

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

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

OF

CSWR-Florida Utility Operating Company, LLC - C.F.A.T. H2O, Inc.

Docket No. 20250052-WS

VOLUME I



FLORIDA PUBLIC SERVICE COMMISSION

FOR THE

TEST YEAR ENDED: January 31, 2025

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

FLORIDA PUBLIC SERVICE COMMISSION

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

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Schedule of Water Rate Base

Florida Public Service Commissio

Company: CSWR-Florida (C.F.A.T. H2O, INC.)
 Docket No.: 20250052
 Schedule Year End: 1/31/2025
 Interim [] Final [X]
 Historical [X] Projected []

Schedule: A-1
 Page 1 of 1
 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	664,924	-	664,924	A-5
2	Utility Land & Land Rights	54,295	-	54,295	A-5
3	Less: Non-Used & Useful Plant	-	-	-	A-7
4	Construction Work in Progress	-	-	-	-
5	Less: Accumulated Depreciation	(382,912)	-	(382,912)	A-9
6	Less: CIAC	(124,933)	-	(124,933)	A-12
7	Accumulated Amortization of CIAC	121,788	-	121,788	A-14
8	Acquisition Adjustments	-	-	-	-
9	Accum. Amort. of Acq. Adjustments	-	-	-	-
10	Advances For Construction	-	-	-	A-16
11	Working Capital Allowance	-	-	-	A-17
12	Total Rate Base	333,162	-	333,162	

Schedule of Wastewater Rate Base

Florida Public Service Commissio

Company: CSWR-Florida (C.F.A.T. H2O, INC.)
 Docket No.: 20250052
 Schedule Year End: 1/31/2025
 Interim [] Final [X]
 Historical [X] Projected []

Schedule: A-2
 Page 1 of 1
 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	409,465	-	409,465	A-6
2	Utility Land & Land Rights	55,948	-	55,948	A-6
3	Less: Non-Used & Useful Plant	-	-	-	A-7
4	Construction Work in Progress	-	-	-	-
5	Less: Accumulated Depreciation	(96,238)	-	(96,238)	A-10
6	Less: CIAC	(262,882)	-	(262,882)	A-12
7	Accumulated Amortization of CIAC	265,394	-	265,394	A-14
8	Acquisition Adjustments	-	-	-	-
9	Accum. Amort. of Acq. Adjustments	-	-	-	-
10	Advances For Construction	-	-	-	A-16
11	Working Capital Allowance	-	-	-	A-17
12	Total Rate Base	371,687	-	371,687	

Schedule of Adjustments to Rate Base

Florida Public Service Commission

Company: CSWR-Florida (C.F.A.T. H2O, INC.)
Docket No.: 20250052
Schedule Year End: 1/31/2025
Interim [] Final [X]
Historic [X] or Projected []

Schedule: A-3
Page 1 of 1
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 (C.F.A.T. H2O, INC.)
Docket No.: 20250052
Test Year Ended: 1/31/2025**

**Schedule: A-4
Page 1 of 1
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	578,673	253,741
2	2023 Additions	27,860	11,290
3	2023 Retirements	(207)	(53,074)
4	2023 Adjustments		
5	1/31/2024 Balance	606,326	211,957
6	2024 Additions	162,241	411,396
7	2024 Retirements		
8	2024 Adjustments		
9	01/31/2025 Balance	768,566	623,353
10	19__ Additions		
11	19__ Retirements		
12	19__ Adjustments		
13	__ / __ / __ Balance		
14	19__ Additions		
15	19__ Retirements		
16	19__ Adjustments		
17	__ / __ / __ Balance		
18	19__ Additions		
19	19__ Retirements		
20	19__ Adjustments		
21	01/31/2025 Balance	768,566	623,353

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 (C.F.A.T. H2O, INC.)
 Docket No.: 20250052
 Schedule Year End: 1/31/2025
 Historic [X] or Projected []

Schedule: A-5
 Page 1 of 3
 Brent Thies

Recap Schedules: A-1, A-4

Line No.	(1) Account No. and Name	(2) Test Year Average Bal	(3) Non-Used Useful %	(4) Non-Used Amount
1	<u>INTANGIBLE PLANT</u>			
2	301.1 Organization	-		
3	302.1 Franchises	-		
4	339.1 Other Plant & Misc. Equipment	-		
5	<u>SOURCE OF SUPPLY AND PUMPING PLANT</u>			
6	303.2 Land & Land Rights	54,295		
7	304.2 Structures & Improvements	42,249		
8	305.2 Collect. & Impound. Reservoirs	-		
9	306.2 Lake, River & Other Intakes	-		
10	307.2 Wells & Springs	38,888		
11	308.2 Infiltration Galleries & Tunnels	-		
12	309.2 Supply Mains	994		
13	310.2 Power Generation Equipment	22,587		
14	311.2 Pumping Equipment	113,271		
15	339.2 Other Plant & Misc. Equipment	-		
16	<u>WATER TREATMENT PLANT</u>			
17	303.3 Land & Land Rights	-		
18	304.3 Structures & Improvements	-		
19	320.3 Water Treatment Equipment	31,448		
20	339.3 Other Plant & Misc. Equipment	-		
21	<u>TRANSMISSION & DISTRIBUTION PLANT</u>			
22	303.4 Land & Land Rights	-		
23	304.4 Structures & Improvements	-		
24	330.4 Distr. Reservoirs & Standpipes	214,213		
25	331.4 Transm. & Distribution Mains	80,568		
26	333.4 Services	25,167		
27	334.4 Meters & Meter Installations	80,738		
28	335.4 Hydrants	-		
29	339.4 Other Plant & Misc. Equipment	-		
30	<u>GENERAL PLANT</u>			
31	303.5 Land & Land Rights	-		
32	304.5 Structures & Improvements	-		
33	340.5 Office Furniture & Equipment	-		
34	341.5 Transportation Equipment	-		
35	342.5 Stores Equipment	-		
36	343.5 Tools, Shop & Garage Equipment	-		
37	344.5 Laboratory Equipment	-		
38	345.5 Power Operated Equipment	-		
39	346.5 Communication Equipment	8,619		
40	347.5 Miscellaneous Equipment	6,184		
41	348.5 Other Tangible Plant	-		
42	TOTAL	\$ 719,219	\$	\$

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

Florida Public Service Commission

Company: CSWR-Florida (C.F.A.T. H2O, INC.)
Docket No.: 20250052
Schedule Year End: 1/31/2025
Historic [X] or Projected []

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

Schedule: A-5
Page 2 of 3
Brent Thies

Recap Schedules: A-1, A-4

Line No.	Account No. and Name	(2) Prior Year	(3) Month # 1	(4) Month # 2	(5) Month # 3	(6) Month # 4	(7) Month # 5	(8) Month # 6
1	<u>INTANGIBLE PLANT</u>							
2	301.1 Organization	-	-	-	-	-	-	-
3	302.1 Franchises	-	-	-	-	-	-	-
4	339.1 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
5	<u>SOURCE OF SUPPLY AND PUMPING PLANT</u>							
6	303.2 Land & Land Rights	54,295	54,295	54,295	54,295	54,295	54,295	54,295
7	304.2 Structures & Improvements	24,805	36,444	36,444	40,538	40,538	45,759	46,388
8	305.2 Collect. & Impound. Reservoirs	-	-	-	-	-	-	-
9	306.2 Lake, River & Other Intakes	-	-	-	-	-	-	-
10	307.2 Wells & Springs	38,888	38,888	38,888	38,888	38,888	38,888	38,888
11	308.2 Infiltration Galleries & Tunnels	-	-	-	-	-	-	-
12	309.2 Supply Mains	-	-	-	1,293	1,293	1,293	1,293
13	310.2 Power Generation Equipment	22,587	22,587	22,587	22,587	22,587	22,587	22,587
14	311.2 Pumping Equipment	113,271	113,271	113,271	113,271	113,271	113,271	113,271
15	339.2 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
16	<u>WATER TREATMENT PLANT</u>							
17	303.3 Land & Land Rights	-	-	-	-	-	-	-
18	304.3 Structures & Improvements	-	-	-	-	-	-	-
19	320.3 Water Treatment Equipment	10,142	28,601	28,601	28,601	28,601	28,601	36,524
20	339.3 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
21	<u>TRANSMISSION & DISTRIBUTION PLANT</u>							
22	303.4 Land & Land Rights	-	-	-	-	-	-	-
23	304.4 Structures & Improvements	-	-	-	-	-	-	-
24	330.4 Distr. Reservoirs & Standpipes	198,197	198,197	198,848	198,848	198,848	198,848	227,568
25	331.4 Transm. & Distribution Mains	74,217	74,217	74,217	82,473	82,473	82,473	82,473
26	333.4 Services	15,635	15,635	15,635	19,164	27,389	27,389	29,475
27	334.4 Meters & Meter Installations	48,200	48,200	75,970	75,970	75,970	75,970	75,970
28	335.4 Hydrants	-	-	-	-	-	-	-
29	339.4 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
30	<u>GENERAL PLANT</u>							
31	303.5 Land & Land Rights	-	-	-	-	-	-	-
32	304.5 Structures & Improvements	-	-	-	-	-	-	-
33	340.5 Office Furniture & Equipment	-	-	-	-	-	-	-
34	341.5 Transportation Equipment	-	-	-	-	-	-	-
35	342.5 Stores Equipment	-	-	-	-	-	-	-
36	343.5 Tools, Shop & Garage Equipment	-	-	-	-	-	-	-
37	344.5 Laboratory Equipment	-	-	-	-	-	-	-
38	345.5 Power Operated Equipment	-	-	-	-	-	-	-
39	346.5 Communication Equipment	6,088	6,088	6,088	6,088	6,088	10,200	10,200
40	347.5 Miscellaneous Equipment	-	-	-	-	-	10,049	10,049
41	348.5 Other Tangible Plant	-	-	-	-	-	-	-
42	TOTAL	\$ 606,326	\$ 636,424	\$ 664,845	\$ 682,016	\$ 690,241	\$ 709,622	\$ 748,981

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

Florida Public Service Commission

Company: CSWR-Florida (C.F.A.T. H2O, INC.)
 Docket No.: 20250052
 Schedule Year End: 1/31/2025
 Historic [X] or Projected []

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

Schedule: A-5
 Page 3 of 3
 Brent Thies

Recap Schedules: A-1, A-4

Line No.	(1) Account No. and Name	(9)	(10)	(11)	(12)	(13)	(14)	(15)
		8/1/2024 Month # 7	9/1/2024 Month # 8	10/1/2024 Month # 9	11/1/2024 Month # 10	12/1/2024 Month # 11	1/1/2025 Month # 12	Average Balance
1	<u>INTANGIBLE PLANT</u>							
2	301.1 Organization	-	-	-	-	-	-	-
3	302.1 Franchises	-	-	-	-	-	-	-
4	339.1 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
5	<u>SOURCE OF SUPPLY AND PUMPING PLANT</u>							
6	303.2 Land & Land Rights	54,295	54,295	54,295	54,295	54,295	54,295	54,295
7	304.2 Structures & Improvements	46,388	46,388	46,388	46,388	46,388	46,388	42,249
8	305.2 Collect. & Impound. Reservoirs	-	-	-	-	-	-	-
9	306.2 Lake, River & Other Intakes	-	-	-	-	-	-	-
10	307.2 Wells & Springs	38,888	38,888	38,888	38,888	38,888	38,888	38,888
11	308.2 Infiltration Galleries & Tunnels	-	-	-	-	-	-	-
12	309.2 Supply Mains	1,293	1,293	1,293	1,293	1,293	1,293	994
13	310.2 Power Generation Equipment	22,587	22,587	22,587	22,587	22,587	22,587	22,587
14	311.2 Pumping Equipment	113,271	113,271	113,271	113,271	113,271	113,271	113,271
15	339.2 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
16	<u>WATER TREATMENT PLANT</u>							
17	303.3 Land & Land Rights	-	-	-	-	-	-	-
18	304.3 Structures & Improvements	-	-	-	-	-	-	-
19	320.3 Water Treatment Equipment	36,524	36,524	36,524	36,524	36,524	36,524	31,448
20	339.3 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
21	<u>TRANSMISSION & DISTRIBUTION PLANT</u>							
22	303.4 Land & Land Rights	-	-	-	-	-	-	-
23	304.4 Structures & Improvements	-	-	-	-	-	-	-
24	330.4 Distr. Reservoirs & Standpipes	227,568	227,568	227,568	227,568	227,568	227,568	214,213
25	331.4 Transm. & Distribution Mains	82,473	82,473	82,473	82,473	82,473	82,473	80,568
26	333.4 Services	29,475	29,475	29,475	29,475	29,475	29,475	25,167
27	334.4 Meters & Meter Installations	95,556	95,556	95,556	95,556	95,556	95,556	80,738
28	335.4 Hydrants	-	-	-	-	-	-	-
29	339.4 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
30	<u>GENERAL PLANT</u>							
31	303.5 Land & Land Rights	-	-	-	-	-	-	-
32	304.5 Structures & Improvements	-	-	-	-	-	-	-
33	340.5 Office Furniture & Equipment	-	-	-	-	-	-	-
34	341.5 Transportation Equipment	-	-	-	-	-	-	-
35	342.5 Stores Equipment	-	-	-	-	-	-	-
36	343.5 Tools, Shop & Garage Equipment	-	-	-	-	-	-	-
37	344.5 Laboratory Equipment	-	-	-	-	-	-	-
38	345.5 Power Operated Equipment	-	-	-	-	-	-	-
39	346.5 Communication Equipment	10,200	10,200	10,200	10,200	10,200	10,200	8,619
40	347.5 Miscellaneous Equipment	10,049	10,049	10,049	10,049	10,049	10,049	6,184
41	348.5 Other Tangible Plant	-	-	-	-	-	-	-
42	TOTAL	\$ 768,566	\$ 768,566	\$ 768,566	\$ 768,566	\$ 768,566	\$ 768,566	\$ 719,219

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

Florida Public Service Commission

**Company: CSWR-Florida (C.F.A.T. H2O, INC.)
Docket No.: 20250052
Schedule Year End: 1/31/2025
Historic [X] or Projected []**

**Schedule: A-6
Page 1 of 3
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	55,948		
7	354.2 Structures & Improvements	170,395		
8	360.2 Collection Wastewaters - Force	13,757		
9	361.2 Collection Wastewaters - Gravity	60,673		
10	362.2 Special Collecting Structures	-		
11	363.2 Services to Customers	-		
12	364.2 Flow Measuring Devices	3,527		
13	365.2 Flow Measuring Installations	-		
14	389.2 Other Plant & Misc. Equipment	-		
15	<u>SYSTEM PUMPING PLANT</u>			
16	353.3 Land & Land Rights	-		
17	354.3 Structures & Improvements	-		
18	370.3 Receiving Wells	-		
19	371.3 Pumping Equipment	82,249		
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	24,224		
25	381.4 Plant Wastewaters	-		
26	382.4 Outfall Wastewater Lines	-		
27	389.4 Other Plant & Misc. Equipment	13,234		
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	2,876		
36	395.5 Power Operated Equipment	-		
37	396.5 Communication Equipment	38,530		
38	397.5 Miscellaneous Equipment	-		
39	398.5 Other Tangible Plant	-		
40	TOTAL	\$ 465,413	\$	\$
		=====	=====	=====

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

Florida Public Service Commission

Company: CSWR-Florida (C.F.A.T. H2O, INC.)
 Docket No.: 20250052
 Schedule Year End: 1/31/2025
 Historic [X] or Projected []

