

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

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

OF

**CSWR-Florida Utility Operating Company, LLC -
Sunshine Utilities of Central Florida, Inc.**

Docket No. 20250052-WS

VOLUME I



FLORIDA PUBLIC SERVICE COMMISSION

FOR THE

TEST YEAR ENDED: January 31, 2025

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

FLORIDA PUBLIC SERVICE COMMISSION

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

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Schedule of Water Rate Base

Florida Public Service Commission

Company: CSWR-Florida (Sunshine Utilities)
 Docket No.: 20250052
 Schedule Year Ended: 1/31/2025
 Interim [] Final [X]
 Historical [X] Projected []
 Systems: All Sunshine Systems except Ponderosa Pines and Quail Run

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	5,237,433	-	5,237,433	A-5
2	Utility Land & Land Rights	475,568	-	475,568	A-5
3	Less: Non-Used & Useful Plant	-	-	-	A-7
4	Construction Work in Progress	-	720,427	720,427	-
5	Less: Accumulated Depreciation	(2,655,531)	-	(2,655,531)	A-9
6	Less: CIAC	(2,047,250)	-	(2,047,250)	A-12
7	Accumulated Amortization of CIAC	1,936,632	-	1,936,632	A-14
8	Acquisition Adjustments	5,457,165	-	5,457,165	-
9	Accum. Amort. of Acq. Adjustments	-	-	-	-
10	Advances For Construction	-	-	-	A-16
11	Working Capital Allowance	-	-	-	A-17
12	Total Rate Base	8,404,017 =====	720,427 =====	9,124,444 =====	

Schedule of Water Rate Base

Florida Public Service Commission

Company: CSWR-Florida (Sunshine Utilities)
 Docket No.: 20250052
 Schedule Year Ended: 1/31/2025
 Interim [] Final [X]
 Historical [X] Projected []
 Systems: Ponderosa Pines and Quail Run

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	377,113	-	377,113	A-5
2	Utility Land & Land Rights	32,768	-	32,768	A-5
3	Less: Non-Used & Useful Plant	-	-	-	A-7
4	Construction Work in Progress	-	372,650	372,650	-
5	Less: Accumulated Depreciation	(96,483)	-	(96,483)	A-9
6	Less: CIAC	(26,300)	-	(26,300)	A-12
7	Accumulated Amortization of CIAC	15,968	-	15,968	A-14
8	Acquisition Adjustments	403,712	-	403,712	-
9	Accum. Amort. of Acq. Adjustments	-	-	-	-
10	Advances For Construction	-	-	-	A-16
11	Working Capital Allowance	-	-	-	A-17
12	Total Rate Base	706,777	372,650	1,079,427	

Schedule of Wastewater Rate Base

Florida Public Service Commission

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

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

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

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

Schedule of Adjustments to Rate Base

Florida Public Service Commission

Company: CSWR-Florida (Sunshine Utilities)

Docket No.: 20250052

Schedule Year Ended: 1/31/2025

Interim [] Final [X]

Historic [X] or Projected []

Systems: All Sunshine Systems except Ponderosa Pines and Quail Run

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	Ashley Heights Mechanical & Piping	62,429	-
2	Ashley Heights Hydropneumatic Tank	151,612	-
3	Country Walk Mechanical & Piping	62,046	-
4	Country Walk Hydropneumatic Tank	113,848	-
5	Oakcrest Villas/SunResort Mechanical & Piping	27,620	-
6	Oakcrest Villas/SunResort Hydropneumatic Tank	55,240	-
7	Winding Waters Mechanical & Piping	66,035	-
8	Winding Waters Hydropneumatic Tank	181,597	-
9			
10			
11	Total for Construction Work in Progress	720,427	-

Schedule of Adjustments to Rate Base

Florida Public Service Commission

Company: CSWR-Florida (Sunshine Utilities)

Docket No.: 20250052

Schedule Year Ended: 1/31/2025

Interim [] Final [X]

Historic [X] or Projected []

Systems: Ponderosa Pines and Quail Run

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	Ponderosa Pines WTP-1 Mechanical & Piping	60,167	-
2	Ponderosa Pines WTP-1 Hydropneumatic Tank	126,158	-
3	Ponderosa Pines WTP-2 Mechanical & Piping	60,167	-
4	Ponderosa Pines WTP-2 Hydropneumatic Tank	126,158	-
5			
6			
7	Total for Construction Work in Progress	372,650	-

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

Florida Public Service Commission

Company: CSWR-Florida (Sunshine Utilities)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Systems: All Sunshine Systems except Ponderosa Pines and Quail Run

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

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

Line No.	Description	Year-End Balance	
		Water	Wastewater
1	5/24/2022 Balance	3,213,175	
2	2022 Additions	-	
3	2022 Retirements	(286,664)	
4	2022 Adjustments		
5	01/31/2023 Balance	2,926,511	
6	2023 Additions	1,231,109	
7	2023 Retirements		
8	2023 Adjustments		
9	1/31/2024 Balance	4,157,620	
10	2024 Additions	2,593,301	
11	2024 Retirements	-	
12	2024 Adjustments		
13	01/31/2025 Balance	6,750,921	
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	6,750,921	

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

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

Florida Public Service Commission

Company: CSWR-Florida (Sunshine Utilities)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Systems: Ponderosa Pines and Quail Run

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

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

Line No.	Description	Year-End Balance	
		Water	Wastewater
1	5/24/2022 Balance	156,001.34	
2	2022 Additions	-	
3	2022 Retirements	(9,018.00)	
4	2022 Adjustments		
5	01/31/2023 Balance	146,983.34	
6	2023 Additions	87,315.29	
7	2023 Retirements	-	
8	2023 Adjustments		
9	1/31/2024 Balance	234,298.63	
10	2024 Additions	270,628.69	
11	2024 Retirements		
12	2024 Adjustments		
13	01/31/2025 Balance	504,927.32	
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	504,927.32	

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 (Sunshine Utilities)
 Docket No.: 20250052
 Test Year Ended: 1/31/2025
 Water [X] or Wastewater []
 Systems: All Sunshine Systems except Ponderosa Pines and Quail Run

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

Recap Schedules: A-1, A-4

	(1)	(2)	(3)	(4)
Line No.	Account No. and Name	Test Year Average Bal	Non-Used Useful %	Non-Used Amount
1	<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	475,568		-
7	304.2 Structures & Improvements	649,511		-
8	305.2 Collect. & Impound. Reservoirs	-		-
9	306.2 Lake, River & Other Intakes	-		-
10	307.2 Wells & Springs	200,951		-
11	308.2 Infiltration Galleries & Tunnels	-		-
12	309.2 Supply Mains	158,828		-
13	310.2 Power Generation Equipment	283,397		-
14	311.2 Pumping Equipment	553,386		-
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	255,750		-
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	161,694		-
25	331.4 Transm. & Distribution Mains	1,792,828		-
26	333.4 Services	338,860		-
27	334.4 Meters & Meter Installations	316,129		-
28	335.4 Hydrants	-		-
29	339.4 Other Plant & Misc. Equipment	-		-
30	<u>GENERAL PLANT</u>			
31	303.5 Land & Land Rights	-		-
32	304.5 Structures & Improvements	-		-
33	340.5 Office Furniture & Equipment	-		-
34	341.5 Transportation Equipment	-		-
35	342.5 Stores Equipment	-		-
36	343.5 Tools, Shop & Garage Equipment	-		-
37	344.5 Laboratory Equipment	-		-
38	345.5 Power Operated Equipment	-		-
39	346.5 Communication Equipment	254,402		-
40	347.5 Miscellaneous Equipment	32,345		-
41	348.5 Other Tangible Plant	239,353		-
42	TOTAL	\$ 5,713,001	\$ -	\$ -

