

**CLASS "A" OR "B"**

**WATER AND/OR WASTEWATER UTILITIES**  
(Gross Revenue of More Than \$200,000 Each)

**ANNUAL REPORT**

OF

**CSWR-Florida Utility Operating Company - CFAT**

Exact Legal Name of Respondent

Certificate Number(s)

WS719

Submitted To The

STATE OF FLORIDA



ISSION

FOR THE

YEAR ENDED DECEMBER 31, 2025

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## GENERAL INSTRUCTIONS

1. Prepare this report in conformity with the 1996 National Association of Regulatory Utility Commissioners Uniform System of Accounts for Water and/or Wastewater Utilities (USOA).
2. Interpret all accounting words and phrases in accordance with the USOA.
3. Complete each question fully and accurately, even if it has been answered in a previous annual report. Enter the word "None" where it truly and completely states the fact.
4. For any question, section, or page which is not applicable to the respondent, enter the words "Not Applicable." Do not omit any pages.
5. Where dates are called for, the month and day should be stated as well as the year.
6. All schedules requiring dollar entries should be rounded to the nearest dollar unless otherwise specifically indicated.
7. Complete this report by means which result in a permanent record, such as by computer or typewriter.
8. If there is not enough room on any schedule, an additional page or pages may be added, provided the format of the added schedule matches the format of the schedule with not enough room. Such a schedule should reference the appropriate schedules, state the name of the utility, and state the year of the report.
9. If it is necessary or desirable to insert additional statements for the purpose of further explanation of schedules, such statement should be made at the bottom of the page or an additional page inserted. Any additional pages should state the name of the utility, the year of the report, and reference the appropriate schedule.
10. For water and wastewater utilities with more than one rate group and/or system, water and wastewater pages should be completed for each rate group and/or system group. These pages should be grouped together and tabbed by rate group and/or system.
11. All other water and wastewater operations not regulated by the Commission and other regulated industries should be reported as "Other than Reporting Systems."
12. Financial information for multiple systems charging rates which are covered under the same tariff should be reported as one system. However, the engineering data must be reported by individual system.
13. For water and wastewater utilities with more than one system, one (1) copy of workpapers showing the consolidation of systems for the operating sections, should be filed with the annual report.
14. The report should be filled out in quadruplicate and the original and two copies returned by March 31, of the year following the date of the report. The report should be returned to:

**Florida Public Service Commission  
Division of Accounting and Finance  
2540 Shumard Oak Boulevard  
Tallahassee, Florida 32399-0850**

The fourth copy should be retained by the utility.

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# **EXECUTIVE SUMMARY**

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UTILITY NAME: CSWR-Florida Utility Operating Company - CFAT

### CERTIFICATION OF ANNUAL REPORT

I HEREBY CERTIFY, to the best of my knowledge and belief:

- |  |                                |  |
|--|--------------------------------|--|
| YES<br><input checked="" type="checkbox"/> | NO<br><input type="checkbox"/> | 1. The utility is in substantial compliance with the Uniform System of Accounts prescribed by the Florida Public Service Commission.   |
| YES<br><input checked="" type="checkbox"/> | NO<br><input type="checkbox"/> | 2. The utility is in substantial compliance with all applicable rules and orders of the Florida Public Service Commission.   |
| YES<br><input checked="" type="checkbox"/> | NO<br><input type="checkbox"/> | 3. There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices that could have a material effect on the the financial statement of the utility.  |
| YES<br><input checked="" type="checkbox"/> | NO<br><input type="checkbox"/> | 4. The annual report fairly represents the financial condition and results of operations of the respondent for the period presented and other information and statements presented in the the report as to the business affairs of the respondent are true, correct and complete for the period for which it represents. |

Items Certified

1.	2.	3.	4.
X	X	X	X

1.	2.	3.	4.

  
 \_\_\_\_\_  
 (Signature of Chief Executive Officer of the utility) \*

\_\_\_\_\_  
 (Signature of Chief Financial Officer of the utility) \*

\* Each of the four items must be certified YES or NO. Each item need not be certified by both officers. The items being certified by the officer should be indicated in the appropriate area to the left of the signature.

**NOTICE:** Section 837.06, Florida Statutes, provides that any person who knowingly makes a false statement in writing with the intent to mislead a public servant in the performance of his duty shall be guilty of a misdemeanor of the second degree.

ANNUAL REPORT OF

YEAR OF REPORT  
December 31, 2025

CSWR-Florida Utility Operating Company - CFAT  
(Exact Name of Utility)

County: \_\_\_\_\_

List below the exact mailing address of the utility for which normal correspondence should be sent:

1630 Des Peres Rd., Suite 140  
Des Peres, MO 63131

Telephone: 314-380-8505

E Mail Address: bthies@cswrgroup.com

WEB Site: https://www.centralstateswaterresources.com/

Sunshine State One-Call of Florida, Inc. Member Number \_\_\_\_\_

Name and address of person to whom correspondence concerning this report should be addressed:

1630 Des Peres Rd., Suite 140  
Des Peres, MO 63131

Telephone: 314-380-8505

List below the address of where the utility's books and records are located:

1630 Des Peres Rd., Suite 140  
Des Peres, MO 63131

Telephone: 314-380-8505

List below any groups auditing or reviewing the records and operations:

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Date of original organization of the utility: \_\_\_\_\_

Check the appropriate business entity of the utility as filed with the Internal Revenue Service

Individual  Partnership  Sub S Corporation  1120 Corporation

List below every corporation or person owning or holding directly or indirectly 5% or more of the voting securities of the utility:

	Name	Percent Ownership
1.	CSWR, LLC	100%
2.	_____	_____
3.	_____	_____
4.	_____	_____
5.	_____	_____
6.	_____	_____
7.	_____	_____
8.	_____	_____
9.	_____	_____
10.	_____	_____



**UTILITY NAME:** CSWR-Florida Utility Operating Company - CFAT

**COMPANY PROFILE**

Provide a brief narrative company profile which covers the following areas:

- A. Brief company history.
- B. Public services rendered.
- C. Major goals and objectives.
- D. Major operating divisions and functions.
- E. Current and projected growth patterns.
- F. Major transactions having a material effect on operations.

See Supplemental

## **CSWR-Florida Utility Operating Company: COMPANY PROFILE**

### **A. Brief Company History**

Founded in 2014 by Josiah Cox, President and CEO, Central States Water Resources (CSWR) has expanded its national footprint across 11 states since its inception. Today, CSWR is the 11<sup>th</sup> largest investor-owned water utility and the single largest owner/operator of individual wastewater plants in the United States. CSWR-Florida completed its first acquisition of assets in Florida on 5/16/2022.

### **B. Public Services Rendered**

CSWR-Florida provides water treatment and distribution services as well as sewer collection and treatment services in Florida communities.

### **C. Major Goals and Objectives**

CSWR-Florida brings to life its mission to deliver safe, reliable, and environmentally responsible water resources to every community it serves, while also protecting the aquifers, lakes, rivers, and streams so essential to the environment. Goals include 100% compliance with regulatory requirements and the rehabilitation of historically underfunded systems.

### **D. Major Operating Divisions and Functions**

- **Environmental Health and Safety (EHS):** Responsible for managing operations contractors and compliance with environmental regulations.
- **Engineering:** responsible for designing and implementing new infrastructure projects as well as improving existing infrastructure.
- **Business Operations:** Admin functions including, but not limited to, accounting, finance, human resources, IT, communications, customer experience (customer service), and regulatory affairs.

### **E. Current and Projected Growth Patterns**

The Company is projecting a continued pattern of acquiring, rehabilitating, and operating facilities across the state of Florida.

### **F. Major Transactions Having a Material Effect on Operations**

- Acquisition of the assets of Aquarina Utilities – 5/16/22
- Acquisition of the assets of Sunshine Utilities of Central Florida, Inc. – 5/24/22
- Acquisition of the assets of North Peninsula Utilities – 5/25/22
- Acquisition of the assets of Neighborhood Utilities, Inc. – 11/17/22
- Acquisition of the assets of Rolling Oaks – 11/30/22
- Acquisition of the assets of Sebring Ridge – 8/29/23
- Acquisition of the assets of CFAT – 11/30/23
- Acquisition of the assets of BFF – 11/30/23
- Acquisition of the assets of Tradewinds – 11/30/23
- Acquisition of the assets of TKCB – 12/27/23
- Acquisition of the assets of Tymber Creek – 5/31/2024

**UTILITY NAME:** CSWR-Florida Utility Operating Company - CFAT

**PARENT / AFFILIATE ORGANIZATION CHART**

**Current as of** 12/31/25

Complete below an organizational chart that shows all parents, subsidiaries and affiliates of the utility.  
The chart must also show the relationship between the utility and affiliates listed on E-7, E-10(a) and E-10(b).

CSWR, LLC  
Florida Central States Water Resources  
CSWR-Florida Utility Holding Company  
CSWR-Florida Utility Operating Company













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UTILITY NAME: CSWR-Florida Utility Operating Company - CFAT

<b>YEAR OF REPORT</b> December 31, 2025
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**COMPARATIVE BALANCE SHEET  
ASSETS AND OTHER DEBITS**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR (e)
<b>UTILITY PLANT</b>				
101-106	Utility Plant	F-7	\$ 1,720,667	\$ 1,965,302
108-110	Less: Accumulated Depreciation and Amortization	F-8	563,947	567,326
Net Plant			\$ 1,156,720	\$ 1,397,976
114-115	Utility Plant Acquisition adjustment (Net)	F-7	0	0
116 *	Other Utility Plant Adjustments		0	
Total Net Utility Plant			\$ 1,156,720	\$ 1,397,976
<b>OTHER PROPERTY AND INVESTMENTS</b>				
121	Nonutility Property	F-9	\$ 0	\$ 0
122	Less: Accumulated Depreciation and Amortization		0	
Net Nonutility Property			\$ 0	\$ 0
123	Investment in Associated Companies	F-10	0	0
124	Utility Investments	F-10	0	0
125	Other Investments	F-10	0	0
126-127	Special Funds	F-10	0	0
Total Other Property & Investments			\$ 0	\$ 0
<b>CURRENT AND ACCRUED ASSETS</b>				
131	Cash		\$ 83	\$ 4,615
132	Special Deposits	F-9	0	0
133	Other Special Deposits	F-9	0	0
134	Working Funds		0	0
135	Temporary Cash Investments		0	0
141-144	Accounts and Notes Receivable, Less Accumulated Provision for Uncollectible Accounts	F-11	62,473	84,018
145	Accounts Receivable from Associated Companies	F-12	0	0
146	Notes Receivable from Associated Companies	F-12	0	0
151-153	Material and Supplies		0	0
161	Stores Expense		0	0
162	Prepayments		0	10,102
171	Accrued Interest and Dividends Receivable		0	0
172 *	Rents Receivable		0	0
173 *	Accrued Utility Revenues		10,973	14,244
174	Miscellaneous Current and Accrued Assets	F-12	0	0
Total Current and Accrued Assets			\$ 73,529	\$ 112,979

\* Not Applicable for Class B Utilities

UTILITY NAME: CSWR-Florida Utility Operating Company - CFAT

**COMPARATIVE BALANCE SHEET  
ASSETS AND OTHER DEBITS**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR (e)
	DEFERRED DEBITS			
181	Unamortized Debt Discount & Expense	F-13	\$ 0	\$ 0
182	Extraordinary Property Losses	F-13	0	0
183	Preliminary Survey & Investigation Charges		5,948	6,001
184	Clearing Accounts		586	3,539
185 *	Temporary Facilities		541	544
186	Miscellaneous Deferred Debits	F-14	1,268,927	1,286,798
187 *	Research & Development Expenditures			
190	Accumulated Deferred Income Taxes			
	Total Deferred Debits		\$ 1,276,002	\$ 1,296,882
	TOTAL ASSETS AND OTHER DEBITS		\$ 2,506,251	\$ 2,807,836

