

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

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

OF

CSWR-Florida Utility Operating Company, LLC - Aquarina Utilities

Docket No. 20250052-WS

VOLUME I



FLORIDA PUBLIC SERVICE COMMISSION

FOR THE

TEST YEAR ENDED: January 31, 2025

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

FLORIDA PUBLIC SERVICE COMMISSION

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

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Schedule of Water Rate Base

Florida Public Service Commission

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

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

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

Line No.	(1) Description	(2) Balance Per Books	(3) Utility Adjustments	(4) Adjusted Utility Balance	(5) Supporting Schedule(s)
1	Utility Plant in Service	3,000,817	-	3,000,817	A-5
2	Utility Land & Land Rights	110,581	-	110,581	A-5
3	Less: Non-Used & Useful Plant	-	-	-	A-7
4	Construction Work in Progress	-	-	-	-
5	Less: Accumulated Depreciation	(2,187,484)	-	(2,187,484)	A-9
6	Less: CIAC	(421,159)	-	(421,159)	A-12
7	Accumulated Amortization of CIAC	280,041	-	280,041	A-14
8	Acquisition Adjustments	2,009,303	-	2,009,303	-
9	Accum. Amort. of Acq. Adjustments	-	-	-	-
10	Advances For Construction	-	-	-	A-16
11	Working Capital Allowance	-	-	-	A-17
12	Total Rate Base	2,792,099	-	2,792,099	

Schedule of Wastewater Rate Base

Florida Public Service Commissior

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

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

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

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

Schedule of Adjustments to Rate Base

Florida Public Service Commission

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

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

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

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

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

Florida Public Service Commission

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

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

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

Line No.	Description	Year-End Balance	
		Water	Wastewater
1	5/16/2022 Balance	2,741,705	1,674,605
2	2022 Additions	-	-
3	2022 Retirements	(42,907)	(783,780)
4	2022 Adjustments	-	-
5	01/31/2023 Balance	2,698,798	890,825
6	2023 Additions	110,625	98,684
7	2023 Retirements	-	-
8	2023 Adjustments	-	-
9	1/31/2024 Balance	2,809,422	989,509
10	2024 Additions	604,706	625,641
11	2024 Retirements	-	-
12	2024 Adjustments	-	-
13	01/31/2025 Balance	3,414,129	1,615,150
14	19__ Additions	-	-
15	19__ Retirements	-	-
16	19__ Adjustments	-	-
17	__ / __ / __ Balance	-	-
18	19__ Additions	-	-
19	19__ Retirements	-	-
20	19__ Adjustments	-	-
21	01/31/2025 Balance	3,414,129	1,615,150

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

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

Florida Public Service Commission

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

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

Recap Schedules: A-1, A-4

Line No.	(1) Account No. and Name	(2) Test Year Average Bal	(3) Non-Used Useful %	(4) Non-Used Amount
1	<u>INTANGIBLE PLANT</u>			
2	301.1 Organization	-		
3	302.1 Franchises	-		
4	339.1 Other Plant & Misc. Equipment	-		
5	<u>SOURCE OF SUPPLY AND PUMPING PLANT</u>			
6	303.2 Land & Land Rights	110,581		
7	304.2 Structures & Improvements	122,469		
8	305.2 Collect. & Impound. Reservoirs	-		
9	306.2 Lake, River & Other Intakes	-		
10	307.2 Wells & Springs	231,937		
11	308.2 Infiltration Galleries & Tunnels	-		
12	309.2 Supply Mains	45,920		
13	310.2 Power Generation Equipment	16,523		
14	311.2 Pumping Equipment	190,748		
15	339.2 Other Plant & Misc. Equipment	-		
16	<u>WATER TREATMENT PLANT</u>			
17	303.3 Land & Land Rights	-		
18	304.3 Structures & Improvements	-		
19	320.3 Water Treatment Equipment	402,323		
20	339.3 Other Plant & Misc. Equipment	-		
21	<u>TRANSMISSION & DISTRIBUTION PLANT</u>			
22	303.4 Land & Land Rights	-		
23	304.4 Structures & Improvements	-		
24	330.4 Distr. Reservoirs & Standpipes	1,162,790		
25	331.4 Transm. & Distribution Mains	407,348		
26	333.4 Services	73,127		
27	334.4 Meters & Meter Installations	269,681		
28	335.4 Hydrants	16,577		
29	339.4 Other Plant & Misc. Equipment	6,569		
30	<u>GENERAL PLANT</u>			
31	303.5 Land & Land Rights	-		
32	304.5 Structures & Improvements	-		
33	340.5 Office Furniture & Equipment	-		
34	341.5 Transportation Equipment	-		
35	342.5 Stores Equipment	-		
36	343.5 Tools, Shop & Garage Equipment	900		
37	344.5 Laboratory Equipment	2,000		
38	345.5 Power Operated Equipment	-		
39	346.5 Communication Equipment	51,905		
40	347.5 Miscellaneous Equipment	-		
41	348.5 Other Tangible Plant	-		
42	TOTAL	\$ 3,111,398	\$ -	\$ -

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

Florida Public Service Commission

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

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

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

Recap Schedules: A-1, A-4

Line No.	(1) Account No. and Name	(2) Prior Year	(3) Month # 1	(4) Month # 2	(5) Month # 3	(6) Month # 4	(7) Month # 5	(8) Month # 6
1	<u>INTANGIBLE PLANT</u>							
2	301.1 Organization	-	-	-	-	-	-	-
3	302.1 Franchises	-	-	-	-	-	-	-
4	339.1 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
5	<u>SOURCE OF SUPPLY AND PUMPING PLANT</u>							
6	303.2 Land & Land Rights	110,581	110,581	110,581	110,581	110,581	110,581	110,581
7	304.2 Structures & Improvements	33,299	33,299	33,299	47,199	47,199	47,199	47,199
8	305.2 Collect. & Impound. Reservoirs	-	-	-	-	-	-	-
9	306.2 Lake, River & Other Intakes	-	-	-	-	-	-	-
10	307.2 Wells & Springs	231,937	231,937	231,937	231,937	231,937	231,937	231,937
11	308.2 Infiltration Galleries & Tunnels	-	-	-	-	-	-	-
12	309.2 Supply Mains	25,200	25,200	25,200	44,916	44,916	44,916	44,916
13	310.2 Power Generation Equipment	5,791	5,791	5,791	9,051	9,051	9,051	9,051
14	311.2 Pumping Equipment	177,271	177,271	177,271	188,756	188,756	188,756	188,756
15	339.2 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
16	<u>WATER TREATMENT PLANT</u>							
17	303.3 Land & Land Rights	-	-	-	-	-	-	-
18	304.3 Structures & Improvements	-	-	-	-	-	-	-
19	320.3 Water Treatment Equipment	399,147	399,147	399,147	401,910	401,910	401,910	401,910
20	339.3 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
21	<u>TRANSMISSION & DISTRIBUTION PLANT</u>							
22	303.4 Land & Land Rights	-	-	-	-	-	-	-
23	304.4 Structures & Improvements	-	-	-	-	-	-	-
24	330.4 Distr. Reservoirs & Standpipes	1,138,240	1,138,240	1,138,240	1,138,240	1,138,240	1,138,240	1,138,240
25	331.4 Transm. & Distribution Mains	327,608	327,608	327,608	339,859	339,859	339,859	339,859
26	333.4 Services	65,428	65,428	65,428	75,437	75,437	75,437	75,437
27	334.4 Meters & Meter Installations	248,742	248,742	248,742	249,720	249,720	249,720	249,720
28	335.4 Hydrants	10,050	10,050	10,050	10,050	10,050	10,050	10,050
29	339.4 Other Plant & Misc. Equipment	6,569	6,569	6,569	6,569	6,569	6,569	6,569
30	<u>GENERAL PLANT</u>							
31	303.5 Land & Land Rights	-	-	-	-	-	-	-
32	304.5 Structures & Improvements	-	-	-	-	-	-	-
33	340.5 Office Furniture & Equipment	-	-	-	-	-	-	-
34	341.5 Transportation Equipment	-	-	-	-	-	-	-
35	342.5 Stores Equipment	-	-	-	-	-	-	-
36	343.5 Tools, Shop & Garage Equipment	900	900	900	900	900	900	900
37	344.5 Laboratory Equipment	2,000	2,000	2,000	2,000	2,000	2,000	2,000
38	345.5 Power Operated Equipment	-	-	-	-	-	-	-
39	346.5 Communication Equipment	26,660	26,660	26,660	26,660	26,660	26,660	26,660
40	347.5 Miscellaneous Equipment	-	-	-	-	-	-	-
41	348.5 Other Tangible Plant	-	-	-	-	-	-	-
42	TOTAL	\$ 2,809,422	\$ 2,809,422	\$ 2,809,422	\$ 2,883,784	\$ 2,883,784	\$ 2,883,784	\$ 2,883,784

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

Florida Public Service Commission

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

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

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

Recap Schedules: A-1, A-4

Line No.	(1) Account No. and Name	(9) Month # 7	(10) Month # 8	(11) Month # 9	(12) Month # 10	(13) Month # 11	(14) Month # 12	(15) Average Balance
1	<u>INTANGIBLE PLANT</u>							
2	301.1 Organization	-	-	-	-	-	-	-
3	302.1 Franchises	-	-	-	-	-	-	-
4	339.1 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
5	<u>SOURCE OF SUPPLY AND PUMPING PLANT</u>							
6	303.2 Land & Land Rights	110,581	110,581	110,581	110,581	110,581	110,581	110,581
7	304.2 Structures & Improvements	217,236	217,236	217,236	217,236	217,236	217,236	122,469
8	305.2 Collect. & Impound. Reservoirs	-	-	-	-	-	-	-
9	306.2 Lake, River & Other Intakes	-	-	-	-	-	-	-
10	307.2 Wells & Springs	231,937	231,937	231,937	231,937	231,937	231,937	231,937
11	308.2 Infiltration Galleries & Tunnels	-	-	-	-	-	-	-
12	309.2 Supply Mains	56,950	56,950	56,950	56,950	56,950	56,950	45,920
13	310.2 Power Generation Equipment	26,870	26,870	26,870	26,870	26,870	26,870	16,523
14	311.2 Pumping Equipment	198,814	198,814	198,814	198,814	198,814	198,814	190,748
15	339.2 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
16	<u>WATER TREATMENT PLANT</u>							
17	303.3 Land & Land Rights	-	-	-	-	-	-	-
18	304.3 Structures & Improvements	-	-	-	-	-	-	-
19	320.3 Water Treatment Equipment	404,188	404,188	404,188	404,188	404,188	404,188	402,323
20	339.3 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
21	<u>TRANSMISSION & DISTRIBUTION PLANT</u>							
22	303.4 Land & Land Rights	-	-	-	-	-	-	-
23	304.4 Structures & Improvements	-	-	-	-	-	-	-
24	330.4 Distr. Reservoirs & Standpipes	1,191,432	1,191,432	1,191,432	1,191,432	1,191,432	1,191,432	1,162,790
25	331.4 Transm. & Distribution Mains	492,210	492,210	492,210	492,210	492,210	492,210	407,348
26	333.4 Services	75,437	75,437	75,437	75,437	75,437	75,437	73,127
27	334.4 Meters & Meter Installations	293,457	293,457	293,457	293,457	293,457	293,457	269,681
28	335.4 Hydrants	24,191	24,191	24,191	24,191	24,191	24,191	16,577
29	339.4 Other Plant & Misc. Equipment	6,569	6,569	6,569	6,569	6,569	6,569	6,569
30	<u>GENERAL PLANT</u>							
31	303.5 Land & Land Rights	-	-	-	-	-	-	-
32	304.5 Structures & Improvements	-	-	-	-	-	-	-
33	340.5 Office Furniture & Equipment	-	-	-	-	-	-	-
34	341.5 Transportation Equipment	-	-	-	-	-	-	-
35	342.5 Stores Equipment	-	-	-	-	-	-	-
36	343.5 Tools, Shop & Garage Equipment	900	900	900	900	900	900	900
37	344.5 Laboratory Equipment	2,000	2,000	2,000	2,000	2,000	2,000	2,000
38	345.5 Power Operated Equipment	-	-	-	-	-	-	-
39	346.5 Communication Equipment	81,358	81,358	81,358	81,358	81,358	81,358	51,905
40	347.5 Miscellaneous Equipment	-	-	-	-	-	-	-
41	348.5 Other Tangible Plant	-	-	-	-	-	-	-
42	TOTAL	\$ 3,414,129	\$ 3,414,129	\$ 3,414,129	\$ 3,414,129	\$ 3,414,129	\$ 3,414,129	\$ 3,111,398

