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STATE OF FLORIDA



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Public Service Commission

October 21, 2025

STAFF'S SECOND DATA REQUEST
via email

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RE: Docket No. 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.

Dear Counsel:

By this letter, the Commission staff requests that CSWR-Florida Utility Operating Company (CSWR) provide responses to the following data requests:

For every water/wastewater system:

1. For all pro forma adjustments to Plant-In-Service on Schedule A-3, please provide the NARUC USOA number for each item.
2. For all pro forma adjustments to Operations & Maintenance Expenses on Schedule B-3, please provide the NARUC USOA number for each item.
3. For the pro forma adjustments included on Schedule B-3, for the contracts that cover multiple water/wastewater systems, how are the costs allocated to each system? Please provide the allocation criteria and the calculations for each system.

4. Please itemize all legal expenses included in the test year and the preceding two years by lawsuit and type of other matters (including any at the parent level or affiliate that were allocated to CSWR-Florida). By lawsuit, please detail the following information:
 - a. The amount of test year legal expenses.
 - b. Whether or not the lawsuit has been resolved or settled.
 - c. Whether or not CSWR is requesting recovery of legal fees as part of its claim.
 - d. The circumstances of each lawsuit.
 - e. The name of the plaintiff and defendant.
 - f. An explanation of why it is appropriate to include such expense in test year expenses.
 - g. For expenses that did not involve a lawsuit, please itemize the expenses and describe the services provided by each law firm.
5. For the ClearWater contracted operations and maintenance workers, in addition to the information requested in number 4 above, please provide information on how the time and work is accomplished and tracked for each system, who is responsible for the overall operations of each of the water/wastewater systems, and who oversees that the work is completed satisfactorily.
6. For Account Nos. 634 and 734 Contractual Services – Management Fees, please provide the calculations used to determine the monthly fees that are recorded on the MFR schedules B-5 and B-6 for each water/wastewater system.
7. The cost allocation amounts assigned to CSWR-Florida from CSWR described on pages 17 and 18 of the testimony provided by Mr. Thies do not match the amounts that are recorded on the MFRs, please explain these discrepancies.
8. MFR Schedule C-1, Line 1 – Current Tax Expense amounts shown under Column 2: Utility Adjustments and Column 3: Utility Adjusted, do not reconcile to the referenced Schedule C-2 totals on Line 23 in Column 2: Utility Adjustments and Column 3: Utility Adjusted. Please indicate which schedules reflect the correct amount.
9. The total O&M expense shown on Column 2 of Schedules B-1 and/or B-2, and Column 3 of Schedules B-7 and/or B-8 do not reconcile. For each system, please indicate which schedules reflect the correct amount.
10. Please provide the most recent actual and estimated rate case expense, in addition to detailed explanations and calculations to justify estimated expense to complete this rate case.

AQUARINA

11. According to MFR Schedule B-5, the following expense accounts had significant variations, including substantial increases and in some cases, negative expense amounts, in certain months of the test year when compared to other months. For each of the accounts listed below, please provide explanations for the variations, as well as the Utility's calculations, workpapers for each listed month, and all supporting documentation for each of the listed accounts.
 - a. Account No. 618 Chemicals Expense: negative amount in December.
 - b. Account No. 620 Materials and Supplies: August, October (negative), and November (negative).
 - c. Account No. 634 Contractual Services – Mgt/Corp/Reg: December.
 - d. Account No. 636 (identified as 635 on B-5) Contractual Services – Other: October and December.
 - e. Account No. 667 Regulatory Comm Expense – Other: July, August (negative), and January.
 - f. Account No. 675 Miscellaneous Expenses: December.
12. For Account No. 667 Regulatory Commission Expense – Other: Please provide an explanation of what activities were included in these expenses.
13. According to MFR Schedule B-6, the following expense accounts had significant variations, including substantial increases and in some cases, negative expense amounts, in certain months of the test year when compared to other months. For each of the accounts listed below, please provide explanations for the variations, as well as the Utility's calculations, workpapers for each listed month, and all supporting documentation for each of the listed accounts.
 - a. Account No. 711 Sludge Removal Expense: May (negative) and August.
 - b. Account No. 718 Chemicals Expense: September, November, and December (negative).
 - c. Account No. 734 Contractual Services – Mgt/Corp/Reg: December.
 - d. Account No. 736 (identified as 735 on B-6) Contractual Services – Other: October and January.
 - e. Account No. 767 Regulatory Comm Expense – Other: July.
 - f. Account No. 775 Miscellaneous Expenses: December.
14. For Account No. 767 Regulatory Commission Expense – Other: Please provide an explanation of what activities were included in these expenses.