\* Not Applicable for Class B Utilities

**NOTES TO THE BALANCE SHEET**

The space below is provided for important notes regarding the balance sheet

UTILITY NAME: CSWR-Florida Utility Operating Company - CFAT

<b>YEAR OF REPORT</b> December 31, 2025
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**COMPARATIVE BALANCE SHEET  
EQUITY CAPITAL AND LIABILITIES**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR (e)
<b>EQUITY CAPITAL</b>				
201	Common Stock Issued	F-15	\$ 1,855,515	\$ 1,855,515
204	Preferred Stock Issued	F-15	0	0
202,205 *	Capital Stock Subscribed		0	0
203,206 *	Capital Stock Liability for Conversion		0	0
207 *	Premium on Capital Stock		0	0
209 *	Reduction in Par or Stated Value of Capital Stock		0	0
210 *	Gain on Resale or Cancellation of Reacquired Capital Stock		0	0
211	Other Paid - In Capital		0	0
212	Discount On Capital Stock		0	0
213	Capital Stock Expense		0	0
214-215	Retained Earnings	F-16	(232,010)	(330,457)
216	Reacquired Capital Stock		0	0
218	Proprietary Capital (Proprietorship and Partnership Only)			
Total Equity Capital			\$ 1,623,505	\$ 1,525,058
<b>LONG TERM DEBT</b>				
221	Bonds	F-15	0	0
222 *	Reacquired Bonds		0	0
223	Advances from Associated Companies	F-17	0	0
224	Other Long Term Debt	F-17	0	0
Total Long Term Debt			\$ 0	\$ 0
<b>CURRENT AND ACCRUED LIABILITIES</b>				
231	Accounts Payable		59,186	39,415
232	Notes Payable	F-18	0	0
233	Accounts Payable to Associated Companies	F-18	0	0
234	Notes Payable to Associated Companies	F-18	801,697	1,226,209
235	Customer Deposits		0	0
236	Accrued Taxes	W/S-3	293	0
237	Accrued Interest	F-19	0	0
238	Accrued Dividends		0	0
239	Matured Long Term Debt		0	0
240	Matured Interest		0	0
241	Miscellaneous Current & Accrued Liabilities	F-20	21,562	17,147
Total Current & Accrued Liabilities			\$ 882,738	\$ 1,282,771

\* Not Applicable for Class B Utilities

UTILITY NAME: CSWR-Florida Utility Operating Company - CFAT

<b>YEAR OF REPORT</b> December 31, 2025
--

**COMPARATIVE BALANCE SHEET  
EQUITY CAPITAL AND LIABILITIES**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR (e)
<b>DEFERRED CREDITS</b>				
251	Unamortized Premium On Debt	F-13	\$ 0	\$ 0
252	Advances For Construction	F-20	0	0
253	Other Deferred Credits	F-21	0	0
255	Accumulated Deferred Investment Tax Credits			
Total Deferred Credits			\$ 0	\$ 0
<b>OPERATING RESERVES</b>				
261	Property Insurance Reserve		\$ 0	\$ 0
262	Injuries & Damages Reserve		0	0
263	Pensions and Benefits Reserve		0	0
265	Miscellaneous Operating Reserves		0	0
Total Operating Reserves			\$ 0	\$ 0
<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>				
271	Contributions in Aid of Construction	F-22	\$ 387,815	\$ 387,815
272	Accumulated Amortization of Contributions in Aid of Construction	F-22	387,808	(387,808)
Total Net CIAC			\$ 7	\$ 7
<b>ACCUMULATED DEFERRED INCOME TAXES</b>				
281	Accumulated Deferred Income Taxes - Accelerated Depreciation		\$ 0	\$ 0
282	Accumulated Deferred Income Taxes - Liberalized Depreciation		0	0
283	Accumulated Deferred Income Taxes - Other			
Total Accumulated Deferred Income Tax			\$ 0	\$ 0
<b>TOTAL EQUITY CAPITAL AND LIABILITIES</b>			<b>\$ 2,506,250</b>	<b>\$ 2,807,836</b>

UTILITY NAME: CSWR-Florida Utility Operating Company - CFAT

<b>YEAR OF REPORT</b> December 31, 2025
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**COMPARATIVE OPERATING STATEMENT**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR * (e)
<b>UTILITY OPERATING INCOME</b>				
400	Operating Revenues	F-3(b)	\$ 239,711	\$ 250,630
469, 530	Less: Guaranteed Revenue and AFPI	F-3(b)		0
Net Operating Revenues			\$ 239,711	\$ 250,630
401	Operating Expenses	F-3(b)	\$ 297,172	\$ 308,052
403	Depreciation Expense:	F-3(b)	\$ 52,752	\$ 56,660
	Less: Amortization of CIAC	F-22	3,145	0
Net Depreciation Expense			\$ 49,607	\$ 56,660
406	Amortization of Utility Plant Acquisition Adjustment	F-3(b)	0	0
407	Amortization Expense (Other than CIAC)	F-3(b)	0	0
408	Taxes Other Than Income	W/S-3	3,941	3,978
409	Current Income Taxes	W/S-3	0	0
410.1	Deferred Federal Income Taxes	W/S-3	0	0
410.11	Deferred State Income Taxes	W/S-3	0	0
411.1	Provision for Deferred Income Taxes - Credit	W/S-3	0	0
412.1	Investment Tax Credits Deferred to Future Periods	W/S-3	0	0
412.11	Investment Tax Credits Restored to Operating Income	W/S-3	0	0
Utility Operating Expenses			\$ 350,720	\$ 368,690
Net Utility Operating Income			\$ (111,009)	\$ (118,060)
469, 530	Add Back: Guaranteed Revenue and AFPI	F-3(b)	0	0
413	Income From Utility Plant Leased to Others		0	0
414	Gains (losses) From Disposition of Utility Property		(18,307)	35,325
420	Allowance for Funds Used During Construction			0
Total Utility Operating Income [Enter here and on Page F-3(c)]			\$ (129,316)	\$ (82,735)

\* For each account, Column e should agree with Columns f, g and h on F-3(b)

YEAR OF REPORT

UTILITY NAME: CSWR-Florida Utility Operating Company - CF

**COMPARATIVE OPERATING STATEMENT (Cont'd)**

WATER SCHEDULE W-3 * (f)	WASTEWATER SCHEDULE S-3 * (g)	OTHER THAN REPORTING SYSTEMS (h)
\$ <u>110,266</u> 0	\$ <u>140,364</u> 0	\$ _____
\$ <u>110,266</u>	\$ <u>140,364</u>	\$ _____ 0
\$ 181,090	\$ 126,961	\$ _____
<u>23,458</u> 0	<u>33,202</u> 0	_____
\$ <u>23,458</u>	\$ <u>33,202</u>	\$ _____ 0
0	0	_____
0	0	_____
<u>2,516</u>	<u>1,462</u>	_____
0	0	_____
0	0	_____
0	0	_____
0	0	_____
0	0	_____
0	0	_____
0	0	_____
\$ <u>207,064</u>	\$ <u>161,626</u>	\$ _____ 0
\$ <u>(96,798)</u>	\$ <u>(21,262)</u>	\$ _____ 0
0	0	_____
0	0	_____
<u>17,588</u>	<u>17,736</u>	_____
0	0	_____
\$ <u>(79,210)</u>	\$ <u>(3,526)</u>	\$ _____ 0

\* Total of Schedules W-3 / S-3 for all rate groups.

**COMPARATIVE OPERATING STATEMENT (Cont'd)**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR (e)
Total Utility Operating Income [from page F-3(a)]			\$ (129,316)	\$ (82,735)
<b>OTHER INCOME AND DEDUCTIONS</b>				
415	Revenues-Merchandising, Jobbing, and Contract Deductions		\$ 0	\$ 0
416	Costs & Expenses of Merchandising Jobbing, and Contract Work		0	0
419	Interest and Dividend Income		0	0
421	Nonutility Income		0	0
426	Miscellaneous Nonutility Expenses		0	0
Total Other Income and Deductions			\$ 0	\$ 0
<b>TAXES APPLICABLE TO OTHER INCOME</b>				
408.2	Taxes Other Than Income		\$ 0	\$ 0
409.2	Income Taxes		0	0
410.2	Provision for Deferred Income Taxes		0	0
411.2	Provision for Deferred Income Taxes - Credit		0	0
412.2	Investment Tax Credits - Net		0	0
412.3	Investment Tax Credits Restored to Operating Income		0	0
Total Taxes Applicable To Other Income			\$ 0	\$ 0
<b>INTEREST EXPENSE</b>				
427	Interest Expense	F-19	\$ 2,068	\$ 15,712
428	Amortization of Debt Discount & Expense	F-13	0	0
429	Amortization of Premium on Debt	F-13	0	0
Total Interest Expense			\$ 2,068	\$ 15,712
<b>EXTRAORDINARY ITEMS</b>				
433	Extraordinary Income		\$ 0	\$ 0
434	Extraordinary Deductions		0	0
409.3	Income Taxes, Extraordinary Items		0	0
Total Extraordinary Items			\$ 0	\$ 0
<b>NET INCOME</b>			\$ (131,384)	\$ (98,447)

Explain Extraordinary Income:

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UTILITY NAME: CSWR-Florida Utility Operating Company - CFAT

<b>YEAR OF REPORT</b> December 31, 2025
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**SCHEDULE OF YEAR END RATE BASE**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	WATER UTILITY (d)	WASTEWATER UTILITY (e)
101	Utility Plant In Service	F-7	\$ 836,906	\$ 771,709
	Less:			
	Nonused and Useful Plant (1)			
108	Accumulated Depreciation	F-8	424,746	142,580
110	Accumulated Amortization	F-8	0	0
271	Contributions in Aid of Construction	F-22	0	387,815
252	Advances for Construction	F-20	0	0
Subtotal			\$ 412,160	\$ 241,313
272	Add: Accumulated Amortization of Contributions in Aid of Construction	F-22	0	387,808
Subtotal			\$ 412,160	\$ 629,121
114	Plus or Minus: Acquisition Adjustments (2)	F-7	0	0
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	0	0
	Working Capital Allowance (3)		0	0
	Other (Specify): _____ _____ _____			
RATE BASE			\$ 412,160	\$ 629,121
NET UTILITY OPERATING INCOME			\$ (96,798)	\$ (21,262)
ACHIEVED RATE OF RETURN (Operating Income / Rate Base)			-23.49%	-3.38%

**NOTES :**

- (1) Estimate based on the methodology used in the last rate proceeding.
- (2) Include only those Acquisition Adjustments that have been approved by the Commission.
- (3) Calculation consistent with last rate proceeding.  
In absence of a rate proceeding, Class A utilities will use the Balance Sheet Method and Class B Utilities will use the One-eighth Operating and Maintenance Expense Method.

**SCHEDULE OF CURRENT COST OF CAPITAL  
CONSISTENT WITH THE METHODOLOGY USED IN THE LAST RATE PROCEEDING (1)**

CLASS OF CAPITAL (a)	DOLLAR AMOUNT (2) (b)	PERCENTAGE OF CAPITAL (c)	ACTUAL COST RATES (3) (d)	WEIGHTED COST (c x d) (e)
Common Equity	\$ 0	0.00%		0.00%
Preferred Stock	0	0.00%		0.00%
Long Term Debt	0	0.00%		0.00%
Customer Deposits	0	0.00%		0.00%
Tax Credits - Zero Cost	0	0.00%		0.00%
Tax Credits - Weighted Cost	0	0.00%		0.00%
Deferred Income Taxes	0	0.00%		0.00%
Other (Explain)	0	0.00%		0.00%
	0	0.00%		0.00%
Total	\$ 0	0.00%		0.00%

(1) If the utility's capital structure is not used, explain which capital structure is used.

\_\_\_\_\_

\_\_\_\_\_

(2) Should equal amounts on Schedule F-6, Column (g).

(3) Mid-point of the last authorized Return On Equity or current leverage formula if none has been established.

Must be calculated using the same methodology used in the last rate proceeding using current annual report year end amounts and cost rates.

**APPROVED RETURN ON EQUITY**

Current Commission Return on Equity:	
Commission order approving Return on Equity:	

**APPROVED AFUDC RATE**

COMPLETION ONLY REQUIRED IF AFUDC WAS CHARGED DURING YEAR

Current Commission Approved AFUDC rate:	
Commission order approving AFUDC rate:	

If any utility capitalized any charge in lieu of AFUDC (such as interest only), state the basis of the charge, an explanation as to why AFUDC was not charged and the percentage capitalized.