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

Florida Public Service Commission

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

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

Recap Schedules: A-2, A-4

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

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

Florida Public Service Commission

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

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

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

Recap Schedules: A-2, A-4

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

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

Florida Public Service Commission

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

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

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

Recap Schedules: A-2, A-4

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

Non-Used and Useful Plant - Summary

Florida Public Service Commission

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

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

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

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

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

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

Florida Public Service Commission

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

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

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

Line No.	Description	Year-End Balance	
		Water	Wastewater
1	05/16/2022 Balance	2,113,223	1,476,196
2	2022 Additions	36,137	11,492
3	2022 Retirements	(42,835)	(767,378)
4	2022 Adjustments		
5	01/31/2023 Balance	2,106,525	720,310
6	2023 Additions	51,286	11,533
7	2023 Retirements		
8	2023 Adjustments		
9	1/31/2024 Balance	2,157,811	731,843
10	2024 Additions	64,283	25,811
11	2024 Retirements		
12	2024 Adjustments		
13	01/31/2025 Balance	2,222,094	757,653
14	19__ Additions		
15	19__ Retirements		
16	19__ Adjustments		
17	__ / __ / ____ Balance		
18	19__ Additions		
19	19__ Retirements		
20	19__ Adjustments		
21	01/31/2025 Balance	2,222,094	757,653

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

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

Florida Public Service Commission

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

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

Recap Schedules: A-1, A-8

Line No.	(1) Account No. and Name	(2) Test Year Average Bal	(3) Non-Used Useful %	(4) Non-Used Amount
1	<u>INTANGIBLE PLANT</u>			
2	301.1 Organization	-		-
3	302.1 Franchises	-		-
4	339.1 Other Plant & Misc. Equipment	-		-
5	<u>SOURCE OF SUPPLY AND PUMPING PLANT</u>			
6	303.2 Land & Land Rights	-		-
7	304.2 Structures & Improvements	10,044		-
8	305.2 Collect. & Impound. Reservoirs	-		-
9	306.2 Lake, River & Other Intakes	-		-
10	307.2 Wells & Springs	231,937		-
11	308.2 Infiltration Galleries & Tunnels	-		-
12	309.2 Supply Mains	20,536		-
13	310.2 Power Generation Equipment	482		-
14	311.2 Pumping Equipment	76,561		-
15	339.2 Other Plant & Misc. Equipment	-		-
16	<u>WATER TREATMENT PLANT</u>			
17	303.3 Land & Land Rights	-		-
18	304.3 Structures & Improvements	-		-
19	320.3 Water Treatment Equipment	387,174		-
20	339.3 Other Plant & Misc. Equipment	-		-
21	<u>TRANSMISSION & DISTRIBUTION PLANT</u>			
22	303.4 Land & Land Rights	-		-
23	304.4 Structures & Improvements	-		-
24	330.4 Distr. Reservoirs & Standpipes	1,138,433		-
25	331.4 Transm. & Distribution Mains	185,988		-
26	333.4 Services	29,342		-
27	334.4 Meters & Meter Installations	90,248		-
28	335.4 Hydrants	6,650		-
29	339.4 Other Plant & Misc. Equipment	4,085		-
30	<u>GENERAL PLANT</u>			
31	303.5 Land & Land Rights	-		-
32	304.5 Structures & Improvements	-		-
33	340.5 Office Furniture & Equipment	-		-
34	341.5 Transportation Equipment	-		-
35	342.5 Stores Equipment	-		-
36	343.5 Tools, Shop & Garage Equipment	561		-
37	344.5 Laboratory Equipment	1,375		-
38	345.5 Power Operated Equipment	-		-
39	346.5 Communication Equipment	4,069		-
40	347.5 Miscellaneous Equipment	-		-
41	348.5 Other Tangible Plant	-		-
42	TOTAL	\$ 2,187,484	\$ -	\$ -

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

Florida Public Service Commission

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

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

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

Recap Schedules: A-1, A-8

Line No.	(1) Account No. and Name	(2) Prior Year	(3) Month # 1	(4) Month # 2	(5) Month # 3	(6) Month # 4	(7) Month # 5	(8) Month # 6
1	<u>INTANGIBLE PLANT</u>							
2	301.1 Organization	-	-	-	-	-	-	-
3	302.1 Franchises	-	-	-	-	-	-	-
4	339.1 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
5	<u>SOURCE OF SUPPLY AND PUMPING PLANT</u>							
6	303.2 Land & Land Rights	-	-	-	-	-	-	-
7	304.2 Structures & Improvements	8,653	8,740	8,827	8,950	9,073	9,196	9,319
8	305.2 Collect. & Impound. Reservoirs	-	-	-	-	-	-	-
9	306.2 Lake, River & Other Intakes	-	-	-	-	-	-	-
10	307.2 Wells & Springs	231,937	231,937	231,937	231,937	231,937	231,937	231,937
11	308.2 Infiltration Galleries & Tunnels	-	-	-	-	-	-	-
12	309.2 Supply Mains	19,930	19,990	20,050	20,157	20,264	20,371	20,479
13	310.2 Power Generation Equipment	217	241	265	290	314	338	362
14	311.2 Pumping Equipment	71,859	72,598	73,337	74,123	74,910	75,696	76,482
15	339.2 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
16	<u>WATER TREATMENT PLANT</u>							
17	303.3 Land & Land Rights	-	-	-	-	-	-	-
18	304.3 Structures & Improvements	-	-	-	-	-	-	-
19	320.3 Water Treatment Equipment	378,937	380,300	381,663	383,037	384,410	385,784	387,157
20	339.3 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
21	<u>TRANSMISSION & DISTRIBUTION PLANT</u>							
22	303.4 Land & Land Rights	-	-	-	-	-	-	-
23	304.4 Structures & Improvements	-	-	-	-	-	-	-
24	330.4 Distr. Reservoirs & Standpipes	1,138,240	1,138,240	1,138,240	1,138,240	1,138,240	1,138,240	1,138,240
25	331.4 Transm. & Distribution Mains	181,593	182,229	182,865	183,525	184,185	184,845	185,505
26	333.4 Services	28,436	28,572	28,708	28,865	29,023	29,180	29,337
27	334.4 Meters & Meter Installations	83,718	84,754	85,791	86,831	87,872	88,912	89,953
28	335.4 Hydrants	6,496	6,514	6,533	6,552	6,570	6,589	6,607
29	339.4 Other Plant & Misc. Equipment	3,953	3,975	3,997	4,019	4,041	4,063	4,085
30	<u>GENERAL PLANT</u>							
31	303.5 Land & Land Rights	-	-	-	-	-	-	-
32	304.5 Structures & Improvements	-	-	-	-	-	-	-
33	340.5 Office Furniture & Equipment	-	-	-	-	-	-	-
34	341.5 Transportation Equipment	-	-	-	-	-	-	-
35	342.5 Stores Equipment	-	-	-	-	-	-	-
36	343.5 Tools, Shop & Garage Equipment	533	538	542	547	552	557	561
37	344.5 Laboratory Equipment	1,308	1,319	1,330	1,342	1,353	1,364	1,375
38	345.5 Power Operated Equipment	-	-	-	-	-	-	-
39	346.5 Communication Equipment	1,999	2,222	2,444	2,666	2,888	3,110	3,332
40	347.5 Miscellaneous Equipment	-	-	-	-	-	-	-
41	348.5 Other Tangible Plant	-	-	-	-	-	-	-
42	TOTAL	\$ 2,157,811	\$ 2,162,171	\$ 2,166,531	\$ 2,171,081	\$ 2,175,631	\$ 2,180,182	\$ 2,184,732
		=====	=====	=====	=====	=====	=====	=====

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

Florida Public Service Commission

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

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

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

Recap Schedules: A-1, A-8

Line No.	(1) Account No. and Name	(9) Month # 7	(10) Month # 8	(11) Month # 9	(12) Month # 10	(13) Month # 11	(14) End of Test Year	(15) Average Balance
1	<u>INTANGIBLE PLANT</u>							
2	301.1 Organization	-	-	-	-	-	-	-
3	302.1 Franchises	-	-	-	-	-	-	-
4	339.1 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
5	<u>SOURCE OF SUPPLY AND PUMPING PLANT</u>							
6	303.2 Land & Land Rights	-	-	-	-	-	-	-
7	304.2 Structures & Improvements	9,886	10,453	11,019	11,586	12,152	12,719	10,044
8	305.2 Collect. & Impound. Reservoirs	-	-	-	-	-	-	-
9	306.2 Lake, River & Other Intakes	-	-	-	-	-	-	-
10	307.2 Wells & Springs	231,937	231,937	231,937	231,937	231,937	231,937	231,937
11	308.2 Infiltration Galleries & Tunnels	-	-	-	-	-	-	-
12	309.2 Supply Mains	20,614	20,750	20,886	21,021	21,157	21,293	20,536
13	310.2 Power Generation Equipment	460	559	657	755	854	952	482
14	311.2 Pumping Equipment	77,311	78,139	78,968	79,796	80,624	81,453	76,561
15	339.2 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
16	<u>WATER TREATMENT PLANT</u>							
17	303.3 Land & Land Rights	-	-	-	-	-	-	-
18	304.3 Structures & Improvements	-	-	-	-	-	-	-
19	320.3 Water Treatment Equipment	388,539	389,922	391,304	392,686	394,068	395,450	387,174
20	339.3 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
21	<u>TRANSMISSION & DISTRIBUTION PLANT</u>							
22	303.4 Land & Land Rights	-	-	-	-	-	-	-
23	304.4 Structures & Improvements	-	-	-	-	-	-	-
24	330.4 Distr. Reservoirs & Standpipes	1,138,360	1,138,479	1,138,599	1,138,719	1,138,838	1,138,958	1,138,433
25	331.4 Transm. & Distribution Mains	186,461	187,416	188,372	189,328	190,284	191,239	185,988
26	333.4 Services	29,494	29,651	29,808	29,966	30,123	30,280	29,342
27	334.4 Meters & Meter Installations	91,175	92,398	93,621	94,844	96,066	97,289	90,248
28	335.4 Hydrants	6,652	6,697	6,742	6,786	6,831	6,876	6,650
29	339.4 Other Plant & Misc. Equipment	4,107	4,129	4,150	4,172	4,194	4,216	4,085
30	<u>GENERAL PLANT</u>							
31	303.5 Land & Land Rights	-	-	-	-	-	-	-
32	304.5 Structures & Improvements	-	-	-	-	-	-	-
33	340.5 Office Furniture & Equipment	-	-	-	-	-	-	-
34	341.5 Transportation Equipment	-	-	-	-	-	-	-
35	342.5 Stores Equipment	-	-	-	-	-	-	-
36	343.5 Tools, Shop & Garage Equipment	566	571	575	580	585	589	561
37	344.5 Laboratory Equipment	1,386	1,397	1,408	1,419	1,431	1,442	1,375
38	345.5 Power Operated Equipment	-	-	-	-	-	-	-
39	346.5 Communication Equipment	4,010	4,688	5,366	6,044	6,722	7,400	4,069
40	347.5 Miscellaneous Equipment	-	-	-	-	-	-	-
41	348.5 Other Tangible Plant	0	0	0	0	0	0	-
42	TOTAL	\$ 2,190,959	\$ 2,197,186	\$ 2,203,413	\$ 2,209,640	\$ 2,215,867	\$ 2,222,094	\$ 2,187,484

