

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

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

OF

**CSWR-Florida Utility Operating Company, LLC -
Neighborhood Utilities**

Docket No. 20250052-WS

VOLUME I



FLORIDA PUBLIC SERVICE COMMISSION

FOR THE

TEST YEAR ENDED: January 31, 2025

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

FLORIDA PUBLIC SERVICE COMMISSION

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

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

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Schedule of Water Rate Base

Florida Public Service Commission

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

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

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

Line No.	(1) Description	(2) Balance Per Books	(3) Utility Adjustments	(4) Adjusted Utility Balance	(5) Supporting Schedule(s)
1	Utility Plant in Service	729,247	-	729,247	A-5
2	Utility Land & Land Rights	39,628	-	39,628	A-5
3	Less: Non-Used & Useful Plant	-	-	-	A-7
4	Construction Work in Progress	-	-	-	-
5	Less: Accumulated Depreciation	(422,288)	-	(422,288)	A-9
6	Less: CIAC	(269,576)	-	(269,576)	A-12
7	Accumulated Amortization of CIAC	231,807	-	231,807	A-14
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9	Accum. Amort. of Acq. Adjustments	-	-	-	-
10	Advances For Construction	-	-	-	A-16
11	Working Capital Allowance	158,903	-	158,903	A-17
12	Total Rate Base	467,722	-	467,722	

Schedule of Wastewater Rate Base

Florida Public Service Commission

Company: CSWR-Florida (Neighborhood Utilities)
 Docket No.: 20250052
 Schedule Year Ended: 1/31/2025
 Interim Final
 Historical or Projected

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

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

Line No.	(1) Description	(2) Balance Per Books	(3) Utility Adjustments	(4) Adjusted Utility Balance	(5) Supporting Schedule(s)
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1 CSWR-Florida (Neighborhood Utilities) provides water service only, therefore this schedules is not applicable.

Schedule of Adjustments to Rate Base

Florida Public Service Commission

Company: CSWR-Florida (Neighborhood Utilities)

Docket No.: 20250052

Schedule Year Ended: 1/31/2025

Interim [] Final [X]

Historic [X] or Projected []

Schedule: A-3

Page 1 of 1

Preparer: Brent Thies

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

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

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

Florida Public Service Commission

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

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

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

Line No.	Description	Year-End Balance	
		Water	Wastewater
1	11/17/2022 Balance	681,640	-
2	2022 Additions	-	-
3	2022 Retirements	(183,569)	-
4	2022 Adjustments		
5	01/31/2023 Balance	498,071	-
6	2023 Additions	106,414	-
7	2023 Retirements		
8	2023 Adjustments		
9	1/31/2024 Balance	604,485	-
10	2024 Additions	223,484	-
11	2024 Retirements		
12	2024 Adjustments		
13	01/31/2025 Balance	827,968	-
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	827,968	-

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 (Neighborhood Utilities)
 Docket No.: 20250052
 Schedule Year Ended: 1/31/2025
 Historic [X] or Projected []

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

Recap Schedules: A-1, A-4

Line No.	(1) Account No. and Name	(2) Test Year Average Bal	(3) Non-Used Useful %	(4) Non-Used Amount
1	<u>INTANGIBLE PLANT</u>			
2	301.1 Organization	-		
3	302.1 Franchises	-		
4	339.1 Other Plant & Misc. Equipment	-		
5	<u>SOURCE OF SUPPLY AND PUMPING PLANT</u>			
6	303.2 Land & Land Rights	39,628		
7	304.2 Structures & Improvements	33,891		
8	305.2 Collect. & Impound. Reservoirs	-		
9	306.2 Lake, River & Other Intakes	-		
10	307.2 Wells & Springs	45,388		
11	308.2 Infiltration Galleries & Tunnels	-		
12	309.2 Supply Mains	11,983		
13	310.2 Power Generation Equipment	2,089		
14	311.2 Pumping Equipment	71,840		
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	51,615		
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	50,648		
25	331.4 Transm. & Distribution Mains	271,780		
26	333.4 Services	80,834		
27	334.4 Meters & Meter Installations	38,522		
28	335.4 Hydrants	35,812		
29	339.4 Other Plant & Misc. Equipment	13,921		
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	20,925		
40	347.5 Miscellaneous Equipment	-		
41	348.5 Other Tangible Plant	-		
42	TOTAL	\$ 768,875	\$	\$
		=====	=====	=====

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

Florida Public Service Commission

Company: CSWR-Florida (Neighborhood Utilities)
Docket No.: 20250052
Schedule Year Ended: 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
Preparer: Brent Thies

Recap Schedules: A-1, A-4

Line No.	Account No. and Name	(2) Prior Year	(3) Month # 1	(4) Month # 2	(5) Month # 3	(6) Month # 4	(7) Month # 5	(8) Month # 6
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	39,628	39,628	39,628	39,628	39,628	39,628	39,628
7	304.2 Structures & Improvements	14,967	14,967	14,967	36,212	36,212	38,403	40,694
8	305.2 Collect. & Impound. Reservoirs	-	-	-	-	-	-	-
9	306.2 Lake, River & Other Intakes	-	-	-	-	-	-	-
10	307.2 Wells & Springs	45,388	45,388	45,388	45,388	45,388	45,388	45,388
11	308.2 Infiltration Galleries & Tunnels	-	-	-	-	-	-	-
12	309.2 Supply Mains	8,835	8,835	8,835	8,835	13,382	13,382	13,382
13	310.2 Power Generation Equipment	2,089	2,089	2,089	2,089	2,089	2,089	2,089
14	311.2 Pumping Equipment	4,584	52,730	52,730	67,462	79,964	83,859	84,656
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	45,151	45,151	45,151	53,554	53,554	53,554	53,554
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	42,283	42,283	44,681	45,671	45,671	54,729	54,729
25	331.4 Transm. & Distribution Mains	269,656	269,656	269,656	270,618	270,618	270,618	273,188
26	333.4 Services	73,453	73,453	73,453	83,048	83,048	83,048	83,048
27	334.4 Meters & Meter Installations	3,135	3,135	3,135	3,610	3,610	36,265	63,984
28	335.4 Hydrants	35,812	35,812	35,812	35,812	35,812	35,812	35,812
29	339.4 Other Plant & Misc. Equipment	13,921	13,921	13,921	13,921	13,921	13,921	13,921
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	5,583	13,148	20,712	20,712	20,712	23,895	23,895
40	347.5 Miscellaneous Equipment	-	-	-	-	-	-	-
41	348.5 Other Tangible Plant	-	-	-	-	-	-	-
42	TOTAL	\$ 604,485	\$ 660,196	\$ 670,158	\$ 726,560	\$ 743,609	\$ 794,592	\$ 827,968

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

Florida Public Service Commission

Company: CSWR-Florida (Neighborhood Utilities)
Docket No.: 20250052
Schedule Year Ended: 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
Preparer: Brent Thies

Recap Schedules: A-1, A-4

Line No.	(1) Account No. and Name	(9) Month # 7	(10) Month # 8	(11) Month # 9	(12) Month # 10	(13) Month # 11	(14) 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	39,628	39,628	39,628	39,628	39,628	39,628	39,628
7	304.2 Structures & Improvements	40,694	40,694	40,694	40,694	40,694	40,694	33,891
8	305.2 Collect. & Impound. Reservoirs	-	-	-	-	-	-	-
9	306.2 Lake, River & Other Intakes	-	-	-	-	-	-	-
10	307.2 Wells & Springs	45,388	45,388	45,388	45,388	45,388	45,388	45,388
11	308.2 Infiltration Galleries & Tunnels	-	-	-	-	-	-	-
12	309.2 Supply Mains	13,382	13,382	13,382	13,382	13,382	13,382	11,983
13	310.2 Power Generation Equipment	2,089	2,089	2,089	2,089	2,089	2,089	2,089
14	311.2 Pumping Equipment	84,656	84,656	84,656	84,656	84,656	84,656	71,840
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	53,554	53,554	53,554	53,554	53,554	53,554	51,615
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	54,729	54,729	54,729	54,729	54,729	54,729	50,648
25	331.4 Transm. & Distribution Mains	273,188	273,188	273,188	273,188	273,188	273,188	271,780
26	333.4 Services	83,048	83,048	83,048	83,048	83,048	83,048	80,834
27	334.4 Meters & Meter Installations	63,984	63,984	63,984	63,984	63,984	63,984	38,522
28	335.4 Hydrants	35,812	35,812	35,812	35,812	35,812	35,812	35,812
29	339.4 Other Plant & Misc. Equipment	13,921	13,921	13,921	13,921	13,921	13,921	13,921
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	23,895	23,895	23,895	23,895	23,895	23,895	20,925
40	347.5 Miscellaneous Equipment	-	-	-	-	-	-	-
41	348.5 Other Tangible Plant	-	-	-	-	-	-	-
42	TOTAL	\$ 827,968	\$ 827,968	\$ 827,968	\$ 827,968	\$ 827,968	\$ 827,968	\$ 768,875

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

Florida Public Service Commission

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

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

Recap Schedules: A-2, A-4

Line No.	(1) Account No. and Name	(2) Test Year Average Bal	(3) Non-Used Useful %	(4) Non-Used Amount
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1 CSWR-Florida (Neighborhood Utilities) provides water service only, therefore this schedules is not applicable.

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

Florida Public Service Commission

Company: CSWR-Florida (Neighborhood Utilities)
 Docket No.: 20250052
 Schedule Year Ended: 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
 Preparer: Brent Thies

Recap Schedules: A-2, A-4

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Line No.	Account No. and Name	Prior Year	Month # 1	Month # 2	Month # 3	Month # 4	Month # 5	Month # 6

1 CSWR-Florida (Neighborhood Utilities) provides water service only, therefore this schedules is not applicable.

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

Florida Public Service Commission

Company: CSWR-Florida (Neighborhood Utilities)
 Docket No.: 20250052
 Schedule Year Ended: 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
 Preparer: Brent Thies

Recap Schedules: A-2, A-4

Line No.	(1) Account No. and Name	(9) Month # 7	(10) Month # 8	(11) Month # 9	(12) Month # 10	(13) Month # 11	(14) End of Test Year	(15) Average Balance
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1 CSWR-Florida (Neighborhood Utilities) provides water service only, therefore this schedules is not applicable.

