-
18	304.3 Structures & Improvements	-	-	-	-	-	-	-
19	320.3 Water Treatment Equipment	-	-	-	-	-	-	-
20	339.3 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
21	TRANSMISSION & DISTRIBUTION PLANT	-	-	-	-	-	-	-
22	303.4 Land & Land Rights	-	-	-	-	-	-	-
23	304.4 Structures & Improvements	-	-	-	-	-	-	-
24	330.4 Distr. Reservoirs & Standpipes	-	-	-	-	-	-	-
25	331.4 Transm. & Distribution Mains	165,398	165,747	166,097	166,446	166,796	167,145	114,748
26	333.4 Services	11,160	11,160	11,160	11,160	11,160	11,160	7,726
27	334.4 Meters & Meter Installations	11,133	11,229	11,324	11,419	11,515	11,610	7,774
28	335.4 Hydrants	8,968	8,985	9,002	9,019	9,036	9,053	6,220
29	339.4 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
30	GENERAL PLANT	-	-	-	-	-	-	-
31	303.5 Land & Land Rights	-	-	-	-	-	-	-
32	304.5 Structures & Improvements	-	-	-	-	-	-	-
33	340.5 Office Furniture & Equipment	9,325	9,325	9,325	9,325	9,325	9,325	6,456
34	341.5 Transportation Equipment	6,757	6,866	6,974	7,083	7,191	7,300	4,753
35	342.5 Stores Equipment	-	-	-	-	-	-	-
36	343.5 Tools, Shop & Garage Equipment	-	-	-	-	-	-	-
37	344.5 Laboratory Equipment	-	-	-	-	-	-	-
38	345.5 Power Operated Equipment	373	373	373	373	373	373	258
39	346.5 Communication Equipment	-	-	-	-	-	-	-
40	347.5 Miscellaneous Equipment	-	-	-	-	-	-	-
41	348.5 Other Tangible Plant	1,005	1,016	1,026	1,036	1,046	1,057	703
42	TOTAL	$ 244,337	$ 244,993	$ 245,650	$ 246,306	$ 246,962	$ 247,618	$ 169,611

Schedule of Wastewater Accumulated Depreciation By Primary Account
Test Year Average Balance

Florida Public Service Commission

Schedule: A-10
Page 1 of 3
Preparer: Brent Thies

Company: CSWR-Florida (Tymber Creek)
Docket No.: 20250052
Schedule Year Ended: 1/31/2025
Historic [X] Projected [ ]

Recap Schedules: A-2, A-8

Line No.	(1) Account No. and Name	(2) Test Year Average Bal	(3) Non-Used Useful %	(4) Non-Used Amount
1	INTANGIBLE PLANT			
2	351.1 Organization	-	0	-
3	352.1 Franchises	-	-	-
4	389.1 Other Plant & Misc. Equipment	-	-	-
5	COLLECTION PLANT	-	-	-
6	353.2 Land & Land Rights	-	-	-
7	354.2 Structures & Improvements	100,746	-	-
8	360.2 Collection Wastewaters - Force	3,681	-	-
9	361.2 Collection Wastewaters - Gravity	189,059	-	-
10	362.2 Special Collecting Structures	-	-	-
11	363.2 Services to Customers	30,009	-	-
12	364.2 Flow Measuring Devices	20,903	-	-
13	365.2 Flow Measuring Installations	-	-	-
14	389.2 Other Plant & Misc. Equipment	-	-	-
15	SYSTEM PUMPING PLANT	-	-	-
16	353.3 Land & Land Rights	-	-	-
17	354.3 Structures & Improvements	-	-	-
18	370.3 Receiving Wells	12,350	-	-
19	371.3 Pumping Equipment	551	-	-
20	389.3 Other Plant & Misc. Equipment	-	-	-
21	TREATMENT AND DISPOSAL PLANT	-	-	-
22	353.4 Land & Land Rights	-	-	-
23	354.4 Structures & Improvements	-	-	-
24	380.4 Treatment & Disposal Equipment	174,918	-	-
25	381.4 Plant Wastewaters	-	-	-
26	382.4 Outfall Wastewater Lines	7,496	-	-
27	389.4 Other Plant & Misc. Equipment	2,569	-	-
28	GENERAL PLANT	-	-	-
29	353.5 Land & Land Rights	-	-	-
30	354.5 Structures & Improvements	-	-	-
31	390.5 Office Furniture & Equipment	4,801	-	-
32	391.5 Transportation Equipment	792	-	-
33	392.5 Stores Equipment	-	-	-
34	393.5 Tools, Shop & Garage Equipment	-	-	-
35	394.5 Laboratory Equipment	-	-	-
36	395.5 Power Operated Equipment	2,160	-	-
37	396.5 Communication Equipment	209	-	-
38	397.5 Miscellaneous Equipment	-	-	-
39	398.5 Other Tangible Plant	-	-	-
40	TOTAL	$ 550,243	$ -	$ -

Schedule of Wastewater Accumulated Depreciation By Primary Account
Test Year Average Balance

Company: CSWR-Florida (Tymber Creek)
Docket No.: 20250052
Schedule Year Ended: 1/31/2025
Historic [X] Projected [ ]

Explanation: Provide month ending balances for each month of the test year and the ending balance for the prior year.

Florida Public Service Commission

Schedule: A-10
Page 2 of 3
Preparer: Brent Thies

Recap Schedules: A-2, A-8

Line No.	(1) Account No. and Name	(2) Prior Year	(3) Month # 1	(4) Month # 2	(5) Month # 3	(6) Month # 4	(7) Month # 5	(8) Month # 6
1	INTANGIBLE PLANT							
2	351.1 Organization	-	-	-	-	-	-	-
3	352.1 Franchises	-	-	-	-	-	-	-
4	389.1 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
5	COLLECTION PLANT	-	-	-	-	-	-	-
6	353.2 Land & Land Rights	-	-	-	-	-	-	-
7	354.2 Structures & Improvements	-	-	-	-	143,871	144,280	144,689
8	360.2 Collection Wastewaters - Force	-	-	-	-	5,178	5,213	5,247
9	361.2 Collection Wastewaters - Gravity	-	-	-	-	273,085	273,085	273,085
10	362.2 Special Collecting Structures	-	-	-	-	-	-	-
11	363.2 Services to Customers	-	-	-	-	43,346	43,346	43,346
12	364.2 Flow Measuring Devices	-	-	-	-	28,226	28,752	29,278
13	365.2 Flow Measuring Installations	-	-	-	-	-	-	-
14	389.2 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
15	SYSTEM PUMPING PLANT	-	-	-	-	-	-	-
16	353.3 Land & Land Rights	-	-	-	-	-	-	-
17	354.3 Structures & Improvements	-	-	-	-	-	-	-
18	370.3 Receiving Wells	-	-	-	-	16,916	17,146	17,377
19	371.3 Pumping Equipment	-	-	-	-	-	-	-
20	389.3 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
21	TREATMENT AND DISPOSAL PLANT	-	-	-	-	-	-	-
22	353.4 Land & Land Rights	-	-	-	-	-	-	-
23	354.4 Structures & Improvements	-	-	-	-	-	-	-
24	380.4 Treatment & Disposal Equipment	-	-	-	-	252,642	252,642	252,642
25	381.4 Plant Wastewaters	-	-	-	-	-	-	-
26	382.4 Outfall Wastewater Lines	-	-	-	-	10,827	10,827	10,827
27	389.4 Other Plant & Misc. Equipment	-	-	-	-	3,604	3,631	3,657
28	GENERAL PLANT	-	-	-	-	-	-	-
29	353.5 Land & Land Rights	-	-	-	-	-	-	-
30	354.5 Structures & Improvements	-	-	-	-	-	-	-
31	390.5 Office Furniture & Equipment	-	-	-	-	6,935	6,935	6,935
32	391.5 Transportation Equipment	-	-	-	-	988	1,027	1,066
33	392.5 Stores Equipment	-	-	-	-	-	-	-
34	393.5 Tools, Shop & Garage Equipment	-	-	-	-	-	-	-
35	394.5 Laboratory Equipment	-	-	-	-	-	-	-
36	395.5 Power Operated Equipment	-	-	-	-	3,120	3,120	3,120
37	396.5 Communication Equipment	-	-	-	-	-	-	-
38	397.5 Miscellaneous Equipment	-	-	-	-	-	-	-
39	398.5 Other Tangible Plant	-	-	-	-	-	-	-
40	TOTAL	$ -	$ -	$ -	$ -	$ 788,738	$ 790,005	$ 791,271

Schedule of Wastewater Accumulated Depreciation By Primary Account
Test Year Average Balance

Company: CSWR-Florida (Tymber Creek)
Docket No.: 20250052
Schedule Year Ended: 1/31/2025
Historic [X] Projected [ ]

Explanation: Provide month ending balances for each month of the test year and the ending balance for the prior year.

Florida Public Service Commission

Schedule: A-10
Page 3 of 3
Preparer: Brent Thies

Recap Schedules: A-2, A-8

Line No.	(1) Account No. and Name	(9) Month # 7	(10) Month # 8	(11) Month # 9	(12) Month # 10	(13) Month # 11	(14) End of Test Year	(15) Average Balance
1	INTANGIBLE PLANT							
2	351.1 Organization	-	-	-	-	-	-	-
3	352.1 Franchises	-	-	-	-	-	-	-
4	389.1 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
5	COLLECTION PLANT	-	-	-	-	-	-	-
6	353.2 Land & Land Rights	-	-	-	-	-	-	-
7	354.2 Structures & Improvements	145,105	145,520	145,936	146,351	146,767	147,182	100,746
8	360.2 Collection Wastewaters - Force	5,282	5,317	5,352	5,387	5,421	5,456	3,681
9	361.2 Collection Wastewaters - Gravity	273,085	273,085	273,085	273,085	273,085	273,085	189,059
10	362.2 Special Collecting Structures	-	-	-	-	-	-	-
11	363.2 Services to Customers	43,346	43,346	43,346	43,346	43,346	43,346	30,009
12	364.2 Flow Measuring Devices	29,804	30,330	30,856	31,382	31,553	31,553	20,903
13	365.2 Flow Measuring Installations	-	-	-	-	-	-	-
14	389.2 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
15	SYSTEM PUMPING PLANT	-	-	-	-	-	-	-
16	353.3 Land & Land Rights	-	-	-	-	-	-	-
17	354.3 Structures & Improvements	-	-	-	-	-	-	-
18	370.3 Receiving Wells	17,608	17,839	18,070	18,301	18,532	18,763	12,350
19	371.3 Pumping Equipment	341	682	1,024	1,365	1,706	2,047	551
20	389.3 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
21	TREATMENT AND DISPOSAL PLANT	-	-	-	-	-	-	-
22	353.4 Land & Land Rights	-	-	-	-	-	-	-
23	354.4 Structures & Improvements	-	-	-	-	-	-	-
24	380.4 Treatment & Disposal Equipment	252,649	252,656	252,664	252,671	252,678	252,685	174,918
25	381.4 Plant Wastewaters	-	-	-	-	-	-	-
26	382.4 Outfall Wastewater Lines	10,827	10,827	10,827	10,827	10,827	10,827	7,496
27	389.4 Other Plant & Misc. Equipment	3,684	3,711	3,737	3,764	3,790	3,817	2,569
28	GENERAL PLANT	-	-	-	-	-	-	-
29	353.5 Land & Land Rights	-	-	-	-	-	-	-
30	354.5 Structures & Improvements	-	-	-	-	-	-	-
31	390.5 Office Furniture & Equipment	6,935	6,935	6,935	6,935	6,935	6,935	4,801
32	391.5 Transportation Equipment	1,105	1,144	1,184	1,223	1,262	1,301	792
33	392.5 Stores Equipment	-	-	-	-	-	-	-
34	393.5 Tools, Shop & Garage Equipment	-	-	-	-	-	-	-
35	394.5 Laboratory Equipment	-	-	-	-	-	-	-
36	395.5 Power Operated Equipment	3,120	3,120	3,120	3,120	3,120	3,120	2,160
37	396.5 Communication Equipment	129	258	388	517	646	775	209
38	397.5 Miscellaneous Equipment	-	-	-	-	-	-	-
39	398.5 Other Tangible Plant	-	-	-	-	-	-	-
40	TOTAL	$ 793,021	$ 794,772	$ 796,522	$ 798,272	$ 799,668	$ 800,892	$ 550,243

Schedule of Water and Wastewater Contributions in Aid of Construction
Annual Balances Subsequent to Last Established Rate Base

Florida Public Service Commission

Company: CSWR-Florida (Tymber Creek)
Docket No.: 20250052
Test Year Ended: 1/31/2025

Schedule: A-11
Page 1 of 1
Preparer: Brent Thies

Explanation: Provide the annual balance of contributions in aid of construction, for water and wastewater separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected additions and/or retirements specifically identifying those amounts. Show any retirements as adjustments.

Line No.	Description	Year-End Balance Water	Wastewater
1	05/31/2024 Balance	153,383	380,306
2	2024 Additions		
3	2024 Adjustments		
4	01/31/2025 Balance	153,383	380,306
5	19__ Additions		
6	19__ Adjustments		
7	__/__/__ Balance		
8	19__ Additions		
9	19__ Adjustments		
10	__/__/__ Balance		
11	19__ Additions		
12	19__ Adjustments		
13	__/__/__ Balance		
14	19__ Additions		
15	19__ Adjustments		
16	__/__/__ Balance		
17	19__ Additions		
18	19__ Adjustments		
19	01/31/2025 Balance	153,383	380,306

Supporting Schedules: A-12
Recap Schedules: A-19

Schedule of Contributions in Aid of Construction By Classification
Test Year Average Balance

Company: CSWR-Florida (Tymber Creek)
Docket No.: 20250052
Schedule Year Ended: 1/31/2025
Historic [X] Projected [ ]

Explanation: Provide the average CIAC balance by account. If a projected year is employed, provide breakdown for average and projected test year.

Florida Public Service Commission

Schedule: A-12
Page 1 of 3
Preparer: Brent Thies

Recap Schedules: A-1,A-4

Line No.	(1) Description	(2) Test Year Average Bal	(3) Non-Used Useful %	(4) Non-Used Amount
	WATER			
1	Plant Capacity Fees	-		
2	Line/Main Extension Fees	-		
3	Meter Installation Fees	-		
4	Contributed Lines	-		
5	Other (Describe)	109,559		
6				
7	Total	$ 109,559	$	$
	WASTEWATER			
8	Plant Capacity Fees	-		
9	Line/Main Extension Fees	-		
10	Contributed Lines	-		
11	Other (Describe)	263,289		
12				
13	Total	$ 263,289	$	$

Schedule of Contributions in Aid of Construction By Classification
Test Year Average Balance

Company: CSWR-Florida (Tymber Creek)
Docket No.: 20250052
Schedule Year Ended: 1/31/2025
Historic [X] Projected [ ]

Florida Public Service Commission

Schedule: A-12
Page 2 of 3
Preparer: Brent Thies

Explanation: Provide the average CIAC balance by account classification.
If a projected year is employed, provide breakdown for base year and intermediate year also.

Line No.	(1) Description	(2) Prior Year	(3) Month # 1	(4) Month # 2	(5) Month # 3	(6) Month # 4	(7) Month # 5	(8) Month # 6
	WATER							
1	Plant Capacity Fees	-	-	-	-	-	-	-
2	Line/Main Extension Fees	-	-	-	-	-	-	-
3	Meter Installation Fees	-	-	-	-	-	-	-
4	Contributed Lines	-	-	-	-	-	-	-
5	Other (Describe)	-	-	-	-	153,383	153,383	153,383
6								
7	Total	$ -	$ -	$ -	$ -	$ 153,383	$ 153,383	$ 153,383
	WASTEWATER							
8	Plant Capacity Fees	-	-	-	-	-	-	-
9	Line/Main Extension Fees	-	-	-	-	-	-	-
10	Contributed Lines	-	-	-	-	-	-	-
11	Other (Describe)	-	-	-	-	380,306	380,306	380,306
12								
13	Total	$ -	$ -	$ -	$ -	$ 380,306	$ 380,306	$ 380,306

Schedule of Contributions in Aid of Construction By Classification
Test Year Average Balance

Company: CSWR-Florida (Tymber Creek)
Docket No.: 20250052
Schedule Year Ended: 1/31/2025
Historic [X] Projected [ ]

Florida Public Service Commission

Schedule: A-12
Page 3 of 3
Preparer: Brent Thies

Explanation: Provide the average CIAC balance by account classification.
If a projected year is employed, provide breakdown for base year and intermediate year also.

Line No.	(1) Description	(9) Month # 7	(10) Month # 8	(11) Month # 9	(12) Month # 10	(13) Month # 11	(14) End of Test Year	(15) Average Balance
	WATER							
1	Plant Capacity Fees	-	-	-	-	-	-	-
2	Line/Main Extension Fees	-	-	-	-	-	-	-
3	Meter Installation Fees	-	-	-	-	-	-	-
4	Contributed Lines	-	-	-	-	-	-	-
5	Other (Describe)	153,383	153,383	153,383	153,383	153,383	153,383	109,559
6								
7	Total	$ 153,383	$ 153,383	$ 153,383	$ 153,383	$ 153,383	$ 153,383	$ 109,559
	WASTEWATER							
8	Plant Capacity Fees	-	-	-	-	-	-	-
9	Line/Main Extension Fees	-	-	-	-	-	-	-
10	Contributed Lines	-	-	-	-	-	-	-
11	Other (Describe)	380,306	380,306	380,306	380,306	380,306	380,306	263,289
12								
13	Total	$ 380,306	$ 380,306	$ 380,306	$ 380,306	$ 380,306	$ 380,306	$ 263,289

Schedule of Water and Wastewater Accumulated Amortization of CIAC
Annual Balances Subsequent to Last Established Rate Base

Florida Public Service Commission

Company: CSWR-Florida (Tymber Creek)
Docket No.: 20250052
Test Year Ended: 1/31/2025

Schedule: A-13
Page 1 of 1
Preparer: Brent Thies

Explanation: Provide the annual balance of accumulated amortization of CIAC, for water and wastewater separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected additions and/or retirements specifically identifying those amounts. Show any retirements as adjustments.

Line No.	Description	Year-End Balance Water	Wastewater
1	05/31/2024 Balance	153,383	380,306
2	2024 Additions		
3	2024 Adjustments		
4	01/31/2025 Balance	153,383	380,306
5	19__ Additions		
6	19__ Adjustments		
7	__/__/__ Balance		
8	19__ Additions		
9	19__ Adjustments		
10	__/__/__ Balance		
11	19__ Additions		
12	19__ Adjustments		
13	__/__/__ Balance		
14	19__ Additions		
15	19__ Adjustments		
16	__/__/__ Balance		
17	19__ Additions		
18	19__ Adjustments		
19	01/31/2025 Balance	153,383	380,306

Supporting Schedules: A-14
Recap Schedules: A-19

Schedule of Accumulated Amortization - CIAC
Test Year Average Balance

Company: CSWR-Florida (Tymber Creek)
Docket No.: 20250052
Schedule Year Ended: 1/31/2025
Historic [X] Projected [ ]

Explanation: Provide the average CIAC balance by account. If a projected year is employed, provide breakdown for average and projected test year.

Florida Public Service Commission

Schedule: A-14
Page 1 of 3
Preparer: Brent Thies

Line No.	(1) Description	(2) Test Year Average Bal	(3) Non-Used Useful %	(4) Non-Used Amount
	WATER			
1	Plant Capacity Fees	-		
2	Line/Main Extension Fees	-		
3	Meter Installation Fees	-		
4	Contributed Lines	-		
5	Other (Describe)	106,188		
6				
7	Total	$ 106,188	$	$
	WASTEWATER			
8	Plant Capacity Fees	-		
9	Line/Main Extension Fees	-		
10	Contributed Lines	-		
11	Other (Describe)	263,289		
12				
13	Total	$ 263,289	$	$

Schedule of Accumulated Amortization - CIAC
Test Year Average Balance

Company: CSWR-Florida (Tymber Creek)
Docket No.: 20250052
Schedule Year Ended: 1/31/2025
Historic [X] Projected [ ]

Florida Public Service Commission

Schedule: A-14
Page 2 of 3
Preparer: Brent Thies

Explanation: Provide the ending balances and average of CIAC, by classification for the prior year and the test year.
If a projected year is employed, provide breakdown for base year and intermediate year also.

Line No.	(1) Description	(2) Prior Year	(3) Month # 1	(4) Month # 2	(5) Month # 3	(6) Month # 4	(7) Month # 5	(8) Month # 6
	WATER							
1	Plant Capacity Fees	-	-	-	-	-	-	-
2	Line/Main Extension Fees	-	-	-	-	-	-	-
3	Meter Installation Fees	-	-	-	-	-	-	-
4	Contributed Lines	-	-	-	-	-	-	-
5	Other (Describe)	-	-	-	-	153,383	153,383	153,383
6								
7	Total	$ -	$ -	$ -	$ -	$ 153,383	$ 153,383	$ 153,383
	WASTEWATER							
8	Plant Capacity Fees	-	-	-	-	-	-	-
9	Line/Main Extension Fees	-	-	-	-	-	-	-
10	Contributed Lines	-	-	-	-	-	-	-
11	Other (Describe)	-	-	-	-	380,306	380,306	380,306
12								
13	Total	$ -	$ -	$ -	$ -	$ 380,306	$ 380,306	$ 380,306

Schedule of Accumulated Amortization - CIAC
Test Year Average Balance

Company: CSWR-Florida (Tymber Creek)
Docket No.: 20250052
Schedule Year Ended: 1/31/2025
Historic [X] Projected [ ]

Florida Public Service Commission

Schedule: A-14
Page 3 of 3
Preparer: Brent Thies

Explanation: Provide the ending balances and average of CIAC, by classification for the prior year and the test year.
If a projected year is employed, provide breakdown for base year and intermediate year also.

Line No.	(1) Description	(9) Month # 7	(10) Month # 8	(11) Month # 9	(12) Month # 10	(13) Month # 11	(14) End of Test Year	(15) Average Balance
	WATER							
1	Plant Capacity Fees	-	-	-	-	-	-	-
2	Line/Main Extension Fees	-	-	-	-	-	-	-
3	Meter Installation Fees	-	-	-	-	-	-	-
4	Contributed Lines	-	-	-	-	-	-	-
5	Other (Describe)	153,383	153,383	153,383	153,383	153,383	153,383	106,188
6								
7	Total	$ 153,383	$ 153,383	$ 153,383	$ 153,383	$ 153,383	$ 153,383	$ 106,188
	WASTEWATER							
8	Plant Capacity Fees	-	-	-	-	-	-	-
9	Line/Main Extension Fees	-	-	-	-	-	-	-
10	Contributed Lines	-	-	-	-	-	-	-
11	Other (Describe)	380,306	380,306	380,306	380,306	380,306	380,306	263,289
12								
13	Total	$ 380,306	$ 380,306	$ 380,306	$ 380,306	$ 380,306	$ 380,306	$ 263,289

Schedule of Annual AFUDC Rates Used | **Florida Public Service Commission**

Company: CSWR-Florida (Tymber Creek) | **Schedule: A-15**
Docket No.: 20250052 | **Page 1 of 1**
Test Year Ended: 1/31/2025 | **Preparer: Brent Thies**

Explanation: Provide the annual AFUDC rates used since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously. Include a description of practices and authority of rate(s) used.

The Company does not use any AFUDC Rates.

Schedule of Water and Wastewater Advances For Construction
Annual Balances Subsequent to Last Established Rate Base

Florida Public Service Commission

Company: CSWR-Florida (Tymber Creek)
Docket No.: 20250052
Test Year Ended: 1/31/2025

Schedule: A-16
Page 1 of 1
Preparer: Brent Thies

Explanation: Provide the annual balance of Advances For Construction, for water and wastewater separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected additions and/or retirements, specifically identifying those amounts. Also provide a brief description of the applicant's policy regarding advances.

Line No.	Description	Average Test Year Balance	
		Water	Wastewater
1	The Company has no Advances For Construction.		

Schedule of Working Capital Allowance Calculation | **Florida Public Service Commission**

Company: CSWR-Florida (Tymber Creek) | **Schedule: A-17**
Docket No.: 20250052 | **Page 1 of 1**
Test Year Ended: 1/31/2025 | **Preparer: Brent Thies**
Recap Schedule: A-1, A-2

Explanation: Provide the calculation of working capital using the balance sheet method. The calculation should not include accounts that are reported in other rate base or cost of capital accounts. Unless otherwise explained, this calculation should include both current and deffered debits and credits. All adjustments to the per book accounts shall be explained.

Line No.	(1) Account Name	(2) Water	(3) Sewer	(4) Total
1				
2	Current Assets (13 month average)			
3	Cash	956	932	1,888
4	Accounts Rec'b - Customer	6,981	14,194	21,175
5	Notes & Accts. Rec'b - Assoc. Cos.	-	-	-
6	Accounts Rec'b - Other	6	6	11
7	Allowance for Bad Debts	(1,886)	(3,836)	(5,722)
8	Prepayments	454	442	896
9	Miscellaneous Current & Accrued Assets	4,790	4,668	9,458
10				
11	Current Liabilities (13 month average)			
12	Accounts Payable	(203,994)	(198,787)	(402,781)
13	Notes Payable	-	-	-
14	Notes & Accounts Payable - Assoc. Cos.	(28,626)	(27,895)	(56,521)
15	Customer Deposits	-	-	-
16	Accrued Taxes	(681)	(664)	(1,345)
17	Accrued Interest	-	-	-
18	Accrued Dividends	-	-	-
19	Misc. Current & Accrued Liabilities	(6,272)	(6,112)	(12,384)
20				
21	Working Capital (Balance Sheet Method)	$ (228,272)	$ (217,052)	$ (445,324)
22				
23	Working Capital to Rate Base Summary	0	0	0

Comparative Balance Sheet - Assets

Florida Public Service Commission

Company: CSWR-Florida (Tymber Creek)
Docket No.: 20250052
Test Year Ended: 1/31/2025

Explanation: Provide a balance sheet for years requested. Provide same for historical base or intermediate years, if not already shown.

Schedule: A-18
Page 1 of 2
Preparer: Brent Thies

Line No.	(1) ASSETS	(2) Prior Test Year	(3) Month # 1	(4) Month # 2	(5) Month # 3	(6) Month # 4	(7) Month # 5	(8) Month # 6
1	Utility Plant in Service	-	-	-	-	1,242,673	1,242,673	1,242,673
2	Construction Work in Progress	5,378	5,378	5,378	15,060	207,364	228,330	318,756
3	Other Utility Plant Adjustments	-	-	-	-	858,874	858,874	858,874
4	GROSS UTILITY PLANT	$ 5,378	$ 5,378	$ 5,378	$ 15,060	$ 2,308,911	$ 2,329,877	$ 2,420,303
5	Less: Accumulated Depreciation	-	-	-	-	(1,031,106)	(1,033,029)	(1,034,952)
6	NET UTILITY PLANT	$ 5,378	$ 5,378	$ 5,378	$ 15,060	$ 1,277,805	$ 1,296,848	$ 1,385,351
7	Cash	-	-	-	-	3,637	967	2,416
8	Accounts Rec'b - Customer	-	-	-	-	-	-	21,072
9	Notes & Accts. Rec'b - Assoc. Cos.	-	-	-	-	-	-	-
10	Accounts Rec'b - Other	-	-	-	-	21	21	21
11	Allowance for Bad Debts	-	-	-	-	-	-	(6,363)
12	Prepayments	-	-	-	-	27	23	2,119
13	Miscellaneous Current & Accrued Assets	-	-	-	-	12,930	13,007	13,734
14	TOTAL CURRENT ASSETS	$ -	$ -	$ -	$ -	$ 16,615	$ 14,018	$ 32,999
15	Unamortized Debt Discount & Exp.	-	-	-	-	-	-	-
16	Prelim. Survey & Investigation Charges	171,794	175,445	176,630	176,630	1,591	1,591	(2,134)
17	Clearing Accounts	-	-	-	-	(4,106)	(4,041)	(4,860)
18	Deferred Rate Case Expense	-	-	-	-	8	8	1,479
19	Other Miscellaneous Deferred Debits	-	-	-	-	4,416	10,443	10,066
20	Accum. Deferred Income Taxes	-	-	-	-	-	-	-
21	TOTAL DEFERRED DEBITS	$ 171,794	$ 175,445	$ 176,630	$ 176,630	$ 1,909	$ 8,001	$ 4,550
22	TOTAL ASSETS	$ 177,172	$ 180,823	$ 182,008	$ 191,690	$ 1,296,329	$ 1,318,866	$ 1,422,900
		-	-	-	-	-	-	-

Comparative Balance Sheet - Assets

Florida Public Service Commission

Company: CSWR-Florida (Tymber Creek)
Docket No.: 20250052
Test Year Ended: 1/31/2025

Explanation: Provide a balance sheet for years requested. Provide same for historical base or intermediate years, if not already shown.

Schedule: A-18
Page 2 of 2
Preparer: Brent Thies

Line No.	(1) ASSETS	(9) Month # 7	(10) Month # 8	(11) Month # 9	(12) Month # 10	(13) Month # 11	(14) End of Test Year	(15) 13-Month Avg Bal
1	Utility Plant in Service	1,335,769	1,335,769	1,335,769	1,335,769	1,335,769	1,335,769	903,280
2	Construction Work in Progress	352,441	410,692	493,484	428,762	515,073	537,141	271,018
3	Other Utility Plant Adjustments	858,874	858,874	858,874	858,874	858,874	858,874	594,605
4	GROSS UTILITY PLANT	$ 2,547,085	$ 2,605,335	$ 2,688,127	$ 2,623,405	$ 2,709,717	$ 2,731,785	$ 1,768,903
5	Less: Accumulated Depreciation	(1,037,358)	(1,039,765)	(1,042,172)	(1,044,578)	(1,046,630)	(1,048,511)	(719,854)
6	NET UTILITY PLANT	1,509,726	1,565,570	1,645,956	1,578,827	1,663,087	1,683,274	1,049,049
7	Cash	154	3,769	3,228	6,361	640	3,377	1,888
8	Accounts Rec'b - Customer	21,753	41,284	35,977	49,818	54,057	51,314	21,175
9	Notes & Accts. Rec'b - Assoc. Cos.	-	-	-	-	-	-	-
10	Accounts Rec'b - Other	21	21	21	21	-	-	11
11	Allowance for Bad Debts	(5,769)	(12,409)	(9,289)	(14,290)	(13,369)	(12,897)	(5,722)
12	Prepayments	1,924	1,756	2,088	1,617	1,145	955	896
13	Miscellaneous Current & Accrued Assets	14,007	14,167	13,635	13,602	13,860	14,020	9,458
14	TOTAL CURRENT ASSETS	32,091	48,588	45,659	57,129	56,332	56,767	27,707
15	Unamortized Debt Discount & Exp.	-	-	-	-	-	-	-
16	Prelim. Survey & Investigation Charges	(2,134)	(2,134)	(2,134)	(2,134)	(2,134)	(2,134)	52,980
17	Clearing Accounts	(4,750)	(4,597)	(6,098)	(5,784)	1,242	2,150	(2,373)
18	Deferred Rate Case Expense	1,479	1,564	1,716	1,817	1,817	1,817	900
19	Other Miscellaneous Deferred Debits	11,340	10,963	11,385	12,246	14,867	14,867	7,738
20	Accum. Deferred Income Taxes	-	-	-	-	-	-	-
21	TOTAL DEFERRED DEBITS	5,933	5,796	4,869	6,145	15,791	16,700	59,246
22	TOTAL ASSETS	1,547,751	1,619,954	1,696,483	1,642,101	1,735,210	1,756,741	1,136,002
		-	-	-	-	-	-	-

Comparative Balance Sheet - Equity Capital & Liabilities

Florida Public Service Commission

Company: CSWR-Florida (Tymber Creek)
Docket No.: 20250052
Test Year Ended: 1/31/2025

Explanation: Provide a balance sheet for years requested. Provide same for historical base or intermediate years, if not already shown.

Schedule: A-19
Page 1 of 2
Preparer: Brent Thies

Line No.	(1) EQUITY CAPITAL & LIABILITIES	(2) Prior Test Year	(3) Month # 1	(4) Month # 2	(5) Month # 3	(6) Month # 4	(7) Month # 5	(8) Month # 6
1	Common Stock Issued	20,320	20,320	20,320	20,320	1,103,557	1,054,245	1,154,669
2	Preferred Stock Issued	-	-	-	-	-	-	-
3	Additional Paid in Capital	-	-	-	-	-	-	-
4	Retained Earnings	(8,530)	(8,530)	(8,530)	(8,530)	(15,779)	(31,293)	(38,655)
5	Other Equity Capital	-	-	-	-	-	-	-
6	TOTAL EQUITY CAPITAL	11,789	11,789	11,789	11,789	1,087,778	1,022,952	1,116,014
7	Bonds	-	-	-	-	-	-	-
8	Reacquired Bonds	-	-	-	-	-	-	-
9	Advances From Associated Companies	165,383	169,033	170,218	179,900	73,245	147,332	6,950
10	Other Long-Term Debt	-	-	-	-	-	-	-
11	TOTAL LONG-TERM DEBT	165,383	169,033	170,218	179,900	73,245	147,332	6,950
12	Accounts Payable	-	-	-	-	124,518	127,974	289,997
13	Notes Payable	-	-	-	-	-	-	-
14	Notes & Accounts Payable - Assoc. Cos.	-	-	-	-	-	-	-
15	Customer Deposits	-	-	-	-	-	-	-
16	Accrued Taxes	-	-	-	-	1,943	1,943	1,943
17	Accrued Interest	-	-	-	-	-	-	-
18	Accrued Dividends	-	-	-	-	-	-	-
19	Misc. Current & Accrued Liabilities	-	-	-	-	8,844	18,664	7,995
20	TOTAL CURRENT & ACC. LIABILITIES	-	-	-	-	135,306	148,582	299,936
21	Advances For Construction	-	-	-	-	-	-	-
22	Other Deferred Credits	-	-	-	-	-	-	-
23	Accum. Deferred ITCs	-	-	-	-	-	-	-
24	Operating Reserves	-	-	-	-	-	-	-
25	TOTAL DEF. CREDITS & OPER. RESERVES	-	-	-	-	-	-	-
26	Contributions in Aid of Construction	-	-	-	-	533,689	533,689	533,689
27	Less: Accum. Amortization of CIAC	-	-	-	-	(533,689)	(533,689)	(533,689)
28	Accumulated Deferred Income Taxes	-	-	-	-	-	-	-
29	TOTAL EQUITY CAPITAL & LIABILITIES	177,172	180,823	182,008	191,690	1,296,329	1,318,866	1,422,900

Comparative Balance Sheet - Equity Capital & Liabilities

Florida Public Service Commission

Company: CSWR-Florida (Tymber Creek)
Docket No.: 20250052
Test Year Ended: 1/31/2025

Explanation: Provide a balance sheet for years requested. Provide same for historical base or intermediate years, if not already shown.

Schedule: A-19
Page 2 of 2
Preparer: Brent Thies

Line No.	(1) EQUITY CAPITAL & LIABILITIES	(9) Month # 7	(10) Month # 8	(11) Month # 9	(12) Month # 10	(13) Month # 11	(14) End of Test Year	(15) 13-Month Avg Bal
1	Common Stock Issued	1,131,893	1,043,783	1,076,383	713,291	459,120	183,175	615,492
2	Preferred Stock Issued	-	-	-	-	-	-	-
3	Additional Paid in Capital	-	-	-	-	-	-	-
4	Retained Earnings	(46,952)	(47,314)	(48,487)	(30,547)	(3,302)	1,615	(22,680)
5	Other Equity Capital	-	-	-	-	-	-	-
6	TOTAL EQUITY CAPITAL	1,084,940	996,470	1,027,896	682,744	455,818	184,789	592,812
7	Bonds	-	-	-	-	-	-	-
8	Reacquired Bonds	-	-	-	-	-	-	-
9	Advances From Associated Companies	-	-	-	-	-	-	70,159
10	Other Long-Term Debt	-	-	-	-	-	-	-
11	TOTAL LONG-TERM DEBT	-	-	-	-	-	-	70,159
12	Accounts Payable	441,430	586,444	650,239	793,314	996,833	1,225,402	402,781
13	Notes Payable	-	-	-	-	-	-	-
14	Notes & Accounts Payable - Assoc. Cos.	-	-	-	146,046	258,876	329,854	56,521
15	Customer Deposits	-	-	-	-	-	-	-
16	Accrued Taxes	1,943	1,943	1,943	1,943	1,943	1,943	1,345
17	Accrued Interest	-	-	-	-	-	-	-
18	Accrued Dividends	-	-	-	-	-	-	-
19	Misc. Current & Accrued Liabilities	19,437	35,096	16,405	18,053	21,740	14,753	12,384
20	TOTAL CURRENT & ACC. LIABILITIES	462,810	623,484	668,588	959,356	1,279,392	1,571,952	473,031
21	Advances For Construction	-	-	-	-	-	-	-
22	Other Deferred Credits	-	-	-	-	-	-	-
23	Accum. Deferred ITCs	-	-	-	-	-	-	-
24	Operating Reserves	-	-	-	-	-	-	-
25	TOTAL DEF. CREDITS & OPER. RESERVES	-	-	-	-	-	-	-
26	Contributions in Aid of Construction	533,689	533,689	533,689	533,689	533,689	533,689	369,477
27	Less: Accum. Amortization of CIAC	(533,689)	(533,689)	(533,689)	(533,689)	(533,689)	(533,689)	(369,477)
28	Accumulated Deferred Income Taxes	-	-	-	-	-	-	-
29	TOTAL EQUITY CAPITAL & LIABILITIES	1,547,751	1,619,954	1,696,483	1,642,101	1,735,210	1,756,741	1,136,002

Schedule of Water Net Operating Income | **Florida Public Service Commission**

Company: CSWR-Florida (Tymber Creek)
Schedule Year Ended: 1/31/2025
Interim [ ] Final [X]
Historic [X] Projected [ ]

Schedule: B-1
Page 1 of 1
Docket No.: 20250052
Preparer: Brent Thies

Explanation: Provide the calculation of net operating income for the test year. If amortization (Line 4) is related to any amount other than an acquisition adjustment, submit an additional schedule showing a description and calculation of charge.

Line No.	(1) Description	(2) Balance Per Books	(3) Utility Test Year Adjustments	(4) Utility Adjusted Test Year	(5) Requested Revenue Adjustment	(6) Requested Annual Revenues	(7) Supporting Schedule(s)
1	OPERATING REVENUES	97,272	70,603	167,875	106,369	274,245	B-4
2	Operation & Maintenance	148,290	109,347	257,637	4786.621045	262,424	B-5
3	Depreciation, net of CIAC Amort.	5,250		5,250		5,250	B-13
4	Amortization	-		-		-	
5	Taxes Other Than Income	1,587		1,587		1,587	B-15
6	Provision for Income Taxes	-		-	704.9400539	705	C-1
7	OPERATING EXPENSES	155,126	109,347	264,474	5,492	269,965	
8	NET OPERATING INCOME	(57,854)	(38,744)	(96,599)	100,878	4,279	
9	RATE BASE	49,270		49,270		49,270	
10	RATE OF RETURN	-117%		-196%	8.66%	8.69%	

10,145

Schedule of Wastewater Net Operating Income | **Florida Public Service Commission**

Company: CSWR-Florida (Tymber Creek)
Schedule Year Ended: 1/31/2025
Interim [ ] Final [X]
Historic [X] Projected [ ]

Schedule: B-2
Page 1 of 1
Docket No.: 20250052
Preparer: Brent Thies

Explanation: Provide the calculation of net operating income for the test year. If amortization (Line 4) is related to any amount other than an acquisition adjustment, submit an additional schedule showing a description and calculation of charge.

Line No.	(1) Description	(2) Balance Per Books	(3) Utility Test Year Adjustments	(4) Utility Adjusted Test Year	(5) Requested Revenue Adjustment	(6) Requested Annual Revenues	(7) Supporting Schedule(s)
1	OPERATING REVENUES	197,780	142,167	339,947	(128,881)	211,067	B-4
2	Operation & Maintenance	110,880	73,777	184,656	-5799.63241	178,857	B-6
3	Depreciation, net of CIAC Amort.	12,154		12,154		12,154	B-14
4	Amortization	-		-		-	
5	Taxes Other Than Income	6,748		6,748		6,748	B-15
6	Provision for Income Taxes	-		-	1949.212239	1,949	C-1
7	OPERATING EXPENSES	129,782	73,777	203,558	(3,850)	199,708	
8	NET OPERATING INCOME	67,999	68,390	136,389	(125,030)	11,359	
9	RATE BASE	$ 130,784		$ 130,784		130,784	
10	RATE OF RETURN	52%		104%		8.69%	

Schedule of Adjustments to Operating Income | **Florida Public Service Commission**

Company: CSWR-Florida (Tymber Creek) | **Schedule: B-3**
Schedule Year Ended: 1/31/2025 | **Page 1 of 1**
Interim [ ] Final [X] | **Docket No.: 20250052**
Historic [X] 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	**Operations & Maintenance**		
2			
3	Customer Billing Cost	(1,734)	(1,690)
4	New third party provider contract began 1/1/25		
5	Property Insurance	-	(7,339)
6	New policy as of 2/1/25		
7	Admin Expenses Transferred	(9,509)	(9,267)
8	Adjustment to overhead allocation		
9	Contract Operations	41,662	48,131
10	New third party contract began 10/1/2024		
11	Testing	(4,012)	(6,452)
12	Cost included in new contract that began 10/1/2024		
13	Chemicals	(1,428)	(632)
14	Cost included in new contract that began 10/1/2024		
15	Sludge Removal	-	275
16	Cost included in new contract that began 10/1/2024		
17	Annualization of O&M Expense	84,369	50,751
18	Mid test year acquisition		
19	**Total Adjustment Operation & Maintenance**	109,347	73,777
20			
21	**Adjustment for Income Tax**		
22		Water	Wastewater
23	Taxable Income before State Tax	2,964.60	7,869.26
24	Less State Tax Exemption	(1,068.74)	(1,041.46)
25	State Taxable Income	1,895.86	6,827.80
26	**State Income tax (5.5%)**	**104.27**	**375.53**
27			
28	Federal Taxable Income	2,860.32	7,493.73
29	**Federal Income Tax (21%)**	**600.67**	**1,573.68**
30			
31	Total Adjustment for Income Tax	705	1,949
32			
33	**Revenues**		
34	Annualization of Revenue	70,603	142,167
35			
36	Adjustment for required return	4,279	11,359
37			
38	Adjustment for negative operating income	96,599	(136,389)
39			
40	Adjustment to revenue for Income Tax	705	1,949
41			
42	Adjustment for RAF fees on revenue change	4,787	(5,800)
43			
44	**Total Adjustment to Revenues**	106,369	(128,881)

Test Year Operating Revenues

Florida Public Service Commission

Company: CSWR-Florida (Tymber Creek)
Docket No.: 20250052
Schedule Year Ended: 1/31/2025

Explanation: Complete the following revenue schedule for the historical test year or base year. If general service revenue is not accounted for by sub-account, then show the total amount under metered- or measured-commercial and provide an explanation.

Schedule: B-4
Page 1 of 1
Preparer: Brent Thies
Recap Schedules: B-1,B-2

Line No.	WATER SALES Account No. and Description	Total Water	WASTEWATER SALES Account No. and Description	(1) Total Wastewater
1	460 Unmetered Water Revenue	$ -	521.1 Flat Rate - Residential	$ 193,025
2	461.1 Metered - Residential	$ 83,900	521.2 Flat Rate - Commercial	$ 1,621
3	461.2 Metered - Commercial	$ 10,201	521.3 Flat Rate - Industrial	$ -
4	461.3 Metered - Industrial	$ -	521.4 Flat Rate - Public Authorities	$ -
5	461.4 Metered - Public Authorities	$ -	521.5 Flat Rate - Multi-Family	$ -
6	461.5 Metered - Multi-Family	$ -	521.6 Flat Rate - Other	$ -
7	462.1 Public Fire Protection	$ -	522.1 Measured - Residential	$ -
8	462.2 Private Fire Protection	$ -	522.2 Measured - Commercial	$ -
9	464 Other Sales - Public Authorities	$ -	522.3 Measured - Industrial	$ -
10	465 Irrigation Customers	$ -	522.4 Measured - Public Authority	$ -
11	466 Sales for Resale	$ -	522.5 Measured - Multi-Family	$ -
12	467 Interdepartmental Sales	$ -	523 Other Sales - Public Authorities	$ -
13		---	524 Revenues from Other Systems	$ -
14	TOTAL WATER SALES	$ 94,101	525 Interdepartmental Sales	$ -
15		---		---
16	OTHER WATER REVENUES		TOTAL WASTEWATER SALES	$ 194,646
17	470 Forfeited Discounts	$ 2,955		---
18	471 Misc. Service Revenues	$ 217	OTHER WASTEWATER REVENUES	
19	472 Rents From Water Property	$ -	531 Sale of Sludge	$ -
20	473 Interdepartmental Rents	$ -	532 Forfeited Discounts	$ 3,134
21	474 Other Water Revenues	$ -	534 Rents From Wastewater Property	$ -
22		---	535 Interdepartmental Rents	$ -
23	TOTAL OTHER WATER REVENUES	$ 3,171	536 Other Wastewater Revenues	$ -
24		---		---
25	TOTAL WATER OPERATING REVENUES	$ 97,272	TOTAL OTHER WASTEWATER REVENUES	$ 3,134
26		==========		---
27			TOTAL WASTEWATER OPERATING REVENUES	$ 197,780
				==========

Detail of Operation & Maintenance Expenses By Month - Water

Florida Public Service Commission

Company: CSWR-Florida (Tymber Creek)
Docket No.: 20250052
Schedule Year Ended: 1/31/2025
Historic [X] Projected [ ]

Explanation: Provide a schedule of operation and maintenance expenses by primary account for each month of the test year. If schedule has to be continued on 2nd page, reprint the account titles and numbers.

Schedule: B-5
Page 1 of 1
Preparer: Brent Thies
Recap Schedules: B-1

Line No.	(1) Account No. and Name	(2) February-24	(3) March-24	(4) April-24	(5) May-24	(6) June-24	(7) July-24	(8) August-24	(9) September-24	(10) October-24	(11) November-24	(12) December-24	(13) January-25	(14) Total Annual
1	601 Salaries & Wages - Employees	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
2	603 Salaries & Wages - Officers, Etc.	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
3	604 Employee Pensions & Benefits	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
4	610 Purchased Water	$ -	$ -	$ -	$ -	$ -	$ 11,159	$ 2,896	$ 16,518	$ (5,054)	$ 5,189	$ 6,790	$ 4,983	$ 42,481
5	615 Purchased Power	$ -	$ -	$ -	$ -	$ -	$ -	$ 3,477	$ -	$ -	$ (7)	$ -	$ -	$ 3,470
6	616 Fuel for Power Purchased	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
7	618 Chemicals	$ -	$ -	$ -	$ -	$ -	$ 903	$ -	$ 322	$ (555)	$ (163)	$ -	$ 921	$ 1,427
8	620 Materials & Supplies	$ -	$ -	$ -	$ -	$ -	$ -	$ 91	$ 11	$ (19)	$ (5)	$ -	$ -	$ 77
9	631 Contractual Services - Engr.	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
10	632 Contractual Services - Acct.	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 58	$ -	$ -	$ -	$ 61	$ 119
11	633 Contractual Services - Legal	$ -	$ -	$ -	$ 110	$ -	$ 200	$ 7	$ 35	$ -	$ -	$ 90	$ -	$ 442
12	634 Contractual Services - Mgmt. Fees	$ -	$ -	$ -	$ 2,993	$ 3,536	$ 3,529	$ 3,394	$ 4,138	$ 2,568	$ 1,742	$ 8,247	$ 2,818	$ 32,965
13	635 Contractual Services - Other	$ -	$ -	$ -	$ (351)	$ 956	$ 6,184	$ 5,458	$ 6,969	$ 11,027	$ 9,648	$ 3,038	$ 7,654	$ 50,584
14	641 Rental of Building/Real Prop.	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
15	642 Rental of Equipment	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
16	650 Transportation Expenses	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
17	656 Insurance - Vehicle	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
18	657 Insurance - General Liability	$ -	$ -	$ -	$ 430	$ 430	$ 430	$ 430	$ 430	$ 546	$ 430	$ 430	$ 506	$ 4,060
19	658 Insurance - Workman's Comp.	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
20	659 Insurance - Other	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
21	660 Advertising Expense	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
22	666 Reg. Comm. Exp. - Rate Case Amort.	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
23	667 Reg. Comm. Exp. - Other	$ -	$ -	$ -	$ -	$ -	$ -	$ 191	$ 191	$ 198	$ 198	$ 198	$ 191	$ 1,167
24	670 Bad Debt Expense	$ -	$ -	$ -	$ 153	$ 171	$ 191	$ 170	$ 167	$ 140	$ 160	$ (1,661)	$ 158	$ (350)
25	675 Miscellaneous Expenses	$ -	$ -	$ -	$ 583	$ 459	$ 906	$ 2,149	$ 1,633	$ 1,410	$ 1,832	$ 903	$ 1,972	$ 11,847
26	TOTAL	$ -	$ -	$ -	$ 3,918	$ 5,551	$ 23,502	$ 18,263	$ 30,473	$ 10,261	$ 19,023	$ 18,035	$ 19,264	$ 148,290

Detail of Operation & Maintenance Expenses By Month - Wastewater

Florida Public Service Commission

Company: CSWR-Florida (Tymber Creek)
Docket No.: 20250052
Schedule Year Ended: 1/31/2025
Historic [X] Projected [ ]

Explanation: Provide a schedule of operation and maintenance expenses by primary account for each month of the test year. If schedule has to be continued on 2nd page, reprint the account titles and numbers.

Schedule: B-6
Page 1 of 1
Preparer: Brent Thies
Recap Schedules: B-2

Line No.	(1) Account No. and Name	(2) February-24	(3) March-24	(4) April-24	(5) May-24	(6) June-24	(7) July-24	(8) August-24	(9) September-24	(10) October-24	(11) November-24	(12) December-24	(13) January-25	(14) Total Annual
1	701 Salaries & Wages - Employees	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
2	703 Salaries & Wages - Officers, Etc.	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
3	704 Employee Pensions & Benefits	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
4	710 Purchased Sewage Treatment	$ -	$ -	$ -	$ -	$ -	$ -	$ 39	$ 50	$ 48	$ 48	$ (9)	$ 48	$ 225
5	711 Sludge Removal Expense	$ -	$ -	$ -	$ (275)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ (275)
6	715 Purchased Power	$ -	$ -	$ -	$ -	$ 1,755	$ 1,199	$ 1,150	$ 1,309	$ 1,236	$ 1,041	$ 2,441	$ 1,327	$ 11,457
7	716 Fuel for Power Purchased	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 405	$ -	$ -	$ -	$ 405
8	718 Chemicals	$ -	$ -	$ -	$ -	$ -	$ 1,327	$ -	$ 473	$ 1,452	$ (240)	$ (2,380)	$ -	$ 632
9	720 Materials & Supplies	$ -	$ -	$ -	$ -	$ -	$ 404	$ 955	$ 506	$ (830)	$ (256)	$ 18	$ -	$ 798
10	731 Contractual Services - Engr.	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
11	732 Contractual Services - Acct.	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 57	$ -	$ -	$ -	$ 60	$ 116
12	733 Contractual Services - Legal	$ -	$ -	$ -	$ 107	$ -	$ 195	$ 7	$ 34	$ -	$ -	$ 88	$ -	$ 431
13	734 Contractual Services - Mgmt. Fees	$ -	$ -	$ -	$ 2,916	$ 3,446	$ 3,439	$ 3,307	$ 4,033	$ 2,502	$ 1,698	$ 8,037	$ 2,746	$ 32,124
14	735 Contractual Services - Other	$ -	$ -	$ -	$ (528)	$ 1,153	$ 8,241	$ 6,657	$ 7,041	$ 13,312	$ 7,395	$ (5,094)	$ 7,241	$ 45,418
15	741 Rental of Building/Real Prop.	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
16	742 Rental of Equipment	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
17	750 Transportation Expenses	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
18	756 Insurance - Vehicle	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
19	757 Insurance - General Liability	$ -	$ -	$ -	$ 419	$ 419	$ 419	$ 419	$ 2,269	$ 994	$ 881	$ 881	$ 955	$ 7,656
20	758 Insurance - Workman's Comp.	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
21	759 Insurance - Other	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
22	760 Advertising Expense	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
23	766 Reg. Comm. Exp. - Rate Case Amort.	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
24	767 Reg. Comm. Exp. - Other	$ -	$ -	$ -	$ -	$ -	$ 50	$ -	$ -	$ -	$ -	$ -	$ -	$ 50
25	770 Bad Debt Expense	$ -	$ -	$ -	$ 206	$ 209	$ 237	$ 222	$ 235	$ 231	$ 236	$ (1,618)	$ 224	$ 182
26	775 Miscellaneous Expenses	$ -	$ -	$ -	$ 569	$ 447	$ 883	$ 2,137	$ 1,619	$ 1,401	$ 1,789	$ 884	$ 1,933	$ 11,662
27	TOTAL	$ -	$ -	$ -	$ 3,414	$ 7,429	$ 16,394	$ 14,894	$ 17,625	$ 20,752	$ 12,592	$ 3,246	$ 14,534	$ 110,880

Operation & Maintenance Expense Comparison - Water
Company: CSWR-Florida (Tymber Creek)
Docket No.: 20250052
Test Year Ended: 1/31/2025

Florida Public Service Commission
Schedule: B-7
Page 1 of 1
Preparer: Brent Thies

Explanation: Complete the following comparison of the applicant's current and prior test year O&M expenses before this Commission. Provide an explanation of all differences which are not attributable to the change in customer growth and the CPI-U. If the applicant has not had a previous rate case, use the year 5 years prior to the test year for comparison. Provide an additional schedule, if necessary, to explain differences.

Line No.	(1) Account No. and Name	(2) Prior TY* 6/30/2010	(3) Current TY 1/31/2025	(4) $ Difference	(5) % Difference	(6) Explanation
1	601 Salaries & Wages - Employees	$ 7,011	$ -	$ (7,011)	-100%	CSWR-FL does not employ any salaried personnel and, as a result, does not incur any direct salary related expenses.
2	603 Salaries & Wages - Officers, Etc.	$ 10,671	$ -	$ (10,671)	-100%	CSWR-FL does not employ any salaried personnel and, as a result, does not incur any direct salary related expenses.
3	604 Employee Pensions & Benefits	$ 2,598	$ -	$ (2,598)	-100%	CSWR-FL does not employ any salaried personnel and, as a result, does not incur any pension or benefit expenses.
4	610 Purchased Water	$ 64,786	$ 42,481	$ (22,305)	-34%	Normal Flucuation, Purchased Water Costs are subject to vary year over year due to flucuations in usage.
5	615 Purchased Power	$ -	$ 3,470	$ 3,470	100%	Prior owners did not record any expense.
6	616 Fuel for Power Purchased	$ -	$ -	$ -	0%	
7	618 Chemicals	$ -	$ 1,427	$ 1,427	100%	Prior owners did not record any expense.
8	620 Materials & Supplies	$ 1,507	$ 77	$ (1,430)	-95%	Material and Supplies expenses incurred by the prior owner are included in CSWR-FL's contract operations agreement, included in Contractual Services - Other expense during the test year.
9	631 Contractual Services - Engr.	$ -	$ -	$ -	0%	
10	632 Contractual Services - Acct.	$ 5,560	$ 119	$ (5,441)	-98%	The majority of the accounting expenses for this utility is recorded indirectly to the parent company and included in Contractual Services - Mgmt. Fees.
11	633 Contractual Services - Legal	$ -	$ 442	$ 442	100%	Prior owners did not record any expense.
12	634 Contractual Services - Mgmt. Fees	$ -	$ 32,965	$ 32,965	100%	Indirect overhead expenses incurred by the parent company are included in the current test year, whereas these costs could be recorded in salary, and other professional services expenses in the prior test year.
13	635 Contractual Services - Other	$ 22,539	$ 50,584	$ 28,045	124%	Contractual Services - Other expense in the test year includes CSWR-FL's recurring contract operations expense, whereas some of these costs could be recorded in rental, transportation, and insurance expenses in the prior test year.
14	641 Rental of Building/Real Prop.	$ 2,355	$ -	$ (2,355)	-100%	Rental services incurred by the prior owner are included in CSWR-FL's contract operations agreement, included in Contractual Services - Other expense during the test year.
15	642 Rental of Equipment	$ -	$ -	$ -	0%	
16	650 Transportation Expenses	$ 182	$ -	$ (182)	-100%	Transportation expenses incurred by the prior owner are included in CSWR-FL's contract operations agreement, included in Contractual Services - Other expense during the test year.
17	656 Insurance - Vehicle	$ -	$ -	$ -	0%	
18	657 Insurance - General Liability	$ 1,200	$ 4,060	$ 2,860	238%	General Liability Insurance is subject to increase based on the property value of the system; an increase to property value over this amount of time is normal.
19	658 Insurance - Workman's Comp.	$ -	$ -	$ -	0%	
20	659 Insurance - Other	$ -	$ -	$ -	0%	
21	660 Advertising Expense	$ -	$ -	$ -	0%	
22	666 Reg. Comm. Exp. - Rate Case Amort.	$ -	$ -	$ -	0%	
23	667 Reg. Comm. Exp. - Other	$ 902	$ 1,167	$ 265	29%	
24	670 Bad Debt Expense	$ 2,040	$ (350)	$ (2,390)	-117%	CSWR-FL recorded Year End customer write offs.
25	675 Miscellaneous Expenses	$ 3,520	$ 11,847	$ 8,327	237%	Third party customer billing services are included in miscellaneous expense in the current test year and the prior owner did not incur such expenses.
26	TOTAL	$ 124,871	$ 148,290	$ 23,419	19%	
27	Total Customers	449	431	(18)	-4%	
28	Consumer Price Index - U**	217.965	317.671	99.71	46%	

Benchmark Index:	Increase in Customer ERUs	0.96
	Increase in CPI	1.46
		1.42

**Prior Test Year data was gathered from Docket # 100359-WS Final Order Schedule 3-D*
***Source: Bureau of Labor Statistics*

Operation & Maintenance Expense Comparison - Wastewater

Florida Public Service Commission

Company: CSWR-Florida (Tymber Creek)
Docket No.: 20250052
Test Year Ended: 1/31/2025

Schedule: B-8
Page 1 of 1
Preparer: Brent Thies

Explanation: Complete the following comparison of the applicant's current and prior test year O&M expenses before this Commission. Provide an explanation of all differences which are not attributable to the change in customer growth and the CPI-U. If the applicant has not had a previous rate case, use the year 5 years prior to the test year for comparison. Provide an additional schedule, if necessary, to explain differences.

Line No.	(1) Account No. and Name	(2) Prior TY* 6/30/2010	(3) Current TY 1/31/2025	(4) $ Difference	(5) % Difference	(6) Explanation
1	701 Salaries & Wages - Employees	$ 21,032	$ -	$ (21,032)	-100%	CSWR-FL does not employ any salaried personnel and, as a result, does not incur any direct salary related expenses.
2	703 Salaries & Wages - Officers, Etc.	$ 10,309	$ -	$ (10,309)	-100%	CSWR-FL does not employ any salaried personnel and, as a result, does not incur any direct salary related expenses.
3	704 Employee Pensions & Benefits	$ 7,793	$ -	$ (7,793)	-100%	CSWR-FL does not employ any salaried personnel and, as a result, does not incur any pension or benefit expenses.
4	710 Purchased Sewage Treatment	$ -	$ 225	$ 225	100%	Prior owners did not record any expense.
5	711 Sludge Removal Expense	$ 36,228	$ (275)	$ (36,503)	-101%	Prior owners had to remove more sludge than CSWR-FL did in the test year. A negative value includes a one time vendor credit.
6	715 Purchased Power	$ 14,979	$ 11,457	$ (3,522)	-24%	Normal Flucuation, Purchased Power Costs are subject to vary year over year due to flucuations in usage.
7	716 Fuel for Power Purchased	$ -	$ 405	$ 405	100%	Prior owners did not record any expense.
8	718 Chemicals	$ 6,265	$ 632	$ (5,633)	-90%	Chemicals are purchased in bulk and used until more is needed, therefore the timing of expense is on an as needed basis and large flucuations are normal.
9	720 Materials & Supplies	$ 2,014	$ 798	$ (1,216)	-60%	Material and Supplies expenses incurred by the prior owner are included in CSWR-FL's contract operations agreement, included in Contractual Services - Other expense during the test year.
10	731 Contractual Services - Engr.	$ -	$ -	$ -	0%	
11	732 Contractual Services - Acct.	$ 7,153	$ 116	$ (7,037)	-98%	The majority of the accounting expenses for this utility is recorded indirectly to the parent company and included in Contractual Services - Mgmt. Fees.
12	733 Contractual Services - Legal	$ -	$ 431	$ 431	100%	Prior owners did not record any expense.
13	634 Contractual Services - Mgmt. Fees7	$ -	$ 32,124	$ 32,124	100%	Indirect overhead expenses incurred by the parent company are included in the current test year, whereas these costs could be recorded in salary, and other professional services expenses in the prior test year.
14	735 Contractual Services - Other	$ 58,967	$ 45,418	$ (13,549)	-23%	Contractual Services - Other expense in the test year includes CSWR-FL's recurring contract operations expense, whereas some of these costs could be recorded in rental, transportation, and insurance expenses in the prior test year.
15	741 Rental of Building/Real Prop.	$ 9,941	$ -	$ (9,941)	-100%	Rental services incurred by the prior owner are included in CSWR-FL's contract operations agreement, included in Contractual Services - Other expense during the test year.
16	742 Rental of Equipment	$ -	$ -	$ -	0%	
17	750 Transportation Expenses	$ -	$ -	$ -	0%	
18	756 Insurance - Vehicle	$ -	$ -	$ -	0%	
19	757 Insurance - General Liability	$ 1,200	$ 7,656	$ 6,456	538%	General Liability Insurance is subject to increase based on the property value of the system; an increase to property value over this amount of time is normal.
20	758 Insurance - Workman's Comp.	$ -	$ -	$ -	0%	
21	759 Insurance - Other	$ -	$ -	$ -	0%	
22	760 Advertising Expense	$ -	$ -	$ -	0%	
23	766 Reg. Comm. Exp. - Rate Case Amort.	$ -	$ -	$ -	0%	
24	767 Reg. Comm. Exp. - Other	$ 1,507	$ 50	$ (1,457)	-97%	Mid Year Accrual Reversals were booked during the current test year, resulting in an artificial decrease in expense.
25	770 Bad Debt Expense	$ 2,464	$ 182	$ (2,282)	-93%	CSWR-FL recorded Year End customer write offs.
26	775 Miscellaneous Expenses	$ 3,417	$ 11,662	$ 8,245	241%	Third party customer billing services are included in miscellaneous expense in the current test year and the prior owner did not incur such expenses.
27	TOTAL	$ 183,269	$ 110,880	$ (72,389)	-39%	
28	Total Customers	420	420	-	0%	
29	Consumer Price Index - U**	217.965	317.671	99.71	46%	

Benchmark Index:		
	Increase in Customer ERUs	1.00
	Increase in CPI	1.46
		1.46

**Prior Test Year data was gathered from Docket # 100359-WS Final Order Schedule 3-E*
***Source: Bureau of Labor Statistics*

Contractual Services | **Florida Public Service Commission**

Company: CSWR-Florida (Tymber Creek) | **Schedule: B-9**
Docket No.: 20250052 | **Page 1 of 1**
Test Year Ended: 1/31/2025 | **Preparer: Brent Thies**

Explanation: Provide a complete list of outside services which were incurred during the test year. List by type of service, such as accounting, engineering or legal, and provide specific detail of work performed by each consultant and the associated cost breakdown by items. Provide amounts separated by system and method of allocation if appropriate. Specific detail is not necessary for charges which are less than 2% of the test year revenues for that system. Do not include rate case expense charges.

(1) Line No.	(2) Consultant	(3) Type of Service	(4) Amount	(5) Description of Work Performed
1				
2	21 Design Group Inc.	OSS - IT	$ 578	Remote Monitoring Subscription Cost
3	Backflow Solutions Inc.	OSS - IT	$ 42	Cloud-based online subscription service for managing backflow prevention programs
4				
5	Beckemeier LeMoine L	OSS - Legal	$ 67	Legal Services
6	Bryant Miller Olive	OSS - Legal	$ 96	Legal Services
7	CT Corporation	OSS - Legal	$ 15	Annual Cost for Statutory Representation
8	David Woodsmall	OSS - Legal	$ 39	Legal Services
9	Radey Law Firm	OSS - Legal	$ 723	Legal Services
10				
11	McGuireWoods LLP	OSS - MGMT Cons	$ 2,047	System Operations Consultant
12				
13	PNC & Invoice Cloud	OSS - Bank Fees	$ 3,492	Bank Fees
14				
15	UHY Advisors	OSS - Audit and Ac	$ 141	Tax Preparation
16	Leo Berwick LP	OSS - Audit and Ac	$ 121	Property Tax Consulting
17				
18			$ 7,359	
19				

Analysis of Rate Case Expense

Florida Public Service Commission

Company: CSWR-Florida (Tymber Creek)
Docket No.: 20250052
Test Year Ended: 1/31/2025

Schedule: B-10
Page 1 of 1
Preparer: Brent Thies

Explanation: Provide the total amount of rate case expense requested in the application. State whether the total includes the amount up to proposed agency action or through a hearing before the Commission. Provide a list of each firm providing services for the applicant, the individuals for each firm assisting in the application, including each individual's hourly rate, and an estimate of the total charges to be incurred by each firm, as well as a description of the type of services provided. Also provide the additional information for amortization and allocation method, including support behind this determination.

Line No.	(1) Firm or Vendor Name	(2) Counsel, Consultant or Witness	(3) Hourly Rate Per Person	(4) Total Estimate Of Charges By Firm	(5) Type of Service Rendered
1	Radey Law Firm	Susan Clark	600	14,663	Legal Counsel
2	Radey Law Firm	Tom Crabb	500	12,219	Legal Counsel
3	Radey Law Firm	Jordann Wilhelm	325	7,942	Legal Counsel
4	Radey Law Firm	Robert Skrob	225	5,499	Legal Counsel
5	Radey Law Firm	Suzanne Turner	210	5,132	Legal Counsel
6	CSWR LLC	Josiah Cox	199	725	Company Witness
7	CSWR LLC	Mike Duncan	199	906	Company Witness
8	CSWR LLC	Jake Freeman	199	725	Company Witness
9	CSWR LLC	Aaron Silas	199	906	Company Witness
10	CSWR LLC	Brent Thies	199	906	Company Witness
11	CSWR LLC	Todd Thomas	199	725	Company Witness
12	CSWR LLC	All other Support	86	2,533	Filing and documentation preparation
13					
14					
15					
16					
17					
18					
19					
20	Total				
21					
22	Estimate Through				
23	[ ] PAA				
24	[x] Commission Hearing				
25					
26	Amortization Period 4 Years				
27	Explanation if different from Section 367.0816, Florida Statutes:				
28					
29					
30					

			(A) Water	(B) Wastewater	(C) Total
31	Amortization of Rate Case Expense:				
32					
33					
34		Prior Unamortized Rate Case Expense	-	-	-
35		Current Rate Case Expense	920	897	1,817
36			- - - - - - - - - - -	- - - - - -	- - - - - -
37		Total Projected Rate Case Expense	26,781	26,097	52,878
38			= = = = = = = = =	= = = = =	= = = =
39		Annual Amortization	6,695	6,524	13,220
40			= = = = = = = = =	= = = = =	= = = =
41		Method of Allocation Between Systems:	51%	49%	100%
42		(Provide Calculation)			
43					
44					

System	Total Water C	Total Sewer Cu	% Water Custo	% Sewer Customers
Tymber Creek Utilities, Inco	431	420	51%	49%

Analysis of Major Maintenance Projects - Water & Wastewater
For the Test Year and 2 Years Prior and 1 Year Subsequent

Florida Public Service Commission

Company: CSWR-Florida (Tymber Creek)
Docket No.: 20250052
Test Year Ended: 1/31/2025

Schedule: B-11
Page 1 of 1
Preparer: Brent Thies

Explanation: Provide an analysis of all maintenance projects greater than 2% of test year revenues per system which occurred during the 2 years prior to the test year, the test year, and the budgeted amount for 1 year subsequent to the test year. For each project, provide a description, the total cost or budgeted amount and how often the project should be repeated.

The Company has no maintenance projects greater than 2% of revenue.

Allocation of Expenses

Florida Public Service Commission

Company: CSWR-Florida (Tymber Creek)
Docket No.: 20250052
Schedule Year Ended: 1/31/2025
Historic [X] Projected [ ]

Schedule: B-12
Page 1 of 1
Preparer: Brent Thies

Explanation: Provide a schedule detailing expenses which are subject to allocation between systems (water, wastewater & gas, etc.) showing allocation percentages, gross amounts, amounts allocated, and a detailed description of the method of allocation. Provide a description of all systems other than water and wastewater.

Line No.	Acct. No.	Description	(1) Allocation Percentages Water	(2) Wastewater	(3) Other	(4) Total	(5) Description of Allocation Method	(6) Amounts Allocated Water	(7) Wastewater	(8) Other	(9) Total
1		All expenses recorded in the general ledger for this system are recorded to water only or sewer only service types.									

Company: CSWR-Florida (Tymber Creek)
Docket No.: 20250052
Test Year Ended: 1/31/2025

Schedule: B-13
Page 1 of 1
Preparer: Brent Thies
Recap Schedules: B-1

Explanation: Provide a schedule of test year non-used and useful depreciation expense by primary account.