UTILITY NAME: CSWR-Florida Utility Operating Company - CFAT

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**UTILITY PLANT  
ACCOUNTS 101 - 106**

ACCT. NO. (a)	DESCRIPTION (b)	WATER (c)	WASTEWATER (d)	OTHER THAN REPORTING SYSTEMS (e)	TOTAL (f)
101	Plant Accounts: Utility Plant In Service	\$ 836,906	\$ 771,709	\$ _____	\$ 1,608,615
102	Utility Plant Leased to Other	_____	_____	_____	0
103	Property Held for Future Use	_____	_____	_____	0
104	Utility Plant Purchased or Sold	_____	_____	_____	0
105	Construction Work in Progress	140,992	215,695	_____	356,687
106	Completed Construction Not Classified	_____	_____	_____	0
	<b>Total Utility Plant</b>	<u>\$ 977,898</u>	<u>\$ 987,404</u>	<u>\$ 0</u>	<u>\$ 1,965,302</u>

**UTILITY PLANT ACQUISITION ADJUSTMENTS  
ACCOUNTS 114 AND 115**

Report each acquisition adjustment and related accumulated amortization separately.  
For any acquisition adjustments approved by the Commission, include the Order Number.

ACCT. NO. (a)	DESCRIPTION (b)	WATER (c)	WASTEWATER (d)	OTHER THAN REPORTING SYSTEMS (e)	TOTAL (f)
114	Acquisition Adjustment	\$ _____	\$ _____	\$ _____	\$ 0
		_____	_____	_____	0
		_____	_____	_____	0
		_____	_____	_____	0
	<b>Total Plant Acquisition Adjustments</b>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
115	Accumulated Amortization	\$ _____	\$ _____	\$ _____	\$ 0
		_____	_____	_____	0
		_____	_____	_____	0
		_____	_____	_____	0
	<b>Total Accumulated Amortization</b>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
	<b>Net Acquisition Adjustments</b>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

UTILITY NAME: CSWR-Florida Utility Operating Company - CFAT

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**ACCUMULATED DEPRECIATION ( ACCT. 108 ) AND AMORTIZATION (ACCT. 110)**

DESCRIPTION (a)	WATER (b)	WASTEWATER (c)	OTHER THAN REPORTING SYSTEMS (d)	TOTAL (e)
<b>ACCUMULATED DEPRECIATION</b>				
<b>Account 108</b>				
Balance first of year	\$ 401,495	\$ 162,452	\$	\$ 563,947
Credit during year:				
Accruals charged to:				
Account 108.1 (1)	\$ 23,458	\$ 33,202	\$	\$ 56,660
Account 108.2 (2)				0
Account 108.3 (2)				0
Other Accounts (specify):				0
				0
Salvage				0
Other Credits (Specify):				0
				0
Total Credits	\$ 23,458	\$ 33,202	\$ 0	\$ 56,660
Debits during year:				
Book cost of plant retired	207	53,074		53,281
Cost of Removal				0
Other Debits (specify):				0
				0
Total Debits	\$ 207	\$ 53,074	\$ 0	\$ 53,281
Balance end of year	\$ <u>424,746</u>	\$ <u>142,580</u>	\$ <u>0</u>	\$ <u>567,326</u>
<b>ACCUMULATED AMORTIZATION</b>				
<b>Account 110</b>				
Balance first of year	\$	\$	\$	\$ 0
Credit during year:				
Accruals charged to:				
Account 110.2 (3)				0
Other Accounts (specify):				0
				0
Total credits	\$ 0	\$ 0	\$ 0	\$ 0
Debits during year:				
Book cost of plant retired				0
Other debits (specify):				0
				0
Total Debits	\$ 0	\$ 0	\$ 0	\$ 0
Balance end of year	\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>

- (1) Account 108 for Class B utilities.
- (2) Not applicable for Class B utilities.
- (3) Account 110 for Class B utilities.

UTILITY NAME: CSWR-Florida Utility Operating Company - CFAT

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**REGULATORY COMMISSION EXPENSE  
AMORTIZATION OF RATE CASE EXPENSE (ACCOUNTS 666 AND 766)**

DESCRIPTION OF CASE (DOCKET NO.) (a)	EXPENSE INCURRED DURING YEAR (b)	CHARGED OFF DURING YEAR	
		ACCT. (d)	AMOUNT (e)
_____	\$ _____	_____	\$ _____
_____	_____	_____	_____
_____	_____	_____	_____
Total	\$ <u>0</u>		\$ <u>0</u>

**NONUTILITY PROPERTY (ACCOUNT 121)**

Report separately each item of property with a book cost of \$25,000 or more included in Account 121.

Other Items may be grouped by classes of property.

DESCRIPTION (a)	BEGINNING YEAR (b)	ADDITIONS (c)	REDUCTIONS (d)	ENDING YEAR BALANCE (e)
_____	\$ _____	\$ _____	\$ _____	\$ _____ 0
_____	_____	_____	_____	_____ 0
_____	_____	_____	_____	_____ 0
_____	_____	_____	_____	_____ 0
Total Nonutility Property	\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>

**SPECIAL DEPOSITS ( ACCOUNTS 132 AND 133)**

Report hereunder all special deposits carried in Accounts 132 and 133.

DESCRIPTION OF SPECIAL DEPOSITS (a)	YEAR END BOOK COST (b)
SPECIAL DEPOSITS (Account 132): _____ _____ _____	\$ _____ _____ _____
Total Special Deposits	\$ <u>0</u>
OTHER SPECIAL DEPOSITS (Account 133): _____ _____ _____	\$ _____ _____ _____
Total Other Special Deposits	\$ <u>0</u>

UTILITY NAME: CSWR-Florida Utility Operating Company - CFAT

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**INVESTMENTS AND SPECIAL FUNDS**  
**ACCOUNTS 123 - 127**

Report hereunder all investments and special funds carried in Accounts 123 through 127.

DESCRIPTION OF SECURITY OR SPECIAL FUND (a)	FACE OR PAR VALUE (b)	YEAR END BOOK COST (c)
INVESTMENT IN ASSOCIATED COMPANIES (Account 123): _____ _____ _____ _____ _____	\$ _____ _____ _____ _____ _____	\$ _____ _____ _____ _____ _____
Total Investment in Associated Companies		\$ <u>0</u>
UTILITY INVESTMENTS (Account 124): _____ _____ _____ _____ _____	\$ _____ _____ _____ _____ _____	\$ _____ _____ _____ _____ _____
Total Utility Investment		\$ <u>0</u>
OTHER INVESTMENTS (Account 125): _____ _____ _____ _____ _____	\$ _____ _____ _____ _____ _____	\$ _____ _____ _____ _____ _____
Total Other Investment		\$ <u>0</u>
SPECIAL FUNDS (Class A Utilities: Accounts 126 and 127; Class B Utilities: Account 127): _____ _____ _____ _____ _____		\$ _____ _____ _____ _____ _____
Total Special Funds		\$ <u>0</u>

UTILITY NAME: CSWR-Florida Utility Operating Company - CFAT

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**ACCOUNTS AND NOTES RECEIVABLE - NET**  
**ACCOUNTS 141 - 144**

Report hereunder all accounts and notes receivable included in Accounts 141, 142, and 144. Amounts included in  
Amounts included in Accounts 142 and 144 should be listed individually.

DESCRIPTION (a)		TOTAL (b)
CUSTOMER ACCOUNTS RECEIVABLE (Account 141):		
Water	\$ 47,537	
Wastewater	43,197	
Other		
Total Customer Accounts Receivable		\$ 90,734
OTHER ACCOUNTS RECEIVABLE ( Account 142):		
_____	\$ _____	
_____	_____	
_____	_____	
Total Other Accounts Receivable		\$ 0
NOTES RECEIVABLE (Account 144 ):		
_____	\$ _____	
_____	_____	
_____	_____	
Total Notes Receivable		\$ 0
Total Accounts and Notes Receivable		\$ 90,734
ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS ( Account 143)		
Balance first of year	\$ _____	
Add: Provision for uncollectibles for current year	\$ 6,716	
Collection of accounts previously written off	_____	
Utility Accounts	_____	
Others	_____	
_____	_____	
Total Additions	\$ 6,716	
Deduct accounts written off during year:		
Utility Accounts	_____	
Others	_____	
_____	_____	
Total accounts written off	\$ 0	
Balance end of year		\$ 6,716
<b>TOTAL ACCOUNTS AND NOTES RECEIVABLE - NET</b>		<b>\$ 84,018</b>



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UTILITY NAME: CSWR-Florida Utility Operating Company - CFAT

**UNAMORTIZED DEBT DISCOUNT AND EXPENSE AND PREMIUM ON DEBT  
ACCOUNTS 181 AND 251**

Report the net discount and expense or premium separately for each security issue.

DESCRIPTION (a)	AMOUNT WRITTEN OFF DURING YEAR (b)	YEAR END BALANCE (c)
UNAMORTIZED DEBT DISCOUNT AND EXPENSE (Account 181): _____ _____ _____	\$ _____ _____ _____	\$ _____ _____ _____
Total Unamortized Debt Discount and Expense	\$ <u>0</u>	\$ <u>0</u>
UNAMORTIZED PREMIUM ON DEBT (Account 251): _____ _____ _____	\$ _____ _____ _____	\$ _____ _____ _____
Total Unamortized Premium on Debt	\$ <u>0</u>	\$ <u>0</u>

**EXTRAORDINARY PROPERTY LOSSES  
ACCOUNT 182**

Report each item separately.

DESCRIPTION (a)	TOTAL (b)
_____ _____ _____	\$ _____ _____ _____
Total Extraordinary Property Losses	\$ <u>0</u>

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UTILITY NAME: CSWR-Florida Utility Operating Company - CFAT

**MISCELLANEOUS DEFERRED DEBITS  
ACCOUNT 186**

DESCRIPTION - Provide itemized listing (a)	AMOUNT WRITTEN OFF DURING YEAR (b)	YEAR END BALANCE (c)
DEFERRED RATE CASE EXPENSE (Class A Utilities: Account 186.1)		
Deferred Rate Case Expense	\$ _____	\$ 12,548
_____	_____	_____
_____	_____	_____
_____	_____	_____
Total Deferred Rate Case Expense	\$ <u>0</u>	\$ <u>12,548</u>
OTHER DEFERRED DEBITS (Class A Utilities: Account 186.2):		
Misc. Deferred Debits	\$ _____	\$ 1,274,250
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
Total Other Deferred Debits	\$ <u>0</u>	\$ <u>1,274,250</u>
REGULATORY ASSETS (Class A Utilities: Account. 186.3):		
_____	\$ _____	\$ _____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
Total Regulatory Assets	\$ <u>0</u>	\$ <u>0</u>
<b>TOTAL MISCELLANEOUS DEFERRED DEBITS</b>	\$ <u>0</u>	\$ <u>1,286,798</u>

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**CAPITAL STOCK  
ACCOUNTS 201 AND 204\***

DESCRIPTION (a)	RATE (b)	TOTAL (c)
<b>COMMON STOCK</b>		
Par or stated value per share	%	\$ _____
Shares authorized		_____
Shares issued and outstanding		_____
Total par value of stock issued	%	\$ 1,855,515
Dividends declared per share for year	%	\$ _____
<b>PREFERRED STOCK</b>		
Par or stated value per share	%	\$ _____
Shares authorized		_____
Shares issued and outstanding		_____
Total par value of stock issued	%	\$ _____
Dividends declared per share for year	%	\$ _____

\* Account 204 not applicable for Class B utilities.