Non-Used and Useful Plant - Summary

Florida Public Service Commission

Company: CSWR-Florida (Neighborhood Utilities)
 Docket No.: 20250052
 Schedule Year Ended: 1/31/2025

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

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

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

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 (Neighborhood Utilities)
Docket No.: 20250052
Test Year Ended: 1/31/2025

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

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

Line No.	Description	Year-End Balance	
		Water	Wastewater
1	11/17/2022 Balance	580,216	-
2	2022 Additions	2,913	-
3	2022 Retirements	(181,297)	-
4	2022 Adjustments	-	-
5	01/31/2023 Balance	401,832	-
6	2023 Additions	10,664	-
7	2023 Retirements	-	-
8	2023 Adjustments	-	-
9	01/31/2024 Balance	412,496	-
10	2024 Additions	20,895	-
11	2024 Retirements	-	-
12	2024 Adjustments	-	-
13	01/31/2025 Balance	433,391	-
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	433,391	-

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 (Neighborhood Utilities)
 Docket No.: 20250052
 Schedule Year Ended: 1/31/2025
 Historic [X] or Projected []

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

Recap Schedules: A-1, A-8

Line No.	(1) Account No. and Name	(2) Test Year Average Bal	(3) Non-Used Useful %	(4) Non-Used Amount
1	<u>INTANGIBLE PLANT</u>			
2	301.1 Organization	-		-
3	302.1 Franchises	-		-
4	339.1 Other Plant & Misc. Equipment	-		-
5	<u>SOURCE OF SUPPLY AND PUMPING PLANT</u>			
6	303.2 Land & Land Rights	-		-
7	304.2 Structures & Improvements	14,573		-
8	305.2 Collect. & Impound. Reservoirs	-		-
9	306.2 Lake, River & Other Intakes	-		-
10	307.2 Wells & Springs	45,388		-
11	308.2 Infiltration Galleries & Tunnels	-		-
12	309.2 Supply Mains	877		-
13	310.2 Power Generation Equipment	131		-
14	311.2 Pumping Equipment	1,829		-
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	33,952		-
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	16,184		-
25	331.4 Transm. & Distribution Mains	216,811		-
26	333.4 Services	45,284		-
27	334.4 Meters & Meter Installations	830		-
28	335.4 Hydrants	35,812		-
29	339.4 Other Plant & Misc. Equipment	9,148		-
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	1,470		-
40	347.5 Miscellaneous Equipment	-		-
41	348.5 Other Tangible Plant	-		-
42	TOTAL	\$ 422,288	\$ -	\$ -

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

Florida Public Service Commission

Company: CSWR-Florida (Neighborhood Utilities)
Docket No.: 20250052
Schedule Year Ended: 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
Preparer: Brent Thies

Recap Schedules: A-1, A-8

Line No.	(1) Account No. and Name	(2) Prior Year	(3) Month # 1	(4) Month # 2	(5) Month # 3	(6) Month # 4	(7) Month # 5	(8) Month # 6
1	<u>INTANGIBLE PLANT</u>							
2	301.1 Organization	-	-	-	-	-	-	-
3	302.1 Franchises	-	-	-	-	-	-	-
4	339.1 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
5	<u>SOURCE OF SUPPLY AND PUMPING PLANT</u>							
6	303.2 Land & Land Rights	-	-	-	-	-	-	-
7	304.2 Structures & Improvements	14,075	14,114	14,153	14,248	14,342	14,442	14,548
8	305.2 Collect. & Impound. Reservoirs	-	-	-	-	-	-	-
9	306.2 Lake, River & Other Intakes	-	-	-	-	-	-	-
10	307.2 Wells & Springs	45,388	45,388	45,388	45,388	45,388	45,388	45,388
11	308.2 Infiltration Galleries & Tunnels	-	-	-	-	-	-	-
12	309.2 Supply Mains	713	734	755	777	808	840	872
13	310.2 Power Generation Equipment	78	87	96	104	113	122	131
14	311.2 Pumping Equipment	19	239	459	740	1,073	1,422	1,775
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	33,552	33,596	33,640	33,716	33,792	33,868	33,944
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	15,520	15,615	15,715	15,818	15,921	16,044	16,167
25	331.4 Transm. & Distribution Mains	213,651	214,174	214,698	215,223	215,749	216,274	216,805
26	333.4 Services	44,281	44,434	44,587	44,760	44,933	45,106	45,279
27	334.4 Meters & Meter Installations	118	131	144	159	174	325	591
28	335.4 Hydrants	35,812	35,812	35,812	35,812	35,812	35,812	35,812
29	339.4 Other Plant & Misc. Equipment	8,870	8,916	8,962	9,009	9,055	9,102	9,148
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	419	528	701	874	1,046	1,245	1,444
40	347.5 Miscellaneous Equipment	-	-	-	-	-	-	-
41	348.5 Other Tangible Plant	-	-	-	-	-	-	-
42	TOTAL	\$ 412,496	\$ 413,769	\$ 415,111	\$ 416,628	\$ 418,207	\$ 419,992	\$ 421,906

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

Florida Public Service Commission

Company: CSWR-Florida (Neighborhood Utilities)
Docket No.: 20250052
Schedule Year Ended: 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
Preparer: Brent Thies

Recap Schedules: A-1, A-8

Line No.	(1) Account No. and Name	(9) Month # 7	(10) Month # 8	(11) Month # 9	(12) Month # 10	(13) Month # 11	(14) End of Test Year	(15) Average Balance
1	<u>INTANGIBLE PLANT</u>							
2	301.1 Organization	-	-	-	-	-	-	-
3	302.1 Franchises	-	-	-	-	-	-	-
4	339.1 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
5	<u>SOURCE OF SUPPLY AND PUMPING PLANT</u>							
6	303.2 Land & Land Rights	-	-	-	-	-	-	-
7	304.2 Structures & Improvements	14,655	14,761	14,867	14,973	15,079	15,185	14,573
8	305.2 Collect. & Impound. Reservoirs	-	-	-	-	-	-	-
9	306.2 Lake, River & Other Intakes	-	-	-	-	-	-	-
10	307.2 Wells & Springs	45,388	45,388	45,388	45,388	45,388	45,388	45,388
11	308.2 Infiltration Galleries & Tunnels	-	-	-	-	-	-	-
12	309.2 Supply Mains	904	936	968	1,000	1,032	1,064	877
13	310.2 Power Generation Equipment	139	148	157	165	174	183	131
14	311.2 Pumping Equipment	2,128	2,480	2,833	3,186	3,539	3,891	1,829
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	34,020	34,096	34,172	34,248	34,325	34,401	33,952
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	16,290	16,413	16,537	16,660	16,783	16,906	16,184
25	331.4 Transm. & Distribution Mains	217,335	217,866	218,396	218,927	219,457	219,987	216,811
26	333.4 Services	45,452	45,625	45,798	45,971	46,144	46,317	45,284
27	334.4 Meters & Meter Installations	858	1,125	1,391	1,658	1,924	2,191	830
28	335.4 Hydrants	35,812	35,812	35,812	35,812	35,812	35,812	35,812
29	339.4 Other Plant & Misc. Equipment	9,195	9,241	9,287	9,334	9,380	9,427	9,148
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	1,643	1,843	2,042	2,241	2,440	2,639	1,470
40	347.5 Miscellaneous Equipment	-	-	-	-	-	-	-
41	348.5 Other Tangible Plant	-	-	-	-	-	-	-
42	TOTAL	\$ 423,820	\$ 425,734	\$ 427,649	\$ 429,563	\$ 431,477	\$ 433,391	\$ 422,288

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

Florida Public Service Commission

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

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

Recap Schedules: A-2, A-8

Line No.	(1) Account No. and Name	(2) Test Year Average Bal	(3) Non-Used Useful %	(4) Non-Used Amount
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1 CSWR-Florida (Neighborhood Utilities) provides water service only, therefore this schedules is not applicable.

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

Florida Public Service Commission

Company: CSWR-Florida (Neighborhood Utilities)
 Docket No.: 20250052
 Schedule Year Ended: 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
 Preparer: Brent Thies

Recap Schedules: A-2, A-8

Line No.	(1) Account No. and Name	(2) Prior Year	(3) Month # 1	(4) Month # 2	(5) Month # 3	(6) Month # 4	(7) Month # 5	(8) Month # 6
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1 CSWR-Florida (Neighborhood Utilities) provides water service only, therefore this schedules is not applicable.

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

Florida Public Service Commission

Company: CSWR-Florida (Neighborhood Utilities)
 Docket No.: 20250052
 Schedule Year Ended: 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
 Preparer: Brent Thies

Recap Schedules: A-2, A-8

Line No.	(1) Account No. and Name	(9) Month # 7	(10) Month # 8	(11) Month # 9	(12) Month # 10	(13) Month # 11	(14) End of Test Year	(15) Average Balance
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1 CSWR-Florida (Neighborhood Utilities) provides water service only, therefore this schedules is not applicable.