Line No.	(1) Account No. and Name	(2) Test Year Expense	(3) Utility Adjustments	(4) Adjusted Balance	(5) % Non-Used and Useful	(6) Future Use Amount
1	INTANGIBLE PLANT					
2	301.1 Organization	$ 1				
3	302.1 Franchises	$ -				
4	339.1 Other Plant & Misc. Equipment	$ -				
5	SOURCE OF SUPPLY AND PUMPING PLANT	$ -				
6	303.2 Land & Land Rights	$ -				
7	304.2 Structures & Improvements	$ -				
8	305.2 Collect. & Impound. Reservoirs	$ -				
9	306.2 Lake, River & Other Intakes	$ -				
10	307.2 Wells & Springs	$ -				
11	308.2 Infiltration Galleries & Tunnels	$ -				
12	309.2 Supply Mains	$ 481				
13	310.2 Power Generation Equipment	$ -				
14	311.2 Pumping Equipment	$ 125				
15	339.2 Other Plant & Misc. Equipment	$ -				
16	WATER TREATMENT PLANT	$ -				
17	303.3 Land & Land Rights	$ -				
18	304.3 Structures & Improvements	$ -				
19	320.3 Water Treatment Equipment	$ -				
20	339.3 Other Plant & Misc. Equipment	$ -				
21	TRANSMISSION & DISTRIBUTION PLANT	$ -				
22	303.4 Land & Land Rights	$ -				
23	304.4 Structures & Improvements	$ -				
24	330.4 Distr. Reservoirs & Standpipes	$ -				
25	331.4 Transm. & Distribution Mains	$ 2,796				
26	333.4 Services	$ -				
27	334.4 Meters & Meter Installations	$ 762				
28	335.4 Hydrants	$ 136				
29	339.4 Other Plant & Misc. Equipment	$ -				
30	GENERAL PLANT	$ -				
31	303.5 Land & Land Rights	$ -				
32	304.5 Structures & Improvements	$ -				
33	340.5 Office Furniture & Equipment	$ -				
34	341.5 Transportation Equipment	$ 868				
35	342.5 Stores Equipment	$ -				
36	343.5 Tools, Shop & Garage Equipment	$ -				
37	344.5 Laboratory Equipment	$ -				
38	345.5 Power Operated Equipment	$ -				
39	346.5 Communication Equipment	$ -				
40	347.5 Miscellaneous Equipment	$ -				
41	348.5 Other Tangible Plant	$ 82				
42						
43	TOTAL DEPRECIATION EXPENSE	$ 5,250	$	$	$	
44						
45	LESS: AMORTIZATION OF CIAC	$ -				
46						
47	NET DEPRECIATION EXPENSE - WATER	$ 5,250	$	$	$	
48						
49						

Net Depreciation Expense - Wastewater

Florida Public Service Commission

Company: CSWR-Florida (Tymber Creek)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Historic [X] Projected [ ]

Schedule: B-14
Page 1 of 1
Preparer: Brent Thies
Recap Schedules: B-2

Explanation: Provide a schedule of test year non-used and useful depreciation expense by primary account.

Line No.	(1) Account No. and Name	(2) Test Year Expense	(3) Utility Adjustments	(4) Adjusted Balance	(5) % Non-Used and Useful	(6) Future Use Amount
1	INTANGIBLE PLANT					
2	351.1 Organization	$ -				
3	352.1 Franchises	$ -				
4	389.1 Other Plant & Misc. Equipment	$ -				
5	COLLECTION PLANT	$ -				
6	353.2 Land & Land Rights	$ -				
7	354.2 Structures & Improvements	$ 3,311				
8	360.2 Collection Wastewaters - Force	$ 279				
9	361.2 Collection Wastewaters - Gravity	$ -				
10	362.2 Special Collecting Structures	$ -				
11	363.2 Services to Customers	$ -				
12	364.2 Flow Measuring Devices	$ 3,327				
13	365.2 Flow Measuring Installations	$ -				
14	389.2 Other Plant & Misc. Equipment	$ -				
15	SYSTEM PUMPING PLANT	$ -				
16	353.3 Land & Land Rights	$ -				
17	354.3 Structures & Improvements	$ -				
18	370.3 Receiving Wells	$ 1,848				
19	371.3 Pumping Equipment	$ 2,047				
20	389.3 Other Plant & Misc. Equipment	$ -				
21	TREATMENT AND DISPOSAL PLANT	$ -				
22	353.4 Land & Land Rights	$ -				
23	354.4 Structures & Improvements	$ -				
24	380.4 Treatment & Disposal Equipment	$ 43				
25	381.4 Plant Wastewaters	$ -				
26	382.4 Outfall Wastewater Lines	$ -				
27	389.4 Other Plant & Misc. Equipment	$ 212				
28	GENERAL PLANT	$ -				
29	353.5 Land & Land Rights	$ -				
30	354.5 Structures & Improvements	$ -				
31	390.5 Office Furniture & Equipment	$ -				
32	391.5 Transportation Equipment	$ 313				
33	392.5 Stores Equipment	$ -				
34	393.5 Tools, Shop & Garage Equipment	$ -				
35	394.5 Laboratory Equipment	$ -				
36	395.5 Power Operated Equipment	$ -				
37	396.5 Communication Equipment	$ 775				
38	397.5 Miscellaneous Equipment	$ -				
39	398.5 Other Tangible Plant	$ -				
40						
41	TOTAL DEPRECIATION EXPENSE	$ 12,154	$	$	$	
42						
43	LESS: AMORTIZATION OF CIAC	$ -				
44						
45	NET DEPRECIATION EXPENSE - WASTEWATER	$ 12,154	$	$	$	
46						

Taxes Other Than Income | **Florida Public Service Commission**

Company: CSWR-Florida (Tymber Creek) | **Schedule: B-15**
Docket No.: 20250052 | **Page 1 of 1**
Schedule Year Ended: 1/31/2025 | **Preparer: Brent Thies**
Historic [X] Projected [ ] | **Recap Schedules: B-1,B-2**

Explanation: Complete the following schedule of all taxes other than income.
For all allocations, provide description of allocation and calculations.

Line No.	(1) Description	(2) Regulatory Assessment Fees (RAFs)	(3) Payroll Taxes	(4) Real Estate & Personal Property	(5) Other	(6) Total
WATER						
1	Test Year Per Books	$ 1,587	$ -	$ -	$ -	$ 1,587
	Adjustments to Test Year (Explain)					
2		$ -	$ -	$ -	$ -	$ -
3		$ -	$ -	$ -	$ -	$ -
4		$ -	$ -	$ -	$ -	$ -
5		$ -	$ -	$ -	$ -	$ -
6	Total Test Year Adjustments	$ -	$ -	$ -	$ -	$ -
7	Adjusted Test Year	$ 1,587	$ -	$ -	$ -	$ 1,587
8	RAFs Assoc. with Revenue Increase	$ -	$ -	$ -	$ -	$ -
9	Total Balance	$ 1,587	$ -	$ -	$ -	$ 1,587
WASTEWATER						
10	Test Year Per Books	$ 5,404	$ -	$ 1,343	$ -	$ 6,748
	Adjustments to Test Year (Explain)					
11		$ -	$ -	$ -	$ -	$ -
12		$ -	$ -	$ -	$ -	$ -
13		$ -	$ -	$ -	$ -	$ -
14		$ -	$ -	$ -	$ -	$ -
15	Total Test Year Adjustments	$ -	$ -	$ -	$ -	$ -
16	Adjusted Test Year	$ 5,404	$ -	$ 1,343	$ -	$ 6,748
17	RAFs Assoc. with Revenue Increase	$ -	$ -	$ -	$ -	$ -
18	Total Balance	$ 5,404	$ -	$ 1,343	$ -	$ 6,748

Reconciliation of Total Income Tax Provision | **Florida Public Service Commission**

Company: CSWR-Florida (Tymber Creek) | **Schedule: C-1**
Docket No.: 20250052 | **Page 1 of 1**
Test Year Ended: 1/31/2025 | **Preparer: Brent Thies**
Historic [X] Projected [ ]

Explanation: Provide a reconcilation between the total operating income tax provision and the currently payable income taxes on operating income for the test year.

Line No.	Description	Ref.	Total Per Books		Utility Adjustments	Utility Adjusted	Water	Wastewater
1	Current Tax Expense	C-2	1,252.07	**A**	860.28	2,112.35	0	0
2	Deferred Income Tax Expense	C-5	0		0	0	0	0
3	ITC Realized This Year	C-8	0		0	0	0	0
4	ITC Amortization (3% ITC and IRC 46(f)(2))	C-8	0		0	0	0	0
5	Parent Debt Adjustment	C-9	0		0	0	0	0
6	Total Income Tax Expense		1,252.07		860.28	2,112.35	-	-

Note:

A Given that net operating income was negative, the Company booked no provision for income tax. This adjustment adjusts current tax expense to zero. The values in Schedules C1-10 are calculated per the schedule mechanics and required formulas.

Supporting Schedules: C-2,C-5,C-8,C-9
Recap Schedules: B-1,B-2

State and Federal Income Tax Calculation - Current

Florida Public Service Commission

Company: CSWR-Florida (Tymber Creek)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Historic [X] Projected [ ]

Schedule: C-2
Page 1 of 1
Preparer: Brent Thies

Explanation: Provide the calculation of state and federal income taxes for the test year. Provide detail on adjustments to income taxes and investment tax credits generated.

		Total Per Books	Utility Adjustments	Utility Adjusted	Water	Wastewater
1	Net Utility Operating Income (Sch. B-1)	10,144.75	29,645.93	39,790.68	(96,598.54)	203,558.17
2	Add: Income Tax Expense Per Books (Sch. B-1)					
3	Subtotal	10,144.75	29,645.93	39,790.68	(96,598.54)	203,558.17
4	Less: Interest Charges (Sch. C-3)	5,204.66	-	5,204.66	1,424.21	3,780.45
5	Taxable Income Per Books	4,940.09	29,645.93	34,586.01	(98,022.75)	199,777.73
	Schedule M Adjustments:					
6	Permanent Differences (From Sch. C-4)	-	-	-	-	-
7	Timing Differences (From Sch. C-5)	-	-	-	-	-
8	Total Schedule M Adjustments	-	-	-	-	-
9	Taxable Income Before State Taxes	4,940.09	29,645.93	34,586.01	(98,022.75)	199,777.73
10	Less: State Income Tax Exemption ($50,000)					(1,041.46)
11	State Taxable Income	4,940.09	29,645.93	34,586.01	(98,022.75)	198,736.27
12	State Income Tax (5.5% of Line 11)	271.70	1,630.53	1,902.23	(5,391.25)	10,930.49
13	Emergency Excise Tax	-	-	-	-	-
14	Credits	-	-	-	-	-
15	Current State Income Taxes	271.70	1,630.53	1,902.23	(5,391.25)	10,930.49
16	Federal Taxable Income (Line 9 - Line 15)	4,668.38	28,015.40	32,683.78	(92,631.50)	188,847.23
17	Federal Income Tax Rate	0.21	0.21	0.21	0.21	0.21
18	Federal Income Taxes (Line 16 x Line 17)	980.36	5,883.23	6,863.59	(19,452.61)	39,657.92
19	Less: Investment Tax Credit Realized This Year (Sch. C-8)	-	-	-	-	-
20	Current Federal Inc. Taxes (Line 18 - Line 19)	980.36	5,883.23	6,863.59	(19,452.61)	39,657.92
	Summary:					
21	Current State Income Taxes (Line 15)	271.70	1,630.53	1,902.23	(5,391.25)	10,930.49
22	Current Federal Income Taxes (Line 20)	980.36	5,883.23	6,863.59	(19,452.61)	39,657.92
23	Total Current Income Tax Expense (To C-1)	1,252.07	7,513.76	8,765.83	(24,843.87)	50,588.41

Supporting Schedules: B-1,B-2,C-3,C-4,C-5,C-8
Recap Schedules: C-1

Schedule of Interest In Tax Expense Calculation

Company: CSWR-Florida (Tymber Creek)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Historic [X] Projected [ ]

Florida Public Service Commission
Schedule: C-3
Page 1 of 1
Preparer: Brent Thies
Supporting Schedules: D-1,C-8
Recap Schedules: C-2

Explanation: Provide the amount of interest expense used to calculate income taxes on Schedule No. C-2. Explain any changes in interest expense in detail giving amount of change and reason for change. If the basis for allocating interest used in the tax calculation differs from the basis used in allocating current income taxes payable, the differing bases should be clearly identified.

Line No.	Description	Total Per Books	Utility Adjustments	Utility Adjusted	Water	Wastewater
1	Interest on Long-Term Debt	0	0	0	0	0
2	Amortization of Debt Premium, Disc. and Expense Net	0	0	0	0	0
3	Interest on Short-Term Debt	5,204.66	0	5,204.66	1,424.21	3,780.45
4	Other Interest Expense	0	0	0	0	0
5	AFUDC	0	0	0	0	0
6	ITC Interest Synchronization (IRC 46(f)(2) only - See below)	0	0	0	0	0
7	Total Used For Tax Calculation	5,204.66	-	5,204.66	1,424.21	3,780.45

Calculation of ITC Interest Synchronization Adjustment
ONLY for Option 2 companies (See Sch. C-8, pg. 4)

	Balances From Schedule D-1	Amount	Ratio	Cost	Total Weighted Cost	Debt Only Weighted Cost
8	Long-Term Debt	0	0	0	0	0
9	Short-Term Debt	0	0	0	0	0
10	Preferred Stock	0	0	0	0	---
11	Common Equity	0	0	0	0	---
12	Total	0	0	0	0	0
13	ITCs (from D-1, Line 7)	0				
14	Weighted Debt Cost (From Line 12)	0				
15	Interest Adjustment (To Line 6)	0				

Book/Tax Differences - Permanent

Florida Public Service Commission

Company: CSWR-Florida (Tymber Creek)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Historic [X] Projected [ ]

Schedule: C-4
Page 1 of 1
Preparer: Brent Thies

Explanation: Provide the description and amount of all book/tax differences accounted for as permanent differences. This would include any items accounted for on a flow through basis.

CSWR-Florida has no book/tax differences as part of its tax records

Supporting Schedules: None
Recap Schedules: C-2

Deferred Income Tax Expense | **Florida Public Service Commission**

Company: CSWR-Florida (Tymber Creek) | **Schedule: C-5**
Docket No.: 20250052 | **Page 1 of 1**
Test Year Ended: 1/31/2025 | **Preparer: Brent Thies**
Historic [X] Projected [ ]

Explanation: Provide the calculation of total deferred income tax expense for the test year. Provide detail on items resulting in tax deferrals other than accelerated depreciation.

Line No.	Description	Total Per Books	Utility Adjustments	Utility Adjusted	Water	Wastewater
	Timing Differences:					
1	Tax Depreciation and Amortization	0	0	0	0	0
2	Book Depreciation and Amortization	0	0	0	0	0
3	Difference	0	0	0	0	0
4	Other Timing Differences (Itemize):	0	0	0	0	0
5	Total Timing Differences (To C-2)	0	0	0	0	0
6	State Tax Rate					
7	State Deferred Taxes (Line 5 x Line 6)	0	0	0	0	0
8	Timing Differences For Federal Taxes (Line 5 - Line 7)	0	0	0	0	0
9	Federal Tax Rate					
10	Federal Deferred Taxes (Line 8 x Line 9)	0	0	0	0	0
11	Add: State Deferred Taxes (Line 7)	0	0	0	0	0
12	Total Deferred Tax Expense (To C-1)	0	0	0	0	0

Supporting Schedules: None
Recap Schedules: C-2

Accumulated Deferred Income Taxes - Summary | **Florida Public Service Commission**

Company: CSWR-Florida (Tymber Creek) | **Schedule: C-6**
Docket No.: 20250052 | **Page 1 of 3**
Test Year Ended: 1/31/2025 | **Preparer: Brent Thies**

Explanation: For each of the accumulated deferred tax accounts provide a summary of the ending balances as reported on pages 2 & 3 of this schedule. The same annual balances should be shown.

Line No.	Year	Account No. _____ State	Account No. _____ Federal	Total	Account No. _____ State	Federal	Total	Net Deferred Income Taxes State	Federal	Total

CSWR-Florida has no accumulated tax deferrals on its books

Supporting Schedules: C-7, Pg 2 & 3
Recap Schedules: A-18,A-19,D-2

Accumulated Deferred Income Taxes - State

Florida Public Service Commission

Company: CSWR-Florida (Tymber Creek)
Docket No.: 20250052
Test Year Ended: 1/31/2025

Schedule: C-6
Page 2 of 3
Preparer: Brent Thies

Explanation: For each of the accumulated deferred tax accounts provide annual balances beginning with the year of the last rate case and ending with the test year.

Line No.	Year	Account No. _____ Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance	Account No. _____ Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance

CSWR-Florida has no accumulated tax deferrals on its books

Supporting Schedules: None
Recap Schedules: C-6

Accumulated Deferred Income Taxes - Federal

Florida Public Service Commission

Company: CSWR-Florida (Tymber Creek)
Docket No.: 20250052
Test Year Ended: 1/31/2025

Schedule: C-6
Page 3 of 3
Preparer: Brent Thies

Explanation: For each of the accumulated deferred tax accounts provide annual balances beginning with the year of the last rate case and ending with the test year.

Line No.	Year	Account No. _____ Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance	Account No. _____ Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance

CSWR-Florida has no accumulated tax deferrals on its books

Supporting Schedules: None
Recap Schedules: C-6

Investment Tax Credits - Analysis

Florida Public Service Commission

Company: CSWR-Florida (Tymber Creek)
Docket No.: 20250052
Test Year Ended: 1/31/2025

Schedule: C-7
Page 1 of 4
Preparer: Brent Thies

Explanation: Provide an analysis of accumulated tax credits generated and amortized on an annual basis beginning with the test year in the last rate case to the end of the current test year. Amounts provided by the Revenue Act of 1971 and subsequent acts should be shown separately from amounts applicable to prior laws. Identify progress payments separately.

		3% ITC						4% ITC					
			Amount Realized		Amortization				Amount Realized		Amortization		
Line No.	Year	Beginning Balance	Current Year	Prior Year Adjust.	Current Year	Prior Year Adjust.	Ending Balance	Beginning Balance	Current Year	Prior Year Adjust.	Current Year	Prior Year Adjust.	Ending Balance

CSWR-Florida has no investment tax credits on its books

Supporting Schedules: None
Recap Schedules: C-2,C-3,C-10,D-2,A-18,A-19

Investment Tax Credits - Analysis

Florida Public Service Commission

Company: CSWR-Florida (Tymber Creek)
Docket No.: 20250052
Test Year Ended: 1/31/2025

Schedule: C-7
Page 2 of 4
Preparer: Brent Thies

Explanation: Provide an analysis of accumulated tax credits generated and amortized on an annual basis beginning with the test year in the last rate case to the end of the current test year. Amounts provided by the Revenue Act of 1971 and subsequent acts should be shown separately from amounts applicable to prior laws. Identify progress payments separately.

		8% ITC						10% ITC					
			Amount Realized		Amortization				Amount Realized			Amortization	
Line No.	Year	Beginning Balance	Current Year	Prior Year Adjust.	Current Year	Prior Year Adjust.	Ending Balance	Beginning Balance	Current Year	Prior Year Adjust.	Current Year	Prior Year Adjust.	Ending Balance

CSWR-Florida has no investment tax credits on its books

Supporting Schedules: None
Recap Schedules: C-2,C-3,C-10,D-2,A-18,A-19

Investment Tax Credits - Company Policies

Florida Public Service Commission

Company: CSWR-Florida (Tymber Creek)
Docket No.: 20250052
Test Year Ended: 1/31/2025

Schedule: C-7
Page 3 of 4
Preparer: Brent Thies

Explanation: Explain accounting policy as to method of amortization for both progress payment and other ITC. Explanation should include at least a description of how the time period for amortization is determined, when it begins, under what circumstances it changes, etc. If there are unused ITC, supply a schedule showing year generated, amount generated, total amount used and remaining unused portion.

CSWR-Florida has no investment tax credits on its books

Investment Tax Credits - Section 46(f) Election

Florida Public Service Commission

Company: CSWR-Florida (Tymber Creek)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Historic [X] Projected [ ]

Schedule: C-7
Page 4 of 4
Preparer: Brent Thies

Explanation: Provide a copy of the election made under Section 46(f), Internal Revenue Code.

CSWR-Florida has received no investment tax credits of this type

Parent(s) Debt Information

Florida Public Service Commission

Company: CSWR-Florida (Tymber Creek)
Docket No.: 20250052
Test Year Ended: 1/31/2025

Schedule: C-8
Page 1 of 1
Preparer: Brent Thies

Explanation: Provide the information required to adjust income tax expense by the interest expense of the parent(s) that may be invested in the equity of the applicant. If a year-end rate base is used, provide on both a year-end and an average basis. Amounts should be parent only.

Parent's Name _____

Line No.	Description	Amount	% of Total	Cost Rate	Weighted Cost
1	Long-Term Debt				
2	Short-Term Debt				
3	Preferred Stock				
4	Common Equity (State Retained Earnings Separately - Parent Only)				
5	Deferred Income Tax				
6	Other				
7	Total		100.00%		
8	Weighted Cost Parent Debt X 37.63% (or applicable consolidated tax rate) X Equity of Subsidiary (To C-1)				

Supporting Schedules: None
Recap Schedules: C-3

Explanation: Provide a copy of the most recently filed federal income tax return, state income tax return and most recent final IRS revenue agent's report for the applicant or consolidated entity (whichever type of return is filed). A statement of when and where the returns and reports are available for review may be provided in lieu of providing the returns and reports.

Line No.	
1	A copy of the CSWR-Florida tax return for tax year 2023 will be made available for inspection during the field audit.
2	An extension was filed for the 2024 return. No IRS revenue agent report is available.

Miscellaneous Tax Information **Florida Public Service Commission**

Company: CSWR-Florida (Tymber Creek) **Schedule: C-10**
Docket No.: 20250052 **Page 1 of 1**
Test Year Ended: 1/31/2025 **Preparer: Brent Thies**

Explanation: Provide answers to the following questions with respect to the applicant or its consolidated entity.

(1) What tax years are open with the Internal Revenue Service?
Tax year 2024 remains open as CSWR-Florida was granted an extension of its 2024 tax filing

(2) Is the treatment of customer deposits at issue with the IRS?
No

(3) Is the treatment of contributions in aid of construction at issue with the IRS?
No

(4) Is the treatment of unbilled revenues at issue with the IRS?
No

Schedule of Requested Cost of Capital
13-Month Average Balance

Company: CSWR-Florida (Tymber Creek)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Schedule Year Ended: 1/31/2025
Historic [X] Projected [ ]

Florida Public Service Commission

Schedule: D-1
Page 1 of 1
Preparer: Brent Thies

Subsidiary [X] or Consolidated [ ]

Explanation: Provide a schedule which calculates the requested Cost of Capital on a 13-month average basis. If a year-end basis is used, submit an additional schedule reflecting year-end calculations.

Line No.	Class of Capital	(1) Reconciled To Requested Rate Base	(2) Ratio	(3) Cost Rate	(4) Weighted Cost
1	Long-Term Debt	-			
2	Short-Term Debt	56,521	31.39%	8.50%	2.67%
3	Preferred Stock	-			
4	Customer Deposits	-			
5	Common Equity	123,533	68.61%	8.77%	6.02%
6	Tax Credits - Zero Cost	-			
7	Tax Credits - Wtd. Cost	-			
8	Accum. Deferred Income Taxes	-			
9	Other (Explain)	-			
10	Total	180,054	100.00%		8.69%

Supporting Schedules: D-2
Recap Schedules: A-1,A-2

Reconciliation of Capital Structure to Requested Rate Base
13-Month Average Balance

Florida Public Service Commission

Company: CSWR-Florida (Tymber Creek)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Schedule Year Ended: 1/31/2025
Historic [X] Projected [ ]

Schedule: D-2
Page 1 of 1
Preparer: Brent Thies

Explanation: Provide a reconciliation of the 13-month average capital structure to requested rate base. Explain all adjustments. Submit an additional schedule if a year-end basis is used.

Line No.	(1) Class of Capital	(2) Test Year Per Books		(3) Reconciliation Adjustments Specific	(4) (Explain)	(5) Prorata *	(6) Reconciled To Requested Rate Base
1	Long-Term Debt	-					-
2	Short-Term Debt	56,521					56,521
3	Preferred Stock	-					-
4	Common Equity	592,812	A	Parent Equity		(469,279)	123,533
5	Customer Deposits	-					-
6	Tax Credits - Zero Cost	-					-
7	Tax Credits - Wtd. Cost	-					-
8	Accum. Deferred Income Tax	-					-
9	Other (Explain)	-					-
10	Total	649,333					180,054

* List corresponding adjustments to rate base below:

	Description	Amount
A	Equity Capital provided by parent for construction in progress and other utility plant assets not being sought as rate base in this case	469,279

Supporting Schedules: A-19,C-7,C-8,D-3,D-4,D-5,D-7
Recap Schedules: D-1

Preferred Stock Outstanding

Florida Public Service Commission

Company: CSWR-Florida (Tymber Creek)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Utility [X] or Parent [ ]
Historic [X] Projected [ ]

Explanation: Provide data as specified on preferred stock on a 13-month average basis. If the utility is an operating division or subsidiary, submit an additional schedule which reflects the same information for the parent level.

Schedule: D-3
Page 1 of 1
Preparer: Brent Thies

Line No.	(1) Description, Coupon Rate, Years of Life	(2) Issue Date	(3) Call Provis., Special Restrict.	(4) Principal Amount Sold (Face Value)	(5) Principal Amount Outstanding	(6) (Discount) or Premium on Principal Amount Sold	(7) (Discount) or Premium Associated With Col (5)	(8) Issuing Expense Associated With Col(4)	(9) Issuing Expense Associated With Col(5)	(10) Net Proceeds (5)-(9)+(7)	(11) Rate (Contract Rate on Face Value)	(12) Dollar Dividend On Face Value (11)x(5)	(13) Effective Cost Rate (12)/(10)

CSWR-Florida has no preferred stock outstanding

Recap Schedules: A-19,D-2

13-Month Average Cost of Short-Term Debt **Florida Public Service Commission**

Company: CSWR-Florida (Tymber Creek) **Schedule: D-4**
Docket No.: 20250052 **Page 1 of 1**
Test Year Ended: 1/31/2025 **Preparer: Brent Thies**
Utility [X] or Parent [ ]
Historic [X] Projected [ ]

Explanation: Provide the following information on a 13-month average basis. If the utility is an operating division or subsidiary, submit an additional schedule which reflects the same information for the parent level.

Line No.	Lender	(1) Total Interest Expense	(2) Maturity Date	(3) Simple Average Amt. Outstanding	(4) Effective Cost Rate
1	CSWR, LLC	5,204.66	11/22/2026	56,521.22	9.2%
	Total	5,204.66		56,521.22	9.2%

Recap Schedules: A-19,D-2

Cost of Long-Term Debt
13-Month Average Basis

Company: CSWR-Florida (Tymber Creek)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Utility [X] or Parent [ ]
Historic [X] Projected [ ]

Explanation: Provide the specified data on long-term debt issues on a 13-month average basis for the test year. Arrange by type of issue (i.e., first mortgage bonds). If the utility is an operating division or subsidiary, submit an additional schedule which reflects the same information on the parent level.

Florida Public Service Commission

Schedule: D-5
Page 1 of 1
Preparer: Brent Thies

Line No.	(1) Description, Coupon Rate, Years of Life	(2) Issue Date-Maturity Date	(3) Principal Amount Sold (Face Value)	(4) Principal Amount Outstanding	(5) Amount Outstanding Within One Year	(6) Unamortized Discount (Premium) Associated With Col(4)	(7) Unamortized Issuing Expense Associated With Col(4)	(8) Annual Amortization of Discount (Premium) on Principal Outstanding	(9) Annual Amort. of Issuing Expense on Principal Outstanding	(10) Interest Cost (Coupon Rate) x Col (4)	(11) Total Interest Cost (8)+(9)+(10)	(12) Effective Cost Rate (11)/((4)-(6)-(7))
	CSWR-Florida has no long-term debt											
	Total											

Supporting Schedules: D-6
Recap Schedules: A-19,D-2

Cost of Varible Rate Long-Term Debt
13-Month Average Basis

Company: CSWR-Florida (Tymber Creek)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Utility [X] or Parent [ ]
Historic [X] Projected [ ]

Explanation: Provide the specified data on variable cost long-term debt issues on a 13-month basis. If the utility is an operating division or subsidiary, submit an additional schedule which reflects the same information for the parent level.

Florida Public Service Commission

Schedule: D-6
Page 1 of 1
Preparer: Brent Thies

Line No.	(1) Description, Coupon Rate, Years of Life	(2) Issue Date-Maturity Date	(3) Principal Amount Sold (Face Value)	(4) Principal Amount Outstanding	(5) Amount Outstanding Within One Year	(6) Unamortized Discount (Premium) Associated With Col(4)	(7) Unamortized Issuing Expense Associated With Col(4)	(8) Annual Amortization of Discount (Premium) on Principal Outstanding	(9) Annual Amort. of Issuing Expense on Principal Outstanding	(10) Basis of Variable Rate (i.e. Prime + 2%)	(11) Interest Cost (Test Year Cost Rate X Col. (4))	(12) Total Interest Cost (8)+(9)+(11)	(13) Effective Cost Rate (12)/((4)-(6)-(7))
1	CSWR-Florida has no variable rate long-term date												
	Total												

Supporting Schedules: None
Recap Schedules: A-19,D-2

Schedule of Customer Deposits **Florida Public Service Commission**

Company: CSWR-Florida (Tymber Creek)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Utility [X] or Parent [ ]
Historic [X] Projected [ ]

Schedule: D-7
Page 1 of 1
Preparer: Brent Thies

Explanation: Provide a schedule of customer deposits on a 13-month average basis.

(1) For the Month Ended	(2) Beginning Balance	(3) Deposits Received	(4) Deposits Refunded	(5) Ending Balance (2+3-4)

CSWR-Florida does not collect customer deposits

Recap Schedules: A-19,D-2

Rate Schedule - Water **Florida Public Service Commission**

Company: CSWR-Florida (Tymber Creek) **Schedule: E-1**
Docket No.: 20250052 **Page 1 of 2**
Test Year Ended: 1/31/2025 **Preparer: Aaron Silas**
Water [X] or Wastewater [ ]

Explanation: Provide a schedule of present and proposed rates. State residential wastewater cap, if one exists.

Line No.	(1) Class/Meter Size	(2) Present Rates	(3) Proposed Rates
		BFC	BFC
1	Residential		
2	5/8" x 3/4"	$ 9.91	$ 21.29
3	3/4"	$ 14.87	$ 31.94
4	1"	$ 24.78	$ 53.23
5	1-1/2"	$ 49.55	$ 106.45
6	2"	$ 79.28	$ 170.32
7	3"	$ 158.56	$ 319.35
8	4"	$ 247.75	$ 532.25
9	6"	$ 495.50	$ 1,064.50
10	Gallonage charge per 1,000 Gallons		$ -
11	0-6,000 gallons	$ 3.88	$ 8.33
12	6,001-10,000 gallons	$ 4.44	$ 9.54
13	Over 10,000 gallons	$ 6.59	$ 14.16
14			
15	General Service		
16	5/8" x 3/4"	$ 9.91	$ 21.29
17	3/4"	$ 14.87	$ 31.94
18	1"	$ 24.78	$ 53.23
19	1-1/2"	$ 49.55	$ 106.45
20	2"	$ 79.28	$ 170.32
21	3"	$ 158.56	$ 319.35
22	4"	$ 247.75	$ 532.25
23	6"	$ 495.50	$ 1,064.50
24	Gallonage charge per 1,000 Gallons	$ 4.19	$ 8.33

Rate Schedule - Wastewater **Florida Public Service Commissio**

Company: CSWR-Florida (Tymber Creek) **Schedule: E-1**
Docket No.: 20250052 **Page 2 of 2**
Test Year Ended: 1/31/2025 **Preparer: Aaron Silas**
Water [ ] or Wastewater [X]

Explanation: Provide a schedule of present and proposed rates. State residential wastewater cap, if one exists.

Line No.	(1) Class/Meter Size	(2) Present Rates	(3) Proposed Rates
		BFC	BFC
1	Residential	$ 34.40	$ 10.48
	Gallonage charge per 1,000 Gallons		
2	8,000 gallon cap	$ 9.20	$ 2.80
3			
4	General Service		
5	5/8" x 3/4"	$ 34.40	$ 10.48
6	3/4"	$ 51.60	$ 15.72
7	1"	$ 86.00	$ 26.20
8	1-1/2"	$ 172.00	$ 52.40
9	2"	$ 275.20	$ 83.84
10	3"	$ 550.40	$ 157.20
11	4"	$ 860.00	$ 262.00
12	6"	$ 1,720.00	$ 524.00
13	Gallonage charge per 1,000 Gallons	$ 11.05	$ 3.37

Revenue Schedule at Present and Proposed Rates | **Florida Public Service Commission**

Company: CSWR-Florida (Tymber Creek) | **Schedule: E-2**
Docket No.: 20250052 | **Page 1 of 2**
Test Year Ended: 1/31/2025 | **Preparer: Aaron Silas**
Water [X] or Wastewater [ ]

Explanation: Provide a calculation of revenues at present and proposed rates using the billing analysis for the residential service class and bills and consumption for all other classes of service. Explain any differences between these revenues and booked revenues.

Line No.	(1) Class/Meter Size	(2) Number Bills	(3) Consumption in MG	(4) Present Rate	(5) Revenues at Present Rates	(6) Proposed Rate	(7) Revenues at Proposed Rates
	Residential						
1	5/8" x 3/4"	51		$ 9.91	$ 505.41	$ 21.29	$ 1,085.79
2	3/4"	3,398		$ 14.87	$ 50,528.26	$ 31.94	$ 108,515.13
3	1"	8		$ 24.78	$ 198.24	$ 53.23	$ 425.80
4	1-1/2"			$ 49.55	$ -	$ 106.45	$ -
5	2"			$ 79.28	$ -	$ 170.32	$ -
6	3"			$ 158.56	$ -	$ 319.35	$ -
7	4"			$ 247.75	$ -	$ 532.25	$ -
8	6"			$ 495.50	$ -	$ 1,064.50	$ -
9	Gallonage charge per 1,000 Gallons						
10	0-6,000 gallons		6,697	$ 3.88	$ 25,984.36	$ 8.33	$ 55,817.56
11	6,001-10,000 gallons		817	$ 4.44	$ 3,627.48	$ 9.54	$ 7,792.27
12	Over 10,000 gallons		1,791	$ 6.59	$ 11,802.69	$ 14.16	$ 25,353.61
13							
14	Total Residential	3,457	9,305		$ 92,646.44		$ 198,990.16
15							
16	Average Bill				$ 26.80		$ 57.56
17							
18	General Service						
19	5/8" x 3/4"			$ 9.91		$ 21.29	
20	3/4"			$ 14.87		$ 31.94	
21	1"			$ 24.78		$ 53.23	
22	1-1/2"			$ 49.55		$ 106.45	
23	2"			$ 79.28		$ 170.32	
24	3"			$ 158.56		$ 319.35	
25	4"			$ 247.75		$ 532.25	
26	6"			$ 495.50		$ 1,064.50	
27	Gallonage charge per 1,000 Gallons			$ 4.19		$ 8.33	
28							
29	Total Gen. Serv.						
30							
31	Average Bill						
32							
33	Unbilled Revenues						
34	Other Revenue				$ 3,171.19		
35	Misc. Serv. Charges						
36							
37	Total Revenue				$ 95,817.63		$ 198,990.16
38							
39	Booked Revenue				$ 97,272.37		
40							
41	Difference (Explain)				$ 1,454.74		
42							

43 The Company believes the difference between modeled and booked revenue is primarily due to a timing mismatch.
44 The model is based on bills dated within the test year (2/21/2024–1/20/2025), while the booked revenue reflects revenue
45 posted to the general ledger on a true calendar basis (2/1/2024–1/31/2025).

Revenue Schedule at Present and Proposed Rates | **Florida Public Service Commission**

Company: CSWR-Florida (Tymber Creek) | **Schedule: E-2**
Docket No.: 20250052 | **Page 2 of 2**
Test Year Ended: 1/31/2025 | **Preparer: Aaron Silas**
Water [ ] or Wastewater [X]

Explanation: Provide a calculation of revenues at present and proposed rates using the billing analysis for the residential service class and bills and consumption for all other classes of service. Explain any differences between these revenues and booked revenues.

Line No.	(1) Class/Meter Size	(2) Number Bills	(3) Consumption in MG	(4) Present Rate	(5) Revenues at Present Rates	(6) Proposed Rate	(7) Revenues at Proposed Rates
1	Residential						
2	All Meter Sizes	3,457		$ 34.40	$ 118,920.80	$ 10.48	$ 36,229.36
	Gallonage charge per 1,000 Gallons						
3	8,000 gallon cap		7,221	$ 9.20	$ 66,433.20	$ 2.80	$ 20,240.73
4							
5	Total Residential	3,457	7,221		$ 185,354.00		$ 56,470.09
6							
7	Average Bill				$ 53.62		$ 16.33
8							
4	General Service						
5	5/8" x 3/4"			$ 34.40		$ 10.48	
6	3/4"			$ 51.60		$ 15.72	
7	1"			$ 86.00		$ 26.20	
8	1-1/2"			$ 172.00		$ 52.40	
9	2"			$ 275.20		$ 83.84	
10	3"			$ 550.40		$ 157.20	
11	4"			$ 860.00		$ 262.00	
12	6"			$ 1,720.00		$ 524.00	
13	Gallonage charge per 1,000 Gallons			$ 11.05		$ 3.37	
14							
15	Total Gen. Serv.						
16							
17	Average Bill						
18							
19	Unbilled Revenues						
20	Other Revenue				$ 3,133.88		
21	Misc. Serv. Charges						
22							
23	Total Revenue				$ 188,487.88		$ 56,470.09
24							
25	Booked Revenue				$ 197,780.33		
26							
27	Difference (Explain)				$ 9,292.45		
28							

29 The Company believes the difference between modeled and booked revenue is primarily due to a timing mismatch.
30 The model is based on bills dated within the test year (2/21/2024–1/20/2025), while the booked revenue reflects revenue
31 posted to the general ledger on a true calendar basis (2/1/2024–1/31/2025).

Customer Monthly Billing Schedule | **Florida Public Service Commission**

Company: CSWR-Florida (Tymber Creek) | **Schedule: E-3**
Docket No.: 20250052 | **Page 1 of 2**
Test Year Ended: 1/31/2025 | **Preparer: Aaron Silas**
Water [X] or Wastewater [ ]

Explanation: Provide a schedule of monthly customers billed or served by class.

Line No.	(1) Month/ Year	(2) Residential	(3) General Service	(4) Multi-Family Dwelling	(5) Private Fire Protection	(6) Other (List)	(7) Total
1	February	0					0
2	March	0					0
3	April	0					0
4	May	0					0
5	June	0					0
6	July	435					435
7	August	433					433
8	September	433					433
9	October	432					432
10	November	431					431
11	December	432					432
12	January	429					429
	Total	3025					3025

Customer Monthly Billing Schedule | **Florida Public Service Commission**

Company: CSWR-Florida (Tymber Creek) | **Schedule: E-3**
Docket No.: 20250052 | **Page 2 of 2**
Test Year Ended: 1/31/2025 | **Preparer: Aaron Silas**
Water [ ] or Wastewater [X]

Explanation: Provide a schedule of monthly customers billed or served by class.

Line No.	(1) Month/ Year	(2) Residential	(3) General Service	(4) Multi-Family Dwelling	(5) Private Fire Protection	(6) Other (List)	(7) Total
1	February	0					0
2	March	0					0
3	April	0					0
4	May	0					0
5	June	0					0
6	July	436					436
7	August	434					434
8	September	434					434
9	October	423					423
10	November	422					422
11	December	423					423
12	January	420					420
	Total	2,992					2,992

Miscellaneous Service Charges

Florida Public Service Commission

Company: CSWR-Florida (Tymber Creek)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Water [X] or Wastewater [ ]

Schedule: E-4
Page 1 of 2
Preparer: Aaron Silas

Explanation: Provide a schedule of present and proposed miscellaneous service charges. If an increase is proposed (or new charges), provide a schedule of derivation of charges, unless the charges are pursuant to the latest Staff Advisory Bulletin #13.

Line No.	(1) Type Charge	(2) Present Bus. Hrs.	(2) Present After Hrs.	(3) Proposed Bus. Hrs.	(3) Proposed After Hrs.
1	Initial Connection	N/A	N/A	$ 50.75	$ 101.50
2					
3	Normal Reconnection	N/A	N/A	$ 50.75	$ 101.50
4					
5	Violation Reconnection	$ 15.00	$ 15.00	$ 50.75	$ 101.50
6					
7	Premises Visit	$ 15.00	$ 15.00	$ 50.75	$ 101.50
8					
9	Other Charges (List)				
10	Late Payment Charge	$ 5.90	$ 5.90	$ 7.00	$ 7.00
11					
12	NSF Check Charge	N/A	N/A	Pursuant to Section 68.065, F.S.	Pursuant to Section 68.065, F.S.
13					
14	Meter Tampering	N/A	N/A	$ 50.00	$ 50.00
15					
16	Credit Card Fee	N/A	N/A	2.25%	2.25%
17					
18	ACH Fee	N/A	N/A	$ 0.75	$ 0.75

Miscellaneous Service Charges | **Florida Public Service Commission**

Company: CSWR-Florida (Tymber Creek) | **Schedule: E-4**
Docket No.: 20250052 | **Page 2 of 2**
Test Year Ended: 1/31/2025 | **Preparer: Aaron Silas**
Water [ ] or Wastewater [X]

Explanation: Provide a schedule of present and proposed miscellaneous service charges. If an increase is proposed (or new charges), provide a schedule of derivation of charges, unless the charges are pursuant to the latest Staff Advisory Bulletin #13.

Line No.	(1) Type Charge	(2) Present Bus. Hrs.	(2) Present After Hrs.	(3) Proposed Bus. Hrs.	(3) Proposed After Hrs.
1	Initial Connection	N/A	N/A	$ 50.75	$ 101.50
2					
3	Normal Reconnection	N/A	N/A	$ 50.75	$ 101.50
4					
5	Violation Reconnection	Actual Cost	Actual Cost	$ 50.75	$ 101.50
6					
7	Premises Visit	$ 15.00	$ 15.00	$ 50.75	$ 101.50
8					
9	Other Charges (List)				
10	Late Payment Charge	$ 5.90	$ 5.90	$ 7.00	$ 7.00
11					
12	NSF Check Charge	N/A	N/A	Pursuant to Section 68.065, F.S.	Pursuant to Section 68.065, F.S.
13					
14	Credit Card Fee	N/A	N/A	2.25%	2.25%
15					
16	ACH Fee	N/A	N/A	$ 0.75	$ 0.75

Miscellaneous Service Charge Revenues

Florida Public Service Commission

Company: CSWR-Florida (Tymber Creek)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Water [X] or Wastewater [ ]

Schedule: E-5
Page 1 of 2
Preparer: Aaron Silas

Explanation: Provide a schedule of test year miscellaneous charges received by type. Provide an additional schedule for proposed charges, if applicable.

Line No.		(1) Initial Connection	(2) Normal Reconnect	(3) Violation Reconnect	(4) Premises Visit	(5) Other Charges	(6) Total
1		$ 100.00	N/A	N/A	N/A	$ 2,171.07	$ 2,271.07
2							
3	Other Charges as follows:						
4	Connection Meter Fee						
5	NSF Check Charges						
6	Other Miscellaneous Fees					$ 2,171.07	
7	Total					$ 2,171.07	
8							
9	**Misc Fees Description**						
10	The revenues associated with Miscellaneous Fees relate to late fees incurred due to late payments during the test year.						

Miscellaneous Service Charge Revenues

Florida Public Service Commission

Company: CSWR-Florida (Tymber Creek)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Water [ ] or Wastewater [X]

Schedule: E-5
Page 2 of 2
Preparer: Aaron Silas

Explanation: Provide a schedule of test year miscellaneous charges received by type. Provide an additional schedule for proposed charges, if applicable.

Line No.		(1) Initial Connection	(2) Normal Reconnect	(3) Violation Reconnect	(4) Premises Visit	(5) Other Charges	(6) Total
1		N/A	N/A	N/A	N/A	$ 2,353.97	$ 2,353.97
2							
3	Other Charges as follows:						
4	Connection Meter Fee						
5	NSF Check Charges						
6	Other Miscellaneous Fees					$ 2,353.97	
7	Total					$ 2,353.97	
8							
9	**Misc Fees Description**						
10	The revenues associated with Miscellaneous Fees relate to late fees incurred due to late payments during the test year.						

Public Fire Hydrants Schedule | **Florida Public Service Commission**

Company: CSWR-Florida (Tymber Creek) | **Schedule: E-6**
Docket No.: 20250052 | **Page 1 of 1**
Test Year Ended: 1/31/2025 | **Preparer: Todd Thomas**

Explanation: Provide a schedule of public fire hydrants (including standpipes, etc.) by size. This schedule is not required for a wastewater only rate application.

(1) Line No.	(2) Size	(3) Type	(4) Quantity
1	4.5" - 5.25"	Standard Wet Barrel	27
Total			27

Private Fire Protection Service | **Florida Public Service Commission**

Company: CSWR-Florida (Tymber Creek) | **Schedule: E-7**
Docket No.: 20250052 | **Page 1 of 1**
Test Year Ended: 1/31/2025 | **Preparer: Todd Thomas**

Explanation: Provide a schedule of private fire protection service by size of connection. This schedule is not required for a wastewater only rate application.

(1) Line No.	(2) Size	(3) Type	(4) Quantity
1	This utility does not have any private fire protection; therefore this schedule is not applicable.		

Contracts and Agreements Schedule **Florida Public Service Commission**

Company: CSWR-Florida (Tymber Creek) **Schedule: E-8**
Docket No.: 20250052 **Page 1 of 1**
Test Year Ended: 1/31/2025 **Preparer: Aaron Silas**

Explanation: Provide a list of all outstanding contracts or agreements having rates or conditions different from those on approved tariffs. Describe with whom, the purpose and the elements of each contract shown.

(1) Line No.	(2) Type	(3) Description
1	No outstanding contracts/agreements having rates or conditions different from those on	
2	approved tariff.	

Tax or Franchise Fee Schedule | **Florida Public Service Commission**

Company: CSWR-Florida (Tymber Creek) | **Schedule: E-9**
Docket No.: 20250052 | **Page 1 of 1**
Test Year Ended: 1/31/2025 | **Preparer: Brent Thies**

Explanation: Provide a schedule of state, municipal, city or county franchise taxes or fees paid (or payable). State the type of agreement (i.e. contract, tax).

(1) Line No.	(2) Type Tax or Fee	(3) To Whom Paid	(4) Amount	(5) How Collected From Customers	(6) Type Agreement
1	CSWR-Florida incurred no franchise taxes or fees in the test period				

Service Availability Charges Schedule | **Florida Public Service Commission**

Company: CSWR-Florida (Tymber Creek) | **Schedule: E-10**
Docket No.: 20250052 | **Page 1 of 2**
Test Year Ended: 1/31/2025 | **Preparer: Aaron Silas**
Water [X] or Wastewater []

Explanation: Provide a schedule of present and proposed service availability charges. (See Rule 25-20.580, F.A.C.)
If no change is proposed, then this schedule is not required.

Line No.	(1) Type Charge	(2) Present Charges	(3) Proposed Charges
1	Meter Installation Charge		
2	5/8" x 3/4"	$ 100.00	Actual Cost
3			
4	Meter Bench Test		
5	5/8" x 3/4"	N/A	$ 20.00
6	1" and 1 1/2"	N/A	$ 25.00
7	2" +	N/A	Actual Cost
8			
9	Customer Connection (Tap In) Charge	N/A	Actual Cost

Service Availability Charges Schedule

Florida Public Service Commission

Company: CSWR-Florida (Tymber Creek)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Water [ ] or Wastewater [X]

Schedule: E-10
Page 2 of 2
Preparer: Aaron Silas

Explanation: Provide a schedule of present and proposed service availability charges. (See Rule 25-20.580, F.A.C.)
If no change is proposed, then this schedule is not required.

Line No.	Type Charge	(1)	(2) Present Charges	(3) Proposed Charges
1	Main Extension Charge			
2	Residential-per ERC (___ GPD)		$ 600.00	Actual Cost
3	All others-per Gallon		$ -	Actual Cost
4				
5	Plant Capacity Charge		$ 450.00	$ 450.00
6	Residential-per ERC (___ GPD)		$ -	$ -
7	All others-per Gallon			
8				
9	Customer Connection (Tap In) Charge		N/A	Actual Cost

Guaranteed Revenues Received

Florida Public Service Commission

Company: CSWR-Florida (Tymber Creek)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Water [X] or Wastewater [X]
Historic [X] Projected [ ]

Schedule: E-11
Page 1 of 1
Preparer: Brent Thies

Explanation: Provide copies of all guaranteed revenue contracts with a schedule of billing and receipts on an annual basis by class.

Line No.	(1) For the Year Ended	(2) Residental	(3) General Service	(4) Other	(5) Total
1	This utility does not have any guaranteed revenue contracts; therefore this schedule is not applicable.				

Class A Utility Cost of Service Study **Florida Public Service Commission**

Company: CSWR-Florida (Tymber Creek) **Schedule: E-12**
Docket No.: 20250052 **Page 1 of 1**
Test Year Ended: 1/31/2025 **Preparer: Aaron Silas**
Water [X] or Wastewater [X]

Explanation: All Class A utilities whose service classes include industrial customers, whose utilization exceeds an average of 350,000 GPD, shall provide a fully allocated class cost of service study showing customer, base (commodity), and extra capacity (demand) components under present and proposed rates. This study shall include rate of return by class and load (demand) research studies used in the cost allocation. The analysis shall be based upon the AWWA Manual No. 1 and shall comply with current AWWA procedures and standard industrial practices for utilities providing water and wastewater service.

Line No.	(1) Customer	(2) Base	(3) Extra Capacity	(4) Present Charges	(5) Proposed Charges
1	This utility does not have any industrial customers, whose utilization exceeds an				
2	average of 350,000 GPD; therefore this schedule is not applicable.				

Projected Test Year Revenue Calculation

Florida Public Service Commission

Company: CSWR-Florida (Tymber Creek)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Water [X] or Wastewater [X]

Schedule: E-13
Page 1 of 1
Preparer: Aaron Silas

Explanation: If a projected test year is used, provide a schedule of historical and projected bills and consumption by classification. Include a calculation of each projection factor on a separate schedule, if necessary. List other classes or meter sizes as applicable.

Line No.	(1) ss/Meter Size	(2) Historical Year Bills	(3) Projection Factor	(4) Projected Test Year Year Bills	(5) Test Year Consumption	(6) Projection Factor	(7) Projected Test Year Consumption	(8) Present Rates	(9) Projected TY Revenue	(10) Proposed Rates	(11) Proj. Rev. Requirement
1	This utility is not utilizing a projected test year; therefore this schedule is not applicable.										

Billing Analysis Schedules **Florida Public Service Commission**

Company: CSWR-Florida (Tymber Creek) **Schedule: E-14**
Docket No.: 20250052 **Page 1 of 1**
Test Year Ended: 1/31/2025 **Preparer: Aaron Silas**
Water [X] or Wastewater [X]
Customer Class: Residential
Meter Size: All Meter Sizes

Explanation: Provide a billing analysis for the residential class of service, including any separately metered irrigation, by meter size. Round consumption to nearest 1,000 gallons and begin at zero.

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Consumpt. Level	Number of Bills	Cumulative Bills	Gallons Consumed (1)x(2)	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1)x(6)]+(5)	Percentage of Total

The billing analysis is contained in Volume II.

Gallons of Water Pumped, Sold and Unaccounted For
In Thousands of Gallons

Florida Public Service Commission

Schedule F-1
Page 1 of 1
Preparer: Todd Thomas

Company: CSWR-Florida (Tymber Creek)
Docket No.: 20250052
Test Year Ended: 1/31/2025

Explanation: Provide a schedule of gallons of water pumped, sold and unaccounted for each month of the test year. The gallons pumped should match the flows shown on the monthly operating reports sent to DEP. The other uses may include plant use, flushing of hydrants and water and wastewater lines, line breakages and fire flows. Provide all calculations to substantiate the other uses. If unaccounted for water is greater than 10%, provide an explanation as to the reasons why; if less than 10%, Columns 4 & 5 may be omitted.

CSWR-Florida acquired this system on 5/31/2024 and did not begin billing until a few months post-acquisition. Upon acquisition, CSWR-Florida begins reading meters and requires two months of "Actuals" prior to billing customers for their usage. As such, the first months of billing usage are skewed below.

Month/ Year	(1) Total Gallons Pumped	(2) Gallons Purchased	(3) Gallons Sold	(4) Other Uses	(5) Unaccounted For Water (1)+(2)-(3)-(4)	(6) % Unaccounted For Water
Feb-24	0	0	-		-	#DIV/0!
Mar-24	0	0	-		-	#DIV/0!
Apr-24	0	0	-		-	#DIV/0!
May-24	0	0	-		-	#DIV/0!
Jun-24	0	0	-		-	#DIV/0!
Jul-24	0	1,977,000	-		1,977,000.00	100%
Aug-24	0	1,115,000	10,660.00		1,104,340.00	99%
Sep-24	0	2,312,000	1,712,430.00		599,570.00	26%
Oct-24	0	2,149,000	987,100.00		1,161,900.00	54%
Nov-24	0	2,019,000	2,046,300.00		(27,300.00)	-1%
Dec-24	0	2,642,000	2,919,162.00		(277,162.00)	-10%
Jan-25	0	1,939,000	1,622,398.00		316,602.00	16%
Total	0	14,153,000	9,298,050.00		4,854,950.00	34%

Gallons of Wastewater Treated
In Thousands of Gallons

Florida Public Service Commission

Schedule F-2
Page 1 of 1
Preparer: Todd Thomas

Company: CSWR-Florida (Tymber Creek)
Docket No.: 20250052
Test Year Ended: 1/31/2025

Explanation: Provide a schedule of gallons of wastewater treated by individual plant for each month of the historical test year. Flow data should match the monthly operating reports sent to DEP.

Month/ Year	(1) Tymber Creek WWTP	(2) Individual Plant Flows (Name)	(3) Individual Plant Flows (Name)	(4) Individual Plant Flows (Name)	(5) Total Plant Flows	(6) Total Purch. Sewage Treatment
Feb-24	42,000.00					42,000.00
Mar-24	27,000.00					27,000.00
Apr-24	27,000.00					27,000.00
May-24	25,000.00					25,000.00
Jun-24	15,900.00					15,900.00
Jul-24	23,500.00					23,500.00
Aug-24	37,000.00					37,000.00
Sep-24	62,400.00					62,400.00
Oct-24	66,500.00					66,500.00
Nov-24	52,300.00					52,300.00
Dec-24	46,000.00					46,000.00
Jan-25	43,600.00					43,600.00
Total	424,600.00					424,600.00

Water Treatment Plant Data | **Florida Public Service Commission**

Company: CSWR-Florida (Tymber Creek) | **Schedule F-3**
Docket No.: 20250052 | **Page 1 of 1**
Test Year Ended: 1/31/2025 | **Preparer: Todd Thomas**

Explanation: Provide the following information for each water treatment plant. If the system has water plants that are interconnected, the data for these plants may be combined. All flow data must be obtained from the monthly operating reports (MORs) sent to the Department of Environmental Protection.

	DATE	GPD
1	The CSWR-Florida (Tymber Creek) water facility is a purchased facility.	
2	Therefore, this schedule is not applicable.	

Wastewater Treatment Plant Data | **Florida Public Service Commission**

Company: CSWR-Florida (Tymber Creek) | **Schedule F-4**
Docket No.: 20250052 | **Page 1 of 1**
Test Year Ended: 1/31/2025 | **Preparer: Todd Thomas**

Explanation: Provide the following information for each wastewater treatment plant. All flow data must be obtained from the monthly operating reports (MORs) sent to the Department of Environmental Protection.

		MONTH	GPD
1.	Plant Capacity The hydraulic rated capacity. If different from that shown on the DER operating or construction permit, provide an explanation.		131,000
2.	Average Daily Flow Max Month An average of the daily flows during the peak usage month during the test year. Explain, on a separate page, if this peak-month was influenced by abnormal infiltration due to rainfall periods.	Oct	66,500.00

Used and Useful Calculations
Water Treatment Plant

Florida Public Service Commission

Company: CSWR-Florida (Tymber Creek)
Docket No.: 20250052
Test Year Ended: 1/31/2025

Schedule F-5
Page 1 of 1
Preparer: Todd Thomas

Explanation: Provide all calculations, analyses and governmental requirements used to determine the used and useful percentages for the water treatment plant(s) for the historical test year and the projected test year (if applicable).

Recap Schedules: A-5,A-9,B-13

1 The CSWR-Florida (Tymber Creek) water facility is a purchased facility.
2 Therefore, this schedule is not applicable.

Used and Useful Calculations
Wastewater Treatment Plant

Florida Public Service Commission

Company: CSWR-Florida (Tymber Creek)
Docket No.: 20250052
Test Year Ended: 1/31/2025

Schedule F-6
Page 1 of 1
Preparer: Todd Thomas

Explanation: Provide all calculations, analyses and governmental requirements used to determine the used and useful percentages for the wastewater treatment plant(s) for the historical test year and the projected test year (if applicable).

Recap Schedules: A-6,A-10,B-14

Line No.			
1	Used and Useful Flow	62,300	
2	Property Needed for Post Test Year Period	0	
3	Permitted Capacity	131,000	gpd
4	Used and Useful Percentage	47.56%	
5	Please note that the used and useful percentage for the wastewater treatment plant		
6	reflects that the facility was constructed with excess capacity to accommodate anticipated		
7	future development.		

Used and Useful Calculations
Water Distribution and Wastewater Collection Systems

Florida Public Service Commission

Company: CSWR-Florida (Tymber Creek)
Docket No.: 20250052
Test Year Ended: 1/31/2025

Schedule F-7
Page 1 of 1
Preparer: Todd Thomas

Explanation: Provide all calculations, analyses and governmental requirements used to determine the used and useful percentages for the water distribution and wastewater collection systems for the historical and the projected test year (if applicable). The capacity should be in terms of ability to serve a designated number of connections. It should then be related to actual connected density for historical year calculations. Explain all assumptions for projected calculations. If the distribution and collection systems are entirely contributed or built-out, this schedule is not required.

Recap Schedules: A-5,A-6,A-9,A-10,B-13,B-14

The distribution/collection systems are entirely built-out and therefore this schedule is not required.

Margin Reserve Calculations | **Florida Public Service Commission**

Company: CSWR-Florida (Tymber Creek) | **Schedule F-8**
Docket No.: 20250052 | **Page 1 of 1**
Test Year Ended: 1/31/2025 | **Preparer: Todd Thomas**

Explanation: If a margin reserve is requested, provide all calculations and analyses used to determine the amount of margin reserve for each portion of used and useful plant.

Recap Schedules: F-5,F-6,F-7

A margin reserve has not been requested and therefore this schedule is not required.

Equivalent Residential Connections - Water

Florida Public Service Commission

Company: CSWR-Florida (Tymber Creek)
Docket No.: 20250052
Test Year Ended: 1/31/2025

Schedule F-9
Page 1 of 1
Preparer: Aaron Silas

Explanation: Provide the following information in order to calculate the average growth in ERCs for the last five years, including the test year. If the utility does not have single-family residential (SFR) customers, the largest customer class should be used as a substitute.

CSWR-Florida acquired this system on 5/31/2024 and therefore does not have enough data beyond the Test Year.

Line No.	(1) Year	(2) SFR Customers Beginning	(3) SFR Customers Ending	(4) SFR Customers Average	(5) SFR Gallons Sold	(6) Gallons/ SFR (5)/(4)	(7) Total Gallons Sold	(8) Total ERCs (7)/(6)	(9) Annual % Incr. in ERCs
1	TY-4								- - -
2	TY-3								
3	TY-2								
4	TY-1								
5	TY	433	430	432	9,297,190	21,546.21	9,297,190	432	N/A
6									---
				Average Growth Through 5-Year Period (Col. 8)					
7									N/A
									======

Equivalent Residential Connections - Wastewater

Florida Public Service Commission

Company: CSWR-Florida (Tymber Creek)
Docket No.: 20250052
Test Year Ended: 1/31/2025

Schedule F-10
Page 1 of 1
Preparer: Aaron Silas

Explanation: Provide the following information in order to calculate the average growth in ERCs for the last five years, including the test year. If the utility does not have single-family residential (SFR) customers, the largest customer class should be used as a substitute.

CSWR-Florida acquired this system on 5/31/2024 and therefore does not have enough data beyond the Test Year.

Line No.	(1) Year	(2) SFR Customers Beginning	(3) SFR Customers Ending	(4) SFR Customers Average	(5) SFR Gallons Treated	(6) Gallons/ SFR (5)/(4)	(7) Total Gallons Treated	(8) Total ERCs (7)/(6)	(9) Annual % Incr. in ERCs
1	TY-4								- - -
2	TY-3								
3	TY-2								
4	TY-1								
5	TY	433	430	432	9,297,190	21,546.21	9,297,190	432	N/A
6									---
				Average Growth Through 5-Year Period (Col. 8)					
7									N/A
									======

Standalone Rate Design - Water **Florida Public Service Commission**

Company: CSWR-Florida (Tymber Creek)
Docket No.: 20250052 **Page 1 of 1**
Test Year Ended: 1/31/2025 **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"	51	1	51	$ 505.41	580.27	$ 1,085.68	$ 21.29
3/4"	3,398	1.5	5097	$ 50,528.26	58,012.57	$ 108,540.83	$ 31.94
1"	8	2.5	20	$ 198.24	227.60	$ 425.84	$ 53.23
1-1/2"	-	5	0	$ -		$ -	$ 106.45
2"	-	8	0	$ -		$ -	$ 170.32
3"	-	15	0	$ -		$ -	$ 319.35
4"	-	25	0	$ -		$ -	$ 532.25
6"	-	50	0	$ -		$ -	$ 1,064.50
Gallonage charge per 1,000 Gallons							
0-6,000 gallons			6,697.00	$ 25,984.36	29,833.20	$ 55,817.56	$ 8.33
6,001-10,000 gallons			817.00	$ 3,627.48	4,164.79	$ 7,792.27	$ 9.54
Over 10,000 gallons			1,791.00	$ 11,802.69	13,550.92	$ 25,353.61	$ 14.16
General Service							
5/8" x 3/4"	-	1	-	$ -	-	$ -	$ 21.29
3/4"	-	1.5	-	$ -	-	$ -	$ 31.94
1"	-	2.5	-	$ -	-	$ -	$ 53.23
1-1/2"	-	5	-	$ -	-	$ -	$ 106.45
2"	-	8	-	$ -	-	$ -	$ 170.32
3"	-	15	-	$ -	-	$ -	$ 319.35
4"	-	25	-	$ -	-	$ -	$ 532.25
6"	-	50	-	$ -	-	$ -	$ 1,064.50
Gallonage charge per 1,000 Gallons				$ -	-	$ -	$ 8.33
Totals:	3,457		5,168	$ 92,646.44	106,369.36	$ 199,015.80	

Standalone Rate Design - Wastewater **Florida Public Service Commission**

Company: CSWR-Florida (Tymber Creek)
Docket No.: 20250052 **Page 1 of 1**
Test Year Ended: 1/31/2025 **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	3,457.00	1	3,457.00	$ 118,920.80	(82,688.25)	$ 36,232.55	$ 10.48
Gallonage charge per 1,000 Gallons 8,000 gallon cap			7,221.00	$ 66,433.20	(46,192.47)	$ 20,240.73	$ 2.80
General Service	-						
5/8" x 3/4"	-	1	-	$ -	$ -	$ -	$ 10.48
3/4"	-	1.5	-	$ -	$ -	$ -	$ 15.72
1"	-	2.5	-	$ -	$ -	$ -	$ 26.20
1-1/2"	-	5	-	$ -	$ -	$ -	$ 52.40
2"	-	8	-	$ -	$ -	$ -	$ 83.84
3"	-	15	-	$ -	$ -	$ -	$ 157.20
4"	-	25	-	$ -	$ -	$ -	$ 262.00
6"	-	50	-	$ -	$ -	$ -	$ 524.00
Gallonage charge per 1,000 Gallons			-	$ -	$ -	$ -	$ 3.37
Total:	3,457.00		3,457.00	$ 185,354.00	(128,880.72)	$ 56,473.28	

CLASS A
WATER AND/OR WASTEWATER UTILITIES

FINANCIAL, RATE
AND ENGINEERING
MINIMUM FILING REQUIREMENTS

OF

CSWR-Florida Utility Operating Company, LLC - CONSOLIDATED

Docket No. 20250052-WS

VOLUME I (October 14, 2025)

FLORIDA PUBLIC SERVICE COMMISSION

FOR THE

TEST YEAR ENDED: January 31, 2025

PSC 1028 (12/20)
Rule 25-30.437, F.A.C.

FLORIDA PUBLIC SERVICE COMMISSION

CLASS A WATER AND/OR WASTEWATER UTILITIES
FINANCIAL, RATE AND ENGINEERING
MINIMUM FILING REQUIREMENTS

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CLASS A WATER AND/OR WASTEWATER UTILITIES
FINANCIAL, RATE AND ENGINEERING
MINIMUM FILING REQUIREMENTS

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F-5	95	Used and Useful Calculations - Water Treatment Plant
F-6	96	Used and Useful Calculations - Wastewater Treatment Plant
F-7	97	Used and Useful Calculations - Distribution and Collection Systems
F-8	98	Margin Reserve Calculations
F-9	99	Equivalent Residential Connections - Water
F-10	100	Equivalent Residential Connections - Wastewater
		ADDITIONAL
	101	Consolidated Rate Design - Water
	102	Consolidated Rate Design - Wastewater

Schedule of Water Rate Base | **Florida Public Service Commissio**

Company: CSWR-Florida (Consolidated) | **Schedule: A-1**
Docket No.: 20250052 | **Page 1 of 1**
Schedule Year Ended: 1/31/2025 | **Preparer: Brent Thies**
Interim [ ] Final [X]
Historical [X] Projected [ ]

Explanation: Provide the calculation of average rate base for the test year, showing all adjustments. All non-used and useful items should be reported as Plant Held For Future Use.

Line No.	(1) Description	(2) Balance Per Books	(3) Utility Adjustments	(4) Adjusted Utility Balance	(5) Supporting Schedule(s)
1	Utility Plant in Service	14,957,464	-	14,957,464	A-5
2	Utility Land & Land Rights	3,188,984	-	3,188,984	A-5
3	Less: Non-Used & Useful Plant	-	-	-	A-7
4	Construction Work in Progress	-	1,093,077	1,093,077	-
5	Less: Accumulated Depreciation	(9,492,632)	-	(9,492,632)	A-9
6	Less: CIAC	(5,654,319)	-	(5,654,319)	A-12
7	Accumulated Amortization of CIAC	5,024,951	-	5,024,951	A-14
8	Acquisition Adjustments	7,870,180	-	7,870,180	-
9	Accum. Amort. of Acq. Adjustments	-	-	-	-
10	Advances For Construction	-	-	-	A-16
11	Working Capital Allowance	-		-	A-17
12	Total Rate Base	15,894,629	1,093,077	16,987,706	

Schedule of Wastewater Rate Base | **Florida Public Service Commissio**

Company: CSWR-Florida (Consolidated) | **Schedule: A-2**
Docket No.: 20250052 | **Page 1 of 1**
Schedule Year Ended: 1/31/2025 | **Preparer: Brent Thies**
Interim [ ] Final [X]
Historical [X] Projected [ ]

Explanation: Provide the calculation of average rate base for the test year, showing all adjustments. All non-used and useful items should be reported as Plant Held For Future Use.

Line No.	(1) Description	(2) Balance Per Books	(3) Utility Adjustments	(4) Adjusted Utility Balance	(5) Supporting Schedule(s)
1	Utility Plant in Service	12,318,880	-	12,318,880	A-6
2	Utility Land & Land Rights	3,193,430	-	3,193,430	A-6
3	Less: Non-Used & Useful Plant	-	-	-	A-7
4	Construction Work in Progress	-	-	-	-
5	Less: Accumulated Depreciation	(8,546,848)	-	(8,546,848)	A-10
6	Less: CIAC	(4,931,359)	-	(4,931,359)	A-12
7	Accumulated Amortization of CIAC	4,459,868	-	4,459,868	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	-	-	-	A-17
12	Total Rate Base	7,690,711	-	7,690,711	

Schedule of Adjustments to Rate Base **Florida Public Service Commission**

Company: CSWR-Florida (Consolidated)
Docket No.: 20250052 **Schedule: A-3**
Schedule Year Ended: 1/31/2025 **Page 1 of 1**
Interim [ ] Final [X] **Preparer: Brent Thies**
Historic [X] or Projected [ ]

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	Ashley Heights Mechanical & Piping	62,429	-
2	Ashley Heights Hydropneumatic Tank	151,612	-
3	Country Walk Mechanical & Piping	62,046	-
4	Country Walk Hydropneumatic Tank	113,848	-
5	Oakcrest Villas/SunResort Mechanical & Piping	27,620	-
6	Oakcrest Villas/SunResort Hydropneumatic Tank	55,240	-
7	Winding Waters Mechanical & Piping	66,035	-
8	Winding Waters Hydropneumatic Tank	181,597	-
9	Ponderosa Pines WTP-1 Mechanical & Piping	60,167	-
10	Ponderosa Pines WTP-1 Hydropneumatic Tank	126,158	-
11	Ponderosa Pines WTP-2 Mechanical & Piping	60,167	-
12	Ponderosa Pines WTP-2 Hydropneumatic Tank	126,158	-
13			
14			
15	Total Construction Work in Progress	1,093,077	-

Schedule of Water and Wastewater Plant in Service
Annual Balances Subsequent to Last Established Rate Base

Florida Public Service Commission

Schedule: A-4
Page 1 of 1
Preparer: Brent Thies

Company: CSWR-Florida (Consolidated)
Docket No.: 20250052
Test Year Ended: 1/31/2025

Explanation: Provide the annual balance of the original cost of plant in service, for water and wastewater separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected annual additions and/or retirements specifically identifying those amounts.