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

Schedule: A-6
 Page 2 of 3
 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	55,948	55,948	55,948	55,948	55,948	55,948	55,948
7	354.2 Structures & Improvements	33,805	33,805	46,744	50,484	90,341	113,119	160,076
8	360.2 Collection Wastewaters - Force	7,700	7,700	7,700	14,128	15,735	15,735	15,735
9	361.2 Collection Wastewaters - Gravity	45,657	45,657	45,657	45,657	45,657	65,681	70,683
10	362.2 Special Collecting Structures	-	-	-	-	-	-	-
11	363.2 Services to Customers	-	-	-	-	-	-	-
12	364.2 Flow Measuring Devices	-	-	-	-	5,094	5,094	5,094
13	365.2 Flow Measuring Installations	-	-	-	-	-	-	-
14	389.2 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
15	<u>SYSTEM PUMPING PLANT</u>							
16	353.3 Land & Land Rights	-	-	-	-	-	-	-
17	354.3 Structures & Improvements	-	-	-	-	-	-	-
18	370.3 Receiving Wells	-	-	-	-	-	-	-
19	371.3 Pumping Equipment	48,307	48,307	48,307	48,307	69,770	81,270	103,567
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	-	-	-	28,718	31,799	31,799	31,799
25	381.4 Plant Wastewaters	-	-	-	-	-	-	-
26	382.4 Outfall Wastewater Lines	-	-	-	-	-	-	-
27	389.4 Other Plant & Misc. Equipment	13,234	13,234	13,234	13,234	13,234	13,234	13,234
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	-	-	-	3,739	3,739	3,739	3,739
36	395.5 Power Operated Equipment	-	-	-	-	-	-	-
37	396.5 Communication Equipment	7,305	26,883	42,428	42,428	42,428	42,428	42,428
38	397.5 Miscellaneous Equipment	-	-	-	-	-	-	-
39	398.5 Other Tangible Plant	-	-	-	-	-	-	-
40	TOTAL	\$ 211,957	\$ 231,534	\$ 260,018	\$ 302,642	\$ 373,746	\$ 428,048	\$ 502,303

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

Florida Public Service Commission

Company: CSWR-Florida (C.F.A.T. H2O, INC.)
 Docket No.: 20250052
 Schedule Year End: 1/31/2025
 Historic [X] or Projected []

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

Schedule: A-6
 Page 3 of 3
 Brent Thies

Recap Schedules: A-2, A-4

Line No.	(1) Account No. and Name	(9) Month # 7	(10) Month # 8	(11) Month # 9	(12) Month # 10	(13) Month # 11	(14) End of Test Year	(15) Average Balance
1	<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	55,948	55,948	55,948	55,948	55,948	55,948	55,948
7	354.2 Structures & Improvements	281,126	281,126	281,126	281,126	281,126	281,126	170,395
8	360.2 Collection Wastewaters - Force	15,735	15,735	15,735	15,735	15,735	15,735	13,757
9	361.2 Collection Wastewaters - Gravity	70,683	70,683	70,683	70,683	70,683	70,683	60,673
10	362.2 Special Collecting Structures	-	-	-	-	-	-	-
11	363.2 Services to Customers	-	-	-	-	-	-	-
12	364.2 Flow Measuring Devices	5,094	5,094	5,094	5,094	5,094	5,094	3,527
13	365.2 Flow Measuring Installations	-	-	-	-	-	-	-
14	389.2 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
15	<u>SYSTEM PUMPING PLANT</u>							
16	353.3 Land & Land Rights	-	-	-	-	-	-	-
17	354.3 Structures & Improvements	-	-	-	-	-	-	-
18	370.3 Receiving Wells	-	-	-	-	-	-	-
19	371.3 Pumping Equipment	103,567	103,567	103,567	103,567	103,567	103,567	82,249
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	31,799	31,799	31,799	31,799	31,799	31,799	24,224
25	381.4 Plant Wastewaters	-	-	-	-	-	-	-
26	382.4 Outfall Wastewater Lines	-	-	-	-	-	-	-
27	389.4 Other Plant & Misc. Equipment	13,234	13,234	13,234	13,234	13,234	13,234	13,234
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	3,739	3,739	3,739	3,739	3,739	3,739	2,876
36	395.5 Power Operated Equipment	-	-	-	-	-	-	-
37	396.5 Communication Equipment	42,428	42,428	42,428	42,428	42,428	42,428	38,530
38	397.5 Miscellaneous Equipment	-	-	-	-	-	-	-
39	398.5 Other Tangible Plant	-	-	-	-	-	-	-
40	TOTAL	\$ 623,353	\$ 623,353	\$ 623,353	\$ 623,353	\$ 623,353	\$ 623,353	\$ 465,413

Non-Used and Useful Plant - Summary

Florida Public Service Commission

Company: CSWR-Florida (C.F.A.T. H2O, INC.)
 Docket No.: 20250052
 Schedule Year End: 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
 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 (C.F.A.T. H2O, INC.)
Docket No.: 20250052
Test Year Ended: 1/31/2025

Schedule: A-8
Page 1 of 1
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	368,666	139,752
2	2023 Additions	3,060	972
3	2023 Retirements	(207)	(52,664)
4	2023 Adjustments	-	-
5	01/31/2024 Balance	371,519	88,060
6	2024 Additions	23,729	19,284
7	2024 Retirements	-	-
8	2024 Adjustments	-	-
9	01/31/2025 Balance	395,248	107,344
10	19__ Additions	-	-
11	19__ Retirements	-	-
12	19__ Adjustments	-	-
13	__ / __ / __ Balance	-	-
14	19__ Additions	-	-
15	19__ Retirements	-	-
16	19__ Adjustments	-	-
17	__ / __ / __ Balance	-	-
18	19__ Additions	-	-
19	19__ Retirements	-	-
20	19__ Adjustments	-	-
21	01/31/2025 Balance	395,248	107,344

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 (C.F.A.T. H2O, INC.)
 Docket No.: 20250052
 Schedule Year End: 1/31/2025
 Historic [X] or Projected []

Schedule: A-9
 Page 1 of 3
 Brent Thies

Recap Schedules: A-1, A-8

Line No.	(1) Account No. and Name	(2) Test Year Average Bal	(3) Non-Used Useful %	(4) Non-Used Amount
1	<u>INTANGIBLE PLANT</u>			
2	301.1 Organization	-		-
3	302.1 Franchises	-		-
4	339.1 Other Plant & Misc. Equipment	-		-
5	<u>SOURCE OF SUPPLY AND PUMPING PLANT</u>			
6	303.2 Land & Land Rights	-		-
7	304.2 Structures & Improvements	3,658		-
8	305.2 Collect. & Impound. Reservoirs	-		-
9	306.2 Lake, River & Other Intakes	-		-
10	307.2 Wells & Springs	30,467		-
11	308.2 Infiltration Galleries & Tunnels	-		-
12	309.2 Supply Mains	31		-
13	310.2 Power Generation Equipment	22,587		-
14	311.2 Pumping Equipment	104,056		-
15	339.2 Other Plant & Misc. Equipment	-		-
16	<u>WATER TREATMENT PLANT</u>			
17	303.3 Land & Land Rights	-		-
18	304.3 Structures & Improvements	-		-
19	320.3 Water Treatment Equipment	8,818		-
20	339.3 Other Plant & Misc. Equipment	-		-
21	<u>TRANSMISSION & DISTRIBUTION PLANT</u>			
22	303.4 Land & Land Rights	-		-
23	304.4 Structures & Improvements	-		-
24	330.4 Distr. Reservoirs & Standpipes	111,290		-
25	331.4 Transm. & Distribution Mains	50,754		-
26	333.4 Services	15,534		-
27	334.4 Meters & Meter Installations	46,674		-
28	335.4 Hydrants	-		-
29	339.4 Other Plant & Misc. Equipment	-		-
30	<u>GENERAL PLANT</u>			
31	303.5 Land & Land Rights	-		-
32	304.5 Structures & Improvements	-		-
33	340.5 Office Furniture & Equipment	-		-
34	341.5 Transportation Equipment	-		-
35	342.5 Stores Equipment	-		-
36	343.5 Tools, Shop & Garage Equipment	-		-
37	344.5 Laboratory Equipment	-		-
38	345.5 Power Operated Equipment	-		-
39	346.5 Communication Equipment	934		-
40	347.5 Miscellaneous Equipment	447		-
41	348.5 Other Tangible Plant	-		-
42	TOTAL	\$ 395,248	\$ -	\$ -

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

Florida Public Service Commission

Company: CSWR-Florida (C.F.A.T. H2O, INC.)
 Docket No.: 20250052
 Schedule Year End: 1/31/2025
 Historic [X] or Projected []

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

Schedule: A-9
 Page 2 of 3
 Brent Thies

Recap Schedules: A-1, A-8

Line No.	(1) Account No. and Name	(2) Prior Year	(3) Month # 1	(4) Month # 2	(5) Month # 3	(6) Month # 4	(7) Month # 5	(8) Month # 6
1	<u>INTANGIBLE PLANT</u>							
2	301.1 Organization	-	-	-	-	-	-	-
3	302.1 Franchises	-	-	-	-	-	-	-
4	339.1 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
5	<u>SOURCE OF SUPPLY AND PUMPING PLANT</u>							
6	303.2 Land & Land Rights	-	-	-	-	-	-	-
7	304.2 Structures & Improvements	2,290	2,385	2,480	2,586	2,692	2,811	2,932
8	305.2 Collect. & Impound. Reservoirs	-	-	-	-	-	-	-
9	306.2 Lake, River & Other Intakes	-	-	-	-	-	-	-
10	307.2 Wells & Springs	29,172	29,280	29,388	29,495	29,603	29,711	29,819
11	308.2 Infiltration Galleries & Tunnels	-	-	-	-	-	-	-
12	309.2 Supply Mains	-	-	-	3	6	9	12
13	310.2 Power Generation Equipment	22,587	22,587	22,587	22,587	22,587	22,587	22,587
14	311.2 Pumping Equipment	98,392	98,864	99,336	99,808	100,280	100,752	101,224
15	339.2 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
16	<u>WATER TREATMENT PLANT</u>							
17	303.3 Land & Land Rights	-	-	-	-	-	-	-
18	304.3 Structures & Improvements	-	-	-	-	-	-	-
19	320.3 Water Treatment Equipment	7,306	7,415	7,523	7,632	7,740	7,849	7,987
20	339.3 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
21	<u>TRANSMISSION & DISTRIBUTION PLANT</u>							
22	303.4 Land & Land Rights	-	-	-	-	-	-	-
23	304.4 Structures & Improvements	-	-	-	-	-	-	-
24	330.4 Distr. Reservoirs & Standpipes	105,471	105,916	106,364	106,811	107,259	107,706	108,218
25	331.4 Transm. & Distribution Mains	48,864	49,008	49,152	49,312	49,472	49,633	49,793
26	333.4 Services	14,885	14,917	14,950	14,990	15,047	15,104	15,165
27	334.4 Meters & Meter Installations	42,501	42,702	43,019	43,335	43,652	43,968	44,285
28	335.4 Hydrants	-	-	-	-	-	-	-
29	339.4 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
30	<u>GENERAL PLANT</u>							
31	303.5 Land & Land Rights	-	-	-	-	-	-	-
32	304.5 Structures & Improvements	-	-	-	-	-	-	-
33	340.5 Office Furniture & Equipment	-	-	-	-	-	-	-
34	341.5 Transportation Equipment	-	-	-	-	-	-	-
35	342.5 Stores Equipment	-	-	-	-	-	-	-
36	343.5 Tools, Shop & Garage Equipment	-	-	-	-	-	-	-
37	344.5 Laboratory Equipment	-	-	-	-	-	-	-
38	345.5 Power Operated Equipment	-	-	-	-	-	-	-
39	346.5 Communication Equipment	51	101	152	203	254	339	424
40	347.5 Miscellaneous Equipment	-	-	-	-	-	56	112
41	348.5 Other Tangible Plant	-	-	-	-	-	-	-
42	TOTAL	\$ 371,519	\$ 373,176	\$ 374,951	\$ 376,763	\$ 378,592	\$ 380,525	\$ 382,558

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

Florida Public Service Commission

Company: CSWR-Florida (C.F.A.T. H2O, INC.)
Docket No.: 20250052
Schedule Year End: 1/31/2025
Historic [X] or Projected []

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

Schedule: A-9
Page 3 of 3
Brent Thies

Recap Schedules: A-1, A-8

Line No.	(1) Account No. and Name	(9) Month # 7	(10) Month # 8	(11) Month # 9	(12) Month # 10	(13) Month # 11	(14) End of Test Year	(15) Average Balance
1	<u>INTANGIBLE PLANT</u>							
2	301.1 Organization	-	-	-	-	-	-	-
3	302.1 Franchises	-	-	-	-	-	-	-
4	339.1 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
5	<u>SOURCE OF SUPPLY AND PUMPING PLANT</u>							
6	303.2 Land & Land Rights	-	-	-	-	-	-	-
7	304.2 Structures & Improvements	3,053	3,174	3,295	3,416	3,537	3,658	2,947
8	305.2 Collect. & Impound. Reservoirs	-	-	-	-	-	-	-
9	306.2 Lake, River & Other Intakes	-	-	-	-	-	-	-
10	307.2 Wells & Springs	29,927	30,035	30,143	30,251	30,359	30,467	29,819
11	308.2 Infiltration Galleries & Tunnels	-	-	-	-	-	-	-
12	309.2 Supply Mains	15	18	22	25	28	31	13
13	310.2 Power Generation Equipment	22,587	22,587	22,587	22,587	22,587	22,587	22,587
14	311.2 Pumping Equipment	101,696	102,168	102,640	103,112	103,584	104,056	101,224
15	339.2 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
16	<u>WATER TREATMENT PLANT</u>							
17	303.3 Land & Land Rights	-	-	-	-	-	-	-
18	304.3 Structures & Improvements	-	-	-	-	-	-	-
19	320.3 Water Treatment Equipment	8,126	8,264	8,403	8,541	8,680	8,818	8,022
20	339.3 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
21	<u>TRANSMISSION & DISTRIBUTION PLANT</u>							
22	303.4 Land & Land Rights	-	-	-	-	-	-	-
23	304.4 Structures & Improvements	-	-	-	-	-	-	-
24	330.4 Distr. Reservoirs & Standpipes	108,730	109,242	109,754	110,266	110,778	111,290	108,293
25	331.4 Transm. & Distribution Mains	49,953	50,113	50,273	50,433	50,593	50,754	49,796
26	333.4 Services	15,227	15,288	15,349	15,411	15,472	15,534	15,180
27	334.4 Meters & Meter Installations	44,683	45,081	45,479	45,878	46,276	46,674	44,426
28	335.4 Hydrants	-	-	-	-	-	-	-
29	339.4 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
30	<u>GENERAL PLANT</u>							
31	303.5 Land & Land Rights	-	-	-	-	-	-	-
32	304.5 Structures & Improvements	-	-	-	-	-	-	-
33	340.5 Office Furniture & Equipment	-	-	-	-	-	-	-
34	341.5 Transportation Equipment	-	-	-	-	-	-	-
35	342.5 Stores Equipment	-	-	-	-	-	-	-
36	343.5 Tools, Shop & Garage Equipment	-	-	-	-	-	-	-
37	344.5 Laboratory Equipment	-	-	-	-	-	-	-
38	345.5 Power Operated Equipment	-	-	-	-	-	-	-
39	346.5 Communication Equipment	509	594	679	764	849	934	450
40	347.5 Miscellaneous Equipment	168	223	279	335	391	447	155
41	348.5 Other Tangible Plant	-	-	-	-	-	-	-
42	TOTAL	\$ 384,673	\$ 386,788	\$ 388,903	\$ 391,018	\$ 393,133	\$ 395,248	\$ 382,912

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

Florida Public Service Commission

Company: CSWR-Florida (C.F.A.T. H2O, INC.)
 Docket No.: 20250052
 Schedule Year End: 1/31/2025
 Historic [X] or Projected []