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

Florida Public Service Commission

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

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

Recap Schedules: A-2, A-8

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

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

Florida Public Service Commission

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

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

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

Recap Schedules: A-2, A-8

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

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

Florida Public Service Commission

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

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

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

Recap Schedules: A-2, A-8

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

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

Florida Public Service Commission

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

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

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

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

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

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

Florida Public Service Commission

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

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

Recap Schedules: A-1,A-4

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

Line No.	(1) Description	(2) Test Year Average Bal	(3) Non-Used Useful %	(4) Non-Used Amount
<u>WATER</u>				
1	Plant Capacity Fees	-		
2	Line/Main Extension Fees	-		
3	Meter Installation Fees	-		
4	Contributed Lines	-		
5	Other (Describe)	421,159		
6				
7	Total	\$ 421,159	\$ -	\$ -

<u>WASTEWATER</u>				
8	Plant Capacity Fees	-		
9	Line/Main Extension Fees	-		
10	Contributed Lines	-		
11	Other (Describe)	612,495		
12				
13	Total	\$ 612,495	\$ -	\$ -

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

Florida Public Service Commission

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

Schedule: A-12
 Page 2 of 3
 Preparer: Brent Thies

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

Line No.	(1) Description	(2) Prior Year	(3) Month # 1	(4) Month # 2	(5) Month # 3	(6) Month # 4	(7) Month # 5	(8) Month # 6
<u>WATER</u>								
1	Plant Capacity Fees	-	-	-	-	-	-	-
2	Line/Main Extension Fees	-	-	-	-	-	-	-
3	Meter Installation Fees	-	-	-	-	-	-	-
4	Contributed Lines	-	-	-	-	-	-	-
5	Other (Describe)	421,159	421,159	421,159	421,159	421,159	421,159	421,159
6								
7	Total	\$ 421,159	\$ 421,159	\$ 421,159	\$ 421,159	\$ 421,159	\$ 421,159	\$ 421,159

<u>WASTEWATER</u>								
8	Plant Capacity Fees	-	-	-	-	-	-	-
9	Line/Main Extension Fees	-	-	-	-	-	-	-
10	Contributed Lines	-	-	-	-	-	-	-
11	Other (Describe)	612,495	612,495	612,495	612,495	612,495	612,495	612,495
12								
13	Total	\$ 612,495	\$ 612,495	\$ 612,495	\$ 612,495	\$ 612,495	\$ 612,495	\$ 612,495

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

Florida Public Service Commission

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

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

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

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

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

Florida Public Service Commission

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

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

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

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

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

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

Florida Public Service Commission

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

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

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

Line No.	(1) Description	(2) Test Year Average Bal	(3) Non-Used Useful %	(4) Non-Used Amount
<u>WATER</u>				
1	Plant Capacity Fees	-		
2	Line/Main Extension Fees	-		
3	Meter Installation Fees	-		
4	Contributed Lines	-		
5	Other (Describe)	280,041		
6				
7	Total	\$ 280,041	\$ -	\$ -
		=====	=====	=====

<u>WASTEWATER</u>				
8	Plant Capacity Fees	-		
9	Line/Main Extension Fees	-		
10	Contributed Lines	-		
11	Other (Describe)	524,294		
12				
13	Total	\$ 524,294	\$ -	\$ -
		=====	=====	=====

Schedule of Accumulated Amortization - CIAC
 Test Year Average Balance

Florida Public Service Commission

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

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

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

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

Schedule of Accumulated Amortization - CIAC
 Test Year Average Balance

Florida Public Service Commission

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

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

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

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

Schedule of Annual AFUDC Rates Used

Florida Public Service Commission

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

Schedule: A-15
Page 1 of 1
Preparer: Brent Thies

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

The Company does not use any AFUDC Rates.

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

Florida Public Service Commission

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

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

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

Line No.	Description	Average Test Year Balance	
		Water	Wastewater

1 The Company has no Advances For Construction.

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Schedule of Working Capital Allowance Calculation

Florida Public Service Commission

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

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

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

Line No.	(1) Account Name	(2) Water	(3) Sewer	(4) Total
1				
2	Current Assets (13 month average)			
3	Cash	\$ 1,951	\$ 1,527	\$ 3,478
4	Accounts Rec'b - Customer	\$ 39,218	\$ 22,502	\$ 61,720
5	Notes & Accts. Rec'b - Assoc. Cos.	\$ -	\$ -	\$ -
6	Accounts Rec'b - Other	\$ 7	\$ 5	\$ 12
7	Allowance for Bad Debts	\$ (7,889)	\$ (4,526)	\$ (12,415)
8	Prepayments	\$ 7,031	\$ 5,504	\$ 12,534
9	Miscellaneous Current & Accrued Assets	\$ 6,866	\$ 5,375	\$ 12,241
10				
11	Current Liabilities (13 month average)			
12	Accounts Payable	\$ (188,321)	\$ (147,419)	\$ (335,740)
13	Notes Payable	\$ -	\$ -	\$ -
14	Notes & Accounts Payable - Assoc. Cos.	\$ (21,207)	\$ (16,601)	\$ (37,807)
15	Customer Deposits	\$ -	\$ -	\$ -
16	Accrued Taxes	\$ -	\$ -	\$ -
17	Accrued Interest	\$ -	\$ -	\$ -
18	Accrued Dividends	\$ -	\$ -	\$ -
19	Misc. Current & Accrued Liabilities	\$ (7,327)	\$ (5,736)	\$ (13,063)
20				
21	Working Capital (Balance Sheet Method)	\$ (169,672)	\$ (139,369)	\$ (309,041)
22				
23	Working Capital to Rate Base Summary	-	-	-

Comparative Balance Sheet - Assets

Florida Public Service Commission

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

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

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

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

Comparative Balance Sheet - Assets

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

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

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

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

Comparative Balance Sheet - Equity Capital & Liabilities

Florida Public Service Commission

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

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

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

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

Comparative Balance Sheet - Equity Capital & Liabilities

Florida Public Service Commission

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

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

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

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

Schedule of Water Net Operating Income

Florida Public Service Commission

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

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

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

Line No.	(1) Description	(2) Balance Per Books	(3) Utility Test Year Adjustments	(4) Utility Adjusted Test Year	(5) Requested Revenue Adjustment	(6) Requested Annual Revenues	(7) Supporting Schedule(s)
1	OPERATING REVENUES	444,604	-	444,604	263,058	707,663	B-4
2	Operation & Maintenance	292,184	9,164	301,348	11,838	313,185	B-5
3	Depreciation, net of CIAC Amort.	50,187	-	50,187	-	50,187	B-13
4	Amortization	-	-	-	-	-	
5	Taxes Other Than Income	38,148	-	38,148	-	38,148	B-15
6	Provision for Income Taxes	-	-	-	61,355	61,355	C-1
7	OPERATING EXPENSES	380,519	9,164	389,683	73,193	462,876	
8	NET OPERATING INCOME	64,085	(9,164)	54,922	189,865	244,787	
9	RATE BASE	2,792,099		2,792,099		2,792,099	
10	RATE OF RETURN	2.30%		1.97%		8.77%	

Schedule of Wastewater Net Operating Income

Florida Public Service Commission

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

Schedule: B-2
 Page 1 of 1
 Docket No.: 20250052
 Preparer: Brent Thies

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

Line No.	(1) Description	(2) Balance Per Books	(3) Utility Test Year Adjustments	(4) Utility Adjusted Test Year	(5) Requested Revenue Adjustment	(6) Requested Annual Revenues	(7) Supporting Schedule(s)
1	OPERATING REVENUES	255,100		255,100	77,353	332,453	B-4
2	Operation & Maintenance	211,275	6,595	217,870	3,481	221,351	B-6
3	Depreciation, net of CIAC Amort.	5,447		5,447	-	5,447	B-14
4	Amortization	-		-	-	-	
5	Taxes Other Than Income	21,150		21,150	-	21,150	B-15
6	Provision for Income Taxes	-		-	16,917	16,917	C-1
7	OPERATING EXPENSES	237,872	6,595.00	244,467	20,398	264,864	
8	NET OPERATING INCOME	17,228	(6,595)	10,633	56,955	67,589	
9	RATE BASE	770,931		770,931		770,931	
10	RATE OF RETURN	2.23%		1.38%		8.77%	

Schedule of Adjustments to Operating Income

Florida Public Service Commission

Company: CSWR-Florida (Aquarina)
 Docket No.: 20250052
 Interim [] Final [X]
 Historical [X] Projected []

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

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

Line No.	Description	Water	Wastewater
1	Operations & Maintenance		
2			
3	Customer Billing Cost	(1,778)	(1,392)
4	New third party provider contract began 1/1/25		
5	Property Insurance	3,209	37
6	New policy as of 1/1/25		
7	Admin Expenses Transferred	(9,752)	(7,634)
8	Reduction of overhead allocated cost		
9	Contract Operations	23,904	26,585
10	New third party contract began 10/1/2024		
11	Testing	(2,559)	(2,114)
12	Cost included in new contract that began 10/1/2024		
13	Chemicals	(3,860)	(6,264)
14	Cost included in new contract that began 10/1/2024		
15	Sludge Removal	-	(2,622)
16	Cost included in new contract that began 10/1/2024		
17			
18	Total Adjustment Operation & Maintenance	<u>9,163.69</u>	<u>6,595.00</u>
19			
20	Adjustment for Income Tax		
21		Water	Wastewater
22	Taxable Income before State Tax	242,268.75	66,893.27
23	Less State Tax Exemption	(1,096.01)	(858.00)
24	State Taxable Income	241,172.74	66,035.27
25	State Income tax (5.5%)	13,264.50	3,631.94
26			
27	Federal Taxable Income	229,004.25	63,261.33
28	Federal Income Tax (21%)	48,090.89	13,284.88
29			
30	Total Adjustment for Income Tax	<u>61,355</u>	<u>16,917</u>
31			
32	Revenues		
33	Adjustment for required return	189,865	56,955
34			
35	Adjustment for negative operating income	-	-
36			
37	Adjustment to revenue for Income Tax	61,355	16,917
38			
39	Adjustment for RAF fees on increased revenue	11,838	3,481
40			
41	Total Adjustment to Revenues	<u>263,058</u>	<u>77,353</u>
42			
43			
44			