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

Florida Public Service Commission

Company: CSWR-Florida (Sunshine Utilities)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Water [X] or Wastewater []
Systems: All Sunshine Systems except Ponderosa Pines and Quail Run

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	363,669.83	363,669.83	363,669.83	363,669.83	363,669.83	363,669.83	363,669.83
7	304.2 Structures & Improvements	125,066.36	149,261.79	210,873.50	391,990.56	468,143.53	684,035.71	791,916.47
8	305.2 Collect. & Impound. Reservoirs	-	-	-	-	-	-	-
9	306.2 Lake, River & Other Intakes	-	-	-	-	-	-	-
10	307.2 Wells & Springs	106,966.43	106,966.43	106,966.43	121,758.93	165,295.72	169,537.38	262,124.38
11	308.2 Infiltration Galleries & Tunnels	-	-	-	-	-	-	-
12	309.2 Supply Mains	121,562.21	124,238.52	125,668.52	134,516.33	143,912.93	152,596.81	157,539.26
13	310.2 Power Generation Equipment	92,881.95	92,881.95	98,806.95	100,939.59	100,939.59	259,528.67	262,932.21
14	311.2 Pumping Equipment	512,483.11	512,483.11	524,233.19	538,043.41	538,043.41	549,555.52	563,501.17
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	232,278.47	232,278.47	232,278.47	256,169.82	256,169.82	260,403.10	260,403.10
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	106,513.18	109,504.68	109,504.68	123,063.84	128,222.12	154,573.22	167,176.22
25	331.4 Transm. & Distribution Mains	1,500,685.73	1,525,249.03	1,540,948.03	1,786,860.17	1,828,421.98	1,841,092.52	1,862,813.72
26	333.4 Services	238,690.61	257,196.17	269,314.37	348,811.23	354,733.32	361,522.07	367,844.93
27	334.4 Meters & Meter Installations	259,085.90	259,085.90	271,169.34	300,332.52	303,882.31	313,877.43	323,972.36
28	335.4 Hydrants	-	-	-	-	-	-	-
29	339.4 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
30	<u>GENERAL PLANT</u>							
31	303.5 Land & Land Rights	-	-	-	-	-	-	-
32	304.5 Structures & Improvements	-	-	-	-	-	-	-
33	340.5 Office Furniture & Equipment	-	-	-	-	-	-	-
34	341.5 Transportation Equipment	-	-	-	-	-	-	-
35	342.5 Stores Equipment	-	-	-	-	-	-	-
36	343.5 Tools, Shop & Garage Equipment	-	-	-	-	-	-	-
37	344.5 Laboratory Equipment	-	-	-	-	-	-	-
38	345.5 Power Operated Equipment	-	-	-	-	-	-	-
39	346.5 Communication Equipment	243,939.14	249,127.23	252,316.30	255,659.48	255,659.48	255,659.48	255,659.48
40	347.5 Miscellaneous Equipment	14,444.37	19,269.39	24,143.97	33,129.31	33,129.31	33,129.31	33,129.31
41	348.5 Other Tangible Plant	239,352.99	239,352.99	239,352.99	239,352.99	239,352.99	239,352.99	239,352.99
42	TOTAL	\$ 4,157,620.28	\$ 4,240,565.49	\$ 4,369,246.57	\$ 4,994,298.01	\$ 5,179,576.34	\$ 5,638,534.04	\$ 5,912,035.43

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

Florida Public Service Commission

Company: CSWR-Florida (Sunshine Utilities)
 Docket No.: 20250052
 Test Year Ended: 1/31/2025
 Water [X] or Wastewater []
 Systems: All Sunshine Systems except Ponderosa Pines and Quail Run

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	363,669.83	363,669.83	727,339.66	727,339.66	727,339.66	727,339.66	475,568.24
7	304.2 Structures & Improvements	937,058.73	937,058.73	937,058.73	937,058.73	937,058.73	937,058.73	649,510.79
8	305.2 Collect. & Impound. Reservoirs	-	-	-	-	-	-	-
9	306.2 Lake, River & Other Intakes	-	-	-	-	-	-	-
10	307.2 Wells & Springs	262,124.38	262,124.38	262,124.38	262,124.38	262,124.38	262,124.38	200,950.92
11	308.2 Infiltration Galleries & Tunnels	-	-	-	-	-	-	-
12	309.2 Supply Mains	184,121.53	184,121.53	184,121.53	184,121.53	184,121.53	184,121.53	158,827.98
13	310.2 Power Generation Equipment	445,874.21	445,874.21	445,874.21	445,874.21	445,874.21	445,874.21	283,396.63
14	311.2 Pumping Equipment	575,946.15	575,946.15	575,946.15	575,946.15	575,946.15	575,946.15	553,386.14
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	265,794.48	265,794.48	265,794.48	265,794.48	265,794.48	265,794.48	255,749.86
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	200,576.48	200,576.48	200,576.48	200,576.48	200,576.48	200,576.48	161,693.60
25	331.4 Transm. & Distribution Mains	1,903,449.27	1,903,449.27	1,903,449.27	1,903,449.27	1,903,449.27	1,903,449.27	1,792,828.22
26	333.4 Services	367,844.93	367,844.93	367,844.93	367,844.93	367,844.93	367,844.93	338,860.18
27	334.4 Meters & Meter Installations	346,377.52	346,377.52	346,377.52	346,377.52	346,377.52	346,377.52	316,128.53
28	335.4 Hydrants	-	-	-	-	-	-	-
29	339.4 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
30	<u>GENERAL PLANT</u>							
31	303.5 Land & Land Rights	-	-	-	-	-	-	-
32	304.5 Structures & Improvements	-	-	-	-	-	-	-
33	340.5 Office Furniture & Equipment	-	-	-	-	-	-	-
34	341.5 Transportation Equipment	-	-	-	-	-	-	-
35	342.5 Stores Equipment	-	-	-	-	-	-	-
36	343.5 Tools, Shop & Garage Equipment	-	-	-	-	-	-	-
37	344.5 Laboratory Equipment	-	-	-	-	-	-	-
38	345.5 Power Operated Equipment	-	-	-	-	-	-	-
39	346.5 Communication Equipment	255,659.48	256,708.25	256,708.25	256,708.25	256,708.25	256,708.25	254,401.64
40	347.5 Miscellaneous Equipment	38,352.23	38,352.23	38,352.23	38,352.23	38,352.23	38,352.23	32,345.26
41	348.5 Other Tangible Plant	239,352.99	239,352.99	239,352.99	239,352.99	239,352.99	239,352.99	239,352.99
42	TOTAL	\$ 6,386,202.21	\$ 6,387,250.98	\$ 6,750,920.81	\$ 6,750,920.81	\$ 6,750,920.81	\$ 6,750,920.81	\$ 5,713,000.97

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

Florida Public Service Commission

Company: CSWR-Florida (Sunshine Utilities)
 Docket No.: 20250052
 Test Year Ended: 1/31/2025
 Water [X] or Wastewater []
 Systems: Ponderosa Pines and Quail Run

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	32,768		-
7	304.2 Structures & Improvements	58,486		-
8	305.2 Collect. & Impound. Reservoirs	-		-
9	306.2 Lake, River & Other Intakes	-		-
10	307.2 Wells & Springs	27,924		-
11	308.2 Infiltration Galleries & Tunnels	-		-
12	309.2 Supply Mains	5,624		-
13	310.2 Power Generation Equipment	94,780		-
14	311.2 Pumping Equipment	31,867		-
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	13,868		-
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	50,315		-
25	331.4 Transm. & Distribution Mains	26,154		-
26	333.4 Services	20,139		-
27	334.4 Meters & Meter Installations	11,530		-
28	335.4 Hydrants	-		-
29	339.4 Other Plant & Misc. Equipment	-		-
30	<u>GENERAL PLANT</u>			
31	303.5 Land & Land Rights	-		-
32	304.5 Structures & Improvements	-		-
33	340.5 Office Furniture & Equipment	-		-
34	341.5 Transportation Equipment	-		-
35	342.5 Stores Equipment	-		-
36	343.5 Tools, Shop & Garage Equipment	1,980		-
37	344.5 Laboratory Equipment	-		-
38	345.5 Power Operated Equipment	-		-
39	346.5 Communication Equipment	32,136		-
40	347.5 Miscellaneous Equipment	2,310		-
41	348.5 Other Tangible Plant	-		-
42	TOTAL	\$ 409,882	\$ -	\$ -