**BONDS  
ACCOUNT 221**

DESCRIPTION OF OBLIGATION (INCLUDING DATE OF ISSUE AND DATE OF MATURITY) (a)	INTEREST		PRINCIPAL AMOUNT PER BALANCE SHEET (d)
	ANNUAL RATE (b)	FIXED OR VARIABLE * (c)	
_____	%	_____	\$ _____
_____	%	_____	_____
_____	%	_____	_____
_____	%	_____	_____
_____	%	_____	_____
_____	%	_____	_____
_____	%	_____	_____
_____	%	_____	_____
_____	%	_____	_____
_____	%	_____	_____
<b>Total</b>			\$ <u>0</u>

\* For variable rate obligations, provide the basis for the rate. (i.e., prime + 2%, etc.)

UTILITY NAME: CSWR-Florida Utility Operating Company - CFAT

**STATEMENT OF RETAINED EARNINGS**

- Dividends should be shown for each class and series of capital stock. Show amounts as dividends per share.
- Show separately the state and federal income tax effect of items shown in Account No. 439.

ACCT. NO. (a)	DESCRIPTION (b)	AMOUNTS (c)
215	Unappropriated Retained Earnings: Balance Beginning of Year	\$ (232,010)
439	Changes to Account: Adjustments to Retained Earnings ( requires Commission approval prior to use): Credits: _____ _____	\$ _____ _____
	Total Credits:	\$ 0
	Debits: _____ _____	\$ _____ _____
	Total Debits:	\$ 0
435	Balance Transferred from Income	\$ (98,447)
436	Appropriations of Retained Earnings: _____ _____	_____ _____
	Total Appropriations of Retained Earnings	\$ 0
437	Dividends Declared: Preferred Stock Dividends Declared _____	_____
438	Common Stock Dividends Declared _____ _____	_____ _____
	Total Dividends Declared	\$ 0
215	Year end Balance	\$ (330,457)
214	Appropriated Retained Earnings (state balance and purpose of each appropriated amount at year end): _____ _____ _____	_____ _____ _____
214	Total Appropriated Retained Earnings	\$ 0
	Total Retained Earnings	\$ (330,457)
Notes to Statement of Retained Earnings:		



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**NOTES PAYABLE  
ACCOUNTS 232 AND 234**

DESCRIPTION OF OBLIGATION (INCLUDING DATE OF ISSUE AND DATE OF MATURITY) (a)	INTEREST		PRINCIPAL AMOUNT PER BALANCE SHEET (d)
	ANNUAL RATE (b)	FIXED OR VARIABLE * (c)	
NOTES PAYABLE ( Account 232):			\$ _____
_____	%		_____
_____	%		_____
_____	%		_____
_____	%		_____
_____	%		_____
_____	%		_____
_____	%		_____
_____	%		_____
_____	%		_____
_____	%		_____
Total Account 232			\$ <u>0</u>
NOTES PAYABLE TO ASSOC. COMPANIES (Account 234):			\$ _____
_____	%		_____
_____	%		_____
_____	%		_____
_____	%		_____
_____	%		_____
_____	%		_____
_____	%		_____
_____	%		_____
_____	%		_____
Total Account 234			\$ <u>0</u>

\* For variable rate obligations, provide the basis for the rate. (i.e.. prime + 2%, etc.)

**ACCOUNTS PAYABLE TO ASSOCIATED COMPANIES  
ACCOUNT 233**

Report each account payable separately.

DESCRIPTION (a)	TOTAL (b)
Misc. working capital payable	\$ 1,226,209
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
Total	\$ <u>1,226,209</u>

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**UTILITY NAME:** CSWR-Florida Utility Operating Company - CFAI

**ACCRUED INTEREST AND EXPENSE  
ACCOUNTS 237 AND 427**

DESCRIPTION OF DEBIT (a)	BALANCE BEGINNING OF YEAR (b)	INTEREST ACCRUED DURING YEAR		INTEREST PAID DURING YEAR (e)	BALANCE END OF YEAR (f)
		ACCT. DEBIT (c)	AMOUNT (d)		
ACCOUNT NO. 237.1 - Accrued Interest on Long Term Debt	\$ _____		\$ _____	\$ _____	\$ _____
_____	_____		_____	_____	_____
_____	_____		_____	_____	_____
_____	_____		_____	_____	_____
Total Account 237.1	\$ _____		\$ _____	\$ _____	\$ _____
ACCOUNT NO. 237.2 - Accrued Interest on Other Liabilities	\$ _____		\$ _____	\$ _____	\$ _____
Customer Deposits	_____	427	_____	_____	_____
_____	_____		_____	_____	_____
_____	_____		_____	_____	_____
Total Account 237.2	\$ _____		\$ _____	\$ _____	\$ _____
Total Account 237 (1)	\$ _____		\$ _____	\$ _____	\$ _____
INTEREST EXPENSED:					
Total accrual Account 237		237	\$ _____	\$ _____	\$ _____
Less Capitalized Interest Portion of AFUDC:					
Interest Expense			(15,712)		
_____			_____		
_____			_____		
Net Interest Expensed to Account No. 427 (2)			\$ _____	\$ _____	\$ _____

(1) Must agree to F-2 (a), Beginning and Ending Balance of Accrued Interest.  
(2) Must agree to F-3 (c), Current Year Interest Expense

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**UTILITY NAME:** CSWR-Florida Utility Operating Company - CFAT

**MISCELLANEOUS CURRENT AND ACCRUED LIABILITIES  
ACCOUNT 241**

DESCRIPTION - Provide itemized listing (a)	BALANCE END OF YEAR (b)
	\$ 17,147
Total Miscellaneous Current and Accrued Liabilities	\$ 17,147

**ADVANCES FOR CONSTRUCTION  
ACCOUNT 252**

NAME OF PAYOR * (a)	BALANCE BEGINNING OF YEAR (b)	DEBITS		CREDITS (e)	BALANCE END OF YEAR (f)
		ACCT. DEBIT (c)	AMOUNT (d)		
	\$		\$	\$	\$ 0
Total	\$ 0		\$ 0	\$ 0	\$ 0

\* Report advances separately by reporting group, designating water or wastewater in column (a).

UTILITY NAME: CSWR-Florida Utility Operating Company - CFAT

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**OTHER DEFERRED CREDITS  
ACCOUNT 253**

DESCRIPTION - Provide itemized listing (a)	AMOUNT WRITTEN OFF DURING YEAR (b)	YEAR END BALANCE (c)
REGULATORY LIABILITIES (Class A Utilities: Account 253.1):  _____ _____ _____	\$ _____ _____ _____	\$ _____ _____ _____
Total Regulatory Liabilities	\$ _____	\$ _____
OTHER DEFERRED LIABILITIES (Class A Utilities: Account 253.2):  _____ _____ _____ _____ _____ _____	\$ _____ _____ _____ _____ _____	\$ _____ _____ _____ _____ _____
Total Other Deferred Liabilities	\$ _____	\$ _____
<b>TOTAL OTHER DEFERRED CREDITS</b>	\$ _____	\$ _____

UTILITY NAME: CSWR-Florida Utility Operating Company - CFAT

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**CONTRIBUTIONS IN AID OF CONSTRUCTION  
ACCOUNT 271**

<b>DESCRIPTION (a)</b>	<b>WATER (W-7) (b)</b>	<b>WASTEWATER (S-7) (c)</b>	<b>W &amp; WW OTHER THAN SYSTEM REPORTING (d)</b>	<b>TOTAL (e)</b>
Balance first of year	\$ <u>0</u>	\$ <u>387,815</u>	\$ _____	\$ <u>387,815</u>
Add credits during year:	\$ <u>0</u>	\$ <u>0</u>	\$ _____	\$ <u>0</u>
Less debit charged during the year	\$ <u>0</u>	\$ <u>0</u>	\$ _____	\$ <u>0</u>
Total Contribution In Aid of Construction	\$ <u>0</u>	\$ <u>387,815</u>	\$ <u>0</u>	\$ <u>387,815</u>

**ACCUMULATED AMORTIZATION OF CONTRIBUTIONS IN AID OF CONSTRUCTION  
ACCOUNT 272**

<b>DESCRIPTION (a)</b>	<b>WATER (W-8(a)) (b)</b>	<b>WASTEWATER (S-8(a)) (c)</b>	<b>W &amp; WW OTHER THAN SYSTEM REPORTING (d)</b>	<b>TOTAL (e)</b>
Balance first of year	\$ <u>0</u>	\$ <u>387,808</u>	\$ _____	\$ <u>387,808</u>
Debits during the year:	\$ _____	\$ <u>0</u>	\$ _____	\$ <u>0</u>
Credits during the year	\$ <u>0</u>	\$ <u>0</u>	\$ _____	\$ <u>0</u>
Total Accumulated Amortization of Contributions In Aid of Construction	\$ <u>0</u>	\$ <u>387,808</u>	\$ <u>0</u>	\$ <u>387,808</u>

UTILITY NAME: CSWR-Florida Utility Operating Company - CFAT

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**RECONCILIATION OF REPORTED NET INCOME WITH TAXABLE INCOME FOR FEDERAL INCOME TAXES (UTILITY OPERATIONS)**

- The reconciliation should include the same detail as furnished on Schedule M-1 of the federal tax return for the year. The reconciliation shall be submitted even though there is no taxable income for the year. Descriptions should clearly indicate the nature of each reconciling amount and show the computations of all tax accruals.
- If the utility is a member of a group which files a consolidated federal tax return, reconcile reported net income with taxable net income as if a separate return were to be filed, indicating intercompany amounts to be eliminated in such consolidated return. State names of group members, tax assigned to each group member, and basis of allocation, assignments or sharing of the consolidated tax among the group members.

DESCRIPTION (a)	REF. NO. (b)	AMOUNT (c)
Net income for the year	F-3(c)	\$ (98,447)
Reconciling items for the year:		
Taxable income not reported on books:		
_____		_____
_____		_____
_____		_____
Deductions recorded on books not deducted for return:		
_____		_____
_____		_____
_____		_____
Income recorded on books not included in return:		
_____		_____
_____		_____
_____		_____
Deduction on return not charged against book income:		
_____		_____
_____		_____
_____		_____
Federal tax net income		\$ (98,447)

Computation of tax :

**WATER  
OPERATION  
SECTION**



UTILITY NAME:

CSWR-Florida Utility Operating Company - CFAT

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SYSTEM NAME / COUNTY :

CFAT

**SCHEDULE OF YEAR END WATER RATE BASE**

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	WATER UTILITY (d)
101	Utility Plant In Service	W-4(b)	\$ 836,906
	Less:		
	Nonused and Useful Plant (1)		
108	Accumulated Depreciation	W-6(b)	424,747
110	Accumulated Amortization	F-8	0
271	Contributions in Aid of Construction	W-7	0
252	Advances for Construction	F-20	0
Subtotal			\$ 412,159
272	Add: Accumulated Amortization of Contributions in Aid of Construction	W-8(a)	\$ 0
Subtotal			\$ 412,159
	Plus or Minus:		
114	Acquisition Adjustments (2)	F-7	
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	
	Working Capital Allowance (3)		
	Other (Specify):		
WATER RATE BASE			\$ 412,159
WATER OPERATING INCOME		W-3	\$ (96,798)
ACHIEVED RATE OF RETURN (Water Operating Income / Water Rate Base)			<u>-23.49%</u>

NOTES : (1) Estimate based on the methodology used in the last rate proceeding.

(2) Include only those Acquisition Adjustments that have been approved by the Commission.

(3) Calculation consistent with last rate proceeding.

In absence of a rate proceeding, Class A utilities will use the Balance Sheet Method and Class B Utilities will use the One-eighth Operating and Maintenance Expense Method.