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 (Neighborhood Utilities)
Docket No.: 20250052
Test Year Ended: 1/31/2025

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

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

Line No.	Description	Year-End Balance	
		Water	Wastewater
1	11/17/2022 Balance	217,552	-
2	2022 Additions	749	-
3	2022 Adjustments	-	-
4	01/31/2023 Balance	218,301	-
5	2023 Additions	8,986	-
6	2023 Adjustments	-	-
7	01/31/2024 Balance	227,287	-
8	2024 Additions	9,052	-
9	2024 Adjustments	-	-
10	01/31/2025 Balance	236,338	-
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	236,338	-

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

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

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

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

Recap Schedules: A-1,A-4

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

Line No.	(1) Description	(2) Test Year Average Bal	(3) Non-Used Useful %	(4) Non-Used Amount
<u>WATER</u>				
1	Plant Capacity Fees	-		
2	Line/Main Extension Fees	-		
3	Meter Installation Fees	-		
4	Contributed Lines	-		
5	Other (Describe)	269,576		
6				
7	Total	\$ 269,576	\$	\$

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

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

Florida Public Service Commission

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

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

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

Line No.	(1) Description	(2) Prior Year	(3) Month # 1	(4) Month # 2	(5) Month # 3	(6) Month # 4	(7) Month # 5	(8) Month # 6
<u>WATER</u>								
1	Plant Capacity Fees	-	-	-	-	-	-	-
2	Line/Main Extension Fees	-	-	-	-	-	-	-
3	Meter Installation Fees	-	-	-	-	-	-	-
4	Contributed Lines	-	-	-	-	-	-	-
5	Other (Describe)	269,576	269,576	269,576	269,576	269,576	269,576	269,576
6								
7	Total	\$ 269,576 =====						
<u>WASTEWATER</u>								
8	Plant Capacity Fees	-	-	-	-	-	-	-
9	Line/Main Extension Fees	-	-	-	-	-	-	-
10	Contributed Lines	-	-	-	-	-	-	-
11	Other (Describe)	-	-	-	-	-	-	-
12								
13	Total	\$ - =====						

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

Florida Public Service Commission

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

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

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

Line No.	(1) Description	(9) Month # 7	(10) Month # 8	(11) Month # 9	(12) Month # 10	(13) Month # 11	(14) End of Test Year	(15) Average Balance
<u>WATER</u>								
1	Plant Capacity Fees	-	-	-	-	-	-	-
2	Line/Main Extension Fees	-	-	-	-	-	-	-
3	Meter Installation Fees	-	-	-	-	-	-	-
4	Contributed Lines	-	-	-	-	-	-	-
5	Other (Describe)	269,576	269,576	269,576	269,576	269,576	269,576	269,576
6								
7	Total	\$ 269,576 =====	\$ 269,576 =====	\$ 269,576 =====	\$ 269,576 =====	\$ 269,576 =====	\$ 269,576 =====	\$ 269,576 =====
<u>WASTEWATER</u>								
8	Plant Capacity Fees	-	-	-	-	-	-	-
9	Line/Main Extension Fees	-	-	-	-	-	-	-
10	Contributed Lines	-	-	-	-	-	-	-
11	Other (Describe)	-	-	-	-	-	-	-
12								
13	Total	\$ - =====	\$ - =====	\$ - =====	\$ - =====	\$ - =====	\$ - =====	\$ - =====

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

Florida Public Service Commission

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

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

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

Line No.	Description	Year-End Balance	
		Water	Wastewater
1	11/17/2022 Balance	217,552	-
2	2022 Additions	749	-
3	2022 Adjustments		-
4	01/31/2023 Balance	218,301	-
5	2023 Additions	8,986	-
6	2023 Adjustments		-
7	01/31/2024 Balance	227,287	-
8	2024 Additions	9,038	-
9	2024 Adjustments		-
10	01/31/2025 Balance	236,325	-
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	236,325	-

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

Schedule of Accumulated Amortization - CIAC
 Test Year Average Balance

Florida Public Service Commission

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

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

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

Line No.	(1) Description	(2) Test Year Average Bal	(3) Non-Used Useful %	(4) Non-Used Amount
<u>WATER</u>				
1	Plant Capacity Fees	-		
2	Line/Main Extension Fees	-		
3	Meter Installation Fees	-		
4	Contributed Lines	-		
5	Other (Describe)	231,807		
6				
7	Total	\$ 231,807	\$	\$
<u>WASTEWATER</u>				
8	Plant Capacity Fees	-	-	-
9	Line/Main Extension Fees	-	-	-
10	Contributed Lines	-	-	-
11	Other (Describe)	-	-	-
12				
13	Total	\$ -	\$ -	\$ -

Schedule of Accumulated Amortization - CIAC
 Test Year Average Balance

Florida Public Service Commission

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

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

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

Line No.	(1) Description	(2) Prior Year	(3) Month # 1	(4) Month # 2	(5) Month # 3	(6) Month # 4	(7) Month # 5	(8) Month # 6
<u>WATER</u>								
1	Plant Capacity Fees	-	-	-	-	-	-	-
2	Line/Main Extension Fees	-	-	-	-	-	-	-
3	Meter Installation Fees	-	-	-	-	-	-	-
4	Contributed Lines	-	-	-	-	-	-	-
5	Other (Describe)	227,287	228,035	228,784	229,540	230,295	231,051	231,806
6								
7	Total	\$ 227,287	\$ 228,035	\$ 228,784	\$ 229,540	\$ 230,295	\$ 231,051	\$ 231,806

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

Schedule of Accumulated Amortization - CIAC
 Test Year Average Balance

Florida Public Service Commission

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

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

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

Line No.	(1) Description	(9) Month # 7	(10) Month # 8	(11) Month # 9	(12) Month # 10	(13) Month # 11	(14) End of Test Year	(15) Average Balance
<u>WATER</u>								
1	Plant Capacity Fees	-	-	-	-	-	-	-
2	Line/Main Extension Fees	-	-	-	-	-	-	-
3	Meter Installation Fees	-	-	-	-	-	-	-
4	Contributed Lines	-	-	-	-	-	-	-
5	Other (Describe)	232,561	233,317	234,072	234,828	235,583	236,338	231,807
6								
7	Total	\$ 232,561	\$ 233,317	\$ 234,072	\$ 234,828	\$ 235,583	\$ 236,338	\$ 231,807
<u>WASTEWATER</u>								
8	Plant Capacity Fees	-	-	-	-	-	-	-
9	Line/Main Extension Fees	-	-	-	-	-	-	-
10	Contributed Lines	-	-	-	-	-	-	-
11	Other (Describe)	-	-	-	-	-	-	-
12								
13	Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Schedule of Annual AFUDC Rates Used

Florida Public Service Commission

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

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

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

The Company does not use any AFUDC Rates.

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

Florida Public Service Commission

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

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

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

Line No.	Description	Average Test Year Balance	
		Water	Wastewater
1	The Company has no Advances For Construction.		

Schedule of Working Capital Allowance Calculation

Florida Public Service Commission

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

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

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

Line No.	(1) Account Name	(2) Water	(3) Sewer	(4) Total
1				
2	Current Assets (13 month average)			
3	Cash	1,973	-	1,973
4	Accounts Rec'b - Customer	27,554	-	27,554
5	Notes & Accts. Rec'b - Assoc. Cos.	-	-	-
6	Accounts Rec'b - Other	7	-	7
7	Allowance for Bad Debts	(2,935)	-	(2,935)
8	Prepayments	2,697	-	2,697
9	Miscellaneous Current & Accrued Assets	6,944	-	6,944
10				
11	Current Liabilities (13 month average)			
12	Accounts Payable	158,675	-	158,675
13	Notes Payable	-	-	-
14	Notes & Accounts Payable - Assoc. Cos.	(28,250)	-	(28,250)
15	Customer Deposits	-	-	-
16	Accrued Taxes	-	-	-
17	Accrued Interest	-	-	-
18	Accrued Dividends	-	-	-
19	Misc. Current & Accrued Liabilities	(7,760)	-	(7,760)
20				
21	Working Capital (Balance Sheet Method)	\$ 158,903	\$ -	\$ 158,903
22				
23	Working Capital to Rate Base Summary	158,902.83	-	\$ 158,903

Comparative Balance Sheet - Assets

Florida Public Service Commission

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

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

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

Line No.	(1) ASSETS	(2) Prior Test Year	(3) Month # 1	(4) Month # 2	(5) Month # 3	(6) Month # 4	(7) Month # 5	(8) Month # 6
1	Utility Plant in Service	604,485	660,196	670,158	726,560	743,609	794,592	827,968
2	Construction Work in Progress	254,361	276,553	293,072	259,749	282,524	364,861	354,919
3	Other Utility Plant Adjustments	417,786	417,786	417,786	417,786	417,786	417,786	417,786
4	GROSS UTILITY PLANT	\$ 1,276,632	\$ 1,354,535	\$ 1,381,016	\$ 1,404,096	\$ 1,443,920	\$ 1,577,239	\$ 1,600,673
5	Less: Accumulated Depreciation	(412,496)	(413,769)	(415,111)	(416,628)	(418,207)	(419,992)	(421,906)
6	NET UTILITY PLANT	\$ 864,136	\$ 940,765	\$ 965,905	\$ 987,468	\$ 1,025,712	\$ 1,157,247	\$ 1,178,767
7	Cash	7,158	2,963	586	2,043	1,911	508	1,269
8	Accounts Rec'b - Customer	27,458	28,043	31,110	25,926	24,652	28,070	29,032
9	Notes & Accts. Rec'b - Assoc. Cos.	-	-	-	-	-	-	-
10	Accounts Rec'b - Other	-	-	-	11	11	11	11
11	Allowance for Bad Debts	(2,016)	(1,857)	(2,203)	(2,486)	(2,842)	(3,377)	(3,211)
12	Prepayments	478	385	292	7,129	6,169	5,210	4,342
13	Miscellaneous Current & Accrued Assets	6,462	6,579	5,640	6,999	6,792	6,832	7,214
14	TOTAL CURRENT ASSETS	\$ 39,540	\$ 36,112	\$ 35,424	\$ 39,622	\$ 36,692	\$ 37,255	\$ 38,656
15	Unamortized Debt Discount & Exp.	-	-	-	-	-	-	-
16	Prelim. Survey & Investigation Charges	895	759	791	873	836	836	985
17	Clearing Accounts	(8,447)	(8,502)	(8,745)	(8,928)	(9,049)	(9,015)	(9,445)
18	Deferred Rate Case Expense	-	4	4	4	4	4	777
19	Other Miscellaneous Deferred Debits	2,422	2,422	2,422	2,422	2,319	3,507	3,309
20	Accum. Deferred Income Taxes	-	-	-	-	-	-	-
21	TOTAL DEFERRED DEBITS	\$ (5,130)	\$ (5,317)	\$ (5,528)	\$ (5,630)	\$ (5,889)	\$ (4,668)	\$ (4,374)
22	TOTAL ASSETS	\$ 898,546	\$ 971,561	\$ 995,801	\$ 1,021,460	\$ 1,056,515	\$ 1,189,833	\$ 1,213,049
		-	-	-	-	-	-	-