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

Florida Public Service Commission

Company: CSWR-Florida (Sunshine Utilities)
 Docket No.: 20250052
 Test Year Ended: 1/31/2025
 Water [X] or Wastewater []
 Systems: Ponderosa Pines and Quail Run

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)	(3)	(4)	(5)	(6)	(7)	(8)
		Prior Year	Month # 1	Month # 2	Month # 3	Month # 4	Month # 5	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	32,768.33	32,768.33	32,768.33	32,768.33	32,768.33	32,768.33	32,768.33
7	304.2 Structures & Improvements	15,436.04	15,436.04	15,436.04	43,770.95	46,134.73	77,192.33	78,130.55
8	305.2 Collect. & Impound. Reservoirs	-	-	-	-	-	-	-
9	306.2 Lake, River & Other Intakes	-	-	-	-	-	-	-
10	307.2 Wells & Springs	27,123.70	27,123.70	27,123.70	28,163.70	28,163.70	28,163.70	28,163.70
11	308.2 Infiltration Galleries & Tunnels	-	-	-	-	-	-	-
12	309.2 Supply Mains	4,670.24	4,670.24	4,670.24	5,910.24	5,910.24	5,910.24	5,910.24
13	310.2 Power Generation Equipment	-	-	-	-	-	-	-
14	311.2 Pumping Equipment	29,884.00	29,884.00	29,884.00	29,884.00	29,884.00	154,018.16	154,018.16
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	12,006.38	12,006.38	12,006.38	14,426.39	14,426.39	14,426.39	14,426.39
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	35,706.00	35,706.00	35,706.00	43,052.69	45,582.69	52,850.97	57,926.68
25	331.4 Transm. & Distribution Mains	21,653.08	21,653.08	21,653.08	27,503.89	27,503.89	27,503.89	27,503.89
26	333.4 Services	8,664.00	13,891.88	13,891.88	17,611.88	19,577.79	19,577.79	24,085.36
27	334.4 Meters & Meter Installations	9,961.00	9,961.00	9,961.00	12,001.00	12,001.00	12,001.00	12,001.00
28	335.4 Hydrants	-	-	-	-	-	-	-
29	339.4 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
30	<u>GENERAL PLANT</u>							
31	303.5 Land & Land Rights	-	-	-	-	-	-	-
32	304.5 Structures & Improvements	-	-	-	-	-	-	-
33	340.5 Office Furniture & Equipment	-	-	-	-	-	-	-
34	341.5 Transportation Equipment	-	-	-	-	-	-	-
35	342.5 Stores Equipment	-	-	-	-	-	-	-
36	343.5 Tools, Shop & Garage Equipment	1,980.00	1,980.00	1,980.00	1,980.00	1,980.00	1,980.00	1,980.00
37	344.5 Laboratory Equipment	-	-	-	-	-	-	-
38	345.5 Power Operated Equipment	-	-	-	-	-	-	-
39	346.5 Communication Equipment	32,135.86	32,135.86	32,135.86	32,135.86	32,135.86	32,135.86	32,135.86
40	347.5 Miscellaneous Equipment	2,310.00	2,310.00	2,310.00	2,310.00	2,310.00	2,310.00	2,310.00
41	348.5 Other Tangible Plant	-	-	-	-	-	-	-
42	TOTAL	\$ 234,298.63	\$ 239,526.51	\$ 239,526.51	\$ 291,518.93	\$ 298,378.62	\$ 490,722.66	\$ 504,927.32

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

Florida Public Service Commission

Company: CSWR-Florida (Sunshine Utilities)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Water [X] or Wastewater []
Systems: Ponderosa Pines and Quail Run

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	32,768.33	32,768.33	32,768.33	32,768.33	32,768.33	32,768.33	32,768.33
7	304.2 Structures & Improvements	78,130.55	78,130.55	78,130.55	78,130.55	78,130.55	78,130.55	58,486.15
8	305.2 Collect. & Impound. Reservoirs	-	-	-	-	-	-	-
9	306.2 Lake, River & Other Intakes	-	-	-	-	-	-	-
10	307.2 Wells & Springs	28,163.70	28,163.70	28,163.70	28,163.70	28,163.70	28,163.70	27,923.70
11	308.2 Infiltration Galleries & Tunnels	-	-	-	-	-	-	-
12	309.2 Supply Mains	5,910.24	5,910.24	5,910.24	5,910.24	5,910.24	5,910.24	5,624.09
13	310.2 Power Generation Equipment	154,018.16	154,018.16	154,018.16	154,018.16	154,018.16	154,018.16	94,780.41
14	311.2 Pumping Equipment	33,567.16	33,567.16	33,567.16	33,567.16	33,567.16	33,567.16	31,867.24
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	14,426.39	14,426.39	14,426.39	14,426.39	14,426.39	14,426.39	13,867.93
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	57,926.68	57,926.68	57,926.68	57,926.68	57,926.68	57,926.68	50,314.70
25	331.4 Transm. & Distribution Mains	27,503.89	27,503.89	27,503.89	27,503.89	27,503.89	27,503.89	26,153.70
26	333.4 Services	24,085.36	24,085.36	24,085.36	24,085.36	24,085.36	24,085.36	20,139.44
27	334.4 Meters & Meter Installations	12,001.00	12,001.00	12,001.00	12,001.00	12,001.00	12,001.00	11,530.23
28	335.4 Hydrants	-	-	-	-	-	-	-
29	339.4 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
30	<u>GENERAL PLANT</u>							
31	303.5 Land & Land Rights	-	-	-	-	-	-	-
32	304.5 Structures & Improvements	-	-	-	-	-	-	-
33	340.5 Office Furniture & Equipment	-	-	-	-	-	-	-
34	341.5 Transportation Equipment	-	-	-	-	-	-	-
35	342.5 Stores Equipment	-	-	-	-	-	-	-
36	343.5 Tools, Shop & Garage Equipment	1,980.00	1,980.00	1,980.00	1,980.00	1,980.00	1,980.00	1,980.00
37	344.5 Laboratory Equipment	-	-	-	-	-	-	-
38	345.5 Power Operated Equipment	-	-	-	-	-	-	-
39	346.5 Communication Equipment	32,135.86	32,135.86	32,135.86	32,135.86	32,135.86	32,135.86	32,135.86
40	347.5 Miscellaneous Equipment	2,310.00	2,310.00	2,310.00	2,310.00	2,310.00	2,310.00	2,310.00
41	348.5 Other Tangible Plant	-	-	-	-	-	-	-
42	TOTAL	\$ 504,927.32	\$ 504,927.32	\$ 504,927.32	\$ 504,927.32	\$ 504,927.32	\$ 504,927.32	\$ 409,881.78

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

Florida Public Service Commission

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

**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 (Sunshine Utilities) provides water service only, therefore
- 2 this schedule is not applicable.

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

Florida Public Service Commission

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

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 (Sunshine Utilities) provides water service only, therefore
- 2 this schedule is not applicable.

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

Florida Public Service Commission

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

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 (Sunshine Utilities) provides water service only, therefore
 2 this schedule is not applicable.

