

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

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

OF

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

Docket No. 20250052-WS

VOLUME I



FLORIDA PUBLIC SERVICE COMMISSION

FOR THE

TEST YEAR ENDED: January 31, 2025

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

FLORIDA PUBLIC SERVICE COMMISSION

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

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

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Schedule of Water Rate Base

Florida Public Service Commissior

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

Schedule of Wastewater Rate Base

Florida Public Service Commissio

Company: CSWR-Florida (BFF)
 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	264,864	-	264,864	A-6
2	Utility Land & Land Rights	34,751	-	34,751	A-6
3	Less: Non-Used & Useful Plant	-	-	-	A-7
4	Construction Work in Progress	-	-	-	-
5	Less: Accumulated Depreciation	(202,039)	-	(202,039)	A-10
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10	Advances For Construction	-	-	-	A-16
11	Working Capital Allowance	-	-	-	A-17
12	Total Rate Base	93,273	-	93,273	

Schedule of Adjustments to Rate Base

Florida Public Service Commission

Company: CSWR-Florida (BFF)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Interim [] Final [X]
Historic [X] or 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 (BFF)
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	11/30/2023 Balance	-	249,735
2	2023 Additions	-	20,868
3	2023 Retirements		(2,411)
4	2023 Adjustments		
5	1/31/2024 Balance	-	268,191
6	2024 Additions	-	68,086
7	2024 Retirements		
8	2024 Adjustments		
9	1/31/2025 Balance	-	336,277
10	19__ Additions		
11	19__ Retirements		
12	19__ Adjustments		
13	__/__/__ Balance		
14	19__ Additions		
15	19__ Retirements		
16	19__ Adjustments		
17	__/__/__ Balance		
18	19__ Additions		
19	19__ Retirements		
20	19__ Adjustments		
21	1/31/2025 Balance	-	336,277

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

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

Florida Public Service Commission

**Company: CSWR-Florida (BFF)
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

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

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

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

Florida Public Service Commission

Company: CSWR-Florida (BFF)
 Docket No.: 20250052
 Test Year Ended: 1/31/2025
 Historical 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.	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
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- 1 CSWR-Florida (BFF) provides wastewater service only, therefore
- 2 this schedule is not applicable.

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

Florida Public Service Commission

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

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

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

Recap Schedules: A-1, A-4

	(1)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	Account No. and Name	Month # 7	Month # 8	Month # 9	Month # 10	Month # 11	End of Test Year	Average Balance

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

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

Florida Public Service Commission

Company: CSWR-Florida (BFF)
 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	-		
3	352.1 Franchises	-		
4	389.1 Other Plant & Misc. Equipment	-		
5	<u>COLLECTION PLANT</u>			
6	353.2 Land & Land Rights	34,751.44		
7	354.2 Structures & Improvements	5,263.93		
8	360.2 Collection Wastewaters - Force	110,666.00		
9	361.2 Collection Wastewaters - Gravity	81,450.98		
10	362.2 Special Collecting Structures	-		
11	363.2 Services to Customers	6,219.00		
12	364.2 Flow Measuring Devices	383.00		
13	365.2 Flow Measuring Installations	-		
14	389.2 Other Plant & Misc. Equipment	-		
15	<u>SYSTEM PUMPING PLANT</u>			
16	353.3 Land & Land Rights	-		
17	354.3 Structures & Improvements	-		
18	370.3 Receiving Wells	21,334.00		
19	371.3 Pumping Equipment	-		
20	389.3 Other Plant & Misc. Equipment	-		
21	<u>TREATMENT AND DISPOSAL PLANT</u>			
22	353.4 Land & Land Rights	-		
23	354.4 Structures & Improvements	-		
24	380.4 Treatment & Disposal Equipment	-		
25	381.4 Plant Wastewaters	17,043.00		
26	382.4 Outfall Wastewater Lines	-		
27	389.4 Other Plant & Misc. Equipment	-		
28	<u>GENERAL PLANT</u>			
29	353.5 Land & Land Rights	-		
30	354.5 Structures & Improvements	-		
31	390.5 Office Furniture & Equipment	-		
32	391.5 Transportation Equipment	-		
33	392.5 Stores Equipment	-		
34	393.5 Tools, Shop & Garage Equipment	-		
35	394.5 Laboratory Equipment	-		
36	395.5 Power Operated Equipment	-		
37	396.5 Communication Equipment	22,504.38		
38	397.5 Miscellaneous Equipment	-		
39	398.5 Other Tangible Plant	-		
40	TOTAL			
		\$ 299,615.73	\$	

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

Florida Public Service Commission

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

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

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	-	-	-	-	-	-	-
3	352.1 Franchises	-	-	-	-	-	-	-
4	389.1 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
5	<u>COLLECTION PLANT</u>							
6	353.2 Land & Land Rights	34,751	34,751	34,751	34,751	34,751	34,751	34,751
7	354.2 Structures & Improvements	-	-	-	-	-	-	-
8	360.2 Collection Wastewaters - Force	110,666	110,666	110,666	110,666	110,666	110,666	110,666
9	361.2 Collection Wastewaters - Gravity	77,795	77,795	77,795	77,795	77,795	77,795	77,795
10	362.2 Special Collecting Structures	-	-	-	-	-	-	-
11	363.2 Services to Customers	6,219	6,219	6,219	6,219	6,219	6,219	6,219
12	364.2 Flow Measuring Devices	383	383	383	383	383	383	383
13	365.2 Flow Measuring Installations	-	-	-	-	-	-	-
14	389.2 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
15	<u>SYSTEM PUMPING PLANT</u>							
16	353.3 Land & Land Rights	-	-	-	-	-	-	-
17	354.3 Structures & Improvements	-	-	-	-	-	-	-
18	370.3 Receiving Wells	21,334	21,334	21,334	21,334	21,334	21,334	21,334
19	371.3 Pumping Equipment	-	-	-	-	-	-	-
20	389.3 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
21	<u>TREATMENT AND DISPOSAL PLANT</u>							
22	353.4 Land & Land Rights	-	-	-	-	-	-	-
23	354.4 Structures & Improvements	-	-	-	-	-	-	-
24	380.4 Treatment & Disposal Equipment	-	-	-	-	-	-	-
25	381.4 Plant Wastewaters	17,043	17,043	17,043	17,043	17,043	17,043	17,043
26	382.4 Outfall Wastewater Lines	-	-	-	-	-	-	-
27	389.4 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
28	<u>GENERAL PLANT</u>							
29	353.5 Land & Land Rights	-	-	-	-	-	-	-
30	354.5 Structures & Improvements	-	-	-	-	-	-	-
31	390.5 Office Furniture & Equipment	-	-	-	-	-	-	-
32	391.5 Transportation Equipment	-	-	-	-	-	-	-
33	392.5 Stores Equipment	-	-	-	-	-	-	-
34	393.5 Tools, Shop & Garage Equipment	-	-	-	-	-	-	-
35	394.5 Laboratory Equipment	-	-	-	-	-	-	-
36	395.5 Power Operated Equipment	-	-	-	-	-	-	-
37	396.5 Communication Equipment	-	-	-	-	-	-	-
38	397.5 Miscellaneous Equipment	-	-	-	-	-	-	-
39	398.5 Other Tangible Plant	-	-	-	-	-	-	-
40	TOTAL	\$ 268,191	\$ 268,191	\$ 268,191	\$ 268,191	\$ 268,191	\$ 268,191	\$ 268,191

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

Florida Public Service Commission

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

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

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

Recap Schedules: A-2, A-4

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

Non-Used and Useful Plant - Summary

Florida Public Service Commission

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

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

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

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

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

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

Florida Public Service Commission

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

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

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

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

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

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

Florida Public Service Commission

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

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

Florida Public Service Commission

Company: CSWR-Florida (BFF)
 Docket No.: 20250052
 Test Year Ended: 1/31/2025
 Historical 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
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- 1 CSWR-Florida (BFF) provides wastewater service only, therefore
- 2 this schedule is not applicable.