BFF

15. According to MFR Schedule B-6, the following expense accounts had significant variations, including substantial increases and in some cases, negative expense amounts, in certain months of the test year when compared to other months. For each of the accounts listed below, please provide explanations for the variations, as well as the Utility's calculations, workpapers for each listed month, and all supporting documentation for each of the listed accounts.
 - a. Account No. 710 Purchased Sewage Treatment: April.
 - b. Account No. 734 Contractual Services – Mgt/Corp/Reg: December.
 - c. Account No. 736 (identified as 735 on B-6) Contractual Services – Other: August.
 - d. Account No. 757 Insurance – General Liability: October (negative).
 - e. Account No. 767 Regulatory Comm Expense – Other: July and January (negative).
16. For Account No. 767 Regulatory Commission Expense – Other: Please provide an explanation of what activities were included in these expenses.

C.F.A.T. H2O

17. According to MFR Schedule B-5, the following expense accounts had significant variations, including substantial increases and in some cases, negative expense amounts, in certain months of the test year when compared to other months. For each of the accounts listed below, please provide explanations for the variations, as well as the Utility's calculations, workpapers for each listed month, and all supporting documentation for each of the listed accounts.
 - a. Account No. 615 Purchased Power: February.
 - b. Account No. 620 Materials and Supplies: July, September, October, and November (all negative amounts).
 - c. Account No. 634 Contractual Services – Mgt/Corp/Reg: December.
 - d. Account No. 657 General Liability: Negative amount for October.
 - e. Account No. 667 Regulatory Comm Expense – Other: May (negative), July, and August (negative).
 - f. Account No. 675 Miscellaneous Expenses: November and December.
18. For Account No. 667 Regulatory Commission Expense – Other: Please provide an explanation of what activities were included in these expenses.

19. According to MFR Schedule B-6, the following expense accounts had significant variations, including substantial increases and in some cases, negative expense amounts, in certain months of the test year when compared to other months. For each of the accounts listed below, please provide explanations for the variations, as well as the Utility's calculations, workpapers for each listed month, and all supporting documentation for each of the listed accounts.
- a. Account No. 715 Purchased Power: May.
 - b. Account No. 718 Chemicals Expense: July and December (negative).
 - c. Account No. 734 Contractual Services – Mgt/Corp/Reg: December.
 - d. Account No. 736 (identified as 735 on B-6) Contractual Services – Other: August.
 - e. Account No. 757 General Liability: October (negative).
 - f. Account No. 767 Regulatory Comm Expense – Other: July and August (negative).
 - g. Account No. 775 Miscellaneous Expenses: December.
20. For Account No. 767 Regulatory Commission Expense – Other: Please provide an explanation of what activities were included in these expenses.
21. The total accumulated depreciation shown on Column 2 of Schedules A-1 and A-2, and Column 2 of Schedules A-9 and A-10, do not reconcile. Please indicate which schedules reflect the correct amount. In addition, please provide corrected schedules, including any fallout schedules effected by adjustments made.

Neighborhood Utilities

22. According to MFR Schedule B-5, the following expense accounts had significant variations, including substantial increases and in some cases, negative expense amounts, in certain months of the test year when compared to other months. For each of the accounts listed below, please provide explanations for the variations, as well as the Utility's calculations, workpapers for each listed month, and all supporting documentation for each of the listed accounts.
- a. Account No. 618 Chemicals Expense: May.
 - b. Account No. 633 Contractual Services – Legal: July.
 - c. Account No. 634 Contractual Services – Mgt/Corp/Reg: November and December.
 - d. Account No. 636 (identified as 635 on B-5) Contractual Services – Other: May.
 - e. Account No. 667 Regulatory Comm Expense – Other: July, August (negative), and January (negative).
 - f. Account No. 675 Miscellaneous Expenses: April and December.