Line No.	Description	Year-End Balance Water	Wastewater
1	5/1/2022 Balance	-	-
2	2022 Additions	12,487,753.91	10,790,589.38
3	2022 Retirements	(1,041,178.75)	(1,211,019.10)
4	2022 Adjustments		
5	01/31/2023 Balance	11,446,575.16	9,579,570.28
6	2023 Additions	2,553,724.90	1,962,515.92
7	2023 Retirements	(8,914.00)	(88,721.00)
8	2023 Adjustments		
9	1/31/2024 Balance	13,991,386.06	11,453,365.20
10	2024 Additions	5,832,122.64	5,556,404.57
11	2024 Retirements	-	-
12	2024 Adjustments		
13	01/31/2025 Balance	19,823,508.70	17,009,769.77
14	19__ Additions		
15	19__ Retirements		
16	19__ Adjustments		
17	__/__/__ Balance		
18	19__ Additions		
19	19__ Retirements		
20	19__ Adjustments		
21	01/31/2025 Balance		

Supporting Schedules: A-5,A-6
Recap Schedules: A-18

Schedule of Water Plant in Service By Primary Account
Test Year Average Balance

Company: CSWR-Florida (Consolidated)
Docket No.: 20250052
Schedule Year Ended: 1/31/2025
Historic [X] or Projected [ ]

Florida Public Service Commission

Schedule: A-5
Page 1 of 3
Preparer: Brent Thies

Recap Schedules: A-1, A-4

Line No.	(1) Account No. and Name	(2) Test Year Average Bal	(3) Non-Used Useful %	(4) Non-Used Amount
1	INTANGIBLE PLANT			
2	301.1 Organization	25		
3	302.1 Franchises	-		
4	339.1 Other Plant & Misc. Equipment	-		
5	SOURCE OF SUPPLY AND PUMPING PLANT	-		
6	303.2 Land & Land Rights	3,188,984		
7	304.2 Structures & Improvements	1,215,813		
8	305.2 Collect. & Impound. Reservoirs	-		
9	306.2 Lake, River & Other Intakes	-		
10	307.2 Wells & Springs	1,192,639		
11	308.2 Infiltration Galleries & Tunnels	-		
12	309.2 Supply Mains	245,022		
13	310.2 Power Generation Equipment	474,447		
14	311.2 Pumping Equipment	1,267,143		
15	339.2 Other Plant & Misc. Equipment	-		
16	WATER TREATMENT PLANT	-		
17	303.3 Land & Land Rights	-		
18	304.3 Structures & Improvements	-		
19	320.3 Water Treatment Equipment	801,651		
20	339.3 Other Plant & Misc. Equipment	-		
21	TRANSMISSION & DISTRIBUTION PLANT	-		
22	303.4 Land & Land Rights	-		
23	304.4 Structures & Improvements	-		
24	330.4 Distr. Reservoirs & Standpipes	2,651,720		
25	331.4 Transm. & Distribution Mains	4,522,828		
26	333.4 Services	680,939		
27	334.4 Meters & Meter Installations	951,895		
28	335.4 Hydrants	135,130		
29	339.4 Other Plant & Misc. Equipment	20,490		
30	GENERAL PLANT	-		
31	303.5 Land & Land Rights	-		
32	304.5 Structures & Improvements	-		
33	340.5 Office Furniture & Equipment	6,456		
34	341.5 Transportation Equipment	6,881		
35	342.5 Stores Equipment	-		
36	343.5 Tools, Shop & Garage Equipment	2,880		
37	344.5 Laboratory Equipment	2,000		
38	345.5 Power Operated Equipment	258		
39	346.5 Communication Equipment	496,775		
40	347.5 Miscellaneous Equipment	42,269		
41	348.5 Other Tangible Plant	240,205		
42	TOTAL	$ 18,146,448	$	$

Schedule of Water Plant in Service By Primary Account
Test Year Average Balance

Company: CSWR-Florida (Consolidated)
Docket No.: 20250052
Schedule Year Ended: 1/31/2025
Historic [X] or Projected [ ]

Explanation: Provide month ending balances for each month of the test year and the ending balance for the prior year.

Florida Public Service Commission

Schedule: A-5
Page 2 of 3
Preparer: Brent Thies

Recap Schedules: A-1, A-4

Line No.	Account No. and Name	(2) Prior Year	(3) Month # 1	(4) Month # 2	(5) Month # 3	(6) Month # 4	(7) Month # 5	(8) Month # 6
1	INTANGIBLE PLANT							
2	301.1 Organization	-	-	-	-	36	36	36
3	302.1 Franchises	-	-	-	-	-	-	-
4	339.1 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
5	SOURCE OF SUPPLY AND PUMPING PLANT							
6	303.2 Land & Land Rights	3,164,411	3,164,411	3,164,411	3,164,411	3,199,174	3,199,174	3,199,174
7	304.2 Structures & Improvements	390,208	428,132	491,656	855,618	970,373	1,234,740	1,346,478
8	305.2 Collect. & Impound. Reservoirs	-	-	-	-	-	-	-
9	306.2 Lake, River & Other Intakes	-	-	-	-	-	-	-
10	307.2 Wells & Springs	1,061,612	1,070,168	1,073,354	1,113,369	1,156,906	1,164,284	1,256,871
11	308.2 Infiltration Galleries & Tunnels	-	-	-	-	-	-	-
12	309.2 Supply Mains	163,747	166,424	167,854	198,950	238,104	246,788	251,730
13	310.2 Power Generation Equipment	162,555	162,555	168,480	173,873	189,038	501,645	514,593
14	311.2 Pumping Equipment	1,118,058	1,166,775	1,178,525	1,234,400	1,250,644	1,273,069	1,291,495
15	339.2 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
16	WATER TREATMENT PLANT							
17	303.3 Land & Land Rights	-	-	-	-	-	-	-
18	304.3 Structures & Improvements	-	-	-	-	-	-	-
19	320.3 Water Treatment Equipment	709,905	728,364	732,349	801,086	801,086	805,319	813,242
20	339.3 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
21	TRANSMISSION & DISTRIBUTION PLANT							
22	303.4 Land & Land Rights	-	-	-	-	-	-	-
23	304.4 Structures & Improvements	-	-	-	-	-	-	-
24	330.4 Distr. Reservoirs & Standpipes	2,520,599	2,523,590	2,536,141	2,558,037	2,565,725	2,608,403	2,654,802
25	331.4 Transm. & Distribution Mains	3,920,504	3,953,844	4,005,576	4,330,698	4,552,241	4,575,273	4,601,747
26	333.4 Services	495,144	519,460	544,850	671,555	698,827	709,774	729,340
27	334.4 Meters & Meter Installations	736,943	746,087	785,941	834,136	860,554	903,635	942,080
28	335.4 Hydrants	89,795	89,795	89,795	127,097	136,282	136,282	136,282
29	339.4 Other Plant & Misc. Equipment	20,490	20,490	20,490	20,490	20,490	20,490	20,490
30	GENERAL PLANT							
31	303.5 Land & Land Rights	-	-	-	-	-	-	-
32	304.5 Structures & Improvements	-	-	-	-	-	-	-
33	340.5 Office Furniture & Equipment	-	-	-	-	9,325	9,325	9,325
34	341.5 Transportation Equipment	1,473	1,473	1,473	1,473	9,285	9,285	9,285
35	342.5 Stores Equipment	-	-	-	-	-	-	-
36	343.5 Tools, Shop & Garage Equipment	2,880	2,880	2,880	2,880	2,880	2,880	2,880
37	344.5 Laboratory Equipment	2,000	2,000	2,000	2,000	2,000	2,000	2,000
38	345.5 Power Operated Equipment	-	-	-	-	373	373	373
39	346.5 Communication Equipment	428,989	441,742	455,664	468,451	468,451	475,745	475,745
40	347.5 Miscellaneous Equipment	16,754	21,579	26,454	37,298	37,298	47,346	47,346
41	348.5 Other Tangible Plant	239,353	239,353	239,353	239,353	240,583	240,583	240,583
42	TOTAL	$ 15,245,419	$ 15,449,122	$ 15,687,245	$ 16,835,172	$ 17,409,675	$ 18,166,449	$ 18,545,897

Schedule of Water Plant in Service By Primary Account
Test Year Average Balance

Company: CSWR-Florida (Consolidated)
Docket No.: 20250052
Schedule Year Ended: 1/31/2025
Historic [X] or Projected [ ]

Explanation: Provide month ending balances for each month of the test year and the ending balance for the prior year.

Florida Public Service Commission

Schedule: A-5
Page 3 of 3
Preparer: Brent Thies

Recap Schedules: A-1, A-4

	(1)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	Account No. and Name	Month # 7	Month # 8	Month # 9	Month # 10	Month # 11	End of Test Year	Average Balance
1	INTANGIBLE PLANT							
2	301.1 Organization	36	36	36	36	36	36	25
3	302.1 Franchises	-	-	-	-	-	-	-
4	339.1 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
5	SOURCE OF SUPPLY AND PUMPING PLANT							
6	303.2 Land & Land Rights	3,199,174	3,199,174	3,200,821	3,200,821	3,200,821	3,200,821	3,188,984
7	304.2 Structures & Improvements	1,666,268	1,666,974	1,688,782	1,688,782	1,688,782	1,688,782	1,215,813
8	305.2 Collect. & Impound. Reservoirs	-	-	-	-	-	-	-
9	306.2 Lake, River & Other Intakes	-	-	-	-	-	-	-
10	307.2 Wells & Springs	1,261,836	1,262,311	1,262,311	1,262,311	1,279,489	1,279,489	1,192,639
11	308.2 Infiltration Galleries & Tunnels	-	-	-	-	-	-	-
12	309.2 Supply Mains	291,948	291,948	291,948	291,948	291,948	291,948	245,022
13	310.2 Power Generation Equipment	715,354	715,354	715,354	716,334	716,334	716,334	474,447
14	311.2 Pumping Equipment	1,322,410	1,322,410	1,328,159	1,328,970	1,328,970	1,328,970	1,267,143
15	339.2 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
16	WATER TREATMENT PLANT							
17	303.3 Land & Land Rights	-	-	-	-	-	-	-
18	304.3 Structures & Improvements	-	-	-	-	-	-	-
19	320.3 Water Treatment Equipment	820,912	828,169	844,459	844,459	846,055	846,055	801,651
20	339.3 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
21	TRANSMISSION & DISTRIBUTION PLANT							
22	303.4 Land & Land Rights	-	-	-	-	-	-	-
23	304.4 Structures & Improvements	-	-	-	-	-	-	-
24	330.4 Distr. Reservoirs & Standpipes	2,741,395	2,741,395	2,755,567	2,755,567	2,755,567	2,755,567	2,651,720
25	331.4 Transm. & Distribution Mains	4,798,879	4,803,004	4,813,320	4,813,890	4,813,890	4,813,890	4,522,828
26	333.4 Services	730,700	738,475	746,936	754,103	756,521	756,521	680,939
27	334.4 Meters & Meter Installations	1,048,482	1,055,222	1,099,096	1,120,821	1,120,821	1,120,821	951,895
28	335.4 Hydrants	150,423	156,013	161,234	161,234	161,234	161,234	135,130
29	339.4 Other Plant & Misc. Equipment	20,490	20,490	20,490	20,490	20,490	20,490	20,490
30	GENERAL PLANT							
31	303.5 Land & Land Rights	-	-	-	-	-	-	-
32	304.5 Structures & Improvements	-	-	-	-	-	-	-
33	340.5 Office Furniture & Equipment	9,325	9,325	9,325	9,325	9,325	9,325	6,456
34	341.5 Transportation Equipment	9,285	9,285	9,285	9,285	9,285	9,285	6,881
35	342.5 Stores Equipment	-	-	-	-	-	-	-
36	343.5 Tools, Shop & Garage Equipment	2,880	2,880	2,880	2,880	2,880	2,880	2,880
37	344.5 Laboratory Equipment	2,000	2,000	2,000	2,000	2,000	2,000	2,000
38	345.5 Power Operated Equipment	373	373	373	373	373	373	258
39	346.5 Communication Equipment	530,443	540,214	543,157	543,157	543,157	543,157	496,775
40	347.5 Miscellaneous Equipment	52,569	52,569	52,569	52,569	52,569	52,569	42,269
41	348.5 Other Tangible Plant	240,583	240,583	240,583	240,583	240,583	240,583	240,205
42	TOTAL	$ 19,615,764	$ 19,658,204	$ 19,788,685	$ 19,819,939	$ 19,841,129	$ 19,841,129	$ 18,146,448

Schedule of Wastewater Plant in Service By Primary Account
Test Year Average Balance

Company: CSWR-Florida (Consolidated)
Docket No.: 20250052
Schedule Year Ended: 1/31/2025
Historic [X] or Projected [ ]

Florida Public Service Commission

Schedule: A-6
Page 1 of 3
Preparer: Brent Thies

Recap Schedules: A-2, A-4

Line No.	(1) Account No. and Name	(2) Test Year Average Bal	(3) Non-Used Useful %	(4) Non-Used Amount
1	INTANGIBLE PLANT			
2	351.1 Organization	1,050		
3	352.1 Franchises	-		
4	389.1 Other Plant & Misc. Equipment	-		
5	COLLECTION PLANT	-		
6	353.2 Land & Land Rights	3,193,430		
7	354.2 Structures & Improvements	1,897,228		
8	360.2 Collection Wastewaters - Force	3,750,882		
9	361.2 Collection Wastewaters - Gravity	1,138,282		
10	362.2 Special Collecting Structures	76,537		
11	363.2 Services to Customers	421,004		
12	364.2 Flow Measuring Devices	257,223		
13	365.2 Flow Measuring Installations	-		
14	389.2 Other Plant & Misc. Equipment	-		
15	SYSTEM PUMPING PLANT	-		
16	353.3 Land & Land Rights	-		
17	354.3 Structures & Improvements	-		
18	370.3 Receiving Wells	249,475		
19	371.3 Pumping Equipment	844,564		
20	389.3 Other Plant & Misc. Equipment	-		
21	TREATMENT AND DISPOSAL PLANT	-		
22	353.4 Land & Land Rights	-		
23	354.4 Structures & Improvements	-		
24	380.4 Treatment & Disposal Equipment	3,050,104		
25	381.4 Plant Wastewaters	19,655		
26	382.4 Outfall Wastewater Lines	159,792		
27	389.4 Other Plant & Misc. Equipment	61,421		
28	GENERAL PLANT	-		
29	353.5 Land & Land Rights	-		
30	354.5 Structures & Improvements	-		
31	390.5 Office Furniture & Equipment	4,801		
32	391.5 Transportation Equipment	1,950		
33	392.5 Stores Equipment	-		
34	393.5 Tools, Shop & Garage Equipment	17,499		
35	394.5 Laboratory Equipment	37,987		
36	395.5 Power Operated Equipment	4,757		
37	396.5 Communication Equipment	323,084		
38	397.5 Miscellaneous Equipment	-		
39	398.5 Other Tangible Plant	1,585		
40	TOTAL	$ 15,512,309	$	$

Schedule of Wastewater Plant in Service By Primary Account
Test Year Average Balance

Company: CSWR-Florida (Consolidated)
Docket No.: 20250052
Schedule Year Ended: 1/31/2025
Historic [X] or Projected [ ]

Explanation: Provide month ending balances for each month of the test year and the ending balance for the prior year.

Florida Public Service Commission

Schedule: A-6
Page 2 of 3
Preparer: Brent Thies

Recap Schedules: A-2, A-4

Line No.	(1) Account No. and Name	(2) Prior Year	(3) Month # 1	(4) Month # 2	(5) Month # 3	(6) Month # 4	(7) Month # 5	(8) Month # 6
1	INTANGIBLE PLANT							
2	351.1 Organization	1,050	1,050	1,050	1,050	1,050	1,050	1,050
3	352.1 Franchises	-	-	-	-	-	-	-
4	389.1 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
5	COLLECTION PLANT							
6	353.2 Land & Land Rights	3,166,636	3,166,636	3,166,636	3,166,636	3,205,338	3,205,338	3,205,338
7	354.2 Structures & Improvements	840,523	929,168	1,137,284	1,345,390	1,626,877	2,044,752	2,118,605
8	360.2 Collection Wastewaters - Force	3,480,180	3,490,658	3,495,257	3,639,640	3,653,798	3,718,131	3,731,751
9	361.2 Collection Wastewaters - Gravity	824,602	824,602	855,867	899,854	1,174,178	1,195,687	1,200,689
10	362.2 Special Collecting Structures	76,537	76,537	76,537	76,537	76,537	76,537	76,537
11	363.2 Services to Customers	352,416	352,416	352,416	364,531	407,877	407,877	461,728
12	364.2 Flow Measuring Devices	212,700	221,989	221,989	235,739	272,386	272,386	272,386
13	365.2 Flow Measuring Installations	-	-	-	-	-	-	-
14	389.2 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
15	SYSTEM PUMPING PLANT							
16	353.3 Land & Land Rights	-	-	-	-	-	-	-
17	354.3 Structures & Improvements	-	-	-	-	-	-	-
18	370.3 Receiving Wells	191,856	191,856	191,856	191,856	275,083	275,083	275,083
19	371.3 Pumping Equipment	680,068	680,068	695,877	769,359	790,823	833,068	855,365
20	389.3 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
21	TREATMENT AND DISPOSAL PLANT							
22	353.4 Land & Land Rights	-	-	-	-	-	-	-
23	354.4 Structures & Improvements	-	-	-	-	-	-	-
24	380.4 Treatment & Disposal Equipment	2,319,167	2,330,105	2,453,918	2,754,067	3,160,219	3,248,443	3,250,691
25	381.4 Plant Wastewaters	19,655	19,655	19,655	19,655	19,655	19,655	19,655
26	382.4 Outfall Wastewater Lines	149,408	149,408	149,408	149,408	160,235	160,235	165,599
27	389.4 Other Plant & Misc. Equipment	53,057	53,057	55,147	55,147	60,872	60,872	60,872
28	GENERAL PLANT							
29	353.5 Land & Land Rights	-	-	-	-	-	-	-
30	354.5 Structures & Improvements	-	-	-	-	-	-	-
31	390.5 Office Furniture & Equipment	-	-	-	-	6,935	6,935	6,935
32	391.5 Transportation Equipment	-	-	-	-	2,817	2,817	2,817
33	392.5 Stores Equipment	-	-	-	-	-	-	-
34	393.5 Tools, Shop & Garage Equipment	9,734	9,734	9,734	15,993	15,993	15,993	20,537
35	394.5 Laboratory Equipment	23,822	23,822	23,822	27,561	27,561	27,561	45,652
36	395.5 Power Operated Equipment	-	-	-	3,376	6,496	6,496	6,496
37	396.5 Communication Equipment	197,774	217,351	273,330	287,722	287,722	295,693	295,693
38	397.5 Miscellaneous Equipment	-	-	-	-	-	-	-
39	398.5 Other Tangible Plant	-	-	-	2,060	2,060	2,060	2,060
40	TOTAL	$ 12,599,185.92	12,738,113.56	13,179,783.98	14,005,583.33	15,234,514.43	15,876,670.85	$ 16,075,539.91

Schedule of Wastewater Plant in Service By Primary Account
Test Year Average Balance

Company: CSWR-Florida (Consolidated)
Docket No.: 20250052
Schedule Year Ended: 1/31/2025
Historic [X] or Projected [ ]

Explanation: Provide month ending balances for each month of the test year and the ending balance for the prior year.

Florida Public Service Commission

Schedule: A-6
Page 3 of 3
Preparer: Brent Thies

Recap Schedules: A-2, A-4

Line No.	(1) Account No. and Name	(9) Month # 7	(10) Month # 8	(11) Month # 9	(12) Month # 10	(13) Month # 11	(14) End of Test Year	(15) Average Balance
1	INTANGIBLE PLANT							
2	351.1 Organization	1,050	1,050	1,050	1,050	1,050	1,050	1,050.00
3	352.1 Franchises	-	-	-	-	-	-	-
4	389.1 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
5	COLLECTION PLANT							
6	353.2 Land & Land Rights	3,205,338	3,205,338	3,205,338	3,205,338	3,205,338	3,205,338	3,193,429.75
7	354.2 Structures & Improvements	2,436,894	2,436,894	2,436,894	2,436,894	2,436,894	2,436,894	1,897,227.98
8	360.2 Collection Wastewaters - Force	3,925,343	3,925,343	3,925,343	3,925,343	3,925,343	3,925,343	3,750,882.37
9	361.2 Collection Wastewaters - Gravity	1,303,698	1,303,698	1,303,698	1,303,698	1,303,698	1,303,698	1,138,282.17
10	362.2 Special Collecting Structures	76,537	76,537	76,537	76,537	76,537	76,537	76,537.00
11	363.2 Services to Customers	462,298	462,298	462,298	462,298	462,298	462,298	421,003.76
12	364.2 Flow Measuring Devices	272,386	272,386	272,386	272,386	272,386	272,386	257,222.61
13	365.2 Flow Measuring Installations	-	-	-	-	-	-	-
14	389.2 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
15	SYSTEM PUMPING PLANT							
16	353.3 Land & Land Rights	-	-	-	-	-	-	-
17	354.3 Structures & Improvements	-	-	-	-	-	-	-
18	370.3 Receiving Wells	275,083	275,083	275,083	275,083	275,083	275,083	249,474.69
19	371.3 Pumping Equipment	945,783	945,783	945,783	945,783	945,783	945,783	844,563.60
20	389.3 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
21	TREATMENT AND DISPOSAL PLANT							
22	353.4 Land & Land Rights	-	-	-	-	-	-	-
23	354.4 Structures & Improvements	-	-	-	-	-	-	-
24	380.4 Treatment & Disposal Equipment	3,355,791	3,355,791	3,355,791	3,355,791	3,355,791	3,355,791	3,050,104.38
25	381.4 Plant Wastewaters	19,655	19,655	19,655	19,655	19,655	19,655	19,655.00
26	382.4 Outfall Wastewater Lines	165,599	165,599	165,599	165,599	165,599	165,599	159,792.25
27	389.4 Other Plant & Misc. Equipment	66,575	66,575	66,575	66,575	66,575	66,575	61,421.13
28	GENERAL PLANT							
29	353.5 Land & Land Rights	-	-	-	-	-	-	-
30	354.5 Structures & Improvements	-	-	-	-	-	-	-
31	390.5 Office Furniture & Equipment	6,935	6,935	6,935	6,935	6,935	6,935	4,801.15
32	391.5 Transportation Equipment	2,817	2,817	2,817	2,817	2,817	2,817	1,950.23
33	392.5 Stores Equipment	-	-	-	-	-	-	-
34	393.5 Tools, Shop & Garage Equipment	21,627	21,627	21,627	21,627	21,627	21,627	17,498.59
35	394.5 Laboratory Equipment	49,005	49,005	49,005	49,005	49,005	49,005	37,986.95
36	395.5 Power Operated Equipment	6,496	6,496	6,496	6,496	6,496	6,496	4,757.14
37	396.5 Communication Equipment	388,914	391,178	391,178	391,178	391,178	391,178	323,083.90
38	397.5 Miscellaneous Equipment	-	-	-	-	-	-	-
39	398.5 Other Tangible Plant	2,060	2,060	2,060	2,060	2,060	2,060	1,584.76
40	TOTAL	$ 16,989,884.39	$ 16,992,149.17	$ 16,992,149.17	$ 16,992,149.17	$ 16,992,149.17	$ 16,992,149.17	$ 15,512,309.40

Non-Used and Useful Plant - Summary

Florida Public Service Commission

Company: CSWR-Florida (Consolidated)
Docket No.: 20250052
Schedule Year Ended: 1/31/2025

Explanation: Provide a summary of the items included in non-used and useful plant for the test year. Provide additional support schedules, if necessary.

Schedule: A-7
Page 1 of 1
Preparer: Brent Thies

Line No.	(1) Description	(2) Average Amount Per Books	(3) Utility Adjustments	(4) Balance Per Utility
	WATER			
1	Plant in Service	0	0	0
2	Land	0	0	0
3	Accumulated Depreciation	0	0	0
4	Other (Explain)	0	0	0
5	Total	0	0	0
	WASTEWATER			
6	Plant in Service	0	0	0
7	Land	0	0	0
8	Accumulated Depreciation	0	0	0
9	Other (Explain)	0	0	0
10	Total	0	0	0

Supporting Schedules: A-5,A-6,A-9,A-10
Recap Schedules: A-1,A-2

Schedule of Water and Wastewater Accumulated Depreciation
Annual Balances Subsequent to Last Established Rate Base

Florida Public Service Commission

Company: CSWR-Florida (Consolidated)
Docket No.: 20250052
Test Year Ended: 1/31/2025

Schedule: A-8
Page 1 of 1
Preparer: Brent Thies

Explanation: Provide the annual balance of accumulated depreciation, for water and wastewater separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected additions and/or retirements specifically identifying those amounts.

Line No.	Description	Year-End Balance Water	Wastewater
1	5/1/2022 Balance	-	-
2	2022 Additions	8,732,748	7,635,729
3	2022 Retirements	(1,022,503)	(1,194,617)
4	2022 Adjustments		
5	01/31/2023 Balance	7,710,246	6,441,113
6	2023 Additions	1,441,182	1,509,224
7	2023 Retirements	(8,914)	(88,241)
8	2023 Adjustments		
9	01/31/2024 Balance	9,142,514	7,862,095
10	2024 Additions	617,737	1,067,257
11	2024Retirements		
12	2024 Adjustments		
13	01/31/2025 Balance	9,760,251	8,929,352
14	19__ Additions		
15	19__ Retirements		
16	19__ Adjustments		
17	__/__/__ Balance		
18	19__ Additions		
19	19__ Retirements		
20	19__ Adjustments		
21	01/31/2025 Balance	9,760,251	8,929,352

Supporting Schedules: A-9,A-10
Recap Schedules: A-18

Schedule of Water Accumulated Depreciation By Primary Account
Test Year Average Balance

Company: CSWR-Florida (Consolidated)
Docket No.: 20250052
Schedule Year Ended: 1/31/2025
Historic [X] or Projected [ ]

Florida Public Service Commission

Schedule: A-9
Page 1 of 3
Preparer: Brent Thies

Recap Schedules: A-1, A-8

Line No.	(1) Account No. and Name	(2) Test Year Average Bal	(3) Non-Used Useful %	(4) Non-Used Amount
1	INTANGIBLE PLANT			
2	301.1 Organization	5,229		-
3	302.1 Franchises	-		-
4	339.1 Other Plant & Misc. Equipment	-		-
5	SOURCE OF SUPPLY AND PUMPING PLANT	-		-
6	303.2 Land & Land Rights	-		-
7	304.2 Structures & Improvements	156,546		-
8	305.2 Collect. & Impound. Reservoirs	-		-
9	306.2 Lake, River & Other Intakes	-		-
10	307.2 Wells & Springs	971,929		-
11	308.2 Infiltration Galleries & Tunnels	-		-
12	309.2 Supply Mains	91,027		-
13	310.2 Power Generation Equipment	144,964		-
14	311.2 Pumping Equipment	946,998		-
15	339.2 Other Plant & Misc. Equipment	-		-
16	WATER TREATMENT PLANT	-		-
17	303.3 Land & Land Rights	-		-
18	304.3 Structures & Improvements	-		-
19	320.3 Water Treatment Equipment	639,953		-
20	339.3 Other Plant & Misc. Equipment	-		-
21	TRANSMISSION & DISTRIBUTION PLANT	-		-
22	303.4 Land & Land Rights	-		-
23	304.4 Structures & Improvements	-		-
24	330.4 Distr. Reservoirs & Standpipes	2,247,502		-
25	331.4 Transm. & Distribution Mains	3,164,359		-
26	333.4 Services	230,306		-
27	334.4 Meters & Meter Installations	500,475		-
28	335.4 Hydrants	70,513		-
29	339.4 Other Plant & Misc. Equipment	13,233		-
30	GENERAL PLANT	-		-
31	303.5 Land & Land Rights	-		-
32	304.5 Structures & Improvements	-		-
33	340.5 Office Furniture & Equipment	6,456		-
34	341.5 Transportation Equipment	5,220		-
35	342.5 Stores Equipment	-		-
36	343.5 Tools, Shop & Garage Equipment	1,763		-
37	344.5 Laboratory Equipment	1,375		-
38	345.5 Power Operated Equipment	258		-
39	346.5 Communication Equipment	56,079		-
40	347.5 Miscellaneous Equipment	1,626		-
41	348.5 Other Tangible Plant	236,822		-
42	TOTAL	$ 9,492,632	$ -	$ -

Schedule of Water Accumulated Depreciation By Primary Account
Test Year Average Balance

Florida Public Service Commissio

Company: CSWR-Florida (Consolidated)
Docket No.: 20250052
Schedule Year Ended: 1/31/2025
Historic [X] or Projected [ ]

Explanation: Provide month ending balances for each month of the test year and the ending balance for the prior year.

Schedule: A-9
Page 2 of 3
Preparer: Brent Thies

Recap Schedules: A-1, A-8

Line No.	(1) Account No. and Name	(2) Prior Year	(3) Month # 1	(4) Month # 2	(5) Month # 3	(6) Month # 4	(7) Month # 5	(8) Month # 6
1	INTANGIBLE PLANT							
2	301.1 Organization	5,206	5,206	5,206	5,206	5,239	5,239	5,239
3	302.1 Franchises	-	-	-	-	-	-	-
4	339.1 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
5	SOURCE OF SUPPLY AND PUMPING PLANT	-	-	-	-	-	-	-
6	303.2 Land & Land Rights	-	-	-	-	-	-	-
7	304.2 Structures & Improvements	139,899	141,016	142,298	144,530	147,240	150,460	153,971
8	305.2 Collect. & Impound. Reservoirs	-	-	-	-	-	-	-
9	306.2 Lake, River & Other Intakes	-	-	-	-	-	-	-
10	307.2 Wells & Springs	961,107	963,045	964,991	967,048	969,226	971,424	973,880
11	308.2 Infiltration Galleries & Tunnels	-	-	-	-	-	-	-
12	309.2 Supply Mains	78,374	78,770	79,171	79,645	93,763	94,352	94,951
13	310.2 Power Generation Equipment	126,220	126,721	127,247	127,781	143,481	145,318	147,209
14	311.2 Pumping Equipment	933,342	935,151	937,008	939,099	942,244	944,496	946,824
15	339.2 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
16	WATER TREATMENT PLANT	-	-	-	-	-	-	-
17	303.3 Land & Land Rights	-	-	-	-	-	-	-
18	304.3 Structures & Improvements	-	-	-	-	-	-	-
19	320.3 Water Treatment Equipment	628,269	629,981	631,707	633,694	635,681	637,684	639,717
20	339.3 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
21	TRANSMISSION & DISTRIBUTION PLANT	-	-	-	-	-	-	-
22	303.4 Land & Land Rights	-	-	-	-	-	-	-
23	304.4 Structures & Improvements	-	-	-	-	-	-	-
24	330.4 Distr. Reservoirs & Standpipes	2,231,407	2,234,524	2,237,669	2,240,864	2,244,076	2,246,726	2,248,539
25	331.4 Transm. & Distribution Mains	3,006,066	3,013,720	3,021,475	3,029,861	3,201,502	3,208,282	3,215,113
26	333.4 Services	214,389	215,471	216,606	218,006	230,598	232,054	233,550
27	334.4 Meters & Meter Installations	471,646	474,755	478,030	481,505	495,843	499,608	503,534
28	335.4 Hydrants	63,408	63,508	63,601	63,755	72,826	72,997	73,168
29	339.4 Other Plant & Misc. Equipment	12,823	12,891	12,960	13,028	13,096	13,165	13,233
30	GENERAL PLANT	-	-	-	-	-	-	-
31	303.5 Land & Land Rights	-	-	-	-	-	-	-
32	304.5 Structures & Improvements	-	-	-	-	-	-	-
33	340.5 Office Furniture & Equipment	-	-	-	-	9,325	9,325	9,325
34	341.5 Transportation Equipment	344	364	385	405	6,857	6,986	7,115
35	342.5 Stores Equipment	-	-	-	-	-	-	-
36	343.5 Tools, Shop & Garage Equipment	1,673	1,688	1,703	1,718	1,733	1,748	1,763
37	344.5 Laboratory Equipment	1,308	1,319	1,330	1,342	1,353	1,364	1,375
38	345.5 Power Operated Equipment	-	-	-	-	373	373	373
39	346.5 Communication Equipment	31,935	35,616	39,413	43,317	47,221	51,185	55,150
40	347.5 Miscellaneous Equipment	312	432	579	787	994	1,257	1,520
41	348.5 Other Tangible Plant	235,921	235,954	235,987	236,020	237,028	237,071	237,114
42	TOTAL	$ 9,143,650	$ 9,170,133	$ 9,197,366	$ 9,227,609	$ 9,499,697	$ 9,531,112	$ 9,562,663

Schedule of Water Accumulated Depreciation By Primary Account
Test Year Average Balance

Florida Public Service Commission

Schedule: A-9
Page 3 of 3
Preparer: Brent Thies

Company: CSWR-Florida (Consolidated)
Docket No.: 20250052
Schedule Year Ended: 1/31/2025
Historic [X] or Projected [ ]

Explanation: Provide month ending balances for each month of the test year and the ending balance for the prior year.

Recap Schedules: A-1, A-8

Line No.	(1) Account No. and Name	(9) Month # 7	(10) Month # 8	(11) Month # 9	(12) Month # 10	(13) Month # 11	(14) End of Test Year	(15) Average Balance
1	INTANGIBLE PLANT							
2	301.1 Organization	5,239	5,239	5,239	5,239	5,240	5,240	5,229
3	302.1 Franchises	-	-	-	-	-	-	-
4	339.1 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
5	SOURCE OF SUPPLY AND PUMPING PLANT	-	-	-	-	-	-	-
6	303.2 Land & Land Rights	-	-	-	-	-	-	-
7	304.2 Structures & Improvements	158,317	162,665	167,069	171,474	175,878	180,283	156,546
8	305.2 Collect. & Impound. Reservoirs	-	-	-	-	-	-	-
9	306.2 Lake, River & Other Intakes	-	-	-	-	-	-	-
10	307.2 Wells & Springs	975,030	975,966	976,902	977,838	978,822	979,806	971,929
11	308.2 Infiltration Galleries & Tunnels	-	-	-	-	-	-	-
12	309.2 Supply Mains	95,647	96,343	97,039	97,735	98,431	99,126	91,027
13	310.2 Power Generation Equipment	149,936	152,664	155,391	158,123	160,855	163,586	144,964
14	311.2 Pumping Equipment	949,281	951,739	954,220	956,705	959,189	961,674	946,998
15	339.2 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
16	WATER TREATMENT PLANT	-	-	-	-	-	-	-
17	303.3 Land & Land Rights	-	-	-	-	-	-	-
18	304.3 Structures & Improvements	-	-	-	-	-	-	-
19	320.3 Water Treatment Equipment	641,779	643,868	646,020	648,171	650,328	652,486	639,953
20	339.3 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
21	TRANSMISSION & DISTRIBUTION PLANT	-	-	-	-	-	-	-
22	303.4 Land & Land Rights	-	-	-	-	-	-	-
23	304.4 Structures & Improvements	-	-	-	-	-	-	-
24	330.4 Distr. Reservoirs & Standpipes	2,250,547	2,252,555	2,254,594	2,256,634	2,258,674	2,260,713	2,247,502
25	331.4 Transm. & Distribution Mains	3,222,328	3,229,550	3,236,792	3,244,036	3,251,279	3,256,668	3,164,359
26	333.4 Services	235,049	236,564	238,097	239,645	241,198	242,750	230,306
27	334.4 Meters & Meter Installations	507,809	511,305	514,943	518,671	522,400	526,129	500,475
28	335.4 Hydrants	73,365	73,573	73,790	74,007	74,225	74,442	70,513
29	339.4 Other Plant & Misc. Equipment	13,301	13,369	13,438	13,506	13,574	13,643	13,233
30	GENERAL PLANT	-	-	-	-	-	-	-
31	303.5 Land & Land Rights	-	-	-	-	-	-	-
32	304.5 Structures & Improvements	-	-	-	-	-	-	-
33	340.5 Office Furniture & Equipment	9,325	9,325	9,325	9,325	9,325	9,325	6,456
34	341.5 Transportation Equipment	7,244	7,373	7,502	7,631	7,760	7,889	5,220
35	342.5 Stores Equipment	-	-	-	-	-	-	-
36	343.5 Tools, Shop & Garage Equipment	1,778	1,793	1,808	1,823	1,838	1,853	1,763
37	344.5 Laboratory Equipment	1,386	1,397	1,408	1,419	1,431	1,442	1,375
38	345.5 Power Operated Equipment	373	373	373	373	373	373	258
39	346.5 Communication Equipment	59,570	64,072	68,598	73,124	77,651	82,177	56,079
40	347.5 Miscellaneous Equipment	1,813	2,105	2,397	2,689	2,981	3,274	1,626
41	348.5 Other Tangible Plant	237,157	237,201	237,244	237,287	237,330	237,374	236,822
42	TOTAL	$ 9,596,274	$ 9,629,037	$ 9,662,189	$ 9,695,455	$ 9,728,780	$ 9,760,251	$ 9,492,632

Schedule of Wastewater Accumulated Depreciation By Primary Account
Test Year Average Balance

Florida Public Service Commission

Schedule: A-10
Page 1 of 3
Preparer: Brent Thies

Company: CSWR-Florida (Consolidated)
Docket No.: 20250052
Schedule Year Ended: 1/31/2025
Historic [X] or Projected [ ]

Recap Schedules: A-2, A-8

Line No.	(1) Account No. and Name	(2) Test Year Average Bal	(3) Non-Used Useful %	(4) Non-Used Amount
1	INTANGIBLE PLANT			
2	351.1 Organization	2,842		-
3	352.1 Franchises	-		-
4	389.1 Other Plant & Misc. Equipment	-		-
5	COLLECTION PLANT	-		-
6	353.2 Land & Land Rights	-		-
7	354.2 Structures & Improvements	650,620		-
8	360.2 Collection Wastewaters - Force	3,320,513		-
9	361.2 Collection Wastewaters - Gravity	822,921		-
10	362.2 Special Collecting Structures	76,537		-
11	363.2 Services to Customers	350,954		-
12	364.2 Flow Measuring Devices	235,256		-
13	365.2 Flow Measuring Installations	-		-
14	389.2 Other Plant & Misc. Equipment	-		-
15	SYSTEM PUMPING PLANT	-		-
16	353.3 Land & Land Rights	-		-
17	354.3 Structures & Improvements	-		-
18	370.3 Receiving Wells	155,700		-
19	371.3 Pumping Equipment	409,223		-
20	389.3 Other Plant & Misc. Equipment	-		-
21	TREATMENT AND DISPOSAL PLANT	-		-
22	353.4 Land & Land Rights	-		-
23	354.4 Structures & Improvements	-		-
24	380.4 Treatment & Disposal Equipment	2,272,968		-
25	381.4 Plant Wastewaters	11,681		-
26	382.4 Outfall Wastewater Lines	152,523		-
27	389.4 Other Plant & Misc. Equipment	46,815		-
28	GENERAL PLANT	-		-
29	353.5 Land & Land Rights	-		-
30	354.5 Structures & Improvements	-		-
31	390.5 Office Furniture & Equipment	4,801		-
32	391.5 Transportation Equipment	792		-
33	392.5 Stores Equipment	-		-
34	393.5 Tools, Shop & Garage Equipment	566		-
35	394.5 Laboratory Equipment	2,776		-
36	395.5 Power Operated Equipment	2,355		-
37	396.5 Communication Equipment	26,932		-
38	397.5 Miscellaneous Equipment	-		-
39	398.5 Other Tangible Plant	73		-
40	TOTAL	$ 8,546,848	$ -	$ -

Schedule of Wastewater Accumulated Depreciation By Primary Account
Test Year Average Balance

Company: CSWR-Florida (Consolidated)
Docket No.: 20250052
Schedule Year Ended: 1/31/2025
Historic [X] or Projected [ ]

Explanation: Provide month ending balances for each month of the test year and the ending balance for the prior year.

Florida Public Service Commission

Schedule: A-10
Page 2 of 3
Preparer: Brent Thies

Recap Schedules: A-2, A-8

Line No.	(1) Account No. and Name	(2) Prior Year	(3) Month # 1	(4) Month # 2	(5) Month # 3	(6) Month # 4	(7) Month # 5	(8) Month # 6
1	INTANGIBLE PLANT							
2	351.1 Organization	47	49	51	54	56	58	60
3	352.1 Franchises	-	-	-	-	-	-	-
4	389.1 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
5	COLLECTION PLANT	-	-	-	-	-	-	-
6	353.2 Land & Land Rights	-	-	-	-	-	-	-
7	354.2 Structures & Improvements	530,043	532,463	535,326	537,523	683,916	687,935	692,146
8	360.2 Collection Wastewaters - Force	3,275,963	3,284,140	3,292,330	3,300,921	3,314,693	3,323,501	3,332,347
9	361.2 Collection Wastewaters - Gravity	626,093	627,322	628,514	629,739	904,051	905,317	906,593
10	362.2 Special Collecting Structures	76,537	76,537	76,537	76,537	76,537	76,537	76,537
11	363.2 Services to Customers	318,645	319,029	319,413	319,823	363,580	363,990	364,361
12	364.2 Flow Measuring Devices	211,859	212,068	212,277	212,714	241,457	242,500	243,542
13	365.2 Flow Measuring Installations	-	-	-	-	-	-	-
14	389.2 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
15	SYSTEM PUMPING PLANT	-	-	-	-	-	-	-
16	353.3 Land & Land Rights	-	-	-	-	-	-	-
17	354.3 Structures & Improvements	-	-	-	-	-	-	-
18	370.3 Receiving Wells	142,293	142,469	142,645	142,822	159,913	160,320	160,728
19	371.3 Pumping Equipment	395,815	397,450	399,158	401,207	403,355	405,699	408,146
20	389.3 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
21	TREATMENT AND DISPOSAL PLANT	-	-	-	-	-	-	-
22	353.4 Land & Land Rights	-	-	-	-	-	-	-
23	354.4 Structures & Improvements	-	-	-	-	-	-	-
24	380.4 Treatment & Disposal Equipment	2,070,216	2,072,657	2,075,672	2,080,077	2,337,836	2,343,361	2,348,897
25	381.4 Plant Wastewaters	11,399	11,446	11,493	11,540	11,587	11,634	11,681
26	382.4 Outfall Wastewater Lines	144,920	144,933	144,945	144,958	155,797	155,810	155,837
27	389.4 Other Plant & Misc. Equipment	43,692	43,769	43,856	43,943	47,634	47,747	47,860
28	GENERAL PLANT	-	-	-	-	-	-	-
29	353.5 Land & Land Rights	-	-	-	-	-	-	-
30	354.5 Structures & Improvements	-	-	-	-	-	-	-
31	390.5 Office Furniture & Equipment	-	-	-	-	6,935	6,935	6,935
32	391.5 Transportation Equipment	-	-	-	-	988	1,027	1,066
33	392.5 Stores Equipment	-	-	-	-	-	-	-
34	393.5 Tools, Shop & Garage Equipment	64	114	165	248	332	415	522
35	394.5 Laboratory Equipment	1,647	1,779	1,911	2,065	2,218	2,371	2,625
36	395.5 Power Operated Equipment	-	-	-	46	3,212	3,258	3,304
37	396.5 Communication Equipment	11,728	13,539	15,817	18,214	20,612	23,076	25,540
38	397.5 Miscellaneous Equipment	-	-	-	-	-	-	-
39	398.5 Other Tangible Plant	-	-	-	17	34	52	69
40	TOTAL	$ 7,860,959	$ 7,879,763	$ 7,900,111	$ 7,922,447	$ 8,734,742	$ 8,761,543	$ 8,788,797

Schedule of Wastewater Accumulated Depreciation By Primary Account
Test Year Average Balance

Company: CSWR-Florida (Consolidated)
Docket No.: 20250052
Schedule Year Ended: 1/31/2025
Historic [X] or Projected [ ]

Explanation: Provide month ending balances for each month of the test year and the ending balance for the prior year.

Florida Public Service Commission

Schedule: A-10
Page 3 of 3
Preparer: Brent Thies

Recap Schedules: A-2, A-8

Line No.	(1) Account No. and Name	(9) Month # 7	(10) Month # 8	(11) Month # 9	(12) Month # 10	(13) Month # 11	(14) End of Test Year	(15) Average Balance
1	INTANGIBLE PLANT							
2	351.1 Organization	62	64	67	69	71	73	2,842
3	352.1 Franchises	-	-	-	-	-	-	-
4	389.1 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
5	COLLECTION PLANT	-	-	-	-	-	-	-
6	353.2 Land & Land Rights	-	-	-	-	-	-	-
7	354.2 Structures & Improvements	697,186	702,226	707,265	712,305	717,345	722,385	650,620
8	360.2 Collection Wastewaters - Force	3,335,323	3,337,255	3,339,187	3,341,119	3,343,051	3,346,837	3,320,513
9	361.2 Collection Wastewaters - Gravity	908,059	909,525	910,992	912,458	913,924	915,391	822,921
10	362.2 Special Collecting Structures	76,537	76,537	76,537	76,537	76,537	76,537	76,537
11	363.2 Services to Customers	364,713	365,066	365,418	365,770	366,123	366,475	350,954
12	364.2 Flow Measuring Devices	244,585	245,628	246,670	247,713	248,401	248,918	235,256
13	365.2 Flow Measuring Installations	-	-	-	-	-	-	-
14	389.2 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
15	SYSTEM PUMPING PLANT	-	-	-	-	-	-	-
16	353.3 Land & Land Rights	-	-	-	-	-	-	-
17	354.3 Structures & Improvements	-	-	-	-	-	-	-
18	370.3 Receiving Wells	161,135	161,542	161,949	162,356	162,763	163,170	155,700
19	371.3 Pumping Equipment	411,013	413,879	416,745	419,611	422,477	425,344	409,223
20	389.3 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
21	TREATMENT AND DISPOSAL PLANT	-	-	-	-	-	-	-
22	353.4 Land & Land Rights	-	-	-	-	-	-	-
23	354.4 Structures & Improvements	-	-	-	-	-	-	-
24	380.4 Treatment & Disposal Equipment	2,354,920	2,360,943	2,366,966	2,372,989	2,379,012	2,385,035	2,272,968
25	381.4 Plant Wastewaters	11,727	11,774	11,821	11,868	11,915	11,962	11,681
26	382.4 Outfall Wastewater Lines	155,865	155,892	155,919	155,947	155,974	156,002	152,523
27	389.4 Other Plant & Misc. Equipment	48,000	48,140	48,279	48,419	48,559	48,698	46,815
28	GENERAL PLANT	-	-	-	-	-	-	-
29	353.5 Land & Land Rights	-	-	-	-	-	-	-
30	354.5 Structures & Improvements	-	-	-	-	-	-	-
31	390.5 Office Furniture & Equipment	6,935	6,935	6,935	6,935	6,935	6,935	4,801
32	391.5 Transportation Equipment	1,105	1,144	1,184	1,223	1,262	1,301	792
33	392.5 Stores Equipment	-	-	-	-	-	-	-
34	393.5 Tools, Shop & Garage Equipment	634	747	860	972	1,085	1,198	566
35	394.5 Laboratory Equipment	2,897	3,169	3,442	3,714	3,987	4,259	2,776
36	395.5 Power Operated Equipment	3,350	3,396	3,442	3,489	3,535	3,581	2,355
37	396.5 Communication Equipment	28,781	32,041	35,301	38,561	41,820	45,080	26,932
38	397.5 Miscellaneous Equipment	-	-	-	-	-	-	-
39	398.5 Other Tangible Plant	86	103	120	137	155	172	73
40	TOTAL	$ 8,812,914	$ 8,836,007	$ 8,859,100	$ 8,882,193	$ 8,904,931	$ 8,929,352	$ 8,546,848

Schedule of Water and Wastewater Contributions in Aid of Construction
Annual Balances Subsequent to Last Established Rate Base

Florida Public Service Commission

Company: CSWR-Florida (Consolidated)
Docket No.: 20250052
Test Year Ended: 1/31/2025

Schedule: A-11
Page 1 of 1
Preparer: Brent Thies

Explanation: Provide the annual balance of contributions in aid of construction, for water and wastewater separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected additions and/or retirements specifically identifying those amounts. Show any retirements as adjustments.

Line No.	Description	Year-End Balance Water	Wastewater
1	5/1/2022 Balance	0	0
2	2022 Additions	5,035,715	3,507,593
3	2022 Adjustments		
4	01/31/2023 Balance	5,035,715	3,507,593
5	2023 Additions	500,011	1,145,482
6	2023 Adjustments		
7	01/31/2024 Balance	5,535,726	4,653,075
8	2024 Additions	184,783	401,498
9	2024 Adjustments		
10	01/31/2025 Balance	5,720,509	5,054,573
11	19__ Additions		
12	19__ Adjustments		
13	__/__/__ Balance		
14	19__ Additions		
15	19__ Adjustments		
16	__/__/__ Balance		
17	19__ Additions		
18	19__ Adjustments		
19	01/31/2025 Balance	5,720,509	5,054,573

Supporting Schedules: A-12
Recap Schedules: A-19

Schedule of Contributions in Aid of Construction By Classification
Test Year Average Balance

Company: CSWR-Florida (Consolidated)
Docket No.: 20250052
Schedule Year Ended: 1/31/2025
Historic [X] or Projected [ ]

Explanation: Provide the average CIAC balance by account. If a projected year is employed, provide breakdown for average and projected test year.

Florida Public Service Commission

Schedule: A-12
Page 1 of 3
Preparer: Brent Thies

Recap Schedules: A-1,A-4

Line No.	(1) Description	(2) Test Year Average Bal	(3) Non-Used Useful %	(4) Non-Used Amount
	WATER			
1	Plant Capacity Fees	-		-
2	Line/Main Extension Fees	-		-
3	Meter Installation Fees	-		-
4	Contributed Lines	-		-
5	Other (Describe)	5,654,319		-
6				
7	Total	$ 5,654,319	$ -	$ -
	WASTEWATER			
8	Plant Capacity Fees	-		-
9	Line/Main Extension Fees	-		-
10	Contributed Lines	-		-
11	Other (Describe)	4,931,359		-
12				
13	Total	$ 4,931,359	$ -	$ -

Schedule of Contributions in Aid of Construction By Classification
Test Year Average Balance

Company: CSWR-Florida (Consolidated)
Docket No.: 20250052
Schedule Year Ended: 1/31/2025
Historic [X] or Projected [ ]

Florida Public Service Commission

Schedule: A-12
Page 2 of 3
Preparer: Brent Thies

Explanation: Provide the average CIAC balance by account classification.
If a projected year is employed, provide breakdown for base year and intermediate year also.

Line No.	(1) Description	(2) Prior Year	(3) Month # 1	(4) Month # 2	(5) Month # 3	(6) Month # 4	(7) Month # 5	(8) Month # 6
	WATER							
1	Plant Capacity Fees	-	-	-	-	-	-	-
2	Line/Main Extension Fees	-	-	-	-	-	-	-
3	Meter Installation Fees	-	-	-	-	-	-	-
4	Contributed Lines	-	-	-	-	-	-	-
5	Other (Describe)	5,535,726	5,537,956	5,540,936	5,542,436	5,698,049	5,698,049	5,702,894
6								
7	Total	$ 5,535,726	$ 5,537,956	$ 5,540,936	$ 5,542,436	$ 5,698,049	$ 5,698,049	$ 5,702,894
	WASTEWATER							
8	Plant Capacity Fees	-	-	-	-	-	-	-
9	Line/Main Extension Fees	-	-	-	-	-	-	-
10	Contributed Lines	-	-	-	-	-	-	-
11	Other (Describe)	4,653,075	4,659,317	4,659,631	4,664,767	5,045,073	5,051,467	5,051,467
12								
13	Total	$ 4,653,075	$ 4,659,317	$ 4,659,631	$ 4,664,767	$ 5,045,073	$ 5,051,467	$ 5,051,467

Schedule of Contributions in Aid of Construction By Classification
Test Year Average Balance

Company: CSWR-Florida (Consolidated)
Docket No.: 20250052
Schedule Year Ended: 1/31/2025
Historic [X] or Projected [ ]

Florida Public Service Commission

Schedule: A-12
Page 3 of 3
Preparer: Brent Thies

Explanation: Provide the average CIAC balance by account classification.
If a projected year is employed, provide breakdown for base year and intermediate year also.

Line No.	(1) Description	(9) Month # 7	(10) Month # 8	(11) Month # 9	(12) Month # 10	(13) Month # 11	(14) End of Test Year	(15) Average Balance
	WATER							
1	Plant Capacity Fees	-	-	-	-	-	-	-
2	Line/Main Extension Fees	-	-	-	-	-	-	-
3	Meter Installation Fees	-	-	-	-	-	-	-
4	Contributed Lines	-	-	-	-	-	-	-
5	Other (Describe)	5,703,695	5,704,597	5,706,097	5,706,847	5,708,347	5,720,509	5,654,319
6								
7	Total	$ 5,703,695	$ 5,704,597	$ 5,706,097	$ 5,706,847	$ 5,708,347	$ 5,720,509	$ 5,654,319
	WASTEWATER							
8	Plant Capacity Fees	-	-	-	-	-	-	-
9	Line/Main Extension Fees	-	-	-	-	-	-	-
10	Contributed Lines	-	-	-	-	-	-	-
11	Other (Describe)	5,051,467	5,053,814	5,054,758	5,054,129	5,054,129	5,054,573	4,931,359
12								
13	Total	$ 5,051,467	$ 5,053,814	$ 5,054,758	$ 5,054,129	$ 5,054,129	$ 5,054,573	$ 4,931,359

Schedule of Water and Wastewater Accumulated Amortization of CIAC
Annual Balances Subsequent to Last Established Rate Base

Florida Public Service Commission

Company: CSWR-Florida (Consolidated)
Docket No.: 20250052
Test Year Ended: 1/31/2025

Schedule: A-13
Page 1 of 1
Preparer: Brent Thies

Explanation: Provide the annual balance of accumulated amortization of CIAC, for water and wastewater separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected additions and/or retirements specifically identifying those amounts. Show any retirements as adjustments.

Line No.	Description	Year-End Balance Water	Wastewater
1	5/1/2022 Balance	-	-
2	2022 Additions	4,201,748	2,978,631
3	2022 Adjustments		
4	01/31/2023 Balance	4,201,748	2,978,631
5	2023 Additions	633,093	1,164,042
6	2023 Adjustments		
7	01/31/2024 Balance	4,834,841	4,142,672
8	2024 Additions	321,381	487,500
9	2024 Adjustments		
10	01/31/2025 Balance	5,156,222	4,630,173
11	19__ Additions		
12	19__ Adjustments		
13	__/__/__ Balance		
14	19__ Additions		
15	19__ Adjustments		
16	__/__/__ Balance		
17	19__ Additions		
18	19__ Adjustments		
19	01/31/2025 Balance	5,156,222	4,630,173

Supporting Schedules: A-14
Recap Schedules: A-19

Schedule of Accumulated Amortization - CIAC
Test Year Average Balance

Florida Public Service Commission

Schedule: A-14
Page 1 of 3
Preparer: Brent Thies

Company: CSWR-Florida (Consolidated)
Docket No.: 20250052
Schedule Year Ended: 1/31/2025
Historic [X] or Projected [ ]

Explanation: Provide the average CIAC balance by account. If a projected year is employed, provide breakdown for average and projected test year.

Line No.	(1) Description	(2) Test Year Average Bal	(3) Non-Used Useful %	(4) Non-Used Amount
	WATER			
1	Plant Capacity Fees	-		-
2	Line/Main Extension Fees	-		-
3	Meter Installation Fees	-		-
4	Contributed Lines	-		-
5	Other (Describe)	5,024,951		-
6				
7	Total	$ 5,024,951	$ -	$ -
	WASTEWATER			
8	Plant Capacity Fees	-		-
9	Line/Main Extension Fees	-		-
10	Contributed Lines	-		-
11	Other (Describe)	4,459,868		-
12				
13	Total	$ 4,459,868	$ -	$ -

Schedule of Accumulated Amortization - CIAC
Test Year Average Balance

Company: CSWR-Florida (Consolidated)
Docket No.: 20250052
Schedule Year Ended: 1/31/2025
Historic [X] or Projected [ ]

Florida Public Service Commission

Schedule: A-14
Page 2 of 3
Preparer: Brent Thies

Explanation: Provide the ending balances and average of CIAC, by classification for the prior year and the test year.
If a projected year is employed, provide breakdown for base year and intermediate year also.

Line No.	(1) Description	(2) Prior Year	(3) Month # 1	(4) Month # 2	(5) Month # 3	(6) Month # 4	(7) Month # 5	(8) Month # 6
	WATER							
1	Plant Capacity Fees	-	-	-	-	-	-	-
2	Line/Main Extension Fees	-	-	-	-	-	-	-
3	Meter Installation Fees	-	-	-	-	-	-	-
4	Contributed Lines	-	-	-	-	-	-	-
5	Other (Describe)	4,834,841	4,849,871	4,864,907	4,876,108	5,043,546	5,057,607	5,071,669
6								
7	Total	$ 4,834,841	$ 4,849,871	$ 4,864,907	$ 4,876,108	$ 5,043,546	$ 5,057,607	$ 5,071,669
	WASTEWATER							
8	Plant Capacity Fees	-	-	-	-	-	-	-
9	Line/Main Extension Fees	-	-	-	-	-	-	-
10	Contributed Lines	-	-	-	-	-	-	-
11	Other (Describe)	4,142,672	4,154,162	4,165,669	4,168,122	4,557,640	4,566,852	4,576,081
12								
13	Total	$ 4,142,672	$ 4,154,162	$ 4,165,669	$ 4,168,122	$ 4,557,640	$ 4,566,852	$ 4,576,081

Schedule of Accumulated Amortization - CIAC
Test Year Average Balance

Company: CSWR-Florida (Consolidated)
Docket No.: 20250052
Schedule Year Ended: 1/31/2025
Historic [X] or Projected [ ]

Florida Public Service Commission

Schedule: A-14
Page 3 of 3
Preparer: Brent Thies

Explanation: Provide the ending balances and average of CIAC, by classification for the prior year and the test year.
If a projected year is employed, provide breakdown for base year and intermediate year also.

Line No.	(1) Description	(9) Month # 7	(10) Month # 8	(11) Month # 9	(12) Month # 10	(13) Month # 11	(14) End of Test Year	(15) Average Balance
	WATER							
1	Plant Capacity Fees	-	-	-	-	-	-	-
2	Line/Main Extension Fees	-	-	-	-	-	-	-
3	Meter Installation Fees	-	-	-	-	-	-	-
4	Contributed Lines	-	-	-	-	-	-	-
5	Other (Describe)	5,085,744	5,099,821	5,113,900	5,127,984	5,142,147	5,156,222	5,024,951
6								
7	Total	$ 5,085,744	$ 5,099,821	$ 5,113,900	$ 5,127,984	$ 5,142,147	$ 5,156,222	$ 5,024,951
	WASTEWATER							
8	Plant Capacity Fees	-	-	-	-	-	-	-
9	Line/Main Extension Fees	-	-	-	-	-	-	-
10	Contributed Lines	-	-	-	-	-	-	-
11	Other (Describe)	4,585,311	4,594,541	4,603,426	4,612,314	4,621,315	4,630,173	4,459,868
12								
13	Total	$ 4,585,311	$ 4,594,541	$ 4,603,426	$ 4,612,314	$ 4,621,315	$ 4,630,173	$ 4,459,868

Schedule of Annual AFUDC Rates Used | **Florida Public Service Commission**

Company: CSWR-Florida (Consolidated) | **Schedule: A-15**
Docket No.: 20250052 | **Page 1 of 1**
Test Year Ended: 1/31/2025 | **Preparer: Brent Thies**

Explanation: Provide the annual AFUDC rates used since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously. Include a description of practices and authority of rate(s) used.

The Company does not use any AFUDC Rates.

Schedule of Water and Wastewater Advances For Construction
Annual Balances Subsequent to Last Established Rate Base

Florida Public Service Commission

Company: CSWR-Florida (Consolidated)
Docket No.: 20250052
Test Year Ended: 1/31/2025

Schedule: A-16
Page 1 of 1
Preparer: Brent Thies

Explanation: Provide the annual balance of Advances For Construction, for water and wastewater separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected additions and/or retirements, specifically identifying those amounts. Also provide a brief description of the applicant's policy regarding advances.

Line No.	Description	Average Test Year Balance Water	Average Test Year Balance Wastewater
1	The Company has no Advances For Construction.		

Schedule of Working Capital Allowance Calculation | **Florida Public Service Commission**

Company: CSWR-Florida (Consolidated)
Docket No.: 20250052
Test Year Ended: 1/31/2025

Schedule: A-17
Page 1 of 1
Preparer: Brent Thies
Recap Schedule: A-1, A-2

Explanation: Provide the calculation of working capital using the balance sheet method. The calculation should not include accounts that are reported in other rate base or cost of capital accounts. Unless otherwise explained, this calculation should include both current and deffered debits and credits. All adjustments to the per book accounts shall be explained.

Line No.	(1) Account Name	(2) Water	(3) Sewer	(4) Total
1				
2	Current Assets (13 month average)			
3	Cash	$ 54,181	$ 32,941	$ 87,122
4	Accounts Rec'b - Customer	$ 469,854	$ 406,349	$ 876,203
5	Notes & Accts. Rec'b - Assoc. Cos.	$ -	$ -	$ -
6	Accounts Rec'b - Other	$ 1,509	$ 917	$ 2,427
7	Allowance for Bad Debts	$ (69,088)	$ (59,750)	$ (128,838)
8	Prepayments	$ 45,337	$ 27,564	$ 72,900
9	Miscellaneous Current & Accrued Assets	$ 196,749	$ 119,619	$ 316,368
10				
11	Current Liabilities (13 month average)			
12	Accounts Payable	$ (2,284,443)	$ (1,388,883)	$ (3,673,327)
13	Notes Payable	$ -	$ -	$ -
14	Notes & Accounts Payable - Assoc. Cos.	$ (449,286)	$ (273,155)	$ (722,441)
15	Customer Deposits	$ -	$ -	$ -
16	Accrued Taxes	$ (1,304)	$ (793)	$ (2,097)
17	Accrued Interest	$ -	$ -	$ -
18	Accrued Dividends	$ -	$ -	$ -
19	Misc. Current & Accrued Liabilities	$ (227,826)	$ (138,512)	$ (366,338)
20				
21	Working Capital (Balance Sheet Method)	$ (2,264,317)	$ (1,273,704)	$ (3,538,021)
22				
23	Working Capital to Rate Base Summary	-	-	-

Comparative Balance Sheet - Assets

Florida Public Service Commission

Company: CSWR-Florida (Consolidated)
Docket No.: 20250052
Test Year Ended: 1/31/2025

Explanation: Provide a balance sheet for years requested. Provide same for historical base or intermediate years, if not already shown.

Schedule: A-18
Page 1 of 2
Preparer: Brent Thies

Line No.	(1) ASSETS	(2) Prior Test Year	(3) Month # 1	(4) Month # 2	(5) Month # 3	(6) Month # 4	(7) Month # 5	(8) Month # 6
1	Utility Plant in Service	27,844,605	28,187,235	28,867,029	30,840,755	32,644,189	34,043,119	34,621,437
2	Construction Work in Progress	6,466,227	8,654,014	10,015,537	9,539,054	11,043,043	12,528,376	12,811,486
3	Other Utility Plant Adjustments	42,552,184	42,552,184	42,552,184	42,552,184	43,411,058	43,411,058	43,411,058
4	GROSS UTILITY PLANT	$ 76,863,017	$ 79,393,433	$ 81,434,750	$ 82,931,993	$ 87,098,290	$ 89,982,554	$ 90,843,982
5	Less: Accumulated Depreciation	(17,004,609)	(17,049,896)	(17,097,477)	(17,150,056)	(18,234,439)	(18,292,655)	(18,351,460)
6	NET UTILITY PLANT	$ 59,858,408	$ 62,343,537	$ 64,337,273	$ 65,781,937	$ 68,863,851	$ 71,689,899	$ 72,492,522
7	Cash	309,280	128,015	25,299	88,284	86,183	22,921	57,248
8	Accounts Rec'b - Customer	740,963	775,848	863,544	748,244	757,504	849,873	871,619
9	Notes & Accts. Rec'b - Assoc. Cos.	-	-	-	-	-	-	-
10	Accounts Rec'b - Other	-	-	-	493	493	493	493
11	Allowance for Bad Debts	(78,134)	(85,721)	(95,181)	(103,473)	(112,158)	(120,532)	(130,400)
12	Materials & Supplies	12,739	10,706	9,927	177,138	154,230	131,172	111,879
13	Miscellaneous Current & Accrued Assets	279,199	284,252	243,685	302,389	314,097	317,681	335,900
14	TOTAL CURRENT ASSETS	$ 1,264,046	$ 1,113,100	$ 1,047,273	$ 1,213,075	$ 1,200,349	$ 1,201,608	$ 1,246,739
15	Unamortized Debt Discount & Exp.	-	-	-	-	-	-	-
16	Prelim. Survey & Investigation Charges	678,735	208,536	211,110	214,630	38,000	38,000	24,441
17	Clearing Accounts	(74,067)	(76,446)	(86,957)	(94,868)	(104,174)	(102,652)	(122,178)
18	Deferred Rate Case Expense	-	183	183	183	183	183	35,038
19	Other Miscellaneous Deferred Debits	153,652	162,087	151,230	151,230	151,274	215,597	205,495
20	Accum. Deferred Income Taxes	-	-	-	-	-	-	-
21	TOTAL DEFERRED DEBITS	$ 758,320	$ 294,360	$ 275,565	$ 271,174	$ 85,282	$ 151,128	$ 142,796
22	TOTAL ASSETS	$ 61,880,774	$ 63,750,997	$ 65,660,111	$ 67,266,186	$ 70,149,482	$ 73,042,635	$ 73,882,058

Comparative Balance Sheet - Assets

Florida Public Service Commission

Company: CSWR-Florida (Consolidated)
Docket No.: 20250052
Test Year Ended: 1/31/2025

Explanation: Provide a balance sheet for years requested. Provide same for historical base or intermediate years, if not already shown.

Schedule: A-18
Page 2 of 2
Preparer: Brent Thies

Line No.	(1) ASSETS	(9) Month # 7	(10) Month # 8	(11) Month # 9	(12) Month # 10	(13) Month # 11	(14) End of Test Year	(15) 13-Month Avg Bal
1	Utility Plant in Service	36,605,648	36,650,353	36,780,835	36,812,088	36,833,278	36,833,278	33,658,758
2	Construction Work in Progress	11,845,908	13,726,305	13,982,088	8,058,579	8,494,169	8,648,887	10,447,206
3	Other Utility Plant Adjustments	43,411,058	43,411,058	43,411,058	43,411,058	43,411,058	43,411,058	43,146,789
4	GROSS UTILITY PLANT	91,862,614	93,787,716	94,173,981	88,281,725	88,738,506	88,893,223	87,252,753
5	Less: Accumulated Depreciation	(18,409,189)	(18,465,044)	(18,521,289)	(18,577,648)	(18,633,711)	(18,689,603)	(18,036,698)
6	NET UTILITY PLANT	73,453,425	75,322,672	75,652,692	69,704,077	70,104,795	70,203,620	69,216,054
7	Cash	3,657	89,310	76,484	150,728	15,162	80,008	87,122
8	Accounts Rec'b - Customer	925,172	918,441	919,744	1,000,756	1,045,743	973,181	876,203
9	Notes & Accts. Rec'b - Assoc. Cos.	-	-	-	-	-	-	-
10	Accounts Rec'b - Other	493	493	493	493	-	27,600	2,427
11	Allowance for Bad Debts	(139,699)	(148,753)	(157,011)	(165,286)	(165,091)	(173,457)	(128,838)
12	Materials & Supplies	90,794	80,314	81,678	38,987	19,541	28,598	72,900
13	Miscellaneous Current & Accrued Assets	342,617	347,079	332,957	331,574	338,818	342,537	316,368
14	TOTAL CURRENT ASSETS	1,223,035	1,286,885	1,254,344	1,357,252	1,254,174	1,278,468	1,226,181
15	Unamortized Debt Discount & Exp.	-	-	-	-	-	-	-
16	Prelim. Survey & Investigation Charges	24,441	24,441	24,441	24,441	24,441	24,441	120,008
17	Clearing Accounts	(122,102)	(118,459)	(154,033)	(146,581)	24,939	46,467	(87,009)
18	Deferred Rate Case Expense	35,038	37,061	40,666	43,046	43,046	43,046	21,373
19	Other Miscellaneous Deferred Debits	207,238	187,721	237,442	298,315	392,584	387,898	223,213
20	Accum. Deferred Income Taxes	-	-	-	-	-	-	-
21	TOTAL DEFERRED DEBITS	144,615	130,765	148,516	219,221	485,011	501,853	277,585
22	TOTAL ASSETS	74,821,075	76,740,322	77,055,552	71,280,549	71,843,980	71,983,941	70,719,820

Comparative Balance Sheet - Equity Capital & Liabilities

Florida Public Service Commission

Company: CSWR-Florida (Consolidated)
Docket No.: 20250052
Test Year Ended: 1/31/2025

Explanation: Provide a balance sheet for years requested. Provide same for historical base or intermediate years, if not already shown.

Schedule: A-19
Page 1 of 2
Preparer: Brent Thies

Line No.	(1) EQUITY CAPITAL & LIABILITIES	(2) Prior Test Year	(3) Month # 1	(4) Month # 2	(5) Month # 3	(6) Month # 4	(7) Month # 5	(8) Month # 6
1	Common Stock Issued	50,204,048	50,204,048	50,204,048	50,204,048	51,284,958	51,235,645	63,534,645
2	Preferred Stock Issued	-	-	-	-	-	-	-
3	Additional Paid in Capital	-	-	-	-	-	-	-
4	Retained Earnings	(3,169,737)	(3,288,573)	(3,493,022)	(3,505,247)	(3,599,450)	(3,666,371)	(3,711,335)
5	Other Equity Capital	-	-	-	-	-	-	-
6	TOTAL EQUITY CAPITAL	47,034,311	46,915,475	46,711,025	46,698,801	47,685,507	47,569,275	59,823,310
7	Bonds	-	-	-	-	-	-	-
8	Reacquired Bonds	-	-	-	-	-	-	-
9	Advances From Associated Companies	10,040,722	10,469,244	12,275,292	13,889,010	17,306,642	19,203,505	8,861,076
10	Other Long-Term Debt	-	-	-	-	-	-	-
11	TOTAL LONG-TERM DEBT	10,040,722	10,469,244	12,275,292	13,889,010	17,306,642	19,203,505	8,861,076
12	Accounts Payable	3,385,478	4,935,492	5,236,141	5,250,270	3,756,856	4,636,939	3,870,280
13	Notes Payable	-	-	-	-	-	-	-
14	Notes & Accounts Payable - Assoc. Cos.	-	-	-	-	-	-	-
15	Customer Deposits	-	-	-	-	-	-	-
16	Accrued Taxes	726	726	726	726	2,670	2,670	2,670
17	Accrued Interest	-	-	-	-	-	-	-
18	Accrued Dividends	-	-	-	-	-	-	-
19	Misc. Current & Accrued Liabilities	208,249	236,819	266,935	264,406	255,872	505,189	218,109
20	TOTAL CURRENT & ACC. LIABILITIES	3,594,453	5,173,037	5,503,803	5,515,402	4,015,397	5,144,798	4,091,059
21	Advances For Construction	-	-	-	-	-	-	-
22	Other Deferred Credits	-	-	-	-	-	-	-
23	Accum. Deferred ITCs	-	-	-	-	-	-	-
24	Operating Reserves	-	-	-	-	-	-	-
25	TOTAL DEF. CREDITS & OPER. RESERVES	-	-	-	-	-	-	-
26	Contributions in Aid of Construction	10,188,801	10,197,273	10,200,567	10,207,203	10,743,122	10,749,517	10,754,362
27	Less: Accum. Amortization of CIAC	(8,977,513)	(9,004,033)	(9,030,576)	(9,044,230)	(9,601,186)	(9,624,459)	(9,647,750)
28	Accumulated Deferred Income Taxes	-	-	-	-	-	-	-
29	TOTAL EQUITY CAPITAL & LIABILITIES	61,880,774	63,750,997	65,660,111	67,266,186	70,149,482	73,042,635	73,882,057

Comparative Balance Sheet - Equity Capital & Liabilities

Florida Public Service Commission

Company: CSWR-Florida (Consolidated)
Docket No.: 20250052
Test Year Ended: 1/31/2025

Explanation: Provide a balance sheet for years requested. Provide same for historical base or intermediate years, if not already shown.