42	TOTAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
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Schedule of Water Accumulated Depreciation By Primary Account
 Test Year Average Balance

Florida Public Service Commission

Company: CSWR-Florida (BFF)
 Docket No.: 20250052
 Test Year Ended: 1/31/2025
 Historical 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
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- 1 CSWR-Florida (BFF) provides wastewater service only, therefore
- 2 this schedule is not applicable.

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

Florida Public Service Commission

Company: CSWR-Florida (BFF)
 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	-	-	-
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	48	-	-
8	360.2 Collection Wastewaters - Force	92,554	-	-
9	361.2 Collection Wastewaters - Gravity	77,800	-	-
10	362.2 Special Collecting Structures	-	-	-
11	363.2 Services to Customers	6,219	-	-
12	364.2 Flow Measuring Devices	380	-	-
13	365.2 Flow Measuring Installations	-	-	-
14	389.2 Other Plant & Misc. Equipment	-	-	-
15	<u>SYSTEM PUMPING PLANT</u>			
16	353.3 Land & Land Rights	-	-	-
17	354.3 Structures & Improvements	-	-	-
18	370.3 Receiving Wells	14,167	-	-
19	371.3 Pumping Equipment	-	-	-
20	389.3 Other Plant & Misc. Equipment	-	-	-
21	<u>TREATMENT AND DISPOSAL PLANT</u>			
22	353.4 Land & Land Rights	-	-	-
23	354.4 Structures & Improvements	-	-	-
24	380.4 Treatment & Disposal Equipment	-	-	-
25	381.4 Plant Wastewaters	10,396	-	-
26	382.4 Outfall Wastewater Lines	-	-	-
27	389.4 Other Plant & Misc. Equipment	-	-	-
28	<u>GENERAL PLANT</u>			
29	353.5 Land & Land Rights	-	-	-
30	354.5 Structures & Improvements	-	-	-
31	390.5 Office Furniture & Equipment	-	-	-
32	391.5 Transportation Equipment	-	-	-
33	392.5 Stores Equipment	-	-	-
34	393.5 Tools, Shop & Garage Equipment	-	-	-
35	394.5 Laboratory Equipment	-	-	-
36	395.5 Power Operated Equipment	-	-	-
37	396.5 Communication Equipment	474	-	-
38	397.5 Miscellaneous Equipment	-	-	-
39	398.5 Other Tangible Plant	-	-	-
40	TOTAL	\$ 202,039	\$ -	\$ -

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

Florida Public Service Commission

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

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

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	-	-	-	-	-	-	-
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	-	-	-	-	-	-	-
8	360.2 Collection Wastewaters - Force	90,711	91,018	91,325	91,632	91,940	92,247	92,554
9	361.2 Collection Wastewaters - Gravity	77,601	77,745	77,795	77,795	77,795	77,795	77,795
10	362.2 Special Collecting Structures	-	-	-	-	-	-	-
11	363.2 Services to Customers	6,219	6,219	6,219	6,219	6,219	6,219	6,219
12	364.2 Flow Measuring Devices	365	372	378	383	383	383	383
13	365.2 Flow Measuring Installations	-	-	-	-	-	-	-
14	389.2 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
15	<u>SYSTEM PUMPING PLANT</u>							
16	353.3 Land & Land Rights	-	-	-	-	-	-	-
17	354.3 Structures & Improvements	-	-	-	-	-	-	-
18	370.3 Receiving Wells	13,812	13,871	13,930	13,990	14,049	14,108	14,167
19	371.3 Pumping Equipment	-	-	-	-	-	-	-
20	389.3 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
21	<u>TREATMENT AND DISPOSAL PLANT</u>							
22	353.4 Land & Land Rights	-	-	-	-	-	-	-
23	354.4 Structures & Improvements	-	-	-	-	-	-	-
24	380.4 Treatment & Disposal Equipment	-	-	-	-	-	-	-
25	381.4 Plant Wastewaters	10,152	10,193	10,234	10,274	10,315	10,356	10,396
26	382.4 Outfall Wastewater Lines	-	-	-	-	-	-	-
27	389.4 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
28	<u>GENERAL PLANT</u>							
29	353.5 Land & Land Rights	-	-	-	-	-	-	-
30	354.5 Structures & Improvements	-	-	-	-	-	-	-
31	390.5 Office Furniture & Equipment	-	-	-	-	-	-	-
32	391.5 Transportation Equipment	-	-	-	-	-	-	-
33	392.5 Stores Equipment	-	-	-	-	-	-	-
34	393.5 Tools, Shop & Garage Equipment	-	-	-	-	-	-	-
35	394.5 Laboratory Equipment	-	-	-	-	-	-	-
36	395.5 Power Operated Equipment	-	-	-	-	-	-	-
37	396.5 Communication Equipment	-	-	-	-	-	-	-
38	397.5 Miscellaneous Equipment	-	-	-	-	-	-	-
39	398.5 Other Tangible Plant	-	-	-	-	-	-	-
40	TOTAL	\$ 198,861	\$ 199,418	\$ 199,882	\$ 200,293	\$ 200,700	\$ 201,107	\$ 201,514