Comparative Balance Sheet - Assets

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

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

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

Line No.	(1) ASSETS	(9) Month # 7	(10) Month # 8	(11) Month # 9	(12) Month # 10	(13) Month # 11	(14) End of Test Year	(15) 13-Month Avg Bal
1	Utility Plant in Service	827,968	827,968	827,968	827,968	827,968	827,968	768,875
2	Construction Work in Progress	404,627	455,111	455,989	222,595	229,861	225,595	313,832
3	Other Utility Plant Adjustments	417,786	417,786	417,786	417,786	417,786	417,786	417,786
4	GROSS UTILITY PLANT	1,650,382	1,700,866	1,701,744	1,468,350	1,475,616	1,471,350	1,500,494
5	Less: Accumulated Depreciation	(423,820)	(425,734)	(427,649)	(429,563)	(431,477)	(433,391)	(422,288)
6	NET UTILITY PLANT	1,226,562	1,275,131	1,274,095	1,038,787	1,044,139	1,037,958	1,078,206
7	Cash	81	1,980	1,696	3,341	336	1,774	1,973
8	Accounts Rec'b - Customer	27,955	28,620	23,309	28,811	28,758	26,453	27,554
9	Notes & Accts. Rec'b - Assoc. Cos.	-	-	-	-	-	-	-
10	Accounts Rec'b - Other	11	11	11	11	-	-	7
11	Allowance for Bad Debts	(2,838)	(3,378)	(2,941)	(4,217)	(3,209)	(3,582)	(2,935)
12	Prepayments	3,473	2,619	2,724	862	750	625	2,697
13	Miscellaneous Current & Accrued Assets	7,358	7,441	7,162	7,144	7,280	7,364	6,944
14	TOTAL CURRENT ASSETS	36,039	37,292	31,959	35,952	33,915	32,634	36,238
15	Unamortized Debt Discount & Exp.	-	-	-	-	-	-	-
16	Prelim. Survey & Investigation Charges	985	985	985	985	985	985	914
17	Clearing Accounts	(9,387)	(9,307)	(10,095)	(9,930)	(6,240)	(5,763)	(8,681)
18	Deferred Rate Case Expense	777	822	901	954	954	954	474
19	Other Miscellaneous Deferred Debits	3,111	2,913	2,715	3,730	3,544	3,544	2,952
20	Accum. Deferred Income Taxes	-	-	-	-	-	-	-
21	TOTAL DEFERRED DEBITS	(4,514)	(4,586)	(5,493)	(4,260)	(756)	(279)	(4,340)
22	TOTAL ASSETS	1,258,087	1,307,837	1,300,561	1,070,478	1,077,298	1,070,313	1,110,103

Comparative Balance Sheet - Equity Capital & Liabilities

Florida Public Service Commission

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

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

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

Line No.	(1) EQUITY CAPITAL & LIABILITIES	(2) Prior Test Year	(3) Month # 1	(4) Month # 2	(5) Month # 3	(6) Month # 4	(7) Month # 5	(8) Month # 6
1	Common Stock Issued	525,654	525,654	525,654	525,654	525,600	525,600	1,054,367
2	Preferred Stock Issued	-	-	-	-	-	-	-
3	Additional Paid in Capital	-	-	-	-	-	-	-
4	Retained Earnings	(130,784)	(138,356)	(147,808)	(153,889)	(162,955)	(165,719)	(171,015)
5	Other Equity Capital	-	-	-	-	-	-	-
6	TOTAL EQUITY CAPITAL	394,870	387,299	377,846	371,765	362,646	359,881	883,352
7	Bonds	-	-	-	-	-	-	-
8	Reacquired Bonds	-	-	-	-	-	-	-
9	Advances From Associated Companies	615,859	662,787	674,353	711,342	794,491	854,040	457,216
10	Other Long-Term Debt	-	-	-	-	-	-	-
11	TOTAL LONG-TERM DEBT	615,859	662,787	674,353	711,342	794,491	854,040	457,216
12	Accounts Payable	(158,836)	(124,706)	(102,203)	(107,101)	(144,548)	(72,417)	(169,488)
13	Notes Payable	-	-	-	-	-	-	-
14	Notes & Accounts Payable - Assoc. Cos.	-	-	-	-	-	-	-
15	Customer Deposits	-	-	-	-	-	-	-
16	Accrued Taxes	-	-	-	-	-	-	-
17	Accrued Interest	-	-	-	-	-	-	-
18	Accrued Dividends	-	-	-	-	-	-	-
19	Misc. Current & Accrued Liabilities	4,364	4,641	5,014	5,418	4,646	9,804	4,199
20	TOTAL CURRENT & ACC. LIABILITIES	(154,472)	(120,065)	(97,190)	(101,683)	(139,903)	(62,613)	(165,288)
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	269,576	269,576	269,576	269,576	269,576	269,576	269,576
27	Less: Accum. Amortization of CIAC	(227,287)	(228,035)	(228,784)	(229,540)	(230,295)	(231,051)	(231,806)
28	Accumulated Deferred Income Taxes	-	-	-	-	-	-	-
29	TOTAL EQUITY CAPITAL & LIABILITIES	898,546	971,561	995,801	1,021,460	1,056,515	1,189,833	1,213,049

Comparative Balance Sheet - Equity Capital & Liabilities

Florida Public Service Commission

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

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

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

Line No.	(1) EQUITY CAPITAL & LIABILITIES	(9) Month # 7	(10) Month # 8	(11) Month # 9	(12) Month # 10	(13) Month # 11	(14) End of Test Year	(15) 13-Month Avg Bal
1	Common Stock Issued	1,054,367	1,054,367	1,054,367	1,054,367	1,054,367	1,054,367	810,338
2	Preferred Stock Issued	-	-	-	-	-	-	-
3	Additional Paid in Capital	-	-	-	-	-	-	-
4	Retained Earnings	(179,488)	(185,558)	(194,467)	(200,616)	(212,126)	(207,884)	(173,128)
5	Other Equity Capital	-	-	-	-	-	-	-
6	TOTAL EQUITY CAPITAL	874,879	868,810	859,900	853,751	842,241	846,484	637,210
7	Bonds	-	-	-	-	-	-	-
8	Reacquired Bonds	-	-	-	-	-	-	-
9	Advances From Associated Companies	481,314	527,102	571,321	280,500	301,545	319,399	557,790
10	Other Long-Term Debt	-	-	-	-	-	-	-
11	TOTAL LONG-TERM DEBT	481,314	527,102	571,321	280,500	301,545	319,399	557,790
12	Accounts Payable	(145,331)	(136,242)	(173,566)	(224,745)	(244,453)	(259,136)	(158,675)
13	Notes Payable	-	-	-	-	-	-	-
14	Notes & Accounts Payable - Assoc. Cos.	-	-	-	118,198	124,523	124,523	28,250
15	Customer Deposits	-	-	-	-	-	-	-
16	Accrued Taxes	-	-	-	-	-	-	-
17	Accrued Interest	-	-	-	-	-	-	-
18	Accrued Dividends	-	-	-	-	-	-	-
19	Misc. Current & Accrued Liabilities	10,210	11,908	7,402	8,025	19,448	5,806	7,760
20	TOTAL CURRENT & ACC. LIABILITIES	(135,122)	(124,334)	(166,164)	(98,521)	(100,482)	(128,807)	(122,665)
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	269,576	269,576	269,576	269,576	269,576	269,576	269,576
27	Less: Accum. Amortization of CIAC	(232,561)	(233,317)	(234,072)	(234,828)	(235,583)	(236,338)	(231,807)
28	Accumulated Deferred Income Taxes	-	-	-	-	-	-	-
29	TOTAL EQUITY CAPITAL & LIABILITIES	1,258,087	1,307,837	1,300,561	1,070,478	1,077,298	1,070,313	1,110,103

Schedule of Water Net Operating Income

Florida Public Service Commission

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

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

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

Line No.	(1) Description	(2) Balance Per Books	(3) Utility Test Year Adjustments	(4) Utility Adjusted Test Year	(5) Requested Revenue Adjustment	(6) Requested Annual Revenues	(7) Supporting Schedule(s)
1	OPERATING REVENUES	164,075	-	164,075	125,329	289,404	B-4
2	Operation & Maintenance	229,332	(6,331)	223,001	5,639.80	228,640	B-5
3	Depreciation, net of CIAC Amort.	11,844	-	11,844	-	11,844	B-13
4	Amortization	-	-	-	-	-	
5	Taxes Other Than Income	7,170	-	7,170	-	7,170	B-15
6	Provision for Income Taxes	-	-	-	806.93	807	C-1
7	OPERATING EXPENSES	248,346	(6,331)	242,015	6,447	248,461	
8	NET OPERATING INCOME	(84,270)	6,331	(77,939)	118,882	40,943	
9	RATE BASE	467,722		467,722		467,722	
10	RATE OF RETURN	-18.02%		-16.66%		8.75%	

Schedule of Wastewater Net Operating Income

Florida Public Service Commission

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

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

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Line No.	Description	Balance Per Books	Utility Test Year Adjustments	Utility Adjusted Test Year	Requested Revenue Adjustment	Requested Annual Revenues	Supporting Schedule(s)

1 CSWR-Florida (Neighborhood Utilities) provides water service only, therefore this schedules is not applicable.

Schedule of Adjustments to Operating Income

Florida Public Service Commission

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

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

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

Line No.	Description	Water	Wastewater
1	Operations & Maintenance		
2			
3	Customer Billing Cost	(1,798)	-
4	New third party provider contract began 1/1/25		
5	Property Insurance	3,146	-
6	New policy as of 2/1/25		
7	Admin Expenses Transferred	(9,862)	-
8	Adjustment to overhead allocation		
9	Contract Operations	14,080	-
10	New third party contract began 10/1/2024		
11	Testing	(1,603)	-
12	Cost included in new contract that began 10/1/2024		
13	Chemicals	(10,294)	-
14	Cost included in new contract that began 10/1/2024		
15	Sludge Removal	-	-
16	Cost included in new contract that began 10/1/2024		
17			
18	Total Adjustment Operation & Maintenance	<u>(6,331.23)</u>	<u>-</u>
19			
20	Adjustment for Income Tax		
21	Taxable Income before State Tax	3,373.82	
22	Less State Tax Exemption	(1,108.41)	
23	State Taxable Income	2,265.41	
24	State Income tax (5.5%)	124.60	
25			
26	Federal Taxable Income	3,249.22	
28	Federal Income Tax (21%)	682.34	
29	Total Adjustment for Income Tax		<u>807</u>
30			
31	Revenues		
32	Adjustment for required return		40,943
33			
34	Adjustment for negative operating income		77,939
35			
36	Adjustment to revenue for Income Tax		807
37			
38	Adjustment for RAF fees on increased revenue		5,640
39			
40	Total Adjustment to Revenues		<u>125,329</u>