Schedule: A-19
Page 2 of 2
Preparer: Brent Thies

Line No.	(1) EQUITY CAPITAL & LIABILITIES	(9) Month # 7	(10) Month # 8	(11) Month # 9	(12) Month # 10	(13) Month # 11	(14) End of Test Year	(15) 13-Month Avg Bal
1	Common Stock Issued	63,534,645	63,534,645	63,534,645	63,534,645	63,534,645	63,534,645	57,544,562
2	Preferred Stock Issued	-	-	-	-	-	-	-
3	Additional Paid in Capital	-	-	-	-	-	-	-
4	Retained Earnings	(3,772,798)	(3,965,413)	(4,095,582)	(4,060,485)	(3,992,124)	(3,935,392)	(3,711,964)
5	Other Equity Capital	-	-	-	-	-	-	-
6	TOTAL EQUITY CAPITAL	59,761,847	59,569,232	59,439,063	59,474,160	59,542,521	59,599,253	53,832,598
7	Bonds	-	-	-	-	-	-	-
8	Reacquired Bonds	-	-	-	-	-	-	-
9	Advances From Associated Companies	9,852,013	11,471,377	11,697,091	6,321,600	5,891,756	6,008,761	11,022,161
10	Other Long-Term Debt	-	-	-	-	-	-	-
11	TOTAL LONG-TERM DEBT	9,852,013	11,471,377	11,697,091	6,321,600	5,891,756	6,008,761	11,022,161
12	Accounts Payable	3,591,743	4,009,569	4,493,500	2,033,657	1,495,051	1,058,270	3,673,327
13	Notes Payable	-	-	-	-	-	-	-
14	Notes & Accounts Payable - Assoc. Cos.	-	-	-	2,017,528	3,365,686	4,008,516	722,441
15	Customer Deposits	-	-	-	-	-	-	-
16	Accrued Taxes	2,670	2,670	2,670	2,670	2,802	2,868	2,097
17	Accrued Interest	-	-	-	-	-	-	-
18	Accrued Dividends	-	-	-	-	-	-	-
19	Misc. Current & Accrued Liabilities	528,694	623,424	379,700	410,258	547,150	317,586	366,338
20	TOTAL CURRENT & ACC. LIABILITIES	4,123,107	4,635,662	4,875,869	4,464,112	5,410,689	5,387,241	4,764,202
21	Advances For Construction	-	-	-	-	-	-	-
22	Other Deferred Credits	-	-	-	-	-	-	-
23	Accum. Deferred ITCs	-	-	-	-	-	-	-
24	Operating Reserves	-	-	-	-	-	-	-
25	TOTAL DEF. CREDITS & OPER. RESERVES	-	-	-	-	-	-	-
26	Contributions in Aid of Construction	10,755,162	10,758,411	10,760,855	10,760,976	10,762,476	10,775,082	10,585,677
27	Less: Accum. Amortization of CIAC	(9,671,055)	(9,694,361)	(9,717,327)	(9,740,298)	(9,763,462)	(9,786,395)	(9,484,819)
28	Accumulated Deferred Income Taxes	-	-	-	-	-	-	-
29	TOTAL EQUITY CAPITAL & LIABILITIES	74,821,075	76,740,322	77,055,552	71,280,549	71,843,980	71,983,941	70,719,820

Schedule of Water Net Operating Income

Florida Public Service Commission

Company: CSWR-Florida (Consolidated)
Schedule Year Ended: 1/31/2025
Interim [ ] Final [X]
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	$ 3,853,102	-	$ 3,853,102	$ 2,918,595	$ 6,771,697	B-4
2	Operation & Maintenance	$ 4,684,018	$ (225,624)	$ 4,458,394	$ 134,376	$ 4,592,771	B-5
3	Depreciation, net of CIAC Amort.	$ 206,235		$ 206,235	$ -	$ 206,235	B-13
4	Amortization	$ -		$ -	$ -	$ -	
5	Taxes Other Than Income	$ 185,049		$ 185,049	$ -	$ 185,049	B-15
6	Provision for Income Taxes	$ -		$ -	$ 366,544	$ 366,544	C-1
7	OPERATING EXPENSES	$ 5,075,301	$ (225,624)	$ 4,849,678	$ 500,920	$ 5,350,598	
8	NET OPERATING INCOME	$ (1,222,199)	$ 225,623.54	$ (996,576)	$ 2,417,675.09	$ 1,421,100	
9	RATE BASE	$ 15,894,629		$ 16,987,706		$ 16,987,706	
10	RATE OF RETURN	-7.69%		-5.87%		8.37%	

Schedule of Wastewater Net Operating Income | **Florida Public Service Commission**

Company: CSWR-Florida (Consolidated) | **Schedule: B-2**
Schedule Year Ended: 1/31/2025 | **Page 1 of 1**
Interim [ ] Final [X] | **Docket No.: 20250052**
Historic [X] or 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	$ 3,332,319	$ -	$ 3,332,319	$ 523,540	$ 3,855,859	B-4
2	Operation & Maintenance	$ 2,580,202	$ (64,256)	$ 2,515,947	$ 17,162	$ 2,533,109	B-6
3	Depreciation, net of CIAC Amort.	$ 172,461		$ 172,461	$ -	$ 172,461	B-14
4	Amortization	$ -		$ -	$ -	$ -	
5	Taxes Other Than Income	$ 168,448		$ 168,448	$ -	$ 168,448	B-15
6	Provision for Income Taxes	$ -		$ -	$ 165,733	$ 165,733	C-1
7	OPERATING EXPENSES	$ 2,921,111	$ (64,256)	$ 2,856,855	$ 182,895	$ 3,039,750	
8	NET OPERATING INCOME	$ 411,208	$ 64,256	$ 475,464	$ 340,645	$ 816,109	
9	RATE BASE	$ 7,690,711		$ 7,690,711		$ 7,690,711	
10	RATE OF RETURN	5.35%		6.18%		10.61%	

Schedule of Adjustments to Operating Income | **Florida Public Service Commission**

Company: CSWR-Florida (Consolidated) | **Schedule: B-3**
Schedule Year Ended: 1/31/2025 | **Page 1 of 1**
Interim [ ] Final [X] | **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	**Operations & Maintenance**		
2			
3	Customer Billing Cost	(50,449)	(30,672)
4	New third party provider contract began 1/1/25		
5	Property Insurance	(20,242)	(45,577)
6	New policy as of 2/1/25		
7	Admin Expenses Transferred	(276,675)	(168,211)
8	Adjustment to overhead allocation		
9	Contract Operations	245,305	255,007
10	New third party contract began 10/1/2024		
11	Testing	(113,998)	(33,436)
12	Cost included in new contract that began 10/1/2024		
13	Chemicals	(93,933)	(90,430)
14	Cost included in new contract that began 10/1/2024		
15	Sludge Removal	-	(1,687)
16	Cost included in new contract that began 10/1/2024		
17	Annualization of O&M Expense	84,369	50,751
18	Tymber Creek mid-year acquisition		
19	**Total Adjustment Operation & Maintenance**	(225,624)	(64,256)
20			
21	**Adjustment for Income Tax**		
22		Water	Wastewater
23	Taxable Income before State Tax	1,451,548.70	657,148.27
24	Less State Tax Exemption	(31,095.02)	(18,904.98)
25	State Taxable Income	1,420,453.68	638,243.29
26	**State Income tax (5.5%)**	**78,124.95**	**35,103.38**
27			
28	Federal Taxable Income	1,373,423.75	622,044.89
29	**Federal Income Tax (21%)**	**288,418.99**	**130,629.43**
30			
31	Total Adjustment for Income Tax	366,544	165,733
32			
33	**Revenues**		
34			
35	Tradewinds Revenue Refund	(138,147)	-
36			
37	Tymber Creek Revenue Annualization	70,603	142,167
38			
39	Adjustment for required return	1,488,644	673,942
40			
41	Adjustment for negative operating income	996,576	(475,464)
42			
43	Adjustment to revenue for Income Tax	366,544	165,733
44			
45	Adjustment for RAF fees on revenue change	134,376	17,162
46			
47	**Total Adjustment to Revenues**	2,918,595	523,540

Test Year Operating Revenues

Florida Public Service Commission

Company: CSWR-Florida (Consolidated)
Docket No.: 20250052
Schedule Year Ended: 1/31/2025

Explanation: Complete the following revenue schedule for the historical test year or base year. If general service revenue is not accounted for by sub-account, then show the total amount under metered- or measured-commercial and provide an explanation.

Schedule: B-4
Page 1 of 1
Preparer: Brent Thies
Recap Schedules: B-1,B-2

Line No.	WATER SALES Account No. and Description	Total Water	WASTEWATER SALES Account No. and Description	(1) Total Wastewater
1	460 Unmetered Water Revenue	$ -	521.1 Flat Rate - Residential	$ 2,922,449
2	461.1 Metered - Residential	$ 3,298,129	521.2 Flat Rate - Commercial	$ 244,265
3	461.2 Metered - Commercial	$ 409,685	521.3 Flat Rate - Industrial	$ -
4	461.3 Metered - Industrial	$ -	521.4 Flat Rate - Public Authorities	$ -
5	461.4 Metered - Public Authorities	$ -	521.5 Flat Rate - Multi-Family	$ 74,034
6	461.5 Metered - Multi-Family	$ -	521.6 Flat Rate - Other	$ -
7	462.1 Public Fire Protection	$ -	522.1 Measured - Residential	$ -
8	462.2 Private Fire Protection	$ -	522.2 Measured - Commercial	$ -
9	464 Other Sales - Public Authorities	$ -	522.3 Measured - Industrial	$ -
10	465 Irrigation Customers	$ -	522.4 Measured - Public Authority	$ -
11	466 Sales for Resale	$ -	522.5 Measured - Multi-Family	$ -
12	467 Interdepartmental Sales	$ -	523 Other Sales - Public Authorities	$ -
13		---	524 Revenues from Other Systems	$ -
14	TOTAL WATER SALES	$ 3,707,814	525 Interdepartmental Sales	$ -
15		---		---
16	OTHER WATER REVENUES		TOTAL WASTEWATER SALES	$ 3,240,747
17	470 Forfeited Discounts	$ 137,030		---
18	471 Misc. Service Revenues	$ 8,259	OTHER WASTEWATER REVENUES	
19	472 Rents From Water Property	$ -	531 Sale of Sludge	$ -
20	473 Interdepartmental Rents	$ -	532 Forfeited Discounts	$ 60,371
21	474 Other Water Revenues	$ -	534 Rents From Wastewater Property	$ -
22		---	535 Interdepartmental Rents	$ -
23	TOTAL OTHER WATER REVENUES	$ 145,288	536 Other Wastewater Revenues	$ 31,200
24		---		---
25	TOTAL WATER OPERATING REVENUES	$ 3,853,102	TOTAL OTHER WASTEWATER REVENUES	$ 91,571
26		==========		---
27			TOTAL WASTEWATER OPERATING REVENUES	$ 3,332,319
				==========

Detail of Operation & Maintenance Expenses By Month - Water

Florida Public Service Commission

Company: CSWR-Florida (Consolidated)
Docket No.: 20250052
Schedule Year Ended: 1/31/2025
Historic [X] or Projected [ ]

Explanation: Provide a schedule of operation and maintenance expenses by primary account for each month of the test year. If schedule has to be continued on 2nd page, reprint the account titles and numbers.

Schedule: B-5
Page 1 of 1
Preparer: Brent Thies
Recap Schedules: B-1

Line No.	(1) Account No. and Name	(2) February-24	(3) March-24	(4) April-24	(5) May-24	(6) June-24	(7) July-24	(8) August-24	(9) September-24	(10) October-24	(11) November-24	(12) December-24	(13) January-25	(14) Total Annual
1	601 Salaries & Wages - Employees	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
2	603 Salaries & Wages - Officers, Etc.	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
3	604 Employee Pensions & Benefits	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
4	610 Purchased Water	$ -	$ -	$ -	$ -	$ -	$ 11,159	$ 2,896	$ 16,518	$ (5,054)	$ 5,189	$ 6,790	$ 4,983	$ 42,481
5	615 Purchased Power	$ 28,313	$ 39,113	$ 33,551	$ 36,307	$ 38,187	$ 36,853	$ 37,202	$ 34,652	$ 32,737	$ 30,300	$ 34,543	$ 35,350	$ 417,107
6	616 Fuel for Power Purchased	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
7	618 Chemicals	$ 3,360	$ 10,987	$ 6,089	$ 10,071	$ 2,785	$ 12,762	$ 9,208	$ 10,574	$ 11,652	$ 5,764	$ 5,532	$ 5,150	$ 93,932
8	620 Materials & Supplies	$ 4,215	$ 3,091	$ 507	$ 5,187	$ 3,287	$ 529	$ 19,871	$ 3,951	$ (4,755)	$ (3,637)	$ 1,269	$ -	$ 33,513
9	631 Contractual Services - Engr.	$ -	$ -	$ -	$ 233	$ 233	$ 233	$ 233	$ 233	$ 233	$ 233	$ 233	$ -	$ 1,866
10	632 Contractual Services - Acct.	$ -	$ -	$ 382	$ -	$ -	$ -	$ -	$ 1,692	$ -	$ -	$ -	$ 1,778	$ 3,853
11	633 Contractual Services - Legal	$ 562	$ 428	$ -	$ 5,089	$ 1,886	$ 7,698	$ 2,101	$ 2,901	$ 1,886	$ 1,886	$ 4,498	$ -	$ 28,934
12	634 Contractual Services - Mgmt. Fees	$ 99,057	$ 107,642	$ 93,367	$ 87,075	$ 102,876	$ 102,690	$ 98,746	$ 120,401	$ 74,709	$ 50,686	$ 239,953	$ 81,989	$ 1,259,190
13	635 Contractual Services - Other	$ 172,842	$ 196,528	$ 148,063	$ 191,898	$ 158,939	$ 161,628	$ 188,452	$ 227,676	$ 214,350	$ 177,340	$ 69,078	$ 147,119	$ 2,053,915
14	641 Rental of Building/Real Prop.	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 442	$ (59)	$ (269)	$ -	$ -	$ 113
15	642 Rental of Equipment	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
16	650 Transportation Expenses	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
17	656 Insurance - Vehicle	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
18	657 Insurance - General Liability	$ 14,124	$ 13,607	$ 13,995	$ 13,893	$ 13,893	$ 13,893	$ 12,505	$ 13,893	$ 12,151	$ 12,505	$ 12,505	$ 14,714	$ 161,679
19	658 Insurance - Workman's Comp.	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
20	659 Insurance - Other	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
21	660 Advertising Expense	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
22	666 Reg. Comm. Exp. - Rate Case Amort.	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
23	667 Reg. Comm. Exp. - Other	$ 1,352	$ 1,352	$ 1,352	$ 1,352	$ 1,635	$ 52	$ 243	$ 288	$ 33,746	$ 1,833	$ 1,833	$ 1,611	$ 46,649
24	670 Bad Debt Expense	$ 4,058	$ 5,141	$ 5,048	$ 4,444	$ 4,975	$ 5,553	$ 4,948	$ 4,859	$ 4,073	$ 4,664	$ (48,315)	$ 4,604	$ 4,052
25	675 Miscellaneous Expenses	$ 46,231	$ 42,533	$ 50,423	$ 44,306	$ 40,575	$ 52,759	$ 45,669	$ 47,303	$ 40,208	$ 53,113	$ 29,056	$ 44,557	$ 536,733
26	TOTAL	$ 374,115	$ 420,422	$ 352,775	$ 399,855	$ 369,271	$ 405,809	$ 422,075	$ 485,383	$ 415,878	$ 339,607	$ 356,975	$ 341,854	$ 4,684,018

Detail of Operation & Maintenance Expenses By Month - Wastewater

Florida Public Service Commission

Company: CSWR-Florida (Consolidated)
Docket No.: 20250052
Schedule Year Ended: 1/31/2025
Historic [X] or Projected [ ]

Explanation: Provide a schedule of operation and maintenance expenses by primary account for each month of the test year. If schedule has to be continued on 2nd page, reprint the account titles and numbers.

Schedule: B-6
Page 1 of 1
Preparer: Brent Thies
Recap Schedules: B-2

Line No.	(1) Account No. and Name	(2) February-24	(3) March-24	(4) April-24	(5) May-24	(6) June-24	(7) July-24	(8) August-24	(9) September-24	(10) October-24	(11) November-24	(12) December-24	(13) January-25	(14) Total Annual
1	701 Salaries & Wages - Employees	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
2	703 Salaries & Wages - Officers, Etc.	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
3	704 Employee Pensions & Benefits	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
4	710 Purchased Sewage Treatment	$ 6,397	$ 277	$ 21,596	$ 279	$ 5,589	$ 3,397	$ 4,740	$ 3,517	$ 4,641	$ 3,523	$ 2,287	$ 2,897	$ 59,138
5	711 Sludge Removal Expense	$ -	$ 452	$ -	$ (4,679)	$ 321	$ 321	$ 3,170	$ 1,575	$ 152	$ 56	$ 321	$ -	$ 1,688
6	715 Purchased Power	$ 15,525	$ 9,422	$ 8,779	$ 5,289	$ 9,657	$ 7,626	$ 9,601	$ 8,561	$ 8,761	$ 7,683	$ 8,503	$ 8,919	$ 108,325
7	716 Fuel for Power Purchased	$ -	$ 89	$ -	$ 153	$ 80	$ (80)	$ -	$ (35)	$ 757	$ (44)	$ -	$ -	$ 920
8	718 Chemicals	$ 10,232	$ 11,675	$ 7,075	$ 11,088	$ 12,961	$ 15,150	$ 16,900	$ 15,504	$ 13,484	$ 8,056	$ (35,379)	$ 3,683	$ 90,428
9	720 Materials & Supplies	$ 1,744	$ 1,176	$ 190	$ 1,119	$ 2,980	$ 4,727	$ 1,944	$ 4,482	$ (8,381)	$ (2,228)	$ (8,068)	$ 498	$ 182
10	731 Contractual Services - Engr.	$ -	$ -	$ -	$ 4,315	$ 4,315	$ 4,315	$ 4,315	$ 4,315	$ 4,315	$ 4,315	$ 4,315	$ -	$ 34,521
11	732 Contractual Services - Acct.	$ -	$ -	$ 227	$ -	$ -	$ -	$ -	$ 1,029	$ -	$ -	$ -	$ 1,081	$ 2,337
12	733 Contractual Services - Legal	$ 334	$ 254	$ -	$ 2,697	$ 750	$ 4,283	$ 881	$ 1,367	$ 750	$ 2,045	$ 2,338	$ -	$ 15,699
13	734 Contractual Services - Mgmt. Fees	$ 58,932	$ 64,039	$ 55,547	$ 52,939	$ 62,546	$ 62,433	$ 60,035	$ 73,201	$ 45,421	$ 30,816	$ 145,885	$ 49,847	$ 761,641
14	735 Contractual Services - Other	$ 94,002	$ 98,245	$ 77,101	$ 103,941	$ 98,042	$ 98,119	$ 68,007	$ 103,724	$ 113,136	$ 78,891	$ (19,759)	$ 96,146	$ 1,009,595
15	741 Rental of Building/Real Prop.	$ -	$ -	$ -	$ -	$ -	$ -	$ 42,000	$ 2,000	$ 2,000	$ 2,000	$ 2,000	$ 2,000	$ 52,000
16	742 Rental of Equipment	$ 100	$ -	$ -	$ -	$ -	$ -	$ -	$ (14)	$ (11)	$ (18)	$ -	$ -	$ 56
17	750 Transportation Expenses	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
18	756 Insurance - Vehicle	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
19	757 Insurance - General Liability	$ 10,281	$ 8,539	$ 9,813	$ 9,915	$ 9,915	$ 9,453	$ 7,603	$ 11,765	$ 4,834	$ 8,065	$ 8,065	$ 9,408	$ 107,658
20	758 Insurance - Workman's Comp.	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
21	759 Insurance - Other	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
22	760 Advertising Expense	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
23	766 Reg. Comm. Exp. - Rate Case Amort.	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
24	767 Reg. Comm. Exp. - Other	$ 287	$ 287	$ 287	$ 293	$ 993	$ 93	$ 43	$ 43	$ 43	$ 43	$ 43	$ 27	$ 2,479
25	770 Bad Debt Expense	$ 3,787	$ 3,871	$ 3,749	$ 3,742	$ 3,803	$ 4,295	$ 4,028	$ 4,257	$ 4,197	$ 4,287	$ (29,374)	$ 4,062	$ 14,703
26	775 Miscellaneous Expenses	$ 27,745	$ 25,537	$ 29,098	$ 26,268	$ 24,078	$ 31,211	$ 27,444	$ 28,666	$ 24,261	$ 31,076	$ 15,645	$ 27,803	$ 318,832
27	TOTAL	$ 229,364	$ 223,863	$ 213,461	$ 217,358	$ 236,029	$ 245,342	$ 250,711	$ 263,956	$ 218,358	$ 178,567	$ 96,822	$ 206,371	$ 2,580,202

Operation & Maintenance Expense Comparison - Water
Company: CSWR-Florida (Consolidated)
Docket No.: 20250052
Test Year Ended: 1/31/2025

Florida Public Service Commission
Schedule: B-7
Page 1 of 1
Preparer: Brent Thies

Explanation: Complete the following comparison of the applicant's current and prior test year O&M expenses before this Commission. Provide an explanation of all differences which are not attributable to the change in customer growth and the CPI-U. If the applicant has not had a previous rate case, use the year 5 years prior to the test year for comparison. Provide an additional schedule, if necessary, to explain differences.

Line No.	(1) Account No. and Name	(2) Prior TY* 1/31/2024	(3) Current TY 1/31/2025	(4) $ Difference	(5) % Difference	(6) Explanation
1	601 Salaries & Wages - Employees	$ -	$ -	$ -	0%	
2	603 Salaries & Wages - Officers, Etc.	$ -	$ -	$ -	0%	
3	604 Employee Pensions & Benefits	$ -	$ -	$ -	0%	
4	610 Purchased Water	$ -	$ 42,481	$ 42,481	0%	
5	615 Purchased Power	$ 428,576	$ 417,107	$ (11,469)	-3%	CSWR-FL has no prior test year on a consolidated basis, this is a year over year comparison.
6	616 Fuel for Power Purchased	$ -	$ -	$ -	0%	
7	618 Chemicals	$ 127,910	$ 93,932	$ (33,978)	-27%	CSWR-FL has no prior test year on a consolidated basis, this is a year over year comparison.
8	620 Materials & Supplies	$ 39,313	$ 33,513	$ (5,800)	-15%	CSWR-FL has no prior test year on a consolidated basis, this is a year over year comparison.
9	631 Contractual Services - Engr.	$ -	$ 1,866	$ 1,866	0%	
10	632 Contractual Services - Acct.	$ 2,511	$ 3,853	$ 1,342	53%	CSWR-FL has no prior test year on a consolidated basis, this is a year over year comparison.
11	633 Contractual Services - Legal	$ 9,702	$ 28,934	$ 19,232	198%	CSWR-FL has no prior test year on a consolidated basis, this is a year over year comparison.
12	634 Contractual Services - Mgmt. Fees	$ 1,262,519	$ 1,259,190	$ (3,329)	0%	
13	635 Contractual Services - Other	$ 1,992,191	$ 2,053,915	$ 61,725	3%	
14	641 Rental of Building/Real Prop.	$ 4,240	$ 113	$ (4,127)	-97%	CSWR-FL has no prior test year on a consolidated basis, this is a year over year comparison.
15	642 Rental of Equipment	$ -	$ -	$ -	0%	
16	650 Transportation Expenses	$ -	$ -	$ -	0%	
17	656 Insurance - Vehicle	$ -	$ -	$ -	0%	
18	657 Insurance - General Liability	$ 155,003	$ 161,679	$ 6,677	4%	
19	658 Insurance - Workman's Comp.	$ -	$ -	$ -	0%	
20	659 Insurance - Other	$ -	$ -	$ -	0%	
21	660 Advertising Expense	$ -	$ -	$ -	0%	
22	666 Reg. Comm. Exp. - Rate Case Amort.	$ -	$ -	$ -	0%	
23	667 Reg. Comm. Exp. - Other	$ 145,809	$ 45,374	$ (100,435)	-69%	CSWR-FL has no prior test year on a consolidated basis, this is a year over year comparison.
24	670 Bad Debt Expense	$ 44,492	$ 4,052	$ (40,440)	-91%	CSWR-FL has no prior test year on a consolidated basis, this is a year over year comparison.
25	675 Miscellaneous Expenses	$ 527,495	$ 536,733	$ 9,238	2%	
26	TOTAL	$ 4,739,760	$ 4,682,743	$ (57,018)	-1%	
27	Total Customers	12,109	12,540	431	4%	
28	Consumer Price Index - U**	308.417	317.671	9.25	3%	

Benchmark Index:	Increase in Customer ERUs	1.04
	Increase in CPI	1.03
		1.07

**The Company has not filed a prior test year and has therefore used the consolidated Prior Year for this exercise*
***Source: Bureau of Labor Statistics*

Operation & Maintenance Expense Comparison - Wastewater

Florida Public Service Commission

Company: CSWR-Florida (Consolidated)
Docket No.: 20250052
Test Year Ended: 1/31/2025

Schedule: B-8
Page 1 of 1
Preparer: Brent Thies

Explanation: Complete the following comparison of the applicant's current and prior test year O&M expenses before this Commission. Provide an explanation of all differences which are not attributable to the change in customer growth and the CPI-U. If the applicant has not had a previous rate case, use the year 5 years prior to the test year for comparison. Provide an additional schedule, if necessary, to explain differences.

Line No.	(1) Account No. and Name	(2) Prior TY* 1/31/2024	(3) Current TY 1/31/2025	(4) $ Difference	(5) % Difference	(6) Explanation
1	701 Salaries & Wages - Employees	$ -	$ -	$ -	0%	
2	703 Salaries & Wages - Officers, Etc.	$ -	$ -	$ -	0%	
3	704 Employee Pensions & Benefits	$ -	$ -	$ -	0%	
4	710 Purchased Sewage Treatment	$ 12,511	$ 59,138	$ 46,627	373%	CSWR-FL has no prior test year on a consolidated basis, this is a year over year comparison.
5	711 Sludge Removal Expense	$ 115,686	$ 1,688	$ (113,998)	-99%	CSWR-FL has no prior test year on a consolidated basis, this is a year over year comparison.
6	715 Purchased Power	$ 59,608	$ 108,325	$ 48,717	82%	CSWR-FL has no prior test year on a consolidated basis, this is a year over year comparison.
7	716 Fuel for Power Purchased	$ -	$ 920	$ 920	0%	
8	718 Chemicals	$ 103,023	$ 90,428	$ (12,594)	-12%	CSWR-FL has no prior test year on a consolidated basis, this is a year over year comparison.
9	720 Materials & Supplies	$ 34,378	$ 182	$ (34,196)	-99%	CSWR-FL has no prior test year on a consolidated basis, this is a year over year comparison.
10	731 Contractual Services - Engr.	$ -	$ 34,521	$ 34,521	0%	
11	732 Contractual Services - Acct.	$ 1,411	$ 2,337	$ 926	66%	CSWR-FL has no prior test year on a consolidated basis, this is a year over year comparison.
12	733 Contractual Services - Legal	$ 21,100	$ 15,699	$ (5,401)	-26%	CSWR-FL has no prior test year on a consolidated basis, this is a year over year comparison.
13	634 Contractual Services - Mgmt. Fees	$ 685,811	$ 761,641	$ 75,830	11%	CSWR-FL has no prior test year on a consolidated basis, this is a year over year comparison.
14	735 Contractual Services - Other	$ 893,489	$ 1,009,096	$ 115,607	13%	CSWR-FL has no prior test year on a consolidated basis, this is a year over year comparison.
15	741 Rental of Building/Real Prop.	$ 21,200	$ 52,000	$ 30,800	145%	CSWR-FL has no prior test year on a consolidated basis, this is a year over year comparison.
16	742 Rental of Equipment	$ 27,308	$ 56	$ (27,253)	-100%	
17	750 Transportation Expenses	$ -	$ -	$ -	0%	
18	756 Insurance - Vehicle	$ -	$ -	$ -	0%	
19	757 Insurance - General Liability	$ 92,029	$ 107,658	$ 15,629	17%	
20	758 Insurance - Workman's Comp.	$ -	$ -	$ -	0%	
21	759 Insurance - Other	$ -	$ -	$ -	0%	
22	760 Advertising Expense	$ -	$ -	$ -	0%	
23	766 Reg. Comm. Exp. - Rate Case Amort.	$ -	$ -	$ -	0%	
24	767 Reg. Comm. Exp. - Other	$ 74,388	$ 2,470	$ (71,918)	-97%	CSWR-FL has no prior test year on a consolidated basis, this is a year over year comparison.
25	770 Bad Debt Expense	$ 31,133	$ 14,703	$ (16,431)	-53%	CSWR-FL has no prior test year on a consolidated basis, this is a year over year comparison.
26	775 Miscellaneous Expenses	$ 285,848	$ 318,447	$ 32,599	11%	CSWR-FL has no prior test year on a consolidated basis, this is a year over year comparison.
27	TOTAL	$ 2,458,924	$ 2,579,309	$ 120,385	5%	
28	Total Customers	7204	7624	420	6%	
29	Consumer Price Index - U**	308.417	317.671	9.25	3%	

Benchmark Index:	Increase in Customer ERUs	1.06
	Increase in CPI	1.03
		1.09

**The Company has not filed a prior test year and has therefore used the consolidated Prior Year for this exercise*
***Source: Bureau of Labor Statistics*

Contractual Services

Florida Public Service Commission

Company: CSWR-Florida (Consolidated)
Docket No.: 20250052
Test Year Ended: 1/31/2025

Schedule: B-9
Page 1 of 1
Preparer: Brent Thies

Explanation: Provide a complete list of outside services which were incurred during the test year. List by type of service, such as accounting, engineering or legal, and provide specific detail of work performed by each consultant and the associated cost breakdown by items. Provide amounts separated by system and method of allocation if appropriate. Specific detail is not necessary for charges which are less than 2% of the test year revenues for that system. Do not include rate case expense charges.

(1) Line No.	(2) Consultant	(3) Type of Service	(4) Amount	(5) Description of Work Performed
1				
2	21 Design Group Inc.	OSS - Engineering Consult	7,021	Surveying Services
3	Clearpoint Consulting Engineers, P.A.	OSS - Engineering Consult	29,400	Surveying Assessment Report
4	ClearWater Solutions, LLC	OSS - Engineering Consult	665	
5				
6	21 Design Group Inc.	OSS - IT	27,055	Remote Monitoring Subscription Cost
7	Backflow Solutions	OSS - IT	995	Cloud-based online subscription service for managing backflow prevention programs
8	Kamstrup Water Metering LLC	OSS - IT	1,045	Smart Water Metering Subscription Cost
9				
10	Beckemeier LeMoine Law	OSS - Legal	7,073	Legal Services
11	Bryant Miller Olive	OSS - Legal	2,272	Legal Services
12	CT Corporation	OSS - Legal	347	Annual Cost for Statutory Representation
13	David Woodsmall	OSS - Legal	929	Legal Services
14	Radey Law Firm	OSS - Legal	33,313	Legal Services
15				
16	McGuireWoods LLP	OSS - MGMT Consult	48,508	System Operations Consultant
17				
18	PNC & Invoice Cloud	OSS - Bank Fees	82,734	Bank Fees
19				
20	UHY Advisors	OSS - Audit and Accounting	3,331	Tax Preparation
21	Leo Berwick LP	OSS - Audit and Accounting	2,860	Property Tax Consulting
22				
23			247,546	
24				

Analysis of Rate Case Expense

Florida Public Service Commission

Company: CSWR-Florida (Consolidated)
Docket No.: 20250052
Test Year Ended: 1/31/2025

Schedule: B-10
Page 1 of 1
Preparer: Brent Thies

Explanation: Provide the total amount of rate case expense requested in the application. State whether the total includes the amount up to proposed agency action or through a hearing before the Commission. Provide a list of each firm providing services for the applicant, the individuals for each firm assisting in the application, including each individual's hourly rate, and an estimate of the total charges to be incurred by each firm, as well as a description of the type of services provided. Also provide the additional information for amortization and allocation method, including support behind this determination.

Line No.	(1) Firm or Vendor Name	(2) Counsel, Consultant or Witness	(3) Hourly Rate Per Person	(4) Total Estimate Of Charges By Firm	(5) Type of Service Rendered
1	Radey Law Firm	Susan Clark	600	161,290	Legal Counsel
2	Radey Law Firm	Tom Crabb	500	134,409	Legal Counsel
3	Radey Law Firm	Jordann Wilhelm	325	87,366	Legal Counsel
4	Radey Law Firm	Robert Skrob	225	60,484	Legal Counsel
5	Radey Law Firm	Suzanne Turner	210	56,452	Legal Counsel
6	CSWR LLC	Josiah Cox	199	7,970	Company Witness
7	CSWR LLC	Mike Duncan	199	9,963	Company Witness
8	CSWR LLC	Jake Freeman	199	7,970	Company Witness
9	CSWR LLC	Aaron Silas	199	9,963	Company Witness
10	CSWR LLC	Brent Thies	199	9,963	Company Witness
11	CSWR LLC	Todd Thomas	199	7,970	Company Witness
12	CSWR LLC	All other Support	86	27,861	Filing and documentation preparation
13					
14					
15					
16	Total				
17					
18	Estimate Through				
19	[ ] PAA				
20	[x] Commission Hearing				
21					
22	Amortization Period 4 Years				
23	Explanation if different from Section 367.0816, Florida Statutes:				
24					
25					
26					

		(A) Water	(B) Wastewater	(C) Total
27	Amortization of Rate Case Expense:			
28				
29				
30	Prior Unamortized Rate Case Expense	-	-	-
31	Current Rate Case Expense	26,771	16,275	43,046
32		- - - - - - - - - - -	- - - - - -	- - - - - -
33	Total Projected Rate Case Expense	361,735	219,926	581,661
34		= = = = = = = = =	= = = = =	= = = =
35	Annual Amortization	90,434	54,981	145,415
		= = = = = = = = =	= = = = =	= = = =
	Method of Allocation Between Systems: (Provide Calculation)	62%	38%	100%

System	Total Water Cus	Total Sewer Cus	% Water Custo	% Sewer Customers
Aquarina	442	346	56%	44%
BFF Corp	-	115	0%	100%
CFAT H2O Landfair WWTF	238	240	50%	50%
Neighborhood Utilities	447	-	100%	0%
North Peninsula	-	615	0%	100%
Rolling Oaks Utilities	6,284	4,932	56%	44%
Sebring Ridge Utilities	-	287	0%	100%
Sunshine Utilities	3,866	-	100%	0%
Sunshine Utilities - QR PP	286	-	100%	0%
TKCB	-	281	0%	100%
Tradewinds Village	546	388	58%	42%
Tymber Creek Utilities, Inco	431	420	51%	49%
Total	**12,540**	**7,624**	**62%**	**38%**

Analysis of Major Maintenance Projects - Water & Wastewater
For the Test Year and 2 Years Prior and 1 Year Subsequent

Florida Public Service Commission

Company: CSWR-Florida (Consolidated)
Docket No.: 20250052
Test Year Ended: 1/31/2025

Schedule: B-11
Page 1 of 1
Preparer: Brent Thies

Explanation: Provide an analysis of all maintenance projects greater than 2% of test year revenues per system which occurred during the 2 years prior to the test year, the test year, and the budgeted amount for 1 year subsequent to the test year. For each project, provide a description, the total cost or budgeted amount and how often the project should be repeated.

The Company has no maintenance projects greater than 2% of revenue.

Allocation of Expenses

Florida Public Service Commission

Company: CSWR-Florida (Consolidated)
Docket No.: 20250052
Schedule Year Ended: 1/31/2025
Historic [X] or Projected [ ]

Schedule: B-12
Page 1 of 1
Preparer: Brent Thies

Explanation: Provide a schedule detailing expenses which are subject to allocation between systems (water, wastewater & gas, etc.) showing allocation percentages, gross amounts, amounts allocated, and a detailed description of the method of allocation. Provide a description of all systems other than water and wastewater.

Line No.	Acct. No.	Description	(1) Allocation Percentages Water	(2) Wastewater	(3) Other	(4) Total	(5) Description of Allocation Method	(6) Amounts Allocated Water	(7) Wastewater	(8) Other	(9) Total
	408160	Taxes - Property	62.19%	37.81%	0.00%	100.00%	Customer Count Allocation	$ 651	$ 395	$ -	$ 1,046
	427001	Interest Expense - Intercompany	62.19%	37.81%	0.00%	100.00%	Customer Count Allocation	$ 102,134	$ 62,095	$ -	$ 164,229
	903100	Cust Record Collect (Billing)	62.19%	37.81%	0.00%	100.00%	Customer Count Allocation	$ 102,391	$ 62,251	$ -	$ 164,643
	903200	Customer Collection Expenses	62.19%	37.81%	0.00%	100.00%	Customer Count Allocation	$ 310	$ 188	$ -	$ 498
	903280	Cust Record Collect (Bank Fees)	62.19%	37.81%	0.00%	100.00%	Customer Count Allocation	$ 90,581	$ 55,071	$ -	$ 145,652
	904000	Uncollectible Accounts	62.19%	37.81%	0.00%	100.00%	Customer Count Allocation	$ (48,315)	$ (29,374)	$ -	$ (77,690)
	921500	Office Exp - Communication	62.19%	37.81%	0.00%	100.00%	Customer Count Allocation	$ 6,888	$ 4,188	$ -	$ 11,075
	922000	Admin Expenses Transferred	62.19%	37.81%	0.00%	100.00%	Customer Count Allocation	$ 1,256,756	$ 764,075	$ -	$ 2,020,831
	923100	OSS - Bank Fees	62.19%	37.81%	0.00%	100.00%	Customer Count Allocation	$ 51,452	$ 31,282	$ -	$ 82,734
	923400	OSS - Legal	62.19%	37.81%	0.00%	100.00%	Customer Count Allocation	$ 13,840	$ 8,414	$ -	$ 22,254
	923500	OSS - Audit and Accounting	62.19%	37.81%	0.00%	100.00%	Customer Count Allocation	$ 3,850	$ 2,341	$ -	$ 6,190
	923600	OSS - MGMT Consult	62.19%	37.81%	0.00%	100.00%	Customer Count Allocation	$ 30,167	$ 18,341	$ -	$ 48,508
	923900	OSS - IT	62.19%	37.81%	0.00%	100.00%	Customer Count Allocation	$ 619	$ 376	$ -	$ 995
	924400	Property Insurance - Commercial	62.19%	37.81%	0.00%	100.00%	Customer Count Allocation	$ 155,641	$ 94,626	$ -	$ 250,268
	928300	Regulatory Expense - Other	62.19%	37.81%	0.00%	100.00%	Customer Count Allocation	$ (38,527)	$ (23,424)	$ -	$ (61,951)
	930200	Misc. General Exp	62.19%	37.81%	0.00%	100.00%	Customer Count Allocation	$ (1,288)	$ (783)	$ -	$ (2,071)

Net Depreciation Expense - Water

Florida Public Service Commission

Company: CSWR-Florida (Consolidated)
Docket No.: 20250052
Test Year Ended: 1/31/2025

Schedule: B-13
Page 1 of 1
Preparer: Brent Thies
Recap Schedules: B-1

Explanation: Provide a schedule of test year non-used and useful depreciation expense by primary account.

Line No.	(1) Account No. and Name	(2) Test Year Expense	(3) Utility Adjustments	(4) Adjusted Balance	(5) % Non-Used and Useful	(6) Future Use Amount
1	INTANGIBLE PLANT					
2	301.1 Organization	$ 1				
3	302.1 Franchises	$ -				
4	339.1 Other Plant & Misc. Equipment	$ -				
5	SOURCE OF SUPPLY AND PUMPING PLANT	$ -				
6	303.2 Land & Land Rights	$ -				
7	304.2 Structures & Improvements	$ 40,204				
8	305.2 Collect. & Impound. Reservoirs	$ -				
9	306.2 Lake, River & Other Intakes	$ -				
10	307.2 Wells & Springs	$ 18,699				
11	308.2 Infiltration Galleries & Tunnels	$ -				
12	309.2 Supply Mains	$ 7,141				
13	310.2 Power Generation Equipment	$ 22,201				
14	311.2 Pumping Equipment	$ 27,330				
15	339.2 Other Plant & Misc. Equipment	$ -				
16	WATER TREATMENT PLANT	$ -				
17	303.3 Land & Land Rights	$ -				
18	304.3 Structures & Improvements	$ -				
19	320.3 Water Treatment Equipment	$ 24,216				
20	339.3 Other Plant & Misc. Equipment	$ -				
21	TRANSMISSION & DISTRIBUTION PLANT	$ -				
22	303.4 Land & Land Rights	$ -				
23	304.4 Structures & Improvements	$ -				
24	330.4 Distr. Reservoirs & Standpipes	$ 29,307				
25	331.4 Transm. & Distribution Mains	$ 86,253				
26	333.4 Services	$ 17,201				
27	334.4 Meters & Meter Installations	$ 43,635				
28	335.4 Hydrants	$ 2,117				
29	339.4 Other Plant & Misc. Equipment	$ 820				
30	GENERAL PLANT	$ -				
31	303.5 Land & Land Rights	$ -				
32	304.5 Structures & Improvements	$ -				
33	340.5 Office Furniture & Equipment	$ -				
34	341.5 Transportation Equipment	$ 1,114				
35	342.5 Stores Equipment	$ -				
36	343.5 Tools, Shop & Garage Equipment	$ 180				
37	344.5 Laboratory Equipment	$ 133				
38	345.5 Power Operated Equipment	$ -				
39	346.5 Communication Equipment	$ 50,242				
40	347.5 Miscellaneous Equipment	$ 2,961				
41	348.5 Other Tangible Plant	$ 478				
42						
43	TOTAL DEPRECIATION EXPENSE	$ 374,233	$	$	$	
44						
45	LESS: AMORTIZATION OF CIAC	$ 167,998				
46						
47	NET DEPRECIATION EXPENSE - WATER	$ 206,235	$	$	$	
48						

Net Depreciation Expense - Wastewater

Florida Public Service Commission

Company: CSWR-Florida (Consolidated)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Historic [X] or Projected [ ]

Schedule: B-14
Page 1 of 1
Preparer: Brent Thies
Recap Schedules: B-2

Explanation: Provide a schedule of test year non-used and useful depreciation expense by primary account.

Line No.	(1) Account No. and Name	(2) Test Year Expense	(3) Utility Adjustments	(4) Adjusted Balance	(5) % Non-Used and Useful	(6) Future Use Amount
1	INTANGIBLE PLANT					
2	351.1 Organization	$ 26				
3	352.1 Franchises	$ -				
4	389.1 Other Plant & Misc. Equipment	$ -				
5	COLLECTION PLANT	$ -				
6	353.2 Land & Land Rights	$ -				
7	354.2 Structures & Improvements	$ 48,471				
8	360.2 Collection Wastewaters - Force	$ 65,696				
9	361.2 Collection Wastewaters - Gravity	$ 16,213				
10	362.2 Special Collecting Structures	$ -				
11	363.2 Services to Customers	$ 4,485				
12	364.2 Flow Measuring Devices	$ 8,833				
13	365.2 Flow Measuring Installations	$ -				
14	389.2 Other Plant & Misc. Equipment	$ -				
15	SYSTEM PUMPING PLANT	$ -				
16	353.3 Land & Land Rights	$ -				
17	354.3 Structures & Improvements	$ -				
18	370.3 Receiving Wells	$ 3,962				
19	371.3 Pumping Equipment	$ 29,529				
20	389.3 Other Plant & Misc. Equipment	$ -				
21	TREATMENT AND DISPOSAL PLANT	$ -				
22	353.4 Land & Land Rights	$ -				
23	354.4 Structures & Improvements	$ -				
24	380.4 Treatment & Disposal Equipment	$ 62,177				
25	381.4 Plant Wastewaters	$ 562				
26	382.4 Outfall Wastewater Lines	$ 254				
27	389.4 Other Plant & Misc. Equipment	$ 1,402				
28	GENERAL PLANT	$ -				
29	353.5 Land & Land Rights	$ -				
30	354.5 Structures & Improvements	$ -				
31	390.5 Office Furniture & Equipment	$ -				
32	391.5 Transportation Equipment	$ 313				
33	392.5 Stores Equipment	$ -				
34	393.5 Tools, Shop & Garage Equipment	$ 1,134				
35	394.5 Laboratory Equipment	$ 2,612				
36	395.5 Power Operated Equipment	$ 461				
37	396.5 Communication Equipment	$ 33,353				
38	397.5 Miscellaneous Equipment	$ -				
39	398.5 Other Tangible Plant	$ 172				
40						
41	TOTAL DEPRECIATION EXPENSE	$ 279,655	$	$	$	
42						
43	LESS: AMORTIZATION OF CIAC	$ 107,194				
44						
45	NET DEPRECIATION EXPENSE - WASTEWATER	$ 172,461	$	$	$	
46						
47						

Taxes Other Than Income | **Florida Public Service Commission**

Company: CSWR-Florida (Consolidated) | **Schedule: B-15**
Docket No.: 20250052 | **Page 1 of 1**
Schedule Year Ended: 1/31/2025 | **Preparer: Brent Thies**
Historic [X] or Projected [ ] | **Recap Schedules: B-1,B-2**

Explanation: Complete the following schedule of all taxes other than income.
For all allocations, provide description of allocation and calculations.

Line No.	(1) Description	(2) Regulatory Assessment Fees (RAFs)	(3) Payroll Taxes	(4) Real Estate & Personal Property	(5) Other	(6) Total
WATER						
1	Test Year Per Books	$ 143,308	$ -	$ 39,771	$ 1,969	185,049
	Adjustments to Test Year (Explain)					
2		$ -	$ -	$ -	$ -	$ -
3		$ -	$ -	$ -	$ -	$ -
4		$ -	$ -	$ -	$ -	$ -
5		$ -	$ -	$ -	$ -	$ -
6	Total Test Year Adjustments	$ -	$ -	$ -	$ -	$ -
7	Adjusted Test Year	$ 143,308	$ -	$ 39,771	$ 1,969	$ 185,049
8	RAFs Assoc. with Revenue Increase	$ -	$ -	$ -	$ -	$ -
9	Total Balance	$ 143,308	$ -	$ 39,771	$ 1,969	$ 185,049
WASTEWATER						
10	Test Year Per Books	$ 131,529	$ -	$ 36,919	$ -	$ 168,448
	Adjustments to Test Year (Explain)					
11		$ -	$ -	$ -	$ -	$ -
12		$ -	$ -	$ -	$ -	$ -
13		$ -	$ -	$ -	$ -	$ -
14		$ -	$ -	$ -	$ -	$ -
15	Total Test Year Adjustments	$ -	$ -	$ -	$ -	$ -
16	Adjusted Test Year	$ 131,529	$ -	$ 36,919	$ -	$ 168,448
17	RAFs Assoc. with Revenue Increase	$ -	$ -	$ -	$ -	$ -
18	Total Balance	$ 131,529	$ -	$ 36,919	$ -	$ 168,448

Reconciliation of Total Income Tax Provision

Florida Public Service Commission

Company: CSWR-Florida (Consolidated)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Historic [X] or Projected [ ]

Schedule: C-1
Page 1 of 1
Preparer: Brent Thies

Explanation: Provide a reconcilation between the total operating income tax provision and the currently payable income taxes on operating income for the test year.

Line No.	Description	Ref.	Total Per Books		Utility Adjustments	Utility Adjusted	Water	Wastewater
1	Current Tax Expense	C-2	(222,406.41)	**A**	415,639.49	193,233.08	0	0
2	Deferred Income Tax Expense	C-5	0		0	0	0	0
3	ITC Realized This Year	C-8	0		0	0	0	0
4	ITC Amortization (3% ITC and IRC 46(f)(2))	C-8	0		0	0	0	0
5	Parent Debt Adjustment	C-9	0		0	0	0	0
6	Total Income Tax Expense		(222,406.41)		415,639.49	193,233.08	-	-

Note:

A Given that net operating income was negative, the Company booked no provision for income tax. This adjustment adjusts current tax expense to zero. The values in Schedules C1-10 are calculated per the schedule mechanics and required formulas.

Supporting Schedules: C-2,C-5,C-8,C-9
Recap Schedules: B-1,B-2

State and Federal Income Tax Calculation - Current

Florida Public Service Commission

Company: CSWR-Florida (Consolidated)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Historic [X] or Projected [ ]

Schedule: C-2
Page 1 of 1
Preparer: Brent Thies

Explanation: Provide the calculation of state and federal income taxes for the test year. Provide detail on adjustments to income taxes and investment tax credits generated.

		Total Per Books	Utility Adjustments	Utility Adjusted	Water	Wastewater
1	Net Utility Operating Income (Sch. B-1)	(810,991.15)	289,879.21	(521,111.94)	(996,575.56)	475,463.62
2	Add: Income Tax Expense Per Books (Sch. B-1)	-	-	-	-	-
3	Subtotal	(810,991.15)	289,879.21	(521,111.94)	(996,575.56)	475,463.62
4	Less: Interest Charges (Sch. C-3)	66,524.76	-	66,524.76	45,793.17	20,731.58
5	Taxable Income Per Books	(877,515.91)	289,879.21	(587,636.70)	(1,042,368.73)	454,732.03
	Schedule M Adjustments:					
6	Permanent Differences (From Sch. C-4)	-	-	-	-	-
7	Timing Differences (From Sch. C-5)	-	-	-	-	-
8	Total Schedule M Adjustments	-	-	-	-	-
9	Taxable Income Before State Taxes	(877,515.91)	289,879.21	(587,636.70)	(1,042,368.73)	454,732.03
10	Less: State Income Tax Exemption ($5,000)	-	-	-	-	-
11	State Taxable Income	(877,515.91)	289,879.21	(587,636.70)	(1,042,368.73)	454,732.03
12	State Income Tax (5.5% of Line 11)	(48,263.38)	15,943.36	(32,320.02)	(57,330.28)	25,010.26
13	Emergency Excise Tax	-	-	-	-	-
14	Credits	-	-	-	-	-
15	Current State Income Taxes	(48,263.38)	15,943.36	(32,320.02)	(57,330.28)	25,010.26
16	Federal Taxable Income (Line 9 - Line 15)	(829,252.53)	273,935.85	(555,316.68)	(985,038.45)	429,721.77
17	Federal Income Tax Rate	0.21	0.21	0.21	0.21	0.21
18	Federal Income Taxes (Line 16 x Line 17)	(174,143.03)	57,526.53	(116,616.50)	(206,858.07)	90,241.57
19	Less: Investment Tax Credit Realized This Year (Sch. C-8)	-	-	-	-	-
20	Current Federal Inc. Taxes (Line 18 - Line 19)	(174,143.03)	57,526.53	(116,616.50)	(206,858.07)	90,241.57
	Summary:					
21	Current State Income Taxes (Line 15)	(48,263.38)	15,943.36	(32,320.02)	(57,330.28)	25,010.26
22	Current Federal Income Taxes (Line 20)	(174,143.03)	57,526.53	(116,616.50)	(206,858.07)	90,241.57
23	Total Current Income Tax Expense (To C-1)	(222,406.41)	73,469.89	(148,936.52)	(264,188.36)	115,251.83

Supporting Schedules: B-1,B-2,C-3,C-4,C-5,C-8
Recap Schedules: C-1

Schedule of Interest In Tax Expense Calculation

Company: CSWR-Florida (Consolidated)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Historic [X] or Projected [ ]

Florida Public Service Commission
Schedule: C-3
Page 1 of 1
Preparer: Brent Thies
Supporting Schedules: D-1,C-8
Recap Schedules: C-2

Explanation: Provide the amount of interest expense used to calculate income taxes on Schedule No. C-2. Explain any changes in interest expense in detail giving amount of change and reason for change. If the basis for allocating interest used in the tax calculation differs from the basis used in allocating current income taxes payable, the differing bases should be clearly identified.

Line No.	Description	Total Per Books	Utility Adjustments	Utility Adjusted	Water	Wastewater
1	Interest on Long-Term Debt	0	0	0	0	0
2	Amortization of Debt Premium, Disc. and Expense Net	0	0	0	0	0
3	Interest on Short-Term Debt	66,524.76	0	66,524.76	45,793.17	20,731.58
4	Other Interest Expense	0	0	0	0	0
5	AFUDC	0	0	0	0	0
6	ITC Interest Synchronization (IRC 46(f)(2) only - See below)	0	0	0	0	0
7	Total Used For Tax Calculation	66,524.76	-	66,524.76	45,793.17	20,731.58

Calculation of ITC Interest Synchronization Adjustment
ONLY for Option 2 companies (See Sch. C-8, pg. 4)

	Balances From Schedule D-1	Amount	Ratio	Cost	Total Weighted Cost	Debt Only Weighted Cost
8	Long-Term Debt	0	0	0	0	0
9	Short-Term Debt	0	0	0	0	0
10	Preferred Stock	0	0	0	0	---
11	Common Equity	0	0	0	0	---
12	Total	0	0	0	0	0
13	ITCs (from D-1, Line 7)	0				
14	Weighted Debt Cost (From Line 12)					
15	Interest Adjustment (To Line 6)					

Book/Tax Differences - Permanent

Florida Public Service Commission

Company: CSWR-Florida (Consolidated)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Historic [X] or Projected [ ]

Schedule: C-4
Page 1 of 1
Preparer: Brent Thies

Explanation: Provide the description and amount of all book/tax differences accounted for as permanent differences. This would include any items accounted for on a flow through basis.

CSWR-Florida has no book/tax differences as part of its tax records

Supporting Schedules: None
Recap Schedules: C-2

Deferred Income Tax Expense | **Florida Public Service Commission**

Company: CSWR-Florida (Consolidated) | **Schedule: C-5**
Docket No.: 20250052 | **Page 1 of 1**
Test Year Ended: 1/31/2025 | **Preparer: Brent Thies**
Historic [X] or Projected [ ]

Explanation: Provide the calculation of total deferred income tax expense for the test year. Provide detail on items resulting in tax deferrals other than accelerated depreciation.

Line No.	Description	Total Per Books	Utility Adjustments	Utility Adjusted	Water	Wastewater
	Timing Differences:					
1	Tax Depreciation and Amortization	0	0	0	0	0
2	Book Depreciation and Amortization	0	0	0	0	0
3	Difference	0	0	0	0	0
4	Other Timing Differences (Itemize):	0	0	0	0	0
5	Total Timing Differences (To C-2)	0	0	0	0	0
6	State Tax Rate					
7	State Deferred Taxes (Line 5 x Line 6)	0	0	0	0	0
8	Timing Differences For Federal Taxes (Line 5 - Line 7)	0	0	0	0	0
9	Federal Tax Rate					
10	Federal Deferred Taxes (Line 8 x Line 9)	0	0	0	0	0
11	Add: State Deferred Taxes (Line 7)	0	0	0	0	0
12	Total Deferred Tax Expense (To C-1)	0	0	0	0	0

Supporting Schedules: None
Recap Schedules: C-2

Accumulated Deferred Income Taxes - Summary

Florida Public Service Commission

Company: CSWR-Florida (Consolidated)
Docket No.: 20250052
Test Year Ended: 1/31/2025

Schedule: C-6
Page 1 of 3
Preparer: Brent Thies

Explanation: For each of the accumulated deferred tax accounts provide a summary of the ending balances as reported on pages 2 & 3 of this schedule. The same annual balances should be shown.

Line No.	Year	Account No. _____ State	Account No. _____ Federal	Total	Account No. _____ State	Federal	Total	Net Deferred Income Taxes State	Federal	Total

CSWR-Florida has no accumulated tax deferrals on its books

Supporting Schedules: C-7, Pg 2 & 3
Recap Schedules: A-18,A-19,D-2

Accumulated Deferred Income Taxes - State

Florida Public Service Commission

Company: CSWR-Florida (Consolidated)
Docket No.: 20250052
Test Year Ended: 1/31/2025

Schedule: C-6
Page 2 of 3
Preparer: Brent Thies

Explanation: For each of the accumulated deferred tax accounts provide annual balances beginning with the year of the last rate case and ending with the test year.

Line No.	Year	Account No. _____ Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance	Account No. _____ Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance

CSWR-Florida has no accumulated tax deferrals on its books

Supporting Schedules: None
Recap Schedules: C-6

Accumulated Deferred Income Taxes - Federal

Florida Public Service Commission

Company: CSWR-Florida (Consolidated)
Docket No.: 20250052
Test Year Ended: 1/31/2025

Schedule: C-6
Page 3 of 3
Preparer: Brent Thies

Explanation: For each of the accumulated deferred tax accounts provide annual balances beginning with the year of the last rate case and ending with the test year.

		Account No. _____					Account No. _____				
Line No.	Year	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance

CSWR-Florida has no accumulated tax deferrals on its books

Supporting Schedules: None
Recap Schedules: C-6

Investment Tax Credits - Analysis

Florida Public Service Commission

Company: CSWR-Florida (Consolidated)
Docket No.: 20250052
Test Year Ended: 1/31/2025

Schedule: C-7
Page 1 of 4
Preparer: Brent Thies

Explanation: Provide an analysis of accumulated tax credits generated and amortized on an annual basis beginning with the test year in the last rate case to the end of the current test year. Amounts provided by the Revenue Act of 1971 and subsequent acts should be shown separately from amounts applicable to prior laws. Identify progress payments separately.

		3% ITC						4% ITC					
			Amount Realized		Amortization				Amount Realized		Amortization		
Line No.	Year	Beginning Balance	Current Year	Prior Year Adjust.	Current Year	Prior Year Adjust.	Ending Balance	Beginning Balance	Current Year	Prior Year Adjust.	Current Year	Prior Year Adjust.	Ending Balance

CSWR-Florida has no investment tax credits on its books

Supporting Schedules: None
Recap Schedules: C-2,C-3,C-10,D-2,A-18,A-19

Investment Tax Credits - Analysis

Florida Public Service Commission

Company: CSWR-Florida (Consolidated)
Docket No.: 20250052
Test Year Ended: 1/31/2025

Schedule: C-7
Page 2 of 4
Preparer: Brent Thies

Explanation: Provide an analysis of accumulated tax credits generated and amortized on an annual basis beginning with the test year in the last rate case to the end of the current test year. Amounts provided by the Revenue Act of 1971 and subsequent acts should be shown separately from amounts applicable to prior laws. Identify progress payments separately.

			8% ITC						10% ITC					
			Amount Realized		Amortization				Amount Realized		Amortization			
Line No.	Year	Beginning Balance	Current Year	Prior Year Adjust.	Current Year	Prior Year Adjust.	Ending Balance	Beginning Balance	Current Year	Prior Year Adjust.	Current Year	Prior Year Adjust.	Ending Balance

CSWR-Florida has no investment tax credits on its books

Supporting Schedules: None
Recap Schedules: C-2,C-3,C-10,D-2,A-18,A-19

Explanation: Explain accounting policy as to method of amortization for both progress payment and other ITC. Explanation should include at least a description of how the time period for amortization is determined, when it begins, under what circumstances it changes, etc. If there are unused ITC, supply a schedule showing year generated, amount generated, total amount used and remaining unused portion.

CSWR-Florida has no investment tax credits on its books

Investment Tax Credits - Section 46(f) Election **Florida Public Service Commissio**

Company: CSWR-Florida (Consolidated) **Schedule: C-7**
Docket No.: 20250052 **Page 4 of 4**
Test Year Ended: 1/31/2025 **Preparer: Brent Thies**
Historic [X] or Projected [ ]

Explanation: Provide a copy of the election made under Section 46(f), Internal Revenue Code.

CSWR-Florida has received no investment tax credits of this type

Parent(s) Debt Information | **Florida Public Service Commission**

Company: CSWR-Florida (Consolidated) | **Schedule: C-8**
Docket No.: 20250052 | **Page 1 of 1**
Test Year Ended: 1/31/2025 | **Preparer: Brent Thies**

Explanation: Provide the information required to adjust income tax expense by the interest expense of the parent(s) that may be invested in the equity of the applicant. If a year-end rate base is used, provide on both a year-end and an average basis. Amounts should be parent only.

Parent's Name _____

Line No.	Description	Amount	% of Total	Cost Rate	Weighted Cost
1	Long-Term Debt				
2	Short-Term Debt				
3	Preferred Stock				
4	Common Equity (State Retained Earnings Separately - Parent Only)				
5	Deferred Income Tax				
6	Other				
7	Total		100.00%		
8	Weighted Cost Parent Debt X 37.63% (or applicable consolidated tax rate) X Equity of Subsidiary (To C-1)				

Supporting Schedules: None
Recap Schedules: C-3

Income Tax Returns | **Florida Public Service Commission**

Company: CSWR-Florida (Consolidated) | **Schedule: C-9**
Docket No.: 20250052 | **Page 1 of 1**
Test Year Ended: 1/31/2025 | **Preparer: Brent Thies**

Explanation: Provide a copy of the most recently filed federal income tax return, state income tax return and most recent final IRS revenue agent's report for the applicant or consolidated entity (whichever type of return is filed). A statement of when and where the returns and reports are available for review may be provided in lieu of providing the returns and reports.

Line No.	
1	A copy of the CSWR-Florida tax return for tax year 2023 will be made available for inspection during the field audit.
2	An extension was filed for the 2024 return. No IRS revenue agent report is available.

Miscellaneous Tax Information **Florida Public Service Commission**

Company: CSWR-Florida (Consolidated) **Schedule: C-10**
Docket No.: 20250052 **Page 1 of 1**
Test Year Ended: 1/31/2025 **Preparer: Brent Thies**

Explanation: Provide answers to the following questions with respect to the applicant or its consolidated entity.

---

(1) What tax years are open with the Internal Revenue Service?
Tax year 2024 remains open as CSWR-Florida was granted an extension of its 2024 tax filing

(2) Is the treatment of customer deposits at issue with the IRS?
No

(3) Is the treatment of contributions in aid of construction at issue with the IRS?
No

(4) Is the treatment of unbilled revenues at issue with the IRS?
No

Schedule of Requested Cost of Capital
13-Month Average Balance

Company: CSWR-Florida (Consolidated)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Schedule Year Ended: 1/31/2025
Historic [X] or Projected [ ]

Florida Public Service Commission

Schedule: D-1
Page 1 of 1
Preparer: Brent Thies

Subsidiary [ ] or Consolidated [X]

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	722,441	2.57%	8.50%	0.22%
3	Preferred Stock	-			
4	Customer Deposits	-			
5	Common Equity	27,399,344	97.43%	8.77%	8.54%
6	Tax Credits - Zero Cost	-			
7	Tax Credits - Wtd. Cost	-			
8	Accum. Deferred Income Taxes	-			
9	Other (Explain)	-			
10	Total	28,121,785	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 (Consolidated)
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 Specific	(4) Reconciliation Adjustments (Explain)	(5) Reconciliation Adjustments Prorata *	(6) Reconciled To Requested Rate Base
1	Long-Term Debt	-				-
2	Short-Term Debt	722,441				722,441
3	Preferred Stock	-				-
4	Common Equity	53,832,598	A Parent Equity		(26,433,254)	27,399,344
5	Customer Deposits	-				-
6	Tax Credits - Zero Cost	-				-
7	Tax Credits - Wtd. Cost	-				-
8	Accum. Deferred Income Tax	-				-
9	Other (Explain)	-				-
10	Total	54,555,039				28,121,785

* 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	26,433,254

Supporting Schedules: A-19,C-7,C-8,D-3,D-4,D-5,D-7
Recap Schedules: D-1

Preferred Stock Outstanding

Florida Public Service Commission

Company: CSWR-Florida (Consolidated)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Utility [X] or Parent [ ]
Historic [X] or Projected [ ]

Explanation: Provide data as specified on preferred stock on a 13-month average basis. If the utility is an operating division or subsidiary, submit an additional schedule which reflects the same information for the parent level.

Schedule: D-3
Page 1 of 1
Preparer: Brent Thies

Line No.	(1) Description, Coupon Rate, Years of Life	(2) Issue Date	(3) Call Provis., Special Restrict.	(4) Principal Amount Sold (Face Value)	(5) Principal Amount Outstanding	(6) (Discount) or Premium on Principal Amount Sold	(7) (Discount) or Premium Associated With Col (5)	(8) Issuing Expense Associated With Col(4)	(9) Issuing Expense Associated With Col(5)	(10) Net Proceeds (5)-(9)+(7)	(11) Rate (Contract Rate on Face Value)	(12) Dollar Dividend On Face Value (11)x(5)	(13) Effective Cost Rate (12)/(10)

CSWR-Florida has no preferred stock outstanding

Recap Schedules: A-19,D-2

13-Month Average Cost of Short-Term Debt **Florida Public Service Commission**

Company: CSWR-Florida (Consolidated) **Schedule: D-4**
Docket No.: 20250052 **Page 1 of 1**
Test Year Ended: 1/31/2025 **Preparer: Brent Thies**
Utility [X] or Parent [ ]
Historic [X] or Projected [ ]

Explanation: Provide the following information on a 13-month average basis. If the utility is an operating division or subsidiary, submit an additional schedule which reflects the same information for the parent level.

Line No.	Lender	(1) Total Interest Expense	(2) Maturity Date	(3) Simple Average Amt. Outstanding	(4) Effective Cost Rate
1	CSWR, LLC	66,524.76	11/22/2026	722,440.79	9.2%
	Total	66,524.76		722,440.79	9.2%

Recap Schedules: A-19,D-2

Cost of Long-Term Debt
13-Month Average Basis

Company: CSWR-Florida (Consolidated)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Utility [X] or Parent [ ]
Historic [X] or Projected [ ]

Explanation: Provide the specified data on long-term debt issues on a 13-month average basis for the test year. Arrange by type of issue (i.e., first mortgage bonds). If the utility is an operating division or subsidiary, submit an additional schedule which reflects the same information on the parent level.

Florida Public Service Commission

Schedule: D-5
Page 1 of 1
Preparer: Brent Thies

Line No.	(1) Description, Coupon Rate, Years of Life	(2) Issue Date-Maturity Date	(3) Principal Amount Sold (Face Value)	(4) Principal Amount Outstanding	(5) Amount Outstanding Within One Year	(6) Unamortized Discount (Premium) Associated With Col(4)	(7) Unamortized Issuing Expense Associated With Col(4)	(8) Annual Amortization of Discount (Premium) on Principal Outstanding	(9) Annual Amort. of Issuing Expense on Principal Outstanding	(10) Interest Cost (Coupon Rate) x Col (4)	(11) Total Interest Cost (8)+(9)+(10)	(12) Effective Cost Rate (11)/((4)-(6)-(7))

CSWR-Florida has no long-term debt

Total

Supporting Schedules: D-6
Recap Schedules: A-19,D-2

Cost of Varible Rate Long-Term Debt
13-Month Average Basis

Company: CSWR-Florida (Consolidated)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Utility [X] or Parent [ ]
Historic [X] or Projected [ ]

Explanation: Provide the specified data on variable cost long-term debt issues on a 13-month basis. If the utility is an operating division or subsidiary, submit an additional schedule which reflects the same information for the parent level.

Florida Public Service Commission

Schedule: D-6
Page 1 of 1
Preparer: Brent Thies

Line No.	(1) Description, Coupon Rate, Years of Life	(2) Issue Date-Maturity Date	(3) Principal Amount Sold (Face Value)	(4) Principal Amount Outstanding	(5) Amount Outstanding Within One Year	(6) Unamortized Discount (Premium) Associated With Col(4)	(7) Unamortized Issuing Expense Associated With Col(4)	(8) Annual Amortization of Discount (Premium) on Principal Outstanding	(9) Annual Amort. of Issuing Expense on Principal Outstanding	(10) Basis of Variable Rate (i.e. Prime + 2%)	(11) Interest Cost (Test Year Cost Rate X Col. (4))	(12) Total Interest Cost (8)+(9)+(11)	(13) Effective Cost Rate (12)/((4)-(6)-(7))

CSWR-Florida has not variable rate long-term date

Total

Supporting Schedules: None
Recap Schedules: A-19,D-2

Schedule of Customer Deposits **Florida Public Service Commission**

Company: CSWR-Florida (Consolidated) **Schedule: D-7**
Docket No.: 20250052 **Page 1 of 1**
Test Year Ended: 1/31/2025 **Preparer: Brent Thies**
Utility [X] or Parent [ ]
Historic [X] or Projected [ ]

Explanation: Provide a schedule of customer deposits on a 13-month average basis.

(1) For the Month Ended	(2) Beginning Balance	(3) Deposits Received	(4) Deposits Refunded	(5) Ending Balance (2+3-4)

CSWR-Florida does not collect customer deposits

Recap Schedules: A-19,D-2

Rate Schedule **Florida Public Service Commission**

Company: CSWR-Florida (Consolidated) **Schedule: E-1**
Docket No.: 20250052 **Page 1 of 2**
Test Year Ended: 1/31/2025 **Preparer: Aaron Silas**
Water [X] or Wastewater [ ]

Explanation: Provide a schedule of present and proposed rates. State residential wastewater cap, if one exists.

(1) Class/Meter Size	(2) Present Rates	(3) Proposed Rates
	BFC	BFC
Residential		
5/8" & 5/8" x 3/4"	N/A	$ 32.57
3/4"	N/A	$ 48.86
1"	N/A	$ 81.43
1.5"	N/A	$ 162.85
2"	N/A	$ 260.56
3"	N/A	$ 488.55
4"	N/A	$ 814.25
6"	N/A	$ 1,628.50
8"	N/A	$ 2,605.60
Gallonage charge per 1,000 Gallons	N/A	$ 1.88
General		
5/8" & 5/8" x 3/4"	N/A	$ 32.57
3/4"	N/A	$ 48.86
1"	N/A	$ 81.43
1.5"	N/A	$ 162.85
2"	N/A	$ 260.56
3"	N/A	$ 488.55
4"	N/A	$ 814.25
6"	N/A	$ 1,628.50
8"	N/A	$ 2,605.60
Gallonage charge per 1,000 Gallons	N/A	$ 1.88
Irrigation		
5/8" & 5/8" x 3/4"	N/A	$ 20.69
3/4"	N/A	$ 31.04
1"	N/A	$ 51.73
1.5"	N/A	$ 103.45
2"	N/A	$ 165.52
3"	N/A	$ 310.35
4"	N/A	$ 517.25
6"	N/A	$ 1,034.50
8"	N/A	$ 1,655.20
Gallonage charge per 1,000 Gallons	N/A	$ 3.12

Rate Schedule **Florida Public Service Commission**

Company: CSWR-Florida (Consolidated) **Schedule: E-1**
Docket No.: 20250052 **Page 2 of 2**
Test Year Ended: 1/31/2025 **Preparer: Aaron Silas**
Water [ ] or Wastewater [X]

Explanation: Provide a schedule of present and proposed rates. State residential wastewater cap, if one exists.