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

Florida Public Service Commission

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

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

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	-	-	-	-	-	-	-
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	30	59	89	119	149	178	48
8	360.2 Collection Wastewaters - Force	92,861	93,168	93,475	93,782	94,089	94,396	92,554
9	361.2 Collection Wastewaters - Gravity	77,810	77,824	77,839	77,854	77,868	77,883	77,800
10	362.2 Special Collecting Structures	-	-	-	-	-	-	-
11	363.2 Services to Customers	6,219	6,219	6,219	6,219	6,219	6,219	6,219
12	364.2 Flow Measuring Devices	383	383	383	383	383	383	380
13	365.2 Flow Measuring Installations	-	-	-	-	-	-	-
14	389.2 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
15	<u>SYSTEM PUMPING PLANT</u>							
16	353.3 Land & Land Rights	-	-	-	-	-	-	-
17	354.3 Structures & Improvements	-	-	-	-	-	-	-
18	370.3 Receiving Wells	14,226	14,286	14,345	14,404	14,463	14,522	14,167
19	371.3 Pumping Equipment	-	-	-	-	-	-	-
20	389.3 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
21	<u>TREATMENT AND DISPOSAL PLANT</u>							
22	353.4 Land & Land Rights	-	-	-	-	-	-	-
23	354.4 Structures & Improvements	-	-	-	-	-	-	-
24	380.4 Treatment & Disposal Equipment	-	-	-	-	-	-	-
25	381.4 Plant Wastewaters	10,437	10,477	10,518	10,559	10,599	10,640	10,396
26	382.4 Outfall Wastewater Lines	-	-	-	-	-	-	-
27	389.4 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
28	<u>GENERAL PLANT</u>							
29	353.5 Land & Land Rights	-	-	-	-	-	-	-
30	354.5 Structures & Improvements	-	-	-	-	-	-	-
31	390.5 Office Furniture & Equipment	-	-	-	-	-	-	-
32	391.5 Transportation Equipment	-	-	-	-	-	-	-
33	392.5 Stores Equipment	-	-	-	-	-	-	-
34	393.5 Tools, Shop & Garage Equipment	-	-	-	-	-	-	-
35	394.5 Laboratory Equipment	-	-	-	-	-	-	-
36	395.5 Power Operated Equipment	-	-	-	-	-	-	-
37	396.5 Communication Equipment	406	813	1,219	1,625	2,032	2,438	474
38	397.5 Miscellaneous Equipment	-	-	-	-	-	-	-
39	398.5 Other Tangible Plant	-	-	-	-	-	-	-
40	TOTAL	\$ 202,372	\$ 203,229	\$ 204,087	\$ 204,945	\$ 205,802	\$ 206,660	\$ 202,039

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

Florida Public Service Commission

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

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

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

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

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

**Schedule of Contributions in Aid of Construction By Classification Florida Public Service Commission
Test Year Average Balance**

Company: CSWR-Florida (BFF)
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)	-		
6				
7	Total	\$ -	\$	\$

<u>WASTEWATER</u>				
8	Plant Capacity Fees	-		
9	Line/Main Extension Fees	-		
10	Contributed Lines	-		
11	Other (Describe)	35,402		
12				
13	Total	\$ 35,402	\$	\$

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

Florida Public Service Commission

Company: CSWR-Florida (BFF)
 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)	-	-	-	-	-	-	-
6								
7	Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		=====	=====	=====	=====	=====	=====	=====
<u>WASTEWATER</u>								
8	Plant Capacity Fees	-	-	-	-	-	-	-
9	Line/Main Extension Fees	-	-	-	-	-	-	-
10	Contributed Lines	-	-	-	-	-	-	-
11	Other (Describe)	35,402	35,402	35,402	35,402	35,402	35,402	35,402
12								
13	Total	\$ 35,402	\$ 35,402	\$ 35,402	\$ 35,402	\$ 35,402	\$ 35,402	\$ 35,402
		=====	=====	=====	=====	=====	=====	=====

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

Florida Public Service Commission

Company: CSWR-Florida (BFF)
 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)	-	-	-	-	-	-	-
6								
7	Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<u>WASTEWATER</u>								
8	Plant Capacity Fees	-	-	-	-	-	-	-
9	Line/Main Extension Fees	-	-	-	-	-	-	-
10	Contributed Lines	-	-	-	-	-	-	-
11	Other (Describe)	35,402	35,402	35,402	35,402	35,402	35,402	35,402
12								
13	Total	\$ 35,402	\$ 35,402	\$ 35,402	\$ 35,402	\$ 35,402	\$ 35,402	\$ 35,402

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

Florida Public Service Commission

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

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

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

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

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

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

Florida Public Service Commission

**Company: CSWR-Florida (BFF)
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)	-		
6				
7	Total	\$ -	\$	\$
		=====	=====	=====

<u>WASTEWATER</u>				
8	Plant Capacity Fees	-		
9	Line/Main Extension Fees	-		
10	Contributed Lines	-		
11	Other (Describe)	31,097		
12				
13	Total	\$ 31,097	\$	\$
		=====	=====	=====

Schedule of Accumulated Amortization - CIAC
 Test Year Average Balance

Florida Public Service Commission

Company: CSWR-Florida (BFF)
 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)	-	-	-	-	-	-	-
6								
7	Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		=====	=====	=====	=====	=====	=====	=====
<u>WASTEWATER</u>								
8	Plant Capacity Fees	-	-	-	-	-	-	-
9	Line/Main Extension Fees	-	-	-	-	-	-	-
10	Contributed Lines	-	-	-	-	-	-	-
11	Other (Describe)	30,510	30,608	30,706	30,804	30,902	31,000	31,098
12								
13	Total	\$ 30,510	\$ 30,608	\$ 30,706	\$ 30,804	\$ 30,902	\$ 31,000	\$ 31,098
		=====	=====	=====	=====	=====	=====	=====

Schedule of Accumulated Amortization - CIAC
 Test Year Average Balance

Florida Public Service Commission

Company: CSWR-Florida (BFF)
 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)	-	-	-	-	-	-	-
6								
7	Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<u>WASTEWATER</u>								
8	Plant Capacity Fees	-	-	-	-	-	-	-
9	Line/Main Extension Fees	-	-	-	-	-	-	-
10	Contributed Lines	-	-	-	-	-	-	-
11	Other (Describe)	31,195	31,293	31,391	31,489	31,587	31,684	31,097
12								
13	Total	\$ 31,195	\$ 31,293	\$ 31,391	\$ 31,489	\$ 31,587	\$ 31,684	\$ 31,097