23. For Account No. 667 Regulatory Commission Expense – Other: Please provide an explanation of what activities were included in these expenses.

North Peninsula

24. According to MFR Schedule B-6, the following expense accounts had significant variations, including substantial increases and in some cases, negative expense amounts, in certain months of the test year when compared to other months. For each of the accounts listed below, please provide explanations for the variations, as well as the Utility's calculations, workpapers for each listed month, and all supporting documentation for each of the accounts listed.

- a. Account No. 718 Chemicals Expense: April and December (negative).
- b. Account No. 720 Materials and Supplies: October and December (both negative).
- c. Account No. 734 Contractual Services – Mgt/Corp/Reg: December.
- d. Account No. 736 (identified as 735 on B-6) Contractual Services – Other: February and December (negative).
- e. Account No. 767 Regulatory Comm Expense – Other: July, August (negative), and January (negative).
- f. Account No. 775 Miscellaneous Expenses: December.

25. For Account No. 767 Regulatory Commission Expense – Other: Please provide an explanation of what activities were included in these expenses.

Rolling Oaks

26. According to MFR Schedule B-5, the following expense accounts had significant variations, including substantial increases and in some cases, negative expense amounts, in certain months of the test year when compared to other months. For each of the accounts listed below, please provide explanations for the variations, as well as the Utility's calculations, workpapers for each listed month, and all supporting documentation for each of the accounts listed.

- a. Account No. 618 Chemicals Expense: September.
- b. Account No. 620 Materials and Supplies: February, August, October (negative), and November (negative).
- c. Account No. 633 Contractual Services – Legal: July.
- d. Account No. 634 Contractual Services – Mgt/Corp/Reg: December.
- e. Account No. 636 (identified as 635 on B-5) Contractual Services – Other: September and October.
- f. Account No. 667 Regulatory Comm Expense – Other: March, and negative months of: April, July, August, and January.

27. For Account No. 667 Regulatory Commission Expense – Other: Please provide an explanation of what activities were included in these expenses.
28. According to MFR Schedule B-6, the following expense accounts had significant variations, including substantial increases and in some cases, negative expense amounts, in certain months of the test year when compared to other months. For each of the accounts listed below, please provide explanations for the variations, as well as the Utility's calculations, workpapers for each listed month, and all supporting documentation for each of the accounts listed.
- a. Account No. 711 Sludge Removal Expense: May (negative).
 - b. Account No. 718 Chemicals Expense: August and December (negative).
 - c. Account No. 720 Materials and Supplies: September, October (negative), and November (negative).
 - d. Account No. 734 Contractual Services – Mgt/Corp/Reg: December.
 - e. Account No. 736 (identified as 735 on B-6) Contractual Services – Other: May and December (negative).
 - f. Account No. 767 Regulatory Comm Expense – Other: March, April (negative), and July (negative).
29. For Account No. 767 Regulatory Commission Expense – Other: Please provide an explanation of what activities were included in these expenses.

Sebring Ridge Utilities

30. According to MFR Schedule B-6, the following expense accounts had significant variations, including substantial increases and in some cases, negative expense amounts, in certain months of the test year when compared to other months. For each of the accounts listed below, please provide explanations for the variations, as well as the Utility's calculations, workpapers for each listed month, and all supporting documentation for each of the accounts listed.
- a. Account No. 718 Chemicals Expense: November and December (both negative).
 - b. Account No. 734 Contractual Services – Mgt/Corp/Reg: December.
 - c. Account No. 736 (identified as 735 on B-6) Contractual Services – Other: February and July.
 - d. Account No. 767 Regulatory Comm Expense – Other: April, September (negative), and January (negative).
31. For Account No. 767 Regulatory Commission Expense – Other: Please provide an explanation of what activities were included in these expenses.