	(1) Class/Meter Size	(2) Present Rates	(3) Proposed Rates
		BFC	BFC
1	Residential		
2	Flat Rate (1 ERU)	N/A	$ 40.31
3	Flat Rate (1.5 ERU)	N/A	$ 60.47
4	Flat Rate (2.5 ERU)	N/A	$ 100.78
5	Flat Rate (5 ERU)	N/A	$ 201.55
6	Flat Rate (6 ERU)	N/A	$ 241.86
7	Flat Rate (8 ERU)	N/A	$ 322.48
8	Flat Rate (14 ERU)	N/A	$ 564.34
9	Flat Rate (15 ERU)	N/A	$ 604.65
10	Flat Rate (17 ERU)	N/A	$ 685.27
11	Flat Rate (25 ERU)	N/A	$ 1,007.75
12	Flat Rate (65 ERU)	N/A	$ 2,620.15
13	Flat Rate (70 ERU)	N/A	$ 2,821.70
14	Flat Rate (252 ERU)	N/A	$ 10,158.12

Revenue Schedule at Present and Proposed Rates | **Florida Public Service Commission**

Company: CSWR-Florida (Consolidated) | **Schedule: E-2**
Docket No.: 20250052 | **Page 1 of 2**
Test Year Ended: 1/31/2025 | **Preparer: Aaron Silas**
Water [X] or Wastewater [ ]

Explanation: Provide a calculation of revenues at present and proposed rates using the billing analysis for the residential service class and bills and consumption other classes of service. Explain any differences between these revenues and booked revenues.

Line No.	(1) Class/Meter Size	(2) Number Bills	(3) Consumption in MG	(4) Present Rate	(5) Revenues at Present Rates	(6) Proposed Rate	(7) Revenues at Proposed Rates
1	Residential						
2	5/8" and 5/8" x 3/4"	133,359	653,877	N/A	N/A	$ 32.57	$ 4,343,502.63
3	3/4"	4,469	13,196	N/A	N/A	$ 48.86	$ 218,333.00
4	1"	1,414	16,266	N/A	N/A	$ 81.43	$ 115,134.95
5	1.25" & 1.5"	147	5,062	N/A	N/A	$ 162.85	$ 23,938.95
6	2"	206	8,273	N/A	N/A	$ 260.56	$ 53,675.36
7	3"	10	207	N/A	N/A	$ 488.55	$ 4,885.50
8	4"	-				$ 814.25	$ -
9	6"	-				$ 1,628.50	$ -
10	8"	24	40,922	N/A	N/A	$ 2,605.60	$ 62,534.40
11	Gallonage charge per 1,000 Gallons					$ 1.88	$ 1,384,382.61
12							
13	Total Res	139,629	737,803	N/A	N/A		$ 6,206,387.39
14		-					
15	Average Bill:						$ 44.45
16							
17	General						
18	5/8" & 5/8" x 3/4"	123	373	N/A	N/A	$ 32.57	$ 4,006.11
19	3/4"	12	6	N/A	N/A	$ 48.86	$ 586.26
20	1"	578	8,207	N/A	N/A	$ 81.43	$ 47,063.65
21	1.25" & 1.5"	276	8,034	N/A	N/A	$ 162.85	$ 44,946.60
22	2"	49	2,965	N/A	N/A	$ 260.56	$ 12,767.44
23	3"	24	1,364	N/A	N/A	$ 488.55	$ 11,725.20
24	4"	12	2			$ 814.25	$ 9,771.00
25	6"	12	1,344			$ 1,628.50	$ 19,542.00
26	8" -	-	-	N/A	N/A	$ 2,605.60	$ -
27	Gallonage charge per 1,000 Gallons					$ 1.88	$ 41,832.73
28							
29	Total Gen	1,086	22,295	N/A	N/A		$ 192,240.99
30							
31	Average Bill:						$ 177.02
32							
33	Irrigation						
34	5/8" & 5/8" x 3/4"	1,030	25,801	N/A	N/A	$ 20.69	$ 21,310.70
35	3/4"	-		N/A	N/A	$ 31.04	$ -
36	1"	12	427	N/A	N/A	$ 51.73	$ 620.70
37	1.5"	-		N/A	N/A	$ 103.45	$ -
38	2"	219	36,472	N/A	N/A	$ 165.52	$ 36,248.88
39	3"	36	9,940	N/A	N/A	$ 310.35	$ 11,172.60
40	4"	24	4,174			$ 517.25	$ 12,414.00
41	6"	-				$ 1,034.50	$ -
42	8"	12	8,765	N/A	N/A	$ 1,655.20	$ 19,862.40
43	Gallonage charge per 1,000 Gallons					$ 3.12	$ 266,709.00
44							
45	Total Irr	1,333	85,579	N/A	N/A		$ 368,338.28
46							
47	Average Bill						$ 276.32
48							
49	Total (All):	142,048	845,677	N/A	N/A		$ 6,766,966.66
50							
51	Unbilled Revenues						
52	Other Revenue						
53	Misc. Serv. Charges						
54							
55	Average Bill:						$ 47.64
56					---		
57	Total Revenue						$ 6,766,966.66
58							
59	Booked Revenue				N/A		N/A
60					---		- - - - - - - - -
61	Difference (Explain)						
62					=========		= = = = = = =

Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission

Company: CSWR-Florida (Consolidated)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Water [] or Wastewater [X]

Schedule: E-2
Page 2 of 2
Preparer: Aaron Silas

Explanation: Provide a calculation of revenues at present and proposed rates using the billing analysis for the residential service class and bills and consumption for all other classes of service. Explain any differences between these revenues and booked revenues.

		(1) Class/Meter Size	(2) Number Bills	(3) Consumption in MG	(4) Present Rate	(5) Revenues at Present Rates	(6) Proposed Rate	(7) Revenues at Proposed Rates
	1	Residential						
#REF!	2	Flat Rate (1 ERU)	77,277	N/A	N/A	N/A	$ 40.31	$ 3,115,035.87
	3	Flat Rate (1.5 ERU)	6,113	N/A	N/A	N/A	$ 60.47	$ 369,622.55
	4	Flat Rate (2.5 ERU)	500	N/A	N/A	N/A	$ 100.78	$ 50,387.50
	5	Flat Rate (5 ERU)	96	N/A	N/A	N/A	$ 201.55	$ 19,348.80
	6	Flat Rate (6 ERU)	12	N/A	N/A	N/A	$ 241.86	$ 2,902.32
	7	Flat Rate (8 ERU)	216	N/A	N/A	N/A	$ 322.48	$ 69,655.68
	8	Flat Rate (14 ERU)	12	N/A	N/A	N/A	$ 564.34	$ 6,772.08
	9	Flat Rate (15 ERU)	24	N/A	N/A	N/A	$ 604.65	$ 14,511.60
	10	Flat Rate (17 ERU)	12	N/A	N/A	N/A	$ 685.27	$ 8,223.24
	11	Flat Rate (25 ERU)	12	N/A	N/A	N/A	$ 1,007.75	$ 12,093.00
	12	Flat Rate (65 ERU)	12	N/A	N/A	N/A	$ 2,620.15	$ 31,441.80
	13	Flat Rate (70 ERU)	12	N/A	N/A	N/A	$ 2,821.70	$ 33,860.40
	14	Flat Rate (252 ERU)	12	N/A	N/A	N/A	$ 10,158.12	$ 121,897.44
		Total	84,310	N/A	N/A	N/A		$ 3,855,752.28
		Average Bill:						$ 45.73

Customer Monthly Billing Schedule | **Florida Public Service Commission**

Company: CSWR-Florida (Consolidated) | **Schedule: E-3**
Docket No.: 20250052 | **Page 1 of 2**
Test Year Ended: 1/31/2025 | **Preparer: Aaron Silas**
Water [X] or Wastewater [ ]

Explanation: Provide a schedule of monthly customers billed or served by class.

Line No.	(1) Month/ Year	(2) Residential	(3) General Service	(4) Multi-Family Dwelling	(5) Private Fire Protection	(6) Other Irrigation	(7) Total
1	Feb-24	11,765	90			111	11,966
2	Mar-24	11,770	90			111	11,971
3	Apr-24	11,831	91			112	12,034
4	May-24	11,787	92			112	11,991
5	Jun-24	11,754	90			111	11,955
6	Jul-24	12,172	90			111	12,373
7	Aug-24	12,198	93			111	12,402
8	Sep-24	12,172	90			111	12,373
9	Oct-24	12,184	90			112	12,386
10	Nov-24	12,217	90			111	12,418
11	Dec-24	12,226	90			109	12,425
12	Jan-25	12,227	90			111	12,428
	Total	144,303	1,086			1,333	146,722

Customer Monthly Billing Schedule

Florida Public Service Commission

Company: CSWR-Florida (Consolidated)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Water [] or Wastewater [X]

Schedule: E-3
Page 2 of 2
Preparer: Aaron Silas

Explanation: Provide a schedule of monthly customers billed or served by class.

Line No.	(1) Month/ Year	(2) Residential	(3) General Service	(4) Multi-Family Dwelling	(5) Private Fire Protection	(6) Other (List)	(7) Total
1	Feb-24	7,288					7,288
2	Mar-24	7,031					7,031
3	Apr-24	7,054					7,054
4	May-24	7,038					7,038
5	Jun-24	7,012					7,012
6	Jul-24	7,437					7,437
7	Aug-24	7,449					7,449
8	Sep-24	7,448					7,448
9	Oct-24	7,446					7,446
10	Nov-24	7,448					7,448
11	Dec-24	7,460					7,460
12	Jan-25	7,460					7,460
	Total	87,571					87,571

Miscellaneous Service Charges

Florida Public Service Commission

Company: CSWR-Florida (Consolidated)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Water [X] or Wastewater [ ]

Schedule: E-4
Page 1 of 2
Preparer: Aaron Silas

Explanation: Provide a schedule of present and proposed miscellaneous service charges. If an increase is proposed (or new charges), provide a schedule of derivation of charges, unless the charges are pursuant to the latest Staff Advisory Bulletin #13.

	(1)	(2) Present		(3) Proposed	
	Type Charge	**Bus. Hrs.**	**After Hrs.**	**Bus. Hrs.**	**After Hrs.**
1	Initial Connection	N/A	N/A	$ 50.75	$ 101.50
2					
3	Normal Reconnection	N/A	N/A	$ 50.75	$ 101.50
4					
5	Violation Reconnection	N/A	N/A	$ 50.75	$ 101.50
6					
7	Premises Visit	N/A	N/A	$ 50.75	$ 101.50
8					
9	Other Charges (List)				
10	Late Payment Charge	N/A	N/A	$ 7.00	$ 7.00
11					
12	NSF Check Charge	N/A	N/A	Pursuant to Section 68.065, F.S.	Pursuant to Section 68.065, F.S.
13					
14	Meter Tampering	N/A	N/A	$ 50.00	$ 50.00
15					
16	Credit Card Fee	N/A	N/A	2.25% of Bill	2.25% of Bill
17					
18	ACH Fee	N/A	N/A	$ 0.75	$ 0.75

Miscellaneous Service Charges

Florida Public Service Commission

Company: CSWR-Florida (Consolidated)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Water [ ] or Wastewater [X]

Schedule: E-4
Page 2 of 2
Preparer: Aaron Silas

Explanation: Provide a schedule of present and proposed miscellaneous service charges. If an increase is proposed (or new charges), provide a schedule of derivation of charges, unless the charges are pursuant to the latest Staff Advisory Bulletin #13.

	(1)	(2) Present		(3) Proposed	
	Type Charge	Bus. Hrs.	After Hrs.	Bus. Hrs.	After Hrs.
1	Initial Connection	N/A	N/A	$ 50.75	$ 101.50
2					
3	Normal Reconnection	N/A	N/A	$ 50.75	$ 101.50
4					
5	Violation Reconnection	N/A	N/A	$ 50.75	$ 101.50
6					
7	Premises Visit	N/A	N/A	$ 50.75	$ 101.50
8					
9	Other Charges (List)				
10	Late Payment Charge	N/A	N/A	$ 7.00	$ 7.00
11					
12	NSF Check Charge	N/A	N/A	Pursuant to Section 68.065, F.S.	Pursuant to Section 68.065, F.S.
13					
14	Credit Card Fee	N/A	N/A	2.25% of Bill	2.25% of Bill
15					
16	ACH Fee	N/A	N/A	$ 0.75	$ 0.75

Miscellaneous Service Charge Revenues

Florida Public Service Commission

Company: CSWR-Florida (Consolidated)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Water [X] or Wastewater [ ]

Schedule: E-5
Page 1 of 2
Preparer: Aaron Silas

Explanation: Provide a schedule of test year miscellaneous charges received by type. Provide an additional schedule for proposed charges, if applicable.

Line No.		(1) Initial Connection	(2) Normal Reconnect	(3) Violation Reconnect	(4) Premises Visit	(5) Other Charges	(6) Total
1		$ 2,565.00	N/A	N/A	N/A	$ 112,965.71	$ 115,530.71
2							
3	Other Charges as follows:						
4	Connection Meter Fee					$ 336.00	
5	NSF Check Charges						
6	Other Miscellaneous Fees					$ 112,629.71	
7	Total					$ 112,965.71	
8							
9	**Misc Fees Description**						
10	The revenues associated with Miscellaneous Fees relate to late fees incurred due to late payments during the test year.						

Miscellaneous Service Charge Revenues

Florida Public Service Commission

Company: CSWR-Florida (Consolidated)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Water [ ] or Wastewater [X]

Schedule: E-5
Page 2 of 2
Preparer: Aaron Silas

Explanation: Provide a schedule of test year miscellaneous charges received by type. Provide an additional schedule for proposed charges, if applicable.

Line No.		(1) Initial Connection	(2) Normal Reconnect	(3) Violation Reconnect	(4) Premises Visit	(5) Other Charges	(6) Total
1		$ 2,880.00	N/A	N/A	N/A	$ 47,924.61	$ 50,804.61
2							
3	Other Charges as follows:						
4	Connection Meter Fee						
5	NSF Check Charges						
6	Other Miscellaneous Fees					$ 47,924.61	
7	Total					$ 47,924.61	
8							
9	**Misc Fees Description**						
10	The revenues associated with Miscellaneous Fees relate to late fees incurred due to late payments during the test year.						

Public Fire Hydrants Schedule | **Florida Public Service Commission**

Company: CSWR-Florida (Consolidated) | **Schedule: E-6**
Docket No.: 20250052 | **Page 1 of 1**
Test Year Ended: 1/31/2025 | **Preparer: Todd Thomas**

Explanation: Provide a schedule of public fire hydrants (including standpipes, etc.) by size. This schedule is not required for a wastewater only rate application.

(1) Line No.	(2) Size	(3) Type	(4) Quantity

See schedule E-6 in the individual system filings

Private Fire Protection Service | **Florida Public Service Commission**

Company: CSWR-Florida (Consolidated) | **Schedule: E-7**
Docket No.: 20250052 | **Page 1 of 1**
Test Year Ended: 1/31/2025 | **Preparer: Todd Thomas**

Explanation: Provide a schedule of private fire protection service by size of connection. This schedule is not required for a wastewater only rate application.

(1) Line No.	(2) Size	(3) Type	(4) Quantity
---	---	---	---

See schedule E-7 in the individual system filings

Contracts and Agreements Schedule **Florida Public Service Commission**

Company: CSWR-Florida (Consolidated) **Schedule: E-8**
Docket No.: 20250052 **Page 1 of 1**
Test Year Ended: 1/31/2025 **Preparer: Aaron Silas**

Explanation: Provide a list of all outstanding contracts or agreements having rates or conditions different from those on approved tariffs. Describe with whom, the purpose and the elements of each contract shown.

(1) Line No.	(2) Type	(3) Description
1	No outstanding contracts/agreements having rates or conditions different from those on	
2	approved tariff.	

Tax or Franchise Fee Schedule **Florida Public Service Commission**

Company: CSWR-Florida (Consolidated) **Schedule: E-9**
Docket No.: 20250052 **Page 1 of 1**
Test Year Ended: 1/31/2025 **Preparer: Brent Thies**

Explanation: Provide a schedule of state, municipal, city or county franchise taxes or fees paid (or payable). State the type of agreement (i.e. contract, tax).

(1) Line No.	(2) Type Tax or Fee	(3) To Whom Paid	(4) Amount	(5) How Collected From Customers	(6) Type Agreement

CSWR-Florida incurred no franchise taxes or fees in the test period

Service Availability Charges Schedule | **Florida Public Service Commission**

Company: CSWR-Florida (Consolidated) | **Schedule: E-10**
Docket No.: 20250052 | **Page 1 of 2**
Test Year Ended: 1/31/2025 | **Preparer: Aaron Silas**
Water [X] or Wastewater []

Explanation: Provide a schedule of present and proposed service availability charges. (See Rule 25-20.580, F.A.C.)
If no change is proposed, then this schedule is not required.

Line No.	(1) Type Charge	(2) Present Charges	(3) Proposed Charges
1	**Water -** I		
2	Main Extension Charge		
3	Residential-per ERC (350 GPD)	N/A	Actual Cost
4	All others-per Gallon	N/A	Actual Cost
5			
6	Meter Installation Charge	N/A	Actual Cost
7	5/8" x 3/4"	N/A	Actual Cost
8	All other meter sizes		
9			
10	Plant Capacity Charge	N/A	N/A
11	Residential-per ERC (350 GPD)	N/A	N/A
12	All others-per Gallon		
13			
14			
15	**Water -** I		
16			
17	Main Extension Charge		
18	Residential-per ERC (350 GPD)	N/A	Actual Cost
19	All others-per Gallon	N/A	Actual Cost
20			
21	Meter Installation Charge		
22	5/8" x 3/4"	N/A	Actual Cost
23	All other meter sizes	N/A	Actual Cost
24			
25	Plant Capacity Charge		
26	Residential-per ERC (350 GPD)	N/A	CSWR-Florida is not seeking to adjust the plant capacity charges for individual systems
27	All others-per Gallon	N/A	CSWR-Florida is not seeking to adjust the plant capacity charges for individual systems
28			
29	Meter Bench Test		
30	5/8" x 3/4"	N/A	$ 20.00
31	1" and 1 1/2"	N/A	$ 25.00
32	2" +	N/A	Actual Cost
33			
34	Customer Connection (Tap In) Charge	N/A	Actual Cost

Service Availability Charges Schedule | **Florida Public Service Commission**

Company: CSWR-Florida (Consolidated) | **Schedule: E-10**
Docket No.: 20250052 | **Page 2 of 2**
Test Year Ended: 1/31/2025 | **Preparer: Aaron Silas**
Water [ ] or Wastewater [X]

Explanation: Provide a schedule of present and proposed service availability charges. (See Rule 25-20.580, F.A.C.) If no change is proposed, then this schedule is not required.

Line No.	(1) Type Charge	(2) Present Charges	(3) Proposed Charges
	Sewer		
1	Main Extension Charge	N/A	Actual Cost
2			
3	Customer Connection (Tap In) Charge	N/A	Actual Cost

Guaranteed Revenues Received

Florida Public Service Commission

Company: CSWR-Florida (Consolidated)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Water [X] or Wastewater [X]
Historic [X] or Projected [ ]

Schedule: E-11
Page 1 of 1
Preparer: Brent Thies

Explanation: Provide copies of all guaranteed revenue contracts with a schedule of billing and receipts on an annual basis by class.

Line No.		(1) For the Year Ended	(2) Residental	(3) General Service	(4) Other	(5) Total
1	This utility does not have any guaranteed revenue contracts; therefore this schedule is not applicable.					

Class A Utility Cost of Service Study | **Florida Public Service Commission**

Company: CSWR-Florida (Consolidated) | **Schedule: E-12**
Docket No.: 20250052 | **Page 1 of 1**
Test Year Ended: 1/31/2025 | **Preparer: Aaron Silas**
Water [X] or Wastewater [X]

Explanation: All Class A utilities whose service classes include industrial customers, whose utilization exceeds an average of 350,000 GPD, shall provide a fully allocated class cost of service study showing customer, base (commodity), and extra capacity (demand) components under present and proposed rates. This study shall include rate of return by class and load (demand) research studies used in the cost allocation. The analysis shall be based upon the AWWA Manual No. 1 and shall comply with current AWWA procedures and standard industrial practices for utilities providing water and wastewater service.

Line No.	(1) Customer	(2) Base	(3) Extra Capacity	(4) Present Charges	(5) Proposed Charges
1	This utility does not have any industrial customers, whose utilization exceeds an				
2	average of 350,000 GPD; therefore this schedule is not applicable.				

Projected Test Year Revenue Calculation

Florida Public Service Commission

Company: CSWR-Florida (Consolidated)
Docket No.: 20250052
Projected Test Year Ended: 1/31/2025
Water [X] or Wastewater [X]

Schedule: E-13
Page 1 of 1
Preparer: Aaron Silas

Explanation: If a projected test year is used, provide a schedule of historical and projected bills and consumption by classification. Include a calculation of each projection factor on a separate schedule, if necessary. List other classes or meter sizes as applicable.

Line No.	(1) ss/Meter Size	(2) Historical Year Bills	(3) Projection Factor	(4) Projected Test Year Year Bills	(5) Test Year Consumption	(6) Projection Factor	(7) Projected Test Year Consumption	(8) Present Rates	(9) Projected TY Revenue	(10) Proposed Rates	(11) Proj. Rev. Requirement

1 This utility is not utilizing a projected test year; therefore this schedule is not applicable.

Billing Analysis Schedules

Florida Public Service Commission

Company: CSWR-Florida (Consolidated)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Water [X] or Wastewater [X]
Customer Class: Residential
Meter Size: All Meter Sizes

Schedule: E-14
Page 1 of 1
Preparer: Aaron Silas

***Please note that this schedule does not contain information relating to the usage of the TKCB system.**

Explanation: Provide a billing analysis for the residential class of service, including any separately metered irrigation, by meter size. Round consumption to nearest 1,000 gallons and begin at zero.

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Consumpt. Level	Number of Bills	Cumulative Bills	Gallons Consumed (1)x(2)	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1)x(6)]+(5)	Percentage of Total
----------	----------	----------	----------	----------	----------	----------	----------

The billing analysis is contained in Volume II.

Gallons of Water Pumped, Sold and Unaccounted For
In Thousands of Gallons

Company: CSWR-Florida (Consolidated)
Docket No.: 20250052
Test Year Ended: 1/31/2025

Florida Public Service Commission

Schedule F-1
Page 1 of 1
Preparer: Todd Thomas

Explanation: Provide a schedule of gallons of water pumped, sold and unaccounted for each month of the test year. The gallons pumped should match the flows shown on the monthly operating reports sent to DEP. The other uses may include plant use, flushing of hydrants and water and wastewater lines, line breakages and fire flows. Provide all calculations to substantiate the other uses. If unaccounted for water is greater than 10%, provide an explanation as to the reasons why; if less than 10%, Columns 4 & 5 may be omitted.

Month/ Year	(1) Total Gallons Pumped	(2) Gallons Purchased	(3) Gallons Sold	(4) Other Uses	(5) Unaccounted For Water (1)+(2)-(3)-(4)	(6) % Unaccounted For Water

See schedule F-1 in the individual system filings

Gallons of Wastewater Treated
In Thousands of Gallons

Florida Public Service Commission

Schedule F-2
Page 1 of 1
Preparer: Todd Thomas

Company: CSWR-Florida (Consolidated)
Docket No.: 20250052
Test Year Ended: 1/31/2025

Explanation: Provide a schedule of gallons of wastewater treated by individual plant for each month of the historical test year. Flow data should match the monthly operating reports sent to DEP.

	(1)	(2)	(3)	(4)	(5)	(6)
	Individual Plant Flows					Total Purch.
Month/ Year	(Name)	(Name)	(Name)	(Name)	Total Plant Flows	Sewage Treatment

See schedule F-2 in the individual system filings

Water Treatment Plant Data | **Florida Public Service Commission**

Company: CSWR-Florida (Consolidated) | **Schedule F-3**
Docket No.: 20250052 | **Page 1 of 1**
Test Year Ended: 1/31/2025 | **Preparer: Todd Thomas**

Explanation: Provide the following information for each water treatment plant. If the system has water plants that are interconnected, the data for these plants may be combined. All flow data must be obtained from the monthly operating reports (MORs) sent to the Department of Environmental Protection.

See schedule F-3 in the individual system filings

Wastewater Treatment Plant Data | **Florida Public Service Commission**

Company: CSWR-Florida (Consolidated) | **Schedule F-4**
Docket No.: 20250052 | **Page 1 of 1**
Test Year Ended: 1/31/2025 | **Preparer: Todd Thomas**

Explanation: Provide the following information for each wastewater treatment plant. All flow data must be obtained from the monthly operating reports (MORs) sent to the Department of Environmental Protection.

See schedule F-4 in the individual system filings

Used and Useful Calculations
Water Treatment Plant

Florida Public Service Commission

Company: CSWR-Florida (Consolidated)
Docket No.: 20250052
Test Year Ended: 1/31/2025

Schedule F-5
Page 1 of 1
Preparer: Todd Thomas

Explanation: Provide all calculations, analyses and governmental requirements used to determine the used and useful percentages for the water treatment plant(s) for the historical test year and the projected test year (if applicable).

Recap Schedules: A-5,A-9,B-13

See schedule F-5 in the individual system filings

Used and Useful Calculations
Wastewater Treatment Plant

Florida Public Service Commission

Company: CSWR-Florida (Consolidated)
Docket No.: 20250052
Test Year Ended: 1/31/2025

Schedule F-6
Page 1 of 1
Preparer: Todd Thomas

Explanation: Provide all calculations, analyses and governmental requirements used to determine the used and useful percentages for the wastewater treatment plant(s) for the historical test year and the projected test year (if applicable).

See schedule F-6 in the individual system filings

Used and Useful Calculations
Water Distribution and Wastewater Collection Systems

Florida Public Service Commission

Company: CSWR-Florida (Consolidated)
Docket No.: 20250052
Test Year Ended: 1/31/2025

Schedule F-7
Page 1 of 1
Preparer: Todd Thomas

Explanation: Provide all calculations, analyses and governmental requirements used to determine the used and useful percentages for the water distribution and wastewater collection systems for the historical and the projected test year (if applicable). The capacity should be in terms of ability to serve a designated number of connections. It should then be related to actual connected density for historical year calculations. Explain all assumptions for projected calculations. If the distribution and collection systems are entirely contributed or built-out, this schedule is not required.

Recap Schedules: A-5,A-6,A-9,A-10,B-13,B-14

The distribution/collection systems are entirely built-out and therefore this schedule is not required.

Margin Reserve Calculations | **Florida Public Service Commission**

Company: CSWR-Florida (Consolidated) | **Schedule F-8**
Docket No.: 20250052 | **Page 1 of 1**
Test Year Ended: 1/31/2025 | **Preparer: Todd Thomas**

Explanation: If a margin reserve is requested, provide all calculations and analyses used to determine the amount of margin reserve for each portion of used and useful plant.

Recap Schedules: F-5,F-6,F-7

A margin reserve has not been requested and therefore this schedule is not required.

Equivalent Residential Connections - Water

Florida Public Service Commission

Company: CSWR-Florida (Consolidated)
Docket No.: 20250052
Test Year Ended: 1/31/2025

Schedule F-9
Page 1 of 1
Preparer: Aaron Silas

Explanation: Provide the following information in order to calculate the average growth in ERCs for the last five years, including the test year. If the utility does not have single-family residential (SFR) customers, the largest customer class should be used as a substitute.

Line No.	(1) Year	(2) SFR Customers Beginning	(3) SFR Customers Ending	(4) SFR Customers Average	(5) SFR Gallons Sold	(6) Gallons/ SFR (5)/(4)	(7) Total Gallons Sold	(8) Total ERCs (7)/(6)	(9) Annual % Incr. in ERCs

See schedule F-9 in the individual system filings

Equivalent Residential Connections - Wastewater

Florida Public Service Commission

Company: CSWR-Florida (Consolidated)
Docket No.: 20250052
Test Year Ended: 1/31/2025

Schedule F-10
Page 1 of 1
Preparer: Aaron Silas

Explanation: Provide the following information in order to calculate the average growth in ERCs for the last five years, including the test year. If the utility does not have single-family residential (SFR) customers, the largest customer class should be used as a substitute.

Line No.	(1) Year	(2) SFR Customers Beginning	(3) SFR Customers Ending	(4) SFR Customers Average	(5) SFR Gallons Treated	(6) Gallons/ SFR (5)/(4)	(7) Total Gallons Treated	(8) Total ERCs (7)/(6)	(9) Annual % Incr. in ERCs

See schedule F-10 in the individual system filings

Consolidated Rate Design - Water

Company: CSWR-Florida (Consolidated)
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)	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)
1	**Residential**							
2	5/8" and 5/8" x 3/4"	133,359.00	1	133,359.00	$ 2,471,659.88	$ 1,872,199.29	$ 4,343,859.18	$ 32.57
3	3/4"	4,469.00	1.5	6,703.50	$ 124,241.87	$ 94,109.04	$ 218,350.92	$ 48.86
4	1"	1,414.00	2.5	3,535.00	$ 65,517.27	$ 49,627.13	$ 115,144.40	$ 81.43
5	1.25" & 1.5"	147.00	5	735.00	$ 13,622.40	$ 10,318.51	$ 23,940.92	$ 162.85
6	2"	206.00	8	1,648.00	$ 30,543.84	$ 23,135.93	$ 53,679.77	$ 260.56
7	3"	10.00	15	150.00	$ 2,780.08	$ 2,105.82	$ 4,885.90	$ 488.55
8	4"	-	25	-	$ -	$ -	$ -	$ 814.25
9	6"	-	50	-	$ -	$ -	$ -	$ 1,628.50
10	8"	24.00	80	1,920.00	$ 35,585.05	$ 26,954.48	$ 62,539.53	$ 2,605.60
11	Gallonage charge per 1,000 Gallons	-		737,803.00	$ 787,714.98	$ 596,667.63	$ 1,384,382.61	$ 1.88
12		-						
13	**General**	-						
14	5/8" & 5/8" x 3/4"	123.00	1	123.00	$ 2,279.67	$ 1,726.77	$ 4,006.44	$ 32.57
15	3/4"	12.00	1.5	18.00	$ 333.61	$ 252.70	$ 586.31	$ 48.86
16	1"	578.00	2.5	1,445.00	$ 26,781.46	$ 20,286.05	$ 47,067.51	$ 81.43
17	1.25" & 1.5"	276.00	5	1,380.00	$ 25,576.76	$ 19,373.53	$ 44,950.29	$ 162.85
18	2"	49.00	8	392.00	$ 7,265.28	$ 5,503.21	$ 12,768.49	$ 260.56
19	3"	24.00	15	360.00	$ 6,672.20	$ 5,053.97	$ 11,726.16	$ 488.55
20	4"	12.00	25	300.00	$ 5,560.16	$ 4,211.64	$ 9,771.80	$ 814.25
21	6"	12.00	50	600.00	$ 11,120.33	$ 8,423.28	$ 19,543.60	$ 1,628.50
22	8"	-	80	-	$ -	$ -	$ -	$ 2,605.60
23	Gallonage charge per 1,000 Gallons	-		22,294.64	$ 23,802.86	$ 18,029.87	$ 41,832.73	$ 1.88
24		-						
25	**Irrigation**	-						
26	5/8" & 5/8" x 3/4"	1,030.00	1	1,030.00	$ 12,123.10	$ 9,182.84	$ 21,305.94	$ 20.69
27	3/4"	-	1.5	-	$ -	$ -	$ -	$ 31.04
28	1"	12.00	2.5	30.00	$ 353.16	$ 267.51	$ 620.67	$ 51.73
29	1.5"	-	5	-	$ -	$ -	$ -	$ 103.45
30	2"	219.00	8	1,752.00	$ 20,621.04	$ 15,619.74	$ 36,240.78	$ 165.52
31	3"	36.00	15	540.00	$ 7,415.28	$ 5,616.83	$ 13,032.11	$ 310.35
32	4"	24.00	25	600.00	$ 7,062.24	$ 5,349.41	$ 12,411.65	$ 517.25
33	6"	-	50	-	$ -		$ -	$ 1,034.50
34	8"	12.00	80	960.00	$ 12,711.84	$ 9,628.79	$ 22,340.63	$ 1,655.20
35	Gallonage charge per 1,000 Gallons	-		85,579.00	$ 151,757.67	$ 114,951.33	$ 266,709.00	$ 3.12
36								
37	Total:			157,580.50	$ 3,853,102.03	$ 2,918,595.30	$ 6,771,697.33	

Usage vs Flat Breakdown

Total Ops Expenses:	**$**	**4,684,017.77**
Usage Based	$	553,520.71
Non Usage Based	$	4,130,497.06
Usage %		25.00%
Revenue to recover from Usage	$	1,692,924.33
Flat Rate to Recover	$	5,078,772.99
Present Rates Reveue Flat	$	2,889,826.52
Present Rates Reveue Usage	$	963,275.51
Total Usage		845,676.64

Consolidated Rate Design - Wastewater

Company: CSWR-Florida (Consolidated)
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)	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)
1	Residential							
2	Flat Rate (1 ERU)	77,277	1	77,277	$ 2,692,157.38	$ 422,964.33	$ 3,115,121.71	$ 40.31
3	Flat Rate (1.5 ERU)	6,113	1.5	9,170	$ 319,444.82	$ 50,187.91	$ 369,632.73	$ 60.47
4	Flat Rate (2.5 ERU)	500	2.5	1,250	$ 43,547.20	$ 6,841.69	$ 50,388.89	$ 100.78
5	Flat Rate (5 ERU)	96	5	480	$ 16,722.12	$ 2,627.21	$ 19,349.33	$ 201.55
6	Flat Rate (6 ERU)	12	6	72	$ 2,508.32	$ 394.08	$ 2,902.40	$ 241.86
7	Flat Rate (8 ERU)	216	8	1,728	$ 60,199.64	$ 9,457.95	$ 69,657.60	$ 322.48
8	Flat Rate (14 ERU)	12	14	168	$ 5,852.74	$ 919.52	$ 6,772.27	$ 564.34
9	Flat Rate (15 ERU)	24	15	360	$ 12,541.59	$ 1,970.41	$ 14,512.00	$ 604.65
10	Flat Rate (17 ERU)	12	17	204	$ 7,106.90	$ 1,116.56	$ 8,223.47	$ 685.27
11	Flat Rate (25 ERU)	12	25	300	$ 10,451.33	$ 1,642.01	$ 12,093.33	$ 1,007.75
12	Flat Rate (65 ERU)	12	65	780	$ 27,173.45	$ 4,269.22	$ 31,442.67	$ 2,620.15
13	Flat Rate (70 ERU)	12	70	840	$ 29,263.72	$ 4,597.62	$ 33,861.33	$ 2,821.70
14	Flat Rate (252 ERU)	12	252	3,024	$ 105,349.38	$ 16,551.42	$ 121,900.80	$ 10,158.12
15								
16	Total:	84,310		95,653	$ 3,332,318.59	$ 523,539.94	$ 3,855,858.53	

ATTACHMENT 2

Response to Deficiency Items 1.a. through 1.k.

Billing Analysis Schedules
Volume II of MFRs, updated

Includes the following systems:
Aquarina Utilities
BFF Corp.
Neighborhood Utilities
North Peninsula Utilities Corporation
Rolling Oaks Utilities
Sebring Ridge Utilities
Sunshine Utilities of Central Florida
Tradewinds Utilities
Tymber Creek Utilities
Consolidated model

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 II (October 14, 2025)

BILLING ANALYSIS SCHEDULES

FLORIDA PUBLIC SERVICE COMMISSION

FOR THE

Test Year Ended: January 31, 2025

CSWR-Florida Utility Operating Company, LLC
Docket No. 20250052-WS

Financial, Rate and Engineering Minimum Filing Requirements
VOLUME II - BILLING ANALYSIS SCHEDULES (October 14, 2025)
(In Response to Staff's October 3, 2025 Deficiency Letter)

Index

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1	Aquarina Utilities Schedule E-14 Billing Analysis
18	BFF Corp. Schedule E-14 Billing Analysis
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24	North Peninsula Utilities Corporation Schedule E-14 Billing Analysis
25	Rolling Oaks Utilities Schedule E-14 Billing Analysis
37	Sebring Ridge Utilities Schedule E-14 Billing Analysis
38	Sunshine Utilities of Central Florida Schedule E-14 Billing Analysis
50	Tradewinds Utilities Schedule E-14 Billing Analysis
59	Tymber Creek Utilities Schedule E-14 Billing Analysis
67	Consolidated Schedule E-14 Billing Analysis

Billing Analysis Schedules | **Florida Public Service Commission**

Company: CSWR-Florida (Aquarina) | **Schedule: E-14**
Docket No.: 20250052 | **Page 1 of 17**
Test Year Ended: 1/31/2025 | **Preparer: Aaron Silas**
Water [X] or Wastewater []
Customer Class: Residential
Meter Size: 1"

Explanation: Provide a billing analysis for the residential class of service, including any separately metered irrigation, by meter size. Round consumption to nearest 1,000 gallons and begin at zero.

(1) Consumpt. Level	(2) Number of Bills	(3) Cumulative Bills	(4) Gallons Consumed (1)x(2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1)x(6)]+(5)	(8) Percentage of Total
0	13	13	-	-	35	-	0.00%
1	6	19	6	6	29	35	22.29%
2	6	25	12	18	23	64	40.76%
3	7	32	21	39	16	87	55.41%
4	1	33	4	43	15	103	65.61%
5	2	35	10	53	13	118	75.16%
6	3	38	18	71	10	131	83.44%
7	2	40	14	85	8	141	89.81%
8	4	44	32	117	4	149	94.90%
9	2	46	18	135	2	153	97.45%
11	2	48	22	157	-	157	100.00%

Billing Analysis Schedules | **Florida Public Service Commission**

Company: CSWR-Florida (Aquarina) | **Schedule: E-14**
Docket No.: 20250052 | **Page 2 of 17**
Test Year Ended: 1/31/2025 | **Preparer: Aaron Silas**
Water [X] or Wastewater []
Customer Class: Residential
Meter Size: 2"

Explanation: Provide a billing analysis for the residential class of service, including any separately metered irrigation, by meter size. Round consumption to nearest 1,000 gallons and begin at zero.

(1) Consumpt. Level	(2) Number of Bills	(3) Cumulative Bills	(4) Gallons Consumed (1)x(2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1)x(6)]+(5)	(8) Percentage of Total
3	3	3	9	9	69	216	4.71%
4	5	8	20	29	64	285	6.21%
5	4	12	20	49	60	349	7.61%
9	1	13	9	58	59	589	12.84%
11	3	16	33	91	56	707	15.41%
14	1	17	14	105	55	875	19.07%
15	1	18	15	120	54	930	20.27%
16	1	19	16	136	53	984	21.44%
19	2	21	38	174	51	1,143	24.91%
22	2	23	44	218	49	1,296	28.24%
23	1	24	23	241	48	1,345	29.31%
25	1	25	25	266	47	1,441	31.40%
26	1	26	26	292	46	1,488	32.43%
28	1	27	28	320	45	1,580	34.43%
29	1	28	29	349	44	1,625	35.41%
31	1	29	31	380	43	1,713	37.33%
35	2	31	70	450	41	1,885	41.08%
38	1	32	38	488	40	2,008	43.76%
43	1	33	43	531	39	2,208	48.12%
44	1	34	44	575	38	2,247	48.96%
46	1	35	46	621	37	2,323	50.62%
48	1	36	48	669	36	2,397	52.23%
49	1	37	49	718	35	2,433	53.02%
50	1	38	50	768	34	2,468	53.78%
51	1	39	51	819	33	2,502	54.52%
56	1	40	56	875	32	2,667	58.12%
57	1	41	57	932	31	2,699	58.81%
64	1	42	64	996	30	2,916	63.54%
66	1	43	66	1,062	29	2,976	64.85%
67	2	45	134	1,196	27	3,005	65.48%
73	2	47	146	1,342	25	3,167	69.01%
76	1	48	76	1,418	24	3,242	70.65%
78	1	49	78	1,496	23	3,290	71.69%
88	1	50	88	1,584	22	3,520	76.71%
89	1	51	89	1,673	21	3,542	77.18%
92	1	52	92	1,765	20	3,605	78.56%
94	1	53	94	1,859	19	3,645	79.43%
101	1	54	101	1,960	18	3,778	82.33%
103	1	55	103	2,063	17	3,814	83.11%
106	2	57	212	2,275	15	3,865	84.22%
111	1	58	111	2,386	14	3,940	85.86%
118	1	59	118	2,504	13	4,038	87.99%
123	1	60	123	2,627	12	4,103	89.41%
127	1	61	127	2,754	11	4,151	90.46%
128	1	62	128	2,882	10	4,162	90.70%
130	1	63	130	3,012	9	4,182	91.13%
138	1	64	138	3,150	8	4,254	92.70%
139	1	65	139	3,289	7	4,262	92.87%
145	2	67	290	3,579	5	4,304	93.79%
150	1	68	150	3,729	4	4,329	94.33%
155	1	69	155	3,884	3	4,349	94.77%
163	1	70	163	4,047	2	4,373	95.29%
222	1	71	222	4,269	1	4,491	97.86%
320	1	72	320	4,589	-	4,589	100.00%

Billing Analysis Schedules | **Florida Public Service Commission**

Company: CSWR-Florida (Aquarina)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Water [X] or Wastewater []
Customer Class: Residential
Meter Size: 3"

Schedule: E-14
Page 3 of 17
Preparer: Aaron Silas

Explanation: Provide a billing analysis for the residential class of service, including any separately metered irrigation, by meter size. Round consumption to nearest 1,000 gallons and begin at zero.

(1) Consumpt. Level	(2) Number of Bills	(3) Cumulative Bills	(4) Gallons Consumed (1)x(2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1)x(6)]+(5)	(8) Percentage of Total
11	1	1	11	11	11	132	57.39%
12	1	2	12	23	10	143	62.17%
15	1	3	15	38	9	173	75.22%
16	1	4	16	54	8	182	79.13%
17	1	5	17	71	7	190	82.61%
18	1	6	18	89	6	197	85.65%
19	1	7	19	108	5	203	88.26%
21	1	8	21	129	4	213	92.61%
24	1	9	24	153	3	225	97.83%
25	1	10	25	178	2	228	99%
26	2	12	52	230	0	230	100%

Billing Analysis Schedules | **Florida Public Service Commission**

Company: CSWR-Florida (Aquarina) | **Schedule: E-14**
Docket No.: 20250052 | **Page 4 of 17**
Test Year Ended: 1/31/2025 | **Preparer: Aaron Silas**
Water [X] or Wastewater []
Customer Class: Residential
Meter Size: 5/8" x 3/4"

Explanation: Provide a billing analysis for the residential class of service, including any separately metered irrigation, by meter size. Round consumption to nearest 1,000 gallons and begin at zero.

(1) Consumpt. Level	(2) Number of Bills	(3) Cumulative Bills	(4) Gallons Consumed (1)x(2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1)x(6)]+(5)	(8) Percentage of Total
-	997	997	-	-	2,707	-	0.00%
1	640	1,637	640	640	2,067	2,707	27.43%
2	655	2,292	1,310	1,950	1,412	4,774	48.38%
3	585	2,877	1,755	3,705	827	6,186	62.69%
4	335	3,212	1,340	5,045	492	7,013	71.08%
5	159	3,371	795	5,840	333	7,505	76.06%
6	92	3,463	552	6,392	241	7,838	79.44%
7	75	3,538	525	6,917	166	8,079	81.88%
8	38	3,576	304	7,221	128	8,245	83.56%
9	21	3,597	189	7,410	107	8,373	84.86%
10	12	3,609	120	7,530	95	8,480	85.94%
11	15	3,624	165	7,695	80	8,575	86.91%
12	9	3,633	108	7,803	71	8,655	87.72%
13	7	3,640	91	7,894	64	8,726	88.44%
14	3	3,643	42	7,936	61	8,790	89.08%
15	6	3,649	90	8,026	55	8,851	89.70%
16	3	3,652	48	8,074	52	8,906	90.26%
17	2	3,654	34	8,108	50	8,958	90.79%
18	1	3,655	18	8,126	49	9,008	91.29%
19	4	3,659	76	8,202	45	9,057	91.79%
20	3	3,662	60	8,262	42	9,102	92.25%
22	2	3,664	44	8,306	40	9,186	93.10%
23	3	3,667	69	8,375	37	9,226	93.50%
24	4	3,671	96	8,471	33	9,263	93.88%
25	3	3,674	75	8,546	30	9,296	94.21%
26	1	3,675	26	8,572	29	9,326	94.52%
27	2	3,677	54	8,626	27	9,355	94.81%
28	1	3,678	28	8,654	26	9,382	95.08%
29	1	3,679	29	8,683	25	9,408	95.35%
30	2	3,681	60	8,743	23	9,433	95.60%
31	3	3,684	93	8,836	20	9,456	95.83%
33	3	3,687	99	8,935	17	9,496	96.24%
34	2	3,689	68	9,003	15	9,513	96.41%
35	2	3,691	70	9,073	13	9,528	96.56%
37	1	3,692	37	9,110	12	9,554	96.83%
38	1	3,693	38	9,148	11	9,566	96.95%
39	1	3,694	39	9,187	10	9,577	97.06%
41	1	3,695	41	9,228	9	9,597	97.26%
46	1	3,696	46	9,274	8	9,642	97.72%
47	2	3,698	94	9,368	6	9,650	97.80%
54	1	3,699	54	9,422	5	9,692	98.23%
65	1	3,700	65	9,487	4	9,747	98.78%
77	1	3,701	77	9,564	3	9,795	99.27%
80	1	3,702	80	9,644	2	9,804	99.36%
93	1	3,703	93	9,737	1	9,830	99.63%
130	1	3,704	130	9,867	-	9,867	100.00%

Billing Analysis Schedules | **Florida Public Service Commission**

Company: CSWR-Florida (Aquarina) | **Schedule: E-14**
Docket No.: 20250052 | **Page 5 of 17**
Test Year Ended: 1/31/2025 | **Preparer: Aaron Silas**
Water [X] or Wastewater []
Customer Class: Irrigation
Meter Size: 1"

Explanation: Provide a billing analysis for the residential class of service, including any separately metered irrigation, by meter size. Round consumption to nearest 1,000 gallons and begin at zero.

(1) Consumpt. Level	(2) Number of Bills	(3) Cumulative Bills	(4) Gallons Consumed (1)x(2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1)x(6)]+(5)	(8) Percentage of Total
17	1	1	17	17	11	204	47.78%
27	3	4	81	98	8	314	73.54%
35	1	5	35	133	7	378	88.52%
36	1	6	36	169	6	385	90.16%
38	2	8	76	245	4	397	92.97%
40	1	9	40	285	3	405	94.85%
42	1	10	42	327	2	411	96.25%
46	1	11	46	373	1	419	98.13%
54	1	12	54	427	-	427	100.00%

Billing Analysis Schedules | **Florida Public Service Commission**

Company: CSWR-Florida (Aquarina) | **Schedule: E-14**
Docket No.: 20250052 | **Page 6 of 17**
Test Year Ended: 1/31/2025 | **Preparer: Aaron Silas**
Water [X] or Wastewater []
Customer Class: Irrigation
Meter Size: 2"

Explanation: Provide a billing analysis for the residential class of service, including any separately metered irrigation, by meter size. Round consumption to nearest 1,000 gallons and begin at zero.

(1) Consumpt. Level	(2) Number of Bills	(3) Cumulative Bills	(4) Gallons Consumed (1)x(2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1)x(6)]+(5)	(8) Percentage of Total
-	3	3	-	-	216	-	0.00%
1	1	4	1	1	215	216	0.59%
2	4	8	8	9	211	431	1.18%
3	1	9	3	12	210	642	1.76%
4	1	10	4	16	209	852	2.34%
10	1	11	10	26	208	2,106	5.77%
15	2	13	30	56	206	3,146	8.63%
18	1	14	18	74	205	3,764	10.32%
19	1	15	19	93	204	3,969	10.88%
21	1	16	21	114	203	4,377	12.00%
22	1	17	22	136	202	4,580	12.56%
24	1	18	24	160	201	4,984	13.67%
28	1	19	28	188	200	5,788	15.87%
29	1	20	29	217	199	5,988	16.42%
30	2	22	60	277	197	6,187	16.96%
33	5	27	165	442	192	6,778	18.58%
35	2	29	70	512	190	7,162	19.64%
36	2	31	72	584	188	7,352	20.16%
38	2	33	76	660	186	7,728	21.19%
40	2	35	80	740	184	8,100	22.21%
42	1	36	42	782	183	8,468	23.22%
43	1	37	43	825	182	8,651	23.72%
44	1	38	44	869	181	8,833	24.22%
45	1	39	45	914	180	9,014	24.71%
47	3	42	141	1,055	177	9,374	25.70%
48	1	43	48	1,103	176	9,551	26.19%
49	2	45	98	1,201	174	9,727	26.67%
51	1	46	51	1,252	173	10,075	27.62%
53	1	47	53	1,305	172	10,421	28.57%
54	2	49	108	1,413	170	10,593	29.04%
55	2	51	110	1,523	168	10,763	29.51%
56	1	52	56	1,579	167	10,931	29.97%
57	2	54	114	1,693	165	11,098	30.43%
59	1	55	59	1,752	164	11,428	31.33%
62	1	56	62	1,814	163	11,920	32.68%
63	1	57	63	1,877	162	12,083	33.13%
64	1	58	64	1,941	161	12,245	33.57%
65	2	60	130	2,071	159	12,406	34.02%
66	1	61	66	2,137	158	12,565	34.45%
68	1	62	68	2,205	157	12,881	35.32%
70	1	63	70	2,275	156	13,195	36.18%
71	1	64	71	2,346	155	13,351	36.61%
72	4	68	288	2,634	151	13,506	37.03%
73	2	70	146	2,780	149	13,657	37.45%
75	2	72	150	2,930	147	13,955	38.26%
79	2	74	158	3,088	145	14,543	39.87%
80	1	75	80	3,168	144	14,688	40.27%
83	1	76	83	3,251	143	15,120	41.46%
84	2	78	168	3,419	141	15,263	41.85%
86	2	80	172	3,591	139	15,545	42.62%
87	3	83	261	3,852	136	15,684	43.00%
89	1	84	89	3,941	135	15,956	43.75%
94	1	85	94	4,035	134	16,631	45.60%
95	1	86	95	4,130	133	16,765	45.97%
96	1	87	96	4,226	132	16,898	46.33%
97	6	93	582	4,808	126	17,030	46.69%
99	3	96	297	5,105	123	17,282	47.38%
100	1	97	100	5,205	122	17,405	47.72%

Billing Analysis Schedules | **Florida Public Service Commission**

Company: CSWR-Florida (Aquarina) | **Schedule: E-14**
Docket No.: 20250052 | **Page 7 of 17**
Test Year Ended: 1/31/2025 | **Preparer: Aaron Silas**
Water [X] or Wastewater []
Customer Class: Irrigation
Meter Size: 2"

Explanation: Provide a billing analysis for the residential class of service, including any separately metered irrigation, by meter size. Round consumption to nearest 1,000 gallons and begin at zero.

(1) Consumpt. Level	(2) Number of Bills	(3) Cumulative Bills	(4) Gallons Consumed (1)x(2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1)x(6)]+(5)	(8) Percentage of Total
101	1	98	101	5,306	121	17,527	48.06%
102	2	100	204	5,510	119	17,648	48.39%
103	1	101	103	5,613	118	17,767	48.71%
104	2	103	208	5,821	116	17,885	49.04%
105	2	105	210	6,031	114	18,001	49.36%
106	1	106	106	6,137	113	18,115	49.67%
108	1	107	108	6,245	112	18,341	50.29%
109	1	108	109	6,354	111	18,453	50.59%
111	2	110	222	6,576	109	18,675	51.20%
112	1	111	112	6,688	108	18,784	51.50%
113	2	113	226	6,914	106	18,892	51.80%
116	1	114	116	7,030	105	19,210	52.67%
119	1	115	119	7,149	104	19,525	53.53%
120	1	116	120	7,269	103	19,629	53.82%
121	1	117	121	7,390	102	19,732	54.10%
122	2	119	244	7,634	100	19,834	54.38%
124	2	121	248	7,882	98	20,034	54.93%
126	2	123	252	8,134	96	20,230	55.47%
127	2	125	254	8,388	94	20,326	55.73%
128	2	127	256	8,644	92	20,420	55.99%
129	1	128	129	8,773	91	20,512	56.24%
131	1	129	131	8,904	90	20,694	56.74%
133	1	130	133	9,037	89	20,874	57.23%
134	1	131	134	9,171	88	20,963	57.48%
135	1	132	135	9,306	87	21,051	57.72%
136	1	133	136	9,442	86	21,138	57.96%
137	1	134	137	9,579	85	21,224	58.19%
145	1	135	145	9,724	84	21,904	60.06%
147	1	136	147	9,871	83	22,072	60.52%
149	1	137	149	10,020	82	22,238	60.97%
154	1	138	154	10,174	81	22,648	62.10%
155	1	139	155	10,329	80	22,729	62.32%
161	2	141	322	10,651	78	23,209	63.64%
163	1	142	163	10,814	77	23,365	64.06%
168	2	144	336	11,150	75	23,750	65.12%
174	1	145	174	11,324	74	24,200	66.35%
187	1	146	187	11,511	73	25,162	68.99%
189	2	148	378	11,889	71	25,308	69.39%
192	1	149	192	12,081	70	25,521	69.97%
194	2	151	388	12,469	68	25,661	70.36%
197	1	152	197	12,666	67	25,865	70.92%
201	1	153	201	12,867	66	26,133	71.65%
204	1	154	204	13,071	65	26,331	72.20%
208	1	155	208	13,279	64	26,591	72.91%
213	1	156	213	13,492	63	26,911	73.79%
214	1	157	214	13,706	62	26,974	73.96%
216	2	159	432	14,138	60	27,098	74.30%
217	1	160	217	14,355	59	27,158	74.46%
219	1	161	219	14,574	58	27,276	74.79%
220	2	163	440	15,014	56	27,334	74.95%
230	1	164	230	15,244	55	27,894	76.48%
233	1	165	233	15,477	54	28,059	76.93%
235	2	167	470	15,947	52	28,167	77.23%
237	2	169	474	16,421	50	28,271	77.51%
239	1	170	239	16,660	49	28,371	77.79%
241	1	171	241	16,901	48	28,469	78.06%
247	1	172	247	17,148	47	28,757	78.85%
251	1	173	251	17,399	46	28,945	79.36%

Billing Analysis Schedules | **Florida Public Service Commission**

Company: CSWR-Florida (Aquarina) | **Schedule: E-14**
Docket No.: 20250052 | **Page 8 of 17**
Test Year Ended: 1/31/2025 | **Preparer: Aaron Silas**
Water [X] or Wastewater []
Customer Class: Irrigation
Meter Size: 2"

Explanation: Provide a billing analysis for the residential class of service, including any separately metered irrigation, by meter size. Round consumption to nearest 1,000 gallons and begin at zero.

(1) Consumpt. Level	(2) Number of Bills	(3) Cumulative Bills	(4) Gallons Consumed (1)x(2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1)x(6)]+(5)	(8) Percentage of Total
261	1	174	261	17,660	45	29,405	80.62%
276	1	175	276	17,936	44	30,080	82.47%
278	1	176	278	18,214	43	30,168	82.72%
281	1	177	281	18,495	42	30,297	83.07%
282	1	178	282	18,777	41	30,339	83.18%
285	1	179	285	19,062	40	30,462	83.52%
286	1	180	286	19,348	39	30,502	83.63%
288	1	181	288	19,636	38	30,580	83.85%
295	1	182	295	19,931	37	30,846	84.57%
296	1	183	296	20,227	36	30,883	84.68%
303	1	184	303	20,530	35	31,135	85.37%
308	1	185	308	20,838	34	31,310	85.85%
317	2	187	634	21,472	32	31,616	86.69%
319	1	188	319	21,791	31	31,680	86.86%
324	1	189	324	22,115	30	31,835	87.29%
334	1	190	334	22,449	29	32,135	88.11%
336	1	191	336	22,785	28	32,193	88.27%
338	3	194	1,014	23,799	25	32,249	88.42%
352	1	195	352	24,151	24	32,599	89.38%
360	1	196	360	24,511	23	32,791	89.91%
361	1	197	361	24,872	22	32,814	89.97%
366	1	198	366	25,238	21	32,924	90.27%
368	1	199	368	25,606	20	32,966	90.39%
371	1	200	371	25,977	19	33,026	90.55%
381	1	201	381	26,358	18	33,216	91.07%
391	1	202	391	26,749	17	33,396	91.57%
433	1	203	433	27,182	16	34,110	93.52%
435	1	204	435	27,617	15	34,142	93.61%
438	1	205	438	28,055	14	34,187	93.73%
478	1	206	478	28,533	13	34,747	95.27%
484	1	207	484	29,017	12	34,825	95.48%
502	1	208	502	29,519	11	35,041	96.08%
511	1	209	511	30,030	10	35,140	96.35%
517	1	210	517	30,547	9	35,200	96.51%
520	1	211	520	31,067	8	35,227	96.59%
553	1	212	553	31,620	7	35,491	97.31%
573	1	213	573	32,193	6	35,631	97.69%
574	1	214	574	32,767	5	35,637	97.71%
609	1	215	609	33,376	4	35,812	98.19%
624	1	216	624	34,000	3	35,872	98.35%
745	1	217	745	34,745	2	36,235	99.35%
850	1	218	850	35,595	1	36,445	99.93%
877	1	219	877	36,472	-	36,472	100.00%

Billing Analysis Schedules | **Florida Public Service Commission**

Company: CSWR-Florida (Aquarina) | **Schedule: E-14**
Docket No.: 20250052 | **Page 9 of 17**
Test Year Ended: 1/31/2025 | **Preparer: Aaron Silas**
Water [X] or Wastewater []
Customer Class: Irrigation
Meter Size: 3"

Explanation: Provide a billing analysis for the residential class of service, including any separately metered irrigation, by meter size. Round consumption to nearest 1,000 gallons and begin at zero.

(1) Consumpt. Level	(2) Number of Bills	(3) Cumulative Bills	(4) Gallons Consumed (1)x(2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1)x(6)]+(5)	(8) Percentage of Total
49	1	1	49	49	35	1,764	17.75%
72	2	3	144	193	33	2,569	25.85%
73	1	4	73	266	32	2,602	26.18%
74	1	5	74	340	31	2,634	26.50%
91	1	6	91	431	30	3,161	31.80%
104	1	7	104	535	29	3,551	35.72%
106	2	9	212	747	27	3,609	36.31%
111	1	10	111	858	26	3,744	37.67%
114	1	11	114	972	25	3,822	38.45%
117	1	12	117	1,089	24	3,897	39.21%
131	1	13	131	1,220	23	4,233	42.59%
178	1	14	178	1,398	22	5,314	53.46%
204	1	15	204	1,602	21	5,886	59.22%
213	1	16	213	1,815	20	6,075	61.12%
216	1	17	216	2,031	19	6,135	61.72%
219	1	18	219	2,250	18	6,192	62.29%
224	1	19	224	2,474	17	6,282	63.20%
276	1	20	276	2,750	16	7,166	72.09%
285	1	21	285	3,035	15	7,310	73.54%
296	2	23	592	3,627	13	7,475	75.20%
300	1	24	300	3,927	12	7,527	75.72%
352	1	25	352	4,279	11	8,151	82.00%
365	1	26	365	4,644	10	8,294	83.44%
371	1	27	371	5,015	9	8,354	84.04%
399	1	28	399	5,414	8	8,606	86.58%
410	1	29	410	5,824	7	8,694	87.46%
414	1	30	414	6,238	6	8,722	87.75%
422	1	31	422	6,660	5	8,770	88.23%
473	1	32	473	7,133	4	9,025	90.79%
534	1	33	534	7,667	3	9,269	93.25%
679	1	34	679	8,346	2	9,704	97.63%
701	1	35	701	9,047	1	9,748	98.07%
893	1	36	893	9,940	0	9,940	100%

Billing Analysis Schedules | **Florida Public Service Commission**

Company: CSWR-Florida (Aquarina) | **Schedule: E-14**
Docket No.: 20250052 | **Page 10 of 17**
Test Year Ended: 1/31/2025 | **Preparer: Aaron Silas**
Water [X] or Wastewater []
Customer Class: Irrigation
Meter Size: 4"

Explanation: Provide a billing analysis for the residential class of service, including any separately metered irrigation, by meter size. Round consumption to nearest 1,000 gallons and begin at zero.

(1) Consumpt. Level	(2) Number of Bills	(3) Cumulative Bills	(4) Gallons Consumed (1)x(2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1)x(6)]+(5)	(8) Percentage of Total
35	1	1	35	35	23	840	20.12%
51	1	2	51	86	22	1,208	28.94%
77	1	3	77	163	21	1,780	42.64%
88	1	4	88	251	20	2,011	48.18%
95	1	5	95	346	19	2,151	51.53%
100	1	6	100	446	18	2,246	53.81%
104	1	7	104	550	17	2,318	55.53%
112	1	8	112	662	16	2,454	58.79%
117	1	9	117	779	15	2,534	60.71%
125	1	10	125	904	14	2,654	63.58%
141	1	11	141	1,045	13	2,878	68.95%
142	1	12	142	1,187	12	2,891	69.26%
157	1	13	157	1,344	11	3,071	73.57%
180	1	14	180	1,524	10	3,324	79.64%
189	1	15	189	1,713	9	3,414	81.79%
198	1	16	198	1,911	8	3,495	83.73%
203	1	17	203	2,114	7	3,535	84.69%
216	1	18	216	2,330	6	3,626	86.87%
241	1	19	241	2,571	5	3,776	90.46%
246	1	20	246	2,817	4	3,801	91.06%
272	1	21	272	3,089	3	3,905	93.56%
300	1	22	300	3,389	2	3,989	95.57%
339	1	23	339	3,728	1	4,067	97.44%
446	1	24	446	4,174	-	4,174	100.00%

Billing Analysis Schedules | **Florida Public Service Commission**

Company: CSWR-Florida (Aquarina) | **Schedule: E-14**
Docket No.: 20250052 | **Page 11 of 17**
Test Year Ended: 1/31/2025 | **Preparer: Aaron Silas**
Water [X] or Wastewater []
Customer Class: Irrigation
Meter Size: 5/8" x 3/4"

Explanation: Provide a billing analysis for the residential class of service, including any separately metered irrigation, by meter size. Round consumption to nearest 1,000 gallons and begin at zero.

(1) Consumpt. Level	(2) Number of Bills	(3) Cumulative Bills	(4) Gallons Consumed (1)x(2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1)x(6)]+(5)	(8) Percentage of Total
-	109	109	-	-	921	-	0.00%
1	10	119	10	10	911	921	3.57%
2	15	134	30	40	896	1,832	7.10%
3	18	152	54	94	878	2,728	10.57%
4	23	175	92	186	855	3,606	13.98%
5	24	199	120	306	831	4,461	17.29%
6	25	224	150	456	806	5,292	20.51%
7	22	246	154	610	784	6,098	23.63%
8	28	274	224	834	756	6,882	26.67%
9	17	291	153	987	739	7,638	29.60%
10	21	312	210	1,197	718	8,377	32.47%
11	23	335	253	1,450	695	9,095	35.25%
12	22	357	264	1,714	673	9,790	37.94%
13	22	379	286	2,000	651	10,463	40.55%
14	18	397	252	2,252	633	11,114	43.08%
15	26	423	390	2,642	607	11,747	45.53%
16	20	443	320	2,962	587	12,354	47.88%
17	21	464	357	3,319	566	12,941	50.16%
18	16	480	288	3,607	550	13,507	52.35%
19	25	505	475	4,082	525	14,057	54.48%
20	22	527	440	4,522	503	14,582	56.52%
21	20	547	420	4,942	483	15,085	58.47%
22	25	572	550	5,492	458	15,568	60.34%
23	19	591	437	5,929	439	16,026	62.11%
24	17	608	408	6,337	422	16,465	63.82%
25	20	628	500	6,837	402	16,887	65.45%
26	10	638	260	7,097	392	17,289	67.01%
27	28	666	756	7,853	364	17,681	68.53%
28	26	692	728	8,581	338	18,045	69.94%
29	28	720	812	9,393	310	18,383	71.25%
30	17	737	510	9,903	293	18,693	72.45%
31	19	756	589	10,492	274	18,986	73.59%
32	17	773	544	11,036	257	19,260	74.65%
33	18	791	594	11,630	239	19,517	75.64%
34	13	804	442	12,072	226	19,756	76.57%
35	18	822	630	12,702	208	19,982	77.45%
36	6	828	216	12,918	202	20,190	78.25%
37	11	839	407	13,325	191	20,392	79.04%
38	10	849	380	13,705	181	20,583	79.78%
39	17	866	663	14,368	164	20,764	80.48%
40	10	876	400	14,768	154	20,928	81.11%
41	11	887	451	15,219	143	21,082	81.71%
42	7	894	294	15,513	136	21,225	82.26%
43	6	900	258	15,771	130	21,361	82.79%
44	7	907	308	16,079	123	21,491	83.30%
45	3	910	135	16,214	120	21,614	83.77%
46	8	918	368	16,582	112	21,734	84.24%
47	7	925	329	16,911	105	21,846	84.67%
48	7	932	336	17,247	98	21,951	85.08%
49	7	939	343	17,590	91	22,049	85.46%
50	5	944	250	17,840	86	22,140	85.81%
51	8	952	408	18,248	78	22,226	86.14%
52	4	956	208	18,456	74	22,304	86.45%
53	5	961	265	18,721	69	22,378	86.73%
54	3	964	162	18,883	66	22,447	87.00%
55	3	967	165	19,048	63	22,513	87.26%
56	3	970	168	19,216	60	22,576	87.50%
57	1	971	57	19,273	59	22,636	87.73%

Billing Analysis Schedules | **Florida Public Service Commission**

Company: CSWR-Florida (Aquarina) | **Schedule: E-14**
Docket No.: 20250052 | **Page 12 of 17**
Test Year Ended: 1/31/2025 | **Preparer: Aaron Silas**
Water [X] or Wastewater []
Customer Class: Irrigation
Meter Size: 5/8" x 3/4"

Explanation: Provide a billing analysis for the residential class of service, including any separately metered irrigation, by meter size. Round consumption to nearest 1,000 gallons and begin at zero.

(1) Consumpt. Level	(2) Number of Bills	(3) Cumulative Bills	(4) Gallons Consumed (1)x(2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1)x(6)]+(5)	(8) Percentage of Total
58	1	972	58	19,331	58	22,695	87.96%
59	1	973	59	19,390	57	22,753	88.19%
60	3	976	180	19,570	54	22,810	88.41%
61	3	979	183	19,753	51	22,864	88.62%
62	2	981	124	19,877	49	22,915	88.81%
64	4	985	256	20,133	45	23,013	89.19%
65	2	987	130	20,263	43	23,058	89.37%
67	1	988	67	20,330	42	23,144	89.70%
69	1	989	69	20,399	41	23,228	90.03%
70	2	991	140	20,539	39	23,269	90.19%
71	2	993	142	20,681	37	23,308	90.34%
72	1	994	72	20,753	36	23,345	90.48%
73	1	995	73	20,826	35	23,381	90.62%
75	1	996	75	20,901	34	23,451	90.89%
76	1	997	76	20,977	33	23,485	91.02%
77	1	998	77	21,054	32	23,518	91.15%
78	1	999	78	21,132	31	23,550	91.28%
83	2	1,001	166	21,298	29	23,705	91.88%
84	2	1,003	168	21,466	27	23,734	91.99%
85	1	1,004	85	21,551	26	23,761	92.09%
86	2	1,006	172	21,723	24	23,787	92.19%
87	1	1,007	87	21,810	23	23,811	92.29%
90	1	1,008	90	21,900	22	23,880	92.55%
95	2	1,010	190	22,090	20	23,990	92.98%
100	1	1,011	100	22,190	19	24,090	93.37%
104	1	1,012	104	22,294	18	24,166	93.66%
105	1	1,013	105	22,399	17	24,184	93.73%
111	2	1,015	222	22,621	15	24,286	94.13%
113	1	1,016	113	22,734	14	24,316	94.24%
129	1	1,017	129	22,863	13	24,540	95.11%
135	1	1,018	135	22,998	12	24,618	95.41%
154	1	1,019	154	23,152	11	24,846	96.30%
159	1	1,020	159	23,311	10	24,901	96.51%
190	1	1,021	190	23,501	9	25,211	97.71%
193	1	1,022	193	23,694	8	25,238	97.82%
194	1	1,023	194	23,888	7	25,246	97.85%
195	1	1,024	195	24,083	6	25,253	97.88%
224	1	1,025	224	24,307	5	25,427	98.55%
258	1	1,026	258	24,565	4	25,597	99.21%
269	1	1,027	269	24,834	3	25,641	99.38%
315	1	1,028	315	25,149	2	25,779	99.91%
320	1	1,029	320	25,469	1	25,789	99.95%
332	1	1,030	332	25,801	-	25,801	100.00%

Billing Analysis Schedules | **Florida Public Service Commission**

Company: CSWR-Florida (Aquarina) | **Schedule: E-14**
Docket No.: 20250052 | **Page 13 of 17**
Test Year Ended: 1/31/2025 | **Preparer: Aaron Silas**
Water [X] or Wastewater []
Customer Class: Irrigation
Meter Size: 8"

Explanation: Provide a billing analysis for the residential class of service, including any separately metered irrigation, by meter size. Round consumption to nearest 1,000 gallons and begin at zero.

(1) Consumpt. Level	(2) Number of Bills	(3) Cumulative Bills	(4) Gallons Consumed (1)x(2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1)x(6)]+(5)	(8) Percentage of Total
506	1	1	506	506	11	6,072	69.28%
512	1	2	512	1,018	10	6,138	70.03%
524	1	3	524	1,542	9	6,258	71.40%
644	1	4	644	2,186	8	7,338	83.72%
735	1	5	735	2,921	7	8,066	92.03%
745	1	6	745	3,666	6	8,136	92.82%
754	1	7	754	4,420	5	8,190	93.44%
766	1	8	766	5,186	4	8,250	94.12%
772	1	9	772	5,958	3	8,274	94.40%
795	1	10	795	6,753	2	8,343	95.19%
861	1	11	861	7,614	1	8,475	96.69%
1,151	1	12	1,151	8,765	-	8,765	100.00%

Billing Analysis Schedules | **Florida Public Service Commission**

Company: CSWR-Florida (Aquarina) | **Schedule: E-14**
Docket No.: 20250052 | **Page 14 of 17**
Test Year Ended: 1/31/2025 | **Preparer: Aaron Silas**
Water [] or Wastewater [X]
Customer Class: Residential
Meter Size: Unmetered

Explanation: Provide a billing analysis for the residential class of service, including any separately metered irrigation, by meter size. Round consumption to nearest 1,000 gallons and begin at zero.