Schedule of Annual AFUDC Rates Used

Florida Public Service Commission

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

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

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

Line No.	Description	Average Test Year Balance	
		Water	Wastewater

1 The Company has no Advances For Construction.

Schedule of Working Capital Allowance Calculation

Florida Public Service Commission

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

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

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

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

Comparative Balance Sheet - Assets

Florida Public Service Commission

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

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

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

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

Comparative Balance Sheet - Assets

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

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

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

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

Comparative Balance Sheet - Equity Capital & Liabilities

Florida Public Service Commission

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

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

Schedule: A-19
 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	425,396	425,396	425,396	425,396	425,382	425,382	522,665
2	Preferred Stock Issued	-	-	-	-	-	-	-
3	Additional Paid in Capital	-	-	-	-	-	-	-
4	Retained Earnings	(12,783)	(20,633)	(14,155)	(19,063)	(16,438)	(16,841)	(18,591)
5	Other Equity Capital	-	-	-	-	-	-	-
6	TOTAL EQUITY CAPITAL	412,613	404,763	411,240	406,332	408,944	408,540	504,073
7	Bonds	-	-	-	-	-	-	-
8	Reacquired Bonds	-	-	-	-	-	-	-
9	Advances From Associated Companies	93,411	122,180	127,603	142,362	150,104	152,929	57,295
10	Other Long-Term Debt	-	-	-	-	-	-	-
11	TOTAL LONG-TERM DEBT	93,411	122,180	127,603	142,362	150,104	152,929	57,295
12	Accounts Payable	13,151	21,932	27,721	26,461	16,827	15,767	10,822
13	Notes Payable	-	-	-	-	-	-	-
14	Notes & Accounts Payable - Assoc. Cos.	-	-	-	-	-	-	-
15	Customer Deposits	-	-	-	-	-	-	-
16	Accrued Taxes	43	43	43	43	43	43	43
17	Accrued Interest	-	-	-	-	-	-	-
18	Accrued Dividends	-	-	-	-	-	-	-
19	Misc. Current & Accrued Liabilities	2,201	2,812	3,140	3,706	3,970	5,760	4,780
20	TOTAL CURRENT & ACC. LIABILITIES	15,396	24,787	30,904	30,210	20,840	21,569	15,645
21	Advances For Construction	-	-	-	-	-	-	-
22	Other Deferred Credits	-	-	-	-	-	-	-
23	Accum. Deferred ITCs	-	-	-	-	-	-	-
24	Operating Reserves	-	-	-	-	-	-	-
25	TOTAL DEF. CREDITS & OPER. RESERVES	-	-	-	-	-	-	-
26	Contributions in Aid of Construction	35,402	35,402	35,402	35,402	35,402	35,402	35,402
27	Less: Accum. Amortization of CIAC	(30,510)	(30,608)	(30,706)	(30,804)	(30,902)	(31,000)	(31,098)
28	Accumulated Deferred Income Taxes	-	-	-	-	-	-	-
29	TOTAL EQUITY CAPITAL & LIABILITIES	526,312	556,524	574,443	583,502	584,388	587,441	581,318

Comparative Balance Sheet - Equity Capital & Liabilities

Florida Public Service Commission

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

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

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

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

Schedule of Water Net Operating Income

Florida Public Service Commission

Company: CSWR-Florida (BFF)
 Test Year Ended: 1/31/2025
 Interim [] Final [X]
 Historic [X] or Projected []

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

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

Line No.	(1) Description	(2) Balance Per Books	(3) Utility Test Year Adjustments	(4) Utility Adjusted Test Year	(5) Requested Revenue Adjustment	(6) Requested Annual Revenues	(7) Supporting Schedule(s)
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- 1 CSWR-Florida (BFF) provides wastewater service only, therefore
- 2 this schedule is not applicable.

Schedule of Wastewater Net Operating Income

Florida Public Service Commission

Company: CSWR-Florida (BFF)
 Test Year Ended: 1/31/2025
 Interim [] Final [X]
 Historic [X] or Projected []

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

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

Line No.	(1) Description	(2) Balance Per Books	(3) Utility Test Year Adjustments	(4) Utility Adjusted Test Year	(5) Requested Revenue Adjustment	(6) Requested Annual Revenues	(7) Supporting Schedule(s)
1	OPERATING REVENUES	98,495	-	98,495	34,753	133,248	B-4
2	Operation & Maintenance	107,654	6,216	113,870	1,564	115,434	B-6
3	Depreciation, net of CIAC Amort.	6,624	-	6,624	-	6,624	B-14
4	Amortization	-	-	-	-	-	
5	Taxes Other Than Income	2,859	-	2,859	-	2,859	B-15
6	Provision for Income Taxes	-	-	-	162	162	C-1
7	OPERATING EXPENSES	117,137	6,216	123,352	1,726	125,078	
8	NET OPERATING INCOME	(18,642)	(6,216)	(24,858)	33,027	8,170	
9	RATE BASE	93,273		93,273		93,273	
10	RATE OF RETURN	-19.99%		-26.65%		8.76%	

Schedule of Adjustments to Operating Income

Florida Public Service Commission

Company: CSWR-Florida (BFF)
 Test Year Ended: 1/31/2025
 Interim [] Final [X]
 Historic [X] or Projected []

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

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

Line No.	Description	Water	Wastewater
1	Operations & Maintenance		
2			
3	Customer Billing Cost	-	(463)
4	New third party provider contract began 1/1/25		
5	Property Insurance	-	1,092
6	New policy as of 1/1/25		
7	Admin Expenses Transferred	-	(2,537)
8	Reduction of overhead allocated cost		
9	Contract Operations	-	7,441
10	New third party contract began 10/1/2024		
11	Testing	-	-
12	Cost included in new operations contract that began 10/1/2024		
13	Chemicals	-	725
14	Cost included in new operations contract that began 10/1/2024		
15	Sludge Removal	-	(42)
16	Cost included in new operations contract that began 10/1/2024		
17			
18			
19	Total Adjustment Operation & Maintenance	<u>-</u>	<u>6,216</u>
20			
21			
22	Adjustment for Income Tax		
23	Taxable Income before State Tax	687.45	
24	Less State Tax Exemption	(285.16)	
25	State Taxable Income	402.29	
26	State Income tax (5.5%)	22.13	
27			
28	Federal Taxable Income	665.33	
29	Federal Income Tax (21%)	139.72	
30			
31	Total Adjustment for Income Tax		<u>162</u>
32			
33	Revenues		
34	Adjustment for required return		8,170
35			
36	Adjustment for negative operating income		24,858
37			
38	Adjustment to revenue for Income Tax		162
39			
40	Adjustment for RAF fees on increased revenue		1,564
41			
42	Total Adjustment to Revenues		<u>34,753</u>
43			
44			