UTILITY NAME:

CSWR-Florida Utility Operating Company - CFAT

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SYSTEM NAME / COUNTY :

CFAT

**WATER OPERATING STATEMENT**

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	CURRENT YEAR (d)
	UTILITY OPERATING INCOME		
400	Operating Revenues	W-9	\$ 110,266
469	Less: Guaranteed Revenue and AFPI	W-9	0
	Net Operating Revenues		\$ 110,266
401	Operating Expenses	W-10(a)	\$ 181,090
403	Depreciation Expense	W-6(a)	23,458
	Less: Amortization of CIAC	W-8(a)	0
	Net Depreciation Expense		\$ 23,458
406	Amortization of Utility Plant Acquisition Adjustment	F-7	
407	Amortization Expense (Other than CIAC)	F-8	0
408.10	Taxes Other Than Income		
	Utility Regulatory Assessment Fee		
408.11	Property Taxes		
408.12	Payroll Taxes		2,516
408.13	Other Taxes and Licenses		
408	Total Taxes Other Than Income		\$ 2,516
409.1	Income Taxes		
410.10	Deferred Federal Income Taxes		
410.11	Deferred State Income Taxes		
411.10	Provision for Deferred Income Taxes - Credit		
412.10	Investment Tax Credits Deferred to Future Periods		
412.11	Investment Tax Credits Restored to Operating Income		
	Utility Operating Expenses		\$ 207,064
	Utility Operating Income		\$ (96,798)
469	Add Back: Guaranteed Revenue (and AFPI)	W-9	\$ 0
413	Income From Utility Plant Leased to Others		
414	Gains (losses) From Disposition of Utility Property		17,588
420	Allowance for Funds Used During Construction		
	Total Utility Operating Income		\$ (79,210)

**YEAR OF REPORT**  
December 31, 2025

UTILITY NAME: CSWR-Florida Utility Operating Company - CFAT

SYSTEM NAME / COUNTY : CFAT

**WATER UTILITY PLANT ACCOUNTS**

ACCT. NO. (a)	ACCOUNT NAME (b)	PREVIOUS YEAR (c)	ADDITIONS (d)	RETIREMENTS (e)	CURRENT YEAR (f)
301	Organization	\$ 0	\$ 0	\$ 0	\$ 0
302	Franchises	0	0	0	0
303	Land and Land Rights	34,009	20,286	0	54,295
304	Structures and Improvements	46,388	57,308	0	103,696
305	Collecting and Impounding Reservoirs	0	0	0	0
306	Lake, River and Other Intakes	0	0	0	0
307	Wells and Springs	38,888	0	0	38,888
308	Infiltration Galleries and Tunnels	0	0	0	0
309	Supply Mains	1,293	0	0	1,293
310	Power Generation Equipment	22,587	0	0	22,587
311	Pumping Equipment	113,271	5,398	0	118,669
320	Water Treatment Equipment	36,524	0	0	36,524
330	Distribution Reservoirs and Standpipes	227,568	0	0	227,568
331	Transmission and Distribution Mains	82,473	5,633	0	88,106
333	Services	29,475	(0)	0	29,475
334	Meters and Meter Installations	95,556	(0)	0	95,556
335	Hydrants	0	0	0	0
336	Backflow Prevention Devices	0	0	0	0
339	Other Plant Miscellaneous Equipment	0	0	0	0
340	Office Furniture and Equipment	0	0	0	0
341	Transportation Equipment	0	0	0	0
342	Stores Equipment	0	0	0	0
343	Tools, Shop and Garage Equipment	207	0	207	0
344	Laboratory Equipment	0	0	0	0
345	Power Operated Equipment	0	0	0	0
346	Communication Equipment	10,200	(0)	0	10,200
347	Miscellaneous Equipment	10,049	(0)	0	10,049
348	Other Tangible Plant	0	0	0	0
<b>TOTAL WATER PLANT</b>		<b>\$ 748,488</b>	<b>\$ 88,626</b>	<b>\$ 207</b>	<b>\$ 836,906</b>

**NOTE:** Any adjustments made to reclassify property from one account to another must be footnoted.

W-4(a)  
GROUP \_\_\_\_\_

**YEAR OF REPORT**  
December 31, 2025

**UTILITY NAME:** CSWR-Florida Utility Operating Company - CFAT

**SYSTEM NAME / COUNTY :** CFAT

**WATER UTILITY PLANT MATRIX**

ACCT. NO. (a)	ACCOUNT NAME (b)	CURRENT YEAR (c)	.1 INTANGIBLE PLANT (d)	.2 SOURCE OF SUPPLY AND PUMPING PLANT (e)	.3 WATER TREATMENT PLANT (f)	.4 TRANSMISSION AND DISTRIBUTION PLANT (g)	.5 GENERAL PLANT (h)
301	Organization	\$ 0	\$	\$	\$	\$	\$
302	Franchises	0					
303	Land and Land Rights	54,295					54,295
304	Structures and Improvements	103,696					103,696
305	Collecting and Impounding Reservoirs	0					
306	Lake, River and Other Intakes	0					
307	Wells and Springs	38,888		38,888			
308	Infiltration Galleries and Tunnels	0					
309	Supply Mains	1,293		1,293			
310	Power Generation Equipment	22,587		22,587			
311	Pumping Equipment	118,669		118,669			
320	Water Treatment Equipment	36,524			36,524		
330	Distribution Reservoirs and Standpipes	227,568				227,568	
331	Transmission and Distribution Mains	88,106				88,106	
333	Services	29,475				29,475	
334	Meters and Meter Installations	95,556				95,556	
335	Hydrants	0					
336	Backflow Prevention Devices	0					
339	Other Plant Miscellaneous Equipment	0					
340	Office Furniture and Equipment	0					
341	Transportation Equipment	0					
342	Stores Equipment	0					
343	Tools, Shop and Garage Equipment	0					
344	Laboratory Equipment	0					
345	Power Operated Equipment	0					
346	Communication Equipment	10,200					10,200
347	Miscellaneous Equipment	10,049					10,049
348	Other Tangible Plant	0					
<b>TOTAL WATER PLANT</b>		<b>\$ 836,906</b>	<b>\$ 0</b>	<b>\$ 181,437</b>	<b>\$ 36,524</b>	<b>\$ 440,705</b>	<b>\$ 178,240</b>

W-4(b)  
GROUP \_\_\_\_\_

UTILITY NAME: CSWR-Florida Utility Operating Company - CFAT

SYSTEM NAME / COUNTY : CFAT

**BASIS FOR WATER DEPRECIATION CHARGES**

ACCT. NO. (a)	ACCOUNT NAME (b)	AVERAGE SERVICE LIFE IN YEARS (c)	AVERAGE NET SALVAGE IN PERCENT (d)	DEPRECIATION RATE APPLIED IN PERCENT (100% - d) / c (e)
304	Structures and Improvements	40		2.50%
305	Collecting and Impounding Reservoirs	10		10.00%
306	Lake, River and Other Intakes			
307	Wells and Springs	50		2.00%
308	Infiltration Galleries and Tunnels			
309	Supply Mains	50		2.00%
310	Power Generation Equipment	15		6.67%
311	Pumping Equipment	15		6.67%
320	Water Treatment Equipment	20		5.00%
330	Distribution Reservoirs and Standpipes	40		2.50%
331	Transmission and Distribution Mains	50		2.00%
333	Services	40		2.50%
334	Meters and Meter Installations	10		10.00%
335	Hydrants	50		2.00%
336	Backflow Prevention Devices	50		2.00%
339	Other Plant Miscellaneous Equipment	10		10.00%
340	Office Furniture and Equipment	5		20.00%
341	Transportation Equipment	10		10.00%
342	Stores Equipment	10		10.00%
343	Tools, Shop and Garage Equipment	20		5.00%
344	Laboratory Equipment	20		5.00%
345	Power Operated Equipment	10		10.00%
346	Communication Equipment	10		10.00%
347	Miscellaneous Equipment	10		10.00%
348	Other Tangible Plant	10		10.00%
Water Plant Composite Depreciation Rate *				

\* If depreciation rates prescribed by this Commission are on a total composite basis, entries should be made on this line only.

**YEAR OF REPORT**  
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UTILITY NAME: CSWR-Florida Utility Operating Company - CFAT

SYSTEM NAME / COUNTY: CFAT

**ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION**

ACCT. NO. (a)	ACCOUNT NAME (b)	BALANCE AT BEGINNING OF YEAR (c)	ACCUALS (d)	OTHER CREDITS * (e)	TOTAL CREDITS (d + e) (f)
304	Structures and Improvements	\$ 3,494	\$ 2,870		\$ 2,870
305	Collecting and Impounding Reservoirs	0			0
306	Lake, River and Other Intakes	0			0
307	Wells and Springs	29,799	778		778
308	Infiltration Galleries and Tunnels	0			0
309	Supply Mains	30	40		40
310	Power Generation Equipment	22,587			0
311	Pumping Equipment	109,719	3,912		3,912
320	Water Treatment Equipment	9,008	2,059		2,059
330	Distribution Reservoirs and Standpipes	110,399	5,845		5,845
331	Transmission and Distribution Mains	50,346	1,814		1,814
333	Services	15,505	786		786
334	Meters and Meter Installations	49,162	3,664		3,664
335	Hydrants	0			0
336	Backflow Prevention Devices	0			0
339	Other Plant Miscellaneous Equipment				0
340	Office Furniture and Equipment				0
341	Transportation Equipment				0
342	Stores Equipment				0
343	Tools, Shop and Garage Equipment	207			0
344	Laboratory Equipment	0			0
345	Power Operated Equipment	0			0
346	Communication Equipment	849	1,020		1,020
347	Miscellaneous Equipment	391	670		670
348	Other Tangible Plant	0			0
<b>TOTAL WATER ACCUMULATED DEPRECIATION</b>		<b>\$ 401,496</b>	<b>23,458</b>	<b>0</b>	<b>23,458</b>

\* Specify nature of transaction  
Use ( ) to denote reversal entries.

**YEAR OF REPORT**  
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**UTILITY NAME:** CSWR-Florida Utility Operating Company - CFAT

**SYSTEM NAME / COUNTY :** CFAT

**ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION (CONT'D)**

ACCT. NO. (a)	ACCOUNT NAME (b)	PLANT RETIRED (g)	SALVAGE AND INSURANCE (h)	COST OF REMOVAL AND OTHER CHARGES (i)	TOTAL CHARGES (g-h+i) (j)	BALANCE AT END OF YEAR (c+f-j) (k)
304	Structures and Improvements					\$ 6,364
305	Collecting and Impounding Reservoirs					0
306	Lake, River and Other Intakes					0
307	Wells and Springs					30,577
308	Infiltration Galleries and Tunnels					0
309	Supply Mains					70
310	Power Generation Equipment					22,587
311	Pumping Equipment					113,631
320	Water Treatment Equipment					11,067
330	Distribution Reservoirs and Standpipes					116,244
331	Transmission and Distribution Mains					52,160
333	Services					16,291
334	Meters and Meter Installations					52,826
335	Hydrants					0
336	Backflow Prevention Devices					0
339	Other Plant Miscellaneous Equipment					0
340	Office Furniture and Equipment					0
341	Transportation Equipment					0
342	Stores Equipment					0
343	Tools, Shop and Garage Equipment	207			207	0
344	Laboratory Equipment					0
345	Power Operated Equipment					0
346	Communication Equipment					1,869
347	Miscellaneous Equipment					1,061
348	Other Tangible Plant					0
<b>TOTAL WATER ACCUMULATED DEPRECIATION</b>		<b>\$ 207</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 207</b>	<b>\$ 424,747</b>

W-6(b)  
GROUP \_\_\_\_\_



UTILITY NAME:

CSWR-Florida Utility Operating Company - CFAT

**YEAR OF REPORT**

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SYSTEM NAME / COUNTY :

CFAT

**WATER CIAC SCHEDULE "A"**

ADDITIONS TO CONTRIBUTIONS IN AID OF CONSTRUCTION RECEIVED FROM CAPACITY,  
MAIN EXTENSION AND CUSTOMER CONNECTION CHARGES RECEIVED DURING THE YEAR

DESCRIPTION OF CHARGE (a)	NUMBER OF CONNECTIONS (b)	CHARGE PER CONNECTION (c)	AMOUNT (d)
_____	_____	\$ _____	\$ _____ 0
_____	_____	_____	_____ 0
_____	_____	_____	_____ 0
_____	_____	_____	_____ 0
_____	_____	_____	_____ 0
_____	_____	_____	_____ 0
_____	_____	_____	_____ 0
_____	_____	_____	_____ 0
_____	_____	_____	_____ 0
Total Credits			\$ _____ 0

**ACCUMULATED AMORTIZATION OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION**

DESCRIPTION (a)	WATER (b)
Balance first of year	\$ _____ 0
Debits during the year:	
Accruals charged to Account 272	\$ _____
Other debits (specify) :	_____
_____	_____
_____	_____
Total debits	\$ _____ 0
Credits during the year (specify) :	
_____	\$ _____
_____	_____
Total credits	\$ _____ 0
Balance end of year	\$ _____ 0



UTILITY NAME:

CSWR-Florida Utility Operating Company - CFAT

**YEAR OF REPORT**

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SYSTEM NAME / COUNTY :

CFAT

**WATER OPERATING REVENUE**

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS * (c)	YEAR END NUMBER OF CUSTOMERS (d)	AMOUNT (e)
460	Water Sales: Unmetered Water Revenue			\$
461.1	Metered Water Revenue: Sales to Residential Customers	238	223	105,514
461.2	Sales to Commercial Customers		12	5,602
461.3	Sales to Industrial Customers			
461.4	Sales to Public Authorities			
461.5	Sales Multiple Family Dwellings			
Total Metered Sales		238	235	\$ 111,117
462.1	Fire Protection Revenue: Public Fire Protection			
462.2	Private Fire Protection			
Total Fire Protection Revenue		0	0	\$ 0
464	Other Sales To Public Authorities			
465	Sales To Irrigation Customers			
466	Sales For Resale			
467	Interdepartmental Sales			
Total Water Sales		238	235	\$ 111,117
469	Other Water Revenues: Guaranteed Revenues (Including Allowance for Funds Prudently Invested or AFPI)			\$
470	Forfeited Discounts			
471	Miscellaneous Service Revenues			(850)
472	Rents From Water Property			
473	Interdepartmental Rents			
474	Other Water Revenues			
Total Other Water Revenues				\$ (850)
Total Water Operating Revenues				\$ 110,266

\* Customer is defined by Rule 25-30.210(1), Florida Administrative Code.