Non-Used and Useful Plant - Summary

Florida Public Service Commission

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

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

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

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

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

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

Florida Public Service Commission

Company: CSWR-Florida (Sunshine Utilities)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Systems: All Sunshine Systems except Ponderosa Pines and Quail Run

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

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

Line No.	Description	Year-End Balance	
		Water	Wastewater
1	05/24/2022 Balance	2,752,704	-
2	2022 Additions	38,012	-
3	2022 Retirements	(271,900)	-
4	2022 Adjustments	-	-
5	01/31/2023 Balance	2,518,816	-
6	2023 Additions	76,272	-
7	2023 Retirements	-	-
8	2023 Adjustments	-	-
9	01/31/2024 Balance	2,595,088	-
10	2024 Additions	127,316	-
11	2024 Retirements	-	-
12	2024 Adjustments	-	-
13	01/31/2025 Balance	2,722,404	-
14	19__ Additions	-	-
15	19__ Retirements	-	-
16	19__ Adjustments	-	-
17	__ / __ / __ Balance	-	-
18	19__ Additions	-	-
19	19__ Retirements	-	-
20	19__ Adjustments	-	-
21	01/31/2025 Balance	2,722,404	-

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

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

Florida Public Service Commission

Company: CSWR-Florida (Sunshine Utilities)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Systems: Ponderosa Pines and Quail Run

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

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

Line No.	Description	Year-End Balance	
		Water	Wastewater
1	05/24/2022 Balance	87,304	-
2	2022 Additions	3,413	-
3	2022 Retirements	(8,776)	-
4	2022 Adjustments	-	-
5	01/31/2023 Balance	81,942	-
6	2023 Additions	7,246	-
7	2023 Retirements	-	-
8	2023 Adjustments	-	-
9	01/31/2024 Balance	89,188	-
10	2024 Additions	16,752	-
11	2024 Retirements	-	-
12	2024 Adjustments	-	-
13	01/31/2025 Balance	105,940	-
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	105,940	-

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 (Sunshine Utilities)
 Docket No.: 20250052
 Schedule Year Ended: 1/31/2025
 Historic [X] or Projected []
 Systems: All Sunshine Systems except Ponderosa Pines and Quail Run

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	5,206	-	-
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	12,583	-	-
8	305.2 Collect. & Impound. Reservoirs	-	-	-
9	306.2 Lake, River & Other Intakes	-	-	-
10	307.2 Wells & Springs	96,402	-	-
11	308.2 Infiltration Galleries & Tunnels	-	-	-
12	309.2 Supply Mains	57,474	-	-
13	310.2 Power Generation Equipment	87,921	-	-
14	311.2 Pumping Equipment	510,986	-	-
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	199,762	-	-
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	37,013	-	-
25	331.4 Transm. & Distribution Mains	1,081,836	-	-
26	333.4 Services	70,738	-	-
27	334.4 Meters & Meter Installations	226,569	-	-
28	335.4 Hydrants	-	-	-
29	339.4 Other Plant & Misc. Equipment	-	-	-
30	<u>GENERAL PLANT</u>			
31	303.5 Land & Land Rights	-	-	-
32	304.5 Structures & Improvements	-	-	-
33	340.5 Office Furniture & Equipment	-	-	-
34	341.5 Transportation Equipment	-	-	-
35	342.5 Stores Equipment	-	-	-
36	343.5 Tools, Shop & Garage Equipment	-	-	-
37	344.5 Laboratory Equipment	-	-	-
38	345.5 Power Operated Equipment	-	-	-
39	346.5 Communication Equipment	31,585	-	-
40	347.5 Miscellaneous Equipment	1,338	-	-
41	348.5 Other Tangible Plant	236,119	-	-
42	TOTAL	\$ 2,655,531	\$ -	\$ -

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

Florida Public Service Commission

Company: CSWR-Florida (Sunshine Utilities)
Docket No.: 20250052
Schedule Year Ended: 1/31/2025
Historic [X] or Projected []
Systems: All Sunshine Systems except Ponderosa Pines and Quail Run

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	5,206	5,206	5,206	5,206	5,206	5,206	5,206
3	302.1 Franchises	-	-	-	-	-	-	-
4	339.1 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
5	<u>SOURCE OF SUPPLY AND PUMPING PLANT</u>							
6	303.2 Land & Land Rights	-	-	-	-	-	-	-
7	304.2 Structures & Improvements	3,968	4,357	4,907	5,929	7,150	8,935	11,000
8	305.2 Collect. & Impound. Reservoirs	-	-	-	-	-	-	-
9	306.2 Lake, River & Other Intakes	-	-	-	-	-	-	-
10	307.2 Wells & Springs	95,020	95,054	95,088	95,163	95,359	95,567	96,031
11	308.2 Infiltration Galleries & Tunnels	-	-	-	-	-	-	-
12	309.2 Supply Mains	55,328	55,624	55,924	56,244	56,587	56,951	57,327
13	310.2 Power Generation Equipment	82,344	82,731	83,143	83,564	83,984	85,065	86,161
14	311.2 Pumping Equipment	510,090	510,101	510,160	510,277	510,394	510,558	510,781
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	198,513	198,645	198,776	198,998	199,220	199,458	199,696
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	35,018	35,265	35,511	35,788	36,076	36,424	36,800
25	331.4 Transm. & Distribution Mains	1,067,903	1,070,864	1,073,856	1,077,326	1,079,701	1,081,194	1,082,730
26	333.4 Services	66,584	67,119	67,681	68,407	69,146	69,899	70,666
27	334.4 Meters & Meter Installations	220,028	221,107	222,237	223,489	224,755	226,063	227,412
28	335.4 Hydrants	-	-	-	-	-	-	-
29	339.4 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
30	<u>GENERAL PLANT</u>							
31	303.5 Land & Land Rights	-	-	-	-	-	-	-
32	304.5 Structures & Improvements	-	-	-	-	-	-	-
33	340.5 Office Furniture & Equipment	-	-	-	-	-	-	-
34	341.5 Transportation Equipment	-	-	-	-	-	-	-
35	342.5 Stores Equipment	-	-	-	-	-	-	-
36	343.5 Tools, Shop & Garage Equipment	-	-	-	-	-	-	-
37	344.5 Laboratory Equipment	-	-	-	-	-	-	-
38	345.5 Power Operated Equipment	-	-	-	-	-	-	-
39	346.5 Communication Equipment	18,866	20,942	23,044	25,175	27,305	29,436	31,566
40	347.5 Miscellaneous Equipment	300	407	541	725	909	1,093	1,277
41	348.5 Other Tangible Plant	235,921	235,954	235,987	236,020	236,053	236,086	236,119
42	TOTAL	\$ 2,595,088	\$ 2,603,376	\$ 2,612,061	\$ 2,622,311	\$ 2,631,846	\$ 2,641,936	\$ 2,652,774

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

Florida Public Service Commission

Company: CSWR-Florida (Sunshine Utilities)
 Docket No.: 20250052
 Schedule Year Ended: 1/31/2025
 Historic [X] or Projected []
 Systems: All Sunshine Systems except Ponderosa Pines and Quail Run