Test Year Operating Revenues

Florida Public Service Commission

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

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

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

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

Detail of Operation & Maintenance Expenses By Month - Water

Florida Public Service Commission

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

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

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

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

Detail of Operation & Maintenance Expenses By Month - Wastewater

Florida Public Service Commission

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

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

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

Line No.	(1) Account No. and Name	(2) February-24	(3) March-24	(4) April-24	(5) May-24	(6) June-24	(7) July-24	(8) August-24	(9) September-24	(10) October-24	(11) November-24	(12) December-24	(13) January-25	(14) Total Annual
1	701 Salaries & Wages - Employees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	703 Salaries & Wages - Officers, Etc.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3	704 Employee Pensions & Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4	710 Purchased Sewage Treatment	\$ 2,653	\$ 277	\$ 5,222	\$ 277	\$ 4,402	\$ 2,315	\$ 3,674	\$ 2,874	\$ 3,669	\$ 2,448	\$ 2,819	\$ 2,847	\$ 33,477
5	711 Sludge Removal Expense	\$ -	\$ -	\$ -	\$ (75)	\$ -	\$ -	\$ -	\$ 180	\$ (24)	\$ (38)	\$ -	\$ -	\$ 42
6	715 Purchased Power	\$ 232	\$ 238	\$ 232	\$ 238	\$ 211	\$ -	\$ 568	\$ 262	\$ 359	\$ 258	\$ -	\$ 378	\$ 2,977
7	716 Fuel for Power Purchased	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8	718 Chemicals	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (725)
9	720 Materials & Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 127	\$ 55	\$ 179	\$ (127)	\$ (57)	\$ -	\$ -	\$ 177
10	731 Contractual Services - Engr.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
11	732 Contractual Services - Acct.	\$ -	\$ -	\$ 4	\$ -	\$ -	\$ -	\$ -	\$ 16	\$ -	\$ -	\$ -	\$ 16	\$ 35
12	733 Contractual Services - Legal	\$ 5	\$ 4	\$ -	\$ 29	\$ -	\$ 53	\$ 2	\$ 9	\$ -	\$ -	\$ 24	\$ -	\$ 127
13	734 Contractual Services - Mgmt. Fees	\$ 941	\$ 1,022	\$ 887	\$ 799	\$ 943	\$ 942	\$ 906	\$ 1,104	\$ 685	\$ 465	\$ 2,201	\$ 752	\$ 11,646
14	735 Contractual Services - Other	\$ 3,615	\$ 3,836	\$ 3,208	\$ 3,022	\$ 3,275	\$ 3,892	\$ 5,929	\$ 4,088	\$ 4,721	\$ 5,026	\$ 3,728	\$ 4,228	\$ 48,569
15	741 Rental of Building/Real Prop.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
16	742 Rental of Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
17	750 Transportation Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
18	756 Insurance - Vehicle	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
19	757 Insurance - General Liability	\$ 659	\$ 351	\$ 582	\$ 577	\$ 577	\$ 577	\$ 115	\$ 577	\$ (1,095)	\$ 115	\$ 115	\$ 135	\$ 3,285
20	758 Insurance - Workman's Comp.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
21	759 Insurance - Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
22	760 Advertising Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
23	766 Reg. Comm. Exp. - Rate Case Amort.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
24	767 Reg. Comm. Exp. - Other	\$ 71	\$ 96	\$ 67	\$ (11)	\$ 82	\$ 2,024	\$ 276	\$ 223	\$ 149	\$ 160	\$ 171	\$ (978)	\$ 2,331
25	770 Bad Debt Expense	\$ 60	\$ 62	\$ 60	\$ 56	\$ 57	\$ 65	\$ 61	\$ 64	\$ 63	\$ 65	\$ (443)	\$ 61	\$ 232
26	775 Miscellaneous Expenses	\$ 429	\$ 400	\$ 478	\$ 417	\$ 381	\$ 497	\$ 414	\$ 432	\$ 376	\$ 487	\$ 238	\$ 404	\$ 5,480
27	TOTAL	\$ 8,666	\$ 6,287	\$ 10,740	\$ 5,328	\$ 9,929	\$ 10,492	\$ 11,999	\$ 10,007	\$ 8,776	\$ 8,930	\$ 8,127	\$ 7,844	\$ 107,654

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

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

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

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

Operation & Maintenance Expense Comparison - Wastewater

Florida Public Service Commission

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

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

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

Due to having less than 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	\$ 5,622	\$ 33,477	\$ 27,856	496%	Less than a full year of data - 11/30/23 acquisition
5	711 Sludge Removal Expense	\$ 80	\$ 42	\$ (37)	-47%	Immaterial value
6	715 Purchased Power	\$ 641	\$ 2,977	\$ 2,336	364%	Less than a full year of data - 11/30/23 acquisition
7	716 Fuel for Power Purchased	\$ -	\$ -	\$ -	0%	
8	718 Chemicals	\$ -	\$ (725)	\$ (725)	0%	
9	720 Materials & Supplies	\$ -	\$ 177	\$ 177	0%	
10	731 Contractual Services - Engr.	\$ -	\$ -	\$ -	0%	
11	732 Contractual Services - Acct.	\$ 19	\$ 35	\$ 16	83%	Less than a full year of data - 11/30/23 acquisition
12	733 Contractual Services - Legal	\$ 25	\$ 127	\$ 103	415%	Less than a full year of data - 11/30/23 acquisition
13	634 Contractual Services - Mgmt. Fees7	\$ 2,978	\$ 11,646	\$ 8,668	291%	Less than a full year of data - 11/30/23 acquisition
14	735 Contractual Services - Other	\$ 7,201	\$ 48,569	\$ 41,368	574%	Less than a full year of data - 11/30/23 acquisition
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	\$ 1,398	\$ 3,285	\$ 1,887	135%	Less than a full year of data - 11/30/23 acquisition
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	\$ 179	\$ -	\$ (179)	-100%	Immaterial value
25	770 Bad Debt Expense	\$ 116	\$ 232	\$ 116	101%	Less than a full year of data - 11/30/23 acquisition
26	775 Miscellaneous Expenses	\$ 1,796	\$ 4,952	\$ 3,156	176%	Less than a full year of data - 11/30/23 acquisition
27	TOTAL	\$ 20,053	\$ 104,795	\$ 84,741	423%	
28	Total Customers	115	115			
29	Consumer Price Index - U	\$ 174.38	\$ 911.26			

Contractual Services

Florida Public Service Commission

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

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

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

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

Analysis of Rate Case Expense

Florida Public Service Commission

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

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

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

Line No.	(1) Firm or Vendor Name	(2) Counsel, Consultant or Witness	(3) Hourly Rate Per Person	(4) Total Estimate Of Charges By Firm	(5) Type of Service Rendered
1	Radey Law Firm	Susan Clark	600	14,663	Legal Counsel
2	Radey Law Firm	Tom Crabb	500	12,219	Legal Counsel
3	Radey Law Firm	Jordann Wilhelm	325	7,942	Legal Counsel
4	Radey Law Firm	Robert Skrob	225	5,499	Legal Counsel
5	Radey Law Firm	Suzanne Turner	210	5,132	Legal Counsel
6	CSWR LLC	Josiah Cox	199	725	Company Witness
7	CSWR LLC	Mike Duncan	199	906	Company Witness
8	CSWR LLC	Jake Freeman	199	725	Company Witness
9	CSWR LLC	Aaron Silas	199	906	Company Witness
10	CSWR LLC	Brent Thies	199	906	Company Witness
11	CSWR LLC	Todd Thomas	199	725	Company Witness
12	CSWR LLC	All other Support	86	2,533	Filing and documentation preparation
13					
14					
15		Total			
16					
17	Estimate Through				
18	[] PAA				
19	[x] Commission Hearing				
20					
21	Amortization Period 4 Years				
22	Explanation if different from Section 367.0816, Florida Statutes:				
23					
24					
25					
26	Amortization of Rate Case Expense:			(A)	(B)
27				Water	Wastewater
28					Total
29		Prior Unamortized Rate Case Expense		-	-
30		Current Rate Case Expense		-	246
31				- - - - -	- - - - -
32		Total Projected Rate Case Expense		-	52,878
33				= = = = =	= = = = =
34		Annual Amortization		-	13,220
35				= = = = =	= = = = =
36		Method of Allocation Between Systems:		-	100%
37		(Provide Calculation)			100%
38					
39					

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

Florida Public Service Commission

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

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

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

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

Allocation of Expenses

Florida Public Service Commission

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

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

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

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

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

Net Depreciation Expense - Water

Florida Public Service Commission

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

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

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

Line No.	(1) Account No. and Name	(2) Test Year Expense	(3) Utility Adjustments	(4) Adjusted Balance	(5) % Non-Used and Useful	(6) Future Use Amount
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- 1 CSWR-Florida (BFF) provides wastewater service only, therefore
- 2 this schedule is not applicable.