Test Year Operating Revenues

Florida Public Service Commission

Company: CSWR-Florida (Neighborhood Utilities)
 Docket No.: 20250052
 Schedule Year Ended: 1/31/2025

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

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

Line No.	WATER SALES		WASTEWATER SALES	
	Account No. and Description	Total Water	Account No. and Description	(1) Total Wastewater
1	460 Unmetered Water Revenue	\$0	521.1 Flat Rate - Residential	\$0
2	461.1 Metered - Residential	\$158,268	521.2 Flat Rate - Commercial	\$0
3	461.2 Metered - Commercial	\$0	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	\$158,268	525 Interdepartmental Sales	\$0
15		-----		-----
16	OTHER WATER REVENUES		TOTAL WASTEWATER SALES	\$0
17	470 Forfeited Discounts	\$5,807		-----
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	\$5,807	536 Other Wastewater Revenues	\$0
24		-----		-----
25	TOTAL WATER OPERATING REVENUES	\$164,075	TOTAL OTHER WASTEWATER REVENUES	\$0
26		=====		-----
27			TOTAL WASTEWATER OPERATING REVENUES	\$0
				=====

Detail of Operation & Maintenance Expenses By Month - Water

Florida Public Service Commission

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

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

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

Line No.	(1) Account No. and Name	(2) 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	\$ 344	\$ 311	\$ 357	\$ 385	\$ 393	\$ 398	\$ 362	\$ 384	\$ 349	\$ 358	\$ 352	\$ -	\$ 3,995
6	616 Fuel for Power Purchased	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7	618 Chemicals	\$ 834	\$ 340	\$ 991	\$ 1,644	\$ 856	\$ 957	\$ 938	\$ 1,058	\$ 921	\$ 921	\$ 835	\$ -	\$ 10,294
8	620 Materials & Supplies	\$ 46	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (2)	\$ (6)	\$ 130	\$ -	\$ -	\$ 167
9	631 Contractual Services - Engr.	\$ -	\$ -	\$ -	\$ 37	\$ 37	\$ 37	\$ 37	\$ 37	\$ 37	\$ 37	\$ 37	\$ -	\$ 296
10	632 Contractual Services - Acct.	\$ -	\$ -	\$ 14	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 60	\$ -	\$ -	\$ 63	\$ 138
11	633 Contractual Services - Legal	\$ 21	\$ 16	\$ -	\$ 682	\$ 568	\$ 775	\$ 576	\$ 604	\$ 568	\$ 568	\$ 661	\$ -	\$ 5,040
12	634 Contractual Services - Mgmt. Fees	\$ 3,657	\$ 3,974	\$ 3,447	\$ 3,104	\$ 3,667	\$ 3,660	\$ 3,520	\$ 4,292	\$ 2,663	\$ 1,807	\$ 8,553	\$ 2,923	\$ 45,266
13	635 Contractual Services - Other	\$ 10,806	\$ 12,960	\$ 10,825	\$ 14,402	\$ 10,543	\$ 9,418	\$ 13,079	\$ 9,407	\$ 11,021	\$ 13,604	\$ 9,540	\$ 5,552	\$ 131,157
14	641 Rental of Building/Real Prop.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
15	642 Rental of Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
16	650 Transportation Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
17	656 Insurance - Vehicle	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
18	657 Insurance - General Liability	\$ 465	\$ 465	\$ 465	\$ 446	\$ 446	\$ 446	\$ 446	\$ 446	\$ 566	\$ 446	\$ 446	\$ 525	\$ 5,607
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	\$ 368	\$ 464	\$ 353	\$ 47	\$ 411	\$ 2,636	\$ (359)	\$ 865	\$ 586	\$ 755	\$ 797	\$ (3,800)	\$ 3,123
24	670 Bad Debt Expense	\$ 150	\$ 190	\$ 186	\$ 158	\$ 177	\$ 198	\$ 176	\$ 173	\$ 145	\$ 166	\$ (1,722)	\$ 164	\$ 163
25	675 Miscellaneous Expenses	\$ 1,790	\$ 1,602	\$ 3,829	\$ 1,611	\$ 1,475	\$ 1,948	\$ 1,618	\$ 1,685	\$ 1,460	\$ 1,884	\$ 3,619	\$ 1,569	\$ 24,087
26	TOTAL	\$ 18,480	\$ 20,321	\$ 20,468	\$ 22,517	\$ 18,573	\$ 20,474	\$ 20,392	\$ 19,009	\$ 18,309	\$ 20,676	\$ 23,119	\$ 6,995	\$ 229,332

Detail of Operation & Maintenance Expenses By Month - Wastewater

Florida Public Service Commission

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

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

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

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

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

Line No.	(1) Account No. and Name	(2) Prior TY 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	\$ 4,521	\$ 3,995	\$ (527)	-12%	Immaterial Value
6	616 Fuel for Power Purchased	\$ -	\$ -	\$ -	0%	
7	618 Chemicals	\$ 4,658	\$ 10,294	\$ 5,636	121%	Chemicals are purchased in bulk and used until more is needed.
8	620 Materials & Supplies	\$ 1,538	\$ 167	\$ (1,371)	-89%	Normal Flucuation
9	631 Contractual Services - Engr.	\$ -	\$ 296	\$ 296	0%	
10	632 Contractual Services - Acct.	\$ 94	\$ 138	\$ 44	47%	Immaterial Value
11	633 Contractual Services - Legal	\$ 140	\$ 5,040	\$ 4,900	3505%	Legal Assistance on Acquisition Adjustment rule for this system
12	634 Contractual Services - Mgmt. Fees	\$ 49,031	\$ 45,266	\$ (3,765)	-8%	
13	635 Contractual Services - Other	\$ 117,822	\$ 131,157	\$ 13,335	11%	
14	641 Rental of Building/Real Prop.	\$ -	\$ -	\$ -	0%	
15	642 Rental of Equipment	\$ -	\$ -	\$ -	0%	
16	650 Transportation Expenses	\$ -	\$ -	\$ -	0%	
17	656 Insurance - Vehicle	\$ -	\$ -	\$ -	0%	
18	657 Insurance - General Liability	\$ 7,229	\$ 5,607	\$ (1,622)	-22%	Normal Flucuation
19	658 Insurance - Workman's Comp.	\$ -	\$ -	\$ -	0%	
20	659 Insurance - Other	\$ -	\$ -	\$ -	0%	
21	660 Advertising Expense	\$ -	\$ -	\$ -	0%	
22	666 Reg. Comm. Exp. - Rate Case Amort.	\$ -	\$ -	\$ -	0%	
23	667 Reg. Comm. Exp. - Other	\$ 5,806	\$ 727	\$ (5,079)	-87%	Accrual Reversals During the Current TY
24	670 Bad Debt Expense	\$ 1,750	\$ 163	\$ (1,588)	-91%	Year End Customer Write Offs
25	675 Miscellaneous Expenses	\$ 18,769	\$ 19,312	\$ 543	3%	Immaterial Value
26	TOTAL	\$ 211,358	\$ 222,161	\$ 10,804	5%	
27	Total Customers	447	447			
28	Consumer Price Index - U	\$ 472.84	\$ 497.01			

Operation & Maintenance Expense Comparison - Wastewater

Florida Public Service Commission

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

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

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

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

Contractual Services

Florida Public Service Commission

Company: CSWR-Florida (Neighborhood Utilities)

Schedule: B-9

Docket No.: 20250052

Page 1 of 1

Test Year Ended: 1/31/2025

Preparer: Brent Thies

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

(1) Line No.	(2) Consultant	(3) Type of Service	(4) Amount	(5) Description of Work Performed
1				
2	21 Design Group Inc.	OSS - Engineering Consult	\$ 296	Surveying Services
3				
4	Beckemeier LeMoine Law	OSS - Legal	\$ 241	Legal Services
5	Radey Law Firm	OSS - Legal	\$ 4,719	Legal Services
6	Bryant Miller Olive	OSS - Legal	\$ 50	Annual Cost for Statutory Representation
7	CT Corporation	OSS - Legal	\$ 8	Legal Services
8	David Woodsmall	OSS - Legal	\$ 21	Legal Services
9				
10	Backflow Solutions Inc.	OSS - IT	\$ 22	Cloud-based online subscription service for managing backflow prevention programs
11				
12	McGuireWoods LLP	OSS - MGMT Consult	\$ 1,075	System Operations Consultant
13				
14	PNC & Invoice Cloud	OSS - Bank Fees	\$ 1,834	Bank Fees
15				
16	UHY Advisors	OSS - Audit and Accounting	\$ 74	Tax Preparation
17	Leo Berwick LP	OSS - Audit and Accounting	\$ 63	Property Tax Consulting
18				
19				
20			\$ 8,403	

Analysis of Rate Case Expense

Florida Public Service Commission

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

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

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

Line No.	(1) Firm or Vendor Name	(2) Counsel, Consultant or Witness	(3) Hourly Rate Per Person	(4) Total Estimate Of Charges By Firm			(5) Type of Service Rendered
1	Radey Law Firm	Susan Clark	600	14,663			Legal Counsel
2	Radey Law Firm	Tom Crabb	500	12,219			Legal Counsel
3	Radey Law Firm	Jordann Wilhelm	325	7,942			Legal Counsel
4	Radey Law Firm	Robert Skrob	225	5,499			Legal Counsel
5	Radey Law Firm	Suzanne Turner	210	5,132			Legal Counsel
6	CSWR LLC	Josiah Cox	199	725			Company Witness
7	CSWR LLC	Mike Duncan	199	906			Company Witness
8	CSWR LLC	Jake Freeman	199	725			Company Witness
9	CSWR LLC	Aaron Silas	199	906			Company Witness
10	CSWR LLC	Brent Thies	199	906			Company Witness
11	CSWR LLC	Todd Thomas	199	725			Company Witness
12	CSWR LLC	All other Support	86	2,533			Filing and documentation preparation
13							
14							
15							
16							
17							
18		Total					
19							
20	Estimate Through						
21	[] PAA						
22	[x] Commission Hearing						
23							
24	Amortization Period 4 Years						
25	Explanation if different from Section 367.0816, Florida Statutes:						
26							
27							
28							
29	Amortization of Rate Case Expense:			(A)	(B)	(C)	
30				Water	Wastewater	Total	
31							
32		Prior Unamortized Rate Case Expense		-	-	-	
33		Current Rate Case Expense		954		954	
34				-----	-----	-----	
35		Total Projected Rate Case Expense		52,878	-	52,878	
36				=====	=====	=====	
37		Annual Amortization		13,220	-	13,220	
38				=====	=====	=====	
39		Method of Allocation Between Systems:		100%	0%	100%	
40		(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 (Neighborhood Utilities)
Docket No.: 20250052
Test Year Ended: 1/31/2025**

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

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

- 1 CSWR-Florida (Neighborhood Utilities) provides water service only, therefore this schedules is not applicable.