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	5,206	5,206	5,206	5,206	5,206	5,206	5,206
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	13,444	15,889	18,333	20,777	23,221	25,665	12,583
8	305.2 Collect. & Impound. Reservoirs	-	-	-	-	-	-	-
9	306.2 Lake, River & Other Intakes	-	-	-	-	-	-	-
10	307.2 Wells & Springs	96,496	96,960	97,425	97,889	98,354	98,818	96,402
11	308.2 Infiltration Galleries & Tunnels	-	-	-	-	-	-	-
12	309.2 Supply Mains	57,765	58,204	58,643	59,082	59,521	59,959	57,474
13	310.2 Power Generation Equipment	88,019	89,877	91,734	93,592	95,450	97,308	87,921
14	311.2 Pumping Equipment	511,056	511,331	511,606	511,881	512,155	512,430	510,986
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	199,955	200,213	200,472	200,730	200,989	201,247	199,762
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	37,252	37,703	38,154	38,606	39,057	39,508	37,013
25	331.4 Transm. & Distribution Mains	1,084,345	1,085,960	1,087,575	1,089,190	1,090,805	1,092,420	1,081,836
26	333.4 Services	71,432	72,198	72,965	73,731	74,497	75,264	70,738
27	334.4 Meters & Meter Installations	228,763	229,304	229,806	230,308	230,810	231,311	226,569
28	335.4 Hydrants	-	-	-	-	-	-	-
29	339.4 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
30	<u>GENERAL PLANT</u>							
31	303.5 Land & Land Rights	-	-	-	-	-	-	-
32	304.5 Structures & Improvements	-	-	-	-	-	-	-
33	340.5 Office Furniture & Equipment	-	-	-	-	-	-	-
34	341.5 Transportation Equipment	-	-	-	-	-	-	-
35	342.5 Stores Equipment	-	-	-	-	-	-	-
36	343.5 Tools, Shop & Garage Equipment	-	-	-	-	-	-	-
37	344.5 Laboratory Equipment	-	-	-	-	-	-	-
38	345.5 Power Operated Equipment	-	-	-	-	-	-	-
39	346.5 Communication Equipment	33,697	35,836	37,975	40,114	42,254	44,393	31,585
40	347.5 Miscellaneous Equipment	1,491	1,704	1,917	2,130	2,343	2,557	1,338
41	348.5 Other Tangible Plant	236,152	236,185	236,218	236,251	236,284	236,317	236,119
42	TOTAL	\$ 2,665,072	\$ 2,676,571	\$ 2,688,029	\$ 2,699,487	\$ 2,710,946	\$ 2,722,404	\$ 2,655,531

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

Florida Public Service Commission

Company: CSWR-Florida (Sunshine Utilities)
 Docket No.: 20250052
 Schedule Year Ended: 1/31/2025
 Historic [X] or Projected []
 Systems: Ponderosa Pines and Quail Run

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	2,962	-	-
8	305.2 Collect. & Impound. Reservoirs	-	-	-
9	306.2 Lake, River & Other Intakes	-	-	-
10	307.2 Wells & Springs	16,029	-	-
11	308.2 Infiltration Galleries & Tunnels	-	-	-
12	309.2 Supply Mains	90	-	-
13	310.2 Power Generation Equipment	1,777	-	-
14	311.2 Pumping Equipment	28,893	-	-
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	3,866	-	-
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	16,209	-	-
25	331.4 Transm. & Distribution Mains	11,877	-	-
26	333.4 Services	3,275	-	-
27	334.4 Meters & Meter Installations	6,195	-	-
28	335.4 Hydrants	-	-	-
29	339.4 Other Plant & Misc. Equipment	-	-	-
30	<u>GENERAL PLANT</u>			
31	303.5 Land & Land Rights	-	-	-
32	304.5 Structures & Improvements	-	-	-
33	340.5 Office Furniture & Equipment	-	-	-
34	341.5 Transportation Equipment	-	-	-
35	342.5 Stores Equipment	-	-	-
36	343.5 Tools, Shop & Garage Equipment	1,202	-	-
37	344.5 Laboratory Equipment	-	-	-
38	345.5 Power Operated Equipment	-	-	-
39	346.5 Communication Equipment	4,017	-	-
40	347.5 Miscellaneous Equipment	90	-	-
41	348.5 Other Tangible Plant	-	-	-
42	TOTAL	\$ 96,483	\$ -	\$ -

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

Florida Public Service Commission

Company: CSWR-Florida (Sunshine Utilities)
 Docket No.: 20250052
 Schedule Year Ended: 1/31/2025
 Historic [X] or Projected []
 Systems: Ponderosa Pines and Quail Run

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

	(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	<u>INTANGIBLE PLANT</u>							
2	301.1 Organization	-	-	-	-	-	-	-
3	302.1 Franchises	-	-	-	-	-	-	-
4	339.1 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
5	<u>SOURCE OF SUPPLY AND PUMPING PLANT</u>							
6	303.2 Land & Land Rights	-	-	-	-	-	-	-
7	304.2 Structures & Improvements	2,157	2,197	2,238	2,352	2,472	2,673	2,877
8	305.2 Collect. & Impound. Reservoirs	-	-	-	-	-	-	-
9	306.2 Lake, River & Other Intakes	-	-	-	-	-	-	-
10	307.2 Wells & Springs	15,565	15,641	15,716	15,794	15,872	15,950	16,029
11	308.2 Infiltration Galleries & Tunnels	-	-	-	-	-	-	-
12	309.2 Supply Mains	11	22	33	47	62	76	90
13	310.2 Power Generation Equipment	-	-	-	-	-	642	1,283
14	311.2 Pumping Equipment	28,113	28,237	28,362	28,486	28,611	28,736	28,875
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	3,554	3,600	3,645	3,700	3,755	3,810	3,864
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	15,568	15,648	15,728	15,825	15,928	16,047	16,177
25	331.4 Transm. & Distribution Mains	11,712	11,732	11,751	11,782	11,813	11,844	11,874
26	333.4 Services	3,034	3,063	3,092	3,128	3,169	3,210	3,260
27	334.4 Meters & Meter Installations	5,910	5,952	5,993	6,043	6,094	6,144	6,194
28	335.4 Hydrants	-	-	-	-	-	-	-
29	339.4 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
30	<u>GENERAL PLANT</u>							
31	303.5 Land & Land Rights	-	-	-	-	-	-	-
32	304.5 Structures & Improvements	-	-	-	-	-	-	-
33	340.5 Office Furniture & Equipment	-	-	-	-	-	-	-
34	341.5 Transportation Equipment	-	-	-	-	-	-	-
35	342.5 Stores Equipment	-	-	-	-	-	-	-
36	343.5 Tools, Shop & Garage Equipment	1,140	1,150	1,160	1,171	1,181	1,191	1,202
37	344.5 Laboratory Equipment	-	-	-	-	-	-	-
38	345.5 Power Operated Equipment	-	-	-	-	-	-	-
39	346.5 Communication Equipment	2,410	2,678	2,946	3,214	3,481	3,749	4,017
40	347.5 Miscellaneous Equipment	13	26	39	51	64	77	90
41	348.5 Other Tangible Plant	-	-	-	-	-	-	-
42	TOTAL	\$ 89,188	\$ 89,946	\$ 90,704	\$ 91,595	\$ 92,502	\$ 94,148	\$ 95,832

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

Florida Public Service Commission

Company: CSWR-Florida (Sunshine Utilities)
 Docket No.: 20250052
 Schedule Year Ended: 1/31/2025
 Historic [X] or Projected []
 Systems: Ponderosa Pines and Quail Run