Net Depreciation Expense - Wastewater

Florida Public Service Commission

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

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

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

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

Taxes Other Than Income

Florida Public Service Commission

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

	Adjustments to Test Year (Explain)					
2		\$ -	\$ -	\$ -	\$ -	\$ -
3		\$ -	\$ -	\$ -	\$ -	\$ -
4		\$ -	\$ -	\$ -	\$ -	\$ -
5		\$ -	\$ -	\$ -	\$ -	\$ -

6	Total Test Year Adjustments	\$ -	\$ -	\$ -	\$ -	\$ -

7	Adjusted Test Year	\$ -	\$ -	\$ -	\$ -	\$ -
8	RAFs Assoc. with Revenue Increase	\$ -	\$ -	\$ -	\$ -	\$ -

9	Total Balance	\$ -	\$ -	\$ -	\$ -	\$ -
=====						
WASTEWATER						
10	Test Year Per Books	\$ 2,331	\$ -	\$ 528	\$ -	\$ 2,859

	Adjustments to Test Year (Explain)					
11		\$ -	\$ -	\$ -	\$ -	\$ -
12		\$ -	\$ -	\$ -	\$ -	\$ -
13		\$ -	\$ -	\$ -	\$ -	\$ -
14		\$ -	\$ -	\$ -	\$ -	\$ -

15	Total Test Year Adjustments	\$ -	\$ -	\$ -	\$ -	\$ -

16	Adjusted Test Year	\$ 2,331	\$ -	\$ 528	\$ -	\$ 2,859
17	RAFs Assoc. with Revenue Increase	\$ -	\$ -	\$ -	\$ -	\$ -

18	Total Balance	\$ 2,331	\$ -	\$ 528	\$ -	\$ 2,859
=====						

Reconciliation of Total Income Tax Provision

Florida Public Service Commission

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

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

Explanation: Provide a 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	(4,813.00) ^A	4,217.36	(595.65)	0	0
2	Deferred Income Tax Expense	C-5	-	-	-	0	0
3	ITC Realized This Year	C-7	-	-	-	0	0
4	ITC Amortization (3% ITC and IRC 46(f)(2))	C-7	-	-	-	0	0
5	Parent Debt Adjustment	C-9	-	-	-	0	0
6	Total Income Tax Expense		(4,813.00)	4,217.36	(595.65)	0	0

Notes:

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

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

State and Federal Income Tax Calculation - Current

Florida Public Service Commission

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

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

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

	Total Per Books	Utility Adjustments	Utility Adjusted	Water	Wastewater
1 Net Utility Operating Income (Sch. B-1)	(18,641.86)	(6,215.82)	(24,857.68)	-	(24,857.68)
2 Add: Income Tax Expense Per Books (Sch. B-1)	-	-	-	-	-
3 Subtotal	(18,641.86)	(6,215.82)	(24,857.68)	-	(24,857.68)
4 Less: Interest Charges (Sch. C-3)	348.09	-	348.09	-	348.09
5 Taxable Income Per Books	(18,989.96)	(6,215.82)	(25,205.78)	-	(25,205.78)
Schedule M Adjustments:					
6 Permanent Differences (From Sch. C-4)	-	-	-	-	-
7 Timing Differences (From Sch. C-5)	-	-	-	-	-
8 Total Schedule M Adjustments	-	-	-	-	-
9 Taxable Income Before State Taxes	(18,989.96)	(6,215.82)	(25,205.78)	-	(25,205.78)
10 Less: State Income Tax Exemption (\$5,000)	-	-	-	-	-
11 State Taxable Income	(18,989.96)	(6,215.82)	(25,205.78)	-	(25,205.78)
12 State Income Tax (5.5% of Line 11)	(1,044.45)	(341.87)	(1,386.32)	-	(1,386.32)
13 Emergency Excise Tax	-	-	-	-	-
14 Credits	-	-	-	-	-
15 Current State Income Taxes	(1,044.45)	(341.87)	(1,386.32)	-	(1,386.32)
16 Federal Taxable Income (Line 9 - Line 15)	(17,945.51)	(5,873.95)	(23,819.46)	-	(23,819.46)
17 Federal Income Tax Rate	21%	21%	21%	21%	21%
18 Federal Income Taxes (Line 16 x Line 17)	(3,768.56)	(1,233.53)	(5,002.09)	-	(5,002.09)
19 Less: Investment Tax Credit Realized This Year (Sch. C-8)	-	-	-	-	-
20 Current Federal Inc. Taxes (Line 18 - Line 19)	(3,768.56)	(1,233.53)	(5,002.09)	-	(5,002.09)
Summary:					
21 Current State Income Taxes (Line 15)	(1,044.45)	(341.87)	(1,386.32)	-	(1,386.32)
22 Current Federal Income Taxes (Line 20)	(3,768.56)	(1,233.53)	(5,002.09)	-	(5,002.09)
23 Total Current Income Tax Expense (To C-1)	(4,813.00)	(1,575.40)	(6,388.40)	-	(6,388.40)

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 (BFF)

Page 1 of 1

Docket No.: 20250052

Preparer: Brent Thies

Test Year Ended: 1/31/2025

Supporting Schedules: D-1,C-8

Historic [X] or 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	0	0	0	0	0
2	Amortization of Debt Premium, Disc. and Expense Net	0	0	0	0	0
3	Interest on Short-Term Debt	348.09	0	348.09	0	348.09
4	Other Interest Expense	0	0	0	0	0
5	AFUDC	0	0	0	0	0
6	ITC Interest Synchronization (IRC 46(f)(2) only - See below)	0	0	0	0	0
7	Total Used For Tax Calculation	348.09	0.00	348.09	0.00	348.09

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

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

Book/Tax Differences - Permanent

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

Florida Public Service Commission

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

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

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

Supporting Schedules: None
Recap Schedules: C-2

Deferred Income Tax Expense

Florida Public Service Commission

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

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

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

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

Supporting Schedules: None
 Recap Schedules: C-2

Accumulated Deferred Income Taxes - Summary

Florida Public Service Commission

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

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

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

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

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

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

Accumulated Deferred Income Taxes - State

Florida Public Service Commission

Company: CSWR-Florida (BFF)
 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)

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

Supporting Schedules: None
 Recap Schedules: C-6

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

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

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

Line No.	Year	Account No. _____				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)

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

Supporting Schedules: None
 Recap Schedules: C-6

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

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

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

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

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

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

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

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

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

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.