Schedule: A-10
 Page 1 of 3
 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	11,174	-	-
8	360.2 Collection Wastewaters - Force	7,919	-	-
9	361.2 Collection Wastewaters - Gravity	41,845	-	-
10	362.2 Special Collecting Structures	-	-	-
11	363.2 Services to Customers	-	-	-
12	364.2 Flow Measuring Devices	764	-	-
13	365.2 Flow Measuring Installations	-	-	-
14	389.2 Other Plant & Misc. Equipment	-	-	-
15	<u>SYSTEM PUMPING PLANT</u>			
16	353.3 Land & Land Rights	-	-	-
17	354.3 Structures & Improvements	-	-	-
18	370.3 Receiving Wells	-	-	-
19	371.3 Pumping Equipment	33,383	-	-
20	389.3 Other Plant & Misc. Equipment	-	-	-
21	<u>TREATMENT AND DISPOSAL PLANT</u>			
22	353.4 Land & Land Rights	-	-	-
23	354.4 Structures & Improvements	-	-	-
24	380.4 Treatment & Disposal Equipment	1,459	-	-
25	381.4 Plant Wastewaters	-	-	-
26	382.4 Outfall Wastewater Lines	-	-	-
27	389.4 Other Plant & Misc. Equipment	6,418	-	-
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	208	-	-
36	395.5 Power Operated Equipment	-	-	-
37	396.5 Communication Equipment	4,174	-	-
38	397.5 Miscellaneous Equipment	-	-	-
39	398.5 Other Tangible Plant	-	-	-
40	TOTAL	\$ 107,344	\$ -	\$ -

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

Florida Public Service Commission

Company: CSWR-Florida (C.F.A.T. H2O, INC.)
 Docket No.: 20250052
 Schedule Year End: 1/31/2025
 Historic [X] or Projected []

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

Schedule: A-10
 Page 2 of 3
 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	5,493	5,581	5,703	5,835	6,070	6,364	6,781
8	360.2 Collection Wastewaters - Force	7,700	7,700	7,700	7,718	7,740	7,762	7,785
9	361.2 Collection Wastewaters - Gravity	40,471	40,555	40,639	40,724	40,808	40,930	41,061
10	362.2 Special Collecting Structures	-	-	-	-	-	-	-
11	363.2 Services to Customers	-	-	-	-	-	-	-
12	364.2 Flow Measuring Devices	-	-	-	-	85	170	255
13	365.2 Flow Measuring Installations	-	-	-	-	-	-	-
14	389.2 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
15	<u>SYSTEM PUMPING PLANT</u>							
16	353.3 Land & Land Rights	-	-	-	-	-	-	-
17	354.3 Structures & Improvements	-	-	-	-	-	-	-
18	370.3 Receiving Wells	-	-	-	-	-	-	-
19	371.3 Pumping Equipment	28,653	28,877	29,101	29,325	29,648	30,024	30,504
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	-	-	-	133	280	428	575
25	381.4 Plant Wastewaters	-	-	-	-	-	-	-
26	382.4 Outfall Wastewater Lines	-	-	-	-	-	-	-
27	389.4 Other Plant & Misc. Equipment	5,682	5,743	5,804	5,866	5,927	5,988	6,050
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	-	-	-	21	42	62	83
36	395.5 Power Operated Equipment	-	-	-	-	-	-	-
37	396.5 Communication Equipment	61	285	638	992	1,346	1,699	2,053
38	397.5 Miscellaneous Equipment	-	-	-	-	-	-	-
39	398.5 Other Tangible Plant	-	-	-	-	-	-	-
40	TOTAL	\$ 88,060	88,741	\$ 89,586	\$ 90,613	\$ 91,946	\$ 93,429	\$ 95,146

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

Florida Public Service Commission

Company: CSWR-Florida (C.F.A.T. H2O, INC.)
 Docket No.: 20250052
 Schedule Year End: 1/31/2025
 Historic [X] or Projected []

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

Schedule: A-10
 Page 3 of 3
 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	7,513	8,246	8,978	9,710	10,442	11,174	7,530
8	360.2 Collection Wastewaters - Force	7,807	7,829	7,852	7,874	7,896	7,919	7,791
9	361.2 Collection Wastewaters - Gravity	41,191	41,322	41,453	41,584	41,715	41,845	41,100
10	362.2 Special Collecting Structures	-	-	-	-	-	-	-
11	363.2 Services to Customers	-	-	-	-	-	-	-
12	364.2 Flow Measuring Devices	340	424	509	594	679	764	294
13	365.2 Flow Measuring Installations	-	-	-	-	-	-	-
14	389.2 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
15	<u>SYSTEM PUMPING PLANT</u>							
16	353.3 Land & Land Rights	-	-	-	-	-	-	-
17	354.3 Structures & Improvements	-	-	-	-	-	-	-
18	370.3 Receiving Wells	-	-	-	-	-	-	-
19	371.3 Pumping Equipment	30,984	31,464	31,944	32,424	32,904	33,383	30,710
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	722	870	1,017	1,164	1,312	1,459	612
25	381.4 Plant Wastewaters	-	-	-	-	-	-	-
26	382.4 Outfall Wastewater Lines	-	-	-	-	-	-	-
27	389.4 Other Plant & Misc. Equipment	6,111	6,172	6,234	6,295	6,356	6,418	6,050
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	104	125	145	166	187	208	88
36	395.5 Power Operated Equipment	-	-	-	-	-	-	-
37	396.5 Communication Equipment	2,406	2,760	3,113	3,467	3,821	4,174	2,063
38	397.5 Miscellaneous Equipment	-	-	-	-	-	-	-
39	398.5 Other Tangible Plant	-	-	-	-	-	-	-
40	TOTAL	\$ 97,179	\$ 99,212	\$ 101,245	\$ 103,278	\$ 105,311	\$ 107,344	\$ 96,238

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 (C.F.A.T. H2O, INC.)
Docket No.: 20250052
Test Year Ended: 1/31/2025

Schedule: A-11
Page 1 of 1
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	-	-
2	2023 Additions	124,933	262,882
3	2023 Adjustments	-	-
4	01/31/2024 Balance	124,933	262,882
5	2024 Additions	-	-
6	2024 Adjustments	-	-
7	01/31/2025 Balance	124,933	262,882
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	124,933	262,882
		=====	=====

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

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

Florida Public Service Commission

Company: CSWR-Florida (C.F.A.T. H2O, INC.)
 Docket No.: 20250052
 Schedule Year End: 1/31/2025
 Historic [X] or Projected []

Schedule: A-12
 Page 1 of 3
 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)	124,933.00		
6				
7	Total	\$ 124,933.00	\$	\$

<u>WASTEWATER</u>				
8	Plant Capacity Fees	-		
9	Line/Main Extension Fees	-		
10	Contributed Lines	-		
11	Other (Describe)	262,882		
12				
13	Total	\$ 262,882	\$	\$

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

Florida Public Service Commission

Company: CSWR-Florida (C.F.A.T. H2O, INC.)
 Docket No.: 20250052
 Schedule Year End: 1/31/2025
 Historic [X] or Projected []

Schedule: A-12
 Page 2 of 3
 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)	124,933	124,933	124,933	124,933	124,933	124,933	124,933
6								
7	Total	\$ 124,933	\$ 124,933	\$ 124,933	\$ 124,933	\$ 124,933	\$ 124,933	\$ 124,933
		=====	=====	=====	=====	=====	=====	=====
<u>WASTEWATER</u>								
8	Plant Capacity Fees	-	-	-	-	-	-	-
9	Line/Main Extension Fees	-	-	-	-	-	-	-
10	Contributed Lines	-	-	-	-	-	-	-
11	Other (Describe)	262,882	262,882	262,882	262,882	262,882	262,882	262,882
12								
13	Total	\$ 262,882	\$ 262,882	\$ 262,882	\$ 262,882	\$ 262,882	\$ 262,882	\$ 262,882
		=====	=====	=====	=====	=====	=====	=====

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

Florida Public Service Commission

Company: CSWR-Florida (C.F.A.T. H2O, INC.)
 Docket No.: 20250052
 Schedule Year End: 1/31/2025
 Historic [X] or Projected []

Schedule: A-12
 Page 3 of 3
 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)	124,933	124,933	124,933	124,933	124,933	124,933	124,933
6								
7	Total	\$ 124,933	\$ 124,933	\$ 124,933	\$ 124,933	\$ 124,933	\$ 124,933	\$ 124,933
<u>WASTEWATER</u>								
8	Plant Capacity Fees	-	-	-	-	-	-	-
9	Line/Main Extension Fees	-	-	-	-	-	-	-
10	Contributed Lines	-	-	-	-	-	-	-
11	Other (Describe)	262,882	262,882	262,882	262,882	262,882	262,882	262,882
12								
13	Total	\$ 262,882	\$ 262,882	\$ 262,882	\$ 262,882	\$ 262,882	\$ 262,882	\$ 262,882

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

Florida Public Service Commission

Company: CSWR-Florida (C.F.A.T. H2O, INC.)
Docket No.: 20250052
Test Year Ended: 1/31/2025

Schedule: A-13
Page 1 of 1
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	121,788	262,882
2	2023 Additions	-	1,077
3	2023 Adjustments	-	-
4	01/31/2024 Balance	121,788	263,959
5	2024 Additions	-	2,068
6	2024 Adjustments	-	-
7	01/31/2025 Balance	121,788	266,027
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	121,788	266,027

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

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

Florida Public Service Commission

**Company: CSWR-Florida (C.F.A.T. H2O, INC.)
Docket No.: 20250052
Schedule Year End: 1/31/2025
Historic [X] or Projected []**

**Schedule: A-14
Page 1 of 3
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)	121,788		
6				
7	Total	\$ 121,788	\$	\$
		=====	=====	=====

<u>WASTEWATER</u>				
8	Plant Capacity Fees	-		
9	Line/Main Extension Fees	-		
10	Contributed Lines	-		
11	Other (Describe)	265,394		
12				
13	Total	\$ 265,394	\$	\$
		=====	=====	=====

Schedule of Accumulated Amortization - CIAC
 Test Year Average Balance

Florida Public Service Commission

Company: CSWR-Florida (C.F.A.T. H2O, INC.)
 Docket No.: 20250052
 Schedule Year End: 1/31/2025
 Historic [X] or Projected []

Schedule: A-14
 Page 2 of 3
 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)	121,788	121,788	121,788	121,788	121,788	121,788	121,788
6								
7	Total	\$ 121,788	\$ 121,788	\$ 121,788	\$ 121,788	\$ 121,788	\$ 121,788	\$ 121,788
<u>WASTEWATER</u>								
8	Plant Capacity Fees	-	-	-	-	-	-	-
9	Line/Main Extension Fees	-	-	-	-	-	-	-
10	Contributed Lines	-	-	-	-	-	-	-
11	Other (Describe)	263,959	265,037	266,114	264,274	264,624	264,975	265,326
12								
13	Total	\$ 263,959	\$ 265,037	\$ 266,114	\$ 264,274	\$ 264,624	\$ 264,975	\$ 265,326

Schedule of Accumulated Amortization - CIAC
 Test Year Average Balance

Florida Public Service Commission

Company: CSWR-Florida (C.F.A.T. H2O, INC.)
 Docket No.: 20250052
 Schedule Year End: 1/31/2025
 Historic [X] or Projected []

Schedule: A-14
 Page 3 of 3
 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)	121,788	121,788	121,788	121,788	121,788	121,788	121,788
6								
7	Total	\$ 121,788	\$ 121,788	\$ 121,788	\$ 121,788	\$ 121,788	\$ 121,788	\$ 121,788
<u>WASTEWATER</u>								
8	Plant Capacity Fees	-	-	-	-	-	-	-
9	Line/Main Extension Fees	-	-	-	-	-	-	-
10	Contributed Lines	-	-	-	-	-	-	-
11	Other (Describe)	265,677	266,027	266,027	266,027	266,027	266,027	265,394
12								
13	Total	\$ 265,677	\$ 266,027	\$ 266,027	\$ 266,027	\$ 266,027	\$ 266,027	\$ 265,394

Schedule of Annual AFUDC Rates Used

Florida Public Service Commission

Company: CSWR-Florida (C.F.A.T. H2O, INC.)
Docket No.: 20250052
Test Year Ended: 1/31/2025

Schedule: A-15
Page 1 of 1
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 (C.F.A.T. H2O, INC.)
Docket No.: 20250052
Test Year Ended: 1/31/2025**

**Schedule: A-16
Page 1 of 1
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 (C.F.A.T. H2O, INC.)
 Docket No.: 20250052
 Test Year Ended: 1/31/2025

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

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

Line No.	(1) Account Name	(2) Water	(3) Sewer	(4) Total
1				
2	Current Assets (13 month average)			
3	Cash	1,050	1,059	2,110
4	Accounts Rec'b - Customer	16,756	23,270	40,026
5	Notes & Accts. Rec'b - Assoc. Cos.	-	-	-
6	Accounts Rec'b - Other	4	4	7
7	Allowance for Bad Debts	(1,825)	(2,535)	(4,360)
8	Prepayments	9	9	18
9	Miscellaneous Current & Accrued Assets	3,697	3,728	7,425
10				
11	Current Liabilities (13 month average)			
12	Accounts Payable	(36,445)	(36,751)	(73,196)
13	Notes Payable	-	-	-
14	Notes & Accounts Payable - Assoc. Cos.	(20,200)	(20,370)	(40,569)
15	Customer Deposits	-	-	-
16	Accrued Taxes	(146)	(147)	(293)
17	Accrued Interest	-	-	-
18	Accrued Dividends	-	-	-
19	Misc. Current & Accrued Liabilities	(5,600)	(5,647)	(11,246)
20				
21	Working Capital (Balance Sheet Method)	\$ (42,699)	\$ (37,380)	(80,079)
22				
23	Working Capital to Rate Base Summary	0	0	-

Comparative Balance Sheet - Assets

Florida Public Service Commission

Company: CSWR-Florida (C.F.A.T. H2O, INC.)
 Docket No.: 20250052
 Test Year Ended: 1/31/2025

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

Schedule: A-18
 Page 1 of 2
 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	818,283	867,958	924,862	984,658	1,063,986	1,137,670	1,251,284
2	Construction Work in Progress	107,256	240,253	336,470	426,293	496,229	620,352	732,854
3	Other Utility Plant Adjustments	1,245,396	1,245,396	1,245,396	1,245,396	1,245,396	1,245,396	1,245,396
4	GROSS UTILITY PLANT	\$ 2,170,934	\$ 2,353,606	\$ 2,506,728	\$ 2,656,346	\$ 2,805,611	\$ 3,003,417	\$ 3,229,534
5	Less: Accumulated Depreciation	(459,579)	(461,918)	(464,538)	(467,376)	(470,538)	(473,954)	(477,705)
6	NET UTILITY PLANT	\$ 1,711,355	\$ 1,891,688	\$ 2,042,191	\$ 2,188,970	\$ 2,335,073	\$ 2,529,463	\$ 2,751,830
7	Cash	7,655	3,168	626	2,185	2,043	543	1,357
8	Accounts Rec'b - Customer	14,039	20,434	19,430	27,910	26,600	30,791	36,765
9	Notes & Accts. Rec'b - Assoc. Cos.	-	-	-	-	-	-	-
10	Accounts Rec'b - Other	-	-	-	12	12	12	12
11	Allowance for Bad Debts	(3,146)	(2,291)	(1,970)	(3,892)	(3,364)	(4,291)	(4,446)
12	Prepayments	25	22	20	18	115	13	11
13	Miscellaneous Current & Accrued Assets	6,910	7,035	6,031	7,484	7,263	7,306	7,714
14	TOTAL CURRENT ASSETS	\$ 25,483	\$ 28,370	\$ 24,137	\$ 33,717	\$ 32,668	\$ 34,373	\$ 41,413
15	Unamortized Debt Discount & Exp.	-	-	-	-	-	-	-
16	Prelim. Survey & Investigation Charges	109,346	812	846	933	894	894	(2,607)
17	Clearing Accounts	(1,663)	(1,721)	(1,982)	(2,177)	(2,306)	(2,270)	(2,730)
18	Deferred Rate Case Expense	-	5	5	5	4	4	831
19	Other Miscellaneous Deferred Debits	5,650	5,650	5,650	5,650	5,540	6,896	6,670
20	Accum. Deferred Income Taxes	-	-	-	-	-	-	-
21	TOTAL DEFERRED DEBITS	\$ 113,333	\$ 4,744	\$ 4,519	\$ 4,410	\$ 4,132	\$ 5,524	\$ 2,164
22	TOTAL ASSETS	\$ 1,850,171	\$ 1,924,802	\$ 2,070,847	\$ 2,227,097	\$ 2,371,873	\$ 2,569,360	\$ 2,795,406