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	3,081	3,285	3,489	3,692	3,896	4,100	2,962
8	305.2 Collect. & Impound. Reservoirs	-	-	-	-	-	-	-
9	306.2 Lake, River & Other Intakes	-	-	-	-	-	-	-
10	307.2 Wells & Springs	16,107	16,185	16,263	16,341	16,419	16,498	16,029
11	308.2 Infiltration Galleries & Tunnels	-	-	-	-	-	-	-
12	309.2 Supply Mains	104	118	132	146	160	174	90
13	310.2 Power Generation Equipment	1,925	2,567	3,209	3,850	4,492	5,134	1,777
14	311.2 Pumping Equipment	29,015	29,155	29,295	29,435	29,575	29,715	28,893
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	3,919	3,974	4,028	4,083	4,138	4,192	3,866
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	16,307	16,438	16,568	16,698	16,829	16,959	16,209
25	331.4 Transm. & Distribution Mains	11,905	11,936	11,967	11,998	12,028	12,059	11,877
26	333.4 Services	3,310	3,360	3,411	3,461	3,511	3,561	3,275
27	334.4 Meters & Meter Installations	6,244	6,294	6,344	6,394	6,444	6,494	6,195
28	335.4 Hydrants	-	-	-	-	-	-	-
29	339.4 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
30	<u>GENERAL PLANT</u>							
31	303.5 Land & Land Rights	-	-	-	-	-	-	-
32	304.5 Structures & Improvements	-	-	-	-	-	-	-
33	340.5 Office Furniture & Equipment	-	-	-	-	-	-	-
34	341.5 Transportation Equipment	-	-	-	-	-	-	-
35	342.5 Stores Equipment	-	-	-	-	-	-	-
36	343.5 Tools, Shop & Garage Equipment	1,212	1,222	1,232	1,243	1,253	1,263	1,202
37	344.5 Laboratory Equipment	-	-	-	-	-	-	-
38	345.5 Power Operated Equipment	-	-	-	-	-	-	-
39	346.5 Communication Equipment	4,285	4,553	4,820	5,088	5,356	5,624	4,017
40	347.5 Miscellaneous Equipment	103	116	128	141	154	167	90
41	348.5 Other Tangible Plant	-	-	-	-	-	-	-
42	TOTAL	\$ 97,517	\$ 99,201	\$ 100,886	\$ 102,571	\$ 104,255	\$ 105,940	\$ 96,483

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

Florida Public Service Commission

Company: CSWR-Florida (Sunshine Utilities)
 Docket No.: 20250052
 Schedule Year Ended: 1/31/2025
 Historic or Projected
 Systems: Sunshine Utilities - All Systems

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 (Sunshine Utilities) provides water service only, therefore
- 2 this schedule is not applicable.

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

Florida Public Service Commission

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

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 (Sunshine Utilities) provides water service only, therefore
 2 this schedule is not applicable.

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

Florida Public Service Commission

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

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 (Sunshine Utilities) provides water service only, therefore
- 2 this schedule 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 (Sunshine Utilities)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Systems: All Sunshine Systems except Ponderosa Pines and Quail Run

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

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

Line No.	Description	Year-End Balance	
		Water	Wastewater
1	05/24/2022 Balance	2,013,689	-
2	2022 Additions	10,095	-
3	2022 Adjustments	-	-
4	01/31/2023 Balance	2,023,784	-
5	2023 Additions	13,561	-
6	2023 Adjustments	-	-
7	01/31/2024 Balance	2,037,345	-
8	2024 Additions	16,055	-
9	2024 Adjustments	-	-
10	01/31/2025 Balance	2,053,400	-
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	2,053,400	-
		=====	=====

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

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 (Sunshine Utilities)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Systems: Ponderosa Pines and Quail Run

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

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

Line No.	Description	Year-End Balance	
		Water	Wastewater
1	05/24/2022 Balance	19,340.00	-
2	2022 Additions	750.00	-
3	2022 Adjustments	-	-
4	01/31/2023 Balance	20,090.00	-
5	2023 Additions	5,345.00	-
6	2023 Adjustments	-	-
7	01/31/2024 Balance	25,435.00	-
8	2024 Additions	3,000.00	-
9	2024 Adjustments	-	-
10	01/31/2025 Balance	28,435.00	-
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	28,435.00	-

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

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

Florida Public Service Commission

Company: CSWR-Florida (Sunshine Utilities)
 Docket No.: 20250052
 Schedule Year Ended: 1/31/2025
 Historic [X] or Projected []
 Systems: All Sunshine Systems except Ponderosa Pines and Quail Run

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	-		0
2	Line/Main Extension Fees	-		0
3	Meter Installation Fees	-		0
4	Contributed Lines	-		0
5	Other (Describe)	2,047,250		0
6				
7	Total	\$ 2,047,250	\$ 0	\$ 0

<u>WASTEWATER</u>				
8	Plant Capacity Fees	0	0	0
9	Line/Main Extension Fees	0	0	0
10	Contributed Lines	0	0	0
11	Other (Describe)	0	0	0
12				
13	Total	\$ 0	\$ 0	\$ 0

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

Florida Public Service Commission

Company: CSWR-Florida (Sunshine Utilities)
 Docket No.: 20250052
 Schedule Year Ended: 1/31/2025
 Historic [X] or Projected []
 Systems: All Sunshine Systems except Ponderosa Pines and Quail Run

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)	2,037,345	2,038,845	2,041,825	2,043,325	2,045,555	2,045,555	2,049,650
6								
7	Total	\$ 2,037,345	\$ 2,038,845	\$ 2,041,825	\$ 2,043,325	\$ 2,045,555	\$ 2,045,555	\$ 2,049,650
		=====	=====	=====	=====	=====	=====	=====

<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 (Sunshine Utilities)
 Docket No.: 20250052
 Schedule Year Ended: 1/31/2025
 Historic [X] or Projected []
 Systems: All Sunshine Systems except Ponderosa Pines and Quail Run

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)	2,050,400	2,051,150	2,051,900	2,052,650	2,052,650	2,053,400	2,047,250
6								
7	Total	\$ 2,050,400	\$ 2,051,150	\$ 2,051,900	\$ 2,052,650	\$ 2,052,650	\$ 2,053,400	\$ 2,047,250
<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 Florida Public Service Commission
Test Year Average Balance**

Company: CSWR-Florida (Sunshine Utilities)
 Docket No.: 20250052
 Schedule Year Ended: 1/31/2025
 Historic [X] or Projected []
 Systems: Ponderosa Pines and Quail Run

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)	26,300		-
6				
7	Total	\$ 26,300	\$ -	\$ -
		=====	=====	=====

<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 (Sunshine Utilities)
 Docket No.: 20250052
 Schedule Year Ended: 1/31/2025
 Historic [X] or Projected []
 Systems: Ponderosa Pines and Quail Run

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)	25,435	25,435	25,435	25,435	25,435	25,435	26,185
6								
7	Total	\$ 25,435	\$ 25,435	\$ 25,435	\$ 25,435	\$ 25,435	\$ 25,435	\$ 26,185

<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 (Sunshine Utilities)
 Docket No.: 20250052
 Schedule Year Ended: 1/31/2025
 Historic [X] or Projected []
 Systems: Ponderosa Pines and Quail Run

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)	26,185	26,185	26,935	26,935	28,435	28,435	26,300
6								
7	Total	\$ 26,185	\$ 26,185	\$ 26,935	\$ 26,935	\$ 28,435	\$ 28,435	\$ 26,300
		=====	=====	=====	=====	=====	=====	=====
<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 (Sunshine Utilities)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Systems: All Sunshine Systems except Ponderosa Pines and Quail Run

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

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

Line No.	Description	Year-End Balance	
		Water	Wastewater
1	05/24/2022 Balance	1,795,811	-
2	2022 Additions	39,225	-
3	2022 Adjustments		-
4	01/31/2023 Balance	1,835,036	-
5	2023 Additions	67,607	-
6	2023 Adjustments		-
7	01/31/2024 Balance	1,902,643	-
8	2024 Additions	68,086	-
9	2024 Adjustments		-
10	01/31/2025 Balance	1,970,728	-
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	1,970,728	-

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

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

Florida Public Service Commission

Company: CSWR-Florida (Sunshine Utilities)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Systems: Ponderosa Pines and Quail Run

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

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

Line No.	Description	Year-End Balance	
		Water	Wastewater
1	05/24/2022 Balance	14,388	-
2	2022 Additions	384	-
3	2022 Adjustments	-	-
4	01/31/2023 Balance	14,773	-
5	2023 Additions	766	-
6	2023 Adjustments	-	-
7	01/31/2024 Balance	15,538	-
8	2024 Additions	872	-
9	2024 Adjustments	-	-
10	01/31/2025 Balance	16,411	-
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	16,411	-