Test Year Operating Revenues

Florida Public Service Commission

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

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

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

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

Detail of Operation & Maintenance Expenses By Month - Water

Florida Public Service Commission

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

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

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

Line No.	(1) Account No. and Name	(2) February-24	(3) March-24	(4) April-24	(5) May-24	(6) June-24	(7) July-24	(8) August-24	(9) September-24	(10) October-24	(11) November-24	(12) December-24	(13) January-25	(14) Total Annual
1	601 Salaries & Wages - Employees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	603 Salaries & Wages - Officers, Etc.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3	604 Employee Pensions & Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4	610 Purchased Water	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5	615 Purchased Power	\$ -	\$ 9,092	\$ 4,723	\$ 4,933	\$ 4,584	\$ 5,108	\$ 4,219	\$ 3,843	\$ 4,174	\$ 3,919	\$ 3,952	\$ 4,339	\$ 52,886
6	616 Fuel for Power Purchased	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7	618 Chemicals	\$ -	\$ 1,482	\$ 1,079	\$ -	\$ -	\$ 1,300	\$ -	\$ -	\$ 1,556	\$ -	\$ (1,556)	\$ -	\$ 3,860
8	620 Materials & Supplies	\$ -	\$ 129	\$ 94	\$ 293	\$ 255	\$ 331	\$ 1,838	\$ 624	\$ (498)	\$ (222)	\$ 124	\$ -	\$ 2,968
9	631 Contractual Services - Engr.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10	632 Contractual Services - Acct.	\$ -	\$ -	\$ 14	\$ -	\$ -	\$ -	\$ -	\$ 60	\$ -	\$ -	\$ -	\$ 63	\$ 136
11	633 Contractual Services - Legal	\$ 21	\$ 16	\$ -	\$ 173	\$ 61	\$ 265	\$ 68	\$ 96	\$ 61	\$ 61	\$ 153	\$ -	\$ 973
12	634 Contractual Services - Mgmt. Fees	\$ 3,616	\$ 3,929	\$ 3,408	\$ 3,069	\$ 3,626	\$ 3,620	\$ 3,481	\$ 4,244	\$ 2,633	\$ 1,787	\$ 8,458	\$ 2,890	\$ 44,759
13	635 Contractual Services - Other	\$ 7,796	\$ 12,255	\$ 8,676	\$ 10,816	\$ 10,981	\$ 7,939	\$ 9,322	\$ 10,316	\$ 13,185	\$ 9,731	\$ 14,618	\$ 4,873	\$ 120,510
14	641 Rental of Building/Real Prop.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
15	642 Rental of Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
16	650 Transportation Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
17	656 Insurance - Vehicle	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
18	657 Insurance - General Liability	\$ 460	\$ 460	\$ 460	\$ 441	\$ 441	\$ 441	\$ 441	\$ 441	\$ 560	\$ 441	\$ 441	\$ 519	\$ 5,544
19	658 Insurance - Workman's Comp.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
20	659 Insurance - Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
21	660 Advertising Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
22	666 Reg. Comm. Exp. - Rate Case Amort.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
23	667 Reg. Comm. Exp. - Other	\$ 311	\$ 406	\$ 297	\$ (6)	\$ 354	\$ 9,531	\$ (318)	\$ 893	\$ 617	\$ 723	\$ 764	\$ 17,748	\$ 31,321
24	670 Bad Debt Expense	\$ 148	\$ 188	\$ 184	\$ 157	\$ 175	\$ 196	\$ 174	\$ 171	\$ 144	\$ 164	\$ (1,703)	\$ 162	\$ 161
25	675 Miscellaneous Expenses	\$ 1,897	\$ 2,031	\$ 2,064	\$ 1,810	\$ 1,682	\$ 2,041	\$ 1,812	\$ 1,977	\$ 1,655	\$ 2,094	\$ 8,361	\$ 1,641	\$ 29,065
26	TOTAL	\$ 14,249	\$ 29,988	\$ 20,999	\$ 21,685	\$ 22,159	\$ 30,772	\$ 21,038	\$ 22,665	\$ 24,085	\$ 18,698	\$ 33,611	\$ 32,235	\$ 292,184

Detail of Operation & Maintenance Expenses By Month - Wastewater

Florida Public Service Commission

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

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

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

Line No.	(1) Account No. and Name	(2) February-24	(3) March-24	(4) April-24	(5) May-24	(6) June-24	(7) July-24	(8) August-24	(9) September-24	(10) October-24	(11) November-24	(12) December-24	(13) January-25	(14) Total Annual
1	701 Salaries & Wages - Employees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	703 Salaries & Wages - Officers, Etc.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3	704 Employee Pensions & Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4	710 Purchased Sewage Treatment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5	711 Sludge Removal Expense	\$ -	\$ -	\$ -	\$ (227)	\$ -	\$ -	\$ 2,849	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,622
6	715 Purchased Power	\$ 31	\$ 31	\$ 30	\$ 31	\$ 32	\$ 31	\$ 31	\$ 31	\$ 31	\$ 31	\$ 31	\$ 31	\$ 370
7	716 Fuel for Power Purchased	\$ -	\$ 89	\$ -	\$ -	\$ 30	\$ (30)	\$ -	\$ (13)	\$ (10)	\$ (16)	\$ -	\$ -	\$ 50
8	718 Chemicals	\$ -	\$ 1,503	\$ 1,079	\$ -	\$ 1,380	\$ -	\$ -	\$ 2,242	\$ -	\$ 2,242	\$ (2,182)	\$ -	\$ 6,264
9	720 Materials & Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 989	\$ 18	\$ 449	\$ (631)	\$ (201)	\$ -	\$ -	\$ 624
10	731 Contractual Services - Engr.	\$ -	\$ -	\$ -	\$ 1,720	\$ 1,720	\$ 1,720	\$ 1,720	\$ 1,720	\$ 1,720	\$ 1,720	\$ 1,720	\$ -	\$ 13,764
11	732 Contractual Services - Acct.	\$ -	\$ -	\$ 11	\$ -	\$ -	\$ -	\$ -	\$ 47	\$ -	\$ -	\$ -	\$ 49	\$ 107
12	733 Contractual Services - Legal	\$ 16	\$ 12	\$ -	\$ 145	\$ 57	\$ 217	\$ 63	\$ 85	\$ 57	\$ -	\$ 129	\$ -	\$ 837
13	734 Contractual Services - Mgmt. Fees	\$ 2,830	\$ 3,076	\$ 2,668	\$ 2,403	\$ 2,839	\$ 2,833	\$ 2,725	\$ 3,322	\$ 2,061	\$ 1,399	\$ 6,621	\$ 2,262	\$ 35,038
14	735 Contractual Services - Other	\$ 7,780	\$ 9,565	\$ 9,631	\$ 9,054	\$ 9,653	\$ 9,107	\$ 5,758	\$ 8,747	\$ 10,949	\$ 9,226	\$ 6,782	\$ 10,603	\$ 106,855
15	741 Rental of Building/Real Prop.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
16	742 Rental of Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
17	750 Transportation Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
18	756 Insurance - Vehicle	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
19	757 Insurance - General Liability	\$ 360	\$ 360	\$ 360	\$ 345	\$ 345	\$ 345	\$ 345	\$ 345	\$ 438	\$ 345	\$ 345	\$ 406	\$ 4,340
20	758 Insurance - Workman's Comp.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
21	759 Insurance - Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
22	760 Advertising Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
23	766 Reg. Comm. Exp. - Rate Case Amort.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
24	767 Reg. Comm. Exp. - Other	\$ 232	\$ 307	\$ 221	\$ (16)	\$ 266	\$ 5,306	\$ 2,835	\$ 687	\$ 466	\$ 500	\$ 532	\$ 2,548	\$ 13,883
25	770 Bad Debt Expense	\$ 182	\$ 186	\$ 180	\$ 170	\$ 173	\$ 195	\$ 183	\$ 193	\$ 190	\$ 195	\$ (1,333)	\$ 184	\$ 697
26	775 Miscellaneous Expenses	\$ 1,758	\$ 1,911	\$ 1,735	\$ 1,535	\$ 1,437	\$ 1,780	\$ 1,536	\$ 1,583	\$ 1,407	\$ 1,752	\$ 8,223	\$ 1,214	\$ 25,871
27	TOTAL	\$ 13,190	\$ 17,040	\$ 15,915	\$ 15,159	\$ 17,931	\$ 22,494	\$ 18,062	\$ 19,438	\$ 16,677	\$ 17,249	\$ 20,820	\$ 17,298	\$ 211,275

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

Due to only having two full years of historical information on this system, CSWR-Florida is only able to fill in information for the prior test year and current test year.

Line No.	(1) Account No. and Name	(2) Prior TY 1/31/2024	(3) Current TY 1/31/2025	(4) \$ Difference	(5) % Difference	(6) Explanation
1	601 Salaries & Wages - Employees	\$ -	\$ -	\$ -	0%	
2	603 Salaries & Wages - Officers, Etc.	\$ -	\$ -	\$ -	0%	
3	604 Employee Pensions & Benefits	\$ -	\$ -	\$ -	0%	
4	610 Purchased Water	\$ -	\$ -	\$ -	0%	
5	615 Purchased Power	\$ 60,507	\$ 52,886	\$ (7,622)	-13%	Normal Flucuation
6	616 Fuel for Power Purchased	\$ -	\$ -	\$ -	0%	
7	618 Chemicals	\$ 11,568	\$ 3,860	\$ (7,708)	-67%	Chemicals are purchased in bulk and used until more is needed.
8	620 Materials & Supplies	\$ 1,941	\$ 2,968	\$ 1,027	53%	Normal Flucuation
9	631 Contractual Services - Engr.	\$ -	\$ -	\$ -	0%	
10	632 Contractual Services - Acct.	\$ 93	\$ 136	\$ 43	47%	Immaterial Value
11	633 Contractual Services - Legal	\$ 6,130	\$ 973	\$ (5,156)	-84%	Legal Fees before and shortly after acquisition are higher than during ownership.
12	634 Contractual Services - Mgmt. Fees	\$ 48,482	\$ 44,759	\$ (3,723)	-8%	Normal Flucuation
13	635 Contractual Services - Other	\$ 130,312	\$ 120,510	\$ (9,802)	-8%	Normal Flucuation
14	641 Rental of Building/Real Prop.	\$ -	\$ -	\$ -	0%	
15	642 Rental of Equipment	\$ -	\$ -	\$ -	0%	
16	650 Transportation Expenses	\$ -	\$ -	\$ -	0%	
17	656 Insurance - Vehicle	\$ -	\$ -	\$ -	0%	
18	657 Insurance - General Liability	\$ 6,034	\$ 5,544	\$ (490)	-8%	Immaterial Value
19	658 Insurance - Workman's Comp.	\$ -	\$ -	\$ -	0%	
20	659 Insurance - Other	\$ -	\$ -	\$ -	0%	
21	660 Advertising Expense	\$ -	\$ -	\$ -	0%	
22	666 Reg. Comm. Exp. - Rate Case Amort.	\$ -	\$ -	\$ -	0%	
23	667 Reg. Comm. Exp. - Other	\$ 5,751	\$ 659	\$ (5,092)	-89%	Mid Year Accrual Reversals during the current TY
24	670 Bad Debt Expense	\$ 1,367	\$ 161	\$ (1,206)	-88%	Year End Customer Write Offs
25	675 Miscellaneous Expenses	\$ 53,680	\$ 21,579	\$ (32,101)	-60%	Normal Flucuation
26	TOTAL	\$ 325,864	\$ 254,036	\$ (71,829)	-22%	
27	Total Customers	442	442			
28	Consumer Price Index - U	\$ 737.25	\$ 574.74			

Operation & Maintenance Expense Comparison - Wastewater

Florida Public Service Commission

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

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

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

Due to only have two full years of historical information on this system, CSWR-Florida is only able to fill in information for the prior test year and current test year.