UTILITY NAME:

CSWR-Florida Utility Operating Company - CFAT

**YEAR OF REPORT**

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**WATER UTILITY EXPENSE ACCOUNT MATRIX**

ACCT. NO. (a)	ACCOUNT NAME (b)	CURRENT YEAR (c)	.1 SOURCE OF SUPPLY AND EXPENSES - OPERATIONS (d)	.2 SOURCE OF SUPPLY AND EXPENSES - MAINTENANCE (e)
601	Salaries and Wages - Employees	\$ 0	\$	\$
603	Salaries and Wages - Officers, Directors and Majority Stockholders	0		
604	Employee Pensions and Benefits	0		
610	Purchased Water	0		
615	Purchased Power	5,726	5,726	
616	Fuel for Power Production	0		
618	Chemicals	1,664		
620	Materials and Supplies	644	644	
631	Contractual Services-Engineering	0		
632	Contractual Services - Accounting	52		
633	Contractual Services - Legal	497		
634	Contractual Services - Mgt. Fees	565		
635	Contractual Services - Testing	0		
636	Contractual Services - Other	137,899		5,142
641	Rental of Building/Real Property	0		
642	Rental of Equipment	0		
650	Transportation Expenses	0		
656	Insurance - Vehicle	0		
657	Insurance - General Liability	3,971		
658	Insurance - Workman's Comp.	0		
659	Insurance - Other	0		
660	Advertising Expense	0		
666	Regulatory Commission Expenses - Amortization of Rate Case Expense	0		
667	Regulatory Commission Exp.-Other	0		
668	Water Resource Conservation Exp.	0		
670	Bad Debt Expense	1,188		
675	Miscellaneous Expenses	28,884		
Total Water Utility Expenses		\$ 181,090	\$ 6,370	\$ 5,142



UTILITY NAME:

CSWR-Florida Utility Operating Company - CFAT

<b>YEAR OF REPORT</b> December 31, 2025
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CFAT

**PUMPING AND PURCHASED WATER STATISTICS**

MONTH (a)	WATER PURCHASED FOR RESALE ( Omit 000's ) (b)	FINISHED WATER PUMPED FROM WELLS ( Omit 000's ) (c)	WATER USED FOR LINE FLUSHING, FIGHTING FIRES, ETC. (d)	TOTAL WATER PUMPED AND PURCHASED ( Omit 000's ) [ (b)+(c)-(d) ] (e)	WATER SOLD TO CUSTOMERS ( Omit 000's ) (f)
January		1,085		1,085	
February		1,395		1,395	
March		1,093		1,093	
April		1,005		1,005	
May		1,142		1,142	
June		983		983	
July		1,053		1,053	
August		1,112		1,112	
September		1,143		1,143	
October		1,027		1,027	
November		946		946	
December		925		925	
Total for Year	<u>0</u>	<u>12,909</u>	<u>0</u>	<u>12,909</u>	<u>0</u>

If water is purchased for resale, indicate the following:

Vendor \_\_\_\_\_

Point of delivery \_\_\_\_\_

If water is sold to other water utilities for redistribution, list names of such utilities below:

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

**SOURCE OF SUPPLY**

List for each source of supply: Well	CAPACITY OF WELL	GALLONS PER DAY FROM SOURCE	TYPE OF SOURCE
	360,000	31,480	Ground Water

**UTILITY NAME:** CSWR-Florida Utility Operating Company - CFAT  
**SYSTEM NAME / COUNTY :** CFAT

**WATER TREATMENT PLANT INFORMATION**

Provide a separate sheet for each water treatment facility

<b>Permitted Capacity of Plant (GPD):</b>	<u>360,000</u>
<b>Location of measurement of capacity (i.e. Wellhead, Storage Tank):</b>	<u>Storage Tank</u>
<b>Type of treatment (reverse osmosis, sedimentation, chemical, aerated, etc.):</b>	<u>Chemical</u>
<b>LIME TREATMENT</b>	
Unit rating (i.e., GPM, pounds per gallon): <u>N/A</u>	Manufacturer: <u>N/A</u>
<b>FILTRATION</b>	
Type and size of area:	
Pressure (in square feet): <u>N/A</u>	Manufacturer: <u>N/A</u>
Gravity (in GPM/square feet): <u>N/A</u>	Manufacturer: <u>N/A</u>

UTILITY NAME:

CSWR-Florida Utility Operating Company - CFAT

<b>YEAR OF REPORT</b> December 31, 2025
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SYSTEM NAME / COUNTY :

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**CALCULATION OF THE WATER SYSTEM METER EQUIVALENTS**

METER SIZE (a)	TYPE OF METER (b)	EQUIVALENT FACTOR (c)	NUMBER OF METERS (d)	TOTAL NUMBER OF METER EQUIVALENTS (c x d) (e)
All Residential		1.0		
5/8"	Displacement	1.0	11	11
3/4"	Displacement	1.5	223	335
1"	Displacement	2.5	3	8
1 1/2"	Displacement or Turbine	5.0		
2"	Displacement, Compound or Turbine	8.0		
3"	Displacement	15.0	1	15
3"	Compound	16.0		
3"	Turbine	17.5		
4"	Displacement or Compound	25.0		
4"	Turbine	30.0		
6"	Displacement or Compound	50.0		
6"	Turbine	62.5		
8"	Compound	80.0		
8"	Turbine	90.0		
10"	Compound	115.0		
10"	Turbine	145.0		
12"	Turbine	215.0		
Total Water System Meter Equivalents				<u>368</u>

**CALCULATION OF THE WATER SYSTEM EQUIVALENT RESIDENTIAL CONNECTIONS**

Provide a calculation used to determine the value of one water equivalent residential connection (ERC).

Use one of the following methods:

- (a) If actual flow data are available from the preceding 12 months, divide the total annual single family residence (SFR) gallons sold by the average number of single family residence customers for the same period and divide the result by 365 days.
- (b) If no historical flow data are available, use:  
 $ERC = ( \text{Total SFR gallons sold (Omit 000)} / 365 \text{ days} / 350 \text{ gallons per day} )$

ERC Calculation:

12909000 Flow  
 235 SFR  
 365 Days  
 150.5 ERC

UTILITY NAME: CSWR-Florida Utility Operating Company - CFAT

SYSTEM NAME / COUNTY : CFAT

**OTHER WATER SYSTEM INFORMATION**

Furnish information below for each system. A separate page should be supplied where necessary.

1. Present ERCs \* the system can efficiently serve. 150.5

2. Maximum number of ERCs \* which can be served. 1445.38

3. Present system connection capacity (in ERCs \*) using existing lines. 1445.38

4. Future connection capacity (in ERCs \*) upon service area buildout. 1445.38

5. Estimated annual increase in ERCs \*. 2

6. Is the utility required to have fire flow capacity?  
If so, how much capacity is required? N/A

7. Attach a description of the fire fighting facilities.

8. Describe any plans and estimated completion dates for any enlargements or improvements of this system:  
None

9. When did the company last file a capacity analysis report with the DEP? CSWR - Florida has not submitted a CAR

10. If the present system **does not** meet the requirements of DEP rules:

a. Attach a description of the plant upgrade necessary to meet the DEP rules.

b. Have these plans been approved by DEP? No open violations with FDEP

c. When will construction begin? \_\_\_\_\_

d. Attach plans for funding the required upgrading.

e. Is this system under any Consent Order with DEP? No

11. Department of Environmental Protection ID # FL3424690

12. Water Management District Consumptive Use Permit # 3077-5

a. Is the system in compliance with the requirements of the CUP? Yes

b. If not, what are the utility's plans to gain compliance? \_\_\_\_\_

\* An ERC is determined based on the calculation on the bottom of Page W-13.

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**WASTEWATER  
OPERATION  
SECTION**



UTILITY NAME: CSWR-Florida Utility Operating Company - CFAT

<b>YEAR OF REPORT</b> December 31, 2025
--

SYSTEM NAME / COUNTY : CFAT

**SCHEDULE OF YEAR END WASTEWATER RATE BASE**

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	WASTEWATER UTILITY (d)
101	Utility Plant In Service	S-4(a)	\$ 771,709
	Less:		
	Nonused and Useful Plant (1)		
108	Accumulated Depreciation	S-6(b)	142,580
110	Accumulated Amortization	F-8	0
271	Contributions in Aid of Construction	S-7	387,815
252	Advances for Construction	F-20	
Subtotal			\$ 241,313
272	Add: Accumulated Amortization of Contributions in Aid of Construction	S-8(a)	\$ 387,808
Subtotal			\$ 629,121
	Plus or Minus:		
114	Acquisition Adjustments (2)	F-7	
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	
	Working Capital Allowance (3)		
	Other (Specify):		
WASTEWATER RATE BASE			\$ 629,121
WASTEWATER OPERATING INCOME		S-3	\$ (21,262)
ACHIEVED RATE OF RETURN (Wastewater Operating Income / Wastewater Rate Base)			-3.38%

NOTES : (1) Estimate based on the methodology used in the last rate proceeding.

(2) Include only those Acquisition Adjustments that have been approved by the Commission.

(3) Calculation consistent with last rate proceeding.

In absence of a rate proceeding, Class A utilities will use the Balance Sheet Method and Class B Utilities will use the One-eighth Operating and Maintenance Expense Method.