Comparative Balance Sheet - Assets

Company: CSWR-Florida (C.F.A.T. H2O, INC.)
Docket No.: 20250052
Test Year Ended: 1/31/2025

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

Schedule: A-18
Page 2 of 2
Brent Thies

Line No.	(1) ASSETS	(9) Month # 7	(10) Month # 8	(11) Month # 9	(12) Month # 10	(13) Month # 11	(14) End of Test Year	(15) 13-Month Avg Bal
1	Utility Plant in Service	1,391,920	1,391,920	1,391,920	1,391,920	1,391,920	1,391,920	1,184,632
2	Construction Work in Progress	763,494	940,772	945,175	271,159	282,972	283,140	495,878
3	Other Utility Plant Adjustments	1,245,396	1,245,396	1,245,396	1,245,396	1,245,396	1,245,396	1,245,396
4	GROSS UTILITY PLANT	3,400,809	3,578,087	3,582,490	2,908,474	2,920,287	2,920,455	2,925,906
5	Less: Accumulated Depreciation	(481,853)	(486,000)	(490,148)	(494,296)	(498,444)	(502,592)	(479,149)
6	NET UTILITY PLANT	2,918,956	3,092,087	3,092,341	2,414,178	2,421,843	2,417,863	2,446,757
7	Cash	87	2,117	1,813	3,573	359	1,897	2,110
8	Accounts Rec'b - Customer	43,944	47,101	57,999	65,111	66,726	63,483	40,026
9	Notes & Accts. Rec'b - Assoc. Cos.	-	-	-	-	-	-	-
10	Accounts Rec'b - Other	12	12	12	12	-	-	7
11	Allowance for Bad Debts	(5,877)	(4,392)	(7,304)	(5,000)	(5,251)	(5,455)	(4,360)
12	Prepayments	9	21	(10)	(5)	0	0	18
13	Miscellaneous Current & Accrued Assets	7,868	7,957	7,658	7,640	7,785	7,875	7,425
14	TOTAL CURRENT ASSETS	46,041	52,816	60,169	71,331	69,619	67,800	45,226
15	Unamortized Debt Discount & Exp.	-	-	-	-	-	-	-
16	Prelim. Survey & Investigation Charges	(2,607)	(2,607)	(2,607)	(2,607)	(2,607)	(2,607)	7,344
17	Clearing Accounts	(2,668)	(2,582)	(3,425)	(3,249)	697	1,208	(1,913)
18	Deferred Rate Case Expense	831	879	964	1,020	1,020	1,020	507
19	Other Miscellaneous Deferred Debits	6,444	6,218	16,207	21,005	21,727	21,727	10,387
20	Accum. Deferred Income Taxes	-	-	-	-	-	-	-
21	TOTAL DEFERRED DEBITS	2,000	1,908	11,139	16,170	20,839	21,349	16,325
22	TOTAL ASSETS	2,966,997	3,146,811	3,163,649	2,501,679	2,512,300	2,507,012	2,508,308

Comparative Balance Sheet - Equity Capital & Liabilities

Florida Public Service Commission

Company: CSWR-Florida (C.F.A.T. H2O, INC.)
 Docket No.: 20250052
 Test Year Ended: 1/31/2025

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

Schedule: A-19
 Page 1 of 2
 Brent Thies

Line No.	(1) EQUITY CAPITAL & LIABILITIES	(2) Prior Test Year	(3) Month # 1	(4) Month # 2	(5) Month # 3	(6) Month # 4	(7) Month # 5	(8) Month # 6
1	Common Stock Issued	1,611,524	1,611,524	1,611,524	1,611,524	1,611,467	1,611,467	2,247,370
2	Preferred Stock Issued	-	-	-	-	-	-	-
3	Additional Paid in Capital	-	-	-	-	-	-	-
4	Retained Earnings	(50,500)	(62,340)	(78,974)	(90,156)	(102,007)	(107,846)	(116,992)
5	Other Equity Capital	-	-	-	-	-	-	-
6	TOTAL EQUITY CAPITAL	1,561,024	1,549,184	1,532,550	1,521,368	1,509,460	1,503,621	2,130,378
7	Bonds	-	-	-	-	-	-	-
8	Reacquired Bonds	-	-	-	-	-	-	-
9	Advances From Associated Companies	225,354	275,060	413,806	583,279	780,258	976,761	558,491
10	Other Long-Term Debt	-	-	-	-	-	-	-
11	TOTAL LONG-TERM DEBT	225,354	275,060	413,806	583,279	780,258	976,761	558,491
12	Accounts Payable	54,663	91,159	115,223	109,985	69,941	70,674	93,652
13	Notes Payable	-	-	-	-	-	-	-
14	Notes & Accounts Payable - Assoc. Cos.	-	-	-	-	-	-	-
15	Customer Deposits	-	-	-	-	-	-	-
16	Accrued Taxes	293	293	293	293	293	293	293
17	Accrued Interest	-	-	-	-	-	-	-
18	Accrued Dividends	-	-	-	-	-	-	-
19	Misc. Current & Accrued Liabilities	6,768	8,115	9,061	10,418	10,518	16,959	11,891
20	TOTAL CURRENT & ACC. LIABILITIES	61,724	99,568	124,577	120,697	80,752	87,926	105,836
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	387,815	387,815	387,815	387,815	387,815	387,815	387,815
27	Less: Accum. Amortization of CIAC	(385,747)	(386,824)	(387,902)	(386,062)	(386,412)	(386,763)	(387,114)
28	Accumulated Deferred Income Taxes	-	-	-	-	-	-	-
29	TOTAL EQUITY CAPITAL & LIABILITIES	1,850,171	1,924,802	2,070,847	2,227,097	2,371,873	2,569,360	2,795,406

Comparative Balance Sheet - Equity Capital & Liabilities

Florida Public Service Commission

Company: CSWR-Florida (C.F.A.T. H2O, INC.)
 Docket No.: 20250052
 Test Year Ended: 1/31/2025

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

Schedule: A-19
 Page 2 of 2
 Brent Thies

Line No.	(1) EQUITY CAPITAL & LIABILITIES	(9) Month # 7	(10) Month # 8	(11) Month # 9	(12) Month # 10	(13) Month # 11	(14) End of Test Year	(15) 13-Month Avg Bal
1	Common Stock Issued	2,247,370	2,247,370	2,247,370	2,247,370	2,247,370	2,247,370	1,953,894
2	Preferred Stock Issued	-	-	-	-	-	-	-
3	Additional Paid in Capital	-	-	-	-	-	-	-
4	Retained Earnings	(118,543)	(130,441)	(131,378)	(137,032)	(141,454)	(150,673)	(109,103)
5	Other Equity Capital	-	-	-	-	-	-	-
6	TOTAL EQUITY CAPITAL	2,128,826	2,116,929	2,115,992	2,110,338	2,105,916	2,096,697	1,844,791
7	Bonds	-	-	-	-	-	-	-
8	Reacquired Bonds	-	-	-	-	-	-	-
9	Advances From Associated Companies	739,988	919,590	939,417	180,524	186,606	209,388	537,579
10	Other Long-Term Debt	-	-	-	-	-	-	-
11	TOTAL LONG-TERM DEBT	739,988	919,590	939,417	180,524	186,606	209,388	537,579
12	Accounts Payable	79,220	88,940	100,031	45,303	24,228	8,527	73,196
13	Notes Payable	-	-	-	-	-	-	-
14	Notes & Accounts Payable - Assoc. Cos.	-	-	-	156,639	184,864	185,898	40,569
15	Customer Deposits	-	-	-	-	-	-	-
16	Accrued Taxes	293	293	293	293	293	293	293
17	Accrued Interest	-	-	-	-	-	-	-
18	Accrued Dividends	-	-	-	-	-	-	-
19	Misc. Current & Accrued Liabilities	18,317	21,058	7,916	8,582	10,393	6,208	11,246
20	TOTAL CURRENT & ACC. LIABILITIES	97,831	110,292	108,240	210,817	219,778	200,926	125,305
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	387,815	387,815	387,815	387,815	387,815	387,815	387,815
27	Less: Accum. Amortization of CIAC	(387,464)	(387,815)	(387,815)	(387,815)	(387,815)	(387,815)	(387,182)
28	Accumulated Deferred Income Taxes	-	-	-	-	-	-	-
29	TOTAL EQUITY CAPITAL & LIABILITIES	2,966,996	3,146,811	3,163,649	2,501,678	2,512,300	2,507,012	2,508,308

Schedule of Water Net Operating Income

Florida Public Service Commission

Company: CSWR-Florida (C.F.A.T. H2O, INC.)
 Schedule Year End: 1/31/2025
 Interim [] Final [X]
 Historic [X] or Projected []

Schedule: B-1
 Page 1 of 1
 Docket No.: 20250052
 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	99,267	-	99,267	138,877	238,144	B-4
2	Operation & Maintenance	169,498	2,752	172,249	6,249	178,499	B-5
3	Depreciation, net of CIAC Amort.	23,729	-	23,729	-	23,729	B-13
4	Amortization	-	-	-	-	-	
5	Taxes Other Than Income	6,164	-	6,164	-	6,164	B-15
6	Provision for Income Taxes	-	-	-	585.34	585	C-1
7	OPERATING EXPENSES	199,391	2,752	202,143	6,835	208,977	
8	NET OPERATING INCOME	(100,124)	(2,752)	(102,876)	132,042	29,167	
9	RATE BASE	333,162		333,162		333,162	
10	RATE OF RETURN	-30.05%		-30.88%		8.75%	

Schedule of Wastewater Net Operating Income

Florida Public Service Commission

Company: CSWR-Florida (C.F.A.T. H2O, INC.)
 Schedule Year End: 1/31/2025
 Interim [] Final [X]
 Historic [X] or Projected []

Schedule: B-2
 Page 1 of 1
 Docket No.: 20250052
 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	137,855	-	137,855	42,682	180,537	B-4
2	Operation & Maintenance	126,851	(5,809)	121,043	1,921	122,963	B-6
3	Depreciation, net of CIAC Amort.	17,216	-	17,216	-	17,216	B-14
4	Amortization	-	-	-	-	-	
5	Taxes Other Than Income	7,162	-	7,162	-	7,162	B-15
6	Provision for Income Taxes	-	-	-	656	656	C-1
7	OPERATING EXPENSES	151,230	(5,809)	145,421	2,576	147,998	
8	NET OPERATING INCOME	(13,375)	5,809	(7,566)	40,105	32,539	
9	RATE BASE	371,687		371,687		371,687	
10	RATE OF RETURN	-3.60%		-2.04%		8.75%	

Schedule of Adjustments to Operating Income

Florida Public Service Commission

Company: CSWR-Florida (C.F.A.T. H2O, INC.)
 Schedule Year End: 1/31/2025
 Interim [] Final [X]
 Historic [X] or Projected []

Schedule: B-3
 Page 1 of 1
 Docket No.: 20250052
 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	(957)	(966)
4	New third party provider contract began 1/1/25		
5	Property Insurance	(471)	(512)
6	New policy as of 2/1/25		
7	Admin Expenses Transferred	(5,251)	(5,295)
8	Adjustment to overhead allocation		
9	Contract Operations	15,396	10,075
10	New third party contract began 10/1/2024		
11	Testing	(2,553)	(729)
12	Cost included in new contract that began 10/1/2024		
13	Chemicals	(3,411)	(8,422)
14	Cost included in new contract that began 10/1/2024		
15	Sludge Removal	-	40
16	Cost included in new contract that began 10/1/2024		
17			
18	Total Adjustment Operation & Maintenance	<u>2,752</u>	<u>(5,809)</u>
19			
20	Adjustment for Income Tax		
21		Water	Wastewater
22	Taxable Income before State Tax	2,410.68	2,689.44
23	Less State Tax Exemption	(590.16)	(595.12)
24	State Taxable Income	1,820.52	2,094.32
25	State Income tax (5.5%)	100.13	115.19
26			
27	Federal Taxable Income	2,310.55	2,574.25
28	Federal Income Tax (21%)	485.22	540.59
29			
30	Total Adjustment for Income Tax	<u>585</u>	<u>656</u>
31			
32	Revenues		
33	Adjustment for required return	29,167	32,539
34			
35	Adjustment for negative operating income	102,876	7,566
36			
37	Adjustment to revenue for Income Tax	585	656
38			
39	Adjustment for RAF fees on increased revenue	6,249	1,921
40			
41	Total Adjustment to Revenues	<u>138,877</u>	<u>42,682</u>

Test Year Operating Revenues

Florida Public Service Commission

Company: CSWR-Florida (C.F.A.T. H2O, INC.)
 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
 Brent Thies
 Recap Schedules: B-1,B-2

Line No.	WATER SALES		WASTEWATER SALES		(1) Total Wastewater
	Account No. and Description	Total Water	Account No. and Description		
1	460 Unmetered Water Revenue	\$0	521.1 Flat Rate - Residential		\$91,293
2	461.1 Metered - Residential	\$93,285	521.2 Flat Rate - Commercial		\$46,562
3	461.2 Metered - Commercial	\$5,982	521.3 Flat Rate - Industrial		\$0
4	461.3 Metered - Industrial	\$0	521.4 Flat Rate - Public Authorities		\$0
5	461.4 Metered - Public Authorities	\$0	521.5 Flat Rate - Multi-Family		\$0
6	461.5 Metered - Multi-Family	\$0	521.6 Flat Rate - Other		\$0
7	462.1 Public Fire Protection	\$0	522.1 Measured - Residential		\$0
8	462.2 Private Fire Protection	\$0	522.2 Measured - Commercial		\$0
9	464 Other Sales - Public Authorities	\$0	522.3 Measured - Industrial		\$0
10	465 Irrigation Customers	\$0	522.4 Measured - Public Authority		\$0
11	466 Sales for Resale	\$0	522.5 Measured - Multi-Family		\$0
12	467 Interdepartmental Sales	\$0	523 Other Sales - Public Authorities		\$0
13			524 Revenues from Other Systems		\$0
14	TOTAL WATER SALES	\$99,267	525 Interdepartmental Sales		\$0
15					
16	OTHER WATER REVENUES		TOTAL WASTEWATER SALES		\$137,855
17	470 Forfeited Discounts	0			
18	471 Misc. Service Revenues	0	OTHER WASTEWATER REVENUES		
19	472 Rents From Water Property	0	531 Sale of Sludge		\$0
20	473 Interdepartmental Rents	0	532 Forfeited Discounts		\$0
21	474 Other Water Revenues	0	534 Rents From Wastewater Property		\$0
22			535 Interdepartmental Rents		\$0
23	TOTAL OTHER WATER REVENUES	\$0	536 Other Wastewater Revenues		\$0
24					
25	TOTAL WATER OPERATING REVENUES	\$99,267	TOTAL OTHER WASTEWATER REVENUES		\$0
26					
27			TOTAL WASTEWATER OPERATING REVENUES		\$137,855

Detail of Operation & Maintenance Expenses By Month - Water

Florida Public Service Commission

Company: CSWR-Florida (C.F.A.T. H2O, INC.)
 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
 Brent Thies
 Recap Schedules: B-1