Allocation of Expenses

Florida Public Service Commission

Company: CSWR-Florida (Neighborhood Utilities)

Schedule: B-12

Docket No.: 20250052

Page 1 of 1

Schedule Year Ended: 1/31/2025

Preparer: Brent Thies

Historic [X] or Projected []

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) - (4) Allocation Percentages				(5) Description of Allocation Method	(6) - (9) Amounts Allocated			
			Water	Wastewater	Other	Total		Water	Wastewater	Other	Total

1 CSWR-Florida (Neighborhood Utilities) provides water service only, therefore this schedules is not applicable.

Net Depreciation Expense - Water

Florida Public Service Commission

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

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

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

Line No.	(1) Account No. and Name	(2) Test Year Expense	(3) Utility Adjustments	(4) Adjusted Balance	(5) % Non-Used and Useful	(6) Future Use Amount
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	1,110				
8	305.2 Collect. & Impound. Reservoirs	-				
9	306.2 Lake, River & Other Intakes	-				
10	307.2 Wells & Springs	-				
11	308.2 Infiltration Galleries & Tunnels	-				
12	309.2 Supply Mains	350				
13	310.2 Power Generation Equipment	104				
14	311.2 Pumping Equipment	3,872				
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	848				
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	1,386				
25	331.4 Transm. & Distribution Mains	6,337				
26	333.4 Services	2,036				
27	334.4 Meters & Meter Installations	2,074				
28	335.4 Hydrants	-				
29	339.4 Other Plant & Misc. Equipment	557				
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	2,220				
40	347.5 Miscellaneous Equipment	-				
41	348.5 Other Tangible Plant	-				
42						
43	TOTAL DEPRECIATION EXPENSE	\$ 20,895	\$	\$		\$
44						
45	LESS: AMORTIZATION OF CIAC	9,052				
46						
47	NET DEPRECIATION EXPENSE - WATER	\$ 11,844	\$	\$		\$
48						

Net Depreciation Expense - Wastewater

Florida Public Service Commission

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

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

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

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

Taxes Other Than Income

Florida Public Service Commission

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

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

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

Line No.	(1) Description	(2) Regulatory Assessment Fees (RAFTs)	(3) Payroll Taxes	(4) Real Estate & Personal Property	(5) Other	(6) Total
WATER						
1	Test Year Per Books	\$ 2,396	\$ -	\$ 2,806	\$ 1,969	\$ 7,170
	Adjustments to Test Year (Explain)					
2		\$ -	\$ -	\$ -	\$ -	\$ -
3		\$ -	\$ -	\$ -	\$ -	\$ -
4		\$ -	\$ -	\$ -	\$ -	\$ -
5		\$ -	\$ -	\$ -	\$ -	\$ -
6	Total Test Year Adjustments	\$ -	\$ -	\$ -	\$ -	\$ -
7	Adjusted Test Year	\$ 2,396	\$ -	\$ 2,806	\$ 1,969	\$ 7,170
8	RAFTs Assoc. with Revenue Increase	\$ -	\$ -	\$ -	\$ -	\$ -
9	Total Balance	\$ 2,396	\$ -	\$ 2,806	\$ 1,969	\$ 7,170
WASTEWATER						
10	Test Year Per Books	\$ -	\$ -	\$ -	\$ -	\$ -
	Adjustments to Test Year (Explain)					
11		\$ -	\$ -	\$ -	\$ -	\$ -
12		\$ -	\$ -	\$ -	\$ -	\$ -
13		\$ -	\$ -	\$ -	\$ -	\$ -
14		\$ -	\$ -	\$ -	\$ -	\$ -
15	Total Test Year Adjustments	\$ -	\$ -	\$ -	\$ -	\$ -
16	Adjusted Test Year	\$ -	\$ -	\$ -	\$ -	\$ -
17	RAFTs Assoc. with Revenue Increase	\$ -	\$ -	\$ -	\$ -	\$ -
18	Total Balance	\$ -	\$ -	\$ -	\$ -	\$ -

Reconciliation of Total Income Tax Provision

Florida Public Service Commission

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

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

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

Line No.	Description	Ref.	Total Per Books	Utility Adjustments	Utility Adjusted	Water	Wastewater
1	Current Tax Expense	C-2	(22,017.66) A	22017.66	(0.00)	(0.00)	0
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		(22,017.66)	22,017.66	(0.00)	(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 (Neighborhood Utilities)
 Docket No.: 20250052
 Test Year Ended: 1/31/2025
 Historic [X] or Projected []

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

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

	Total Per Books	Utility Adjustments	Utility Adjusted	Water	Wastewater
1 Net Utility Operating Income (Sch. B-1)	(84,270.50)	6,331.23	(77,939.27)	(77,939.27)	-
2 Add: Income Tax Expense Per Books (Sch. B-1)	0	0	0	0	0
3 Subtotal	(84,270.50)	6,331.23	(77,939.27)	(77,939.27)	-
4 Less: Interest Charges (Sch. C-3)	2,601.32	-	2,601.32	2,601.32	-
5 Taxable Income Per Books	(86,871.82)	6,331.23	(80,540.59)	(80,540.59)	-
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	(86,871.82)	6,331.23	(80,540.59)	(80,540.59)	-
10 Less: State Income Tax Exemption (\$5,000)	-	-	-	-	-
11 State Taxable Income	(86,871.82)	6,331.23	(80,540.59)	(80,540.59)	-
12 State Income Tax (5.5% of Line 11)	(4,777.95)	348.22	(4,429.73)	(4,429.73)	-
13 Emergency Excise Tax	-	-	-	-	-
14 Credits	-	-	-	-	-
15 Current State Income Taxes	(4,777.95)	348.22	(4,429.73)	(4,429.73)	-
16 Federal Taxable Income (Line 9 - Line 15)	(82,093.87)	5,983.01	(76,110.86)	(76,110.86)	-
17 Federal Income Tax Rate	0.21	0.21	0.21	0.21	0.21
18 Federal Income Taxes (Line 16 x Line 17)	(17,239.71)	1,256.43	(15,983.28)	(15,983.28)	-
19 Less: Investment Tax Credit Realized This Year (Sch. C-8)	-	-	-	-	-
20 Current Federal Inc. Taxes (Line 18 - Line 19)	(17,239.71)	1,256.43	(15,983.28)	(15,983.28)	-
Summary:					
21 Current State Income Taxes (Line 15)	(4,777.95)	348.22	(4,429.73)	(4,429.73)	-
22 Current Federal Income Taxes (Line 20)	(17,239.71)	1,256.43	(15,983.28)	(15,983.28)	-
23 Total Current Income Tax Expense (To C-1)	(22,017.66)	1,604.65	(20,413.01)	(20,413.01)	-

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 (Neighborhood Utilities)

Page 1 of 1

Docket No.: 20250052

Preparer: Brent Thies

Test Year Ended: 1/31/2025

Supporting Schedules: D-1,C-8

Historic [X] or Projected []

Recap Schedules: C-2

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

Line No.	Description	Total Per Books	Utility Adjustments	Utility Adjusted	Water	Wastewater
1	Interest on Long-Term Debt	0	0	0	0	0
2	Amortization of Debt Premium, Disc. and Expense Net	0	0	0	0	0
3	Interest on Short-Term Debt	2,601.32	0	2,601.32	2,601.32	-
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	2,601.32	-	2,601.32	2,601.32	-

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 (Neighborhood Utilities)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Historic [X] or Projected []

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

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

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

Supporting Schedules: None
Recap Schedules: C-2

Deferred Income Tax Expense

Florida Public Service Commission

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

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

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

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

Supporting Schedules: None
 Recap Schedules: C-2

Accumulated Deferred Income Taxes - Summary

Florida Public Service Commission

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

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

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

Line No.	Year	Account No. _____			Account No. _____			Net Deferred Income Taxes		
		State	Federal	Total	State	Federal	Total	State	Federal	Total
1		CSWR-Florida has no accumulated tax deferrals on its books								

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

Accumulated Deferred Income Taxes - State

Florida Public Service Commission

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

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

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

Line No.	Year	Account No. _____					Account No. _____				
		Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance
1		CSWR-Florida has no accumulated tax deferrals on its books									

Supporting Schedules: None
 Recap Schedules: C-6

Accumulated Deferred Income Taxes - Federal

Florida Public Service Commission

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

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

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

Line No.	Year	Account No. _____					Account No. _____				
		Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance
1		CSWR-Florida has no accumulated tax deferrals on its books									

Supporting Schedules: None
 Recap Schedules: C-6

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

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

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

Line No.	Year	3% ITC					4% ITC					
		Amount Realized		Amortization			Amount Realized		Amortization			
		Beginning Balance	Current Year	Prior Year Adjust.	Current Year	Prior Year Adjust.	Ending Balance	Beginning Balance	Current Year	Prior Year Adjust.	Current Year	Prior Year Adjust.
1		CSWR-Florida has no investment tax credits on its books										

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

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

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

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

Line No.	Year	8% ITC					10% ITC					
		Amount Realized		Amortization			Amount Realized		Amortization			
		Beginning Balance	Current Year	Prior Year Adjust.	Current Year	Prior Year Adjust.	Ending Balance	Beginning Balance	Current Year	Prior Year Adjust.	Current Year	Prior Year Adjust.
1		CSWR-Florida has no investment tax credits on its books										