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

Schedule of Accumulated Amortization - CIAC
 Test Year Average Balance

Florida Public Service Commission

Company: CSWR-Florida (Sunshine Utilities)
 Docket No.: 20250052
 Schedule Year Ended: 1/31/2025
 Historic [X] or Projected []
 Systems: All Sunshine Systems except Ponderosa Pines and Quail Run

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)	1,936,632		-
6				
7	Total	\$ 1,936,632	\$ -	\$ -
		=====	=====	=====
<u>WASTEWATER</u>				
8	Plant Capacity Fees	-	-	-
9	Line/Main Extension Fees	-	-	-
10	Contributed Lines	-	-	-
11	Other (Describe)	-	-	-
12				
13	Total	\$ -	\$ -	\$ -
		=====	=====	=====

Company: CSWR-Florida (Sunshine Utilities)
 Docket No.: 20250052
 Schedule Year Ended: 1/31/2025
 Historic [X] or Projected []
 Systems: All Sunshine Systems except Ponderosa Pines and Quail Run

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)	1,902,643	1,908,298	1,913,957	1,919,609	1,925,266	1,930,929	1,936,592
6								
7	Total	\$ 1,902,643	\$ 1,908,298	\$ 1,913,957	\$ 1,919,609	\$ 1,925,266	\$ 1,930,929	\$ 1,936,592
<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 (Sunshine Utilities)
 Docket No.: 20250052
 Schedule Year Ended: 1/31/2025
 Historic [X] or Projected []
 Systems: All Sunshine Systems except Ponderosa Pines and Quail Run

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)	1,942,266	1,947,942	1,953,621	1,959,301	1,965,060	1,970,728	1,936,632
6								
7	Total	\$ 1,942,266	\$ 1,947,942	\$ 1,953,621	\$ 1,959,301	\$ 1,965,060	\$ 1,970,728	\$ 1,936,632
		=====	=====	=====	=====	=====	=====	=====
<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 (Sunshine Utilities)
Docket No.: 20250052
Schedule Year Ended: 1/31/2025
Historic [X] or Projected []
Systems: Ponderosa Pines and Quail Run**

**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)	15,968		-
6				
7	Total	\$ 15,968	\$ -	\$ -

<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 (Sunshine Utilities)
 Docket No.: 20250052
 Schedule Year Ended: 1/31/2025
 Historic [X] or Projected []
 Systems: Ponderosa Pines and Quail Run

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)	15,538	15,609	15,680	15,751	15,821	15,892	15,963
6								
7	Total	\$ 15,538	\$ 15,609	\$ 15,680	\$ 15,751	\$ 15,821	\$ 15,892	\$ 15,963
		=====	=====	=====	=====	=====	=====	=====
<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 (Sunshine Utilities)
 Docket No.: 20250052
 Schedule Year Ended: 1/31/2025
 Historic [X] or Projected []
 Systems: Ponderosa Pines and Quail Run

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)	16,036	16,109	16,182	16,256	16,331	16,411	15,968
6								
7	Total	\$ 16,036	\$ 16,109	\$ 16,182	\$ 16,256	\$ 16,331	\$ 16,411	\$ 15,968
		=====	=====	=====	=====	=====	=====	=====
<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 (Sunshine Utilities)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Systems: Sunshine Utilities - All Systems

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 (Sunshine Utilities)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Systems: Sunshine Utilities - All Systems**

**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 (Sunshine Utilities)
 Docket No.: 20250052
 Test Year Ended: 1/31/2025
 Systems: All Sunshine Systems except Ponderosa Pines and Quail Run

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	17,062	-	17,061.62
4	Accounts Rec'b - Customer	173,741	-	173,741.07
5	Notes & Accts. Rec'b - Assoc. Cos.	-	-	-
6	Accounts Rec'b - Other	58	-	58.50
7	Allowance for Bad Debts	(18,365)	-	(18,365.19)
8	Prepayments	22,448	-	22,447.66
9	Miscellaneous Current & Accrued Assets	60,054	-	60,053.52
10				
11	Current Liabilities (13 month average)			
12	Accounts Payable	(1,077,319)	-	(1,077,319.18)
13	Notes Payable	-	-	-
14	Notes & Accounts Payable - Assoc. Cos.	(3,485,033)	-	(3,485,033)
15	Customer Deposits	-	-	-
16	Accrued Taxes	-	-	-
17	Accrued Interest	-	-	-
18	Accrued Dividends	-	-	-
19	Misc. Current & Accrued Liabilities	(63,463)	-	(63,462.58)
20				
21	Working Capital (Balance Sheet Method)	#####	\$ -	\$ (4,370,817)
22				
23	Working Capital to Rate Base Summary	-	-	-

Schedule of Working Capital Allowance Calculation

Florida Public Service Commission

Company: CSWR-Florida (Sunshine Utilities)
 Docket No.: 20250052
 Test Year Ended: 1/31/2025
 Systems: Ponderosa Pines and Quail Run

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	1,262	-	1,262.19
4	Accounts Rec'b - Customer	20,618	-	20,618.23
5	Notes & Accts. Rec'b - Assoc. Cos.	-	-	-
6	Accounts Rec'b - Other	4	-	4.33
7	Allowance for Bad Debts	(1,495)	-	(1,495.50)
8	Prepayments	1,115	-	1,114.51
9	Miscellaneous Current & Accrued Assets	4,443	-	4,442.66
10				
11	Current Liabilities (13 month average)			
12	Accounts Payable	(28,951)	-	(28,951.16)
13	Notes Payable	-	-	-
14	Notes & Accounts Payable - Assoc. Cos.	(25,949)	-	(25,949)
15	Customer Deposits	-	-	-
16	Accrued Taxes	-	-	-
17	Accrued Interest	-	-	-
18	Accrued Dividends	-	-	-
19	Misc. Current & Accrued Liabilities	(4,486)	-	(4,486.32)
20				
21	Working Capital (Balance Sheet Method)	\$ (33,440)	\$ -	\$ (33,440)
22				
23	Working Capital to Rate Base Summary	-	-	-

Comparative Balance Sheet - Assets

Florida Public Service Commission

Company: CSWR-Florida (Sunshine Utilities)
 Docket No.: 20250052
 Test Year Ended: 1/31/2025
 Systems: All Sunshine Systems except Ponderosa Pines and Quail Run