Line No.	(1) Account No. and Name	(2) February-24	(3) March-24	(4) April-24	(5) May-24	(6) June-24	(7) July-24	(8) August-24	(9) September-24	(10) October-24	(11) November-24	(12) December-24	(13) January-25	(14) Total Annual
1	601 Salaries & Wages - Employees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	603 Salaries & Wages - Officers, Etc.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3	604 Employee Pensions & Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4	610 Purchased Water	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5	615 Purchased Power	\$ 891	\$ 366	\$ 381	\$ 405	\$ 387	\$ 398	\$ 471	\$ 389	\$ 445	\$ 414	\$ 457	\$ 463	\$ 5,466
6	616 Fuel for Power Purchased	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7	618 Chemicals	\$ -	\$ 504	\$ 311	\$ 184	\$ -	\$ 632	\$ 538	\$ 171	\$ 315	\$ 299	\$ 171	\$ 284	\$ 3,410
8	620 Materials & Supplies	\$ 302	\$ -	\$ -	\$ 222	\$ 74	\$ (74)	\$ -	\$ (23)	\$ (67)	\$ (106)	\$ -	\$ -	\$ 329
9	631 Contractual Services - Engr.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10	632 Contractual Services - Acct.	\$ -	\$ -	\$ 8	\$ -	\$ -	\$ -	\$ -	\$ 32	\$ -	\$ -	\$ -	\$ 34	\$ 73
11	633 Contractual Services - Legal	\$ 11	\$ 8	\$ -	\$ 61	\$ -	\$ 110	\$ 4	\$ 19	\$ -	\$ -	\$ 50	\$ -	\$ 263
12	634 Contractual Services - Mgmt. Fees	\$ 1,947	\$ 2,116	\$ 1,835	\$ 1,653	\$ 1,953	\$ 1,949	\$ 1,874	\$ 2,285	\$ 1,418	\$ 962	\$ 4,554	\$ 1,556	\$ 24,101
13	635 Contractual Services - Other	\$ 9,719	\$ 10,930	\$ 10,858	\$ 10,134	\$ 9,578	\$ 8,176	\$ 8,939	\$ 9,742	\$ 10,649	\$ 9,585	\$ 5,842	\$ 9,236	\$ 113,389
14	641 Rental of Building/Real Prop.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 140	\$ (19)	\$ (30)	\$ -	\$ -	\$ 92
15	642 Rental of Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
16	650 Transportation Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
17	656 Insurance - Vehicle	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
18	657 Insurance - General Liability	\$ 754	\$ 579	\$ 710	\$ 700	\$ 700	\$ 700	\$ 237	\$ 700	\$ (940)	\$ 237	\$ 237	\$ 279	\$ 4,894
19	658 Insurance - Workman's Comp.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
20	659 Insurance - Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
21	660 Advertising Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
22	666 Reg. Comm. Exp. - Rate Case Amort.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
23	667 Reg. Comm. Exp. - Other	\$ 147	\$ 199	\$ 140	\$ (23)	\$ 454	\$ 1,303	\$ (177)	\$ 475	\$ 326	\$ 350	\$ 372	\$ 655	\$ 4,220
24	670 Bad Debt Expense	\$ 80	\$ 101	\$ 99	\$ 84	\$ 94	\$ 105	\$ 94	\$ 92	\$ 77	\$ 89	\$ (917)	\$ 87	\$ 87
25	675 Miscellaneous Expenses	\$ 898	\$ 957	\$ 987	\$ 855	\$ 821	\$ 990	\$ 854	\$ 891	\$ 763	\$ 1,523	\$ 2,798	\$ 835	\$ 13,173
26	TOTAL	\$ 14,750	\$ 15,760	\$ 15,329	\$ 14,276	\$ 14,061	\$ 14,290	\$ 12,834	\$ 14,914	\$ 12,967	\$ 13,323	\$ 13,565	\$ 13,429	\$ 169,498

Detail of Operation & Maintenance Expenses By Month - Wastewater

Florida Public Service Commission

Company: CSWR-Florida (C.F.A.T. H2O, INC.)
 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
 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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (33)	\$ -	\$ (33)
5	711 Sludge Removal Expense	\$ -	\$ -	\$ -	\$ (157)	\$ -	\$ -	\$ -	\$ 180	\$ (24)	\$ (38)	\$ -	\$ -	\$ (40)
6	715 Purchased Power	\$ 1,616	\$ 1,316	\$ 1,511	\$ 3,139	\$ 1,304	\$ 1,342	\$ 1,601	\$ 1,393	\$ 1,445	\$ 1,313	\$ 1,365	\$ 1,303	\$ 18,648
7	716 Fuel for Power Purchased	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8	718 Chemicals	\$ 482	\$ 1,066	\$ 936	\$ 808	\$ 514	\$ 1,772	\$ 917	\$ 219	\$ 1,076	\$ 522	\$ (677)	\$ 786	\$ 8,422
9	720 Materials & Supplies	\$ -	\$ -	\$ 190	\$ 186	\$ 125	\$ (125)	\$ 13	\$ 95	\$ (134)	\$ (201)	\$ -	\$ -	\$ 149
10	731 Contractual Services - Engr.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
11	732 Contractual Services - Acct.	\$ -	\$ -	\$ 8	\$ -	\$ -	\$ -	\$ -	\$ 32	\$ -	\$ -	\$ -	\$ 34	\$ 74
12	733 Contractual Services - Legal	\$ 11	\$ 8	\$ -	\$ 61	\$ -	\$ 111	\$ 4	\$ 19	\$ -	\$ -	\$ 50	\$ -	\$ 266
13	734 Contractual Services - Mgmt. Fees	\$ 1,963	\$ 2,133	\$ 1,851	\$ 1,667	\$ 1,969	\$ 1,965	\$ 1,890	\$ 2,304	\$ 1,430	\$ 970	\$ 4,592	\$ 1,569	\$ 24,304
14	735 Contractual Services - Other	\$ 3,883	\$ 4,296	\$ 5,563	\$ 4,297	\$ 4,380	\$ 4,867	\$ 6,542	\$ 5,069	\$ 5,973	\$ 3,047	\$ 510	\$ 4,273	\$ 52,698
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	\$ 795	\$ 466	\$ 712	\$ 702	\$ 702	\$ 702	\$ 239	\$ 702	\$ (937)	\$ 239	\$ 239	\$ 282	\$ 4,843
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	\$ 149	\$ 200	\$ 141	\$ (23)	\$ 172	\$ 2,308	\$ (193)	\$ 464	\$ 311	\$ 334	\$ 357	\$ 1,300	\$ 5,520
25	770 Bad Debt Expense	\$ 126	\$ 129	\$ 125	\$ 118	\$ 120	\$ 135	\$ 127	\$ 134	\$ 132	\$ 135	\$ (925)	\$ 128	\$ 484
26	775 Miscellaneous Expenses	\$ 907	\$ 964	\$ 995	\$ 863	\$ 828	\$ 999	\$ 862	\$ 904	\$ 774	\$ 458	\$ 2,119	\$ 842	\$ 11,516
27	TOTAL	\$ 9,932	\$ 10,579	\$ 12,031	\$ 11,658	\$ 10,113	\$ 14,077	\$ 12,001	\$ 11,517	\$ 10,045	\$ 6,781	\$ 7,599	\$ 10,518	\$ 126,851

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	601 Salaries & Wages - Employees	\$ -	\$ -	\$ -	0%	
2	603 Salaries & Wages - Officers, Etc.	\$ -	\$ -	\$ -	0%	
3	604 Employee Pensions & Benefits	\$ -	\$ -	\$ -	0%	
4	610 Purchased Water	\$ -	\$ -	\$ -	0%	
5	615 Purchased Power	\$ 796	\$ 5,466	\$ 4,670	587%	Less than a full year of data - 11/30/23 acquisition
6	616 Fuel for Power Purchased	\$ -	\$ -	\$ -	0%	
7	618 Chemicals	\$ 305	\$ 3,410	\$ 3,105	1018%	Less than a full year of data - 11/30/23 acquisition
8	620 Materials & Supplies	\$ 973	\$ 329	\$ (644)	-66%	Immaterial Value
9	631 Contractual Services - Engr.	\$ -	\$ -	\$ -	0%	
10	632 Contractual Services - Acct.	\$ 40	\$ 73	\$ 33	83%	Less than a full year of data - 11/30/23 acquisition
11	633 Contractual Services - Legal	\$ 51	\$ 263	\$ 212	415%	Less than a full year of data - 11/30/23 acquisition
12	634 Contractual Services - Mgmt. Fees	\$ 6,163	\$ 24,101	\$ 17,939	291%	Less than a full year of data - 11/30/23 acquisition
13	635 Contractual Services - Other	\$ 16,295	\$ 113,389	\$ 97,094	596%	Less than a full year of data - 11/30/23 acquisition
14	641 Rental of Building/Real Prop.	\$ -	\$ 92	\$ 92	0%	
15	642 Rental of Equipment	\$ -	\$ -	\$ -	0%	
16	650 Transportation Expenses	\$ -	\$ -	\$ -	0%	
17	656 Insurance - Vehicle	\$ -	\$ -	\$ -	0%	
18	657 Insurance - General Liability	\$ 1,673	\$ 4,894	\$ 3,222	193%	Less than a full year of data - 11/30/23 acquisition
19	658 Insurance - Workman's Comp.	\$ -	\$ -	\$ -	0%	
20	659 Insurance - Other	\$ -	\$ -	\$ -	0%	
21	660 Advertising Expense	\$ -	\$ -	\$ -	0%	
22	666 Reg. Comm. Exp. - Rate Case Amort.	\$ -	\$ -	\$ -	0%	
23	667 Reg. Comm. Exp. - Other	\$ 90	\$ 381	\$ 290	322%	Less than a full year of data - 11/30/23 acquisition
24	670 Bad Debt Expense	\$ 158	\$ 87	\$ (71)	-45%	Year End Customer Write Offs
25	675 Miscellaneous Expenses	\$ 1,674	\$ 10,848	\$ 9,174	548%	Less than a full year of data - 11/30/23 acquisition
26	TOTAL	\$ 28,217	\$ 163,334	\$ 135,117	479%	
27	Total Customers	238	238			
28	Consumer Price Index - U	\$ 118.56	\$ 686.28			

Operation & Maintenance Expense Comparison - Wastewater

Florida Public Service Commission

Company: CSWR-Florida (C.F.A.T. H2O, INC.)
 Docket No.: 20250052
 Test Year Ended: 1/31/2025

Schedule: B-8
 Page 1 of 1
 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	\$ -	\$ (33)	\$ (33)	0%	
5	711 Sludge Removal Expense	\$ 167	\$ (40)	\$ (206)	-124%	Immaterial value
6	715 Purchased Power	\$ 2,662	\$ 18,648	\$ 15,986	601%	Less than a full year of data - 11/30/23 acquisition
7	716 Fuel for Power Purchased	\$ -	\$ -	\$ -	0%	
8	718 Chemicals	\$ 1,837	\$ 8,422	\$ 6,585	358%	Less than a full year of data - 11/30/23 acquisition
9	720 Materials & Supplies	\$ 474	\$ 149	\$ (325)	-69%	Immaterial value
10	731 Contractual Services - Engr.	\$ -	\$ -	\$ -	0%	
11	732 Contractual Services - Acct.	\$ 41	\$ 74	\$ 33	83%	Less than a full year of data - 11/30/23 acquisition
12	733 Contractual Services - Legal	\$ 52	\$ 266	\$ 214	415%	Less than a full year of data - 11/30/23 acquisition
13	634 Contractual Services - Mgmt. Fees7	\$ 6,214	\$ 24,304	\$ 18,089	291%	Less than a full year of data - 11/30/23 acquisition
14	735 Contractual Services - Other	\$ 8,072	\$ 52,698	\$ 44,626	553%	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	\$ 1,755	\$ 4,843	\$ 3,088	176%	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	\$ 93	\$ -	\$ (93)	-100%	Immaterial value
25	770 Bad Debt Expense	\$ 247	\$ 484	\$ 237	96%	Year End Customer Write Offs
26	775 Miscellaneous Expenses	\$ 1,642	\$ 9,874	\$ 8,232	501%	Less than a full year of data - 11/30/23 acquisition
27	TOTAL	\$ 23,255	\$ 119,689	\$ 96,434	415%	
28	Total Customers	240	240			
29	Consumer Price Index - U	\$ 96.90	\$ 498.70			

Contractual Services

Florida Public Service Commission

Company: CSWR-Florida (C.F.A.T. H2O, INC.)
Docket No.: 20250052
Test Year Ended: 1/31/2025

Schedule: B-9
Page 1 of 1
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	OSS - IT	\$ 24	Cloud-based online subscription service for managing backflow prevention programs
3				
4	Beckemeier LeMoi	OSS - Legal	\$ 37	Legal Services
5	Bryant Miller Olive	OSS - Legal	\$ 54	Legal Services
6	CT Corporation	OSS - Legal	\$ 8	Annual Cost for Statutory Representation
7	David Woodsmall	OSS - Legal	\$ 22	Legal Services
8	Radey Law Firm	OSS - Legal	\$ 406	Legal Services
9				
10	McGuireWoods LL	OSS - MGMT Cons	\$ 1,150	System Operations Consultant
11				
12	PNC & Invoice Clo	OSS - Bank Fees	\$ 1,961	Bank Fees
13				
14	UHY Advisors	OSS - Audit and Ac	\$ 79	Tax Preparation
15	Leo Berwick LP	OSS - Audit and Ac	\$ 68	Property Tax Consulting
16				
17			\$ 3,809	
18				

Analysis of Rate Case Expense

Florida Public Service Commission

Company: CSWR-Florida (C.F.A.T. H2O, INC.)
 Docket No.: 20250052
 Test Year Ended: 1/31/2025

Schedule: B-10
 Page 1 of 1
 Brent Thies

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

Line No.	(1) Firm or Vendor Name	(2) Counsel, Consultant or Witness	(3) Hourly Rate Per Person	(4) Total Estimate Of Charges By Firm	(5) Type of Service Rendered	
1	Radey Law Firm	Susan Clark	600	14,663	Legal Counsel	
2	Radey Law Firm	Tom Crabb	500	12,219	Legal Counsel	
3	Radey Law Firm	Jordann Wilhelm	325	7,942	Legal Counsel	
4	Radey Law Firm	Robert Skrob	225	5,499	Legal Counsel	
5	Radey Law Firm	Suzanne Turner	210	5,132	Legal Counsel	
6	CSWR LLC	Josiah Cox	199	725	Company Witness	
7	CSWR LLC	Mike Duncan	199	906	Company Witness	
8	CSWR LLC	Jake Freeman	199	725	Company Witness	
9	CSWR LLC	Aaron Silas	199	906	Company Witness	
10	CSWR LLC	Brent Thies	199	906	Company Witness	
11	CSWR LLC	Todd Thomas	199	725	Company Witness	
12	CSWR LLC	All other Support	86	2,533	Filing and documentation preparation	
13						
14						
15						
16						
17						
18						
19						
20		Total				
21						
22	Estimate Through					
23	<input type="checkbox"/> PAA					
24	<input checked="" type="checkbox"/> Commission Hearing					
25						
26	Amortization Period 4 Years					
27	Explanation if different from Section 367.0816, Florida Statutes:					
28						
29						
30						
31	Amortization of Rate Case Expense:			(A)	(B)	(C)
32				Water	Wastewater	Total
33						
34		Prior Unamortized Rate Case Expense		-	-	-
35		Current Rate Case Expense		508	512	1,020
36				-----	-----	-----
37		Total Projected Rate Case Expense		26,328	26,550	52,878
38				=====	=====	=====
39		Annual Amortization		6,582	6,638	13,220
40				=====	=====	=====
41		Method of Allocation Between Systems:		49.79%	50.21%	100%
42		(Provide Calculation)				

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

Florida Public Service Commission

**Company: CSWR-Florida (C.F.A.T. H2O, INC.)
Docket No.: 20250052
Test Year Ended: 1/31/2025**

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

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

1 The Company has no Advances For Construction.

Allocation of Expenses

Florida Public Service Commission

Company: CSWR-Florida (C.F.A.T. H2O, INC.)
 Docket No.: 20250052
 Schedule Year End: 1/31/2025
 Historic [X] or Projected []

Schedule: B-12
 Page 1 of 1
 Brent Thies

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

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

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

Net Depreciation Expense - Water

Florida Public Service Commission

Company: CSWR-Florida (C.F.A.T. H2O, INC.)
 Docket No.: 20250052
 Test Year Ended: 1/31/2025