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

Company: CSWR-Florida (Neighborhood Utilities)

Docket No.: 20250052

Test Year Ended: 1/31/2025

Schedule: C-7

Page 3 of 4

Preparer: Brent Thies

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

CSWR-Florida has no investment tax credits on its books

Investment Tax Credits - Section 46(f) Election

Florida Public Service Commission

Company: CSWR-Florida (Neighborhood Utilities)

Schedule: C-7

Docket No.: 20250052

Page 4 of 4

Test Year Ended: 1/31/2025

Preparer: Brent Thies

Historic or Projected

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 (Neighborhood Utilities)
 Docket No.: 20250052
 Test Year Ended: 1/31/2025

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

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

Line No.	Description	Parent's Name			Weighted Cost
		Amount	% of Total	Cost Rate	
1	Long-Term Debt				
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

Income Tax Returns

Florida Public Service Commission

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

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

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

**Line
No.**

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

Miscellaneous Tax Information

Florida Public Service Commission

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

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

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

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

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

Florida Public Service Commission

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

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

Subsidiary [X] or Consolidated []

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

Line No.	Class of Capital	(1) Reconciled To Requested Rate Base	(2) Ratio	(3) Cost Rate	(4) Weighted Cost
1	Long-Term Debt	-			
2	Short-Term Debt	28,250	6.04%	8.50%	0.51%
3	Preferred Stock	-			
4	Customer Deposits	-			
5	Common Equity	439,472	93.96%	8.77%	8.24%
6	Tax Credits - Zero Cost	-			
7	Tax Credits - Wtd. Cost	-			
8	Accum. Deferred Income Taxes	-			
9	Other (Explain)	-			
10	Total	467,722	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 (Neighborhood Utilities)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Schedule Year Ended: 1/31/2025
Historic [X] or Projected []

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

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

Line No.	(1) Class of Capital	(2) Test Year Per Books	(3) - (5) Reconciliation Adjustments			(6) Reconciled To Requested Rate Base
			(3) Specific	(4) (Explain)	(5) Prorata *	
1	Long-Term Debt	-				-
2	Short-Term Debt	28,250				28,250
3	Preferred Stock	-				-
4	Common Equity	637,210	A Parent Equity		(197,737)	439,472
5	Customer Deposits	-				-
6	Tax Credits - Zero Cost	-				-
7	Tax Credits - Wtd. Cost	-				-
8	Accum. Deferred Income Tax	-				-
9	Other (Explain)	-				-
10	Total	665,459				467,722

* 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	197,737

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 (Neighborhood Utilities)
 Docket No.: 20250052
 Test Year Ended: 1/31/2025
 Utility or Parent
 Historic or Projected

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

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
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)

1 CSWR-Florida has no preferred stock outstanding

Recap Schedules: A-19,D-2

13-Month Average Cost of Short-Term Debt

Florida Public Service Commission

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

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

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

Line No.	Lender	(1) Total Interest Expense	(2) Maturity Date	(3) Simple Average Amt. Outstanding	(4) Effective Cost Rate
1	CSWR, LLC	2,601.32	11/22/2026	28,249.62	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 (Neighborhood Utilities)
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
Preparer: Brent Thies

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Line No.	Description, Coupon Rate, Years of Life	Issue Date-Maturity Date	Principal Amount Sold (Face Value)	Principal Amount Outstanding	Amount 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 (Neighborhood Utilities)
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
Preparer: Brent Thies

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

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

Total

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

Schedule of Customer Deposits

Florida Public Service Commission

Company: CSWR-Florida (Neighborhood Utilities)

Schedule: D-7

Docket No.: 20250052

Page 1 of 1

Test Year Ended: 1/31/2025

Preparer: 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

Rate Schedule - Water

Florida Public Service Commission

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

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

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

Line No.	(1) Class/Meter Size	(2) Present Rates	(3) Proposed Rates
		BFC	BFC
1	Residential		
2	5/8" x 3/4"	\$ 8.44	\$ 15.24
3	3/4"	\$ 12.66	\$ 22.86
4	1"	\$ 21.09	\$ 38.10
5	1-1/2"	\$ 42.19	\$ 76.21
6	2"	\$ 67.50	\$ 121.93
7	3"	\$ 134.99	\$ 228.62
8	4"	\$ 210.93	\$ 381.03
9	6"	\$ 421.86	\$ 762.06
10	Gallage charge per 1,000 Gallons		
11	0-5,000 gallons	\$ 4.34	\$ 7.84
12	5,001-10,000	\$ 5.34	\$ 9.64
13	10,000+	\$ 8.00	\$ 14.45
14			
15	General Service		
16	5/8" x 3/4"	\$ 8.44	\$ 15.24
17	3/4"	\$ 12.66	\$ 22.86
18	1"	\$ 21.09	\$ 38.10
19	1-1/2"	\$ 42.19	\$ 76.21
20	2"	\$ 67.50	\$ 121.93
21	3"	\$ 134.99	\$ 228.62
22	4"	\$ 210.93	\$ 381.03
23	6"	\$ 421.86	\$ 762.06
24	Gallage charge per 1,000 Gallons	\$ 4.81	\$ 7.84

Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission

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

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

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

Line No.	(1) Class/Meter Size	(2) Number Bills	(3) Consumption in MG	(4) Present Rate	(5) Revenues at Present Rates	(6) Proposed Rate	(7) Revenues at Proposed Rates
1	Residential						
2	5/8" x 3/4"	4,706	13,588,162	\$ 8.44	\$ 39,718.64	\$ 15.24	\$ 71,724.86
3	3/4"			\$ 12.66	\$ -	\$ 22.86	\$ -
4	1"	617	4,035,787	\$ 21.09	\$ 13,012.53	\$ 38.10	\$ 23,509.48
5	1-1/2"	24	5,258	\$ 42.19	\$ 1,012.56	\$ 76.21	\$ 1,828.94
6	2"			\$ 67.50	\$ -	\$ 121.93	\$ -
7	3"			\$ 134.99	\$ -	\$ 228.62	\$ -
8	4"			\$ 210.93	\$ -	\$ 381.03	\$ -
9	6"			\$ 421.86	\$ -	\$ 762.06	\$ -
10	Gallonge charge per 1,000 Gallons					\$ -	
11	0-5,000 gallons		6,980,000	\$ 4.34	\$ 30,293.20	\$ 7.84	\$ 54,704.18
12	5,001-10,000		5,400,000	\$ 5.34	\$ 28,836.00	\$ 9.64	\$ 52,072.73
13	10,000+		5,332,000	\$ 8.00	\$ 42,656.00	\$ 14.45	\$ 77,029.22
14							
15	Total Residential	5,347	17,629,207		\$ 155,528.93		\$ 280,869.41
16							
17	Average Bill				\$ 29.09		\$ 52.53
18							
19	General Service						
20	5/8" x 3/4"			\$ 8.44		\$ 15.24	
21	3/4"			\$ 12.66		\$ 22.86	
22	1"			\$ 21.09		\$ 38.10	
23	1-1/2"			\$ 42.19		\$ 76.21	
24	2"			\$ 67.50		\$ 121.93	
25	3"			\$ 134.99		\$ 228.62	
26	4"			\$ 210.93		\$ 381.03	
27	6"			\$ 421.86		\$ 762.06	
28	Gallonge charge per 1,000 Gallons			\$ 4.81		\$ 7.84	
29							
30	Total Gen. Serv.						
31							
32	Average Bill						
33							
34	Unbilled Revenues						
35	Other Revenue				\$ 5,807.07		
36	Misc. Serv. Charges						
37							
38	Total Revenue				\$ 161,336.00		\$ 280,869.41
39							
40	Booked Revenue				\$ 164,075.31		
41							
42	Difference (Explain)				\$ 2,739.31		
43							

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

Customer Monthly Billing Schedule

Florida Public Service Commission

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

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

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

Line No.	(1) Month/ Year	(2) Residential	(3) General Service	(4) Multi-Family Dwelling	(5) Private Fire Protection	(6) Other (List)	(7) Total
1	February	447					447
2	March	446					446
3	April	449					449
4	May	445					445
5	June	445					445
6	July	452					452
7	August	443					443
8	September	445					445
9	October	446					446
10	November	444					444
11	December	442					442
12	January	443					443
	Total	5,347					5,347

Miscellaneous Service Charges

Florida Public Service Commission

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

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

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

Line No.	(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	N/A	N/A	\$	50.75	\$	101.50
6							
7	Premises Visit	N/A	N/A	\$	50.75	\$	101.50
8							
9	Other Charges (List)						
10	Late Payment Charge	\$	4.30	\$	4.30	\$	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 Charge Revenues

Florida Public Service Commission

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

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

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

Line No.	(1) Initial Connection	(2) Normal Reconnect	(3) Violation Reconnect	(4) Premises Visit	(5) Other Charges	(6) Total
1	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>	\$ 5,536.37	\$ 5,536.37
2						
3	Other Charges as follows:					
4	Connection Meter Fee					
5	NSF Check Charges					
6	Other Miscellaneous Fees					
7	<u>\$ 5,536.37</u>					
8	<u>\$ 5,536.37</u>					

9 **Misc Fees Description**

10 The revenues associated with Miscellaneous Fees relate to late fees incurred due to late payments during the test year.

Public Fire Hydrants Schedule

Florida Public Service Commission

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

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

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

(1) Line No.	(2) Size	(3) Type	(4) Quantity
1	4.5" - 5.25"	Standard Wet Barrel Mueller and American Darling	27
Total			27

Private Fire Protection Service

Florida Public Service Commission

Company: CSWR-Florida (Neighborhood Utilities)
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 (Neighborhood Utilities) 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 (Neighborhood Utilities)
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
2		approved tariff.