UTILITY NAME: CSWR-Florida Utility Operating Company - CFAT

YEAR OF REPORT December 31, 2025
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**WASTEWATER OPERATING STATEMENT**

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	WASTEWATER UTILITY (d)
UTILITY OPERATING INCOME			
400	Operating Revenues	S-9(a)	\$ 140,364
530	Less: Guaranteed Revenue (and AFPI)	S-9(a)	0
Net Operating Revenues			\$ 140,364
401	Operating Expenses	S-10(a)	\$ 126,961
403	Depreciation Expense	S-6(a)	33,202
	Less: Amortization of CIAC	S-8(a)	0
Net Depreciation Expense			\$ 33,202
406	Amortization of Utility Plant Acquisition Adjustment	F-7	
407	Amortization Expense (Other than CIAC)	F-8	0
Taxes Other Than Income			
408.10	Utility Regulatory Assessment Fee		
408.11	Property Taxes		1,462
408.12	Payroll Taxes		
408.13	Other Taxes and Licenses		
408	Total Taxes Other Than Income		\$ 1,462
409.1	Income Taxes		
410.10	Deferred Federal Income Taxes		
410.11	Deferred State Income Taxes		
411.10	Provision for Deferred Income Taxes - Credit		
412.10	Investment Tax Credits Deferred to Future Periods		
412.11	Investment Tax Credits Restored to Operating Income		
Utility Operating Expenses			\$ 161,626
Utility Operating Income			\$ (21,262)
Add Back:			
530	Guaranteed Revenue (and AFPI)	S-9(a)	\$ 0
413	Income From Utility Plant Leased to Others		
414	Gains (losses) From Disposition of Utility Property		17,736
420	Allowance for Funds Used During Construction		
Total Utility Operating Income			\$ (3,526)

UTILITY NAME:

CSWR-Florida Utility Operating Company - CFAT

**YEAR OF REPORT**  
December 31, 2025

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**WASTEWATER UTILITY PLANT ACCOUNTS**

ACCT. NO. (a)	ACCOUNT NAME (b)	PREVIOUS YEAR (c)	ADDITIONS (d)	RETIREMENTS (e)	CURRENT YEAR (f)
351	Organization	\$ 2,500	0	\$ 2,500	\$ 0
352	Franchises	2,062	0	2,062	0
353	Land and Land Rights	53,509	2,439		55,948
354	Structures and Improvements	281,126	77,517		358,643
355	Power Generation Equipment	0	0		0
360	Collection Sewers - Force	15,735	33,708		49,443
361	Collection Sewers - Gravity	70,683	(0)		70,683
362	Special Collecting Structures	0	0		0
363	Services to Customers	8,500		8,500	0
364	Flow Measuring Devices	10,794	(5,700)		5,094
365	Flow Measuring Installations	0	0		0
366	Reuse Services	0	0		0
367	Reuse Meters and Meter Installations	0	0		0
370	Receiving Wells	0	0		0
371	Pumping Equipment	0	0		0
374	Reuse Distribution Reservoirs	103,567	7,316		110,883
375	Reuse Transmission and Distribution System	0	0		0
380	Treatment and Disposal Equipment	50,963		7,742	43,221
381	Plant Sewers	15,148		15,148	0
382	Outfall Sewer Lines	0	0		0
389	Other Plant Miscellaneous Equipment	13,234	0		13,234
390	Office Furniture and Equipment	0	0		0
391	Transportation Equipment	0	0		0
392	Stores Equipment	0	0		0
393	Tools, Shop and Garage Equipment	0	0		0
394	Laboratory Equipment	3,739	0		3,739
395	Power Operated Equipment	0	0		0
396	Communication Equipment	42,428	18,394		60,822
397	Miscellaneous Equipment	0	0		0
398	Other Tangible Plant	0	0		0
Total Wastewater Plant		\$ 673,988	\$ 133,673	\$ 35,952	\$ 771,709

NOTE: Any adjustments made to reclassify property from one account to another must be footnoted.

UTILITY NAME: CSWR-Florida Utility Operating Company - CFAT

SYSTEM NAME / COUNTY : CFAT

WASTEWATER UTILITY PLANT MATRIX

ACCT. NO. (a)	ACCOUNT NAME (b)	.1 INTANGIBLE PLANT (g)	.2 COLLECTION PLANT (h)	.3 SYSTEM PUMPING PLANT (i)	.4 TREATMENT AND DISPOSAL (j)	.5 RECLAIMED WASTEWATER TREATMENT PLANT (i)	.6 RECLAIMED WASTEWATER DISTRIBUTION PLANT (i)	.7 GENERAL PLANT (k)
351	Organization	\$ 0						
352	Franchises							
353	Land and Land Rights							
354	Structures and Improvements		358,643					55,948
355	Power Generation Equipment							
360	Collection Sewers - Force		49,443					
361	Collection Sewers - Gravity		70,683					
362	Special Collecting Structures							
363	Services to Customers							
364	Flow Measuring Devices		5,094					
365	Flow Measuring Installations							
366	Reuse Services							
367	Reuse Meters and Meter Installations							
370	Receiving Wells							
371	Pumping Equipment			110,883				
374	Reuse Distribution Reservoirs							
375	Reuse Transmission and Distribution System							
380	Treatment and Disposal Equipment				43,221			
381	Plant Sewers							
382	Outfall Sewer Lines							
389	Other Plant Miscellaneous Equipment				13,234			
390	Office Furniture and Equipment							
391	Transportation Equipment							
392	Stores Equipment							
393	Tools, Shop and Garage Equipment							
394	Laboratory Equipment							3,739
395	Power Operated Equipment							
396	Communication Equipment							
397	Miscellaneous Equipment							60,822
398	Other Tangible Plant							
	Total Wastewater Plant	\$ 0	\$ 483,862	\$ 110,883	\$ 56,455	\$ 0	\$ 0	\$ 120,509

NOTE: Any adjustments made to reclassify property from one account to another must be footnoted.

UTILITY NAME: CSWR-Florida Utility Operating Company - CFAT

<b>YEAR OF REPORT</b> December 31, 2025
--

SYSTEM NAME / COUNTY : CFAT

**BASIS FOR WASTEWATER DEPRECIATION CHARGES**

ACCT. NO. (a)	ACCOUNT NAME (b)	AVERAGE SERVICE LIFE IN YEARS (c)	AVERAGE NET SALVAGE IN PERCENT (d)	DEPRECIATION RATE APPLIED IN PERCENT (100% - D) / C (e)
354	Structures and Improvements	40		2.50%
355	Power Generation Equipment	15		6.67%
360	Collection Sewers - Force	50		2.00%
361	Collection Sewers - Gravity	50		2.00%
362	Special Collecting Structures	40		2.50%
363	Services to Customers	50		2.00%
364	Flow Measuring Devices	5		20.00%
365	Flow Measuring Installations			
366	Reuse Services			
367	Reuse Meters and Meter Installations			
370	Receiving Wells	25		4.00%
371	Pumping Equipment	10		10.00%
374	Reuse Distribution Reservoirs			
375	Reuse Transmission/Distribution Sys.			
380	Treatment and Disposal Equipment	20		5.00%
381	Plant Sewers	40		2.50%
382	Outfall Sewer Lines	50		2.00%
389	Other Plant Miscellaneous Equipment	10		10.00%
390	Office Furniture and Equipment	20		5.00%
391	Transportation Equipment	10		10.00%
392	Stores Equipment			
393	Tools, Shop and Garage Equipment	16		6.25%
394	Laboratory Equipment	20		5.00%
395	Power Operated Equipment	15		6.67%
396	Communication Equipment	10		10.00%
397	Miscellaneous Equipment			
398	Other Tangible Plant	40		2.50%
Wastewater Plant Composite Depreciation Rate *				

\* If depreciation rates prescribed by this Commission are on a total composite basis, entries should be made on this line only.

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UTILITY NAME: CSWR-Florida Utility Operating Company - CFAT

SYSTEM NAME / COUNTY : CFAT

**ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION**

ACCT. NO. (a)	ACCOUNT NAME (b)	BALANCE AT BEGINNING OF YEAR (c)	ACCRUALS (d)	OTHER CREDITS* (e)	TOTAL CREDITS (d + e) (f)
354	Structures and Improvements	\$ 15,541	\$ 11,100		\$ 11,100
355	Power Generation Equipment	0			0
360	Collection Sewers - Force	7,918	917		917
361	Collection Sewers - Gravity	41,646	1,539		1,539
362	Special Collecting Structures	0			0
363	Services to Customers	8,500			0
364	Flow Measuring Devices	6,379	1,019		1,019
365	Flow Measuring Installations	0			0
366	Reuse Services	0			0
367	Reuse Meters and Meter Installations	0			0
370	Receiving Wells	0			0
371	Pumping Equipment	35,583	8,515		8,515
374	Reuse Distribution Reservoirs	0			0
375	Reuse Transmission/Distribution Sys.	0			0
380	Treatment and Disposal Equipment	20,737	2,671		2,671
381	Plant Sewers	15,148			0
382	Outfall Sewer Lines	0			0
389	Other Plant Miscellaneous Equipment	6,992	1,323		1,323
390	Office Furniture and Equipment	0			0
391	Transportation Equipment	0			0
392	Stores Equipment	0			0
393	Tools, Shop and Garage Equipment	0			0
394	Laboratory Equipment	187	249		249
395	Power Operated Equipment	0			0
396	Communication Equipment	3,821	5,870		5,870
397	Miscellaneous Equipment	0			0
398	Other Tangible Plant	0			0
Total Depreciable Wastewater Plant in Service		\$ 162,452	\$ 33,202	\$ 0	\$ 33,202

\* Specify nature of transaction.  
Use ( ) to denote reversal entries.

**YEAR OF REPORT**  
December 31, 2025

UTILITY NAME: CSWR-Florida Utility Operating Company - CFAT

SYSTEM NAME / COUNTY : CFAT

**ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION**

ACCT. NO. (a)	ACCOUNT NAME (b)	PLANT RETIRED (g)	SALVAGE AND INSURANCE (h)	COST OF REMOVAL AND OTHER CHARGES (i)	TOTAL CHARGES (g-h+i) (j)	BALANCE AT END OF YEAR (c+f-j) (k)
354	Structures and Improvements	\$			\$ 0	\$ 26,641
355	Power Generation Equipment				0	0
360	Collection Sewers - Force				0	8,835
361	Collection Sewers - Gravity				0	43,185
362	Special Collecting Structures				0	0
363	Services to Customers	8,500			8,500	0
364	Flow Measuring Devices	5,700			5,700	1,698
365	Flow Measuring Installations				0	0
366	Reuse Services				0	0
367	Reuse Meters and Meter Installations				0	0
370	Receiving Wells				0	0
371	Pumping Equipment				0	44,098
374	Reuse Distribution Reservoirs				0	0
375	Reuse Transmission/Distribution Sys.				0	0
380	Treatment and Disposal Equipment	34,312			34,312	(10,904)
381	Plant Sewers				0	15,148
382	Outfall Sewer Lines				0	0
389	Other Plant Miscellaneous Equipment				0	8,315
390	Office Furniture and Equipment				0	0
391	Transportation Equipment				0	0
392	Stores Equipment				0	0
393	Tools, Shop and Garage Equipment				0	0
394	Laboratory Equipment				0	436
395	Power Operated Equipment				0	0
396	Communication Equipment				0	9,691
397	Miscellaneous Equipment				0	0
398	Other Tangible Plant	4,562			4,562	(4,562)
<b>Total Depreciable Wastewater Plant in Service</b>		\$ 53,074	\$ 0	\$ 0	\$ 53,074	\$ 142,580

\* Specify nature of transaction.  
Use ( ) to denote reversal entries.