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

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

Investment Tax Credits - Company Policies

Florida Public Service Commission

Company: CSWR-Florida (BFF)
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

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

Florida Public Service Commission

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

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

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

Parent(s) Debt Information

Florida Public Service Commission

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

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

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

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

Supporting Schedules: None
 Recap Schedules: C-3

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

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

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

Line No.	Class of Capital	(1) Reconciled To Requested Rate Base	(2) Ratio	(3) Cost Rate	(4) Weighted Cost
1	Long-Term Debt	-			
2	Short-Term Debt	3,780.22	4.05%	8.50%	0.34%
3	Preferred Stock	-			
4	Customer Deposits	-			
5	Common Equity	89,492.78	95.95%	8.77%	8.41%
6	Tax Credits - Zero Cost	-			
7	Tax Credits - Wtd. Cost	-			
8	Accum. Deferred Income Taxes	-			
9	Other (Explain)	-			
10	Total	93,273.00	100.00%		8.76%

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

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

Florida Public Service Commission

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

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

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

Line No.	(1) Class of Capital	(2) Test Year Per Books	(3) - (4) Reconciliation Adjustments		(5) Prorata *	(6) Reconciled To Requested Rate Base
			(3) Specific	(4) (Explain)		
1	Long-Term Debt					
2	Short-Term Debt	3,780.22				3,780.22
3	Preferred Stock					
4	Common Equity	456,037.30	A	Parent Equity	(366,544.52)	89,492.78
5	Customer Deposits					
6	Tax Credits - Zero Cost					
7	Tax Credits - Wtd. Cost					
8	Accum. Deferred Income Tax					
9	Other (Explain)					
10	Total	459,817.52	-	-	(366,544.52)	93,273.00

* List corresponding adjustments to rate base below:

Description	Amount
A Equity Capital provided by parent for construction in progress and other utility plant assets not being sought as rate base in this case	366,544.52

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

Preferred Stock Outstanding

Florida Public Service Commission

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

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

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

(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 (BFF)
 Docket No.: 20250052
 Test Year Ended: 1/31/2025
 Utility [X] or Parent []
 Historic [X] or 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	348.09	11/22/2025	3,780.22	9.2%
Total		----- 348.09 =====		----- 3,780.22 =====	----- 9.2% =====

Recap Schedules: A-19,D-2

Cost of Long-Term Debt
13-Month Average Basis

Florida Public Service Commission

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

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))

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 Commiss

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

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

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)	Annual 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))

CSWR-Florida has not variable rate long-term debt

Total

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

Schedule of Customer Deposits

Florida Public Service Commission

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

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

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

(1)	(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

Florida Public Service Commission

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

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

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

Line No.	(1) Class/Meter Size	(2) Present Rates	(3) Proposed Rates
		BFC	BFC
1	Residential - Metered		
2	All Meter Sizes	\$ 32.98	\$ 44.41
3	Gallage charge per 1,000 Gallons	\$ 8.75	\$ 11.78
4			
8	General Service		
9	5/8" x 3/4"	\$ 32.98	\$ 44.41
10	3/4"	\$ 49.47	\$ 66.62
11	1"	\$ 82.45	\$ 111.03
12	1-1/2"	\$ 164.90	\$ 222.06
13	2"	\$ 263.84	\$ 355.30
14	3"	\$ 527.68	\$ 666.18
15	4"	\$ 824.50	\$ 1,110.30
16	6"	\$ 1,649.00	\$ 2,220.60
17	Gallage charge per 1,000 Gallons	\$ 10.18	\$ 13.71

Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission

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

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

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

Line No.	(1) Class/Meter Size	(2) Number Bills	(3) Consumption in MG	(4) Present Rate	(5) Revenues at Present Rates	(6) Proposed Rate	(7) Revenues at Proposed Rates
Residential - Metered							
1	All Meter Sizes	1,198	5,515,079	\$ 32.98	\$ 39,510.04	\$ 44.41	\$ 53,205.62
2	Gallonge charge per 1,000 Gallons			\$ 8.75	\$ 48,256.94	\$ 11.78	\$ 64,984.51
3							
4	Total Residential	1,198	5,515,079		\$ 87,766.98		\$ 118,190.13
5							
6	Average Bill				\$ 73.26		\$ 98.66
7							
General Service							
9	5/8" x 3/4"	171	673,099	\$ 32.98	\$ 5,639.58	\$ 44.41	\$ 7,594.46
10	3/4"			\$ 49.47	\$ -	\$ 66.62	\$ -
11	1"			\$ 82.45	\$ -	\$ 111.03	\$ -
12	1-1/2"			\$ 164.90	\$ -	\$ 222.06	\$ -
13	2"			\$ 263.84	\$ -	\$ 355.30	\$ -
14	3"			\$ 527.68	\$ -	\$ 666.18	\$ -
15	4"			\$ 824.50	\$ -	\$ 1,110.30	\$ -
16	6"			\$ 1,649.00	\$ -	\$ 2,220.60	\$ -
17	Gallonge charge per 1,000 Gallons			\$ 10.18	\$ 6,852.15	\$ 13.71	\$ 9,227.35
18							
19	Total Gen. Serv.	171	673,099		\$ 12,491.73		\$ 16,821.80
20							
21	Average Bill				\$ 73.05		\$ 98.37
22							
23							
24	Unbilled Revenues						
25	Other Revenue				\$ -		
26	Misc. Serv. Charges						
27							
28	Total Revenue				\$ 100,258.71		\$ 135,011.93
29							
30	Booked Revenue				\$ 98,494.80		
31							
32	Difference (Explain)				\$ (1,763.91)		
33							

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

Customer Monthly Billing Schedule

Florida Public Service Commission

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

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

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

Line No.	(1) Month/ Year	(2) Residential	(3) General Service	(4) Multi-Family Dwelling	(5) Private Fire Protection	(6) Other (List)	(7) Total
1	February	100	12				112
2	March	100	16				116
3	April	100	15				115
4	May	102	14				116
5	June	99	14				113
6	July	100	14				114
7	August	99	15				114
8	September	101	14				115
9	October	100	14				114
10	November	100	15				115
11	December	100	14				114
12	January	97	14				111
	Total	1,198	171				1,369

Miscellaneous Service Charges

Florida Public Service Commission

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

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

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

Line No.	Type Charge	(1)		(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	Actual Cost		Actual Cost		\$ 50.75	\$ 101.50
6							
7	Premises Visit	\$	15.00	\$	15.00	\$ 50.75	\$ 101.50
8							
9	Other Charges (List)						
10	Late Payment Charge	N/A		N/A		\$ 7.00	\$ 7.00
11							
12	NSF Check Charge	N/A		N/A		Pursuant to Section 68.065, F.S.	Pursuant to Section 68.065, F.S.
13							
14	Credit Card Fee	N/A		N/A		2.25% of Bill	2.25% of Bill
15							
16	ACH Fee	N/A		N/A		\$ 0.75	\$ 0.75

Miscellaneous Service Charge Revenues

Florida Public Service Commission

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

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

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

Line No.	(1) Initial Connection	(2) Normal Reconnect	(3) Violation Reconnect	(4) Premises Visit	(5) Other Charges	(6) Total
1	This utility did not collect any miscellaneous charges during the test year; therefore, this schedule is not applicable.					