Line No.	(1) Account No. and Name	(2) Prior TY 1/31/2024	(3) Current TY 1/31/2025	(4) \$ Difference	(5) % Difference	(6) Explanation
1	701 Salaries & Wages - Employees	\$ -	\$ -	\$ -	0%	
2	703 Salaries & Wages - Officers, Etc.	\$ -	\$ -	\$ -	0%	
3	704 Employee Pensions & Benefits	\$ -	\$ -	\$ -	0%	
4	710 Purchased Sewage Treatment	\$ -	\$ (47)	\$ (47)	0%	
5	711 Sludge Removal Expense	\$ 10,429	\$ 2,622	\$ (7,806)	-75%	Normal Flucuation
6	715 Purchased Power	\$ 372	\$ 370	\$ (2)	0%	
7	716 Fuel for Power Purchased	\$ -	\$ 50	\$ 50	0%	
8	718 Chemicals	\$ 11,358	\$ 6,264	\$ (5,094)	-45%	Chemicals are purchased in bulk and used until more is needed.
9	720 Materials & Supplies	\$ 3,940	\$ 624	\$ (3,317)	-84%	Normal Flucuation
10	731 Contractual Services - Engr.	\$ -	\$ 13,764	\$ 13,764	0%	
11	732 Contractual Services - Acct.	\$ 73	\$ 107	\$ 34	47%	Immaterial Value
12	733 Contractual Services - Legal	\$ 6,061	\$ 837	\$ (5,223)	-86%	Legal Fees before and shortly after acquisition are higher than during ownership.
13	634 Contractual Services - Mgmt. Fees7	\$ 37,952	\$ 35,038	\$ (2,914)	-8%	Normal Flucuation
14	735 Contractual Services - Other	\$ 121,917	\$ 106,855	\$ (15,061)	-12%	Normal Flucuation
15	741 Rental of Building/Real Prop.	\$ -	\$ -	\$ -	0%	
16	742 Rental of Equipment	\$ -	\$ -	\$ -	0%	
17	750 Transportation Expenses	\$ -	\$ -	\$ -	0%	
18	756 Insurance - Vehicle	\$ -	\$ -	\$ -	0%	
19	757 Insurance - General Liability	\$ 4,490	\$ 4,340	\$ (150)	-3%	Immaterial Value
20	758 Insurance - Workman's Comp.	\$ -	\$ -	\$ -	0%	
21	759 Insurance - Other	\$ -	\$ -	\$ -	0%	
22	760 Advertising Expense	\$ -	\$ -	\$ -	0%	
23	766 Reg. Comm. Exp. - Rate Case Amort.	\$ -	\$ -	\$ -	0%	
24	767 Reg. Comm. Exp. - Other	\$ 4,974	\$ 214	\$ (4,760)	-96%	Mid Year Accrual Reversals during the current TY
25	770 Bad Debt Expense	\$ 1,624	\$ 697	\$ (926)	-57%	Year End Customer Write Offs
26	775 Miscellaneous Expenses	\$ 39,298	\$ 18,390	\$ (20,907)	-53%	Normal Flucuation
27	TOTAL	\$ 242,486	\$ 190,125	\$ (52,361)	-22%	
28	Total Customers	346	346			
29	Consumer Price Index - U	\$ 701	\$ 549			

Contractual Services

Florida Public Service Commission

Company: CSWR-Florida (Auarina)

Schedule: B-9

Docket No.: 20250052

Page 1 of 1

Test Year Ended: 1/31/2025

Preparer: Brent Thies

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

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

Analysis of Rate Case Expense

Florida Public Service Commission

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

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

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

Line No.	(1) Firm or Vendor Name	(2) Counsel, Consultant or Witness	(3) Hourly Rate Per Person	(4) Total Estimate Of Charges By Firm	(5) Type of Service Rendered	
1	Radey Law Firm	Susan Clark	600	14,663	Legal Counsel	
2	Radey Law Firm	Tom Crabb	500	12,219	Legal Counsel	
3	Radey Law Firm	Jordann Wilhelm	325	7,942	Legal Counsel	
4	Radey Law Firm	Robert Skrob	225	5,499	Legal Counsel	
5	Radey Law Firm	Suzanne Turner	210	5,132	Legal Counsel	
6	CSWR LLC	Josiah Cox	199	725	Company Witness	
7	CSWR LLC	Mike Duncan	199	906	Company Witness	
8	CSWR LLC	Jake Freeman	199	725	Company Witness	
9	CSWR LLC	Aaron Silas	199	906	Company Witness	
10	CSWR LLC	Brent Thies	199	906	Company Witness	
11	CSWR LLC	Todd Thomas	199	725	Company Witness	
12	CSWR LLC	All other Support	86	2,533	Filing and documentation preparation	
13						
14						
15						
16						
17						
18						
19		Total				
20						
21	Estimate Through					
22	[] PAA					
23	[x] Commission Hearing					
24						
25	Amortization Period 4 Years					
26	Explanation if different from Section 367.0816, Florida Statutes:					
27						
28						
29						
30	Amortization of Rate Case Expense:			(A)	(B)	(C)
31				Water	Wastewater	Total
32						
33		Prior Unamortized Rate Case Expense		-	-	-
34		Current Rate Case Expense		944	739	1,682
35				-----	-----	-----
36		Total Projected Rate Case Expense		26,816	20,993	47,809
37				=====	=====	=====
38		Annual Amortization		6,704	5,248	11,952
39				=====	=====	=====
40		Method of Allocation Between Systems:		56.09%	43.91%	100%
41		(Provide Calculation)				

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

Florida Public Service Commission

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

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

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

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

Allocation of Expenses

Florida Public Service Commission

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

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

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

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

All expenses recorded in the general ledger for this system are recorded to water only or sewer only service types.

Net Depreciation Expense - Water

Florida Public Service Commission

Company: CSWR-Florida (Auarina)

Schedule: B-13

Docket No.: 20250052

Page 1 of 1

Test Year Ended: 1/31/2025

Preparer: Brent Thies

Recap Schedules: B-1

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

Line No.	(1) Account No. and Name	(2) Test Year Expense	(3) Utility Adjustments	(4) Adjusted Balance	(5) % Non-Used and Useful	(6) Future Use Amount
1	INTANGIBLE PLANT					
2	301.1 Organization	-				
3	302.1 Franchises	-				
4	339.1 Other Plant & Misc. Equipment	-				
5	SOURCE OF SUPPLY AND PUMPING PLANT					
6	303.2 Land & Land Rights	-				
7	304.2 Structures & Improvements	4,065.88				
8	305.2 Collect. & Impound. Reservoirs	-				
9	306.2 Lake, River & Other Intakes	-				
10	307.2 Wells & Springs	-				
11	308.2 Infiltration Galleries & Tunnels	-				
12	309.2 Supply Mains	1,362.70				
13	310.2 Power Generation Equipment	735.01				
14	311.2 Pumping Equipment	9,593.53				
15	339.2 Other Plant & Misc. Equipment	-				
16	WATER TREATMENT PLANT					
17	303.3 Land & Land Rights	-				
18	304.3 Structures & Improvements	-				
19	320.3 Water Treatment Equipment	16,512.82				
20	339.3 Other Plant & Misc. Equipment	-				
21	TRANSMISSION & DISTRIBUTION PLANT					
22	303.4 Land & Land Rights	-				
23	304.4 Structures & Improvements	-				
24	330.4 Distr. Reservoirs & Standpipes	718.10				
25	331.4 Transm. & Distribution Mains	9,646.03				
26	333.4 Services	1,844.22				
27	334.4 Meters & Meter Installations	13,571.28				
28	335.4 Hydrants	380.08				
29	339.4 Other Plant & Misc. Equipment	262.76				
30	GENERAL PLANT					
31	303.5 Land & Land Rights	-				
32	304.5 Structures & Improvements	-				
33	340.5 Office Furniture & Equipment	-				
34	341.5 Transportation Equipment	-				
35	342.5 Stores Equipment	-				
36	343.5 Tools, Shop & Garage Equipment	56.25				
37	344.5 Laboratory Equipment	133.40				
38	345.5 Power Operated Equipment	-				
39	346.5 Communication Equipment	5,400.91				
40	347.5 Miscellaneous Equipment	-				
41	348.5 Other Tangible Plant	-				
42						
43	TOTAL DEPRECIATION EXPENSE	\$ 64,282.95	\$	\$		\$
44						
45	LESS: AMORTIZATION OF CIAC	14,096.20				
46						
47	NET DEPRECIATION EXPENSE - WATER	\$ 50,186.75	\$	\$		\$

Net Depreciation Expense - Wastewater

Florida Public Service Commission

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

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

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

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

Taxes Other Than Income

Florida Public Service Commission

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

Schedule: B-15
 Page 1 of 1
 Preparer: Brent Thies
 Recap Schedules: B-1,B-2

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

Line No.	(1) Description	(2) Regulatory Assessment Fees (RAFs)	(3) Payroll Taxes	(4) Real Estate & Personal Property	(5) Other	(6) Total
WATER						
1	Test Year Per Books	\$ 30,663	\$ -	\$ 7,486	\$ -	38,148
	Adjustments to Test Year (Explain)					
2		\$ -	\$ -	\$ -	\$ -	\$ -
3		\$ -	\$ -	\$ -	\$ -	\$ -
4		\$ -	\$ -	\$ -	\$ -	\$ -
5		\$ -	\$ -	\$ -	\$ -	\$ -
6	Total Test Year Adjustments	\$ -	\$ -	\$ -	\$ -	\$ -
7	Adjusted Test Year	\$ 30,663	\$ -	\$ 7,486	\$ -	\$ 38,148
8	RAFs Assoc. with Revenue Increase	\$ -	\$ -	\$ -	\$ -	\$ -
9	Total Balance	\$ 30,663	\$ -	\$ 7,486	\$ -	\$ 38,148
WASTEWATER						
10	Test Year Per Books	\$ 13,670	\$ -	\$ 7,480	\$ -	\$ 21,150
	Adjustments to Test Year (Explain)					
11		\$ -	\$ -	\$ -	\$ -	\$ -
12		\$ -	\$ -	\$ -	\$ -	\$ -
13		\$ -	\$ -	\$ -	\$ -	\$ -
14		\$ -	\$ -	\$ -	\$ -	\$ -
15	Total Test Year Adjustments	\$ -	\$ -	\$ -	\$ -	\$ -
16	Adjusted Test Year	\$ 13,670	\$ -	\$ 7,480	\$ -	\$ 21,150
17	RAFs Assoc. with Revenue Increase	\$ -	\$ -	\$ -	\$ -	\$ -
18	Total Balance	\$ 13,670	\$ -	\$ 7,480	\$ -	\$ 21,150