UTILITY NAME:

CSWR-Florida Utility Operating Company - CFAT

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CFAT

**WASTEWATER CIAC SCHEDULE "A"**

ADDITIONS TO CONTRIBUTIONS IN AID OF CONSTRUCTION RECEIVED FROM CAPACITY,  
MAIN EXTENSION AND CUSTOMER CONNECTION CHARGES RECEIVED DURING THE YEAR

DESCRIPTION OF CHARGE (a)	NUMBER OF CONNECTIONS (b)	CHARGE PER CONNECTION (c)	AMOUNT (d)
_____	_____	\$ _____	\$ _____ 0
_____	_____	_____	_____ 0
_____	_____	_____	_____ 0
_____	_____	_____	_____ 0
_____	_____	_____	_____ 0
_____	_____	_____	_____ 0
_____	_____	_____	_____ 0
_____	_____	_____	_____ 0
_____	_____	_____	_____ 0
Total Credits			\$ _____ 0

**ACCUMULATED AMORTIZATION OF WASTEWATER CONTRIBUTIONS IN AID OF CONSTRUCTION**

DESCRIPTION (a)	WASTEWATER (b)
Balance first of year	\$ _____ 387,808
Debits during the year:	
Accruals charged to Account 272	\$ _____
Other debits (specify) :	_____
_____	_____
Total debits	\$ _____ 0
Credits during the year (specify) :	
_____	\$ _____
_____	_____
Total credits	\$ _____ 0
Balance end of year	\$ _____ 387,808



UTILITY NAME:

CSWR-Florida Utility Operating Company - CFAT

**YEAR OF REPORT**

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SYSTEM NAME / COUNTY :

CFAT

**WASTEWATER OPERATING REVENUE**

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS * (c)	YEAR END NUMBER OF CUSTOMERS * (d)	AMOUNTS (e)
<b>WASTEWATER SALES</b>				
521.1	Flat Rate Revenues: Residential Revenues	240		\$ _____
521.2	Commercial Revenues			_____
521.3	Industrial Revenues			_____
521.4	Revenues From Public Authorities			_____
521.5	Multiple Family Dwelling Revenues			_____
521.6	Other Revenues			_____
521	Total Flat Rate Revenues	240	0	\$ _____ 0
522.1	Measured Revenues: Residential Revenues		226	108,155
522.2	Commercial Revenues		14	32,209
522.3	Industrial Revenues			_____
522.4	Revenues From Public Authorities			_____
522.5	Multiple Family Dwelling Revenues			_____
522	Total Measured Revenues	0	240	\$ _____ 140,364
523	Revenues From Public Authorities			_____
524	Revenues From Other Systems			_____
525	Interdepartmental Revenues			_____
Total Wastewater Sales		240	240	\$ _____ 140,364
<b>OTHER WASTEWATER REVENUES</b>				
530	Guaranteed Revenues (Including Allowance for Funds Prudently Invested or AFPI)			\$ _____
531	Sale of Sludge			_____
532	Forfeited Discounts			_____
534	Rents From Wastewater Property			_____
535	Interdepartmental Rents			_____
536	Other Wastewater Revenues			_____
Total Other Wastewater Revenues				\$ _____ 0

\* Customer is defined by Rule 25-30.210(1), Florida Administrative Code.

UTILITY NAME:

CSWR-Florida Utility Operating Company - CFAT

<b>YEAR OF REPORT</b> December 31, 2025
--

SYSTEM NAME / COUNTY :

CFAT

**WASTEWATER OPERATING REVENUE**

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS * (c)	YEAR END NUMBER OF CUSTOMERS * (d)	AMOUNTS (e)
RECLAIMED WATER SALES				
540.1	Flat Rate Reuse Revenues: Residential Reuse Revenues	_____	_____	\$ _____
540.2	Commercial Reuse Revenues	_____	_____	_____
540.3	Industrial Reuse Revenues	_____	_____	_____
540.4	Reuse Revenues From Public Authorities	_____	_____	_____
540.5	Other Revenues	_____	_____	_____
540	Total Flat Rate Reuse Revenues	0	0	\$ _____ 0
541.1	Measured Reuse Revenues: Residential Reuse Revenues	_____	_____	_____
541.2	Commercial Reuse Revenues	_____	_____	_____
541.3	Industrial Reuse Revenues	_____	_____	_____
541.4	Reuse Revenues From Public Authorities	_____	_____	_____
541	Total Measured Reuse Revenues	0	0	\$ _____ 0
544	Reuse Revenues From Other Systems	_____	_____	_____
Total Reclaimed Water Sales				\$ _____ 0
Total Wastewater Operating Revenues				\$ <u>140,364</u>

\* Customer is defined by Rule 25-30.210(1), Florida Administrative Code.

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**UTILITY NAME:** CSWR-Florida Utility Operating Company - CFAT

**SYSTEM NAME / COUNTY:** CFAT

**WASTEWATER UTILITY EXPENSE ACCOUNT MATRIX**

ACCT. NO. (a)	ACCOUNT NAME (b)	CURRENT YEAR (c)	.1 COLLECTION EXPENSES- OPERATIONS (d)	.2 COLLECTION EXPENSES- MAINTENANCE (e)	.3 PUMPING EXPENSES- OPERATIONS (f)	.4 PUMPING EXPENSES- MAINTENANCE (g)	.5 TREATMENT & DISPOSAL EXPENSES - OPERATIONS (h)	.6 TREATMENT & DISPOSAL EXPENSES - MAINTENANCE (i)
701	Salaries and Wages - Employees	\$ 0	\$	\$	\$	\$	\$	\$
703	Salaries and Wages - Officers, Directors and Majority Stockholders	0						
704	Employee Pensions and Benefits	0						
710	Purchased Sewage Treatment	0						
711	Sludge Removal Expense	0						
715	Purchased Power	17,503	17,503					
716	Fuel for Power Production	233	233					
718	Chemicals	6,091					6,091	
720	Materials and Supplies	1,021					1,021	
731	Contractual Services-Engineering	0						
732	Contractual Services - Accounting	53						
733	Contractual Services - Legal	501						
734	Contractual Services - Mgt. Fees	570						
735	Contractual Services - Testing	0						
736	Contractual Services - Other	55,158	45,775	4,787			4,597	
741	Rental of Building/Real Property	0						
742	Rental of Equipment	5,175	5,175					
750	Transportation Expenses	0						
756	Insurance - Vehicle	0						
757	Insurance - General Liability	4,004						
758	Insurance - Workman's Comp.	0						
759	Insurance - Other	0						
760	Advertising Expense	0						
766	Regulatory Commission Expenses							
	- Amortization of Rate Case Expense	0						
767	Regulatory Commission Exp.-Other	0						
770	Bad Debt Expense	0						
775	Miscellaneous Expenses	36,652		1,701				
	<b>Total Wastewater Utility Expenses</b>	\$ 126,961	\$ 68,686	\$ 6,488	\$ 0	\$ 0	\$ 11,709	\$ 0

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**UTILITY NAME:** CSWR-Florida Utility Operating Company - CFAT

**SYSTEM NAME / COUNTY :** CFAT

**WASTEWATER UTILITY EXPENSE ACCOUNT MATRIX**

ACCT. NO.	ACCOUNT NAME (b)	.7 CUSTOMER ACCOUNTS EXPENSE (j)	.8 ADMIN. & GENERAL EXPENSES (k)	.9 RECLAIMED WATER TREATMENT EXPENSES- OPERATIONS (l)	.10 RECLAIMED WATER TREATMENT EXPENSES- MAINTENANCE (m)	.11 RECLAIMED WATER DISTRIBUTION EXPENSES- OPERATIONS (n)	.12 RECLAIMED WATER DISTRIBUTION EXPENSES- MAINTENANCE (o)
701	Salaries and Wages - Employees	\$	\$	\$	\$	\$	\$
703	Salaries and Wages - Officers, Directors and Majority Stockholders						
704	Employee Pensions and Benefits						
710	Purchased Sewage Treatment						
711	Sludge Removal Expense						
715	Purchased Power						
716	Fuel for Power Purchased						
718	Chemicals						
720	Materials and Supplies						
731	Contractual Services-Engineering						
732	Contractual Services - Accounting		53				
733	Contractual Services - Legal		501				
734	Contractual Services - Mgt. Fees			570			
735	Contractual Services - Testing						
736	Contractual Services - Other						
741	Rental of Building/Real Property						
742	Rental of Equipment						
750	Transportation Expenses						
756	Insurance - Vehicle						
757	Insurance - General Liability		4,004				
758	Insurance - Workman's Comp.						
759	Insurance - Other						
760	Advertising Expense						
766	Regulatory Commission Expenses - Amortization of Rate Case Expense						
767	Regulatory Commission Exp.-Other						
770	Bad Debt Expense						
775	Miscellaneous Expenses	9,156	16,320	9,474			
	<b>Total Wastewater Utility Expenses</b>	\$ 9,156	\$ 20,878	\$ 10,044	\$ 0	\$ 0	\$ 0

UTILITY NAME: CSWR-Florida Utility Operating Company - CFAT

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SYSTEM NAME / COUNTY : CFAT

**CALCULATION OF THE WASTEWATER SYSTEM METER EQUIVALENTS**

WATER METER SIZE (a)	TYPE OF WATER METER (b)	EQUIVALENT FACTOR (c)	NUMBER OF WATER METERS (d)	TOTAL NUMBER OF METER EQUIVALENTS (c x d) (e)
All Residential		1.0		0
5/8"	Displacement	1.0	11	11
3/4"	Displacement	1.5	223	335
1"	Displacement	2.5	3	8
1 1/2"	Displacement or Turbine	5.0	1	5
2"	Displacement, Compound or Turbine	8.0		0
3"	Displacement	15.0	1	15
3"	Compound	16.0		0
3"	Turbine	17.5		0
4"	Displacement or Compound	25.0	1	25
4"	Turbine	30.0		0
6"	Displacement or Compound	50.0		0
6"	Turbine	62.5		0
8"	Compound	80.0		0
8"	Turbine	90.0		0
10"	Compound	115.0		0
10"	Turbine	145.0		0
12"	Turbine	215.0		0
Total Wastewater System Meter Equivalents				398

**CALCULATION OF THE WASTEWATER SYSTEM EQUIVALENT RESIDENTIAL CONNECTIONS**

Provide a calculation used to determine the value of one wastewater equivalent residential connection (ERC).

Use one of the following methods:

- (a) If actual flow data are available from the preceding 12 months, divide the total annual single family residence (SFR) gallons sold by the average number of single family residence customers for the same period and divide the result by 365 days.

- (b) If no historical flow data are available, use:

$$ERC = ( \text{Total SFR gallons treated (Omit 000)} / 365 \text{ days} / 280 \text{ gallons per day} )$$

For wastewater only utilities:

Subtract all general use and other non residential customer gallons from the total gallons treated.

Divide the remainder (SFR customers) by 365 days to reveal single family residence customer gallons per day.

**NOTE:** Total gallons treated includes both treated and purchased treatment.

ERC Calculation:  <div style="margin-left: 100px;">           15790000 Flow            240 SFR            365 Days            180.25 ERC         </div>
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UTILITY NAME: CSWR-Florida Utility Operating Company - CFAT

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SYSTEM NAME / COUNTY : CFAT

**WASTEWATER TREATMENT PLANT INFORMATION**

Provide a separate sheet for each wastewater treatment facility

Permitted Capacity	99,000	GPD	
Basis of Permit Capacity (1)	AF		
Manufacturer	N/A		
Type (2)	Extended Aeration		
Hydraulic Capacity	99,000	GPD	
Average Daily Flow	1,315,000	GPD	
Total Gallons of Wastewater Treated	15,790,000		
Method of Effluent Disposal	Holding Pond		

(1) Basis of permitted capacity as stated on the Florida DEP WWTP Operating Permit (i.e. average annual daily flow, etc.)

(2) Contact stabilization, advanced treatment, etc.

UTILITY NAME: CSWR-Florida Utility Operating Company - CFAT

SYSTEM NAME / COUNTY : CFAT

**OTHER WASTEWATER SYSTEM INFORMATION**

Furnish information below for each system. A separate page should be supplied where necessary.

- 1. Present number of ERCs\* now being served 180.25
- 2. Maximum number of ERCs\* which can be served 412.5
- 3. Present system connection capacity (in ERCs\*) using existing lines 412.5
- 4. Future connection capacity (in ERCs\*) upon service area buildout 412.5
- 5. Estimated annual increase in ERCs\* 2
- 6. Describe any plans and estimated completion dates for any enlargements or improvements of this system  
None
- 7. If the utility uses reuse as a means of effluent disposal, attach a list of the reuse end users and the amount of reuse provided to each, if known. \_\_\_\_\_
- 8. If the utility does not engage in reuse, has a reuse feasibility study been completed? N/A  
If so, when? \_\_\_\_\_
- 9. Has the utility been required by the DEP or water management district to implement reuse? N/A  
If so, what are the utility's plans to comply with this requirement? \_\_\_\_\_
- 10. When did the company last file a capacity analysis report with the DEP? Florida has not submitted
- 11. If the present system does not meet the requirements of DEP rules:
  - a. Attach a description of the plant upgrade necessary to meet the DEP rules.
  - b. Have these plans been approved by DEP? See Supplemental
  - c. When will construction begin? \_\_\_\_\_
  - d. Attach plans for funding the required upgrading.
  - e. Is this system under any Consent Order with DEP? \_\_\_\_\_
- 12. Department of Environmental Protection ID # FLA010722

\* An ERC is determined based on the calculation on S-11.

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