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

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

Line No.	(1) Account No. and Name	(2) Test Year Expense	(3) Utility Adjustments	(4) Adjusted Balance	(5) % Non-Used and Useful	(6) Future Use Amount
1	INTANGIBLE PLANT					
2	301.1 Organization	\$ -				
3	302.1 Franchises	\$ -				
4	339.1 Other Plant & Misc. Equipment	\$ -				
5	SOURCE OF SUPPLY AND PUMPING PLANT	\$ -				
6	303.2 Land & Land Rights	\$ -				
7	304.2 Structures & Improvements	\$ 1,367.91				
8	305.2 Collect. & Impound. Reservoirs	\$ -				
9	306.2 Lake, River & Other Intakes	\$ -				
10	307.2 Wells & Springs	\$ 1,294.97				
11	308.2 Infiltration Galleries & Tunnels	\$ -				
12	309.2 Supply Mains	\$ 30.80				
13	310.2 Power Generation Equipment	\$ -				
14	311.2 Pumping Equipment	\$ 5,663.55				
15	339.2 Other Plant & Misc. Equipment	\$ -				
16	WATER TREATMENT PLANT	\$ -				
17	303.3 Land & Land Rights	\$ -				
18	304.3 Structures & Improvements	\$ -				
19	320.3 Water Treatment Equipment	\$ 1,511.65				
20	339.3 Other Plant & Misc. Equipment	\$ -				
21	TRANSMISSION & DISTRIBUTION PLANT	\$ -				
22	303.4 Land & Land Rights	\$ -				
23	304.4 Structures & Improvements	\$ -				
24	330.4 Distr. Reservoirs & Standpipes	\$ 5,819.77				
25	331.4 Transm. & Distribution Mains	\$ 1,889.56				
26	333.4 Services	\$ 649.03				
27	334.4 Meters & Meter Installations	\$ 4,172.45				
28	335.4 Hydrants	\$ -				
29	339.4 Other Plant & Misc. Equipment	\$ -				
30	GENERAL PLANT	\$ -				
31	303.5 Land & Land Rights	\$ -				
32	304.5 Structures & Improvements	\$ -				
33	340.5 Office Furniture & Equipment	\$ -				
34	341.5 Transportation Equipment	\$ -				
35	342.5 Stores Equipment	\$ -				
36	343.5 Tools, Shop & Garage Equipment	\$ -				
37	344.5 Laboratory Equipment	\$ -				
38	345.5 Power Operated Equipment	\$ -				
39	346.5 Communication Equipment	\$ 882.94				
40	347.5 Miscellaneous Equipment	\$ 446.82				
41	348.5 Other Tangible Plant	\$ -				
42						
43	TOTAL DEPRECIATION EXPENSE	\$ 23,729.45	\$	\$		\$
44						
45	LESS: AMORTIZATION OF CIAC	\$ -				
46						
47	NET DEPRECIATION EXPENSE - WATER	\$ 23,729.45	\$	\$		\$
48						

Net Depreciation Expense - Wastewater

Florida Public Service Commission

Company: CSWR-Florida (C.F.A.T. H2O, INC.)
 Docket No.: 20250052
 Test Year Ended: 1/31/2025
 Historic [X] or Projected []

Schedule: B-14
 Page 1 of 1
 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	<u>COLLECTION PLANT</u>	\$ -				
6	353.2 Land & Land Rights	\$ -				
7	354.2 Structures & Improvements	\$ 5,680.53				
8	360.2 Collection Wastewaters - Force	\$ 218.52				
9	361.2 Collection Wastewaters - Gravity	\$ 1,374.71				
10	362.2 Special Collecting Structures	\$ -				
11	363.2 Services to Customers	\$ -				
12	364.2 Flow Measuring Devices	\$ 764.10				
13	365.2 Flow Measuring Installations	\$ -				
14	389.2 Other Plant & Misc. Equipment	\$ -				
15	<u>SYSTEM PUMPING PLANT</u>	\$ -				
16	353.3 Land & Land Rights	\$ -				
17	354.3 Structures & Improvements	\$ -				
18	370.3 Receiving Wells	\$ -				
19	371.3 Pumping Equipment	\$ 4,730.33				
20	389.3 Other Plant & Misc. Equipment	\$ -				
21	<u>TREATMENT AND DISPOSAL PLANT</u>	\$ -				
22	353.4 Land & Land Rights	\$ -				
23	354.4 Structures & Improvements	\$ -				
24	380.4 Treatment & Disposal Equipment	\$ 1,459.07				
25	381.4 Plant Wastewaters	\$ -				
26	382.4 Outfall Wastewater Lines	\$ -				
27	389.4 Other Plant & Misc. Equipment	\$ 735.81				
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	\$ 207.83				
36	395.5 Power Operated Equipment	\$ -				
37	396.5 Communication Equipment	\$ 4,113.22				
38	397.5 Miscellaneous Equipment	\$ -				
39	398.5 Other Tangible Plant	\$ -				
43						
44	TOTAL DEPRECIATION EXPENSE	\$ 19,284.12	\$	\$		\$
45						
46	LESS: AMORTIZATION OF CIAC	2,067.97				
47						
48	NET DEPRECIATION EXPENSE - WASTEWATER	\$ 17,216.15	\$	\$		\$
49						
50						
51						
52						

Taxes Other Than Income

Florida Public Service Commission

Company: CSWR-Florida (C.F.A.T. H2O, INC.)
 Docket No.: 20250052
 Schedule Year End: 1/31/2025
 Historic [X] or Projected []

Schedule: B-15
 Page 1 of 1
 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	\$ 3,839	\$ -	\$ 2,325	\$ -	\$ 6,164
	Adjustments to Test Year (Explain)					
2		\$ -	\$ -	\$ -	\$ -	\$ -
3		\$ -	\$ -	\$ -	\$ -	\$ -
4		\$ -	\$ -	\$ -	\$ -	\$ -
5		\$ -	\$ -	\$ -	\$ -	\$ -
6	Total Test Year Adjustments	\$ -	\$ -	\$ -	\$ -	\$ -
7	Adjusted Test Year	\$ 3,839	\$ -	\$ 2,325	\$ -	\$ 6,164
8	RAFs Assoc. with Revenue Increase	\$ -	\$ -	\$ -	\$ -	\$ -
9	Total Balance	\$ 3,839	\$ -	\$ 2,325	\$ -	\$ 6,164
WASTEWATER						
10	Test Year Per Books	\$ 5,520	\$ -	\$ 1,642	\$ -	\$ 7,162
	Adjustments to Test Year (Explain)					
11		\$ -	\$ -	\$ -	\$ -	\$ -
12		\$ -	\$ -	\$ -	\$ -	\$ -
13		\$ -	\$ -	\$ -	\$ -	\$ -
14		\$ -	\$ -	\$ -	\$ -	\$ -
15	Total Test Year Adjustments	\$ -	\$ -	\$ -	\$ -	\$ -
16	Adjusted Test Year	\$ 5,520	\$ -	\$ 1,642	\$ -	\$ 7,162
17	RAFs Assoc. with Revenue Increase	\$ -	\$ -	\$ -	\$ -	\$ -
18	Total Balance	\$ 5,520	\$ -	\$ 1,642	\$ -	\$ 7,162

Reconciliation of Total Income Tax Provision

Florida Public Service Commission

Company: CSWR-Florida (C.F.A.T. H2O, INC.)
 Docket No.: 20250052
 Test Year Ended: 1/31/2025
 Historic [X] or Projected []

Schedule: C-1
 Page 1 of 1
 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	(24,619.29) A	24,619.29	(0.00)	-	-
2	Deferred Income Tax Expense	C-5	0	0	0	0	0
3	ITC Realized This Year	C-8	0	0	0	0	0
4	ITC Amortization (3% ITC and IRC 46(f)(2))	C-8	0	0	0	0	0
5	Parent Debt Adjustment	C-9	0	0	0	0	0
6	Total Income Tax Expense		(24,619.29)	24,619.29	(0.00)	-	-

Note:

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

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

State and Federal Income Tax Calculation - Current

Florida Public Service Commission

Company: CSWR-Florida (C.F.A.T. H2O, INC.)
 Docket No.: 20250052
 Test Year Ended: 1/31/2025
 Historic [X] or Projected []

Schedule: C-2
 Page 1 of 1
 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)	(113,498.97)	3,057.15	(110,441.82)	(102,875.66)	(7,566.16)
2 Add: Income Tax Expense Per Books (Sch. B-1)	-	-	-	-	-
3 Subtotal	(113,498.97)	3,057.15	(110,441.82)	(102,875.66)	(7,566.16)
4 Less: Interest Charges (Sch. C-3)	3,735.76	-	3,735.76	1,765.79	1,969.97
5 Taxable Income Per Books	(117,234.73)	3,057.15	(114,177.58)	(104,641.45)	(9,536.13)
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	(117,234.73)	3,057.15	(114,177.58)	(104,641.45)	(9,536.13)
10 Less: State Income Tax Exemption (\$5,000)	-	-	-	-	-
11 State Taxable Income	(117,234.73)	3,057.15	(114,177.58)	(104,641.45)	(9,536.13)
12 State Income Tax (5.5% of Line 11)	-	168.14	(6,279.77)	(5,755.28)	(524.49)
13 Emergency Excise Tax	-	-	-	-	-
14 Credits	-	-	-	-	-
15 Current State Income Taxes	-	168.14	(6,279.77)	(5,755.28)	(524.49)
16 Federal Taxable Income (Line 9 - Line 15)	(117,234.73)	2,889.00	(107,897.82)	(98,886.17)	(9,011.65)
17 Federal Income Tax Rate	0.21	0.21	0.21	0.21	0.21
18 Federal Income Taxes (Line 16 x Line 17)	(24,619.29)	606.69	(22,658.54)	(20,766.10)	(1,892.45)
19 Less: Investment Tax Credit Realized This Year (Sch. C-8)	-	-	-	-	-
20 Current Federal Inc. Taxes (Line 18 - Line 19)	(24,619.29)	606.69	(22,658.54)	(20,766.10)	(1,892.45)
Summary:					
21 Current State Income Taxes (Line 15)	-	168.14	(6,279.77)	(5,755.28)	(524.49)
22 Current Federal Income Taxes (Line 20)	(24,619.29)	606.69	(22,658.54)	(20,766.10)	(1,892.45)
23 Total Current Income Tax Expense (To C-1)	(24,619.29)	774.83	(28,938.31)	(26,521.38)	(2,416.93)

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 (C.F.A.T. H2O, INC.)

Page 1 of 1

Docket No.: 20250052

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	3,735.76	0	3,735.76	1,765.79	1,969.97
4	Other Interest Expense	0	0	0	0	0
5	AFUDC	0	0	0	0	0
6	ITC Interest Synchronization (IRC 46(f)(2) only - See below)	0	0	0	0	0
7	Total Used For Tax Calculation	3,735.76	-	3,735.76	1,765.79	1,969.97

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

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

Book/Tax Differences - Permanent

Florida Public Service Commission

Company: CSWR-Florida (C.F.A.T. H2O, INC.)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Historic or Projected

Schedule: C-4
Page 1 of 1
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 (C.F.A.T. H2O, INC.)
 Docket No.: 20250052
 Test Year Ended: 1/31/2025
 Historic [X] or Projected []

Schedule: C-5
 Page 1 of 1
 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 (C.F.A.T. H2O, INC.)

Schedule: C-6

Docket No.: 20250052

Page 1 of 3

Test Year Ended: 1/31/2025

Brent Thies

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

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

CSWR-Florida has no accumulated tax deferrals on its books

Supporting Schedules: C-7, Pg 2 & 3

Recap Schedules: A-18,A-19,D-2

Accumulated Deferred Income Taxes - State

Florida Public Service Commission

Company: CSWR-Florida (C.F.A.T. H2O, INC.)
 Docket No.: 20250052
 Test Year Ended: 1/31/2025

Schedule: C-6
 Page 2 of 3
 Brent Thies

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

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

CSWR-Florida has no accumulated tax deferrals on its books

Supporting Schedules: None
 Recap Schedules: C-6

Company: CSWR-Florida (C.F.A.T. H2O, INC.)
 Docket No.: 20250052
 Test Year Ended: 1/31/2025

Schedule: C-6
 Page 3 of 3
 Brent Thies

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

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

CSWR-Florida has no accumulated tax deferrals on its books

Supporting Schedules: None
 Recap Schedules: C-6

Company: CSWR-Florida (C.F.A.T. H2O, INC.)
 Docket No.: 20250052
 Test Year Ended: 1/31/2025

Schedule: C-7
 Page 1 of 4
 Brent Thies

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

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

CSWR-Florida has no investment tax credits on its books

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

Company: CSWR-Florida (C.F.A.T. H2O, INC.)
 Docket No.: 20250052
 Test Year Ended: 1/31/2025

Schedule: C-7
 Page 2 of 4
 Brent Thies

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

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

CSWR-Florida has no investment tax credits on its books

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

Investment Tax Credits - Company Policies

Company: CSWR-Florida (C.F.A.T. H2O, INC.)
Docket No.: 20250052
Test Year Ended: 1/31/2025

Florida Public Service Commission

Schedule: C-7
Page 3 of 4
Brent Thies

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

CSWR-Florida has no investment tax credits on its books

Investment Tax Credits - Section 46(f) Election

Florida Public Service Commission

Company: CSWR-Florida (C.F.A.T. H2O, INC.)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Historic or Projected

Schedule: C-7
Page 4 of 4
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 (C.F.A.T. H2O, INC.)
 Docket No.: 20250052
 Test Year Ended: 1/31/2025

Schedule: C-8
 Page 1 of 1
 Brent Thies

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

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

Supporting Schedules: None
 Recap Schedules: C-3

Company: CSWR-Florida (C.F.A.T. H2O, INC.)
Docket No.: 20250052
Test Year Ended: 1/31/2025

Schedule: C-9
Page 1 of 1
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.

Company: CSWR-Florida (C.F.A.T. H2O, INC.)
Docket No.: 20250052
Test Year Ended: 1/31/2025

Schedule: C-10
Page 1 of 1
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 (C.F.A.T. H2O, INC.)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Schedule Year End: 1/31/2025
Historic [X] or Projected []**

**Schedule: D-1
Page 1 of 1
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	40,569	5.76%	8.50%	0.49%
3	Preferred Stock	-			
4	Customer Deposits	-			
5	Common Equity	664,280	94.24%	8.77%	8.27%
6	Tax Credits - Zero Cost	-			
7	Tax Credits - Wtd. Cost	-			
8	Accum. Deferred Income Taxes	-			
9	Other (Explain)	-			
10	Total	704,849 =====	100.00% =====		8.75% =====

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

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

Florida Public Service Commission

**Company: CSWR-Florida (C.F.A.T. H2O, INC.)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Schedule Year End: 1/31/2025
Historic [X] or Projected []**

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

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

Line No.	(1) Class of Capital	(2) Test Year Per Books	(3) - (5) Reconciliation Adjustments			(6) Reconciled To Requested Rate Base
			(3) Specific	(4) (Explain)	(5) Prorata *	
1	Long-Term Debt	-				-
2	Short-Term Debt	40,569				40,569
3	Preferred Stock	-				-
4	Common Equity	1,844,791	A Parent Equity		(1,180,511)	664,280
5	Customer Deposits	-				-
6	Tax Credits - Zero Cost	-				-
7	Tax Credits - Wtd. Cost	-				-
8	Accum. Deferred Income Tax	-				-
9	Other (Explain)	-				-
10	Total	1,885,360				704,849

* List corresponding adjustments to rate base below:

Description	Amount
A Equity Capital provided by parent for construction in progress and other utility plant assets not being sought as rate base in this case	1,180,511

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 (C.F.A.T. H2O, INC.)
 Docket No.: 20250052
 Test Year Ended: 1/31/2025
 Utility [X] or Parent []
 Historic [X] or Projected []

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

Schedule: D-3
 Page 1 of 1
 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	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)

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 (C.F.A.T. H2O, INC.)
 Docket No.: 20250052
 Test Year Ended: 1/31/2025
 Utility or Parent
 Historic or Projected

Schedule: D-4
 Page 1 of 1
 Brent Thies

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

Line No.	Lender	(1) Total Interest Expense	(2) Maturity Date	(3) Simple Average Amt. Outstanding	(4) Effective Cost Rate
1	CSWR, LLC	3,735.76	11/22/2026	40,569.33	9.2%

Total

 =====

Recap Schedules: A-19,D-2

Cost of Long-Term Debt
13-Month Average Basis

Florida Public Service Commission

Company: CSWR-Florida (C.F.A.T. H2O, INC.)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Utility or Parent
Historic 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
Brent Thies

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

Total

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

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

Florida Public Service Commission

Company: CSWR-Florida (C.F.A.T. H2O, INC.)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Utility or Parent
Historic 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
Brent Thies

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

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

Total

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

Schedule of Customer Deposits

Florida Public Service Commission

Company: CSWR-Florida (C.F.A.T. H2O, INC.)