Reconciliation of Total Income Tax Provision

Florida Public Service Commission

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

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

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

Line No.	Description	Ref.	Total Per Books	Utility Adjustments	Utility Adjusted	Water	Wastewater
1	Current Tax Expense	C-2	19,641.70	A (19,641.70)	(0.00)	-	-
2	Deferred Income Tax Expense	C-5	-	-	-	-	-
3	ITC Realized This Year	C-7	-	-	-	-	-
4	ITC Amortization (3% ITC and IRC 46(f)(2))	C-7	-	-	-	-	-
5	Parent Debt Adjustment	C-8	-	-	-	-	-
6	Total Income Tax Expense		19,641.70	(19,641.70)	(0.00)	-	-

Notes:

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

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

State and Federal Income Tax Calculation - Current

Florida Public Service Commission

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

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

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

	Total Per Books	Utility Adjustments	Utility Adjusted	Water	Wastewater
1 Net Utility Operating Income (Sch. B-1)	81,313.73	(15,758.68)	65,555.05	54,921.67	10,633.39
2 Add: Income Tax Expense Per Books (Sch. B-1)	-	-	-	-	-
3 Subtotal	81,313.73	(15,758.68)	65,555.05	54,921.67	10,633.39
4 Less: Interest Charges (Sch. C-3)	3,481.44	-	3,481.44	2,728.16	753.28
5 Taxable Income Per Books	77,832.30	(15,758.68)	62,073.62	52,193.51	9,880.11
Schedule M Adjustments:					
6 Permanent Differences (From Sch. C-4)	-	-	-	-	-
7 Timing Differences (From Sch. C-5)	-	-	-	-	-
8 Total Schedule M Adjustments	-	-	-	-	-
9 Taxable Income Before State Taxes	77,832.30	(15,758.68)	62,073.62	52,193.51	9,880.11
10 Less: State Income Tax Exemption (\$5,000)	(1,953.97)	-	(1,953.97)	(1,096.01)	(857.96)
11 State Taxable Income	75,878.33	(15,758.68)	60,119.65	51,097.50	9,022.15
12 State Income Tax (5.5% of Line 11)	4,173.31	(866.73)	3,306.58	2,810.36	496.22
13 Emergency Excise Tax	-	-	-	-	-
14 Credits	-	-	-	-	-
15 Current State Income Taxes	4,173.31	(866.73)	3,306.58	2,810.36	496.22
16 Federal Taxable Income (Line 9 - Line 15)	73,658.99	(14,891.95)	58,767.04	49,383.15	9,383.89
17 Federal Income Tax Rate	21%	21%	21%	21%	21%
18 Federal Income Taxes (Line 16 x Line 17)	15,468.39	(3,127.31)	12,341.08	10,370.46	1,970.62
19 Less: Investment Tax Credit Realized This Year (Sch. C-8)	-	-	-	-	-
20 Current Federal Inc. Taxes (Line 18 - Line 19)	15,468.39	(3,127.31)	12,341.08	10,370.46	1,970.62
Summary:					
21 Current State Income Taxes (Line 15)	4,173.31	(866.73)	3,306.58	2,810.36	496.22
22 Current Federal Income Taxes (Line 20)	15,468.39	(3,127.31)	12,341.08	10,370.46	1,970.62
23 Total Current Income Tax Expense (To C-1)	19,641.70	(3,994.04)	15,647.66	13,180.82	2,466.83

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

Schedule of Interest In Tax Expense Calculation

Florida Public Service Commission

Schedule: C-3

Company: CSWR-Florida (Aquarina)

Page 1 of 1

Docket No.: 20250052

Preparer: Brent Thies

Test Year Ended: 1/31/2025

Supporting Schedules: D-1,C-8

Historical [X] Projected []

Recap Schedules: C-2

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

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

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

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

Book/Tax Differences - Permanent

Florida Public Service Commissior

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

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

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

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

Supporting Schedules: None
Recap Schedules: C-2

Deferred Income Tax Expense

Florida Public Service Commission

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

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

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

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

Supporting Schedules: None
 Recap Schedules: C-2

Accumulated Deferred Income Taxes - Summary

Florida Public Service Commission

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

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

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

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

CSWR-Florida has no accumulated tax deferrals on its books

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

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

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

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

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

CSWR-Florida has no accumulated tax deferrals on its books

Supporting Schedules: None
 Recap Schedules: C-6

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

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

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

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

CSWR-Florida has no accumulated tax deferrals on its books

Supporting Schedules: None
 Recap Schedules: C-6

Investment Tax Credits - Analysis

Florida Public Service Commission

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

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

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

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

CSWR-Florida has no investment tax credits on its books

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

Investment Tax Credits - Analysis

Florida Public Service Commission

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

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

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

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

CSWR-Florida has no investment tax credits on its books

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

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

Schedule: C-7
Page 3 of 4
Preparer: Brent Thies

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

CSWR-Florida has no investment tax credits on its books

Investment Tax Credits - Section 46(f) Election

Florida Public Service Commissior

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

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

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

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

Parent(s) Debt Information

Florida Public Service Commission

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

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

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

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

Supporting Schedules: None
 Recap Schedules: C-3

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

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

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

**Line
No.**

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

Miscellaneous Tax Information

Florida Public Service Commission

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

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

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

- (1) What tax years are open with the Internal Revenue Service?
Tax year 2024 remains open as CSWR-Florida was granted an extension of its 2024 federal income tax filing.
- (2) Is the treatment of customer deposits at issue with the IRS?
No
- (3) Is the treatment of contributions in aid of construction at issue with the IRS?
No
- (4) Is the treatment of unbilled revenues at issue with the IRS?
No

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

Florida Public Service Commission

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

Schedule: D-1
Page 1 of 1
Preparer: Brent Thies
Subsidiary [X] or Consolidated []

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

Line No.	Class of Capital	(1) Reconciled To Requested Rate Base	(2) Ratio	(3) Cost Rate	(4) Weighted Cost
1	Long-Term Debt	-			
2	Short-Term Debt	37,807.47	1.1%	8.50%	0.09%
3	Preferred Stock	0			
4	Customer Deposits	0			
5	Common Equity	3,525,223	98.9%	8.77%	8.68%
6	Tax Credits - Zero Cost	0			
7	Tax Credits - Wtd. Cost	0			
8	Accum. Deferred Income Taxes	0			
9	Other (Explain)	0			
10	Total	3,563,030.05	100.00%		8.77%

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

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

Florida Public Service Commission

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

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

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

Line No.	(1) Class of Capital	(2) Test Year Per Books	(3) - (5) Reconciliation Adjustments			(6) Reconciled To Requested Rate Base
			(3) Specific	(4) (Explain)	(5) Prorata *	
1	Long-Term Debt	-				
2	Short-Term Debt	37,807.47				37,807.47
3	Preferred Stock	-				
4	Common Equity	3,485,276.69	A	Parent Advances	39,945.89	3,525,223
5	Customer Deposits	-				
6	Tax Credits - Zero Cost	-				
7	Tax Credits - Wtd. Cost	-				
8	Accum. Deferred Income Tax	-				
9	Other (Explain)	-				
10	Total	3,523,084.16				3,563,030

* List corresponding adjustments to rate base below:

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

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

Preferred Stock Outstanding

Florida Public Service Commission

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

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

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

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

1 CSWR-Florida has no preferred stock outstanding

Recap Schedules: A-19,D-2

13-Month Average Cost of Short-Term Debt

Florida Public Service Commission

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

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

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

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

Total

 =====

Recap Schedules: A-19,D-2

Cost of Long-Term Debt
13-Month Average Basis

Florida Public Service Commission

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

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

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

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

1 CSWR-Florida has no long-term debt

Total

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

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

Florida Public Service Commission

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

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

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

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

1 CSWR-Florida has not variable rate long-term date

Total

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

Schedule of Customer Deposits

Florida Public Service Commission

Company: CSWR-Florida (Auarina)

Schedule: D-7

Docket No.: 20250052

Page 1 of 1

Test Year Ended: 1/31/2025

Preparer: Brent Thies

Utility or Parent

Historical Projected

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

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

CSWR-Florida does not collect customer deposits

Recap Schedules: A-19,D-2

Rate Schedule - Water

Florida Public Service Commission

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

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

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

Line No.	(1) Class/Meter Size	(2) Present Rates	(3) Proposed Rates
		BFC	BFC
1	Residential		
2	5/8" x 3/4"	\$ 23.74	\$ 39.56
3	3/4"	\$ 35.61	\$ 59.34
4	1"	\$ 59.35	\$ 98.91
5	1-1/2"	\$ 118.70	\$ 197.81
6	2"	\$ 189.92	\$ 316.50
7	3"	\$ 379.84	\$ 593.44
8	4"	\$ 593.50	\$ 989.06
9	6"	\$ 1,187.00	\$ 1,978.13
10	Gallonge charge per 1,000 Gallons	\$ 8.61	\$ 14.35
11			
12	General Service		
13	5/8" x 3/4"	\$ 23.74	\$ 39.56
14	3/4"	\$ 35.61	\$ 59.34
15	1"	\$ 59.35	\$ 98.91
16	1-1/2"	\$ 118.70	\$ 197.81
17	2"	\$ 189.92	\$ 316.50
18	3"	\$ 379.84	\$ 593.44
19	4"	\$ 593.50	\$ 989.06
20	6"	\$ 1,187.00	\$ 1,978.13
21	Gallonge charge per 1,000 Gallons	\$ 8.61	\$ 14.35
22			
23	Irrigation Service		
24	5/8" x 3/4"	\$ 11.77	\$ 19.61
25	3/4"	\$ 17.66	\$ 29.42
26	1"	\$ 29.43	\$ 49.04
27	1-1/2"	\$ 58.85	\$ 98.07
28	2"	\$ 94.16	\$ 156.92
29	3"	\$ 205.98	\$ 294.22
30	4"	294.26	\$ 490.37
31	6"	588.51	\$ 980.73
	8"	1059.32	\$ 1,569.17
32	Gallonge charge per 1,000 Gallons	1.64	\$ 2.73

Rate Schedule - Wastewater

Florida Public Service Commission

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

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

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

Line No.	(1) Class/Meter Size	(2) Present Rates	(3) Proposed Rates
		BFC	BFC
1	Residential		
2	All Meter Sizes	\$ 30.62	\$ 38.66
3	Gallonge charge per 1,000 Gallons	\$ 6.64	\$ 8.38
4			
5	General Service		
6	5/8" x 3/4"	\$ 30.62	\$ 38.66
7	3/4"	\$ 45.93	\$ 57.99
8	1"	\$ 76.55	\$ 96.65
9	1-1/2"	\$ 153.10	\$ 193.30
10	2"	\$ 244.96	\$ 309.29
11	3"	\$ 489.92	\$ 579.91
12	4"	\$ 765.50	\$ 966.52
13	6"	\$ 1,531.00	\$ 1,933.04
14	Gallonge charge per 1,000 Gallons	\$ 7.97	\$ 10.06
15			
16	Residential Wastewater Only		
17	Flat Rate	\$ 47.96	\$ 60.55

Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission

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

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

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

Line No.	(1) Class/Meter Size	(2) Number Bills	(3) Consumption	(4) Present Rate	(5) Revenues at Present Rates	(6) Proposed Rate	(7) Revenues at Proposed Rates
1	Residential						
1	5/8" x 3/4"	3705		\$ 23.74	\$ 87,956.70	\$ 39.56	\$ 146,579.39
2	3/4"			\$ 35.61	\$ -	\$ 59.34	\$ -
3	1"	48		\$ 59.35	\$ 2,848.80	\$ 98.91	\$ 4,747.51
4	1-1/2"			\$ 118.70	\$ -	\$ 197.81	\$ -
5	2"	72		\$ 189.92	\$ 13,674.24	\$ 316.50	\$ 22,788.05
6	3"	12		\$ 379.84	\$ 4,558.08	\$ 593.44	\$ 7,121.27
7	4"			\$ 593.50	\$ -	\$ 989.06	\$ -
8	6"			\$ 1,187.00	\$ -	\$ 1,978.13	\$ -
9	Gallage charge per 1,000 Gallons			\$ 8.61	\$ 73,607.18	\$ 14.35	\$ 122,665.99
10							
11	Total Residential	3837	8,549,034		\$ 182,645.00		\$ 303,902.21
12							
13	Average Bill				\$ 47.60		\$ 79.20
14							
15	General Service						
16	5/8" x 3/4"			\$ 23.74		\$ 39.56	
17	3/4"			\$ 35.61		\$ 59.34	
18	1"			\$ 59.35		\$ 98.91	
19	1-1/2"			\$ 118.70		\$ 197.81	
20	2"			\$ 189.92		\$ 316.50	
21	3"			\$ 379.84		\$ 593.44	
22	4"			\$ 593.50		\$ 989.06	
23	6"			\$ 1,187.00		\$ 1,978.13	
24	Gallage charge per 1,000 Gallons			\$ 8.61		\$ 14.35	
25							
26	Total General Service						
27							
28	Average Bill						
29							
30	Irrigation Service						
31	5/8" x 3/4"	1030	28,690,311	\$ 11.77	\$ 12,123.10	\$ 19.61	\$ 20,203.08
32	3/4"			\$ 17.66	\$ -	\$ 29.42	\$ -
33	1"	12	449,066	\$ 29.43	\$ 353.16	\$ 49.04	\$ 588.44
34	1-1/2"			\$ 58.85	\$ -	\$ 98.07	\$ -
35	2"	219	40,288,014	\$ 94.16	\$ 20,621.04	\$ 156.92	\$ 34,364.86
36	3"	36	10,168,284	\$ 205.98	\$ 7,415.28	\$ 294.22	\$ 10,591.91
37	4"	24	4,174,958	\$ 294.26	\$ 7,062.24	\$ 490.37	\$ 11,768.79
38	6"			\$ 588.51	\$ -	\$ 980.73	\$ -
39	8"	12	8,764,529	\$ 1,059.32	\$ 12,711.84	\$ 1,569.17	\$ 18,830.06
40	Gallage charge per 1,000 Gallons			\$ 1.64	\$ 151,757.67	\$ 2.73	\$ 252,903.37
41							
42	Total Irrigation Service	1333	92,535,162		\$ 212,044.33		\$ 349,250.50
43							
44	Average Bill				\$ 159.07		\$ 262.00
45							
46	Unbilled Revenues						
47	Other Revenue				\$ 1,811.76		
48	Misc. Serv. Charges						
49							
50	Total Revenue				\$ 396,501.09		\$ 653,152.71
51							
52	Booked Revenue				\$ 444,604.19		
53							
54	Difference (Explain)				\$ 48,103.10		
55							

The Company believes the difference between modeled and booked revenue is primarily due to a timing mismatch. The model is based on bills dated within the test year (2/21/2024–1/20/2025), while the booked revenue reflects revenue posted to the general ledger on a true calendar basis (2/1/2024–1/31/2025).

Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission

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

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

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

Line No.	(1) Class/Meter Size	(2) Number Bills	(3) Consumption	(4) Present Rate	(5) Revenues at Present Rates	(6) Proposed Rate	(7) Revenues at Proposed Rates
1	Residential						
2	All Meter Sizes	3,663	8,549,034	\$ 30.62	\$ 112,161.06	\$ 38.66	\$ 141,614.42
3	Gallorage charge per 1,000 Gallons			\$ 6.64	\$ 56,765.59	\$ 8.38	\$ 71,672.16
4	Total Residential	3,663	8,549,034		\$ 168,926.65		\$ 213,286.58
5		=====	=====		=====		=====
6	Average Bill				\$ 46.12		\$ 58.23
7					=====		=====
8	General Service						
9	5/8" x 3/4"	48	388,721	\$ 30.62	\$ 1,469.76	\$ 38.66	\$ 1,855.72
10	3/4"			\$ 45.93	\$ -	\$ 57.99	\$ -
11	1"	36	137,174	\$ 76.55	\$ 2,755.80	\$ 96.65	\$ 3,479.47
12	1-1/2"			\$ 153.10	\$ -	\$ 193.30	\$ -
13	2"	72	8,679,634	\$ 244.96	\$ 17,637.12	\$ 309.29	\$ 22,268.61
14	3"	12	1,332,754	\$ 489.92	\$ 5,879.04	\$ 579.91	\$ 6,958.94
15	4"			\$ 765.50	\$ -	\$ 966.52	\$ -
16	6"			\$ 1,531.00	\$ -	\$ 1,933.04	\$ -
17	Gallorage charge per 1,000 Gallons			\$ 7.97	\$ 83,990.12	\$ 10.06	\$ 106,045.82
18							
19	Total General Service	168	10,538,283		\$ 111,731.84		\$ 140,608.55
20		=====	=====		=====		=====
21	Average Bill				\$ 665.07		\$ 836.96
22					=====		=====
23	Residential Wastewater Only						
24	Flat Rate	290		\$ 47.96	\$ 13,908.40	\$ 60.55	\$ 17,560.73
25							
26	Total Residential Wastewater Only	290			\$ 13,908.40		\$ 17,560.73
27							
28	Average Bill				\$ 47.96		\$ 60.55
29		=====	=====		=====		=====
30	Unbilled Revenues						
31	Other Revenue				\$ 1,925.00		
32	Misc. Serv. Charges						
33							
34	Total Revenue				\$ 294,566.88		\$ 371,455.87
35							
36	Booked Revenue				\$ 255,099.97		
37							
38	Difference (Explain)				\$ (39,466.91)		
39							=====
40	The Company believes the difference between modeled and booked revenue is primarily due to a timing mismatch. The model is based on bills dated within the test year (2/21/2024–1/20/2025), while the booked revenue reflects revenue posted to the general ledger on a true calendar basis (2/1/2024–1/31/2025).						
41							

Customer Monthly Billing Schedule

Florida Public Service Commission

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

Schedule: E-3
 Page 1 of 2
 Preparer: Aaron Silas

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

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

Customer Monthly Billing Schedule

Florida Public Service Commission

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

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

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

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

Miscellaneous Service Charges

Florida Public Service Commission

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

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

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

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

Miscellaneous Service Charges

Florida Public Service Commission

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

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

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

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

Miscellaneous Service Charge Revenues

Florida Public Service Commission

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

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

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

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

Miscellaneous Service Charge Revenues

Florida Public Service Commission

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

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

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

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

Public Fire Hydrants Schedule

Florida Public Service Commission

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

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

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

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

Private Fire Protection Service

Florida Public Service Commission

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

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

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

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

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

Contracts and Agreements Schedule

Florida Public Service Commission

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

**Schedule: E-8
Page 1 of 1
Preparer: Aaron Silas**

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

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

Tax or Franchise Fee Schedule

Florida Public Service Commission

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

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

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

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

Service Availability Charges Schedule

Florida Public Service Commission

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

Schedule: E-10
 Page 1 of 2
 Preparer: Aaron Silas

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

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

Service Availability Charges Schedule

Florida Public Service Commission

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

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

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

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

Guaranteed Revenues Received

Florida Public Service Commission

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

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

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

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

Class A Utility Cost of Service Study

Florida Public Service Commission

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

Schedule: E-12
Page 1 of 1
Preparer: Aaron Silas

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

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

Projected Test Year Revenue Calculation

Florida Public Service Commission

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

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

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

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

Billing Analysis Schedules

Florida Public Service Commission

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

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

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

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Consumpt. Level	Number of Bills	Cumulative Bills	Gallons Consumed (1)x(2)	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1)x(6)]+(5)	Percentage of Total
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The billing analysis is contained in Volume II.

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

Florida Public Service Commission

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

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

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

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

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

**Gallons of Wastewater Treated
In Thousands of Gallons**

Florida Public Service Commission

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

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

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

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

Water Treatment Plant Data

Florida Public Service Commission

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

Schedule F-3
Page 1 of 1
Preparer: Todd Thomas

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

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

Wastewater Treatment Plant Data

Florida Public Service Commission

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

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

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

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

Used and Useful Calculations
Water Treatment Plant

Florida Public Service Commission

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

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

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

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

Line No.

	1	INPUT INFORMATION:			
	2	<u>Water Treatment System</u>			
	3	Number of Wells			1
	4	Total Well Capacity, gpm			52 gpm
(E)	5	Firm Reliable Well pumping Capacity (largest well out), gpm			52 gpm
	6	Firm Reliable Well pumping Capacity (largest well out), gpd			50,000 gpd
	7	Peak Day Demand			148,000 gpd
(A)	8	Peak Hour Demand = 2 x Maximum Day / 1440			206 gpm
(C)	10	Fire Flow Requirement	0 gpm	2 Hours	- gpd
	11	Fire Flow Requirement			- gpm
	12	Unaccounted For Water	39.00%		15,025.91 gpd, avg
	13	Acceptable Unaccounted For	10.00%		3,853.06 gpd, avg
(D)	14	Excess Unaccounted for			11,173 gpd, avg
(B)	15	Property Needed to Serve			- gpm
	16	<u>Used and Useful Analysis, in accordance with Rule 25-30.4325:</u>			
	17	Treatment System (Peak Demand / Firm Reliable Capacity)			100.0%
	18	<u>Storage Facilities</u>			
	19	Ground Storage Capacity, gal.			250,000 gallons
	20	Usable Ground Storage (90%), gal			225,000 gallons
	21	Elevated Storage			- gallons
	22	Usable Elevated Storage			- gallons
	23	Hydropneumatic Storage Capacity, gal.			5,000 gallons
	24	Usable Hydropneumatic Storage Capacity (0%), gal.			- gallons
	25	Total Usable Storage, gal.			225,000 gallons
	26	<u>Used and Useful Analysis, in accordance with Rule 25-30.4325:</u>			
	27	Storage Facilities (Peak Demand / Usable Storage)			65.8%
	28	Please note that the used and useful percentage for the water storage facilities reflects that the facility			
	29	was constructed with excess capacity to accommodate anticipated future development.			