Sunshine except Ponderosa Pines and Quail Run

32. According to MFR Schedule B-5, the following expense accounts had significant variations, including substantial increases and in some cases, negative expense amounts, in certain months of the test year when compared to other months. For each of the accounts listed below, please provide explanations for the variations, as well as the Utility's calculations, workpapers for each listed month, and all supporting documentation for each of the accounts listed.
- a. Account No. 615 Purchased Power: June.
 - b. Account No. 618 Chemicals Expense: March and July.
 - c. Account No. 620 Materials and Supplies: August and months with negative amounts: July, October, and November.
 - d. Account No. 633 Contractual Services – Legal: July.
 - e. Account No. 634 Contractual Services – Mgt/Corp/Reg: December.
 - f. Account No. 636 (identified as 635 on B-5) Contractual Services – Other: August.
 - g. Account No. 667 Regulatory Comm Expense – Other: July, October, and negative amounts for August and January.
 - h. Account No. 675 Miscellaneous Expenses: December.
33. For Account No. 667 Regulatory Commission Expense – Other: Please provide an explanation of what activities were included in these expenses.

Sunshine Systems - Ponderosa Pines and Quail Run

34. According to MFR Schedule B-5, the following expense accounts had significant variations, including substantial increases and in some cases, negative expense amounts, in certain months of the test year when compared to other months. For each of the accounts listed below, please provide explanations for the variations, as well as the Utility's calculations, workpapers for each listed month, and all supporting documentation for each of the accounts listed.
- a. Account No. 618 Chemicals Expense: May, October, and November (negative).
 - b. Account No. 620 Materials and Supplies: July, October, and November (months with negative amounts).
 - c. Account No. 634 Contractual Services – December.
35. For Account No. 667 Regulatory Commission Expense – Other: Please provide an explanation of what activities were included in these expenses.

TKCB

36. According to MFR Schedule B-6, the following expense accounts had significant variations, including substantial increases and in some cases, negative expense amounts, in certain months of the test year when compared to other months. For each of the accounts listed below, please provide explanations for the variations, as well as the Utility's calculations, workpapers for each listed month, and all supporting documentation for each of the accounts listed.
- a. Account No. 718 Chemicals Expense: June, September, and December (negative).
 - b. Account No. 734 Contractual Services – Mgt/Corp/Reg: December.
 - c. Account No. 736 (identified as 735 on B-6) Contractual Services – Other: October, November, and December (negative).
 - d. Account No. 767 Regulatory Comm Expense – Other: May, August, and December (months with negative amounts) and March.
 - e. Account No. 775 Miscellaneous Expenses: December.
37. For Account No. 767 Regulatory Commission Expense – Other: Please provide an explanation of what activities were included in these expenses.

Tradewinds Utilities

38. According to MFR Schedule B-5, the following expense accounts had significant variations, including substantial increases and in some cases, negative expense amounts, in certain months of the test year when compared to other months. For each of the accounts listed below, please provide explanations for the variations, as well as the Utility's calculations, workpapers for each listed month, and all supporting documentation for each of the accounts listed.
- a. Account No. 618 Chemicals Expense: October.
 - b. Account No. 634 Contractual Services – Mgt/Corp/Reg: December.
 - c. Account No. 636 (identified as 635 on B-5) Contractual Services – Other: September and December (negative).
 - d. Account No. 657 General Liability: October (negative).
 - e. Account No. 667 Regulatory Comm Expense – Other: July, August (negative), and January.
 - f. Account No. 675 Miscellaneous Expenses: December.
39. For Account No. 667 Regulatory Commission Expense – Other: Please provide an explanation of what activities were included in these expenses.

40. According to MFR Schedule B-6, the following expense accounts had significant variations, including substantial increases and in some cases, negative expense amounts, in certain months of the test year when compared to other months. For each of the accounts listed below, please provide explanations for the variations, as well as the Utility's calculations, workpapers for each listed month, and all supporting documentation for each of the accounts listed.
- a. Account No. 710 Purchased Sewage Treatment: April.
 - b. Account No. 715 Purchased Power: February.
 - c. Account No. 734 Contractual Services – Mgt/Corp/Reg: December.
 - d. Account No. 736 (identified as 735 on B-6) Contractual Services – Other: December (negative).
 - e. Account No. 757 Insurance – General Liability: October (negative).
 - f. Account No. 767 Regulatory Comm Expense – Other: July, August (negative), and January.
 - g. Account No. 775 Miscellaneous Expenses: December.
41. For Account No. 767 Regulatory Commission Expense – Other: Please provide an explanation of what activities were included in these expenses.