Schedule: D-7

Docket No.: 20250052

Page 1 of 1

Test Year Ended: 1/31/2025

Brent Thies

Utility or Parent

Historic or Projected

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

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

CSWR-Florida does not collect customer deposits

Recap Schedules: A-19,D-2

Rate Schedule - Water

Florida Public Service Commission

Company: CSWR-Florida (C.F.A.T. H2O, INC.)
 Docket No.: 20250052
 Test Year Ended: 1/31/2025
 Water [X] or Wastewater []

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

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

Line No.	(1) Class/Meter Size	(2) Present Rates	(3) Proposed Rates
		BFC	BFC
1	Residential		
2	5/8" x 3/4"	\$ 12.67	\$ 26.98
3	1"	\$ 31.68	\$ 67.46
4	1-1/2"	\$ 63.35	\$ 134.91
5	2"	\$ 101.36	\$ 215.86
6	3"	\$ 202.72	\$ 404.74
7	4"	\$ 316.75	\$ 674.57
8	Gallonage charge per 1,000 Gallons		
9	0-3,000 gallons	\$ 4.33	\$ 9.22
10	3,001-6,000	\$ 8.02	\$ 17.08
11	Over 6,000 gallons	\$ 12.02	\$ 25.60
12			
13	General Service		
14	5/8" x 3/4"	\$ 12.67	\$ 26.98
15	1"	\$ 31.68	\$ 67.46
16	1-1/2"	\$ 63.35	\$ 134.91
17	2"	\$ 101.36	\$ 215.86
18	3"	\$ 202.72	\$ 404.74
19	4"	\$ 316.75	\$ 674.57
20	Gallonage charge per 1,000 Gallons	\$ 5.99	\$ 12.76

Rate Schedule - Wastewater

Florida Public Service Commission

Company: CSWR-Florida (C.F.A.T. H2O, INC.)
 Docket No.: 20250052
 Test Year Ended: 1/31/2025
 Water or Wastewater

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

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

Line No.	(1) Class/Meter Size	(2) Present Rates	(3) Proposed Rates
		BFC	BFC
1	Residential		
2	All Meter Sizes	\$ 17.34	\$ 22.75
3	Gallage charge per 1,000 Gallons	\$ 4.76	\$ 6.25
4			
5	General Service		
6	5/8" x 3/4"	\$ 17.34	\$ 22.75
7	1"	\$ 43.35	\$ 56.88
8	1-1/2"	\$ 86.70	\$ 113.77
9	2"	\$ 138.72	\$ 182.02
10	3"	\$ 277.44	\$ 341.30
11	4"	\$ 433.50	\$ 568.83
12	Gallage charge per 1,000 Gallons	\$ 4.76	\$ 6.25

Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission

Company: CSWR-Florida (C.F.A.T. H2O, INC.)
 Docket No.: 20250052
 Test Year Ended: 1/31/2025
 Water [X] or Wastewater []

Schedule: E-2
 Page 1 of 2
 Preparer:

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

Line No.	(1) Class/Meter Size	(2) Number Bills	(3) Consumption in MG	(4) Present Rate	(5) Revenues at Present Rates	(6) Proposed Rate	(7) Revenues at Proposed Rates
1	Residential						
2	5/8" x 3/4"	2,793	8,981,128	\$ 12.67	\$ 35,387.31	\$ 26.98	\$ 75,362.55
3	1"			\$ 31.68	\$ -	\$ 67.46	\$ -
4	1-1/2"			\$ 63.35	\$ -	\$ 134.91	\$ -
5	2"			\$ 101.38	\$ -	\$ 215.86	\$ -
6	3"			\$ 202.72	\$ -	\$ 404.74	\$ -
7	4"			\$ 316.75	\$ -	\$ 674.57	\$ -
8	Gallonge charge per 1,000 Gallons						
9	0-3,000 gallons		2,190,000	\$ 4.33	\$ 9,482.70	\$ 9.22	\$ 20,194.82
10	3,001-6,000		3,008,000	\$ 8.02	\$ 24,124.16	\$ 17.08	\$ 51,375.99
11	Over 6,000 gallons		3,775,000	\$ 12.02	\$ 45,375.50	\$ 25.60	\$ 96,633.88
12							
13	Total Residential	2,793	8,981,128		\$ 114,369.67		\$ 243,567.24
14							
15	Average Bill				\$ 40.95		\$ 87.21
16							
17	General Service						
18	5/8" x 3/4"	24	64,225	\$ 12.67	\$ 304.08	\$ 26.98	\$ 647.58
19	1"	12	17,250	\$ 31.68	\$ 380.16	\$ 67.46	\$ 809.48
20	1-1/2"			\$ 63.35	\$ -	\$ 134.91	\$ -
21	2"			\$ 101.36	\$ -	\$ 215.86	\$ -
22	3"	12	194,100	\$ 202.72	\$ 2,432.64	\$ 404.74	\$ 4,856.88
23	4"	12		\$ 316.75	\$ 3,801.00	\$ 674.57	\$ 8,094.80
24	Gallonge charge per 1,000 Gallons			\$ 5.99	\$ 1,650.69	\$ 12.76	\$ 3,515.40
25							
26	Total Gen. Serv.	60	275,575		\$ 8,568.57		\$ 17,924.14
27							
28	Average Bill				\$ 142.81		\$ 298.74
29							
30							
31	Unbilled Revenues						
32	Other Revenue				\$ -		
33	Misc. Serv. Charges						
34							
35	Total Revenue				\$ 122,938.24		\$ 261,491.38
36							
37	Booked Revenue				\$ 99,266.95		
38							
39	Difference (Explain)				\$ (23,671.29)		
40							
41	The Company believes the difference between modeled and booked revenue is primarily due to a timing mismatch.						
42	The model is based on bills dated within the test year (2/21/2024–1/20/2025), while the booked revenue reflects revenue posted to the general ledger on a true calendar basis (2/1/2024–1/31/2025).						
43							

Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission

Company: CSWR-Florida (C.F.A.T. H2O, INC.)
 Docket No.: 20250052
 Test Year Ended: 1/31/2025
 Water [] or Wastewater [X]

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

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

Line No.	(1) Class/Meter Size	(2) Number Bills	(3) Consumption in MG	(4) Present Rate	(5) Revenues at Present Rates	(6) Proposed Rate	(7) Revenues at Proposed Rates
1	Residential						
2	All Meter Sizes	2,793	8,981,128	\$ 17.34	\$ 48,430.62	\$ 22.75	\$ 63,549.47
3	Gallonge charge per 1,000 Gallons			\$ 4.76	\$ 42,750.17	\$ 6.25	\$ 56,095.73
4							
5	Total Residential	2,793	8,981,128		\$ 91,180.79		\$ 119,645.20
6		=====	=====		=====		=====
7	Average Bill				\$ 32.65		\$ 42.84
8					=====		=====
9	General Service						
10	5/8" x 3/4"	36	64,225	\$ 17.34	\$ 624.24	\$ 22.75	\$ 819.11
11	1"	12	17,250	\$ 43.35	\$ 520.20	\$ 56.88	\$ 682.59
12	1-1/2"	12		\$ 86.70	\$ 1,040.40	\$ 113.77	\$ 1,365.19
13	2"			\$ 138.72	\$ -	\$ 182.02	\$ -
14	3"	12	194,100	\$ 277.44	\$ 3,329.28	\$ 341.30	\$ 4,095.56
15	4"	12	7,041,000	\$ 433.50	\$ 5,202.00	\$ 568.83	\$ 6,825.94
16	Gallonge charge per 1,000 Gallons			\$ 4.76	\$ 34,826.90	\$ 6.25	\$ 45,699.00
17							
18	Total Gen. Serv.	84	7,316,575		\$ 45,543.02		\$ 59,487.40
19		=====	=====		=====		=====
20	Average Bill				\$ 542.18		\$ 708.18
21					=====		=====
22		=====	=====		=====		=====
23	Unbilled Revenues						
24	Other Revenue				\$ -		
25	Misc. Serv. Charges						
26							
27	Total Revenue				\$ 136,723.81		\$ 179,132.60
28							
29	Booked Revenue				\$ 137,855.01		
30							
31	Difference (Explain)				\$ 1,131.20		
32					=====		=====
33	The Company believes the difference between modeled and booked revenue is primarily due to a timing mismatch.						
34	The model is based on bills dated within the test year (2/21/2024–1/20/2025), while the booked revenue reflects revenue posted to the general ledger on a true calendar basis (2/1/2024–1/31/2025).						
35							

Customer Monthly Billing Schedule

Florida Public Service Commission

Company: CSWR-Florida (C.F.A.T. H2O, INC.)
 Docket No.: 20250052
 Test Year Ended: 1/31/2025
 Water [X] or Wastewater []

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

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

Line No.	(1) Month/ Year	(2) Residential	(3) General Service	(4) Multi-Family Dwelling	(5) Private Fire Protection	(6) Other (List)	(7) Total
1	February	232	5				237
2	March	232	5				237
3	April	234	5				239
4	May	233	5				238
5	June	230	5				235
6	July	230	5				235
7	August	232	5				237
8	September	233	5				238
9	October	234	5				239
10	November	231	5				236
11	December	234	5				239
12	January	238	5				243
13		-----	-----	-----	-----	-----	-----
14	Total	2,793	60				2,853
15		=====	=====	=====	=====	=====	=====

Customer Monthly Billing Schedule

Florida Public Service Commission

Company: CSWR-Florida (C.F.A.T. H2O, INC.)
 Docket No.: 20250052
 Test Year Ended: 1/31/2025
 Water [] or Wastewater [X]

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

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

Line No.	(1) Month/ Year	(2) Residential	(3) General Service	(4) Multi-Family Dwelling	(5) Private Fire Protection	(6) Other (List)	(7) Total
1	February	232	7				239
2	March	232	7				239
3	April	234	7				241
4	May	233	7				240
5	June	230	7				237
6	July	230	7				237
7	August	232	7				239
8	September	233	7				240
9	October	234	7				241
10	November	231	7				238
11	December	234	7				241
12	January	238	7				245
13		-----	-----	-----	-----	-----	-----
14	Total	2,793	84	-----	-----	-----	2,877
15		=====	=====	=====	=====	=====	=====

Miscellaneous Service Charges

Florida Public Service Commission

Company: CSWR-Florida (C.F.A.T. H2O, INC.)
 Docket No.: 20250052
 Test Year Ended: 1/31/2025
 Water [X] or Wastewater []

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

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

Line No.	(1) Type Charge	(2) Present		(3) Proposed	
		Bus. Hrs.	After Hrs.	Bus. Hrs.	After Hrs.
1	Initial Connection	N/A	N/A	\$ 50.75	\$ 101.50
2					
3	Normal Reconnection	N/A	N/A	\$ 50.75	\$ 101.50
4					
5	Violation Reconnection	\$ 21.00	\$ 31.00	\$ 50.75	\$ 101.50
6					
7	Premises Visit	\$ 16.00	N/A	\$ 50.75	\$ 101.50
8					
9	Other Charges (List)				
10	Late Payment Charge	N/A	N/A	\$ 7.00	\$ 7.00
11					
12	NSF Check Charge	N/A	N/A	Pursuant to Section 68.065, F.S.	Pursuant to Section 68.065, F.S.
13					
14	Meter Tampering	N/A	N/A	\$ 50.00	\$ 50.00
15					
16	Credit Card Fee	N/A	N/A	2.25% of Bill	2.25% of Bill
17					
18	ACH Fee	N/A	N/A	\$ 0.75	\$ 0.75

Miscellaneous Service Charges

Florida Public Service Commission

Company: CSWR-Florida (C.F.A.T. H2O, INC.)

Schedule: E-4

Docket No.: 20250052

Page 2 of 2

Test Year Ended: 1/31/2025

Preparer: Aaron Silas

Water [] or Wastewater [X]

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

Line No.	(1) Type Charge	(2) Present		(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	N/A	\$	50.75	\$	101.50
8							
9	Other Charges (List)						
10	Late Payment Charge	N/A	N/A	\$	7.00	\$	7.00
11							
12	NSF Check Charge	N/A	N/A	Pursuant to Section 68.065, F.S.		Pursuant to Section 68.065, F.S.	
13							
14	Credit Card Fee	N/A	N/A	2.25% of Bill		2.25% of Bill	
15							
16	ACH Fee	N/A	N/A	\$	0.75	\$	0.75

Miscellaneous Service Charge Revenues

Florida Public Service Commission

Company: CSWR-Florida (C.F.A.T. H2O, INC.)
 Docket No.: 20250052
 Test Year Ended: 1/31/2025
 Water [X] or Wastewater []

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

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

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

Miscellaneous Service Charge Revenues

Florida Public Service Commission

Company: CSWR-Florida (C.F.A.T. H2O, INC.)
 Docket No.: 20250052
 Test Year Ended: 1/31/2025
 Water [] or Wastewater [X]

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

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

Line No.	(1) Initial Connection	(2) Normal Reconnect	(3) Violation Reconnect	(4) Premises Visit	(5) Other Charges	(6) Total
1	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 (C.F.A.T. H2O, INC.)
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 (C.F.A.T. H2O, INC.) does not have any public fire hydrants in this area;
- 2 therefore this schedule is not applicable.

Private Fire Protection Service

Florida Public Service Commission

**Company: CSWR-Florida (C.F.A.T. H2O, INC.)
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 (C.F.A.T. H2O, INC) does not have any private fire protection in this area;
- 2 therefore this schedule is not applicable.