(1) Consumpt. Level	(2) Number of Bills	(3) Cumulative Bills	(4) Gallons Consumed (1)x(2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1)x(6)]+(5)	(8) Percentage of Total
-	290	290	-	-	-	-	100.00%

Billing Analysis Schedules | **Florida Public Service Commission**

Company: CSWR-Florida (Aquarina) | **Schedule: E-14**
Docket No.: 20250052 | **Page 15 of 17**
Test Year Ended: 1/31/2025 | **Preparer: Aaron Silas**
Water [] or Wastewater [X]
Customer Class: Residential
Meter Size: 1"

Explanation: Provide a billing analysis for the residential class of service, including any separately metered irrigation, by meter size. Round consumption to nearest 1,000 gallons and begin at zero.

(1) Consumpt. Level	(2) Number of Bills	(3) Cumulative Bills	(4) Gallons Consumed (1)x(2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1)x(6)]+(5)	(8) Percentage of Total
20	1	1	20	20	11	240	53.22%
28	2	3	56	76	9	328	72.73%
31	1	4	31	107	8	355	78.71%
37	1	5	37	144	7	403	89.36%
38	1	6	38	182	6	410	90.91%
40	1	7	40	222	5	422	93.57%
41	2	9	82	304	3	427	94.68%
45	1	10	45	349	2	439	97.34%
47	1	11	47	396	1	443	98.23%
55	1	12	55	451	-	451	100.00%

Billing Analysis Schedules | **Florida Public Service Commission**

Company: CSWR-Florida (Aquarina) | **Schedule: E-14**
Docket No.: 20250052 | **Page 16 of 17**
Test Year Ended: 1/31/2025 | **Preparer: Aaron Silas**
Water [] or Wastewater [X]
Customer Class: Residential
Meter Size: 5/8" x 3/4"

Explanation: Provide a billing analysis for the residential class of service, including any separately metered irrigation, by meter size. Round consumption to nearest 1,000 gallons and begin at zero.

(1) Consumpt. Level	(2) Number of Bills	(3) Cumulative Bills	(4) Gallons Consumed (1)x(2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1)x(6)]+(5)	(8) Percentage of Total
-	997	997	-	-	2,707	-	0.00%
1	640	1,637	640	640	2,067	2,707	27.43%
2	655	2,292	1,310	1,950	1,412	4,774	48.38%
3	585	2,877	1,755	3,705	827	6,186	62.69%
4	335	3,212	1,340	5,045	492	7,013	71.08%
5	159	3,371	795	5,840	333	7,505	76.06%
6	92	3,463	552	6,392	241	7,838	79.44%
7	75	3,538	525	6,917	166	8,079	81.88%
8	38	3,576	304	7,221	128	8,245	83.56%
9	21	3,597	189	7,410	107	8,373	84.86%
10	12	3,609	120	7,530	95	8,480	85.94%
11	15	3,624	165	7,695	80	8,575	86.91%
12	9	3,633	108	7,803	71	8,655	87.72%
13	7	3,640	91	7,894	64	8,726	88.44%
14	3	3,643	42	7,936	61	8,790	89.08%
15	6	3,649	90	8,026	55	8,851	89.70%
16	3	3,652	48	8,074	52	8,906	90.26%
17	2	3,654	34	8,108	50	8,958	90.79%
18	1	3,655	18	8,126	49	9,008	91.29%
19	4	3,659	76	8,202	45	9,057	91.79%
20	3	3,662	60	8,262	42	9,102	92.25%
22	2	3,664	44	8,306	40	9,186	93.10%
23	3	3,667	69	8,375	37	9,226	93.50%
24	4	3,671	96	8,471	33	9,263	93.88%
25	3	3,674	75	8,546	30	9,296	94.21%
26	1	3,675	26	8,572	29	9,326	94.52%
27	2	3,677	54	8,626	27	9,355	94.81%
28	1	3,678	28	8,654	26	9,382	95.08%
29	1	3,679	29	8,683	25	9,408	95.35%
30	2	3,681	60	8,743	23	9,433	95.60%
31	3	3,684	93	8,836	20	9,456	95.83%
33	3	3,687	99	8,935	17	9,496	96.24%
34	2	3,689	68	9,003	15	9,513	96.41%
35	2	3,691	70	9,073	13	9,528	96.56%
37	1	3,692	37	9,110	12	9,554	96.83%
38	1	3,693	38	9,148	11	9,566	96.95%
39	1	3,694	39	9,187	10	9,577	97.06%
41	1	3,695	41	9,228	9	9,597	97.26%
46	1	3,696	46	9,274	8	9,642	97.72%
47	2	3,698	94	9,368	6	9,650	97.80%
54	1	3,699	54	9,422	5	9,692	98.23%
65	1	3,700	65	9,487	4	9,747	98.78%
77	1	3,701	77	9,564	3	9,795	99.27%
80	1	3,702	80	9,644	2	9,804	99.36%
93	1	3,703	93	9,737	1	9,830	99.63%
130	1	3,704	130	9,867	-	9,867	100.00%

Billing Analysis Schedules | **Florida Public Service Commission**

Company: CSWR-Florida (Aquarina) | **Schedule: E-14**
Docket No.: 20250052 | **Page 17 of 17**
Test Year Ended: 1/31/2025 | **Preparer: Aaron Silas**
Water [] or Wastewater [X]
Customer Class: Residential
Meter Size: 8"

Explanation: Provide a billing analysis for the residential class of service, including any separately metered irrigation, by meter size. Round consumption to nearest 1,000 gallons and begin at zero.

(1) Consumpt. Level	(2) Number of Bills	(3) Cumulative Bills	(4) Gallons Consumed (1)x(2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1)x(6)]+(5)	(8) Percentage of Total
506	1	1	506	506	11	6,072	69.28%
512	1	2	512	1,018	10	6,138	70.03%
524	1	3	524	1,542	9	6,258	71.40%
644	1	4	644	2,186	8	7,338	83.72%
735	1	5	735	2,921	7	8,066	92.03%
745	1	6	745	3,666	6	8,136	92.82%
754	1	7	754	4,420	5	8,190	93.44%
766	1	8	766	5,186	4	8,250	94.12%
772	1	9	772	5,958	3	8,274	94.40%
795	1	10	795	6,753	2	8,343	95.19%
861	1	11	861	7,614	1	8,475	96.69%
1,151	1	12	1,151	8,765	-	8,765	100.00%

Billing Analysis Schedules | **Florida Public Service Commission**

Company: CSWR-Florida (BFF) | **Schedule: E-14**
Docket No.: 20250052 | **Page 1 of 2**
Test Year Ended: 1/31/2025 | **Preparer: Aaron Silas**
Water [] or Wastewater [X]
Customer Class: Residential
Meter Size: Unmetered

Explanation: Provide a billing analysis for the residential class of service, including any separately metered irrigation, by meter size. Round consumption to nearest 1,000 gallons and begin at zero.

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Consumpt. Level	Number of Bills	Cumulative Bills	Gallons Consumed (1)x(2)	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1)x(6)]+(5)	Percentage of Total
0	22	22	-	-		-	100.00%

Billing Analysis Schedules | **Florida Public Service Commission**

Company: CSWR-Florida (BFF) | **Schedule: E-14**
Docket No.: 20250052 | **Page 2 of 2**
Test Year Ended: 1/31/2025 | **Preparer: Aaron Silas**
Water [] or Wastewater [X]
Customer Class: Residential
Meter Size: Unknown

Explanation: Provide a billing analysis for the residential class of service, including any separately metered irrigation, by meter size. Round consumption to nearest 1,000 gallons and begin at zero.

(1) Consumpt. Level	(2) Number of Bills	(3) Cumulative Bills	(4) Gallons Consumed (1)x(2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1)x(6)]+(5)	(8) Percentage of Total
0	325	325	-	-	838		0.00%
1	148	473	148	148	690	838	14.10%
2	153	626	306	454	537	1,528	25.80%
3	144	770	432	886	393	2,065	34.80%
4	89	859	356	1,242	304	2,458	41.50%
5	66	925	330	1,572	238	2,762	46.60%
6	53	978	318	1,890	185	3,000	50.60%
7	31	1,009	217	2,107	154	3,185	53.70%
8	26	1,035	208	2,315	128	3,339	56.30%
9	18	1,053	162	2,477	110	3,467	58.50%
10	9	1,062	90	2,567	101	3,577	60.30%
11	7	1,069	77	2,644	94	3,678	62.00%
12	3	1,072	36	2,680	91	3,772	63.60%
13	6	1,078	78	2,758	85	3,863	65.20%
14	4	1,082	56	2,814	81	3,948	66.60%
15	4	1,086	60	2,874	77	4,029	68.00%
16	6	1,092	96	2,970	71	4,106	69.30%
17	6	1,098	102	3,072	65	4,177	70.50%
18	6	1,104	108	3,180	59	4,242	71.50%
19	4	1,108	76	3,256	55	4,301	72.50%
21	3	1,111	63	3,319	52	4,411	74.40%
22	5	1,116	110	3,429	47	4,463	75.30%
23	7	1,123	161	3,590	40	4,510	76.10%
24	1	1,124	24	3,614	39	4,550	76.70%
25	3	1,127	75	3,689	36	4,589	77.40%
26	5	1,132	130	3,819	31	4,625	78.00%
28	4	1,136	112	3,931	27	4,687	79.10%
29	3	1,139	87	4,018	24	4,714	79.50%
31	1	1,140	31	4,049	23	4,762	80.30%
32	1	1,141	32	4,081	22	4,785	80.70%
33	1	1,142	33	4,114	21	4,807	81.10%
34	2	1,144	68	4,182	19	4,828	81.40%
37	1	1,145	37	4,219	18	4,885	82.40%
38	1	1,146	38	4,257	17	4,903	82.70%
40	1	1,147	40	4,297	16	4,937	83.30%
42	1	1,148	42	4,339	15	4,969	83.80%
43	1	1,149	43	4,382	14	4,984	84.10%
44	1	1,150	44	4,426	13	4,998	84.30%
45	1	1,151	45	4,471	12	5,011	84.50%
46	1	1,152	46	4,517	11	5,023	84.70%
47	1	1,153	47	4,564	10	5,034	84.90%
71	1	1,154	71	4,635	9	5,274	89.00%
72	1	1,155	72	4,707	8	5,283	89.10%
79	1	1,156	79	4,786	7	5,339	90.00%
87	1	1,157	87	4,873	6	5,395	91.00%
88	1	1,158	88	4,961	5	5,401	91.10%
125	1	1,159	125	5,086	4	5,586	94.20%
161	1	1,160	161	5,247	3	5,730	96.60%
205	1	1,161	205	5,452	2	5,862	98.90%
208	1	1,162	208	5,660	1	5,868	99.00%
269	1	1,163	269	5,929		- 5,929	100.00%

Billing Analysis Schedules | **Florida Public Service Commission**

Company: CSWR-Florida (Neighborhood Utilities) | **Schedule: E-14**
Docket No.: 20250052 | **Page 1 of 4**
Test Year Ended: 1/31/2025 | **Preparer: Aaron Silas**
Water [X] or Wastewater [ ]
Customer Class: Residential
Meter Size: 1 1/2"

Explanation: Provide a billing analysis for the residential class of service, including any separately metered irrigation, by meter size. Round consumption to nearest 1,000 gallons and begin at zero.

(1) Consumpt. Level	(2) Number of Bills	(3) Cumulative Bills	(4) Gallons Consumed (1)x(2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1)x(6)]+(5)	(8) Percentage of Total
0	20	20	0	0	2	0	0.00%
1	1	21	1	1	1	2	66.67%
2	1	22	2	3	0	3	100.00%

Billing Analysis Schedules | **Florida Public Service Commission**

Company: CSWR-Florida (Neighborhood Utilities) | **Schedule: E-14**
Docket No.: 20250052 | **Page 2 of 4**
Test Year Ended: 1/31/2025 | **Preparer: Aaron Silas**
Water [X] or Wastewater [ ]
Customer Class: Residential
Meter Size: 1"

Explanation: Provide a billing analysis for the residential class of service, including any separately metered irrigation, by meter size. Round consumption to nearest 1,000 gallons and begin at zero.

(1) Consumpt. Level	(2) Number of Bills	(3) Cumulative Bills	(4) Gallons Consumed (1)x(2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1)x(6)]+(5)	(8) Percentage of Total
0	121	121	0	0	495	0	0.00%
1	25	146	25	25	470	495	12.23%
2	37	183	74	99	433	965	23.84%
3	36	219	108	207	397	1398	34.54%
4	52	271	208	415	345	1795	44.35%
5	52	323	260	675	293	2140	52.88%
6	47	370	282	957	246	2433	60.12%
7	43	413	301	1258	203	2679	66.20%
8	30	443	240	1498	173	2882	71.21%
9	34	477	306	1804	139	3055	75.49%
10	25	502	250	2054	114	3194	78.92%
11	20	522	220	2274	94	3308	81.74%
12	22	544	264	2538	72	3402	84.06%
13	13	557	169	2707	59	3474	85.84%
14	10	567	140	2847	49	3533	87.30%
15	10	577	150	2997	39	3582	88.51%
16	5	582	80	3077	34	3621	89.47%
17	2	584	34	3111	32	3655	90.31%
18	5	589	90	3201	27	3687	91.10%
19	6	595	114	3315	21	3714	91.77%
20	1	596	20	3335	20	3735	92.29%
21	2	598	42	3377	18	3755	92.78%
22	2	600	44	3421	16	3773	93.23%
23	1	601	23	3444	15	3789	93.62%
25	3	604	75	3519	12	3819	94.37%
29	1	605	29	3548	11	3867	95.55%
30	1	606	30	3578	10	3878	95.82%
31	2	608	62	3640	8	3888	96.07%
32	1	609	32	3672	7	3896	96.27%
36	1	610	36	3708	6	3924	96.96%
37	1	611	37	3745	5	3930	97.11%
50	1	612	50	3795	4	3995	98.72%
56	1	613	56	3851	3	4019	99.31%
62	1	614	62	3913	2	4037	99.75%
64	1	615	64	3977	1	4041	99.85%
70	1	616	70	4047	0	4047	100.00%

Billing Analysis Schedules | **Florida Public Service Commission**

Company: CSWR-Florida (Neighborhood Utilities) | **Schedule: E-14**
Docket No.: 20250052 | **Page 3 of 4**
Test Year Ended: 1/31/2025 | **Preparer: Aaron Silas**
Water [X] or Wastewater [ ]
Customer Class: Residential
Meter Size: 3/4"

Explanation: Provide a billing analysis for the residential class of service, including any separately metered irrigation, by meter size. Round consumption to nearest 1,000 gallons and begin at zero.

(1) Consumpt. Level	(2) Number of Bills	(3) Cumulative Bills	(4) Gallons Consumed (1)x(2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1)x(6)]+(5)	(8) Percentage of Total
0	183	183	0	0	609	0	0.00%
1	101	284	101	101	508	609	20.40%
2	110	394	220	321	398	1117	37.42%
3	114	508	342	663	284	1515	50.75%
4	67	575	268	931	217	1799	60.27%
5	63	638	315	1246	154	2016	67.54%
6	30	668	180	1426	124	2170	72.70%
7	37	705	259	1685	87	2294	76.85%
8	12	717	96	1781	75	2381	79.77%
9	14	731	126	1907	61	2456	82.28%
10	10	741	100	2007	51	2517	84.32%
11	7	748	77	2084	44	2568	86.03%
12	4	752	48	2132	40	2612	87.50%
13	5	757	65	2197	35	2652	88.84%
14	6	763	84	2281	29	2687	90.02%
15	2	765	30	2311	27	2716	90.99%
16	4	769	64	2375	23	2743	91.89%
17	2	771	34	2409	21	2766	92.66%
18	5	776	90	2499	16	2787	93.37%
19	1	777	19	2518	15	2803	93.90%
20	1	778	20	2538	14	2818	94.41%
21	4	782	84	2622	10	2832	94.87%
23	2	784	46	2668	8	2852	95.54%
24	1	785	24	2692	7	2860	95.81%
25	2	787	50	2742	5	2867	96.05%
29	1	788	29	2771	4	2887	96.72%
30	1	789	30	2801	3	2891	96.85%
35	1	790	35	2836	2	2906	97.35%
38	1	791	38	2874	1	2912	97.55%
111	1	792	111	2985	0	2985	100.00%

Billing Analysis Schedules | **Florida Public Service Commission**

Company: CSWR-Florida (Neighborhood Utilities) | **Schedule: E-14**
Docket No.: 20250052 | **Page 4 of 4**
Test Year Ended: 1/31/2025 | **Preparer: Aaron Silas**
Water [X] or Wastewater [ ]
Customer Class: Residential
Meter Size: 5/8" x 3/4"

Explanation: Provide a billing analysis for the residential class of service, including any separately metered irrigation, by meter size. Round consumption to nearest 1,000 gallons and begin at zero.

(1) Consumpt. Level	(2) Number of Bills	(3) Cumulative Bills	(4) Gallons Consumed (1)x(2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1)x(6)]+(5)	(8) Percentage of Total
0	1417	1417	0	0	2461	0	0.00%
1	440	1857	440	440	2021	2461	23.08%
2	489	2346	978	1418	1532	4482	42.04%
3	409	2755	1227	2645	1123	6014	56.41%
4	315	3070	1260	3905	808	7137	66.94%
5	230	3300	1150	5055	578	7945	74.52%
6	156	3456	936	5991	422	8523	79.95%
7	112	3568	784	6775	310	8945	83.90%
8	74	3642	592	7367	236	9255	86.81%
9	62	3704	558	7925	174	9491	89.03%
10	39	3743	390	8315	135	9665	90.66%
11	30	3773	330	8645	105	9800	91.92%
12	24	3797	288	8933	81	9905	92.91%
13	15	3812	195	9128	66	9986	93.67%
14	5	3817	70	9198	61	10052	94.29%
15	5	3822	75	9273	56	10113	94.86%
16	7	3829	112	9385	49	10169	95.39%
17	2	3831	34	9419	47	10218	95.84%
18	10	3841	180	9599	37	10265	96.29%
19	5	3846	95	9694	32	10302	96.63%
20	3	3849	60	9754	29	10334	96.93%
21	5	3854	105	9859	24	10363	97.20%
22	1	3855	22	9881	23	10387	97.43%
23	2	3857	46	9927	21	10410	97.65%
24	1	3858	24	9951	20	10431	97.84%
25	1	3859	25	9976	19	10451	98.03%
26	2	3861	52	10028	17	10470	98.21%
27	2	3863	54	10082	15	10487	98.37%
28	1	3864	28	10110	14	10502	98.51%
29	2	3866	58	10168	12	10516	98.64%
30	1	3867	30	10198	11	10528	98.75%
32	2	3869	64	10262	9	10550	98.96%
33	2	3871	66	10328	7	10559	99.04%
34	1	3872	34	10362	6	10566	99.11%
38	1	3873	38	10400	5	10590	99.33%
39	1	3874	39	10439	4	10595	99.38%
40	1	3875	40	10479	3	10599	99.42%
42	1	3876	42	10521	2	10605	99.47%
47	1	3877	47	10568	1	10615	99.57%
93	1	3878	93	10661	0	10661	100.00%

Billing Analysis Schedules

Florida Public Service Commission

Schedule: E-14
Page 1 of 1
Preparer: Aaron Silas

Company: CSWR-Florida (North Peninsula)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Customer Class: Residential
Meter Size: Unmetered

Explanation: Provide a billing analysis for the residential class of service, including any separately metered irrigation, by meter size. Round consumption to nearest 1,000 gallons and begin at zero.

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Consumpt. Level	Number of Bills	Cumulative Bills	Gallons Consumed (1)x(2)	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1)x(6)]+(5)	Percentage of Total
0	5174	5174	0	0	0	0	100%

Billing Analysis Schedules

Florida Public Service Commission

Company: CSWR-Florida (Rolling Oaks)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Water [X] or Wastewater []
Customer Class: Residential
Meter Size: 1 1/2"

Schedule: E-14
Page 1 of 12
Preparer: Aaron Silas

Explanation: Provide a billing analysis for the residential class of service, including any separately metered irrigation, by meter size. Round consumption to nearest 1,000 gallons and begin at zero.

(1) Consumpt. Level	(2) Number of Bills	(3) Cumulative Bills	(4) Gallons Consumed (1)x(2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1)x(6)]+(5)	(8) Percentage of Total
0	4	4	-	-	8	-	0.00%
29	1	5	29	29	7	232	11.07%
58	1	6	58	87	6	435	20.76%
99	1	7	99	186	5	681	32.51%
128	1	8	128	314	4	826	39.43%
205	1	9	205	519	3	1,134	54.13%
226	1	10	226	745	2	1,197	57.14%
636	1	11	636	1,381	1	2,017	96.28%
714	1	12	714	2,095	-	2,095	100.00%

Billing Analysis Schedules | **Florida Public Service Commission**

Company: CSWR-Florida (Rolling Oaks) | **Schedule: E-14**
Docket No.: 20250052 | **Page 2 of 12**
Test Year Ended: 1/31/2025 | **Preparer: Aaron Silas**
Water [X] or Wastewater []
Customer Class: Residential
Meter Size: 1"

Explanation: Provide a billing analysis for the residential class of service, including any separately metered irrigation, by meter size. Round consumption to nearest 1,000 gallons and begin at zero.

(1) Consumpt. Level	(2) Number of Bills	(3) Cumulative Bills	(4) Gallons Consumed (1)x(2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1)x(6)]+(5)	(8) Percentage of Total
0	3	3	-	-	24	-	0.00%
25	1	4	25	25	23	600	39.47%
34	2	6	68	93	21	807	53.09%
35	1	7	35	128	20	828	54.47%
37	1	8	37	165	19	868	57.11%
43	1	9	43	208	18	982	64.61%
44	1	10	44	252	17	1,000	65.79%
46	1	11	46	298	16	1,034	68.03%
47	1	12	47	345	15	1,050	69.08%
51	1	13	51	396	14	1,110	73.03%
53	1	14	53	449	13	1,138	74.87%
56	1	15	56	505	12	1,177	77.43%
57	1	16	57	562	11	1,189	78.22%
58	1	17	58	620	10	1,200	78.95%
60	1	18	60	680	9	1,220	80.26%
63	1	19	63	743	8	1,247	82.04%
64	1	20	64	807	7	1,255	82.57%
66	1	21	66	873	6	1,269	83.49%
75	1	22	75	948	5	1,323	87.04%
79	1	23	79	1,027	4	1,343	88.36%
80	1	24	80	1,107	3	1,347	88.62%
127	1	25	127	1,234	2	1,488	97.89%
135	1	26	135	1,369	1	1,504	98.95%
151	1	27	151	1,520	-	1,520	100.00%

Billing Analysis Schedules | **Florida Public Service Commission**

Company: CSWR-Florida (Rolling Oaks) | **Schedule: E-14**
Docket No.: 20250052 | **Page 3 of 12**
Test Year Ended: 1/31/2025 | **Preparer: Aaron Silas**
Water [X] or Wastewater []
Customer Class: Residential
Meter Size: 5/8" x 3/4"

Explanation: Provide a billing analysis for the residential class of service, including any separately metered irrigation, by meter size. Round consumption to nearest 1,000 gallons and begin at zero.

(1) Consumpt. Level	(2) Number of Bills	(3) Cumulative Bills	(4) Gallons Consumed (1)x(2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1)x(6)]+(5)	(8) Percentage of Total
0	10,504	10,504	-	-	59,290	-	0.00%
1	10,058	20,562	10,058	10,058	49,232	59,290	16.36%
2	10,858	31,420	21,716	31,774	38,374	108,522	29.95%
3	9,167	40,587	27,501	59,275	29,207	146,896	40.54%
4	6,695	47,282	26,780	86,055	22,512	176,103	48.60%
5	4,541	51,823	22,705	108,760	17,971	198,615	54.81%
6	3,275	55,098	19,650	128,410	14,696	216,586	59.77%
7	2,408	57,506	16,856	145,266	12,288	231,282	63.82%
8	1,771	59,277	14,168	159,434	10,517	243,570	67.21%
9	1,329	60,606	11,961	171,395	9,188	254,087	70.11%
10	1,102	61,708	11,020	182,415	8,086	263,275	72.65%
11	897	62,605	9,867	192,282	7,189	271,361	74.88%
12	781	63,386	9,372	201,654	6,408	278,550	76.87%
13	664	64,050	8,632	210,286	5,744	284,958	78.63%
14	551	64,601	7,714	218,000	5,193	290,702	80.22%
15	538	65,139	8,070	226,070	4,655	295,895	81.65%
16	475	65,614	7,600	233,670	4,180	300,550	82.94%
17	394	66,008	6,698	240,368	3,786	304,730	84.09%
18	331	66,339	5,958	246,326	3,455	308,516	85.13%
19	335	66,674	6,365	252,691	3,120	311,971	86.09%
20	275	66,949	5,500	258,191	2,845	315,091	86.95%
21	243	67,192	5,103	263,294	2,602	317,936	87.73%
22	250	67,442	5,500	268,794	2,352	320,538	88.45%
23	213	67,655	4,899	273,693	2,139	322,890	89.10%
24	205	67,860	4,920	278,613	1,934	325,029	89.69%
25	171	68,031	4,275	282,888	1,763	326,963	90.22%
26	134	68,165	3,484	286,372	1,629	328,726	90.71%
27	142	68,307	3,834	290,206	1,487	330,355	91.16%
28	119	68,426	3,332	293,538	1,368	331,842	91.57%
29	107	68,533	3,103	296,641	1,261	333,210	91.95%
30	100	68,633	3,000	299,641	1,161	334,471	92.30%
31	103	68,736	3,193	302,834	1,058	335,632	92.62%
32	67	68,803	2,144	304,978	991	336,690	92.91%
33	70	68,873	2,310	307,288	921	337,681	93.18%
34	65	68,938	2,210	309,498	856	338,602	93.44%
35	57	68,995	1,995	311,493	799	339,458	93.67%
36	53	69,048	1,908	313,401	746	340,257	93.89%
37	55	69,103	2,035	315,436	691	341,003	94.10%
38	34	69,137	1,292	316,728	657	341,694	94.29%
39	38	69,175	1,482	318,210	619	342,351	94.47%
40	29	69,204	1,160	319,370	590	342,970	94.64%
41	29	69,233	1,189	320,559	561	343,560	94.80%
42	39	69,272	1,638	322,197	522	344,121	94.96%
43	23	69,295	989	323,186	499	344,643	95.10%
44	22	69,317	968	324,154	477	345,142	95.24%
45	18	69,335	810	324,964	459	345,619	95.37%
46	18	69,353	828	325,792	441	346,078	95.50%
47	16	69,369	752	326,544	425	346,519	95.62%
48	20	69,389	960	327,504	405	346,944	95.74%
49	16	69,405	784	328,288	389	347,349	95.85%
50	14	69,419	700	328,988	375	347,738	95.96%
51	12	69,431	612	329,600	363	348,113	96.06%
52	19	69,450	988	330,588	344	348,476	96.16%
53	14	69,464	742	331,330	330	348,820	96.26%
54	9	69,473	486	331,816	321	349,150	96.35%
55	11	69,484	605	332,421	310	349,471	96.44%
56	12	69,496	672	333,093	298	349,781	96.52%
57	14	69,510	798	333,891	284	350,079	96.60%
58	14	69,524	812	334,703	270	350,363	96.68%
59	14	69,538	826	335,529	256	350,633	96.76%
60	8	69,546	480	336,009	248	350,889	96.83%
61	15	69,561	915	336,924	233	351,137	96.90%
62	13	69,574	806	337,730	220	351,370	96.96%
63	8	69,582	504	338,234	212	351,590	97.02%
64	7	69,589	448	338,682	205	351,802	97.08%

Billing Analysis Schedules | **Florida Public Service Commission**

Company: CSWR-Florida (Rolling Oaks) | **Schedule: E-14**
Docket No.: 20250052 | **Page 4 of 12**
Test Year Ended: 1/31/2025 | **Preparer: Aaron Silas**
Water [X] or Wastewater []
Customer Class: Residential
Meter Size: 5/8" x 3/4"

Explanation: Provide a billing analysis for the residential class of service, including any separately metered irrigation, by meter size. Round consumption to nearest 1,000 gallons and begin at zero.

(1) Consumpt. Level	(2) Number of Bills	(3) Cumulative Bills	(4) Gallons Consumed (1)x(2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1)x(6)]+(5)	(8) Percentage of Total
65	8	69,597	520	339,202	197	352,007	97.14%
66	6	69,603	396	339,598	191	352,204	97.19%
67	7	69,610	469	340,067	184	352,395	97.24%
68	6	69,616	408	340,475	178	352,579	97.29%
69	3	69,619	207	340,682	175	352,757	97.34%
70	6	69,625	420	341,102	169	352,932	97.39%
71	6	69,631	426	341,528	163	353,101	97.44%
72	5	69,636	360	341,888	158	353,264	97.48%
73	1	69,637	73	341,961	157	353,422	97.53%
74	3	69,640	222	342,183	154	353,579	97.57%
75	6	69,646	450	342,633	148	353,733	97.61%
76	4	69,650	304	342,937	144	353,881	97.65%
77	4	69,654	308	343,245	140	354,025	97.69%
78	2	69,656	156	343,401	138	354,165	97.73%
79	5	69,661	395	343,796	133	354,303	97.77%
80	5	69,666	400	344,196	128	354,436	97.81%
81	5	69,671	405	344,601	123	354,564	97.84%
82	2	69,673	164	344,765	121	354,687	97.88%
83	2	69,675	166	344,931	119	354,808	97.91%
84	1	69,676	84	345,015	118	354,927	97.94%
85	1	69,677	85	345,100	117	355,045	97.97%
86	1	69,678	86	345,186	116	355,162	98.01%
87	2	69,680	174	345,360	114	355,278	98.04%
88	3	69,683	264	345,624	111	355,392	98.07%
89	4	69,687	356	345,980	107	355,503	98.10%
90	3	69,690	270	346,250	104	355,610	98.13%
91	3	69,693	273	346,523	101	355,714	98.16%
92	2	69,695	184	346,707	99	355,815	98.19%
93	3	69,698	279	346,986	96	355,914	98.21%
94	4	69,702	376	347,362	92	356,010	98.24%
96	1	69,703	96	347,458	91	356,194	98.29%
97	4	69,707	388	347,846	87	356,285	98.32%
98	2	69,709	196	348,042	85	356,372	98.34%
100	3	69,712	300	348,342	82	356,542	98.39%
102	2	69,714	204	348,546	80	356,706	98.43%
103	1	69,715	103	348,649	79	356,786	98.45%
104	3	69,718	312	348,961	76	356,865	98.48%
107	1	69,719	107	349,068	75	357,093	98.54%
109	1	69,720	109	349,177	74	357,243	98.58%
112	1	69,721	112	349,289	73	357,465	98.64%
114	1	69,722	114	349,403	72	357,611	98.68%
115	2	69,724	230	349,633	70	357,683	98.70%
116	1	69,725	116	349,749	69	357,753	98.72%
117	2	69,727	234	349,983	67	357,822	98.74%
118	2	69,729	236	350,219	65	357,889	98.76%
119	2	69,731	238	350,457	63	357,954	98.78%
120	3	69,734	360	350,817	60	358,017	98.79%
121	1	69,735	121	350,938	59	358,077	98.81%
122	1	69,736	122	351,060	58	358,136	98.83%
127	1	69,737	127	351,187	57	358,426	98.91%
128	1	69,738	128	351,315	56	358,483	98.92%
129	1	69,739	129	351,444	55	358,539	98.94%
130	2	69,741	260	351,704	53	358,594	98.95%
138	1	69,742	138	351,842	52	359,018	99.07%
140	2	69,744	280	352,122	50	359,122	99.10%
141	1	69,745	141	352,263	49	359,172	99.11%
144	2	69,747	288	352,551	47	359,319	99.15%
146	1	69,748	146	352,697	46	359,413	99.18%
149	3	69,751	447	353,144	43	359,551	99.22%
150	1	69,752	150	353,294	42	359,594	99.23%
153	1	69,753	153	353,447	41	359,720	99.26%
154	1	69,754	154	353,601	40	359,761	99.28%
155	1	69,755	155	353,756	39	359,801	99.29%
157	2	69,757	314	354,070	37	359,879	99.31%
158	1	69,758	158	354,228	36	359,916	99.32%

Billing Analysis Schedules | **Florida Public Service Commission**

Company: CSWR-Florida (Rolling Oaks) | **Schedule: E-14**
Docket No.: 20250052 | **Page 5 of 12**
Test Year Ended: 1/31/2025 | **Preparer: Aaron Silas**
Water [X] or Wastewater []
Customer Class: Residential
Meter Size: 5/8" x 3/4"

Explanation: Provide a billing analysis for the residential class of service, including any separately metered irrigation, by meter size. Round consumption to nearest 1,000 gallons and begin at zero.

(1) Consumpt. Level	(2) Number of Bills	(3) Cumulative Bills	(4) Gallons Consumed (1)x(2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1)x(6)]+(5)	(8) Percentage of Total
159	1	69,759	159	354,387	35	359,952	99.33%
160	1	69,760	160	354,547	34	359,987	99.34%
161	1	69,761	161	354,708	33	360,021	99.35%
163	1	69,762	163	354,871	32	360,087	99.37%
166	1	69,763	166	355,037	31	360,183	99.39%
168	1	69,764	168	355,205	30	360,245	99.41%
169	1	69,765	169	355,374	29	360,275	99.42%
171	1	69,766	171	355,545	28	360,333	99.43%
173	2	69,768	346	355,891	26	360,389	99.45%
176	1	69,769	176	356,067	25	360,467	99.47%
178	1	69,770	178	356,245	24	360,517	99.48%
180	1	69,771	180	356,425	23	360,565	99.50%
183	1	69,772	183	356,608	22	360,634	99.52%
185	2	69,774	370	356,978	20	360,678	99.53%
193	1	69,775	193	357,171	19	360,838	99.57%
195	2	69,777	390	357,561	17	360,876	99.58%
204	1	69,778	204	357,765	16	361,029	99.63%
209	1	69,779	209	357,974	15	361,109	99.65%
213	2	69,781	426	358,400	13	361,169	99.66%
215	2	69,783	430	358,830	11	361,195	99.67%
220	1	69,784	220	359,050	10	361,250	99.69%
237	1	69,785	237	359,287	9	361,420	99.73%
246	1	69,786	246	359,533	8	361,501	99.76%
251	1	69,787	251	359,784	7	361,541	99.77%
278	1	69,788	278	360,062	6	361,730	99.82%
297	1	69,789	297	360,359	5	361,844	99.85%
309	1	69,790	309	360,668	4	361,904	99.87%
318	1	69,791	318	360,986	3	361,940	99.88%
319	1	69,792	319	361,305	2	361,943	99.88%
432	1	69,793	432	361,737	1	362,169	99.94%
650	1	69,794	650	362,387	-	362,387	100.00%

Billing Analysis Schedules | **Florida Public Service Commission**

Company: CSWR-Florida (Rolling Oaks) | **Schedule: E-14**
Docket No.: 20250052 | **Page 6 of 12**
Test Year Ended: 1/31/2025 | **Preparer: Aaron Silas**
Water [X] or Wastewater []
Customer Class: Residential
Meter Size: Unknown

Explanation: Provide a billing analysis for the residential class of service, including any separately metered irrigation, by meter size. Round consumption to nearest 1,000 gallons and begin at zero.

(1) Consumpt. Level	(2) Number of Bills	(3) Cumulative Bills	(4) Gallons Consumed (1)x(2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1)x(6)]+(5)	(8) Percentage of Total
0	300	300	-	-	1,971	-	0.00%
1	278	578	278	278	1,693	1,971	9.60%
2	257	835	514	792	1,436	3,664	17.84%
3	222	1,057	666	1,458	1,214	5,100	24.83%
4	164	1,221	656	2,114	1,050	6,314	30.75%
5	93	1,314	465	2,579	957	7,364	35.86%
6	71	1,385	426	3,005	886	8,321	40.52%
7	77	1,462	539	3,544	809	9,207	44.83%
8	52	1,514	416	3,960	757	10,016	48.77%
9	56	1,570	504	4,464	701	10,773	52.46%
10	58	1,628	580	5,044	643	11,474	55.87%
11	48	1,676	528	5,572	595	12,117	59.00%
12	47	1,723	564	6,136	548	12,712	61.90%
13	57	1,780	741	6,877	491	13,260	64.57%
14	49	1,829	686	7,563	442	13,751	66.96%
15	34	1,863	510	8,073	408	14,193	69.11%
16	29	1,892	464	8,537	379	14,601	71.10%
17	34	1,926	578	9,115	345	14,980	72.95%
18	22	1,948	396	9,511	323	15,325	74.63%
19	25	1,973	475	9,986	298	15,648	76.20%
20	16	1,989	320	10,306	282	15,946	77.65%
21	19	2,008	399	10,705	263	16,228	79.02%
22	14	2,022	308	11,013	249	16,491	80.30%
23	18	2,040	414	11,427	231	16,740	81.52%
24	18	2,058	432	11,859	213	16,971	82.64%
25	17	2,075	425	12,284	196	17,184	83.68%
26	18	2,093	468	12,752	178	17,380	84.63%
27	13	2,106	351	13,103	165	17,558	85.50%
28	13	2,119	364	13,467	152	17,723	86.30%
29	12	2,131	348	13,815	140	17,875	87.04%
30	8	2,139	240	14,055	132	18,015	87.72%
31	9	2,148	279	14,334	123	18,147	88.37%
32	6	2,154	192	14,526	117	18,270	88.97%
33	8	2,162	264	14,790	109	18,387	89.54%
34	6	2,168	204	14,994	103	18,496	90.07%
35	8	2,176	280	15,274	95	18,599	90.57%
36	9	2,185	324	15,598	86	18,694	91.03%
37	3	2,188	111	15,709	83	18,780	91.45%
38	6	2,194	228	15,937	77	18,863	91.85%
39	5	2,199	195	16,132	72	18,940	92.23%
40	3	2,202	120	16,252	69	19,012	92.58%
41	8	2,210	328	16,580	61	19,081	92.91%
42	5	2,215	210	16,790	56	19,142	93.21%
44	3	2,218	132	16,922	53	19,254	93.76%
45	3	2,221	135	17,057	50	19,307	94.02%
46	5	2,226	230	17,287	45	19,357	94.26%
47	2	2,228	94	17,381	43	19,402	94.48%
49	1	2,229	49	17,430	42	19,488	94.90%
50	3	2,232	150	17,580	39	19,530	95.10%
51	2	2,234	102	17,682	37	19,569	95.29%
52	2	2,236	104	17,786	35	19,606	95.47%
53	1	2,237	53	17,839	34	19,641	95.64%
54	1	2,238	54	17,893	33	19,675	95.81%
55	3	2,241	165	18,058	30	19,708	95.97%
56	2	2,243	112	18,170	28	19,738	96.11%
58	1	2,244	58	18,228	27	19,794	96.39%
59	1	2,245	59	18,287	26	19,821	96.52%
60	1	2,246	60	18,347	25	19,847	96.64%
61	1	2,247	61	18,408	24	19,872	96.77%
62	3	2,250	186	18,594	21	19,896	96.88%
66	1	2,251	66	18,660	20	19,980	97.29%
69	2	2,253	138	18,798	18	20,040	97.58%
70	1	2,254	70	18,868	17	20,058	97.67%
71	3	2,257	213	19,081	14	20,075	97.76%
73	1	2,258	73	19,154	13	20,103	97.89%

Billing Analysis Schedules | **Florida Public Service Commission**

Company: CSWR-Florida (Rolling Oaks) | **Schedule: E-14**
Docket No.: 20250052 | **Page 7 of 12**
Test Year Ended: 1/31/2025 | **Preparer: Aaron Silas**
Water [X] or Wastewater []
Customer Class: Residential
Meter Size: Unknown

Explanation: Provide a billing analysis for the residential class of service, including any separately metered irrigation, by meter size. Round consumption to nearest 1,000 gallons and begin at zero.

(1) Consumpt. Level	(2) Number of Bills	(3) Cumulative Bills	(4) Gallons Consumed (1)x(2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1)x(6)]+(5)	(8) Percentage of Total
75	1	2,259	75	19,229	12	20,129	98.02%
81	1	2,260	81	19,310	11	20,201	98.37%
86	1	2,261	86	19,396	10	20,256	98.64%
89	1	2,262	89	19,485	9	20,286	98.78%
94	2	2,264	188	19,673	7	20,331	99.00%
98	1	2,265	98	19,771	6	20,359	99.14%
99	1	2,266	99	19,870	5	20,365	99.17%
101	1	2,267	101	19,971	4	20,375	99.22%
115	1	2,268	115	20,086	3	20,431	99.49%
119	1	2,269	119	20,205	2	20,443	99.55%
146	1	2,270	146	20,351	1	20,497	99.81%
185	1	2,271	185	20,536	-	20,536	100.00%

Billing Analysis Schedules | **Florida Public Service Commission**

Company: CSWR-Florida (Rolling Oaks) | **Schedule: E-14**
Docket No.: 20250052 | **Page 8 of 12**
Test Year Ended: 1/31/2025 | **Preparer: Aaron Silas**
Water [] or Wastewater [X]
Customer Class: Residential
Meter Size: Unmetered

Explanation: Provide a billing analysis for the residential class of service, including any separately metered irrigation, by meter size. Round consumption to nearest 1,000 gallons and begin at zero.

(1) Consumpt. Level	(2) Number of Bills	(3) Cumulative Bills	(4) Gallons Consumed (1)x(2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1)x(6)]+(5)	(8) Percentage of Total
0	7	7	-	-	2	-	0.00%
1	1	8	1	1	1	2	66.67%
2	1	9	2	3	-	3	100.00%

Billing Analysis Schedules | **Florida Public Service Commission**

Company: CSWR-Florida (Rolling Oaks) | **Schedule: E-14**
Docket No.: 20250052 | **Page 9 of 12**
Test Year Ended: 1/31/2025 | **Preparer: Aaron Silas**
Water [] or Wastewater [X]
Customer Class: Residential
Meter Size: 5/8" x 3/4"

Explanation: Provide a billing analysis for the residential class of service, including any separately metered irrigation, by meter size. Round consumption to nearest 1,000 gallons and begin at zero.

(1) Consumpt. Level	(2) Number of Bills	(3) Cumulative Bills	(4) Gallons Consumed (1)x(2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1)x(6)]+(5)	(8) Percentage of Total
0	8,138	8,138	-	-	47,328	-	0.00%
1	7,750	15,888	7,750	7,750	39,578	47,328	15.83%
2	8,581	24,469	17,162	24,912	30,997	86,906	29.06%
3	7,094	31,563	21,282	46,194	23,903	117,903	39.42%
4	5,252	36,815	21,008	67,202	18,651	141,806	47.42%
5	3,514	40,329	17,570	84,772	15,137	160,457	53.65%
6	2,559	42,888	15,354	100,126	12,578	175,594	58.72%
7	1,946	44,834	13,622	113,748	10,632	188,172	62.92%
8	1,446	46,280	11,568	125,316	9,186	198,804	66.48%
9	1,124	47,404	10,116	135,432	8,062	207,990	69.55%
10	941	48,345	9,410	144,842	7,121	216,052	72.24%
11	790	49,135	8,690	153,532	6,331	223,173	74.62%
12	681	49,816	8,172	161,704	5,650	229,504	76.74%
13	587	50,403	7,631	169,335	5,063	235,154	78.63%
14	481	50,884	6,734	176,069	4,582	240,217	80.32%
15	481	51,365	7,215	183,284	4,101	244,799	81.86%
16	433	51,798	6,928	190,212	3,668	248,900	83.23%
17	339	52,137	5,763	195,975	3,329	252,568	84.45%
18	294	52,431	5,292	201,267	3,035	255,897	85.57%
19	296	52,727	5,624	206,891	2,739	258,932	86.58%
20	248	52,975	4,960	211,851	2,491	261,671	87.50%
21	220	53,195	4,620	216,471	2,271	264,162	88.33%
22	219	53,414	4,818	221,289	2,052	266,433	89.09%
23	191	53,605	4,393	225,682	1,861	268,485	89.78%
24	187	53,792	4,488	230,170	1,674	270,346	90.40%
25	151	53,943	3,775	233,945	1,523	272,020	90.96%
26	122	54,065	3,172	237,117	1,401	273,543	91.47%
27	129	54,194	3,483	240,600	1,272	274,944	91.94%
28	104	54,298	2,912	243,512	1,168	276,216	92.36%
29	98	54,396	2,842	246,354	1,070	277,384	92.75%
30	87	54,483	2,610	248,964	983	278,454	93.11%
31	96	54,579	2,976	251,940	887	279,437	93.44%
32	61	54,640	1,952	253,892	826	280,324	93.74%
33	64	54,704	2,112	256,004	762	281,150	94.01%
34	57	54,761	1,938	257,942	705	281,912	94.27%
35	51	54,812	1,785	259,727	654	282,617	94.50%
36	47	54,859	1,692	261,419	607	283,271	94.72%
37	50	54,909	1,850	263,269	557	283,878	94.92%
38	28	54,937	1,064	264,333	529	284,435	95.11%
39	32	54,969	1,248	265,581	497	284,964	95.29%
40	26	54,995	1,040	266,621	471	285,461	95.45%
41	25	55,020	1,025	267,646	446	285,932	95.61%
42	32	55,052	1,344	268,990	414	286,378	95.76%
43	18	55,070	774	269,764	396	286,792	95.90%
44	18	55,088	792	270,556	378	287,188	96.03%
45	16	55,104	720	271,276	362	287,566	96.16%
46	16	55,120	736	272,012	346	287,928	96.28%
47	13	55,133	611	272,623	333	288,274	96.39%
48	16	55,149	768	273,391	317	288,607	96.50%
49	13	55,162	637	274,028	304	288,924	96.61%
50	12	55,174	600	274,628	292	289,228	96.71%
51	8	55,182	408	275,036	284	289,520	96.81%
52	17	55,199	884	275,920	267	289,804	96.90%
53	10	55,209	530	276,450	257	290,071	96.99%
54	9	55,218	486	276,936	248	290,328	97.08%
55	9	55,227	495	277,431	239	290,576	97.16%
56	7	55,234	392	277,823	232	290,815	97.24%
57	12	55,246	684	278,507	220	291,047	97.32%
58	12	55,258	696	279,203	208	291,267	97.39%
59	9	55,267	531	279,734	199	291,475	97.46%
60	7	55,274	420	280,154	192	291,674	97.53%
61	13	55,287	793	280,947	179	291,866	97.59%
62	8	55,295	496	281,443	171	292,045	97.65%
63	5	55,300	315	281,758	166	292,216	97.71%
64	5	55,305	320	282,078	161	292,382	97.77%

Billing Analysis Schedules | **Florida Public Service Commission**

Company: CSWR-Florida (Rolling Oaks) | **Schedule: E-14**
Docket No.: 20250052 | **Page 10 of 12**
Test Year Ended: 1/31/2025 | **Preparer: Aaron Silas**
Water [] or Wastewater [X]
Customer Class: Residential
Meter Size: 5/8" x 3/4"

Explanation: Provide a billing analysis for the residential class of service, including any separately metered irrigation, by meter size. Round consumption to nearest 1,000 gallons and begin at zero.

(1) Consumpt. Level	(2) Number of Bills	(3) Cumulative Bills	(4) Gallons Consumed (1)x(2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1)x(6)]+(5)	(8) Percentage of Total
65	4	55,309	260	282,338	157	292,543	97.82%
66	5	55,314	330	282,668	152	292,700	97.87%
67	7	55,321	469	283,137	145	292,852	97.92%
68	6	55,327	408	283,545	139	292,997	97.97%
69	3	55,330	207	283,752	136	293,136	98.02%
70	5	55,335	350	284,102	131	293,272	98.06%
71	6	55,341	426	284,528	125	293,403	98.11%
72	4	55,345	288	284,816	121	293,528	98.15%
73	1	55,346	73	284,889	120	293,649	98.19%
74	1	55,347	74	284,963	119	293,769	98.23%
75	6	55,353	450	285,413	113	293,888	98.27%
76	3	55,356	228	285,641	110	294,001	98.31%
77	4	55,360	308	285,949	106	294,111	98.35%
78	1	55,361	78	286,027	105	294,217	98.38%
79	4	55,365	316	286,343	101	294,322	98.42%
80	4	55,369	320	286,663	97	294,423	98.45%
81	4	55,373	324	286,987	93	294,520	98.48%
82	2	55,375	164	287,151	91	294,613	98.51%
83	2	55,377	166	287,317	89	294,704	98.54%
85	1	55,378	85	287,402	88	294,882	98.60%
86	1	55,379	86	287,488	87	294,970	98.63%
87	2	55,381	174	287,662	85	295,057	98.66%
88	2	55,383	176	287,838	83	295,142	98.69%
89	4	55,387	356	288,194	79	295,225	98.72%
90	3	55,390	270	288,464	76	295,304	98.74%
91	2	55,392	182	288,646	74	295,380	98.77%
92	2	55,394	184	288,830	72	295,454	98.79%
93	3	55,397	279	289,109	69	295,526	98.82%
94	3	55,400	282	289,391	66	295,595	98.84%
96	1	55,401	96	289,487	65	295,727	98.89%
97	4	55,405	388	289,875	61	295,792	98.91%
98	2	55,407	196	290,071	59	295,853	98.93%
100	3	55,410	300	290,371	56	295,971	98.97%
102	2	55,412	204	290,575	54	296,083	99.00%
103	1	55,413	103	290,678	53	296,137	99.02%
104	3	55,416	312	290,990	50	296,190	99.04%
107	1	55,417	107	291,097	49	296,340	99.09%
109	1	55,418	109	291,206	48	296,438	99.12%
112	1	55,419	112	291,318	47	296,582	99.17%
114	1	55,420	114	291,432	46	296,676	99.20%
115	1	55,421	115	291,547	45	296,722	99.22%
116	1	55,422	116	291,663	44	296,767	99.23%
117	2	55,424	234	291,897	42	296,811	99.25%
118	1	55,425	118	292,015	41	296,853	99.26%
119	2	55,427	238	292,253	39	296,894	99.28%
120	3	55,430	360	292,613	36	296,933	99.29%
121	1	55,431	121	292,734	35	296,969	99.30%
122	1	55,432	122	292,856	34	297,004	99.31%
127	1	55,433	127	292,983	33	297,174	99.37%
129	1	55,434	129	293,112	32	297,240	99.39%
130	1	55,435	130	293,242	31	297,272	99.40%
138	1	55,436	138	293,380	30	297,520	99.49%
140	1	55,437	140	293,520	29	297,580	99.51%
141	1	55,438	141	293,661	28	297,609	99.51%
144	2	55,440	288	293,949	26	297,693	99.54%
146	1	55,441	146	294,095	25	297,745	99.56%
150	1	55,442	150	294,245	24	297,845	99.59%
153	1	55,443	153	294,398	23	297,917	99.62%
154	1	55,444	154	294,552	22	297,940	99.63%
157	1	55,445	157	294,709	21	298,006	99.65%
158	1	55,446	158	294,867	20	298,027	99.65%
159	1	55,447	159	295,026	19	298,047	99.66%
163	1	55,448	163	295,189	18	298,123	99.69%
166	1	55,449	166	295,355	17	298,177	99.70%
168	1	55,450	168	295,523	16	298,211	99.72%

Billing Analysis Schedules | **Florida Public Service Commission**

Company: CSWR-Florida (Rolling Oaks)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Water [] or Wastewater [X]
Customer Class: Residential
Meter Size: 5/8" x 3/4"

Schedule: E-14
Page 11 of 12
Preparer: Aaron Silas

Explanation: Provide a billing analysis for the residential class of service, including any separately metered irrigation, by meter size. Round consumption to nearest 1,000 gallons and begin at zero.

(1) Consumpt. Level	(2) Number of Bills	(3) Cumulative Bills	(4) Gallons Consumed (1)x(2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1)x(6)]+(5)	(8) Percentage of Total
169	1	55,451	169	295,692	15	298,227	99.72%
171	1	55,452	171	295,863	14	298,257	99.73%
173	2	55,454	346	296,209	12	298,285	99.74%
176	1	55,455	176	296,385	11	298,321	99.75%
178	1	55,456	178	296,563	10	298,343	99.76%
185	1	55,457	185	296,748	9	298,413	99.78%
195	2	55,459	390	297,138	7	298,503	99.81%
209	1	55,460	209	297,347	6	298,601	99.85%
213	1	55,461	213	297,560	5	298,625	99.85%
215	1	55,462	215	297,775	4	298,635	99.86%
237	1	55,463	237	298,012	3	298,723	99.89%
297	1	55,464	297	298,309	2	298,903	99.95%
319	1	55,465	319	298,628	1	298,947	99.96%
432	1	55,466	432	299,060	-	299,060	100.00%

Billing Analysis Schedules | **Florida Public Service Commission**

Company: CSWR-Florida (Rolling Oaks) | **Schedule: E-14**
Docket No.: 20250052 | **Page 12 of 12**
Test Year Ended: 1/31/2025 | **Preparer: Aaron Silas**
Water [] or Wastewater [X]
Customer Class: Residential
Meter Size: Unknown

Explanation: Provide a billing analysis for the residential class of service, including any separately metered irrigation, by meter size. Round consumption to nearest 1,000 gallons and begin at zero.

(1) Consumpt. Level	(2) Number of Bills	(3) Cumulative Bills	(4) Gallons Consumed (1)x(2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1)x(6)]+(5)	(8) Percentage of Total
0	268	268	-	-	1,874	-	0.00%
1	260	528	260	260	1,614	1,874	9.26%
2	231	759	462	722	1,383	3,488	17.24%
3	200	959	600	1,322	1,183	4,871	24.08%
4	148	1,107	592	1,914	1,035	6,054	29.93%
5	89	1,196	445	2,359	946	7,089	35.05%
6	67	1,263	402	2,761	879	8,035	39.72%
7	75	1,338	525	3,286	804	8,914	44.07%
8	52	1,390	416	3,702	752	9,718	48.04%
9	54	1,444	486	4,188	698	10,470	51.76%
10	57	1,501	570	4,758	641	11,168	55.21%
11	47	1,548	517	5,275	594	11,809	58.38%
12	46	1,594	552	5,827	548	12,403	61.32%
13	57	1,651	741	6,568	491	12,951	64.03%
14	49	1,700	686	7,254	442	13,442	66.46%
15	34	1,734	510	7,764	408	13,884	68.64%
16	29	1,763	464	8,228	379	14,292	70.66%
17	34	1,797	578	8,806	345	14,671	72.53%
18	22	1,819	396	9,202	323	15,016	74.24%
19	25	1,844	475	9,677	298	15,339	75.83%
20	16	1,860	320	9,997	282	15,637	77.31%
21	19	1,879	399	10,396	263	15,919	78.70%
22	14	1,893	308	10,704	249	16,182	80.00%
23	18	1,911	414	11,118	231	16,431	81.23%
24	18	1,929	432	11,550	213	16,662	82.38%
25	17	1,946	425	11,975	196	16,875	83.43%
26	18	1,964	468	12,443	178	17,071	84.40%
27	13	1,977	351	12,794	165	17,249	85.28%
28	13	1,990	364	13,158	152	17,414	86.09%
29	12	2,002	348	13,506	140	17,566	86.84%
30	8	2,010	240	13,746	132	17,706	87.54%
31	9	2,019	279	14,025	123	17,838	88.19%
32	6	2,025	192	14,217	117	17,961	88.80%
33	8	2,033	264	14,481	109	18,078	89.38%
34	6	2,039	204	14,685	103	18,187	89.91%
35	8	2,047	280	14,965	95	18,290	90.42%
36	9	2,056	324	15,289	86	18,385	90.89%
37	3	2,059	111	15,400	83	18,471	91.32%
38	6	2,065	228	15,628	77	18,554	91.73%
39	5	2,070	195	15,823	72	18,631	92.11%
40	3	2,073	120	15,943	69	18,703	92.47%
41	8	2,081	328	16,271	61	18,772	92.81%
42	5	2,086	210	16,481	56	18,833	93.11%
44	3	2,089	132	16,613	53	18,945	93.66%
45	3	2,092	135	16,748	50	18,998	93.92%
46	5	2,097	230	16,978	45	19,048	94.17%
47	2	2,099	94	17,072	43	19,093	94.39%
49	1	2,100	49	17,121	42	19,179	94.82%
50	3	2,103	150	17,271	39	19,221	95.03%
51	2	2,105	102	17,373	37	19,260	95.22%
52	2	2,107	104	17,477	35	19,297	95.40%
53	1	2,108	53	17,530	34	19,332	95.58%
54	1	2,109	54	17,584	33	19,366	95.74%
55	3	2,112	165	17,749	30	19,399	95.91%
56	2	2,114	112	17,861	28	19,429	96.05%
58	1	2,115	58	17,919	27	19,485	96.33%
59	1	2,116	59	17,978	26	19,512	96.47%
60	1	2,117	60	18,038	25	19,538	96.59%
61	1	2,118	61	18,099	24	19,563	96.72%
62	3	2,121	186	18,285	21	19,587	96.84%
66	1	2,122	66	18,351	20	19,671	97.25%
69	2	2,124	138	18,489	18	19,731	97.55%
70	1	2,125	70	18,559	17	19,749	97.64%
71	3	2,128	213	18,772	14	19,766	97.72%
73	1	2,129	73	18,845	13	19,794	97.86%
75	1	2,130	75	18,920	12	19,820	97.99%
81	1	2,131	81	19,001	11	19,892	98.34%
86	1	2,132	86	19,087	10	19,947	98.62%
89	1	2,133	89	19,176	9	19,977	98.76%
94	2	2,135	188	19,364	7	20,022	98.99%
98	1	2,136	98	19,462	6	20,050	99.12%
99	1	2,137	99	19,561	5	20,056	99.15%
101	1	2,138	101	19,662	4	20,066	99.20%
115	1	2,139	115	19,777	3	20,122	99.48%
119	1	2,140	119	19,896	2	20,134	99.54%
146	1	2,141	146	20,042	1	20,188	99.81%
185	1	2,142	185	20,227	-	20,227	100.00%

Billing Analysis Schedules | **Florida Public Service Commission**

Company: CSWR-Florida (Sebring Ridge Utilities, INC.) | **Schedule: E-14**
Docket No.: 20250052 | **Page 1 of 1**
Test Year Ended: 1/31/2025 | **Preparer: Aaron Silas**
Water [ ] or Wastewater [X]
Customer Class: Residential
Meter Size: Unknown

Explanation: Provide a billing analysis for the residential class of service, including any separately metered irrigation, by meter size. Round consumption to nearest 1,000 gallons and begin at zero.

(1) Consumpt. Level	(2) Number of Bills	(3) Cumulative Bills	(4) Gallons Consumed (1)x(2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1)x(6)]+(5)	(8) Percentage of Total
0	2,146	2,146	-	-	1,234	-	0.00%
1	847	2,993	847	847	387	1,234	40.22%
2	113	3,106	226	1,073	274	1,621	52.84%
3	70	3,176	210	1,283	204	1,895	61.77%
4	47	3,223	188	1,471	157	2,099	68.42%
5	36	3,259	180	1,651	121	2,256	73.53%
6	27	3,286	162	1,813	94	2,377	77.48%
7	27	3,313	189	2,002	67	2,471	80.54%
8	16	3,329	128	2,130	51	2,538	82.72%
9	6	3,335	54	2,184	45	2,589	84.39%
10	11	3,346	110	2,294	34	2,634	85.85%
11	7	3,353	77	2,371	27	2,668	86.96%
12	4	3,357	48	2,419	23	2,695	87.84%
13	2	3,359	26	2,445	21	2,718	88.59%
14	2	3,361	28	2,473	19	2,739	89.28%
15	3	3,364	45	2,518	16	2,758	89.90%
16	2	3,366	32	2,550	14	2,774	90.42%
18	1	3,367	18	2,568	13	2,802	91.33%
22	1	3,368	22	2,590	12	2,854	93.02%
23	1	3,369	23	2,613	11	2,866	93.42%
27	1	3,370	27	2,640	10	2,910	94.85%
29	1	3,371	29	2,669	9	2,930	95.50%
30	1	3,372	30	2,699	8	2,939	95.80%
32	1	3,373	32	2,731	7	2,955	96.32%
37	2	3,375	74	2,805	5	2,990	97.46%
39	1	3,376	39	2,844	4	3,000	97.78%
40	1	3,377	40	2,884	3	3,004	97.91%
51	1	3,378	51	2,935	2	3,037	98.99%
65	1	3,379	65	3,000	1	3,065	99.90%
68	1	3,380	68	3,068	-	3,068	100.00%

Billing Analysis Schedules **Florida Public Service Commission**

Company: CSWR-Florida (Sunshine Utilities) **Schedule: E-14**
Docket No.: 20250052 **Page 1 of 12**
Test Year Ended: 1/31/2025 **Preparer: Aaron Silas**
Water [X] or Wastewater [ ]
Customer Class: Residential
Meter Size: All Meter Sizes
Meter Size: 1"

Explanation: Provide a billing analysis for the residential class of service, including any separately metered irrigation, by meter size. Round consumption to nearest 1,000 gallons and begin at zero.

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Consumpt. Level	Number of Bills	Cumulative Bills	Gallons Consumed (1)x(2)	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1)x(6)]+(5)	Percentage of Total
0	1	1	-	-	3	-	0.00%
1	1	2	1	1	2	3	30.00%
2	1	3	2	3	1	5	50.00%
7	1	4	7	10	-	10	100.00%

Billing Analysis Schedules **Florida Public Service Commission**

Company: CSWR-Florida (Sunshine Utilities) **Schedule: E-14**
Docket No.: 20250052 **Page 2 of 12**
Test Year Ended: 1/31/2025 **Preparer: Aaron Silas**
Water [X] or Wastewater [ ]
Customer Class: Residential
Meter Size: All Meter Sizes
Meter Size: 1 1/2"

Explanation: Provide a billing analysis for the residential class of service, including any separately metered irrigation, by meter size. Round consumption to nearest 1,000 gallons and begin at zero.

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Consumpt. Level	Number of Bills	Cumulative Bills	Gallons Consumed (1)x(2)	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1)x(6)]+(5)	Percentage of Total
1	9	9	9	9	3	12	52.17%
3	1	10	3	12	2	18	78.26%
5	1	11	5	17	1	22	95.65%
6	1	12	6	23	-	23	100.00%

Billing Analysis Schedules **Florida Public Service Commission**

Company: CSWR-Florida (Sunshine Utilities) **Schedule: E-14**
Docket No.: 20250052 **Page 3 of 12**
Test Year Ended: 1/31/2025 **Preparer: Aaron Silas**
Water [X] or Wastewater [ ]
Customer Class: Residential
Meter Size: All Meter Sizes
Meter Size: 2"

Explanation: Provide a billing analysis for the residential class of service, including any separately metered irrigation, by meter size. Round consumption to nearest 1,000 gallons and begin at zero.

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Consumpt. Level	Number of Bills	Cumulative Bills	Gallons Consumed (1)x(2)	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1)x(6)]+(5)	Percentage of Total
4	1	1	4	4	11	48	11.03%
5	1	2	5	9	10	59	13.56%
7	1	3	7	16	9	79	18.16%
16	1	4	16	32	8	160	36.78%
23	1	5	23	55	7	216	49.66%
35	1	6	35	90	6	300	68.97%
40	1	7	40	130	5	330	75.86%
44	1	8	44	174	4	350	80.46%
45	1	9	45	219	3	354	81.38%
61	1	10	61	280	2	402	92.41%
75	1	11	75	355	1	430	98.85%
80	1	12	80	435	-	435	100.00%

Billing Analysis Schedules

Florida Public Service Commission

Company: CSWR-Florida (Sunshine Utilities)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Water [X] or Wastewater [ ]
Customer Class: Residential
Meter Size: All Meter Sizes
Meter Size: 3/4"

Schedule: E-14
Page 4 of 12
Preparer: Aaron Silas

Explanation: Provide a billing analysis for the residential class of service, including any separately metered irrigation, by meter size. Round consumption to nearest 1,000 gallons and begin at zero.

(1) Consumpt. Level	(2) Number of Bills	(3) Cumulative Bills	(4) Gallons Consumed (1)x(2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1)x(6)]+(5)	(8) Percentage of Total
0	86	86	-	-	192	-	0.00%
1	24	110	24	24	168	192	19.32%
2	20	130	40	64	148	360	36.22%
3	31	161	93	157	117	508	51.11%
4	39	200	156	313	78	625	62.88%
5	22	222	110	423	56	703	70.72%
6	9	231	54	477	47	759	76.36%
7	13	244	91	568	34	806	81.09%
8	9	253	72	640	25	840	84.51%
9	5	258	45	685	20	865	87.02%
10	7	265	70	755	13	885	89.03%
11	3	268	33	788	10	898	90.34%
12	1	269	12	800	9	908	91.35%
16	3	272	48	848	6	944	94.97%
17	1	273	17	865	5	950	95.57%
20	1	274	20	885	4	965	97.08%
23	1	275	23	908	3	977	98.29%
24	1	276	24	932	2	980	98.59%
31	2	278	62	994	-	994	100.00%

Billing Analysis Schedules **Florida Public Service Commission**

Company: CSWR-Florida (Sunshine Utilities) **Schedule: E-14**
Docket No.: 20250052 **Page 5 of 12**
Test Year Ended: 1/31/2025 **Preparer: Aaron Silas**
Water [X] or Wastewater [ ]
Customer Class: Residential
Meter Size: All Meter Sizes
Meter Size: 5/8" x 3/4"

Explanation: Provide a billing analysis for the residential class of service, including any separately metered irrigation, by meter size. Round consumption to nearest 1,000 gallons and begin at zero.

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Consumpt. Level	Number of Bills	Cumulative Bills	Gallons Consumed (1)x(2)	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1)x(6)]+(5)	Percentage of Total
0	6,473	6,473	-	-	37,084	-	0.00%
1	5,228	11,701	5,228	5,228	31,856	37,084	18.13%
2	6,386	18,087	12,772	18,000	25,470	68,940	33.70%
3	5,987	24,074	17,961	35,961	19,483	94,410	46.16%
4	4,680	28,754	18,720	54,681	14,803	113,893	55.68%
5	3,571	32,325	17,855	72,536	11,232	128,696	62.92%
6	2,633	34,958	15,798	88,334	8,599	139,928	68.41%
7	1,819	36,777	12,733	101,067	6,780	148,527	72.61%
8	1,371	38,148	10,968	112,035	5,409	155,307	75.93%
9	969	39,117	8,721	120,756	4,440	160,716	78.57%
10	742	39,859	7,420	128,176	3,698	165,156	80.74%
11	581	40,440	6,391	134,567	3,117	168,854	82.55%
12	471	40,911	5,652	140,219	2,646	171,971	84.07%
13	381	41,292	4,953	145,172	2,265	174,617	85.37%
14	292	41,584	4,088	149,260	1,973	176,882	86.48%
15	247	41,831	3,705	152,965	1,726	178,855	87.44%
16	197	42,028	3,152	156,117	1,529	180,581	88.28%
17	166	42,194	2,822	158,939	1,363	182,110	89.03%
18	172	42,366	3,096	162,035	1,191	183,473	89.70%
19	112	42,478	2,128	164,163	1,079	184,664	90.28%
20	101	42,579	2,020	166,183	978	185,743	90.81%
21	78	42,657	1,638	167,821	900	186,721	91.29%
22	77	42,734	1,694	169,515	823	187,621	91.73%
23	68	42,802	1,564	171,079	755	188,444	92.13%
24	52	42,854	1,248	172,327	703	189,199	92.50%
25	58	42,912	1,450	173,777	645	189,902	92.84%
26	53	42,965	1,378	175,155	592	190,547	93.16%
27	32	42,997	864	176,019	560	191,139	93.45%
28	39	43,036	1,092	177,111	521	191,699	93.72%
29	31	43,067	899	178,010	490	192,220	93.97%
30	31	43,098	930	178,940	459	192,710	94.21%
31	29	43,127	899	179,839	430	193,169	94.44%
32	36	43,163	1,152	180,991	394	193,599	94.65%
33	31	43,194	1,023	182,014	363	193,993	94.84%
34	20	43,214	680	182,694	343	194,356	95.02%
35	23	43,237	805	183,499	320	194,699	95.19%
36	17	43,254	612	184,111	303	195,019	95.34%
37	15	43,269	555	184,666	288	195,322	95.49%
38	18	43,287	684	185,350	270	195,610	95.63%
39	13	43,300	507	185,857	257	195,880	95.76%
40	14	43,314	560	186,417	243	196,137	95.89%
41	10	43,324	410	186,827	233	196,380	96.01%
42	9	43,333	378	187,205	224	196,613	96.12%
43	13	43,346	559	187,764	211	196,837	96.23%
44	8	43,354	352	188,116	203	197,048	96.33%
45	11	43,365	495	188,611	192	197,251	96.43%
46	11	43,376	506	189,117	181	197,443	96.53%
47	6	43,382	282	189,399	175	197,624	96.62%
48	13	43,395	624	190,023	162	197,799	96.70%
49	6	43,401	294	190,317	156	197,961	96.78%
50	8	43,409	400	190,717	148	198,117	96.86%
51	5	43,414	255	190,972	143	198,265	96.93%
52	3	43,417	156	191,128	140	198,408	97.00%
53	7	43,424	371	191,499	133	198,548	97.07%
54	3	43,427	162	191,661	130	198,681	97.13%
55	4	43,431	220	191,881	126	198,811	97.20%
56	1	43,432	56	191,937	125	198,937	97.26%
57	3	43,435	171	192,108	122	199,062	97.32%
58	4	43,439	232	192,340	118	199,184	97.38%
59	6	43,445	354	192,694	112	199,302	97.44%
60	4	43,449	240	192,934	108	199,414	97.49%
61	2	43,451	122	193,056	106	199,522	97.54%
62	1	43,452	62	193,118	105	199,628	97.60%
63	2	43,454	126	193,244	103	199,733	97.65%
64	2	43,456	128	193,372	101	199,836	97.70%
65	2	43,458	130	193,502	99	199,937	97.75%
66	1	43,459	66	193,568	98	200,036	97.80%

Billing Analysis Schedules **Florida Public Service Commission**

Company: CSWR-Florida (Sunshine Utilities) **Schedule: E-14**
Docket No.: 20250052 **Page 6 of 12**
Test Year Ended: 1/31/2025 **Preparer: Aaron Silas**
Water [X] or Wastewater [ ]
Customer Class: Residential
Meter Size: All Meter Sizes
Meter Size: 5/8" x 3/4"

Explanation: Provide a billing analysis for the residential class of service, including any separately metered irrigation, by meter size. Round consumption to nearest 1,000 gallons and begin at zero.