Tax or Franchise Fee Schedule

Florida Public Service Commission

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

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

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

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

Service Availability Charges Schedule

Florida Public Service Commission

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

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

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

Line No.	(1) Type Charge	(2) Present Charges	(3) Proposed Charges
1	Plant Capacity Charge		
2	Residential-per ERC (350 GPD)	\$ 420.00	\$ 420.00
3	All others-per Gallon/Day	\$ 1.20	\$ 1.20
4	Meter Installation Charge		
5	5/8" x 3/4"	\$ 206.00	Actual Cost
6	All other meter sizes	Actual Cost	Actual Cost
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

Guaranteed Revenues Received

Florida Public Service Commission

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

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

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

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

Class A Utility Cost of Service Study

Florida Public Service Commission

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

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

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

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

Projected Test Year Revenue Calculation

Florida Public Service Commission

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

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

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Line No.	is/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 (Neighborhood Utilities)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Water [X] or Wastewater []
Customer Class: Residential
Meter Size: All Meter Sizes

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

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

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

The billing analysis is contained in Volume II.

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

Florida Public Service Commission

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

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

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

	(1)	(2)	(3)	(4)	(5)	(6)
Month/ Year	Total Gallons Pumped	Gallons Purchased	Gallons Sold	Other Uses	Unaccounted For Water (1)+(2)-(3)-(4)	% Unaccounted For Water
Feb-24	2,038,000		1,174,067		863,933	42%
Mar-24	2,228,000		1,290,252		937,748	42%
Apr-24	2,370,000		1,317,144		1,052,856	44%
May-24	2,741,000		1,494,521		1,246,479	45%
Jun-24	2,816,000		1,948,329		867,671	31%
Jul-24	2,417,000		1,861,582		555,418	23%
Aug-24	2,591,000		1,357,055		1,233,945	48%
Sep-24	2,203,000		1,587,756		615,244	28%
Oct-24	2,240,000		1,169,241		1,070,759	48%
Nov-24	2,156,000		1,780,870		375,130	17%
Dec-24	2,137,500		1,384,027		753,473	35%
Jan-25	2,095,000		1,264,363		830,637	40%
Total	28,032,500		17,629,207		10,403,293	37%

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

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

Florida Public Service Commission

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

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

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

	(1)	(2)	(3)	(4)	(5)	(6)
	Individual Plant Flows				Total Plant Flows	Total Purch. Sewage Treatment
Month/ Year	(Name)	(Name)	(Name)	(Name)		

CSWR-Florida (Neighborhood Utilities) provides water service only, therefore this schedules is not applicable.

Water Treatment Plant Data

Florida Public Service Commission

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

Schedule F-3
Page 1 of 1
Preparer:

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

	<u>DATE</u>	<u>GPD</u>
1. Plant Capacity The hydraulic rated capacity. If different from that shown on the DER operating or construction permit, provide an explanation.		360,000
2. Maximum Day 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.	2/14/2024	148,000
3. Five-Day Max Year The five days with the highest pumpage rate from any one month in the test year. Provide an explanation if fire flow, line-breaks or other unusual occurrences affected the flows on these days.	(1) 5/28/2024 (2) 5/30/2024 (3) 5/29/2024 (4) 5/31/2024 (5) 6/9/2024	118,200 115,400 111,400 109,600 108,200
	AVERAGI	112,560
4. Average Daily Flow		77,080.60
5. Required Fire Flow The standards will be those as set by the Insurance Service Organization or by a governmental agency ordinance. Provide documents to support this calculation.		N/A

Wastewater Treatment Plant Data

Florida Public Service Commission

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

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

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

	MONTH	GPD
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CSWR-Florida (Neighborhood Utilities) provides water service only, therefore this schedules is not applicable.

**Used and Useful Calculations
Water Treatment Plant**

Florida Public Service Commission

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

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

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

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

Line No.

1 INPUT INFORMATION:

2 Water Treatment System

3 Number of Wells			2
Total Well Capacity, gpm			250 gpm
Firm Reliable Well pumping Capacity (largest well out), gpm			250 gpm
Firm Reliable Well pumping Capacity (largest well out), gpd			240,000.00 gpd
Peak Day Demand			148,000.00 gpd
Peak Hour Demand = 2 x Maximum Day / 1440			205.5555556 gpm
Fire Flow Requirement	0 gpm	2 Hours	0 gpd
Fire Flow Requirement			0 gpm
Unaccounted For Water	38%		29,022.69 gpd, avg
Acceptable Unaccounted For	10%		7,708.06 gpd, avg
Excess Unaccounted for			21,314.63 gpd, avg
Property Needed to Serve			0 gpm

Used and Useful Analysis, in accordance with Rule 25-30.4325:

Treatment System (Peak Demand / Firm Reliable Capacity) 53%

Storage Facilities

Ground Storage Capacity, gal.	60,000.00 gallons
Usable Ground Storage (90%), gal	54,000.00 gallons
Elevated Storage	0 gallons
Usable Elevated Storage	0 gallons
Hydropneumatic Storage Capacity, gal.	5,000.00 gallons
Usable Hydropneumatic Storage Capacity (0%), gal.	0 gallons
Total Usable Storage, gal.	54,000.00 gallons

Used and Useful Analysis, in accordance with Rule 25-30.4325:

Storage Facilities (Peak Demand / Usable Storage) 100%

**Used and Useful Calculations
Wastewater Treatment Plant**

Florida Public Service Commission

**Company: CSWR-Florida (Neighborhood Utilities)
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

CSWR-Florida (Neighborhood Utilities) provides water service only, therefore this schedules is not applicable.

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

Florida Public Service Commission

**Company: CSWR-Florida (Neighborhood Utilities)
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 (Neighborhood Utilities)
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 (Neighborhood Utilities)

Schedule F-9

Docket No.: 20250052

Page 1 of 1

Test Year Ended: 1/31/2025

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.

Line No.	(1) Year	(2) SFR Customers Beginning	(3) SFR Customers Ending	(4) Average	(5) SFR Gallons Sold	(6) Gallons/ SFR (5)/(4)	(7) Total Gallons Sold	(8) Total ERCs (7)/(6)	(9) Annual % Incr. in ERCs
1	TY-4								
2	TY-3								
3	TY-2								
4	TY-1	452	446	449	14,159,716	31,536	14,159,716	449	0%
5	TY	446	443	445	18,893,570	42,505	18,893,570	445	-1.00%
Average Growth Through 5-Year Period (Col. 8)									
									-1.00%
									=====

Equivalent Residential Connections - Wastewater

Florida Public Service Commission

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

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

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

CSWR-Florida does not have wastewater customers at Neighborhood Utilities.

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

Page 1 of 1
Preparer: Aaron Silas

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

Rate Base	467,721.52
Net Operating Income	(84,270.50)
Equity Percentage	92.82%
Debt Percentage	7.18%
Last Authorized ROE (Min)	10.16%
Current Cost of Debt	8.50%
Achieved Rate of Return	-18.02%
Required Rate of Return	10.04%
Revenue Deficiency	131,233.54
Percentage Increase	79.98%

Interim Rate Design - Water

Florida Public Service Commission

Company: CSWR-Florida (Neighborhood Utilities)

Docket No.: 20250052

Test Year Ended: 1/31/2025

Page 1 of 1

Preparer: Aaron Silas

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

Customer Type (B)	Base Year Bill Count (C)	Residential Customer Equivalent (D)	Customer Equivalents (E)	Base Year At Present Rates Revenue (F)	Proposed Revenue Increase (G)	Base Year Proposed Revenue (H)	Proposed Monthly Charge (I)
Residential							
5/8" x 3/4"	4,706.00	1.00	4,706.00	\$ 39,718.64	33,514.14	\$ 73,232.78	\$ 15.56
3/4"	-	1.50	-	\$ -	-	\$ -	\$ 23.34
1"	617.00	2.50	1,542.50	\$ 13,012.53	10,979.82	\$ 23,992.35	\$ 38.90
1-1/2"	24.00	5.00	120.00	\$ 1,012.56	854.39	\$ 1,866.95	\$ 77.81
2"	-	8.00	-	\$ -	-	\$ -	\$ 124.49
3"	-	15.00	-	\$ -	-	\$ -	\$ 233.42
4"	-	25.00	-	\$ -	-	\$ -	\$ 389.04
6"	-	50.00	-	\$ -	-	\$ -	\$ 778.08
Gallonage				\$ -	-	\$ -	
0-5,000 gallons			6,980,000.00	\$ 30,293.20	25,561.06	\$ 55,854.26	\$ 8.00
5,001-10,000			5,400,000.00	\$ 28,836.00	24,331.49	\$ 53,167.49	\$ 9.85
10,000+			5,332,000.00	\$ 42,656.00	35,992.65	\$ 78,648.65	\$ 14.75
Total:	5,347.00		6,368.50	\$ 155,528.93	131,233.54	\$ 286,762.47	

Standalone Rate Design - Water

Florida Public Service Commission

Company: CSWR-Florida (Neighborhood Utilities)

Docket No.: 20250052

Test Year Ended: 1/31/2025

Page 1 of 1

Preparer: Aaron Silas

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

Customer Type (B)	Base Year Bill Count (C)	Residential Customer Equivalent (D)	Customer Equivalents (E)	Base Year At Present Rates Revenue (F)	Proposed Revenue Increase (G)	Base Year Proposed Revenue (H)	Proposed Monthly Charge (I)
Residential							
5/8" x 3/4"	4,706.00	1.00	4,706.00	\$ 39,718.64	32,006.22	\$ 71,724.86	\$ 15.24
3/4"	-	1.50	-	\$ -	-	\$ -	\$ 22.86
1"	617.00	2.50	1,542.50	\$ 13,012.53	10,485.81	\$ 23,498.34	\$ 38.10
1-1/2"	24.00	5.00	120.00	\$ 1,012.56	815.94	\$ 1,828.50	\$ 76.21
2"	-	8.00	-	\$ -	-	\$ -	\$ 121.93
3"	-	15.00	-	\$ -	-	\$ -	\$ 228.62
4"	-	25.00	-	\$ -	-	\$ -	\$ 381.03
6"	-	50.00	-	\$ -	-	\$ -	\$ 762.06
Gallonage				\$ -	-	\$ -	
0-5,000 gallons			6,980,000.00	\$ 30,293.20	24,410.98	\$ 54,704.18	\$ 7.84
5,001-10,000			5,400,000.00	\$ 28,836.00	23,236.73	\$ 52,072.73	\$ 9.64
10,000+			5,332,000.00	\$ 42,656.00	34,373.22	\$ 77,029.22	\$ 14.45
Total:	5,347.00		6,368.50	\$ 155,528.93	125,328.91	\$ 280,857.84	