Contracts and Agreements Schedule

Florida Public Service Commission

Company: CSWR-Florida (C.F.A.T. H2O, INC.)
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 (C.F.A.T. H2O, INC.)
 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
--------------------	---------------------------	------------------------	---------------	--	--------------------------

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

Service Availability Charges Schedule

Florida Public Service Commission

Company: CSWR-Florida (C.F.A.T. H2O, INC.)
 Docket No.: 20250052
 Test Year Ended: 1/31/2025
 Water [X] or Wastewater []

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

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

Line No.	(1) Type Charge	(2) Present Charges	(3) Proposed Charges
1	Meter Installation Charge		
2	5/8" x 3/4"	\$ 100.00	Actual Cost
3	1"	\$ 130.00	Actual Cost
4	1-1/2"	\$ 180.00	Actual Cost
5	Over 2"	Actual Cost	Actual Cost
6			
7	Meter Bench Test		
8	5/8" x 3/4"	N/A	\$ 20.00
9	1" and 1 1/2"	N/A	\$ 25.00
10	2" +	N/A	Actual Cost
11			
12	Customer Connection (Tap In) Charge	N/A	Actual Cost

Service Availability Charges Schedule

Florida Public Service Commission

Company: CSWR-Florida (C.F.A.T. H2O, INC.)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Water [] or Wastewater [X]

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

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

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

Guaranteed Revenues Received

Florida Public Service Commission

Company: CSWR-Florida (C.F.A.T. H2O, INC.)
 Docket No.: 20250052
 Test Year Ended: 1/31/2025
 Water [X] or Wastewater [X]
 Historic [X] or Projected []

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

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

Line No.	(1) For the Year Ended	(2) Residential	(3) General Service	(4) Other	(5) Total
-----	-----	-----	-----	-----	-----

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 (C.F.A.T. H2O, INC.)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Water [X] or Wastewater [X]

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

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

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

Projected Test Year Revenue Calculation

Florida Public Service Commission

Company: CSWR-Florida (C.F.A.T. H2O, INC.)
 Docket No.: 20250052
 Test Year Ended: 1/31/2025
 Water [X] or Wastewater [X]

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

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Line No.	Class/Meter Size	Historical Year Bills	Proj. Factor	Proj. Test Year Bills	Test Year Consumption	Proj. Factor	Project. TY Consumption	Present Rates	Projected TY Revenue	Proposed Rates	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 (C.F.A.T. H2O, INC.)
 Docket No.: 20250052
 Test Year Ended: 1/31/2025
 Water [X] or Wastewater [X]
 Customer Class: Residential
 Meter Size: All Meter Size

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 (C.F.A.T. H2O, INC.)
Docket No.: 20250052 20250052
Test Year Ended: 1/31/2025**

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

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

Month/ Year	(1) Total Gallons Pumped	(2) Gallons Purchased	(3) Gallons Sold	(4) Other Uses	(5) Unaccounted For Water (1)+(2)-(3)-(4)	(6) % Unaccounted For Water
Feb-24	941,000		386,826		554,174	59%
Mar-24	855,000		475,528		379,472	44%
Apr-24	855,000		450,824		404,176	47%
May-24	919,000		498,448		420,552	46%
Jun-24	1,030,300		771,231		259,069	25%
Jul-24	1,195,237		982,484		212,753	18%
Aug-24	1,241,400		1,217,616		23,784	2%
Sep-24	1,176,100		775,613		400,487	34%
Oct-24	1,273,100		1,205,945		67,155	5%
Nov-24	980,700		773,233		207,467	21%
Dec-24	1,044,994		901,213		143,781	14%
Jan-25	1,085,000		817,742		267,258	25%
Total	12,596,831	0	9,256,703	0	3,340,128	27%

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

Gallons of Wastewater Treated
In Thousands of Gallons

Florida Public Service Commission

Company: CSWR-Florida (C.F.A.T. H2O, INC.)
Docket No.: 20250052 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)
	Landfair WWTP	(Name)	(Name)	(Name)	Total Plant Flows	Total Purch. Sewage Treatment
Feb-24	35,000.00				35,000.00	
Mar-24	33,517.00				33,517.00	
Apr-24	34,355.00				34,355.00	
May-24	45,100.00				45,100.00	
Jun-24	35,019.00				35,019.00	
Jul-24	36,227.00				36,227.00	
Aug-24	41,861.00				41,861.00	
Sep-24	44,252.00				44,252.00	
Oct-24	40,493.00				40,493.00	
Nov-24	44,000.00				44,000.00	
Dec-24	37,000.00				37,000.00	
Jan-25	35,000.00				35,000.00	
Total	461,824.00	0.00	0.00	0.00	461,824.00	

Water Treatment Plant Data

Florida Public Service Commission

Company: CSWR-Florida (C.F.A.T. H2O, INC.)
Docket No.: 20250052 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.

		DATE	GPD
1.	Plant Capacity		360,000
	The hydraulic rated capacity. If different from that shown on the DER operating or construction permit, provide an explanation.		
2.	Maximum Day	2/14/2024	98,000
	The single day with the highest pumpage rate for the test year. Explain, on a separate page, if fire flow, line-breaks or other unusual occurrences affected the flow this day.		
3.	Five-Day Max Year	(1) 10/7/2024	53,400
		(2) 7/19/2024	53,360
		(3) 7/20/2024	53,180
		(4) 7/21/2024	52,800
		(5) 10/6/2024	52,700
		AVERAGI	53,088
4.	Average Daily Flow		34,418
5.	Required Fire Flow		N/A
	The standards will be those as set by the Insurance Service Organization or by a governmental agency ordinance. Provide documents to support this calculation.		

Wastewater Treatment Plant Data

Florida Public Service Commission

Company: CSWR-Florida (C.F.A.T. H2O, INC.)
Docket No.: 20250052 20250052
Test Year Ended: 1/31/2025

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

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

	MONTH	GPD
1. Plant Capacity		99,000
The hydraulic rated capacity. If different from that shown on the DER operating or construction permit, provide an explanation.		
2. Average Daily Flow Max Month	Apr	45,100
An average of the daily flows during the peak usage month during the test year. Explain, on a separate page, if this peak-month was influenced by abnormal infiltration due to rainfall periods.		

**Used and Useful Calculations
Water Treatment Plant**

Florida Public Service Commission

**Company: CSWR-Florida (C.F.A.T. H2O, INC.)
Docket No.: 20250052 20250052
Test Year Ended: 1/31/2025**

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

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

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

Line No.

1	INPUT INFORMATION:			
2	Water Treatment System			
3	Number of Wells			3
4	Total Well Capacity, gpm			250 gpm
5	Firm Reliable Well pumping Capacity (largest well out), gpm			250 gpm
6	Firm Reliable Well pumping Capacity (largest well out), gpd			240,000 gpd
7	Peak Day Demand			98,000 gpd
8	Peak Hour Demand = 2 x Maximum Day / 1440			136 gpm
9	Fire Flow Requirement	0 gpm	2 Hours	- gpd
10	Fire Flow Requirement			- gpm
11	Unaccounted For Water	27%		9,126.03 gpd, avg
12	Acceptable Unaccounted For	10%		3,441.76 gpd, avg
13	Excess Unaccounted for			5,684.28 gpd, avg
			27%	
14	Property Needed to Serve			0 gpm
15	Used and Useful Analysis, in accordance with Rule 25-30.4325:			
16	Treatment System (Peak Demand / Firm Reliable Capacity)			38%
17	Storage Facilities			
18	Ground Storage Capacity, gal.			200,000 gallons
19	Usable Ground Storage (90%), gal			180,000 gallons
20	Elevated Storage			- gallons
21	Usable Elevated Storage			- gallons
22	Hydropneumatic Storage Capacity, gal.			20,000 gallons
23	Usable Hydropneumatic Storage Capacity (0%), gal.			- gallons
24	Total Usable Storage, gal.			180,000 gallons
25	Used and Useful Analysis, in accordance with Rule 25-30.4325:			
26	Storage Facilities (Peak Demand / Usable Storage)			54%
27	Please note that the used and useful percentage for the water storage facilities			
28	reflects that the facility was constructed with excess capacity to accommodate			
29	anticipated future development.			

**Used and Useful Calculations
Wastewater Treatment Plant**

Florida Public Service Commission

**Company: CSWR-Florida (C.F.A.T. H2O, INC.)
Docket No.: 20250052
Test Year Ended: 1/31/2025**

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

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

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

1	Used and Useful Flow	38,485
2	Property Needed for Post Test Year Period	0
3	Permitted Capacity	99,000 gpd
4	Used and Useful Percentage	39%
5	Please note that the used and useful percentage for the wastewater treatment plant	
6	reflects that the facility was constructed with excess capacity to accommodate	
7	anticipated future development.	

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

Florida Public Service Commission

**Company: CSWR-Florida (C.F.A.T. H2O, INC.)
Docket No.: 20250052
Test Year Ended: 1/31/2025**

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

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

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

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

Margin Reserve Calculations

Florida Public Service Commission

Company: CSWR-Florida (C.F.A.T. H2O, INC.)
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 (C.F.A.T. H2O, INC.)
 Docket No.: 20250052 20250052
 Test Year Ended: 1/31/2025

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

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

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

Line No.	(1)	(3) SFR Customers		(4)	(5)	(6)	(7)	(8)	(9)	
	Year	Beginning	Ending	Average	SFR Gallons Sold	Gallons/SFR (5)/(4)	Total Gallons Sold	Total ERCs (7)/(6)	Annual % Incr. in ERCs	
1	TY-4								---	
2	TY-3									
3	TY-2									
4	TY-1									
5	TY	232	238	235	8,981,128	38,217.57	9,256,703	242	N/A	
				Average Growth Through 5-Year Period (Col. 8)						N/A =====

Equivalent Residential Connections - Wastewater

Florida Public Service Commission

Company: CSWR-Florida (C.F.A.T. H2O, INC.)
 Docket No.: 20250052 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	232	238	235	8,981,128	38,217.57	16,297,703	426.45	N/A
Average Growth Through 5-Year Period (Col. 8)									N/A =====

Company: CSWR-Florida (C.F.A.T. H2O, INC.)

Docket No.: 20250052 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	333,162.50
Net Operating Income	(100,123.96)
Equity Percentage	92.82%
Debt Percentage	7.18%
Last Authorized ROE (Min)	10.16%
Current Cost of Debt	8.50%
Achieved Rate of Return	-30.05%
Required Rate of Return	10.04%
Revenue Deficiency	133,576.18
Percentage Increase	134.56%

Company: CSWR-Florida (C.F.A.T. H2O, INC.)
Docket No.: 20250052 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	371,687.20
Net Operating Income	(13,375.01)
Equity Percentage	92.82%
Debt Percentage	7.18%
Last Authorized ROE (Min)	10.16%
Current Cost of Debt	8.50%
Achieved Rate of Return	-3.60%
Required Rate of Return	10.04%
Revenue Deficiency	50,695.42
Percentage Increase	36.77%

Interim Rate Design - Water

Florida Public Service Commission

Company: CSWR-Florida (C.F.A.T. H2O, INC.)
 Docket No.: 20250052 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							
5/8" x 3/4"	2,793	1	2,793	\$ 35,387.31	38,449.40	\$ 73,836.71	\$ 26.44
1"		2.5	-	\$ -	-	\$ -	\$ 66.09
1-1/2"		5	-	\$ -	-	\$ -	\$ 132.18
2"		8	-	\$ -	-	\$ -	\$ 211.49
3"		15	-	\$ -	-	\$ -	\$ 396.55
4"		25	-	\$ -	-	\$ -	\$ 660.91
Gallonage Revenues							
0-3,000 gallons			2,190,000.00	\$ 9,482.70	10,303.24	\$ 19,785.94	\$ 9.03
3,001-6,000			3,008,000.00	\$ 24,124.16	26,211.64	\$ 50,335.80	\$ 16.73
Over 6,000 gallons			3,775,000.00	\$ 45,375.50	49,301.88	\$ 94,677.38	\$ 25.08
General Service							
5/8" x 3/4"	24	1	24	\$ 304.08	330.39	\$ 634.47	\$ 26.44
1"	12	2.5	30	\$ 380.16	413.06	\$ 793.22	\$ 66.09
1-1/2"		5	-	\$ -	-	\$ -	\$ 132.18
2"		8	-	\$ -	-	\$ -	\$ 211.49
3"	12	15	180	\$ 2,432.64	2,643.14	\$ 5,075.78	\$ 396.55
4"	12	25	300	\$ 3,801.00	4,129.90	\$ 7,930.90	\$ 660.91
Gallonage Revenues			275,575.00	\$ 1,650.69	1,793.53	\$ 3,444.22	\$ 12.50
Total:	2,853		3,327	122,938.24	133,576.18	\$ 256,514.42	

Company: CSWR-Florida (C.F.A.T. H2O, INC.)
 Docket No.: 20250052 20250052
 Test Year Ended: 1/31/2025

Page 1 of 1
 Preparer: Aaron Silas

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

Customer Type (B)	Base Year Bill Count (C)	Residential Customer Equivalent (D)	Customer Equivalents (E)	Base Year At Present Rates Revenue (F)	Proposed Revenue Increase (G)	Base Year Proposed Revenue (H)	Proposed Monthly Charge (I)
Residential							
All Meter Sizes	2,793.00	1.00	2,793.00	\$ 48,430.62	17,957.45	\$ 66,388.07	\$ 23.77
Gallonage			8,981,128.00	\$ 42,750.17	15,851.21	\$ 58,601.38	\$ 6.52
General Service							
5/8" x 3/4"	36.00	1.00	36.00	\$ 624.24	231.46	\$ 855.70	\$ 23.77
1"	12.00	2.50	30.00	\$ 520.20	192.88	\$ 713.08	\$ 59.42
1-1/2"	12.00	5.00	60.00	\$ 1,040.40	385.77	\$ 1,426.17	\$ 118.85
2"	-	8.00	-	\$ -	-	\$ -	\$ 190.16
3"	12.00	15.00	180.00	\$ 3,329.28	1,234.45	\$ 4,563.73	\$ 356.54
4"	12.00	25.00	300.00	\$ 5,202.00	1,928.83	\$ 7,130.83	\$ 594.24
Gallonage			7,316,575.00	\$ 34,826.90	12,913.36	\$ 47,740.26	\$ 6.52
Total	2,877.00		3,399.00	\$ 136,723.81	50,695.42	\$ 187,419.23	

Standalone Rate Design - Water

Florida Public Service Commission

Company: CSWR-Florida (C.F.A.T. H2O, INC.)

Docket No.: 20250052 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 (F)	Proposed Revenue Increase (G)	Base Year Proposed Revenue (H)	Proposed Monthly Charge (I)	
Residential								
5/8" x 3/4"	2,793	1	2,793	\$ 35,387.31	39,975.24	\$ 75,362.55	\$ 26.98	113%
1"		2.5	-	\$ -	-	\$ -	\$ 67.46	113%
1-1/2"		5	-	\$ -	-	\$ -	\$ 134.91	113%
2"		8	-	\$ -	-	\$ -	\$ 215.86	113%
3"		15	-	\$ -	-	\$ -	\$ 404.74	100%
4"		25	-	\$ -	-	\$ -	\$ 674.57	113%
Gallorage Revenues								
0-3,000 gallons			2,190,000.00	\$ 9,482.70	10,712.12	\$ 20,194.82	\$ 9.22	
3,001-6,000			3,008,000.00	\$ 24,124.16	27,251.83	\$ 51,375.99	\$ 17.08	
Over 6,000 gallons			3,775,000.00	\$ 45,375.50	51,258.38	\$ 96,633.88	\$ 25.60	
General Service								
5/8" x 3/4"	24	1	24	\$ 304.08	343.50	\$ 647.58	\$ 26.98	
1"	12	2.5	30	\$ 380.16	429.45	\$ 809.61	\$ 67.46	
1-1/2"		5	-	\$ -	-	\$ -	\$ 134.91	
2"		8	-	\$ -	-	\$ -	\$ 215.86	
3"	12	15	180	\$ 2,432.64	2,748.03	\$ 5,180.67	\$ 404.74	
4"	12	25	300	\$ 3,801.00	4,293.80	\$ 8,094.80	\$ 674.57	
Gallorage Revenues			275,575.00	\$ 1,650.69	1,864.70	\$ 3,515.40	\$ 12.76	
Total:	3,853		3,327	122,938.24	138,877.05	\$ 261,815.30		

Standalone Rate Design - Wastewater

Florida Public Service Commission

Company: CSWR-Florida (C.F.A.T. H2O, INC.)
 Docket No.: 20250052 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							
All Meter Sizes	2,793.00	1.00	2,793.00	\$ 48,430.62	15,118.85	\$ 63,549.47	\$ 22.75
Gallonage			8,981,128.00	\$ 42,750.17	13,345.56	\$ 56,095.73	\$ 6.25
General Service							
5/8" x 3/4"	36.00	1.00	36.00	\$ 624.24	194.87	\$ 819.11	\$ 22.75
1"	12.00	2.50	30.00	\$ 520.20	162.39	\$ 682.59	\$ 56.88
1-1/2"	12.00	5.00	60.00	\$ 1,040.40	324.79	\$ 1,365.19	\$ 113.77
2"	-	8.00	-	\$ -	-	\$ -	\$ 182.02
3"	12.00	15.00	180.00	\$ 3,329.28	1,039.32	\$ 4,368.60	\$ 341.30
4"	12.00	25.00	300.00	\$ 5,202.00	1,623.94	\$ 6,825.94	\$ 568.83
Gallonage			7,316,575.00	\$ 34,826.90	10,872.11	\$ 45,699.00	\$ 6.25
Total	2,877.00		3,399.00	\$ 136,723.81	42,681.83	\$ 179,405.63	