**Used and Useful Calculations
Wastewater Treatment Plant**

Florida Public Service Commission

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

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

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

Recap Schedules: A-6,A-10,B-14
Line No.

1	Used and Useful Flow	48,600
2	Property Needed for Post Test Year Period	-
4	Permitted Capacity	99,000 gpd
5	Used and Useful Percentage	49.09%

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

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

Florida Public Service Commission

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

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

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

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

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

Margin Reserve Calculations

Florida Public Service Commission

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

Schedule F-8
Page 1 of 1
Preparer: Todd Thomas

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

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

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

Equivalent Residential Connections - Water

Florida Public Service Commission

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

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

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

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

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

Equivalent Residential Connections - Wastewater

Florida Public Service Commission

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

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

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

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

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

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

Page 1 of 1
Preparer: Aaron Silas

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

Rate Base	2,792,098.60
Net Operating Income	64,085.35
Equity Percentage	92.82%
Debt Percentage	7.18%
Last Authorized ROE (Min)	10.16%
Current Cost of Debt	8.50%
Achieved Rate of Return	2.30%
Required Rate of Return	10.04%
Revenue Deficiency	216,264
Percentage Increase	48.64%

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

Page 1 of 1
Preparer: Aaron Silas

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

Rate Base	770,931.45
Net Operating Income	17,228.38
Equity Percentage	92.82%
Debt Percentage	7.18%
Last Authorized ROE (Min)	10.16%
Current Cost of Debt	8.50%
Achieved Rate of Return	2.23%
Required Rate of Return	9.43%
Revenue Deficiency	55,474.40
Percentage Increase	21.75%

Interim Rate Design - Water

Florida Public Service Commission

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

Page 1 of 1
 Preparer: Aaron Silas

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

Customer Type (B)	Base Year Bill Count (C)	Residential Customer Equivalent (D)	Customer Equivalents (E) (C) x (D)	Base Year At Present Rates Revenue (F)	Proposed Revenue Increase (G)	Base Year Proposed Revenue (H) (F) + (G)	Proposed Monthly Charge (I)
Residential							
5/8" x 3/4"	3705	1	3705	\$ 87,956.70	48,194.54	\$ 136,151.24	\$ 36.75
3/4"		1.5	0	\$ -	-	\$ -	\$ 55.12
1"	48	2.5	120	\$ 2,848.80	1,560.96	\$ 4,409.76	\$ 91.87
1-1/2"		5	0	\$ -	-	\$ -	\$ 183.74
2"	72	8	576	\$ 13,674.24	7,492.59	\$ 21,166.83	\$ 293.98
3"	12	15	180	\$ 4,558.08	2,497.53	\$ 7,055.61	\$ 551.22
4"		25	0	\$ -	-	\$ -	\$ 918.70
6"		50	0	\$ -	-	\$ -	\$ 1,837.40
Gallorage charge per 1,000 Gallons			8,549,034.00	\$ 73,607.18	40,331.94	\$ 113,939.12	\$ 13.33
General Service							
5/8" x 3/4"		1	0				\$ 36.75
3/4"		1.5	0				\$ 55.12
1"		2.5	0				\$ 91.87
1-1/2"		5	0				\$ 183.74
2"		8	0				\$ 293.98
3"		15	0				\$ 551.22
4"		25	0				\$ 918.70
6"		50	0				\$ 1,837.40
Gallorage charge per 1,000 Gallons							\$ 13.33
Irrigation Service							
5/8" x 3/4"	1030	1	1030	\$ 12,123.10	6,642.67	\$ 18,765.77	\$ 18.22
3/4"		1.5	0	\$ -	-	\$ -	\$ 27.33
1"	12	2.5	30	\$ 353.16	193.51	\$ 546.67	\$ 45.55
1-1/2"		5	0	\$ -	-	\$ -	\$ 91.10
2"	219	8	1752	\$ 20,621.04	11,298.99	\$ 31,920.03	\$ 145.75
3"	36	15	540	\$ 7,415.28	4,063.09	\$ 11,478.37	\$ 273.29
4"	24	25	600	\$ 7,062.24	3,869.65	\$ 10,931.89	\$ 455.48
6"		50	0	\$ -	-	\$ -	\$ 910.96
8"	12	80	960	\$ 12,711.84	6,965.26	\$ 19,677.10	\$ 1,457.54
Gallorage charge per 1,000 Gallons			92,535,162.00	\$ 151,757.67	83,153.31	\$ 234,910.97	\$ 2.54
Total:	5170		9493	\$ 394,689.33	216,264.02	\$ 610,953.35	

Interim Rate Design - Wastewater

Florida Public Service Commission

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

Page 1 of 1
 Preparer: Aaron Silas

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

Customer Type (B)	Base Year Bill Count (C)	Residential Customer Equivalent (D)	Customer Equivalents (E)	Base Year At Present Rates Revenue (F)	Proposed Revenue Increase (G)	Base Year Proposed Revenue (H)	Proposed Monthly Charge (I)
Residential							
All Meter Sizes	3663	1	3663	\$ 112,161.06	21,122.77	\$ 133,283.83	\$ 36.39
Gallorage charge per 1,000 Gallons			8,549,034.00	\$ 56,765.59	10,690.40	\$ 67,455.98	\$ 7.89
General Service							
5/8" x 3/4"	48	1	48	\$ 1,469.76	276.79	\$ 1,746.55	\$ 36.39
3/4"		1.5	0	\$ -	-	\$ -	\$ 54.58
1"	36	2.5	90	\$ 2,755.80	518.99	\$ 3,274.79	\$ 90.97
1-1/2"		5	0	\$ -	-	\$ -	\$ 181.93
2"	72	8	576	\$ 17,637.12	3,321.52	\$ 20,958.64	\$ 291.09
3"	12	15	180	\$ 5,879.04	1,107.17	\$ 6,986.21	\$ 545.80
4"		25	0	\$ -	-	\$ -	\$ 909.66
6"		50	0	\$ -	-	\$ -	\$ 1,819.33
Gallorage charge per 1,000 Gallons			10,538,283.00	\$ 83,990.12	15,817.47	\$ 99,807.58	\$ 9.47
Residential Wastewater Only							
Flat Rate	290	1	290	\$ 13,908.40	2,619.30	\$ 16,527.70	\$ 56.99
Total:	4121		4847	\$ 294,566.88	55,474.40	350,041.28	

Standalone Rate Design - Water

Florida Public Service Commission

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

Page 1 of 1
 Preparer: Aaron Silas

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

Customer Type (B)	Base Year Bill Count (C)	Residential Customer Equivalent (D)	Customer Equivalents (E) (C) x (D)	Base Year At Present Rates Revenue (F)	Proposed Revenue Increase (G)	Base Year Proposed Revenue (H) (F) + (G)	Proposed Monthly Charge (I)
Residential							
5/8" x 3/4"	3705	1	3705	\$ 87,956.70	58,622.69	\$ 146,579.39	\$ 39.56
3/4"		1.5	0	\$ -	-	\$ -	\$ 59.34
1"	48	2.5	120	\$ 2,848.80	1,898.71	\$ 4,747.51	\$ 98.91
1-1/2"		5	0	\$ -	-	\$ -	\$ 197.81
2"	72	8	576	\$ 13,674.24	9,113.81	\$ 22,788.05	\$ 316.50
3"	12	15	180	\$ 4,558.08	3,037.94	\$ 7,596.02	\$ 593.44
4"		25	0	\$ -	-	\$ -	\$ 989.06
6"		50	0	\$ -	-	\$ -	\$ 1,978.13
Gallonge charge per 1,000 Gallons			8,549,034.00	\$ 73,607.18	49,058.81	\$ 122,665.99	\$ 14.35
General Service							
5/8" x 3/4"		1	0				\$ 39.56
3/4"		1	0				\$ 59.34
1"		2.5	0				\$ 98.91
1-1/2"		5	0				\$ 197.81
2"		8	0				\$ 316.50
3"		15	0				\$ 593.44
4"		25	0				\$ 989.06
6"		50	0				\$ 1,978.13
Gallonge charge per 1,000 Gallons							\$ 14.35
Irrigation Service							
5/8" x 3/4"	1030	1	1030	\$ 12,123.10	8,079.98	\$ 20,203.08	\$ 19.61
3/4"		1.5	0	\$ -	-	\$ -	\$ 29.42
1"	12	2.5	30	\$ 353.16	235.38	\$ 588.54	\$ 49.04
1-1/2"		5	0	\$ -	-	\$ -	\$ 98.07
2"	219	8	1752	\$ 20,621.04	13,743.82	\$ 34,364.86	\$ 156.92
3"	36	15	540	\$ 7,415.28	4,942.25	\$ 12,357.53	\$ 294.22
4"	24	25	600	\$ 7,062.24	4,706.95	\$ 11,769.19	\$ 490.37
6"		50	0	\$ -	-	\$ -	\$ 980.73
8"	12	80	960	\$ 12,711.84	8,472.38	\$ 21,184.22	\$ 1,569.17
Gallonge charge per 1,000 Gallons			92,535,162.00	\$ 151,757.67	101,145.70	\$ 252,903.37	\$ 2.73
Total:	5170		9493	\$ 394,689.33	263,058.41	\$ 657,747.74	

Standalone Rate Design - Wastewater

Florida Public Service Commission

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

Page 1 of 1
 Preparer: Aaron Silas

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

Customer Type (B)	Base Year Bill Count (C)	Residential Customer Equivalent (D)	Customer Equivalents (E)	Base Year At Present Rates Revenue (F)	Proposed Revenue Increase (G)	Base Year Proposed Revenue (H)	Proposed Monthly Charge (I)
Residential							
All Meter Sizes	3663	1	3663	\$ 112,161.06	29,453.36	\$ 141,614.42	\$ 38.66
Gallorage charge per 1,000 Gallons			8,549,034.00	\$ 56,765.59	14,906.58	\$ 71,672.16	\$ 8.38
General Service							
5/8" x 3/4"	48	1	48	\$ 1,469.76	385.96	\$ 1,855.72	\$ 38.66
3/4"		1.5	0	\$ -	-	\$ -	\$ 57.99
1"	36	2.5	90	\$ 2,755.80	723.67	\$ 3,479.47	\$ 96.65
1-1/2"		5	0	\$ -	-	\$ -	\$ 193.30
2"	72	8	576	\$ 17,637.12	4,631.49	\$ 22,268.61	\$ 309.29
3"	12	15	180	\$ 5,879.04	1,543.83	\$ 7,422.87	\$ 579.91
4"		25	0	\$ -	-	\$ -	\$ 966.52
6"		50	0	\$ -	-	\$ -	\$ 1,933.04
Gallorage charge per 1,000 Gallons			10,538,283.00	\$ 83,990.12	22,055.71	\$ 106,045.82	\$ 10.06
Residential Wastewater Only							
Flat Rate	290	1	290	\$ 13,908.40	3,652.33	\$ 17,560.73	\$ 60.55
Total:	4121		4847	\$ 294,566.88	77,352.92	371,919.80	