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Consumpt. Level	Number of Bills	Cumulative Bills	Gallons Consumed (1)x(2)	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1)x(6)]+(5)	Percentage of Total
67	3	43,462	201	193,769	95	200,134	97.84%
69	1	43,463	69	193,838	94	200,324	97.94%
70	6	43,469	420	194,258	88	200,418	97.98%
71	3	43,472	213	194,471	85	200,506	98.03%
72	2	43,474	144	194,615	83	200,591	98.07%
73	1	43,475	73	194,688	82	200,674	98.11%
74	1	43,476	74	194,762	81	200,756	98.15%
75	1	43,477	75	194,837	80	200,837	98.19%
76	5	43,482	380	195,217	75	200,917	98.23%
77	2	43,484	154	195,371	73	200,992	98.26%
78	2	43,486	156	195,527	71	201,065	98.30%
79	1	43,487	79	195,606	70	201,136	98.33%
81	1	43,488	81	195,687	69	201,276	98.40%
82	3	43,491	246	195,933	66	201,345	98.44%
84	1	43,492	84	196,017	65	201,477	98.50%
85	1	43,493	85	196,102	64	201,542	98.53%
87	5	43,498	435	196,537	59	201,670	98.59%
88	1	43,499	88	196,625	58	201,729	98.62%
89	1	43,500	89	196,714	57	201,787	98.65%
94	3	43,503	282	196,996	54	202,072	98.79%
95	2	43,505	190	197,186	52	202,126	98.82%
96	2	43,507	192	197,378	50	202,178	98.84%
97	2	43,509	194	197,572	48	202,228	98.87%
98	3	43,512	294	197,866	45	202,276	98.89%
100	1	43,513	100	197,966	44	202,366	98.93%
102	1	43,514	102	198,068	43	202,454	98.98%
103	2	43,516	206	198,274	41	202,497	99.00%
104	2	43,518	208	198,482	39	202,538	99.02%
105	1	43,519	105	198,587	38	202,577	99.04%
108	1	43,520	108	198,695	37	202,691	99.09%
109	2	43,522	218	198,913	35	202,728	99.11%
110	1	43,523	110	199,023	34	202,763	99.13%
112	2	43,525	224	199,247	32	202,831	99.16%
116	1	43,526	116	199,363	31	202,959	99.22%
119	1	43,527	119	199,482	30	203,052	99.27%
122	1	43,528	122	199,604	29	203,142	99.31%
123	1	43,529	123	199,727	28	203,171	99.33%
124	3	43,532	372	200,099	25	203,199	99.34%
130	1	43,533	130	200,229	24	203,349	99.42%
131	2	43,535	262	200,491	22	203,373	99.43%
133	1	43,536	133	200,624	21	203,417	99.45%
134	1	43,537	134	200,758	20	203,438	99.46%
135	1	43,538	135	200,893	19	203,458	99.47%
136	1	43,539	136	201,029	18	203,477	99.48%
140	3	43,542	420	201,449	15	203,549	99.51%
142	2	43,544	284	201,733	13	203,579	99.53%
159	1	43,545	159	201,892	12	203,800	99.64%
167	1	43,546	167	202,059	11	203,896	99.68%
170	1	43,547	170	202,229	10	203,929	99.70%
172	1	43,548	172	202,401	9	203,949	99.71%
175	1	43,549	175	202,576	8	203,976	99.72%
177	1	43,550	177	202,753	7	203,992	99.73%
180	1	43,551	180	202,933	6	204,013	99.74%
184	1	43,552	184	203,117	5	204,037	99.75%
252	1	43,553	252	203,369	4	204,377	99.92%
253	1	43,554	253	203,622	3	204,381	99.92%
265	1	43,555	265	203,887	2	204,417	99.94%
296	1	43,556	296	204,183	1	204,479	99.97%
362	1	43,557	362	204,545	-	204,545	100.00%

Billing Analysis Schedules **Florida Public Service Commission**

Company: CSWR-Florida (Sunshine Utilities) **Schedule: E-14**
Docket No.: 20250052 **Page 7 of 12**
Test Year Ended: 1/31/2025 **Preparer: Aaron Silas**
Water [X] or Wastewater [ ]
Customer Class: Residential
Meter Size: All Meter Sizes
Meter Size: Unmetered

Explanation: Provide a billing analysis for the residential class of service, including any separately metered irrigation, by meter size. Round consumption to nearest 1,000 gallons and begin at zero.

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Consumpt. Level	Number of Bills	Cumulative Bills	Gallons Consumed (1)x(2)	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1)x(6)]+(5)	Percentage of Total
0	2	2	-	-	-	-	100.00%

Billing Analysis Schedules

Florida Public Service Commission

Company: CSWR-Florida (Sunshine Utilities)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Water [X] or Wastewater [ ]
Customer Class: Residential
Meter Size: All Meter Sizes
Meter Size: Unknown

Schedule: E-14
Page 8 of 12
Preparer: Aaron Silas

Explanation: Provide a billing analysis for the residential class of service, including any separately metered irrigation, by meter size. Round consumption to nearest 1,000 gallons and begin at zero.

(1) Consumpt. Level	(2) Number of Bills	(3) Cumulative Bills	(4) Gallons Consumed (1)x(2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1)x(6)]+(5)	(8) Percentage of Total
0	115	115	-	-	384	-	0.00%
1	50	165	50	50	334	384	18.40%
2	79	244	158	208	255	718	34.40%
3	49	293	147	355	206	973	46.62%
4	45	338	180	535	161	1,179	56.49%
5	35	373	175	710	126	1,340	64.21%
6	27	400	162	872	99	1,466	70.24%
7	19	419	133	1,005	80	1,565	74.99%
8	9	428	72	1,077	71	1,645	78.82%
9	13	441	117	1,194	58	1,716	82.22%
10	10	451	100	1,294	48	1,774	85.00%
11	10	461	110	1,404	38	1,822	87.30%
12	4	465	48	1,452	34	1,860	89.12%
13	5	470	65	1,517	29	1,894	90.75%
14	8	478	112	1,629	21	1,923	92.14%
15	3	481	45	1,674	18	1,944	93.15%
16	1	482	16	1,690	17	1,962	94.01%
17	1	483	17	1,707	16	1,979	94.83%
18	2	485	36	1,743	14	1,995	95.59%
19	1	486	19	1,762	13	2,009	96.26%
20	4	490	80	1,842	9	2,022	96.89%
21	4	494	84	1,926	5	2,031	97.32%
22	1	495	22	1,948	4	2,036	97.56%
23	1	496	23	1,971	3	2,040	97.75%
32	1	497	32	2,003	2	2,067	99.04%
41	1	498	41	2,044	1	2,085	99.90%
43	1	499	43	2,087	-	2,087	100.00%

Billing Analysis Schedules **Florida Public Service Commission**

Company: CSWR-Florida (Sunshine Utilities) **Schedule: E-14**
Docket No.: 20250052 **Page 9 of 12**
Test Year Ended: 1/31/2025 **Preparer: Aaron Silas**
Water [X] or Wastewater [ ]
Customer Class: Residential
Meter Size: All Meter Sizes
Meter Size: 5/8" x 3/4"

Explanation: Provide a billing analysis for the residential class of service, including any separately metered irrigation, by meter size. Round consumption to nearest 1,000 gallons and begin at zero.

(1) Consumpt. Level	(2) Number of Bills	(3) Cumulative Bills	(4) Gallons Consumed (1)x(2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1)x(6)]+(5)	(8) Percentage of Total
0	628	628	-	-	2,678	-	0.00%
1	496	1,124	496	496	2,182	2,678	18.85%
2	527	1,651	1,054	1,550	1,655	4,860	34.21%
3	416	2,067	1,248	2,798	1,239	6,515	45.85%
4	314	2,381	1,256	4,054	925	7,754	54.57%
5	209	2,590	1,045	5,099	716	8,679	61.09%
6	154	2,744	924	6,023	562	9,395	66.12%
7	107	2,851	749	6,772	455	9,957	70.08%
8	70	2,921	560	7,332	385	10,412	73.28%
9	77	2,998	693	8,025	308	10,797	75.99%
10	46	3,044	460	8,485	262	11,105	78.16%
11	28	3,072	308	8,793	234	11,367	80.00%
12	29	3,101	348	9,141	205	11,601	81.65%
13	23	3,124	299	9,440	182	11,806	83.09%
14	26	3,150	364	9,804	156	11,988	84.38%
15	19	3,169	285	10,089	137	12,144	85.47%
16	11	3,180	176	10,265	126	12,281	86.44%
17	4	3,184	68	10,333	122	12,407	87.32%
18	10	3,194	180	10,513	112	12,529	88.18%
19	4	3,198	76	10,589	108	12,641	88.97%
20	6	3,204	120	10,709	102	12,749	89.73%
21	11	3,215	231	10,940	91	12,851	90.45%
22	7	3,222	154	11,094	84	12,942	91.09%
23	6	3,228	138	11,232	78	13,026	91.68%
24	6	3,234	144	11,376	72	13,104	92.23%
25	10	3,244	250	11,626	62	13,176	92.74%
26	5	3,249	130	11,756	57	13,238	93.17%
27	5	3,254	135	11,891	52	13,295	93.57%
28	2	3,256	56	11,947	50	13,347	93.94%
29	3	3,259	87	12,034	47	13,397	94.29%
30	3	3,262	90	12,124	44	13,444	94.62%
31	1	3,263	31	12,155	43	13,488	94.93%
32	1	3,264	32	12,187	42	13,531	95.24%
33	2	3,266	66	12,253	40	13,573	95.53%
34	5	3,271	170	12,423	35	13,613	95.81%
35	1	3,272	35	12,458	34	13,648	96.06%
36	5	3,277	180	12,638	29	13,682	96.30%
37	1	3,278	37	12,675	28	13,711	96.50%
38	2	3,280	76	12,751	26	13,739	96.70%
40	3	3,283	120	12,871	23	13,791	97.07%
41	2	3,285	82	12,953	21	13,814	97.23%
42	2	3,287	84	13,037	19	13,835	97.37%
44	1	3,288	44	13,081	18	13,873	97.64%
46	1	3,289	46	13,127	17	13,909	97.90%
49	2	3,291	98	13,225	15	13,960	98.25%
51	1	3,292	51	13,276	14	13,990	98.47%
53	3	3,295	159	13,435	11	14,018	98.66%
55	1	3,296	55	13,490	10	14,040	98.82%
57	3	3,299	171	13,661	7	14,060	98.96%
60	1	3,300	60	13,721	6	14,081	99.11%
64	1	3,301	64	13,785	5	14,105	99.28%
67	1	3,302	67	13,852	4	14,120	99.38%
69	2	3,304	138	13,990	2	14,128	99.44%
70	1	3,305	70	14,060	1	14,130	99.45%
148	1	3,306	148	14,208	-	14,208	100.00%

Billing Analysis Schedules **Florida Public Service Commission**

Company: CSWR-Florida (Sunshine Utilities) **Schedule: E-14**
Docket No.: 20250052 **Page 10 of 12**
Test Year Ended: 1/31/2025 **Preparer: Aaron Silas**
Water [X] or Wastewater [ ]
Customer Class: Residential
Meter Size: All Meter Sizes
Meter Size: 1"

Explanation: Provide a billing analysis for the residential class of service, including any separately metered irrigation, by meter size. Round consumption to nearest 1,000 gallons and begin at zero.

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Consumpt. Level	Number of Bills	Cumulative Bills	Gallons Consumed (1)x(2)	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1)x(6)]+(5)	Percentage of Total
0	2	2	-	-	94	-	0.00%
3	5	7	15	15	89	282	16.99%
4	3	10	12	27	86	371	22.35%
5	1	11	5	32	85	457	27.53%
7	1	12	7	39	84	627	37.77%
8	5	17	40	79	79	711	42.83%
9	3	20	27	106	76	790	47.59%
10	8	28	80	186	68	866	52.17%
11	7	35	77	263	61	934	56.27%
12	9	44	108	371	52	995	59.94%
13	5	49	65	436	47	1,047	63.07%
14	4	53	56	492	43	1,094	65.90%
15	3	56	45	537	40	1,137	68.49%
16	3	59	48	585	37	1,177	70.90%
17	4	63	68	653	33	1,214	73.13%
18	3	66	54	707	30	1,247	75.12%
19	2	68	38	745	28	1,277	76.93%
20	1	69	20	765	27	1,305	78.61%
21	1	70	21	786	26	1,332	80.24%
22	1	71	22	808	25	1,358	81.81%
23	4	75	92	900	21	1,383	83.31%
24	1	76	24	924	20	1,404	84.58%
26	1	77	26	950	19	1,444	86.99%
27	1	78	27	977	18	1,463	88.13%
28	2	80	56	1,033	16	1,481	89.22%
29	1	81	29	1,062	15	1,497	90.18%
30	2	83	60	1,122	13	1,512	91.08%
31	1	84	31	1,153	12	1,525	91.87%
32	1	85	32	1,185	11	1,537	92.59%
34	4	89	136	1,321	7	1,559	93.92%
36	1	90	36	1,357	6	1,573	94.76%
37	1	91	37	1,394	5	1,579	95.12%
40	1	92	40	1,434	4	1,594	96.02%
47	1	93	47	1,481	3	1,622	97.71%
50	1	94	50	1,531	2	1,631	98.25%
59	1	95	59	1,590	1	1,649	99.34%
70	1	96	70	1,660	-	1,660	100.00%

Billing Analysis Schedules

Florida Public Service Commission

Company: CSWR-Florida (Sunshine Utilities)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Water [X] or Wastewater [ ]
Customer Class: Residential
Meter Size: All Meter Sizes
Meter Size: Unknown

Schedule: E-14
Page 11 of 12
Preparer: Aaron Silas

Explanation: Provide a billing analysis for the residential class of service, including any separately metered irrigation, by meter size. Round consumption to nearest 1,000 gallons and begin at zero.

(1) Consumpt. Level	(2) Number of Bills	(3) Cumulative Bills	(4) Gallons Consumed (1)x(2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1)x(6)]+(5)	(8) Percentage of Total
0	1	1	-	-	12	-	0.00%
5	5	6	25	25	7	60	71.43%
7	3	9	21	46	4	74	88.10%
8	1	10	8	54	3	78	92.86%
9	1	11	9	63	2	81	96.43%
10	1	12	10	73	1	83	98.81%
11	1	13	11	84	-	84	100.00%

Billing Analysis Schedules **Florida Public Service Commission**

Company: CSWR-Florida (Sunshine Utilities) **Schedule: E-14**
Docket No.: 20250052 **Page 12 of 12**
Test Year Ended: 1/31/2025 **Preparer: Aaron Silas**
Water [X] or Wastewater [ ]
Customer Class: Residential
Meter Size: All Meter Sizes
Meter Size: 3/4"

Explanation: Provide a billing analysis for the residential class of service, including any separately metered irrigation, by meter size. Round consumption to nearest 1,000 gallons and begin at zero.

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Consumpt. Level	Number of Bills	Cumulative Bills	Gallons Consumed (1)x(2)	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1)x(6)]+(5)	Percentage of Total
0	4	4	-	-	22	-	0.00%
2	1	5	2	2	21	44	33.59%
3	6	11	18	20	15	65	49.62%
4	4	15	16	36	11	80	61.07%
5	4	19	20	56	7	91	69.47%
7	1	20	7	63	6	105	80.15%
8	1	21	8	71	5	111	84.73%
9	1	22	9	80	4	116	88.55%
10	2	24	20	100	2	120	91.60%
15	1	25	15	115	1	130	99.24%
16	1	26	16	131	-	131	100.00%

Billing Analysis Schedules | **Florida Public Service Commission**

Company: CSWR-Florida (Tradewinds Utilities, Inc.) | **Schedule: E-14**
Docket No.: 20250052 | **Page 1 of 9**
Test Year Ended: 1/31/2025 | **Preparer: Aaron Silas**
Water [X] or Wastewater [ ]
Customer Class: Residential
Meter Size: 1"

Explanation: Provide a billing analysis for the residential class of service, including any separately metered irrigation, by meter size. Round consumption to nearest 1,000 gallons and begin at zero.

(1) Consumpt. Level	(2) Number of Bills	(3) Cumulative Bills	(4) Gallons Consumed (1)x(2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1)x(6)]+(5)	(8) Percentage of Total
0	63	63	-	-	239	-	0.00%
1	49	112	49	49	190	239	9.51%
2	23	135	46	95	167	429	17.07%
3	16	151	48	143	151	596	23.72%
4	6	157	24	167	145	747	29.73%
5	15	172	75	242	130	892	35.50%
6	10	182	60	302	120	1,022	40.67%
7	9	191	63	365	111	1,142	45.44%
8	14	205	112	477	97	1,253	49.86%
9	7	212	63	540	90	1,350	53.72%
10	4	216	40	580	86	1,440	57.30%
11	8	224	88	668	78	1,526	60.72%
12	8	232	96	764	70	1,604	63.83%
13	9	241	117	881	61	1,674	66.61%
14	10	251	140	1,021	51	1,735	69.04%
15	5	256	75	1,096	46	1,786	71.07%
16	5	261	80	1,176	41	1,832	72.90%
17	3	264	51	1,227	38	1,873	74.53%
18	6	270	108	1,335	32	1,911	76.04%
19	3	273	57	1,392	29	1,943	77.32%
20	6	279	120	1,512	23	1,972	78.47%
21	2	281	42	1,554	21	1,995	79.39%
22	2	283	44	1,598	19	2,016	80.22%
23	2	285	46	1,644	17	2,035	80.98%
25	1	286	25	1,669	16	2,069	82.33%
26	1	287	26	1,695	15	2,085	82.97%
28	1	288	28	1,723	14	2,115	84.16%
31	1	289	31	1,754	13	2,157	85.83%
32	1	290	32	1,786	12	2,170	86.35%
34	2	292	68	1,854	10	2,194	87.31%
43	1	293	43	1,897	9	2,284	90.89%
44	1	294	44	1,941	8	2,293	91.25%
52	1	295	52	1,993	7	2,357	93.79%
61	1	296	61	2,054	6	2,420	96.30%
65	1	297	65	2,119	5	2,444	97.25%
68	1	298	68	2,187	4	2,459	97.85%
71	1	299	71	2,258	3	2,471	98.33%
77	1	300	77	2,335	2	2,489	99.04%
78	1	301	78	2,413	1	2,491	99.12%
100	1	302	100	2,513	-	2,513	100.00%

Billing Analysis Schedules | **Florida Public Service Commission**

Company: CSWR-Florida (Tradewinds Utilities, Inc.) | **Schedule: E-14**
Docket No.: 20250052 | **Page 2 of 9**
Test Year Ended: 1/31/2025 | **Preparer: Aaron Silas**
Water [X] or Wastewater [ ]
Customer Class: Residential
Meter Size: 2"

Explanation: Provide a billing analysis for the residential class of service, including any separately metered irrigation, by meter size. Round consumption to nearest 1,000 gallons and begin at zero.

(1) Consumpt. Level	(2) Number of Bills	(3) Cumulative Bills	(4) Gallons Consumed (1)x(2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1)x(6)]+(5)	(8) Percentage of Total
0	9	9	-	-	51	-	0.00%
1	3	12	3	3	48	51	4.07%
2	5	17	10	13	43	99	7.89%
3	1	18	3	16	42	142	11.32%
4	3	21	12	28	39	184	14.67%
5	2	23	10	38	37	223	17.78%
6	3	26	18	56	34	260	20.73%
7	1	27	7	63	33	294	23.44%
9	3	30	27	90	30	360	28.71%
10	4	34	40	130	26	390	31.10%
11	2	36	22	152	24	416	33.17%
12	4	40	48	200	20	440	35.09%
13	3	43	39	239	17	460	36.68%
15	1	44	15	254	16	494	39.39%
25	1	45	25	279	15	654	52.15%
29	1	46	29	308	14	714	56.94%
35	1	47	35	343	13	798	63.64%
37	1	48	37	380	12	824	65.71%
38	1	49	38	418	11	836	66.67%
40	1	50	40	458	10	858	68.42%
41	1	51	41	499	9	868	69.22%
42	1	52	42	541	8	877	69.94%
44	2	54	88	629	6	893	71.21%
46	1	55	46	675	5	905	72.17%
57	1	56	57	732	4	960	76.56%
82	1	57	82	814	3	1,060	84.53%
89	1	58	89	903	2	1,081	86.20%
157	1	59	157	1,060	1	1,217	97.05%
194	1	60	194	1,254	-	1,254	100.00%

Billing Analysis Schedules | **Florida Public Service Commission**

Company: CSWR-Florida (Tradewinds Utilities, Inc.) | **Schedule: E-14**
Docket No.: 20250052 | **Page 3 of 9**
Test Year Ended: 1/31/2025 | **Preparer: Aaron Silas**
Water [X] or Wastewater [ ]
Customer Class: Residential
Meter Size: 5/8" x 3/4"

Explanation: Provide a billing analysis for the residential class of service, including any separately metered irrigation, by meter size. Round consumption to nearest 1,000 gallons and begin at zero.

(1) Consumpt. Level	(2) Number of Bills	(3) Cumulative Bills	(4) Gallons Consumed (1)x(2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1)x(6)]+(5)	(8) Percentage of Total
0	587	587	-	-	4,796	-	0.00%
1	666	1,253	666	666	4,130	4,796	21.00%
2	978	2,231	1,956	2,622	3,152	8,926	39.09%
3	801	3,032	2,403	5,025	2,351	12,078	52.90%
4	638	3,670	2,552	7,577	1,713	14,429	63.19%
5	485	4,155	2,425	10,002	1,228	16,142	70.70%
6	297	4,452	1,782	11,784	931	17,370	76.07%
7	218	4,670	1,526	13,310	713	18,301	80.15%
8	171	4,841	1,368	14,678	542	19,014	83.27%
9	122	4,963	1,098	15,776	420	19,556	85.65%
10	83	5,046	830	16,606	337	19,976	87.49%
11	59	5,105	649	17,255	278	20,313	88.96%
12	39	5,144	468	17,723	239	20,591	90.18%
13	41	5,185	533	18,256	198	20,830	91.23%
14	28	5,213	392	18,648	170	21,028	92.09%
15	22	5,235	330	18,978	148	21,198	92.84%
16	24	5,259	384	19,362	124	21,346	93.49%
17	12	5,271	204	19,566	112	21,470	94.03%
18	12	5,283	216	19,782	100	21,582	94.52%
19	13	5,296	247	20,029	87	21,682	94.96%
20	7	5,303	140	20,169	80	21,769	95.34%
21	6	5,309	126	20,295	74	21,849	95.69%
22	8	5,317	176	20,471	66	21,923	96.01%
23	5	5,322	115	20,586	61	21,989	96.30%
24	5	5,327	120	20,706	56	22,050	96.57%
25	5	5,332	125	20,831	51	22,106	96.82%
26	4	5,336	104	20,935	47	22,157	97.04%
27	4	5,340	108	21,043	43	22,204	97.25%
28	4	5,344	112	21,155	39	22,247	97.43%
29	2	5,346	58	21,213	37	22,286	97.60%
30	3	5,349	90	21,303	34	22,323	97.77%
31	2	5,351	62	21,365	32	22,357	97.92%
33	2	5,353	66	21,431	30	22,421	98.20%
34	3	5,356	102	21,533	27	22,451	98.33%
35	4	5,360	140	21,673	23	22,478	98.45%
36	1	5,361	36	21,709	22	22,501	98.55%
37	2	5,363	74	21,783	20	22,523	98.64%
38	2	5,365	76	21,859	18	22,543	98.73%
39	4	5,369	156	22,015	14	22,561	98.81%
42	2	5,371	84	22,099	12	22,603	98.99%
44	1	5,372	44	22,143	11	22,627	99.10%
45	2	5,374	90	22,233	9	22,638	99.15%
46	1	5,375	46	22,279	8	22,647	99.19%
48	1	5,376	48	22,327	7	22,663	99.26%
54	1	5,377	54	22,381	6	22,705	99.44%
56	2	5,379	112	22,493	4	22,717	99.49%
59	1	5,380	59	22,552	3	22,729	99.54%
65	1	5,381	65	22,617	2	22,747	99.62%
92	1	5,382	92	22,709	1	22,801	99.86%
124	1	5,383	124	22,833	-	22,833	100.00%

Billing Analysis Schedules | **Florida Public Service Commission**

Company: CSWR-Florida (Tradewinds Utilities, Inc.) | **Schedule: E-14**
Docket No.: 20250052 | **Page 4 of 9**
Test Year Ended: 1/31/2025 | **Preparer: Aaron Silas**
Water [X] or Wastewater [ ]
Customer Class: Residential
Meter Size: 8"

Explanation: Provide a billing analysis for the residential class of service, including any separately metered irrigation, by meter size. Round consumption to nearest 1,000 gallons and begin at zero.

(1) Consumpt. Level	(2) Number of Bills	(3) Cumulative Bills	(4) Gallons Consumed (1)x(2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1)x(6)]+(5)	(8) Percentage of Total
0	2	2	-	-	22	-	0.00%
624	1	3	624	624	21	13,728	33.55%
661	1	4	661	1,285	20	14,505	35.45%
832	1	5	832	2,117	19	17,925	43.80%
1099	1	6	1,099	3,216	18	22,998	56.20%
1169	1	7	1,169	4,385	17	24,258	59.28%
1393	1	8	1,393	5,778	16	28,066	68.58%
1775	1	9	1,775	7,553	15	34,178	83.52%
1804	2	11	3,608	11,161	13	34,613	84.58%
1810	1	12	1,810	12,971	12	34,691	84.77%
1853	1	13	1,853	14,824	11	35,207	86.03%
1973	1	14	1,973	16,797	10	36,527	89.26%
2001	1	15	2,001	18,798	9	36,807	89.94%
2005	1	16	2,005	20,803	8	36,843	90.03%
2080	1	17	2,080	22,883	7	37,443	91.50%
2085	1	18	2,085	24,968	6	37,478	91.58%
2153	1	19	2,153	27,121	5	37,886	92.58%
2155	1	20	2,155	29,276	4	37,896	92.61%
2236	1	21	2,236	31,512	3	38,220	93.40%
2524	1	22	2,524	34,036	2	39,084	95.51%
2560	1	23	2,560	36,596	1	39,156	95.68%
4326	1	24	4,326	40,922	-	40,922	100.00%

Billing Analysis Schedules | **Florida Public Service Commission**

Company: CSWR-Florida (Tradewinds Utilities, Inc.) | **Schedule: E-14**
Docket No.: 20250052 | **Page 5 of 9**
Test Year Ended: 1/31/2025 | **Preparer: Aaron Silas**
Water [X] or Wastewater [ ]
Customer Class: Residential
Meter Size: Unknown

Explanation: Provide a billing analysis for the residential class of service, including any separately metered irrigation, by meter size. Round consumption to nearest 1,000 gallons and begin at zero.

(1) Consumpt. Level	(2) Number of Bills	(3) Cumulative Bills	(4) Gallons Consumed (1)x(2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1)x(6)]+(5)	(8) Percentage of Total
0	11	11	-	-	13	-	0.00%
2	1	12	2	2	12	26	23.21%
4	1	13	4	6	11	50	44.64%
5	4	17	20	26	7	61	54.46%
6	2	19	12	38	5	68	60.71%
7	2	21	14	52	3	73	65.18%
8	1	22	8	60	2	76	67.86%
23	1	23	23	83	1	106	94.64%
29	1	24	29	112	-	112	100.00%

Billing Analysis Schedules | **Florida Public Service Commission**

Company: CSWR-Florida (Tradewinds Utilities, Inc.) | **Schedule: E-14**
Docket No.: 20250052 | **Page 6 of 9**
Test Year Ended: 1/31/2025 | **Preparer: Aaron Silas**
Water [ ] or Wastewater [X]
Customer Class: Residential
Meter Size: 1"

Explanation: Provide a billing analysis for the residential class of service, including any separately metered irrigation, by meter size. Round consumption to nearest 1,000 gallons and begin at zero.

(1) Consumpt. Level	(2) Number of Bills	(3) Cumulative Bills	(4) Gallons Consumed (1)x(2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1)x(6)]+(5)	(8) Percentage of Total
0	30	30	-	-	127	-	0.00%
1	19	49	19	19	108	127	7.66%
2	4	53	8	27	104	235	14.17%
3	3	56	9	36	101	339	20.43%
4	1	57	4	40	100	440	26.52%
5	4	61	20	60	96	540	32.55%
6	4	65	24	84	92	636	38.34%
7	6	71	42	126	86	728	43.88%
8	14	85	112	238	72	814	49.07%
9	7	92	63	301	65	886	53.41%
10	6	98	60	361	59	951	57.32%
11	6	104	66	427	53	1,010	60.88%
12	7	111	84	511	46	1,063	64.07%
13	8	119	104	615	38	1,109	66.85%
14	7	126	98	713	31	1,147	69.14%
15	1	127	15	728	30	1,178	71.01%
16	3	130	48	776	27	1,208	72.81%
17	2	132	34	810	25	1,235	74.44%
18	3	135	54	864	22	1,260	75.95%
19	3	138	57	921	19	1,282	77.28%
20	3	141	60	981	16	1,301	78.42%
21	1	142	21	1,002	15	1,317	79.39%
22	2	144	44	1,046	13	1,332	80.29%
23	1	145	23	1,069	12	1,345	81.07%
26	1	146	26	1,095	11	1,381	83.24%
28	1	147	28	1,123	10	1,403	84.57%
31	1	148	31	1,154	9	1,433	86.38%
34	2	150	68	1,222	7	1,460	88.00%
35	1	151	35	1,257	6	1,467	88.43%
44	1	152	44	1,301	5	1,521	91.68%
52	1	153	52	1,353	4	1,561	94.09%
61	1	154	61	1,414	3	1,597	96.26%
68	1	155	68	1,482	2	1,618	97.53%
77	1	156	77	1,559	1	1,636	98.61%
100	1	157	100	1,659	-	1,659	100.00%

Billing Analysis Schedules | **Florida Public Service Commission**

Company: CSWR-Florida (Tradewinds Utilities, Inc.) | **Schedule: E-14**
Docket No.: 20250052 | **Page 7 of 9**
Test Year Ended: 1/31/2025 | **Preparer: Aaron Silas**
Water [ ] or Wastewater [X]
Customer Class: Residential
Meter Size: 2"

Explanation: Provide a billing analysis for the residential class of service, including any separately metered irrigation, by meter size. Round consumption to nearest 1,000 gallons and begin at zero.

(1) Consumpt. Level	(2) Number of Bills	(3) Cumulative Bills	(4) Gallons Consumed (1)x(2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1)x(6)]+(5)	(8) Percentage of Total
0	9	9	-	-	51	-	0.00%
1	3	12	3	3	48	51	4.07%
2	5	17	10	13	43	99	7.89%
3	1	18	3	16	42	142	11.32%
4	3	21	12	28	39	184	14.67%
5	2	23	10	38	37	223	17.78%
6	3	26	18	56	34	260	20.73%
7	1	27	7	63	33	294	23.44%
9	3	30	27	90	30	360	28.71%
10	4	34	40	130	26	390	31.10%
11	2	36	22	152	24	416	33.17%
12	4	40	48	200	20	440	35.09%
13	3	43	39	239	17	460	36.68%
15	1	44	15	254	16	494	39.39%
25	1	45	25	279	15	654	52.15%
29	1	46	29	308	14	714	56.94%
35	1	47	35	343	13	798	63.64%
37	1	48	37	380	12	824	65.71%
38	1	49	38	418	11	836	66.67%
40	1	50	40	458	10	858	68.42%
41	1	51	41	499	9	868	69.22%
42	1	52	42	541	8	877	69.94%
44	2	54	88	629	6	893	71.21%
46	1	55	46	675	5	905	72.17%
57	1	56	57	732	4	960	76.56%
82	1	57	82	814	3	1,060	84.53%
89	1	58	89	903	2	1,081	86.20%
157	1	59	157	1,060	1	1,217	97.05%
194	1	60	194	1,254	-	1,254	100.00%

Billing Analysis Schedules | **Florida Public Service Commission**

Company: CSWR-Florida (Tradewinds Utilities, Inc.) | **Schedule: E-14**
Docket No.: 20250052 | **Page 8 of 9**
Test Year Ended: 1/31/2025 | **Preparer: Aaron Silas**
Water [ ] or Wastewater [X]
Customer Class: Residential
Meter Size: 5/8" x 3/4"

Explanation: Provide a billing analysis for the residential class of service, including any separately metered irrigation, by meter size. Round consumption to nearest 1,000 gallons and begin at zero.

(1) Consumpt. Level	(2) Number of Bills	(3) Cumulative Bills	(4) Gallons Consumed (1)x(2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1)x(6)]+(5)	(8) Percentage of Total
0	418	418	-	-	3,383	-	0.00%
1	501	919	501	501	2,882	3,383	22.51%
2	753	1,672	1,506	2,007	2,129	6,265	41.68%
3	581	2,253	1,743	3,750	1,548	8,394	55.84%
4	427	2,680	1,708	5,458	1,121	9,942	66.14%
5	328	3,008	1,640	7,098	793	11,063	73.60%
6	195	3,203	1,170	8,268	598	11,856	78.87%
7	147	3,350	1,029	9,297	451	12,454	82.85%
8	120	3,470	960	10,257	331	12,905	85.85%
9	83	3,553	747	11,004	248	13,236	88.05%
10	63	3,616	630	11,634	185	13,484	89.70%
11	31	3,647	341	11,975	154	13,669	90.93%
12	18	3,665	216	12,191	136	13,823	91.96%
13	30	3,695	390	12,581	106	13,959	92.86%
14	16	3,711	224	12,805	90	14,065	93.57%
15	10	3,721	150	12,955	80	14,155	94.17%
16	14	3,735	224	13,179	66	14,235	94.70%
17	9	3,744	153	13,332	57	14,301	95.14%
18	7	3,751	126	13,458	50	14,358	95.52%
19	5	3,756	95	13,553	45	14,408	95.85%
20	6	3,762	120	13,673	39	14,453	96.15%
21	3	3,765	63	13,736	36	14,492	96.41%
22	4	3,769	88	13,824	32	14,528	96.65%
23	2	3,771	46	13,870	30	14,560	96.86%
24	3	3,774	72	13,942	27	14,590	97.06%
25	3	3,777	75	14,017	24	14,617	97.24%
26	3	3,780	78	14,095	21	14,641	97.40%
28	1	3,781	28	14,123	20	14,683	97.68%
29	1	3,782	29	14,152	19	14,703	97.81%
30	2	3,784	60	14,212	17	14,722	97.94%
31	1	3,785	31	14,243	16	14,739	98.05%
34	2	3,787	68	14,311	14	14,787	98.37%
35	1	3,788	35	14,346	13	14,801	98.46%
36	1	3,789	36	14,382	12	14,814	98.55%
38	1	3,790	38	14,420	11	14,838	98.71%
39	4	3,794	156	14,576	7	14,849	98.78%
45	2	3,796	90	14,666	5	14,891	99.06%
46	1	3,797	46	14,712	4	14,896	99.10%
48	1	3,798	48	14,760	3	14,904	99.15%
56	1	3,799	56	14,816	2	14,928	99.31%
92	1	3,800	92	14,908	1	15,000	99.79%
124	1	3,801	124	15,032	-	15,032	100.00%

Billing Analysis Schedules | **Florida Public Service Commission**

Company: CSWR-Florida (Tradewinds Utilities, Inc.) | **Schedule: E-14**
Docket No.: 20250052 | **Page 9 of 9**
Test Year Ended: 1/31/2025 | **Preparer: Aaron Silas**
Water [ ] or Wastewater [X]
Customer Class: Residential
Meter Size: Unknown

Explanation: Provide a billing analysis for the residential class of service, including any separately metered irrigation, by meter size. Round consumption to nearest 1,000 gallons and begin at zero.

(1) Consumpt. Level	(2) Number of Bills	(3) Cumulative Bills	(4) Gallons Consumed (1)x(2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1)x(6)]+(5)	(8) Percentage of Total
0	11	11	-	-	13	-	0.00%
2	1	12	2	2	12	26	23.21%
4	1	13	4	6	11	50	44.64%
5	4	17	20	26	7	61	54.46%
6	2	19	12	38	5	68	60.71%
7	2	21	14	52	3	73	65.18%
8	1	22	8	60	2	76	67.86%
23	1	23	23	83	1	106	94.64%
29	1	24	29	112	-	112	100.00%

Billing Analysis Schedules | **Florida Public Service Commission**

Company: CSWR-Florida (Tymber Creek) | **Schedule: E-14**
Docket No.: 20250052 | **Page 1 of 8**
Test Year Ended: 1/31/2025 | **Preparer: Aaron Silas**
Water [X] or Wastewater []
Customer Class: Residential
Meter Size: 1"

Explanation: Provide a billing analysis for the residential class of service, including any separately metered irrigation, by meter size. Round consumption to nearest 1,000 gallons and begin at zero.

(1) Consumpt. Level	(2) Number of Bills	(3) Cumulative Bills	(4) Gallons Consumed (1)x(2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1)x(6)]+(5)	(8) Percentage of Total
0	6	6	-	-	2	-	0.00%
13	1	7	13	13	1	26	96.30%
14	1	8	14	27	-	27	100.00%

Billing Analysis Schedules | **Florida Public Service Commission**

Company: CSWR-Florida (Tymber Creek)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Water [X] or Wastewater []
Customer Class: Residential
Meter Size: 3/4"

Schedule: E-14
Page 2 of 8
Preparer: Aaron Silas

Explanation: Provide a billing analysis for the residential class of service, including any separately metered irrigation, by meter size. Round consumption to nearest 1,000 gallons and begin at zero.

(1) Consumpt. Level	(2) Number of Bills	(3) Cumulative Bills	(4) Gallons Consumed (1)x(2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1)x(6)]+(5)	(8) Percentage of Total
0	1,552	1,552	-	-	1,846	-	0.00%
1	229	1,781	229	229	1,617	1,846	20.06%
2	383	2,164	766	995	1,234	3,463	37.64%
3	344	2,508	1,032	2,027	890	4,697	51.05%
4	262	2,770	1,048	3,075	628	5,587	60.72%
5	199	2,969	995	4,070	429	6,215	67.55%
6	126	3,095	756	4,826	303	6,644	72.21%
7	82	3,177	574	5,400	221	6,947	75.50%
8	56	3,233	448	5,848	165	7,168	77.90%
9	37	3,270	333	6,181	128	7,333	79.70%
10	30	3,300	300	6,481	98	7,461	81.09%
11	25	3,325	275	6,756	73	7,559	82.15%
12	10	3,335	120	6,876	63	7,632	82.95%
13	10	3,345	130	7,006	53	7,695	83.63%
14	7	3,352	98	7,104	46	7,748	84.21%
15	10	3,362	150	7,254	36	7,794	84.71%
16	7	3,369	112	7,366	29	7,830	85.10%
17	7	3,376	119	7,485	22	7,859	85.41%
18	1	3,377	18	7,503	21	7,881	85.65%
19	5	3,382	95	7,598	16	7,902	85.88%
20	1	3,383	20	7,618	15	7,918	86.06%
21	1	3,384	21	7,639	14	7,933	86.22%
22	3	3,387	66	7,705	11	7,947	86.37%
23	3	3,390	69	7,774	8	7,958	86.49%
27	2	3,392	54	7,828	6	7,990	86.84%
28	1	3,393	28	7,856	5	7,996	86.90%
29	2	3,395	58	7,914	3	8,001	86.96%
33	1	3,396	33	7,947	2	8,013	87.09%
37	1	3,397	37	7,984	1	8,021	87.18%
1217	1	3,398	1,217	9,201	-	9,201	100.00%

Billing Analysis Schedules | **Florida Public Service Commission**

Company: CSWR-Florida (Tymber Creek) | **Schedule: E-14**
Docket No.: 20250052 | **Page 3 of 8**
Test Year Ended: 1/31/2025 | **Preparer: Aaron Silas**
Water [X] or Wastewater []
Customer Class: Residential
Meter Size: 5/8" x 3/4"

Explanation: Provide a billing analysis for the residential class of service, including any separately metered irrigation, by meter size. Round consumption to nearest 1,000 gallons and begin at zero.

(1) Consumpt. Level	(2) Number of Bills	(3) Cumulative Bills	(4) Gallons Consumed (1)x(2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1)x(6)]+(5)	(8) Percentage of Total
0	13	13	-	-	14	-	0.00%
1	7	20	7	7	7	14	56.00%
2	4	24	8	15	3	21	84.00%
3	2	26	6	21	1	24	96.00%
4	1	27	4	25	-	25	100.00%

Billing Analysis Schedules | **Florida Public Service Commission**

Company: CSWR-Florida (Tymber Creek) | **Schedule: E-14**
Docket No.: 20250052 | **Page 4 of 8**
Test Year Ended: 1/31/2025 | **Preparer: Aaron Silas**
Water [X] or Wastewater []
Customer Class: Residential
Meter Size: Unknown

Explanation: Provide a billing analysis for the residential class of service, including any separately metered irrigation, by meter size. Round consumption to nearest 1,000 gallons and begin at zero.

(1) Consumpt. Level	(2) Number of Bills	(3) Cumulative Bills	(4) Gallons Consumed (1)x(2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1)x(6)]+(5)	(8) Percentage of Total
0	13	13	-	-	11	-	0.00%
1	4	17	4	4	7	11	21.15%
2	1	18	2	6	6	18	34.62%
3	2	20	6	12	4	24	46.15%
4	2	22	8	20	2	28	53.85%
13	1	23	13	33	1	46	88.46%
19	1	24	19	52	-	52	100.00%

Billing Analysis Schedules | **Florida Public Service Commission**

Company: CSWR-Florida (Tymber Creek) | **Schedule: E-14**
Docket No.: 20250052 | **Page 5 of 8**
Test Year Ended: 1/31/2025 | **Preparer: Aaron Silas**
Water [] or Wastewater [X]
Customer Class: Residential
Meter Size: 1"

Explanation: Provide a billing analysis for the residential class of service, including any separately metered irrigation, by meter size. Round consumption to nearest 1,000 gallons and begin at zero.

(1) Consumpt. Level	(2) Number of Bills	(3) Cumulative Bills	(4) Gallons Consumed (1)x(2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1)x(6)]+(5)	(8) Percentage of Total
0	6	6	-	-	2	-	0.00%
13	1	7	13	13	1	26	96.30%
14	1	8	14	27	-	27	100.00%

Billing Analysis Schedules | **Florida Public Service Commission**

Company: CSWR-Florida (Tymber Creek) | **Schedule: E-14**
Docket No.: 20250052 | **Page 6 of 8**
Test Year Ended: 1/31/2025 | **Preparer: Aaron Silas**
Water [] or Wastewater [X]
Customer Class: Residential
Meter Size: 3/4"

Explanation: Provide a billing analysis for the residential class of service, including any separately metered irrigation, by meter size. Round consumption to nearest 1,000 gallons and begin at zero.

(1) Consumpt. Level	(2) Number of Bills	(3) Cumulative Bills	(4) Gallons Consumed (1)x(2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1)x(6)]+(5)	(8) Percentage of Total
0	1,552	1,552	-	-	1,846	-	0.00%
1	229	1,781	229	229	1,617	1,846	20.06%
2	383	2,164	766	995	1,234	3,463	37.64%
3	344	2,508	1,032	2,027	890	4,697	51.05%
4	262	2,770	1,048	3,075	628	5,587	60.72%
5	199	2,969	995	4,070	429	6,215	67.55%
6	126	3,095	756	4,826	303	6,644	72.21%
7	82	3,177	574	5,400	221	6,947	75.50%
8	56	3,233	448	5,848	165	7,168	77.90%
9	37	3,270	333	6,181	128	7,333	79.70%
10	30	3,300	300	6,481	98	7,461	81.09%
11	25	3,325	275	6,756	73	7,559	82.15%
12	10	3,335	120	6,876	63	7,632	82.95%
13	10	3,345	130	7,006	53	7,695	83.63%
14	7	3,352	98	7,104	46	7,748	84.21%
15	10	3,362	150	7,254	36	7,794	84.71%
16	7	3,369	112	7,366	29	7,830	85.10%
17	7	3,376	119	7,485	22	7,859	85.41%
18	1	3,377	18	7,503	21	7,881	85.65%
19	5	3,382	95	7,598	16	7,902	85.88%
20	1	3,383	20	7,618	15	7,918	86.06%
21	1	3,384	21	7,639	14	7,933	86.22%
22	3	3,387	66	7,705	11	7,947	86.37%
23	3	3,390	69	7,774	8	7,958	86.49%
27	2	3,392	54	7,828	6	7,990	86.84%
28	1	3,393	28	7,856	5	7,996	86.90%
29	2	3,395	58	7,914	3	8,001	86.96%
33	1	3,396	33	7,947	2	8,013	87.09%
37	1	3,397	37	7,984	1	8,021	87.18%
1217	1	3,398	1,217	9,201	-	9,201	100.00%

Billing Analysis Schedules | **Florida Public Service Commission**

Company: CSWR-Florida (Tymber Creek) | **Schedule: E-14**
Docket No.: 20250052 | **Page 7 of 8**
Test Year Ended: 1/31/2025 | **Preparer: Aaron Silas**
Water [] or Wastewater [X]
Customer Class: Residential
Meter Size: 5/8" x 3/4"

Explanation: Provide a billing analysis for the residential class of service, including any separately metered irrigation, by meter size. Round consumption to nearest 1,000 gallons and begin at zero.

(1) Consumpt. Level	(2) Number of Bills	(3) Cumulative Bills	(4) Gallons Consumed (1)x(2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1)x(6)]+(5)	(8) Percentage of Total
0	13	13	-	-	14	-	0.00%
1	7	20	7	7	7	14	56.00%
2	4	24	8	15	3	21	84.00%
3	2	26	6	21	1	24	96.00%
4	1	27	4	25	-	25	100.00%

Billing Analysis Schedules | **Florida Public Service Commission**

Company: CSWR-Florida (Tymber Creek) | **Schedule: E-14**
Docket No.: 20250052 | **Page 8 of 8**
Test Year Ended: 1/31/2025 | **Preparer: Aaron Silas**
Water [] or Wastewater [X]
Customer Class: Residential
Meter Size: Unknown

Explanation: Provide a billing analysis for the residential class of service, including any separately metered irrigation, by meter size. Round consumption to nearest 1,000 gallons and begin at zero.

(1) Consumpt. Level	(2) Number of Bills	(3) Cumulative Bills	(4) Gallons Consumed (1)x(2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1)x(6)]+(5)	(8) Percentage of Total
0	13	13	-	-	11	-	0.00%
1	4	17	4	4	7	11	21.15%
2	1	18	2	6	6	18	34.62%
3	2	20	6	12	4	24	46.15%
4	2	22	8	20	2	28	53.85%
13	1	23	13	33	1	46	88.46%
19	1	24	19	52	-	52	100.00%

Billing Analysis Schedules | **Florida Public Service Commission**

Company: CSWR-Florida (Consolidated) | **Schedule: E-14**
Docket No.: 20250052 | **Page 1 of 28**
Test Year Ended: 1/31/2025 | **Preparer: Aaron Silas**
Water [X] or Wastewater [ ]
Customer Class: Residential
Meter Size: 1"

***Please note that this schedule does not contain information relating to the usage of the TKCB system.**

Explanation: Provide a billing analysis for the residential class of service, including any separately metered irrigation, by meter size. Round consumption to nearest 1,000 gallons and begin at zero.

(1) Consumpt. Level	(2) Number of Bills	(3) Cumulative Bills	(4) Gallons Consumed (1)x(2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1)x(6)]+(5)	(8) Percentage of Total
0	267	267	-	-	1,147	-	0.00%
1	123	390	123	123	1,024	1,147	7.05%
2	104	494	208	331	920	2,171	13.35%
3	76	570	228	559	844	3,091	19.00%
4	75	645	300	859	769	3,935	24.19%
5	76	721	380	1,239	693	4,704	28.92%
6	72	793	432	1,671	621	5,397	33.18%
7	60	853	420	2,091	561	6,018	37.00%
8	53	906	424	2,515	508	6,579	40.45%
9	47	953	423	2,938	461	7,087	43.57%
10	33	986	330	3,268	428	7,548	46.40%
11	35	1,021	385	3,653	393	7,976	49.03%
12	36	1,057	432	4,085	357	8,369	51.45%
13	26	1,083	338	4,423	331	8,726	53.65%
14	25	1,108	350	4,773	306	9,057	55.68%
15	18	1,126	270	5,043	288	9,363	57.56%
16	15	1,141	240	5,283	273	9,651	59.33%
17	10	1,151	170	5,453	263	9,924	61.01%
18	18	1,169	324	5,777	245	10,187	62.63%
19	17	1,186	323	6,100	228	10,432	64.13%
20	11	1,197	220	6,320	217	10,660	65.54%
21	10	1,207	210	6,530	207	10,877	66.87%
22	7	1,214	154	6,684	200	11,084	68.14%
23	7	1,221	161	6,845	193	11,284	69.37%
24	11	1,232	264	7,109	182	11,477	70.56%
25	16	1,248	400	7,509	166	11,659	71.68%
26	10	1,258	260	7,769	156	11,825	72.70%
27	9	1,267	243	8,012	147	11,981	73.66%
28	6	1,273	168	8,180	141	12,128	74.56%
29	4	1,277	116	8,296	137	12,269	75.43%
30	3	1,280	90	8,386	134	12,406	76.27%
31	6	1,286	186	8,572	128	12,540	77.09%
32	4	1,290	128	8,700	124	12,668	77.88%
33	11	1,301	363	9,063	113	12,792	78.64%
34	7	1,308	238	9,301	106	12,905	79.34%
35	1	1,309	35	9,336	105	13,011	79.99%
36	3	1,312	108	9,444	102	13,116	80.63%
37	4	1,316	148	9,592	98	13,218	81.26%
38	4	1,320	152	9,744	94	13,316	81.86%
39	3	1,323	117	9,861	91	13,410	82.44%
40	3	1,326	120	9,981	88	13,501	83.00%
41	3	1,329	123	10,104	85	13,589	83.54%
42	1	1,330	42	10,146	84	13,674	84.06%
43	6	1,336	258	10,404	78	13,758	84.58%
44	7	1,343	308	10,712	71	13,836	85.06%
45	2	1,345	90	10,802	69	13,907	85.50%
46	3	1,348	138	10,940	66	13,976	85.92%
47	3	1,351	141	11,081	63	14,042	86.33%
48	5	1,356	240	11,321	58	14,105	86.71%
49	2	1,358	98	11,419	56	14,163	87.07%
50	2	1,360	100	11,519	54	14,219	87.42%
51	1	1,361	51	11,570	53	14,273	87.75%
52	3	1,364	156	11,726	50	14,326	88.07%
53	4	1,368	212	11,938	46	14,376	88.38%
54	3	1,371	162	12,100	43	14,422	88.66%
56	3	1,374	168	12,268	40	14,508	89.19%
57	3	1,377	171	12,439	37	14,548	89.44%
58	1	1,378	58	12,497	36	14,585	89.67%
59	1	1,379	59	12,556	35	14,621	89.89%
60	1	1,380	60	12,616	34	14,656	90.10%
61	1	1,381	61	12,677	33	14,690	90.31%
62	2	1,383	124	12,801	31	14,723	90.51%
63	2	1,385	126	12,927	29	14,754	90.70%
64	2	1,387	128	13,055	27	14,783	90.88%
65	1	1,388	65	13,120	26	14,810	91.05%
66	1	1,389	66	13,186	25	14,836	91.21%
68	1	1,390	68	13,254	24	14,886	91.52%
70	2	1,392	140	13,394	22	14,934	91.81%
71	1	1,393	71	13,465	21	14,956	91.95%
72	1	1,394	72	13,537	20	14,977	92.08%
75	1	1,395	75	13,612	19	15,037	92.44%
77	1	1,396	77	13,689	18	15,075	92.68%

Billing Analysis Schedules | **Florida Public Service Commission**

Company: CSWR-Florida (Consolidated) | **Schedule: E-14**
Docket No.: 20250052 | **Page 2 of 28**
Test Year Ended: 1/31/2025 | **Preparer: Aaron Silas**
Water [X] or Wastewater [ ]
Customer Class: Residential
Meter Size: 1"

***Please note that this schedule does not contain information relating to the usage of the TKCB system.**

Explanation: Provide a billing analysis for the residential class of service, including any separately metered irrigation, by meter size. Round consumption to nearest 1,000 gallons and begin at zero.

(1) Consumpt. Level	(2) Number of Bills	(3) Cumulative Bills	(4) Gallons Consumed (1)x(2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1)x(6)]+(5)	(8) Percentage of Total
78	1	1,397	78	13,767	17	15,093	92.79%
79	1	1,398	79	13,846	16	15,110	92.89%
80	1	1,399	80	13,926	15	15,126	92.99%
85	1	1,400	85	14,011	14	15,201	93.45%
91	1	1,401	91	14,102	13	15,285	93.97%
95	1	1,402	95	14,197	12	15,337	94.29%
96	1	1,403	96	14,293	11	15,349	94.36%
97	1	1,404	97	14,390	10	15,360	94.43%
100	1	1,405	100	14,490	9	15,390	94.61%
125	1	1,406	125	14,615	8	15,615	96.00%
127	1	1,407	127	14,742	7	15,631	96.10%
135	1	1,408	135	14,877	6	15,687	96.44%
151	1	1,409	151	15,028	5	15,783	97.03%
155	1	1,410	155	15,183	4	15,803	97.15%
177	1	1,411	177	15,360	3	15,891	97.69%
225	1	1,412	225	15,585	2	16,035	98.58%
263	1	1,413	263	15,848	1	16,111	99.05%
418	1	1,414	418	16,266	-	16,266	100.00%

Billing Analysis Schedules | **Florida Public Service Commission**

Company: CSWR-Florida (Consolidated) | **Schedule: E-14**
Docket No.: 20250052 | **Page 3 of 28**
Test Year Ended: 1/31/2025 | **Preparer: Aaron Silas**
Water [X] or Wastewater [ ]
Customer Class: Residential
Meter Size: 1.5"

***Please note that this schedule does not contain information relating to the usage of the TKCB system.**

Explanation: Provide a billing analysis for the residential class of service, including any separately metered irrigation, by meter size. Round consumption to nearest 1,000 gallons and begin at zero.

(1) Consumpt. Level	(2) Number of Bills	(3) Cumulative Bills	(4) Gallons Consumed (1)x(2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1)x(6)]+(5)	(8) Percentage of Total
0	37	37	-	-	110	-	0.00%
1	12	49	12	12	98	110	2.17%
2	3	52	6	18	95	208	4.11%
3	12	64	36	54	83	303	5.99%
4	6	70	24	78	77	386	7.63%
5	5	75	25	103	72	463	9.15%
6	2	77	12	115	70	535	10.57%
7	3	80	21	136	67	605	11.95%
8	1	81	8	144	66	672	13.28%
9	4	85	36	180	62	738	14.58%
10	2	87	20	200	60	800	15.80%
11	3	90	33	233	57	860	16.99%
12	2	92	24	257	55	917	18.12%
13	1	93	13	270	54	972	19.20%
17	2	95	34	304	52	1,188	23.47%
18	2	97	36	340	50	1,240	24.50%
19	1	98	19	359	49	1,290	25.48%
21	3	101	63	422	46	1,388	27.42%
24	1	102	24	446	45	1,526	30.15%
26	1	103	26	472	44	1,616	31.92%
29	4	107	116	588	40	1,748	34.53%
31	2	109	62	650	38	1,828	36.11%
33	1	110	33	683	37	1,904	37.61%
36	1	111	36	719	36	2,015	39.81%
37	1	112	37	756	35	2,051	40.52%
38	1	113	38	794	34	2,086	41.21%
39	2	115	78	872	32	2,120	41.88%
41	2	117	82	954	30	2,184	43.15%
43	2	119	86	1,040	28	2,244	44.33%
44	1	120	44	1,084	27	2,272	44.88%
45	1	121	45	1,129	26	2,299	45.42%
46	1	122	46	1,175	25	2,325	45.93%
48	1	123	48	1,223	24	2,375	46.92%
51	1	124	51	1,274	23	2,447	48.34%
52	1	125	52	1,326	22	2,470	48.79%
53	2	127	106	1,432	20	2,492	49.23%
55	1	128	55	1,487	19	2,532	50.02%
58	1	129	58	1,545	18	2,589	51.15%
99	1	130	99	1,644	17	3,327	65.73%
106	1	131	106	1,750	16	3,446	68.08%
110	1	132	110	1,860	15	3,510	69.34%
114	1	133	114	1,974	14	3,570	70.53%
117	2	135	234	2,208	12	3,612	71.36%
120	2	137	240	2,448	10	3,648	72.07%
124	1	138	124	2,572	9	3,688	72.86%
127	1	139	127	2,699	8	3,715	73.39%
128	1	140	128	2,827	7	3,723	73.55%
133	1	141	133	2,960	6	3,758	74.24%
158	1	142	158	3,118	5	3,908	77.20%
163	1	143	163	3,281	4	3,933	77.70%
205	1	144	205	3,486	3	4,101	81.02%
226	1	145	226	3,712	2	4,164	82.26%
636	1	146	636	4,348	1	4,984	98.46%
714	1	147	714	5,062	-	5,062	100.00%

Billing Analysis Schedules

Florida Public Service Commission

Company: CSWR-Florida (Consolidated)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Water [X] or Wastewater [ ]
Customer Class: Residential
Meter Size: 2"

Schedule: E-14
Page 4 of 28
Preparer: Aaron Silas

***Please note that this schedule does not contain information relating to the usage of the TKCB system.**

Explanation: Provide a billing analysis for the residential class of service, including any separately metered irrigation, by meter size. Round consumption to nearest 1,000 gallons and begin at zero.

(1) Consumpt. Level	(2) Number of Bills	(3) Cumulative Bills	(4) Gallons Consumed (1)x(2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1)x(6)]+(5)	(8) Percentage of Total
0	23	23	-	-	183	-	0.00%
1	5	28	5	5	178	183	2.21%
2	5	33	10	15	173	361	4.36%
3	5	38	15	30	168	534	6.45%
4	10	48	40	70	158	702	8.49%
5	7	55	35	105	151	860	10.40%
6	4	59	24	129	147	1,011	12.22%
7	3	62	21	150	144	1,158	14.00%
8	1	63	8	158	143	1,302	15.74%
9	4	67	36	194	139	1,445	17.47%
10	4	71	40	234	135	1,584	19.15%
11	6	77	66	300	129	1,719	20.78%
12	4	81	48	348	125	1,848	22.34%
13	6	87	78	426	119	1,973	23.85%
14	2	89	28	454	117	2,092	25.29%
15	2	91	30	484	115	2,209	26.70%
16	3	94	48	532	112	2,324	28.09%
18	2	96	36	568	110	2,548	30.80%
19	2	98	38	606	108	2,658	32.13%
20	1	99	20	626	107	2,766	33.43%
22	2	101	44	670	105	2,980	36.02%
23	3	104	69	739	102	3,085	37.29%
25	3	107	75	814	99	3,289	39.76%
26	1	108	26	840	98	3,388	40.95%
28	1	109	28	868	97	3,584	43.32%
29	2	111	58	926	95	3,681	44.49%
30	2	113	60	986	93	3,776	45.64%
31	1	114	31	1,017	92	3,869	46.77%
32	1	115	32	1,049	91	3,961	47.88%
35	4	119	140	1,189	87	4,234	51.18%
36	1	120	36	1,225	86	4,321	52.23%
37	1	121	37	1,262	85	4,407	53.27%
38	2	123	76	1,338	83	4,492	54.30%
40	2	125	80	1,418	81	4,658	56.30%
41	1	126	41	1,459	80	4,739	57.28%
42	1	127	42	1,501	79	4,819	58.25%
43	2	129	86	1,587	77	4,898	59.20%
44	4	133	176	1,763	73	4,975	60.14%
45	2	135	90	1,853	71	5,048	61.02%
46	4	139	184	2,037	67	5,119	61.88%
47	1	140	47	2,084	66	5,186	62.69%
48	3	143	144	2,228	63	5,252	63.48%
49	1	144	49	2,277	62	5,315	64.25%
50	2	146	100	2,377	60	5,377	64.99%
51	2	148	102	2,479	58	5,437	65.72%
52	4	152	208	2,687	54	5,495	66.42%
53	1	153	53	2,740	53	5,549	67.07%
54	1	154	54	2,794	52	5,602	67.71%
55	1	155	55	2,849	51	5,654	68.34%
56	2	157	112	2,961	49	5,705	68.96%
57	3	160	171	3,132	46	5,754	69.55%
59	1	161	59	3,191	45	5,846	70.66%
61	1	162	61	3,252	44	5,936	71.75%
62	1	163	62	3,314	43	5,980	72.28%
63	1	164	63	3,377	42	6,023	72.80%
64	2	166	128	3,505	40	6,065	73.31%
66	1	167	66	3,571	39	6,145	74.28%
67	2	169	134	3,705	37	6,184	74.75%
71	1	170	71	3,776	36	6,332	76.54%
73	2	172	146	3,922	34	6,404	77.41%
75	1	173	75	3,997	33	6,472	78.23%
76	1	174	76	4,073	32	6,505	78.63%
78	1	175	78	4,151	31	6,569	79.40%
80	1	176	80	4,231	30	6,631	80.15%
81	1	177	81	4,312	29	6,661	80.51%
82	1	178	82	4,394	28	6,690	80.87%
85	1	179	85	4,479	27	6,774	81.88%
88	1	180	88	4,567	26	6,855	82.86%
89	2	182	178	4,745	24	6,881	83.17%
92	1	183	92	4,837	23	6,953	84.04%
94	1	184	94	4,931	22	6,999	84.60%
101	1	185	101	5,032	21	7,153	86.46%

Billing Analysis Schedules | **Florida Public Service Commission**

Company: CSWR-Florida (Consolidated) | **Schedule: E-14**
Docket No.: 20250052 | **Page 5 of 28**
Test Year Ended: 1/31/2025 | **Preparer: Aaron Silas**
Water [X] or Wastewater [ ]
Customer Class: Residential
Meter Size: 2"

***Please note that this schedule does not contain information relating to the usage of the TKCB system.**

Explanation: Provide a billing analysis for the residential class of service, including any separately metered irrigation, by meter size. Round consumption to nearest 1,000 gallons and begin at zero.

(1) Consumpt. Level	(2) Number of Bills	(3) Cumulative Bills	(4) Gallons Consumed (1)x(2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1)x(6)]+(5)	(8) Percentage of Total
103	1	186	103	5,135	20	7,195	86.97%
106	2	188	212	5,347	18	7,255	87.69%
111	1	189	111	5,458	17	7,345	88.78%
118	1	190	118	5,576	16	7,464	90.22%
123	1	191	123	5,699	15	7,544	91.19%
127	1	192	127	5,826	14	7,604	91.91%
128	2	194	256	6,082	12	7,618	92.08%
130	1	195	130	6,212	11	7,642	92.37%
138	1	196	138	6,350	10	7,730	93.44%
139	1	197	139	6,489	9	7,740	93.56%
144	1	197	144	6,494	9	7,790	94.16%
145	2	199	290	6,784	7	7,799	94.27%
150	1	200	150	6,934	6	7,834	94.69%
155	1	201	155	7,089	5	7,864	95.06%
157	1	202	157	7,246	4	7,874	95.18%
163	1	203	163	7,409	3	7,898	95.47%
194	1	204	194	7,603	2	7,991	96.59%
222	1	205	222	7,825	1	8,047	97.27%
320	1	205	320	7,923	1	8,243	99.64%
350	1	206	350	8,273	-	8,273	100.00%

Billing Analysis Schedules

Florida Public Service Commission

Company: CSWR-Florida (Consolidated)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Water [X] or Wastewater [ ]
Customer Class: Residential
Meter Size: 3"

Schedule: E-14
Page 6 of 28
Preparer: Aaron Silas

***Please note that this schedule does not contain information relating to the usage of the TKCB system.**

Explanation: Provide a billing analysis for the residential class of service, including any separately metered irrigation, by meter size. Round consumption to nearest 1,000 gallons and begin at zero.

(1) Consumpt. Level	(2) Number of Bills	(3) Cumulative Bills	(4) Gallons Consumed (1)x(2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1)x(6)]+(5)	(8) Percentage of Total
15	1	1	15	15	9	150	72.46%
16	1	2	16	31	8	159	76.81%
17	1	3	17	48	7	167	80.68%
18	1	4	18	66	6	174	84.06%
19	1	5	19	85	5	180	86.96%
21	1	6	21	106	4	190	91.79%
24	1	7	24	130	3	202	97.58%
25	1	8	25	155	2	205	99.03%
26	2	10	52	207	-	207	100.00%

Billing Analysis Schedules | **Florida Public Service Commission**

Company: CSWR-Florida (Consolidated) | **Schedule: E-14**
Docket No.: 20250052 | **Page 7 of 28**
Test Year Ended: 1/31/2025 | **Preparer: Aaron Silas**
Water [X] or Wastewater [ ]
Customer Class: Residential
Meter Size: 3/4"

***Please note that this schedule does not contain information relating to the usage of the TKCB system.**

Explanation: Provide a billing analysis for the residential class of service, including any separately metered irrigation, by meter size. Round consumption to nearest 1,000 gallons and begin at zero.

(1) Consumpt. Level	(2) Number of Bills	(3) Cumulative Bills	(4) Gallons Consumed (1)x(2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1)x(6)]+(5)	(8) Percentage of Total
0	1,820	1,820	-	-	2,649	-	0.00%
1	355	2,175	355	355	2,294	2,649	20.07%
2	513	2,688	1,026	1,381	1,781	4,943	37.46%
3	489	3,177	1,467	2,848	1,292	6,724	50.95%
4	368	3,545	1,472	4,320	924	8,016	60.75%
5	284	3,829	1,420	5,740	640	8,940	67.75%
6	165	3,994	990	6,730	475	9,580	72.60%
7	132	4,126	924	7,654	343	10,055	76.20%
8	77	4,203	616	8,270	266	10,398	78.80%
9	56	4,259	504	8,774	210	10,664	80.81%
10	47	4,306	470	9,244	163	10,874	82.40%
11	35	4,341	385	9,629	128	11,037	83.64%
12	15	4,356	180	9,809	113	11,165	84.61%
13	15	4,371	195	10,004	98	11,278	85.47%
14	13	4,384	182	10,186	85	11,376	86.21%
15	13	4,397	195	10,381	72	11,461	86.85%
16	14	4,411	224	10,605	58	11,533	87.40%
17	10	4,421	170	10,775	48	11,591	87.84%
18	6	4,427	108	10,883	42	11,639	88.20%
19	6	4,433	114	10,997	36	11,681	88.52%
20	3	4,436	60	11,057	33	11,717	88.79%
21	5	4,441	105	11,162	28	11,750	89.04%
22	3	4,444	66	11,228	25	11,778	89.25%
23	6	4,450	138	11,366	19	11,803	89.44%
24	2	4,452	48	11,414	17	11,822	89.59%
25	2	4,454	50	11,464	15	11,839	89.72%
27	2	4,456	54	11,518	13	11,869	89.94%
28	1	4,457	28	11,546	12	11,882	90.04%
29	3	4,460	87	11,633	9	11,894	90.13%
30	1	4,461	30	11,663	8	11,903	90.20%
31	2	4,463	62	11,725	6	11,911	90.26%
33	1	4,464	33	11,758	5	11,923	90.35%
35	1	4,465	35	11,793	4	11,933	90.43%
37	1	4,466	37	11,830	3	11,941	90.49%
38	1	4,467	38	11,868	2	11,944	90.51%
111	1	4,468	111	11,979	1	12,090	91.62%
1217	1	4,469	1,217	13,196	-	13,196	100.00%

Billing Analysis Schedules | **Florida Public Service Commission**

Company: CSWR-Florida (Consolidated) | **Schedule: E-14**
Docket No.: 20250052 | **Page 8 of 28**
Test Year Ended: 1/31/2025 | **Preparer: Aaron Silas**
Water [X] or Wastewater [ ]
Customer Class: Residential
Meter Size: 5/8 x 3/4"

***Please note that this schedule does not contain information relating to the usage of the TKCB system.**

Explanation: Provide a billing analysis for the residential class of service, including any separately metered irrigation, by meter size. Round consumption to nearest 1,000 gallons and begin at zero.

(1) Consumpt. Level	(2) Number of Bills	(3) Cumulative Bills	(4) Gallons Consumed (1)x(2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1)x(6)]+(5)	(8) Percentage of Total
0	21,227	21,227	-	-	109,325	-	0.00%
1	17,705	38,932	17,705	17,705	91,620	109,325	17.32%
2	19,814	58,746	39,628	57,333	71,806	200,945	31.84%
3	17,370	76,116	52,110	109,443	54,436	272,751	43.22%
4	13,002	89,118	52,008	161,451	41,434	327,187	51.84%
5	9,218	98,336	46,090	207,541	32,216	368,621	58.41%
6	6,628	104,964	39,768	247,309	25,588	400,837	63.51%
7	4,739	109,703	33,173	280,482	20,849	426,425	67.57%
8	3,506	113,209	28,048	308,530	17,343	447,274	70.87%
9	2,576	115,785	23,184	331,714	14,767	464,617	73.62%
10	2,021	117,806	20,210	351,924	12,746	479,384	75.96%
11	1,619	119,425	17,809	369,733	11,127	492,130	77.98%
12	1,346	120,771	16,152	385,885	9,781	503,257	79.74%
13	1,130	121,901	14,690	400,575	8,651	513,038	81.29%
14	901	122,802	12,614	413,189	7,750	521,689	82.66%
15	829	123,631	12,435	425,624	6,921	529,439	83.89%
16	726	124,357	11,616	437,240	6,195	536,360	84.99%
17	590	124,947	10,030	447,270	5,605	542,555	85.97%
18	540	125,487	9,720	456,990	5,065	548,160	86.86%
19	481	125,968	9,139	466,129	4,584	553,225	87.66%
20	400	126,368	8,000	474,129	4,184	557,809	88.39%
21	344	126,712	7,224	481,353	3,840	561,993	89.05%
22	352	127,064	7,744	489,097	3,488	565,833	89.66%
23	306	127,370	7,038	496,135	3,182	569,321	90.21%
24	274	127,644	6,576	502,711	2,908	572,503	90.72%
25	246	127,890	6,150	508,861	2,662	575,411	91.18%
26	201	128,091	5,226	514,087	2,461	578,073	91.60%
27	193	128,284	5,211	519,298	2,268	580,534	91.99%
28	169	128,453	4,732	524,030	2,099	582,802	92.35%
29	158	128,611	4,582	528,612	1,941	584,901	92.68%
30	140	128,751	4,200	532,812	1,801	586,842	92.99%
31	144	128,895	4,464	537,276	1,657	588,643	93.27%
32	112	129,007	3,584	540,860	1,545	590,300	93.54%
33	109	129,116	3,597	544,457	1,436	591,845	93.78%
34	94	129,210	3,196	547,653	1,342	593,281	94.01%
35	93	129,303	3,255	550,908	1,249	594,623	94.22%
36	73	129,376	2,628	553,536	1,176	595,872	94.42%
37	78	129,454	2,886	556,422	1,098	597,048	94.61%
38	60	129,514	2,280	558,702	1,038	598,146	94.78%
39	59	129,573	2,301	561,003	979	599,184	94.94%
40	49	129,622	1,960	562,963	930	600,163	95.10%
41	42	129,664	1,722	564,685	888	601,093	95.25%
42	54	129,718	2,268	566,953	834	601,981	95.39%
43	38	129,756	1,634	568,587	796	602,815	95.52%
44	34	129,790	1,496	570,083	762	603,611	95.65%
45	34	129,824	1,530	571,613	728	604,373	95.77%
46	35	129,859	1,610	573,223	693	605,101	95.88%
47	29	129,888	1,363	574,586	664	605,794	95.99%
48	36	129,924	1,728	576,314	628	606,458	96.10%
49	25	129,949	1,225	577,539	603	607,086	96.20%
50	22	129,971	1,100	578,639	581	607,689	96.29%
51	19	129,990	969	579,608	562	608,270	96.38%
52	24	130,014	1,248	580,856	538	608,832	96.47%
53	22	130,036	1,166	582,022	516	609,370	96.56%
54	16	130,052	864	582,886	500	609,886	96.64%
55	15	130,067	825	583,711	485	610,386	96.72%
56	16	130,083	896	584,607	469	610,871	96.80%
57	21	130,104	1,197	585,804	448	611,340	96.87%
58	18	130,122	1,044	586,848	430	611,788	96.94%
59	23	130,145	1,357	588,205	407	612,218	97.01%
60	13	130,158	780	588,985	394	612,625	97.07%
61	18	130,176	1,098	590,083	376	613,019	97.14%
62	14	130,190	868	590,951	362	613,395	97.20%
63	11	130,201	693	591,644	351	613,757	97.25%
64	11	130,212	704	592,348	340	614,108	97.31%
65	12	130,224	780	593,128	328	614,448	97.36%
66	8	130,232	528	593,656	320	614,776	97.41%
67	10	130,242	670	594,326	310	615,096	97.47%
68	6	130,248	408	594,734	304	615,406	97.51%
69	4	130,252	276	595,010	300	615,710	97.56%
70	13	130,265	910	595,920	287	616,010	97.61%
71	10	130,275	710	596,630	277	616,297	97.66%

***Please note that this schedule does not contain information relating to the usage of the TKCB system.**

Explanation: Provide a billing analysis for the residential class of service, including any separately metered irrigation, by meter size. Round consumption to nearest 1,000 gallons and begin at zero.