Public Fire Hydrants Schedule

Florida Public Service Commission

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

Private Fire Protection Service

Florida Public Service Commission

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

Contracts and Agreements Schedule

Florida Public Service Commission

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

CSWR-Florida incurred no franchise taxes or fees in the test period

Service Availability Charges Schedule

Florida Public Service Commission

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

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

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

Line No.	(1) Type Charge	(2) Present Charges	(3) Proposed Charges
1	System Capacity Charge		
2	Residential-per ERC	\$ 1,620.00	\$ 1,620.00
3	All others-per Gallon/Day	\$ 4.63	\$ 4.63
4			
5	Main Extension Charge	N/A	Actual Cost

Guaranteed Revenues Received

Florida Public Service Commission

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

1 This utility does not have any guaranteed revenue contracts; therefore this schedule is not applicable.

Class A Utility Cost of Service Study

Florida Public Service Commission

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

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 (BFF)
 Docket No.: 20250052
 Test Year Ended: 1/31/2025
 Water or Wastewater

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

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

Line No.	(1) Class/Meter Size	(2) Historical Year Bills	(3) Proj. Factor	(4) Proj. Test Year Bills	(5) Test Year Consumption	(6) Proj. Factor	(7) Project. TY Consumption	(8) Present Rates	(9) Projected TY Revenue	(10) Proposed Rates	(11) Proj. Rev. Requirement
----------	-------------------------	------------------------------	---------------------	------------------------------	------------------------------	---------------------	--------------------------------	----------------------	-----------------------------	------------------------	--------------------------------

1 This utility is not utilizing a projected test year; therefore this schedule is not applicable.

Billing Analysis Schedules

Florida Public Service Commission

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

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

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

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

The billing analysis is contained in Volume II.

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

Florida Public Service Commission

**Company: CSWR-Florida (BFF)
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.

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

Gallons of Wastewater Treated
In Thousands of Gallons

Florida Public Service Commission

Company: CSWR-Florida (BFF)
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)
	CSWR-Florida (BFF)	(Name)	(Name)	(Name)	Total Plant Flows	Total Purch. Sewage Treatment
Feb-24						368,208
Mar-24						359,015
Apr-24						-
May-24						404,106
Jun-24						-
Jul-24						617,236
Aug-24						303,814
Sep-24						506,652
Oct-24						387,116
Nov-24						505,870
Dec-24						336,805
Jan-25						383,121
Total	-----	-----	-----	-----	-----	4,171,943
	=====	=====	=====	=====	=====	=====

Water Treatment Plant Data

Florida Public Service Commission

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

Wastewater Treatment Plant Data

Florida Public Service Commission

**Company: CSWR-Florida (BFF)
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 The CSWR-Florida (BFF) wastewater treatment facility is a purchased facility that consists solely of a
- 2 collection system with three lift stations and does not include an on-site treatment plant. All wastewater is
- 3 conveyed off-site for treatment by a third party. Therefore, this schedule is not applicable.

**Used and Useful Calculations
Water Treatment Plant**

Florida Public Service Commission

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

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

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

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

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

**Used and Useful Calculations
Wastewater Treatment Plant**

Florida Public Service Commission

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

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

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

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

- 1 The CSWR-Florida (BFF) wastewater system is a purchased facility that consists solely
- 2 of a collection system with three lift stations and does not include an on-site treatment
- 3 plant. All wastewater is conveyed to a third-party regional facility for treatment. As there
- 4 is no treatment plant owned or operated by CSWR - Florida (BFF), the calculation of
- 5 "used and useful" percentages for a treatment plant is not applicable.

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

Florida Public Service Commission

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

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

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

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

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

Margin Reserve Calculations

Florida Public Service Commission

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

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

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

CSWR-Florida does not have water customers at BFF.

Equivalent Residential Connections - Wastewater

Florida Public Service Commission

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

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

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

CSWR-Florida acquired this system on 11/30/2023 and therefore does not have enough data beyond the Test Year.

Line No.	(1)	(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								
5	TY	100	96	98	5,515,079	56,276.32	6,188,178	110	N/A
Average Growth Through 5-Year Period (Col. 8)									N/A
									=====

Company: CSWR-Florida (BFF)
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	93,272.56	93,272.56	
Net Operating Income	(18,641.86)	(18,641.86)	
Equity Percentage	95.95%		
Debt Percentage	4.05%		
Last Authorized ROE (Min)	10.34%		
Current Cost of Debt	8.50%		
Achieved Rate of Return	-19.99%		
Required Rate of Return	10.27%	10.27%	
Revenue Deficiency	28,216.69		28,216.69
Percentage Increase	28.65%		

Company: CSWR-Florida (BFF)
 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 tarified rates. This approach is consistent with Commission practice and maintains current rate structure pending full rate design consideration in the general rate case.

Customer Type (B)	Base Year Bill Count (C)	Residential Customer Equivalent (D)	Customer Equivalents (E)	Base Year At Present Rates Revenue (F)	Proposed Revenue Increase (G)	Base Year Proposed Revenue (H)	Proposed Monthly Charge (I)
Residential - Metered							
All Meter Sizes	1,198	1	1,198.00	\$ 39,510.04	11,119.66	\$ 50,629.70	\$ 42.26
Gallorage Revenue			5,515,079.00	\$ 48,256.94	13,581.37	\$ 61,838.32	\$ 11.21
General Service							
5/8" x 3/4"	171	1	171.00	\$ 5,639.58	1,587.20	\$ 7,226.78	\$ 42.26
3/4"		1.5	-	\$ -	-	\$ -	\$ 63.39
1"		2.5	-	\$ -	-	\$ -	\$ 105.65
1-1/2"		5	-	\$ -	-	\$ -	\$ 211.31
2"		8	-	\$ -	-	\$ -	\$ 338.09
3"		15	-	\$ -	-	\$ -	\$ 633.93
4"		25	-	\$ -	-	\$ -	\$ 1,056.55
6"		50	-	\$ -	-	\$ -	\$ 2,113.09
Gallorage Revenue			673,099.00	\$ 6,852.15	1,928.46	\$ 8,780.61	\$ 13.05
Total:	1,369		1,369.00	\$ 100,258.71	28,216.69	\$ 128,475.40	

Standalone Rate Design - Wastewater

Florida Public Service Commission

Company: CSWR-Florida (BFF)
 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 - Metered							
All Meter Sizes	1,198	1	1,198.00	\$ 39,510.04	13,695.58	\$ 53,205.62	\$ 44.41
Gallorage Revenue			5,515,079.00	\$ 48,256.94	16,727.57	\$ 64,984.51	\$ 11.78
General Service							
5/8" x 3/4"	171	1	171.00	\$ 5,639.58	1,954.88	\$ 7,594.46	\$ 44.41
3/4"		1.5	-	\$ -	-	\$ -	\$ 66.62
1"		2.5	-	\$ -	-	\$ -	\$ 111.03
1-1/2"		5	-	\$ -	-	\$ -	\$ 222.06
2"		8	-	\$ -	-	\$ -	\$ 355.30
3"		15	-	\$ -	-	\$ -	\$ 666.18
4"		25	-	\$ -	-	\$ -	\$ 1,110.30
6"		50	-	\$ -	-	\$ -	\$ 2,220.60
Gallorage Revenue			673,099.00	\$ 6,852.15	2,375.20	\$ 9,227.35	\$ 13.71
Total:	1,369		1,369.00	\$ 100,258.71	34,753.22	\$ 135,011.93	