Tymber Creek

42. According to MFR Schedule B-5, the following expense accounts had significant variations, including substantial increases and in some cases, negative expense amounts, in certain months of the test year when compared to other months. For each of the accounts listed below, please provide explanations for the variations, as well as the Utility's calculations, workpapers for each listed month, and all supporting documentation for each of the accounts listed.
- a. Account No. 610 Purchased Water: September and October (negative).
 - b. Account No. 618 Chemicals Expense: October and November (both negative).
 - c. Account No. 634 Contractual Services – Mgt/Corp/Reg: December.
 - d. Account No. 636 (identified as 635 on B-5) Contractual Services – Other: October and November.
 - e. Account No. 667 Regulatory Comm Expense – Other: Negative amounts for May, July, and August.
 - f. Account No. 675 Miscellaneous Expenses: August and January.
43. For Account No. 667 Regulatory Commission Expense – Other: Please provide an explanation of what activities were included in these expenses.

44. According to MFR Schedule B-6, the following expense accounts had significant variations, including substantial increases and in some cases, negative expense amounts, in certain months of the test year when compared to other months. For each of the accounts listed below, please provide explanations for the variations, as well as the Utility's calculations, workpapers for each listed month, and all supporting documentation for each of the accounts listed.
- a. Account No. 715 Purchased Power: December.
 - b. Account No. 718 Chemicals Expense: November and December (both negative).
 - c. Account No. 720 Materials and Supplies: October and November (both negative).
 - d. Account No. 734 Contractual Services – Mgt/Corp/Reg: December.
 - e. Account No. 736 (identified as 735 on B-6) Contractual Services – Other: May (negative), October, and December (negative).
 - f. Account No. 757 Insurance – General Liability: September.
 - g. Account No. 767 Regulatory Comm Expense – Other: May, July, August (all negative), and January.
 - h. Account No. 775 Miscellaneous Expenses: August, December, and January.
45. For Account No. 767 Regulatory Commission Expense – Other: Please provide an explanation of what activities were included in these expenses.

For every water/wastewater system:

46. For the pro forma adjustments included on Schedule B-3, please provide a copy of the contract, purpose, contract period, and total amount, in addition to specifying which water/wastewater systems are included in each contract.
47. Please provide the following for all contracts utilized during the test year (Testing, Engineering, Accounting, Mgt Fees, Billing, and Other):
- a. The total contract amounts.
 - b. The purpose of each contract.
 - c. Effective dates of the contracts.
 - d. Copies of each of the contracts.
 - e. Copies of all invoices for each contract.
48. Please provide the general ledgers for each water/wastewater system and for the parent company, CSWR, LLC, that indicate the appropriate NARUC USOA numbers cross referenced to each of the account numbers found in the Utility's general ledger. This should include all accounts, especially assets, liabilities, capital, income, expense, and clearing accounts.

49. MFR Schedule C-1, Line 1 – Current Tax Expense amounts shown under Column 2: Utility Adjustments and Column 3: Utility Adjusted, do not reconcile to the referenced Schedule C-2 totals on Line 23 in Column 2: Utility Adjustments and Column 3: Utility Adjusted. Please provide corrected schedules, including any fallout schedules effected by adjustments made.
50. Schedule C-1, Line 6, Total Income Tax Expense amounts are missing for North Peninsula and Sebring Oaks, please provide corrected schedules, including any fallout schedules effected by adjustments made.
51. The total O&M expense shown on Column 2 of Schedules B-1 and/or B-2, and Column 3 of Schedules B-7 and/or B-8 do not reconcile. Please provide corrected schedules, including any fallout schedules effected by adjustments made.
52. According to the testimony of Mr. Thies, page 29, CSWR-Florida is organized as a limited liability company but has chosen to be treated as a C-corporation for federal and state income tax purposes. Please provide a copy of IRS Form 8832 – Entity Classification Election form or other documentation verifying this tax treatment.
53. Please provide supporting documentation to justify actual and estimated rate case expense to complete this rate case.

Please file all responses electronically no later than Monday, November 10, 2025, through the Commission's website at www.floridapsc.com, by selecting the Clerk's Office tab and Electronic Filing Web Form. *In addition, please email the filed response to discovery-gcl@psc.state.fl.us.*

Please feel free to call me at (850) 413- 6846 if you have any questions.

Sincerely,

/s/ Daniel Dose
Daniel Dose
Senior Attorney

DD/ds

cc: Office of Commission Clerk