(1) Consumpt. Level	(2) Number of Bills	(3) Cumulative Bills	(4) Gallons Consumed (1)x(2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1)x(6)]+(5)	(8) Percentage of Total
72	8	130,283	576	597,206	269	616,574	97.70%
73	3	130,286	219	597,425	266	616,843	97.74%
74	5	130,291	370	597,795	261	617,109	97.78%
75	8	130,299	600	598,395	253	617,370	97.83%
76	9	130,308	684	599,079	244	617,623	97.87%
77	8	130,316	616	599,695	236	617,867	97.90%
78	5	130,321	390	600,085	231	618,103	97.94%
79	6	130,327	474	600,559	225	618,334	97.98%
80	6	130,333	480	601,039	219	618,559	98.01%
81	6	130,339	486	601,525	213	618,778	98.05%
82	5	130,344	410	601,935	208	618,991	98.08%
83	3	130,347	249	602,184	205	619,199	98.12%
84	2	130,349	168	602,352	203	619,404	98.15%
85	3	130,352	255	602,607	200	619,607	98.18%
86	3	130,355	258	602,865	197	619,807	98.21%
87	7	130,362	609	603,474	190	620,004	98.24%
88	4	130,366	352	603,826	186	620,194	98.27%
89	5	130,371	445	604,271	181	620,380	98.30%
90	3	130,374	270	604,541	178	620,561	98.33%
91	3	130,377	273	604,814	175	620,739	98.36%
92	3	130,380	276	605,090	172	620,914	98.39%
93	5	130,385	465	605,555	167	621,086	98.41%
94	8	130,393	752	606,307	159	621,253	98.44%
95	2	130,395	190	606,497	157	621,412	98.47%
96	3	130,398	288	606,785	154	621,569	98.49%
97	6	130,404	582	607,367	148	621,723	98.52%
98	5	130,409	490	607,857	143	621,871	98.54%
100	5	130,414	500	608,357	138	622,157	98.58%
102	3	130,417	306	608,663	135	622,433	98.63%
103	3	130,420	309	608,972	132	622,568	98.65%
104	5	130,425	520	609,492	127	622,700	98.67%
105	1	130,426	105	609,597	126	622,827	98.69%
107	1	130,427	107	609,704	125	623,079	98.73%
108	1	130,428	108	609,812	124	623,204	98.75%
109	3	130,431	327	610,139	121	623,328	98.77%
110	1	130,432	110	610,249	120	623,449	98.79%
112	3	130,435	336	610,585	117	623,689	98.83%
114	1	130,436	114	610,699	116	623,923	98.86%
115	2	130,438	230	610,929	114	624,039	98.88%
116	2	130,440	232	611,161	112	624,153	98.90%
117	3	130,443	351	611,512	109	624,265	98.92%
118	2	130,445	236	611,748	107	624,374	98.94%
119	3	130,448	357	612,105	104	624,481	98.95%
120	3	130,451	360	612,465	101	624,585	98.97%
121	2	130,453	242	612,707	99	624,686	98.98%
122	2	130,455	244	612,951	97	624,785	99.00%
123	1	130,456	123	613,074	96	624,882	99.02%
124	4	130,460	496	613,570	92	624,978	99.03%
127	1	130,461	127	613,697	91	625,254	99.07%
128	1	130,462	128	613,825	90	625,345	99.09%
129	1	130,463	129	613,954	89	625,435	99.10%
130	4	130,467	520	614,474	85	625,524	99.12%
131	2	130,469	262	614,736	83	625,609	99.13%
133	1	130,470	133	614,869	82	625,775	99.16%
134	1	130,471	134	615,003	81	625,857	99.17%
135	1	130,472	135	615,138	80	625,938	99.18%
136	2	130,474	272	615,410	78	626,018	99.20%
138	1	130,475	138	615,548	77	626,174	99.22%
140	5	130,480	700	616,248	72	626,328	99.24%
141	1	130,481	141	616,389	71	626,400	99.26%
142	2	130,483	284	616,673	69	626,471	99.27%
144	2	130,485	288	616,961	67	626,609	99.29%
146	1	130,486	146	617,107	66	626,743	99.31%
149	3	130,489	447	617,554	63	626,941	99.34%
150	1	130,490	150	617,704	62	627,004	99.35%
152	1	130,491	152	617,856	61	627,128	99.37%
153	1	130,492	153	618,009	60	627,189	99.38%
154	2	130,494	308	618,317	58	627,249	99.39%
155	1	130,495	155	618,472	57	627,307	99.40%
157	2	130,497	314	618,786	55	627,421	99.42%
158	2	130,499	316	619,102	53	627,476	99.43%
159	2	130,501	318	619,420	51	627,529	99.44%

Billing Analysis Schedules | **Florida Public Service Commission**

Company: CSWR-Florida (Consolidated) | **Schedule: E-14**
Docket No.: 20250052 | **Page 10 of 28**
Test Year Ended: 1/31/2025 | **Preparer: Aaron Silas**
Water [X] or Wastewater [ ]
Customer Class: Residential
Meter Size: 5/8 x 3/4"

***Please note that this schedule does not contain information relating to the usage of the TKCB system.**

Explanation: Provide a billing analysis for the residential class of service, including any separately metered irrigation, by meter size. Round consumption to nearest 1,000 gallons and begin at zero.

(1) Consumpt. Level	(2) Number of Bills	(3) Cumulative Bills	(4) Gallons Consumed (1)x(2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1)x(6)]+(5)	(8) Percentage of Total
160	1	130,502	160	619,580	50	627,580	99.44%
161	1	130,503	161	619,741	49	627,630	99.45%
163	1	130,504	163	619,904	48	627,728	99.47%
166	1	130,505	166	620,070	47	627,872	99.49%
167	1	130,506	167	620,237	46	627,919	99.50%
168	1	130,507	168	620,405	45	627,965	99.50%
169	1	130,508	169	620,574	44	628,010	99.51%
170	1	130,509	170	620,744	43	628,054	99.52%
171	1	130,510	171	620,915	42	628,097	99.53%
172	2	130,512	344	621,259	40	628,139	99.53%
173	2	130,514	346	621,605	38	628,179	99.54%
175	1	130,515	175	621,780	37	628,255	99.55%
176	1	130,516	176	621,956	36	628,292	99.56%
177	1	130,517	177	622,133	35	628,328	99.56%
178	1	130,518	178	622,311	34	628,363	99.57%
180	2	130,520	360	622,671	32	628,431	99.58%
183	1	130,521	183	622,854	31	628,527	99.59%
184	1	130,522	184	623,038	30	628,558	99.60%
185	2	130,524	370	623,408	28	628,588	99.60%
193	1	130,525	193	623,601	27	628,812	99.64%
195	2	130,527	390	623,991	25	628,866	99.65%
204	1	130,528	204	624,195	24	629,091	99.68%
209	1	130,529	209	624,404	23	629,211	99.70%
213	2	130,531	426	624,830	21	629,303	99.72%
215	2	130,533	430	625,260	19	629,345	99.72%
220	1	130,534	220	625,480	18	629,440	99.74%
226	1	130,535	226	625,706	17	629,548	99.76%
237	1	130,536	237	625,943	16	629,735	99.78%
246	1	130,537	246	626,189	15	629,879	99.81%
251	1	130,538	251	626,440	14	629,954	99.82%
252	1	130,539	252	626,692	13	629,968	99.82%
253	1	130,540	253	626,945	12	629,981	99.82%
265	1	130,541	265	627,210	11	630,125	99.85%
278	1	130,542	278	627,488	10	630,268	99.87%
283	1	130,543	283	627,771	9	630,318	99.88%
296	1	130,544	296	628,067	8	630,435	99.90%
297	1	130,545	297	628,364	7	630,443	99.90%
309	1	130,546	309	628,673	6	630,527	99.91%
318	1	130,547	318	628,991	5	630,581	99.92%
319	1	130,548	319	629,310	4	630,586	99.92%
339	1	130,549	339	629,649	3	630,666	99.93%
362	1	130,550	362	630,011	2	630,735	99.94%
432	1	130,551	432	630,443	1	630,875	99.97%
650	1	130,552	650	631,093	-	631,093	100.00%

Billing Analysis Schedules | **Florida Public Service Commission**

Company: CSWR-Florida (Consolidated) | **Schedule: E-14**
Docket No.: 20250052 | **Page 11 of 28**
Test Year Ended: 1/31/2025 | **Preparer: Aaron Silas**
Water [X] or Wastewater [ ]
Customer Class: Residential
Meter Size: 8"

***Please note that this schedule does not contain information relating to the usage of the TKCB system.**

Explanation: Provide a billing analysis for the residential class of service, including any separately metered irrigation, by meter size. Round consumption to nearest 1,000 gallons and begin at zero.

(1) Consumpt. Level	(2) Number of Bills	(3) Cumulative Bills	(4) Gallons Consumed (1)x(2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1)x(6)]+(5)	(8) Percentage of Total
0	2	2	-	-	22	-	0.00%
624	1	3	624	624	21	13,728	33.55%
661	1	4	661	1,285	20	14,505	35.45%
832	1	5	832	2,117	19	17,925	43.80%
1099	1	6	1,099	3,216	18	22,998	56.20%
1169	1	7	1,169	4,385	17	24,258	59.28%
1393	1	8	1,393	5,778	16	28,066	68.58%
1775	1	9	1,775	7,553	15	34,178	83.52%
1804	2	11	3,608	11,161	13	34,613	84.58%
1810	1	12	1,810	12,971	12	34,691	84.77%
1853	1	13	1,853	14,824	11	35,207	86.03%
1973	1	14	1,973	16,797	10	36,527	89.26%
2001	1	15	2,001	18,798	9	36,807	89.94%
2005	1	16	2,005	20,803	8	36,843	90.03%
2080	1	17	2,080	22,883	7	37,443	91.50%
2085	1	18	2,085	24,968	6	37,478	91.58%
2153	1	19	2,153	27,121	5	37,886	92.58%
2155	1	20	2,155	29,276	4	37,896	92.61%
2236	1	21	2,236	31,512	3	38,220	93.40%
2524	1	22	2,524	34,036	2	39,084	95.51%
2560	1	23	2,560	36,596	1	39,156	95.68%
4326	1	24	4,326	40,922	-	40,922	100.00%

Billing Analysis Schedules | **Florida Public Service Commission**

Company: CSWR-Florida (Consolidated) | **Schedule: E-14**
Docket No.: 20250052 | **Page 12 of 28**
Test Year Ended: 1/31/2025 | **Preparer: Aaron Silas**
Water [X] or Wastewater [ ]
Customer Class: Residential
Meter Size: Unknown

***Please note that this schedule does not contain information relating to the usage of the TKCB system.**

Explanation: Provide a billing analysis for the residential class of service, including any separately metered irrigation, by meter size. Round consumption to nearest 1,000 gallons and begin at zero.

(1) Consumpt. Level	(2) Number of Bills	(3) Cumulative Bills	(4) Gallons Consumed (1)x(2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1)x(6)]+(5)	(8) Percentage of Total
0	430	430	-	-	2,377	-	0.00%
1	331	761	331	331	2,046	2,377	10.43%
2	337	1,098	674	1,005	1,709	4,423	19.41%
3	273	1,371	819	1,824	1,436	6,132	26.91%
4	212	1,583	848	2,672	1,224	7,568	33.22%
5	132	1,715	660	3,332	1,092	8,792	38.59%
6	100	1,815	600	3,932	992	9,884	43.38%
7	98	1,913	686	4,618	894	10,876	47.74%
8	62	1,975	496	5,114	832	11,770	51.66%
9	69	2,044	621	5,735	763	12,602	55.31%
10	68	2,112	680	6,415	695	13,365	58.66%
11	58	2,170	638	7,053	637	14,060	61.71%
12	51	2,221	612	7,665	586	14,697	64.51%
13	63	2,284	819	8,484	523	15,283	67.08%
14	57	2,341	798	9,282	466	15,806	69.37%
15	37	2,378	555	9,837	429	16,272	71.42%
16	30	2,408	480	10,317	399	16,701	73.30%
17	35	2,443	595	10,912	364	17,100	75.05%
18	24	2,467	432	11,344	340	17,464	76.65%
19	27	2,494	513	11,857	313	17,804	78.14%
20	20	2,514	400	12,257	293	18,117	79.52%
21	23	2,537	483	12,740	270	18,410	80.80%
22	15	2,552	330	13,070	255	18,680	81.99%
23	20	2,572	460	13,530	235	18,935	83.11%
24	18	2,590	432	13,962	217	19,170	84.14%
25	17	2,607	425	14,387	200	19,387	85.09%
26	18	2,625	468	14,855	182	19,587	85.97%
27	13	2,638	351	15,206	169	19,769	86.77%
28	13	2,651	364	15,570	156	19,938	87.51%
29	13	2,664	377	15,947	143	20,094	88.19%
30	8	2,672	240	16,187	135	20,237	88.82%
31	9	2,681	279	16,466	126	20,372	89.41%
32	7	2,688	224	16,690	119	20,498	89.97%
33	8	2,696	264	16,954	111	20,617	90.49%
34	6	2,702	204	17,158	105	20,728	90.98%
35	8	2,710	280	17,438	97	20,833	91.44%
36	9	2,719	324	17,762	88	20,930	91.86%
37	3	2,722	111	17,873	85	21,018	92.25%
38	6	2,728	228	18,101	79	21,103	92.62%
39	5	2,733	195	18,296	74	21,182	92.97%
40	3	2,736	120	18,416	71	21,256	93.29%
41	9	2,745	369	18,785	62	21,327	93.61%
42	5	2,750	210	18,995	57	21,389	93.88%
43	1	2,751	43	19,038	56	21,446	94.13%
44	3	2,754	132	19,170	53	21,502	94.37%
45	3	2,757	135	19,305	50	21,555	94.61%
46	5	2,762	230	19,535	45	21,605	94.83%
47	2	2,764	94	19,629	43	21,650	95.02%
49	1	2,765	49	19,678	42	21,736	95.40%
50	3	2,768	150	19,828	39	21,778	95.58%
51	2	2,770	102	19,930	37	21,817	95.76%
52	2	2,772	104	20,034	35	21,854	95.92%
53	1	2,773	53	20,087	34	21,889	96.07%
54	1	2,774	54	20,141	33	21,923	96.22%
55	3	2,777	165	20,306	30	21,956	96.37%
56	2	2,779	112	20,418	28	21,986	96.50%
58	1	2,780	58	20,476	27	22,042	96.74%
59	1	2,781	59	20,535	26	22,069	96.86%
60	1	2,782	60	20,595	25	22,095	96.98%
61	1	2,783	61	20,656	24	22,120	97.09%
62	3	2,786	186	20,842	21	22,144	97.19%
66	1	2,787	66	20,908	20	22,228	97.56%
69	2	2,789	138	21,046	18	22,288	97.82%
70	1	2,790	70	21,116	17	22,306	97.90%
71	3	2,793	213	21,329	14	22,323	97.98%
73	1	2,794	73	21,402	13	22,351	98.10%
75	1	2,795	75	21,477	12	22,377	98.21%
81	1	2,796	81	21,558	11	22,449	98.53%
86	1	2,797	86	21,644	10	22,504	98.77%
89	1	2,798	89	21,733	9	22,534	98.90%
94	2	2,800	188	21,921	7	22,579	99.10%
98	1	2,801	98	22,019	6	22,607	99.22%

Billing Analysis Schedules | **Florida Public Service Commission**

Company: CSWR-Florida (Consolidated) | **Schedule: E-14**
Docket No.: 20250052 | **Page 13 of 28**
Test Year Ended: 1/31/2025 | **Preparer: Aaron Silas**
Water [X] or Wastewater [ ]
Customer Class: Residential
Meter Size: Unknown

***Please note that this schedule does not contain information relating to the usage of the TKCB system.**

Explanation: Provide a billing analysis for the residential class of service, including any separately metered irrigation, by meter size. Round consumption to nearest 1,000 gallons and begin at zero.

(1) Consumpt. Level	(2) Number of Bills	(3) Cumulative Bills	(4) Gallons Consumed (1)x(2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1)x(6)]+(5)	(8) Percentage of Total
99	1	2,802	99	22,118	5	22,613	99.25%
101	1	2,803	101	22,219	4	22,623	99.29%
115	1	2,804	115	22,334	3	22,679	99.54%
119	1	2,805	119	22,453	2	22,691	99.59%
146	1	2,806	146	22,599	1	22,745	99.83%
185	1	2,807	185	22,784	-	22,784	100.00%

Billing Analysis Schedules | **Florida Public Service Commission**

Company: CSWR-Florida (Consolidated) | **Schedule: E-14**
Docket No.: 20250052 | **Page 14 of 28**
Test Year Ended: 1/31/2025 | **Preparer: Aaron Silas**
Water [X] or Wastewater [ ]
Customer Class: Irrigation
Meter Size: 1"

***Please note that this schedule does not contain information relating to the usage of the TKCB system.**

Explanation: Provide a billing analysis for the residential class of service, including any separately metered irrigation, by meter size. Round consumption to nearest 1,000 gallons and begin at zero.

(1) Consumpt. Level	(2) Number of Bills	(3) Cumulative Bills	(4) Gallons Consumed (1)x(2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1)x(6)]+(5)	(8) Percentage of Total
17	1	1	17	17	11	204	47.78%
27	3	4	81	98	8	314	73.54%
35	1	5	35	133	7	378	88.52%
36	1	6	36	169	6	385	90.16%
38	2	8	76	245	4	397	92.97%
40	1	9	40	285	3	405	94.85%
42	1	10	42	327	2	411	96.25%
46	1	11	46	373	1	419	98.13%
54	1	12	54	427	-	427	100.00%

Billing Analysis Schedules

Florida Public Service Commission

Company: CSWR-Florida (Consolidated)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Water [X] or Wastewater [ ]
Customer Class: Irrigation
Meter Size: 2"

Schedule: E-14
Page 15 of 28
Preparer: Aaron Silas

***Please note that this schedule does not contain information relating to the usage of the TKCB system.**

Explanation: Provide a billing analysis for the residential class of service, including any separately metered irrigation, by meter size. Round consumption to nearest 1,000 gallons and begin at zero.

(1) Consumpt. Level	(2) Number of Bills	(3) Cumulative Bills	(4) Gallons Consumed (1)x(2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1)x(6)]+(5)	(8) Percentage of Total
-	3	3	-	-	216	-	0.00%
1	1	4	1	1	215	216	0.59%
2	4	8	8	9	211	431	1.18%
3	1	9	3	12	210	642	1.76%
4	1	10	4	16	209	852	2.34%
10	1	11	10	26	208	2,106	5.77%
15	2	13	30	56	206	3,146	8.63%
18	1	14	18	74	205	3,764	10.32%
19	1	15	19	93	204	3,969	10.88%
21	1	16	21	114	203	4,377	12.00%
22	1	17	22	136	202	4,580	12.56%
24	1	18	24	160	201	4,984	13.67%
28	1	19	28	188	200	5,788	15.87%
29	1	20	29	217	199	5,988	16.42%
30	2	22	60	277	197	6,187	16.96%
33	5	27	165	442	192	6,778	18.58%
35	2	29	70	512	190	7,162	19.64%
36	2	31	72	584	188	7,352	20.16%
38	2	33	76	660	186	7,728	21.19%
40	2	35	80	740	184	8,100	22.21%
42	1	36	42	782	183	8,468	23.22%
43	1	37	43	825	182	8,651	23.72%
44	1	38	44	869	181	8,833	24.22%
45	1	39	45	914	180	9,014	24.71%
47	3	42	141	1,055	177	9,374	25.70%
48	1	43	48	1,103	176	9,551	26.19%
49	2	45	98	1,201	174	9,727	26.67%
51	1	46	51	1,252	173	10,075	27.62%
53	1	47	53	1,305	172	10,421	28.57%
54	2	49	108	1,413	170	10,593	29.04%
55	2	51	110	1,523	168	10,763	29.51%
56	1	52	56	1,579	167	10,931	29.97%
57	2	54	114	1,693	165	11,098	30.43%
59	1	55	59	1,752	164	11,428	31.33%
62	1	56	62	1,814	163	11,920	32.68%
63	1	57	63	1,877	162	12,083	33.13%
64	1	58	64	1,941	161	12,245	33.57%
65	2	60	130	2,071	159	12,406	34.02%
66	1	61	66	2,137	158	12,565	34.45%
68	1	62	68	2,205	157	12,881	35.32%
70	1	63	70	2,275	156	13,195	36.18%
71	1	64	71	2,346	155	13,351	36.61%
72	4	68	288	2,634	151	13,506	37.03%
73	2	70	146	2,780	149	13,657	37.45%
75	2	72	150	2,930	147	13,955	38.26%
79	2	74	158	3,088	145	14,543	39.87%
80	1	75	80	3,168	144	14,688	40.27%
83	1	76	83	3,251	143	15,120	41.46%
84	2	78	168	3,419	141	15,263	41.85%
86	2	80	172	3,591	139	15,545	42.62%
87	3	83	261	3,852	136	15,684	43.00%
89	1	84	89	3,941	135	15,956	43.75%
94	1	85	94	4,035	134	16,631	45.60%
95	1	86	95	4,130	133	16,765	45.97%
96	1	87	96	4,226	132	16,898	46.33%
97	6	93	582	4,808	126	17,030	46.69%
99	3	96	297	5,105	123	17,282	47.38%
100	1	97	100	5,205	122	17,405	47.72%
101	1	98	101	5,306	121	17,527	48.06%
102	2	100	204	5,510	119	17,648	48.39%
103	1	101	103	5,613	118	17,767	48.71%
104	2	103	208	5,821	116	17,885	49.04%
105	2	105	210	6,031	114	18,001	49.36%
106	1	106	106	6,137	113	18,115	49.67%
108	1	107	108	6,245	112	18,341	50.29%
109	1	108	109	6,354	111	18,453	50.59%
111	2	110	222	6,576	109	18,675	51.20%
112	1	111	112	6,688	108	18,784	51.50%
113	2	113	226	6,914	106	18,892	51.80%
116	1	114	116	7,030	105	19,210	52.67%
119	1	115	119	7,149	104	19,525	53.53%
120	1	116	120	7,269	103	19,629	53.82%

Billing Analysis Schedules | **Florida Public Service Commission**

Company: CSWR-Florida (Consolidated) | **Schedule: E-14**
Docket No.: 20250052 | **Page 16 of 28**
Test Year Ended: 1/31/2025 | **Preparer: Aaron Silas**
Water [X] or Wastewater [ ]
Customer Class: Irrigation
Meter Size: 2"

***Please note that this schedule does not contain information relating to the usage of the TKCB system.**

Explanation: Provide a billing analysis for the residential class of service, including any separately metered irrigation, by meter size. Round consumption to nearest 1,000 gallons and begin at zero.

(1) Consumpt. Level	(2) Number of Bills	(3) Cumulative Bills	(4) Gallons Consumed (1)x(2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1)x(6)]+(5)	(8) Percentage of Total
121	1	117	121	7,390	102	19,732	54.10%
122	2	119	244	7,634	100	19,834	54.38%
124	2	121	248	7,882	98	20,034	54.93%
126	2	123	252	8,134	96	20,230	55.47%
127	2	125	254	8,388	94	20,326	55.73%
128	2	127	256	8,644	92	20,420	55.99%
129	1	128	129	8,773	91	20,512	56.24%
131	1	129	131	8,904	90	20,694	56.74%
133	1	130	133	9,037	89	20,874	57.23%
134	1	131	134	9,171	88	20,963	57.48%
135	1	132	135	9,306	87	21,051	57.72%
136	1	133	136	9,442	86	21,138	57.96%
137	1	134	137	9,579	85	21,224	58.19%
145	1	135	145	9,724	84	21,904	60.06%
147	1	136	147	9,871	83	22,072	60.52%
149	1	137	149	10,020	82	22,238	60.97%
154	1	138	154	10,174	81	22,648	62.10%
155	1	139	155	10,329	80	22,729	62.32%
161	2	141	322	10,651	78	23,209	63.64%
163	1	142	163	10,814	77	23,365	64.06%
168	2	144	336	11,150	75	23,750	65.12%
174	1	145	174	11,324	74	24,200	66.35%
187	1	146	187	11,511	73	25,162	68.99%
189	2	148	378	11,889	71	25,308	69.39%
192	1	149	192	12,081	70	25,521	69.97%
194	2	151	388	12,469	68	25,661	70.36%
197	1	152	197	12,666	67	25,865	70.92%
201	1	153	201	12,867	66	26,133	71.65%
204	1	154	204	13,071	65	26,331	72.20%
208	1	155	208	13,279	64	26,591	72.91%
213	1	156	213	13,492	63	26,911	73.79%
214	1	157	214	13,706	62	26,974	73.96%
216	2	159	432	14,138	60	27,098	74.30%
217	1	160	217	14,355	59	27,158	74.46%
219	1	161	219	14,574	58	27,276	74.79%
220	2	163	440	15,014	56	27,334	74.95%
230	1	164	230	15,244	55	27,894	76.48%
233	1	165	233	15,477	54	28,059	76.93%
235	2	167	470	15,947	52	28,167	77.23%
237	2	169	474	16,421	50	28,271	77.51%
239	1	170	239	16,660	49	28,371	77.79%
241	1	171	241	16,901	48	28,469	78.06%
247	1	172	247	17,148	47	28,757	78.85%
251	1	173	251	17,399	46	28,945	79.36%
261	1	174	261	17,660	45	29,405	80.62%
276	1	175	276	17,936	44	30,080	82.47%
278	1	176	278	18,214	43	30,168	82.72%
281	1	177	281	18,495	42	30,297	83.07%
282	1	178	282	18,777	41	30,339	83.18%
285	1	179	285	19,062	40	30,462	83.52%
286	1	180	286	19,348	39	30,502	83.63%
288	1	181	288	19,636	38	30,580	83.85%
295	1	182	295	19,931	37	30,846	84.57%
296	1	183	296	20,227	36	30,883	84.68%
303	1	184	303	20,530	35	31,135	85.37%
308	1	185	308	20,838	34	31,310	85.85%
317	2	187	634	21,472	32	31,616	86.69%
319	1	188	319	21,791	31	31,680	86.86%
324	1	189	324	22,115	30	31,835	87.29%
334	1	190	334	22,449	29	32,135	88.11%
336	1	191	336	22,785	28	32,193	88.27%
338	3	194	1,014	23,799	25	32,249	88.42%
352	1	195	352	24,151	24	32,599	89.38%
360	1	196	360	24,511	23	32,791	89.91%
361	1	197	361	24,872	22	32,814	89.97%
366	1	198	366	25,238	21	32,924	90.27%
368	1	199	368	25,606	20	32,966	90.39%
371	1	200	371	25,977	19	33,026	90.55%
381	1	201	381	26,358	18	33,216	91.07%
391	1	202	391	26,749	17	33,396	91.57%
433	1	203	433	27,182	16	34,110	93.52%
435	1	204	435	27,617	15	34,142	93.61%

Billing Analysis Schedules | **Florida Public Service Commission**

Company: CSWR-Florida (Consolidated) | **Schedule: E-14**
Docket No.: 20250052 | **Page 17 of 28**
Test Year Ended: 1/31/2025 | **Preparer: Aaron Silas**
Water [X] or Wastewater [ ]
Customer Class: Irrigation
Meter Size: 2"

***Please note that this schedule does not contain information relating to the usage of the TKCB system.**

Explanation: Provide a billing analysis for the residential class of service, including any separately metered irrigation, by meter size. Round consumption to nearest 1,000 gallons and begin at zero.

(1) Consumpt. Level	(2) Number of Bills	(3) Cumulative Bills	(4) Gallons Consumed (1)x(2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1)x(6)]+(5)	(8) Percentage of Total
438	1	205	438	28,055	14	34,187	93.73%
478	1	206	478	28,533	13	34,747	95.27%
484	1	207	484	29,017	12	34,825	95.48%
502	1	208	502	29,519	11	35,041	96.08%
511	1	209	511	30,030	10	35,140	96.35%
517	1	210	517	30,547	9	35,200	96.51%
520	1	211	520	31,067	8	35,227	96.59%
553	1	212	553	31,620	7	35,491	97.31%
573	1	213	573	32,193	6	35,631	97.69%
574	1	214	574	32,767	5	35,637	97.71%
609	1	215	609	33,376	4	35,812	98.19%
624	1	216	624	34,000	3	35,872	98.35%
745	1	217	745	34,745	2	36,235	99.35%
850	1	218	850	35,595	1	36,445	99.93%
877	1	219	877	36,472	-	36,472	100.00%

Billing Analysis Schedules | **Florida Public Service Commission**

Company: CSWR-Florida (Consolidated) | **Schedule: E-14**
Docket No.: 20250052 | **Page 18 of 28**
Test Year Ended: 1/31/2025 | **Preparer: Aaron Silas**
Water [X] or Wastewater [ ]
Customer Class: Irrigation
Meter Size: 3"

***Please note that this schedule does not contain information relating to the usage of the TKCB system.**

Explanation: Provide a billing analysis for the residential class of service, including any separately metered irrigation, by meter size. Round consumption to nearest 1,000 gallons and begin at zero.

(1) Consumpt. Level	(2) Number of Bills	(3) Cumulative Bills	(4) Gallons Consumed (1)x(2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1)x(6)]+(5)	(8) Percentage of Total
49	1	1	49	49	35	1,764	17.75%
72	2	3	144	193	33	2,569	25.85%
73	1	4	73	266	32	2,602	26.18%
74	1	5	74	340	31	2,634	26.50%
91	1	6	91	431	30	3,161	31.80%
104	1	7	104	535	29	3,551	35.72%
106	2	9	212	747	27	3,609	36.31%
111	1	10	111	858	26	3,744	37.67%
114	1	11	114	972	25	3,822	38.45%
117	1	12	117	1,089	24	3,897	39.21%
131	1	13	131	1,220	23	4,233	42.59%
178	1	14	178	1,398	22	5,314	53.46%
204	1	15	204	1,602	21	5,886	59.22%
213	1	16	213	1,815	20	6,075	61.12%
216	1	17	216	2,031	19	6,135	61.72%
219	1	18	219	2,250	18	6,192	62.29%
224	1	19	224	2,474	17	6,282	63.20%
276	1	20	276	2,750	16	7,166	72.09%
285	1	21	285	3,035	15	7,310	73.54%
296	2	23	592	3,627	13	7,475	75.20%
300	1	24	300	3,927	12	7,527	75.72%
352	1	25	352	4,279	11	8,151	82.00%
365	1	26	365	4,644	10	8,294	83.44%
371	1	27	371	5,015	9	8,354	84.04%
399	1	28	399	5,414	8	8,606	86.58%
410	1	29	410	5,824	7	8,694	87.46%
414	1	30	414	6,238	6	8,722	87.75%
422	1	31	422	6,660	5	8,770	88.23%
473	1	32	473	7,133	4	9,025	90.79%
534	1	33	534	7,667	3	9,269	93.25%
679	1	34	679	8,346	2	9,704	97.63%
701	1	35	701	9,047	1	9,748	98.07%
893	1	36	893	9,940	-	9,940	100.00%

Billing Analysis Schedules | **Florida Public Service Commission**

Company: CSWR-Florida (Consolidated) | **Schedule: E-14**
Docket No.: 20250052 | **Page 19 of 28**
Test Year Ended: 1/31/2025 | **Preparer: Aaron Silas**
Water [X] or Wastewater [ ]
Customer Class: Irrigation
Meter Size: 4"

***Please note that this schedule does not contain information relating to the usage of the TKCB system.**

Explanation: Provide a billing analysis for the residential class of service, including any separately metered irrigation, by meter size. Round consumption to nearest 1,000 gallons and begin at zero.

(1) Consumpt. Level	(2) Number of Bills	(3) Cumulative Bills	(4) Gallons Consumed (1)x(2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1)x(6)]+(5)	(8) Percentage of Total
35	1	1	35	35	23	840	20.12%
51	1	2	51	86	22	1,208	28.94%
77	1	3	77	163	21	1,780	42.64%
88	1	4	88	251	20	2,011	48.18%
95	1	5	95	346	19	2,151	51.53%
100	1	6	100	446	18	2,246	53.81%
104	1	7	104	550	17	2,318	55.53%
112	1	8	112	662	16	2,454	58.79%
117	1	9	117	779	15	2,534	60.71%
125	1	10	125	904	14	2,654	63.58%
141	1	11	141	1,045	13	2,878	68.95%
142	1	12	142	1,187	12	2,891	69.26%
157	1	13	157	1,344	11	3,071	73.57%
180	1	14	180	1,524	10	3,324	79.64%
189	1	15	189	1,713	9	3,414	81.79%
198	1	16	198	1,911	8	3,495	83.73%
203	1	17	203	2,114	7	3,535	84.69%
216	1	18	216	2,330	6	3,626	86.87%
241	1	19	241	2,571	5	3,776	90.46%
246	1	20	246	2,817	4	3,801	91.06%
272	1	21	272	3,089	3	3,905	93.56%
300	1	22	300	3,389	2	3,989	95.57%
339	1	23	339	3,728	1	4,067	97.44%
446	1	24	446	4,174	-	4,174	100.00%

Billing Analysis Schedules | **Florida Public Service Commission**

Company: CSWR-Florida (Consolidated) | **Schedule: E-14**
Docket No.: 20250052 | **Page 20 of 28**
Test Year Ended: 1/31/2025 | **Preparer: Aaron Silas**
Water [X] or Wastewater [ ]
Customer Class: Irrigation
Meter Size: 5/8" x 3/4"

***Please note that this schedule does not contain information relating to the usage of the TKCB system.**

Explanation: Provide a billing analysis for the residential class of service, including any separately metered irrigation, by meter size. Round consumption to nearest 1,000 gallons and begin at zero.

(1) Consumpt. Level	(2) Number of Bills	(3) Cumulative Bills	(4) Gallons Consumed (1)x(2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1)x(6)]+(5)	(8) Percentage of Total
-	109	109	-	-	921	-	0.00%
1	10	119	10	10	911	921	3.57%
2	15	134	30	40	896	1,832	7.10%
3	18	152	54	94	878	2,728	10.57%
4	23	175	92	186	855	3,606	13.98%
5	24	199	120	306	831	4,461	17.29%
6	25	224	150	456	806	5,292	20.51%
7	22	246	154	610	784	6,098	23.63%
8	28	274	224	834	756	6,882	26.67%
9	17	291	153	987	739	7,638	29.60%
10	21	312	210	1,197	718	8,377	32.47%
11	23	335	253	1,450	695	9,095	35.25%
12	22	357	264	1,714	673	9,790	37.94%
13	22	379	286	2,000	651	10,463	40.55%
14	18	397	252	2,252	633	11,114	43.08%
15	26	423	390	2,642	607	11,747	45.53%
16	20	443	320	2,962	587	12,354	47.88%
17	21	464	357	3,319	566	12,941	50.16%
18	16	480	288	3,607	550	13,507	52.35%
19	25	505	475	4,082	525	14,057	54.48%
20	22	527	440	4,522	503	14,582	56.52%
21	20	547	420	4,942	483	15,085	58.47%
22	25	572	550	5,492	458	15,568	60.34%
23	19	591	437	5,929	439	16,026	62.11%
24	17	608	408	6,337	422	16,465	63.82%
25	20	628	500	6,837	402	16,887	65.45%
26	10	638	260	7,097	392	17,289	67.01%
27	28	666	756	7,853	364	17,681	68.53%
28	26	692	728	8,581	338	18,045	69.94%
29	28	720	812	9,393	310	18,383	71.25%
30	17	737	510	9,903	293	18,693	72.45%
31	19	756	589	10,492	274	18,986	73.59%
32	17	773	544	11,036	257	19,260	74.65%
33	18	791	594	11,630	239	19,517	75.64%
34	13	804	442	12,072	226	19,756	76.57%
35	18	822	630	12,702	208	19,982	77.45%
36	6	828	216	12,918	202	20,190	78.25%
37	11	839	407	13,325	191	20,392	79.04%
38	10	849	380	13,705	181	20,583	79.78%
39	17	866	663	14,368	164	20,764	80.48%
40	10	876	400	14,768	154	20,928	81.11%
41	11	887	451	15,219	143	21,082	81.71%
42	7	894	294	15,513	136	21,225	82.26%
43	6	900	258	15,771	130	21,361	82.79%
44	7	907	308	16,079	123	21,491	83.30%
45	3	910	135	16,214	120	21,614	83.77%
46	8	918	368	16,582	112	21,734	84.24%
47	7	925	329	16,911	105	21,846	84.67%
48	7	932	336	17,247	98	21,951	85.08%
49	7	939	343	17,590	91	22,049	85.46%
50	5	944	250	17,840	86	22,140	85.81%
51	8	952	408	18,248	78	22,226	86.14%
52	4	956	208	18,456	74	22,304	86.45%
53	5	961	265	18,721	69	22,378	86.73%
54	3	964	162	18,883	66	22,447	87.00%
55	3	967	165	19,048	63	22,513	87.26%
56	3	970	168	19,216	60	22,576	87.50%
57	1	971	57	19,273	59	22,636	87.73%
58	1	972	58	19,331	58	22,695	87.96%
59	1	973	59	19,390	57	22,753	88.19%
60	3	976	180	19,570	54	22,810	88.41%
61	3	979	183	19,753	51	22,864	88.62%
62	2	981	124	19,877	49	22,915	88.81%
64	4	985	256	20,133	45	23,013	89.19%
65	2	987	130	20,263	43	23,058	89.37%
67	1	988	67	20,330	42	23,144	89.70%
69	1	989	69	20,399	41	23,228	90.03%
70	2	991	140	20,539	39	23,269	90.19%
71	2	993	142	20,681	37	23,308	90.34%
72	1	994	72	20,753	36	23,345	90.48%
73	1	995	73	20,826	35	23,381	90.62%
75	1	996	75	20,901	34	23,451	90.89%

Billing Analysis Schedules | **Florida Public Service Commission**

Company: CSWR-Florida (Consolidated) | **Schedule: E-14**
Docket No.: 20250052 | **Page 21 of 28**
Test Year Ended: 1/31/2025 | **Preparer: Aaron Silas**
Water [X] or Wastewater [ ]
Customer Class: Irrigation
Meter Size: 5/8" x 3/4"

***Please note that this schedule does not contain information relating to the usage of the TKCB system.**

Explanation: Provide a billing analysis for the residential class of service, including any separately metered irrigation, by meter size. Round consumption to nearest 1,000 gallons and begin at zero.

(1) Consumpt. Level	(2) Number of Bills	(3) Cumulative Bills	(4) Gallons Consumed (1)x(2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1)x(6)]+(5)	(8) Percentage of Total
76	1	997	76	20,977	33	23,485	91.02%
77	1	998	77	21,054	32	23,518	91.15%
78	1	999	78	21,132	31	23,550	91.28%
83	2	1,001	166	21,298	29	23,705	91.88%
84	2	1,003	168	21,466	27	23,734	91.99%
85	1	1,004	85	21,551	26	23,761	92.09%
86	2	1,006	172	21,723	24	23,787	92.19%
87	1	1,007	87	21,810	23	23,811	92.29%
90	1	1,008	90	21,900	22	23,880	92.55%
95	2	1,010	190	22,090	20	23,990	92.98%
100	1	1,011	100	22,190	19	24,090	93.37%
104	1	1,012	104	22,294	18	24,166	93.66%
105	1	1,013	105	22,399	17	24,184	93.73%
111	2	1,015	222	22,621	15	24,286	94.13%
113	1	1,016	113	22,734	14	24,316	94.24%
129	1	1,017	129	22,863	13	24,540	95.11%
135	1	1,018	135	22,998	12	24,618	95.41%
154	1	1,019	154	23,152	11	24,846	96.30%
159	1	1,020	159	23,311	10	24,901	96.51%
190	1	1,021	190	23,501	9	25,211	97.71%
193	1	1,022	193	23,694	8	25,238	97.82%
194	1	1,023	194	23,888	7	25,246	97.85%
195	1	1,024	195	24,083	6	25,253	97.88%
224	1	1,025	224	24,307	5	25,427	98.55%
258	1	1,026	258	24,565	4	25,597	99.21%
269	1	1,027	269	24,834	3	25,641	99.38%
315	1	1,028	315	25,149	2	25,779	99.91%
320	1	1,029	320	25,469	1	25,789	99.95%
332	1	1,030	332	25,801	-	25,801	100.00%

Billing Analysis Schedules | **Florida Public Service Commission**

Company: CSWR-Florida (Consolidated) | **Schedule: E-14**
Docket No.: 20250052 | **Page 22 of 28**
Test Year Ended: 1/31/2025 | **Preparer: Aaron Silas**
Water [X] or Wastewater [ ]
Customer Class: Irrigation
Meter Size: 8"

***Please note that this schedule does not contain information relating to the usage of the TKCB system.**

Explanation: Provide a billing analysis for the residential class of service, including any separately metered irrigation, by meter size. Round consumption to nearest 1,000 gallons and begin at zero.

(1) Consumpt. Level	(2) Number of Bills	(3) Cumulative Bills	(4) Gallons Consumed (1)x(2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1)x(6)]+(5)	(8) Percentage of Total
506	1	1	506	506	11	6,072	69.28%
512	1	2	512	1,018	10	6,138	70.03%
524	1	3	524	1,542	9	6,258	71.40%
644	1	4	644	2,186	8	7,338	83.72%
735	1	5	735	2,921	7	8,066	92.03%
745	1	6	745	3,666	6	8,136	92.82%
754	1	7	754	4,420	5	8,190	93.44%
766	1	8	766	5,186	4	8,250	94.12%
772	1	9	772	5,958	3	8,274	94.40%
795	1	10	795	6,753	2	8,343	95.19%
861	1	11	861	7,614	1	8,475	96.69%
1151	1	12	1,151	8,765	-	8,765	100.00%

Billing Analysis Schedules | **Florida Public Service Commission**

Company: CSWR-Florida (Consolidated) | **Schedule: E-14**
Docket No.: 20250052 | **Page 23 of 28**
Test Year Ended: 1/31/2025 | **Preparer: Aaron Silas**
Water [ ] or Wastewater [X]
Customer Class: Residential
Meter Size: 5/8 x 3/4"

***Please note that this schedule does not contain information relating to the usage of the TKCB system.**

Explanation: Provide a billing analysis for the residential class of service, including any separately metered irrigation, by meter size. Round consumption to nearest 1,000 gallons and begin at zero.

(1) Consumpt. Level	(2) Number of Bills	(3) Cumulative Bills	(4) Gallons Consumed (1)x(2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1)x(6)]+(5)	(8) Percentage of Total
0	9,859	9,859	-	-	55,142	-	0.00%
1	9,126	18,985	9,126	9,126	46,016	55,142	15.86%
2	10,127	29,112	20,254	29,380	35,889	101,158	29.10%
3	8,416	37,528	25,248	54,628	27,473	137,047	39.43%
4	6,186	43,714	24,744	79,372	21,287	164,520	47.33%
5	4,117	47,831	20,585	99,957	17,170	185,807	53.46%
6	2,939	50,770	17,634	117,591	14,231	202,977	58.40%
7	2,225	52,995	15,575	133,166	12,006	217,208	62.49%
8	1,657	54,652	13,256	146,422	10,349	229,214	65.94%
9	1,266	55,918	11,394	157,816	9,083	239,563	68.92%
10	1,043	56,961	10,430	168,246	8,040	248,646	71.53%
11	869	57,830	9,559	177,805	7,171	256,686	73.85%
12	730	58,560	8,760	186,565	6,441	263,857	75.91%
13	647	59,207	8,411	194,976	5,794	270,298	77.76%
14	515	59,722	7,210	202,186	5,279	276,092	79.43%
15	515	60,237	7,725	209,911	4,764	281,371	80.95%
16	470	60,707	7,520	217,431	4,294	286,135	82.32%
17	369	61,076	6,273	223,704	3,925	290,429	83.55%
18	318	61,394	5,724	229,428	3,607	294,354	84.68%
19	325	61,719	6,175	235,603	3,282	297,961	85.72%
20	278	61,997	5,560	241,163	3,004	301,243	86.67%
21	243	62,240	5,103	246,266	2,761	304,247	87.53%
22	251	62,491	5,522	251,788	2,510	307,008	88.32%
23	215	62,706	4,945	256,733	2,295	309,518	89.05%
24	208	62,914	4,992	261,725	2,087	311,813	89.71%
25	171	63,085	4,275	266,000	1,916	313,900	90.31%
26	136	63,221	3,536	269,536	1,780	315,816	90.86%
27	159	63,380	4,293	273,829	1,621	317,596	91.37%
28	128	63,508	3,584	277,413	1,493	319,217	91.84%
29	129	63,637	3,741	281,154	1,364	320,710	92.27%
30	105	63,742	3,150	284,304	1,259	322,074	92.66%
31	117	63,859	3,627	287,931	1,142	323,333	93.02%
32	76	63,935	2,432	290,363	1,066	324,475	93.35%
33	84	64,019	2,772	293,135	982	325,541	93.66%
34	67	64,086	2,278	295,413	915	326,523	93.94%
35	72	64,158	2,520	297,933	843	327,438	94.20%
36	52	64,210	1,872	299,805	791	328,281	94.44%
37	63	64,273	2,331	302,136	728	329,072	94.67%
38	38	64,311	1,444	303,580	690	329,800	94.88%
39	50	64,361	1,950	305,530	640	330,490	95.08%
40	33	64,394	1,320	306,850	607	331,130	95.26%
41	33	64,427	1,353	308,203	574	331,737	95.44%
42	39	64,466	1,638	309,841	535	332,311	95.60%
43	24	64,490	1,032	310,873	511	332,846	95.76%
44	25	64,515	1,100	311,973	486	333,357	95.90%
45	20	64,535	900	312,873	466	333,843	96.04%
46	26	64,561	1,196	314,069	440	334,309	96.18%
47	23	64,584	1,081	315,150	417	334,749	96.31%
48	24	64,608	1,152	316,302	393	335,166	96.43%
49	18	64,626	882	317,184	375	335,559	96.54%
50	17	64,643	850	318,034	358	335,934	96.65%
51	14	64,657	714	318,748	344	336,292	96.75%
52	20	64,677	1,040	319,788	324	336,636	96.85%
53	15	64,692	795	320,583	309	336,960	96.94%
54	13	64,705	702	321,285	296	337,269	97.03%
55	11	64,716	605	321,890	285	337,565	97.12%
56	9	64,725	504	322,394	276	337,850	97.20%
57	11	64,736	627	323,021	265	338,126	97.28%
58	12	64,748	696	323,717	253	338,391	97.35%
59	10	64,758	590	324,307	243	338,644	97.43%
60	8	64,766	480	324,787	235	338,887	97.50%
61	14	64,780	854	325,641	221	339,122	97.56%
62	10	64,790	620	326,261	211	339,343	97.63%
63	5	64,795	315	326,576	206	339,554	97.69%
64	9	64,804	576	327,152	197	339,760	97.75%
65	6	64,810	390	327,542	191	339,957	97.80%
66	5	64,815	330	327,872	186	340,148	97.86%
67	8	64,823	536	328,408	178	340,334	97.91%
68	6	64,829	408	328,816	172	340,512	97.96%
69	3	64,832	207	329,023	169	340,684	98.01%
70	7	64,839	490	329,513	162	340,853	98.06%
71	8	64,847	568	330,081	154	341,015	98.11%

***Please note that this schedule does not contain information relating to the usage of the TKCB system.**

Explanation: Provide a billing analysis for the residential class of service, including any separately metered irrigation, by meter size. Round consumption to nearest 1,000 gallons and begin at zero.

(1) Consumpt. Level	(2) Number of Bills	(3) Cumulative Bills	(4) Gallons Consumed (1)x(2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1)x(6)]+(5)	(8) Percentage of Total
72	4	64,851	288	330,369	150	341,169	98.15%
73	2	64,853	146	330,515	148	341,319	98.20%
75	8	64,861	600	331,115	140	341,615	98.28%
76	3	64,864	228	331,343	137	341,755	98.32%
77	6	64,870	462	331,805	131	341,892	98.36%
78	3	64,873	234	332,039	128	342,023	98.40%
79	4	64,877	316	332,355	124	342,151	98.43%
80	5	64,882	400	332,755	119	342,275	98.47%
81	4	64,886	324	333,079	115	342,394	98.50%
82	2	64,888	164	333,243	113	342,509	98.54%
83	4	64,892	332	333,575	109	342,622	98.57%
84	2	64,894	168	333,743	107	342,731	98.60%
85	3	64,897	255	333,998	104	342,838	98.63%
86	3	64,900	258	334,256	101	342,942	98.66%
87	1	64,901	87	334,343	100	343,043	98.69%
88	2	64,903	176	334,519	98	343,143	98.72%
89	4	64,907	356	334,875	94	343,241	98.75%
90	3	64,910	270	335,145	91	343,335	98.78%
91	1	64,911	91	335,236	90	343,426	98.80%
92	3	64,914	276	335,512	87	343,516	98.83%
93	4	64,918	372	335,884	83	343,603	98.85%
94	4	64,922	376	336,260	79	343,686	98.88%
95	2	64,924	190	336,450	77	343,765	98.90%
96	1	64,925	96	336,546	76	343,842	98.92%
97	3	64,928	291	336,837	73	343,918	98.94%
98	2	64,930	196	337,033	71	343,991	98.96%
100	5	64,935	500	337,533	66	344,133	99.01%
102	2	64,937	204	337,737	64	344,265	99.04%
103	1	64,938	103	337,840	63	344,329	99.06%
104	4	64,942	416	338,256	59	344,392	99.08%
105	1	64,943	105	338,361	58	344,451	99.10%
107	1	64,944	107	338,468	57	344,567	99.13%
114	1	64,945	114	338,582	56	344,966	99.24%
115	1	64,946	115	338,697	55	345,022	99.26%
116	1	64,947	116	338,813	54	345,077	99.28%
117	3	64,950	351	339,164	51	345,131	99.29%
118	1	64,951	118	339,282	50	345,182	99.31%
119	2	64,953	238	339,520	48	345,232	99.32%
120	3	64,956	360	339,880	45	345,280	99.34%
121	2	64,958	242	340,122	43	345,325	99.35%
122	1	64,959	122	340,244	42	345,368	99.36%
124	1	64,960	124	340,368	41	345,452	99.38%
127	1	64,961	127	340,495	40	345,575	99.42%
129	1	64,962	129	340,624	39	345,655	99.44%
130	2	64,964	260	340,884	37	345,694	99.45%
135	1	64,965	135	341,019	36	345,879	99.51%
136	1	64,966	136	341,155	35	345,915	99.52%
138	1	64,967	138	341,293	34	345,985	99.54%
140	1	64,968	140	341,433	33	346,053	99.56%
141	1	64,969	141	341,574	32	346,086	99.57%
144	2	64,971	288	341,862	30	346,182	99.59%
146	1	64,972	146	342,008	29	346,242	99.61%
150	1	64,973	150	342,158	28	346,358	99.65%
152	1	64,974	152	342,310	27	346,414	99.66%
153	1	64,975	153	342,463	26	346,441	99.67%
154	3	64,978	462	342,925	23	346,467	99.68%
157	1	64,979	157	343,082	22	346,536	99.70%
158	2	64,981	316	343,398	20	346,558	99.70%
159	1	64,982	159	343,557	19	346,578	99.71%
163	1	64,983	163	343,720	18	346,654	99.73%
166	1	64,984	166	343,886	17	346,708	99.75%
168	1	64,985	168	344,054	16	346,742	99.76%
169	1	64,986	169	344,223	15	346,758	99.76%
171	1	64,987	171	344,394	14	346,788	99.77%
173	2	64,989	346	344,740	12	346,816	99.78%
176	1	64,990	176	344,916	11	346,852	99.79%
178	1	64,991	178	345,094	10	346,874	99.79%
185	1	64,992	185	345,279	9	346,944	99.81%
195	2	64,994	390	345,669	7	347,034	99.84%
209	1	64,995	209	345,878	6	347,132	99.87%
213	1	64,996	213	346,091	5	347,156	99.87%
215	1	64,997	215	346,306	4	347,166	99.88%

Billing Analysis Schedules | **Florida Public Service Commission**

Company: CSWR-Florida (Consolidated) | **Schedule: E-14**
Docket No.: 20250052 | **Page 25 of 28**
Test Year Ended: 1/31/2025 | **Preparer: Aaron Silas**
Water [ ] or Wastewater [X]
Customer Class: Residential
Meter Size: 5/8 x 3/4"

***Please note that this schedule does not contain information relating to the usage of the TKCB system.**

Explanation: Provide a billing analysis for the residential class of service, including any separately metered irrigation, by meter size. Round consumption to nearest 1,000 gallons and begin at zero.

(1) Consumpt. Level	(2) Number of Bills	(3) Cumulative Bills	(4) Gallons Consumed (1)x(2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1)x(6)]+(5)	(8) Percentage of Total
237	1	64,998	237	346,543	3	347,254	99.90%
297	1	64,999	297	346,840	2	347,434	99.95%
319	1	65,000	319	347,159	1	347,478	99.97%
432	1	65,001	432	347,591	-	347,591	100.00%

Billing Analysis Schedules

Florida Public Service Commission

Company: CSWR-Florida (Consolidated)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Water [ ] or Wastewater [X]
Customer Class: Residential
Meter Size: Unmetered

Schedule: E-14
Page 26 of 28
Preparer: Aaron Silas

***Please note that this schedule does not contain information relating to the usage of the TKCB system.**

Explanation: Provide a billing analysis for the residential class of service, including any separately metered irrigation, by meter size. Round consumption to nearest 1,000 gallons and begin at zero.

(1) Consumpt. Level	(2) Number of Bills	(3) Cumulative Bills	(4) Gallons Consumed (1)x(2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1)x(6)]+(5)	(8) Percentage of Total
0	5,210	5,210	-	-	-	-	100.00%

Billing Analysis Schedules | **Florida Public Service Commission**

Company: CSWR-Florida (Consolidated) | **Schedule: E-14**
Docket No.: 20250052 | **Page 27 of 28**
Test Year Ended: 1/31/2025 | **Preparer: Aaron Silas**
Water [ ] or Wastewater [X]
Customer Class: Residential
Meter Size: Unknown

***Please note that this schedule does not contain information relating to the usage of the TKCB system.**

Explanation: Provide a billing analysis for the residential class of service, including any separately metered irrigation, by meter size. Round consumption to nearest 1,000 gallons and begin at zero.

(1) Consumpt. Level	(2) Number of Bills	(3) Cumulative Bills	(4) Gallons Consumed (1)x(2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1)x(6)]+(5)	(8) Percentage of Total
0	3,096	3,096	-	-	3,970	-	0.00%
1	1,267	4,363	1,267	1,267	2,703	3,970	13.55%
2	509	4,872	1,018	2,285	2,194	6,673	22.77%
3	417	5,289	1,251	3,536	1,777	8,867	30.25%
4	273	5,562	1,092	4,628	1,504	10,644	36.32%
5	194	5,756	970	5,598	1,310	12,148	41.45%
6	147	5,903	882	6,480	1,163	13,458	45.92%
7	133	6,036	931	7,411	1,030	14,621	49.89%
8	95	6,131	760	8,171	935	15,651	53.40%
9	72	6,203	648	8,819	863	16,586	56.59%
10	77	6,280	770	9,589	786	17,449	59.54%
11	62	6,342	682	10,271	724	18,235	62.22%
12	50	6,392	600	10,871	674	18,959	64.69%
13	69	6,461	897	11,768	605	19,633	66.99%
14	54	6,515	756	12,524	551	20,238	69.05%
15	41	6,556	615	13,139	510	20,789	70.93%
16	37	6,593	592	13,731	473	21,299	72.67%
17	41	6,634	697	14,428	432	21,772	74.29%
18	29	6,663	522	14,950	403	22,204	75.76%
19	30	6,693	570	15,520	373	22,607	77.14%
20	17	6,710	340	15,860	356	22,980	78.41%
21	22	6,732	462	16,322	334	23,336	79.62%
22	20	6,752	440	16,762	314	23,670	80.76%
23	28	6,780	644	17,406	286	23,984	81.83%
24	19	6,799	456	17,862	267	24,270	82.81%
25	20	6,819	500	18,362	247	24,537	83.72%
26	22	6,841	572	18,934	225	24,784	84.56%
27	13	6,854	351	19,285	212	25,009	85.33%
28	20	6,874	560	19,845	192	25,221	86.06%
29	19	6,893	551	20,396	173	25,413	86.71%
30	9	6,902	270	20,666	164	25,586	87.30%
31	10	6,912	310	20,976	154	25,750	87.86%
32	9	6,921	288	21,264	145	25,904	88.39%
33	9	6,930	297	21,561	136	26,049	88.88%
34	8	6,938	272	21,833	128	26,185	89.34%
35	7	6,945	245	22,078	121	26,313	89.78%
36	9	6,954	324	22,402	112	26,434	90.19%
37	6	6,960	222	22,624	106	26,546	90.58%
38	8	6,968	304	22,928	98	26,652	90.94%
39	6	6,974	234	23,162	92	26,750	91.27%
40	5	6,979	200	23,362	87	26,842	91.59%
41	6	6,985	246	23,608	81	26,929	91.88%
42	6	6,991	252	23,860	75	27,010	92.16%
43	1	6,992	43	23,903	74	27,085	92.42%
44	4	6,996	176	24,079	70	27,159	92.67%
45	4	7,000	180	24,259	66	27,229	92.91%
46	5	7,005	230	24,489	61	27,295	93.13%
47	3	7,008	141	24,630	58	27,356	93.34%
49	3	7,011	147	24,777	55	27,472	93.74%
50	3	7,014	150	24,927	52	27,527	93.92%
51	3	7,017	153	25,080	49	27,579	94.10%
52	2	7,019	104	25,184	47	27,628	94.27%
53	1	7,020	53	25,237	46	27,675	94.43%
54	1	7,021	54	25,291	45	27,721	94.59%
55	3	7,024	165	25,456	42	27,766	94.74%
56	2	7,026	112	25,568	40	27,808	94.88%
58	1	7,027	58	25,626	39	27,888	95.15%
59	1	7,028	59	25,685	38	27,927	95.29%
60	1	7,029	60	25,745	37	27,965	95.42%
61	1	7,030	61	25,806	36	28,002	95.54%
62	3	7,033	186	25,992	33	28,038	95.67%
65	1	7,034	65	26,057	32	28,137	96.00%
66	1	7,035	66	26,123	31	28,169	96.11%
68	1	7,036	68	26,191	30	28,231	96.33%
69	2	7,038	138	26,329	28	28,261	96.43%
70	1	7,039	70	26,399	27	28,289	96.52%
71	4	7,043	284	26,683	23	28,316	96.62%
72	1	7,044	72	26,755	22	28,339	96.69%
73	1	7,045	73	26,828	21	28,361	96.77%
75	1	7,046	75	26,903	20	28,403	96.91%
79	1	7,047	79	26,982	19	28,483	97.19%
81	1	7,048	81	27,063	18	28,521	97.31%

Billing Analysis Schedules | **Florida Public Service Commission**

Company: CSWR-Florida (Consolidated) | **Schedule: E-14**
Docket No.: 20250052 | **Page 28 of 28**
Test Year Ended: 1/31/2025 | **Preparer: Aaron Silas**
Water [ ] or Wastewater [X]
Customer Class: Residential
Meter Size: Unknown

***Please note that this schedule does not contain information relating to the usage of the TKCB system.**

Explanation: Provide a billing analysis for the residential class of service, including any separately metered irrigation, by meter size. Round consumption to nearest 1,000 gallons and begin at zero.

(1) Consumpt. Level	(2) Number of Bills	(3) Cumulative Bills	(4) Gallons Consumed (1)x(2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1)x(6)]+(5)	(8) Percentage of Total
84	1	7,049	84	27,147	17	28,575	97.50%
86	1	7,050	86	27,233	16	28,609	97.61%
87	1	7,051	87	27,320	15	28,625	97.67%
88	1	7,052	88	27,408	14	28,640	97.72%
89	1	7,053	89	27,497	13	28,654	97.77%
94	2	7,055	188	27,685	11	28,719	97.99%
98	1	7,056	98	27,783	10	28,763	98.14%
99	1	7,057	99	27,882	9	28,773	98.17%
101	1	7,058	101	27,983	8	28,791	98.24%
115	1	7,059	115	28,098	7	28,903	98.62%
119	1	7,060	119	28,217	6	28,931	98.71%
125	1	7,061	125	28,342	5	28,967	98.84%
146	1	7,062	146	28,488	4	29,072	99.19%
161	1	7,063	161	28,649	3	29,132	99.40%
185	1	7,064	185	28,834	2	29,204	99.65%
205	1	7,065	205	29,039	1	29,244	99.78%
269	1	7066	269	29308	0	29308	100%

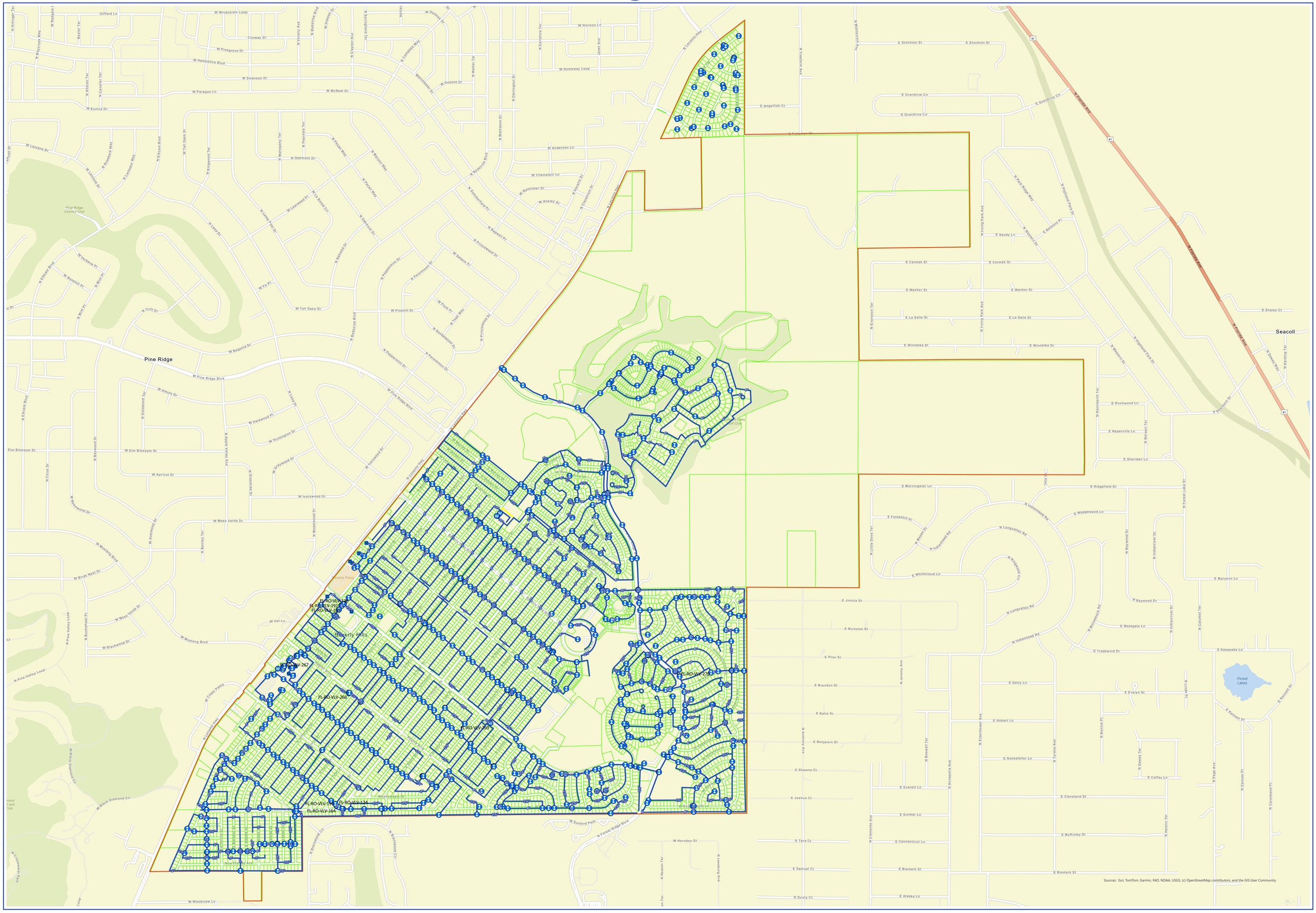
ATTACHMENT 3

Response to Deficiency Item 2.a.(i) of Staff's First Deficiency Letter dated June 27, 2025

Finalized Map of Rolling Oaks System

1:10,000

FL - Rolling Oaks - Water


Pine Ridge
Butterfly Hills
Seacoll
Forest Lakes
Pine Ridge Country Club
FL-RO-VLV-267
FL-RO-VLV-268
FL-RO-VLV-269
FL-RO-VLV-270
FL-RO-VLV-271
FL-RO-VLV-272
FL-RO-VLV-273
FL-RO-VLV-274
FL-RO-VLV-164
N Elkcam Blvd
W Pine Ridge Blvd
W Tall Oaks Dr
W Mustang Blvd
W Black Diamond Cir
W Woodview Ln
N Rockingham Rd
N Illinois Ave
E Overdrive Cir
E Stockton St
E Cermak St
E Wacker St
E La Salle St
E Winnetka St
E Shales Ct
E Knollwood Ln
E Naperville Ln
E Sheridan Ln
E Ridgefield Dr
E Wedgewood Ln
E Maryann Ln
E Keepsake Ln
E Tradewind Dr
E Westgate Ln
E Jinnita St
E Nicholas St
E Pilar St
E Brandon St
E Katie St
E Benjamin St
E Shawna Ct
E Joshua Ct
E Everett Ln
E Dunbar Ln
E Connecticut Ln
E Tara Ct
E Samuel Ct
E Dusty Ct
E Alaska Ln
E Bismark St
E McKinley St
E Cleveland St
E Colfax Ln
E Getty Ln
E Evelyn St
E Hobart Ln
E Rockefeller Ln
E Lincoln Pl
E Kennett Dr
E Longfellow Dr
E Overdrive Cir
E Angelfish Ct
E Furlington St
E Sandy Ln
E Belmont Pl
E Shales Ct
E Knollwood Ln
E Naperville Ln
E Sheridan Ln
E Ridgefield Dr
E Wedgewood Ln
E Maryann Ln
E Keepsake Ln
E Tradewind Dr
E Westgate Ln
E Baywood Dr
E Forest Lake Dr
E Longfellow Dr
E Kennett Dr
N Elkcam Blvd
N Bestview Rd
N Oakmont Dr
N Cliff Dr
N Lenta Dr
N Princewood Dr
N Persimmon Dr
N Peppermint Dr
N Swallowood Dr
N Plum Pl
N Tall Way
N Pinehill Dr
N Flax Dr
N Bayswood Dr
N Bentley Ter
N Middlewood Dr
N Ivorywood Dr
N Grayswood Dr
N Orchestra Dr
N Hartswood Cir
N Cliffwood Ter
N Pine Valley Loop
N Buckeywest Pl
N Black Diamond Cir
N Forest Ridge Blvd
W Sonbird Path
W Herndon St
N Keeney St
N Boston Ter
N Jeremy Ave
N Anthony Ave
N Annapolis Ave
N Clements Ave
N Tyrone Ave
N Elsenhower Ave
N Boswell Ter
N Boone Pl
N Dawes Ter
N Page Ave
N Cannes Pl
N Cinchwood Pl
N Hamlin Ter
N Knollworth Ter
N Blakely Ter
N Forest Lake Dr
N Columbine Ter
N Lindy Pl
N Baywood Dr
N Indianrover Dr
N Indianhead Rd
N Longvalley Rd
N Mohawk Dr
N Whitecloud Ln
N Little Dove Trl
N Jinnita St
N Nicholas St
N Pilar St
N Brandon St
N Katie St
N Benjamin St
N Shawna Ct
N Joshua Ct
N Everett Ln
N Dunbar Ln
N Connecticut Ln
N Tara Ct
N Samuel Ct
N Dusty Ct
N Alaska Ln
N Bismark St
N McKinley St
N Cleveland St
N Colfax Ln
N Getty Ln
N Evelyn St
N Hobart Ln
N Rockefeller Ln
N Lincoln Pl
N Kennett Dr
N Longfellow Dr
N Overdrive Cir
N Angelfish Ct
N Furlington St
N Sandy Ln
N Belmont Pl
N Shales Ct
N Knollwood Ln
N Naperville Ln
N Sheridan Ln
N Ridgefield Dr
N Wedgewood Ln
N Maryann Ln
N Keepsake Ln
N Tradewind Dr
N Westgate Ln
N Baywood Dr
N Forest Lake Dr
N Longvalley Rd
N Indianhead