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	4,157,620	4,240,565	4,369,247	4,994,298	5,179,576	5,638,534	5,912,035
2	Construction Work in Progress	2,216,686	2,537,444	2,791,674	2,553,429	3,180,155	3,801,122	3,843,448
3	Other Utility Plant Adjustments	5,860,877	5,860,877	5,860,877	5,860,877	5,860,877	5,860,877	5,860,877
4	GROSS UTILITY PLANT	\$ 12,235,183	\$ 12,638,886	\$ 13,021,798	\$ 13,408,604	\$ 14,220,608	\$ 15,300,533	\$ 15,616,360
5	Less: Accumulated Depreciation	(2,595,088)	(2,603,376)	(2,612,061)	(2,622,311)	(2,631,846)	(2,641,936)	(2,652,774)
6	NET UTILITY PLANT	\$ 9,640,095	\$ 10,035,510	\$ 10,409,737	\$ 10,786,293	\$ 11,588,762	\$ 12,658,597	\$ 12,963,586
7	Cash	61,911	25,626	5,064	17,672	16,524	4,395	10,976
8	Accounts Rec'b - Customer	158,481	165,944	177,048	159,803	153,417	169,454	182,056
9	Notes & Accts. Rec'b - Assoc. Cos.	-	-	-	-	-	-	-
10	Accounts Rec'b - Other	-	-	-	99	95	95	95
11	Allowance for Bad Debts	(11,737)	(13,387)	(13,427)	(16,727)	(17,247)	(18,890)	(21,382)
12	Prepayments	4,045	3,258	2,471	51,251	44,262	37,280	31,066
13	Miscellaneous Current & Accrued Assets	55,889	56,900	48,780	60,531	58,740	59,089	62,391
14	TOTAL CURRENT ASSETS	\$ 268,589	\$ 238,341	\$ 219,936	\$ 272,629	\$ 255,791	\$ 251,421	\$ 265,202
15	Unamortized Debt Discount & Exp.	-	-	-	-	-	-	-
16	Prelim. Survey & Investigation Charges	7,744	6,565	6,843	7,548	7,229	7,229	8,523
17	Clearing Accounts	(13,447)	(13,923)	(16,027)	(17,611)	(18,652)	(18,360)	(22,081)
18	Deferred Rate Case Expense	-	37	37	37	35	35	6,718
19	Other Miscellaneous Deferred Debits	44,525	44,525	43,141	43,141	42,257	54,249	52,248
20	Accum. Deferred Income Taxes	-	-	-	-	-	-	-
21	TOTAL DEFERRED DEBITS	\$ 38,822	\$ 37,203	\$ 33,993	\$ 33,114	\$ 30,869	\$ 43,153	\$ 45,408
22	TOTAL ASSETS	\$ 9,947,506	\$ 10,311,055	\$ 10,663,666	\$ 11,092,036	\$ 11,875,423	\$ 12,953,171	\$ 13,274,196
		0	0	0	0	0	0	0

Comparative Balance Sheet - Assets

Florida Public Service Commission

Company: CSWR-Florida (Sunshine Utilities)
 Docket No.: 20250052
 Test Year Ended: 1/31/2025
 Systems: All Sunshine Systems except Ponderosa Pines and Quail Run

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	6,386,202	6,387,251	6,750,921	6,750,921	6,750,921	6,750,921	5,713,001
2	Construction Work in Progress	3,512,956	4,115,553	4,191,676	2,293,956	2,801,374	2,900,065	3,133,811
3	Other Utility Plant Adjustments	5,860,877	5,860,877	5,860,877	5,860,877	5,860,877	5,860,877	5,860,877
4	GROSS UTILITY PLANT	15,760,035	16,363,681	16,803,474	14,905,753	15,413,172	15,511,863	14,707,688
5	Less: Accumulated Depreciation	(2,665,072)	(2,676,571)	(2,688,029)	(2,699,487)	(2,710,946)	(2,722,404)	(2,655,531)
6	NET UTILITY PLANT	13,094,963	13,687,110	14,115,445	12,206,266	12,702,226	12,789,459	12,052,157
7	Cash	701	17,123	14,664	28,899	2,907	15,340	17,062
8	Accounts Rec'b - Customer	187,381	183,105	176,460	182,267	187,242	175,975	173,741
9	Notes & Accts. Rec'b - Assoc. Cos.	-	-	-	-	-	-	-
10	Accounts Rec'b - Other	95	95	95	95	-	-	58
11	Allowance for Bad Debts	(20,268)	(20,490)	(19,515)	(21,577)	(20,700)	(23,401)	(18,365)
12	Prepayments	25,353	20,939	34,779	13,548	6,569	16,998	22,448
13	Miscellaneous Current & Accrued Assets	63,634	64,357	61,941	61,790	62,963	63,691	60,054
14	TOTAL CURRENT ASSETS	256,896	265,129	268,423	265,022	238,981	248,603	254,997
15	Unamortized Debt Discount & Exp.	-	-	-	-	-	-	-
16	Prelim. Survey & Investigation Charges	8,523	8,523	8,523	8,523	8,523	8,523	7,909
17	Clearing Accounts	(21,581)	(20,882)	(27,703)	(26,274)	5,640	9,768	(15,472)
18	Deferred Rate Case Expense	6,718	7,106	7,797	8,253	8,253	8,253	4,098
19	Other Miscellaneous Deferred Debits	52,547	48,247	47,046	67,365	84,401	83,901	54,430
20	Accum. Deferred Income Taxes	-	-	-	-	-	-	-
21	TOTAL DEFERRED DEBITS	46,207	42,993	35,663	57,867	106,818	110,444	50,966
22	TOTAL ASSETS	13,398,066	13,995,232	14,419,531	12,529,155	13,048,024	13,148,506	12,358,120

Comparative Balance Sheet - Assets

Florida Public Service Commission

Company: CSWR-Florida (Sunshine Utilities)
 Docket No.: 20250052
 Test Year Ended: 1/31/2025
 Systems: Ponderosa Pines and Quail Run

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	234,299	239,527	239,527	291,519	298,379	490,723	504,927
2	Construction Work in Progress	208,937	252,892	287,261	286,390	467,310	605,606	593,966
3	Other Utility Plant Adjustments	-	-	-	-	-	-	-
4	GROSS UTILITY PLANT	\$ 443,235	\$ 492,419	\$ 526,787	\$ 577,909	\$ 765,689	\$ 1,096,329	\$ 1,098,893
5	Less: Accumulated Depreciation	(89,188)	(89,946)	(90,704)	(91,595)	(92,502)	(94,148)	(95,832)
6	NET UTILITY PLANT	\$ 354,047	\$ 402,473	\$ 436,083	\$ 486,314	\$ 673,187	\$ 1,002,181	\$ 1,003,061
7	Cash	4,580	1,896	375	1,307	1,222	325	812
8	Accounts Rec'b - Customer	21,280	21,558	22,603	17,849	18,076	18,583	21,467
9	Notes & Accts. Rec'b - Assoc. Cos.	-	-	-	-	-	-	-
10	Accounts Rec'b - Other	-	-	-	7	7	7	7
11	Allowance for Bad Debts	(1,117)	(1,085)	(1,158)	(1,324)	(1,407)	(1,359)	(1,673)
12	Prepayments	288	232	176	2,034	1,738	1,443	1,203
13	Miscellaneous Current & Accrued Assets	4,135	4,209	3,609	4,478	4,346	4,371	4,616
14	TOTAL CURRENT ASSETS	\$ 29,165	\$ 26,810	\$ 25,604	\$ 24,352	\$ 23,982	\$ 23,370	\$ 26,431
15	Unamortized Debt Discount & Exp.	-	-	-	-	-	-	-
16	Prelim. Survey & Investigation Charges	573	486	506	558	535	535	630
17	Clearing Accounts	(995)	(1,030)	(1,186)	(1,303)	(1,380)	(1,358)	(1,633)
18	Deferred Rate Case Expense	-	3	3	3	3	3	497
19	Other Miscellaneous Deferred Debits	4,694	4,694	4,694	4,694	4,629	10,589	9,595
20	Accum. Deferred Income Taxes	-	-	-	-	-	-	-
21	TOTAL DEFERRED DEBITS	\$ 4,273	\$ 4,153	\$ 4,018	\$ 3,953	\$ 3,787	\$ 9,768	\$ 9,089
22	TOTAL ASSETS	\$ 387,485	\$ 433,436	\$ 465,705	\$ 514,618	\$ 700,956	\$ 1,035,319	\$ 1,038,582

Comparative Balance Sheet - Assets

Florida Public Service Commission

Company: CSWR-Florida (Sunshine Utilities)
 Docket No.: 20250052
 Test Year Ended: 1/31/2025
 Systems: Ponderosa Pines and Quail Run

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	504,927	504,927	504,927	504,927	504,927	504,927	409,882
2	Construction Work in Progress	639,528	647,902	652,697	375,366	491,446	491,352	461,589
3	Other Utility Plant Adjustments	-	-	-	-	-	-	-
4	GROSS UTILITY PLANT	1,144,455	1,152,829	1,157,624	880,293	996,374	996,280	871,470
5	Less: Accumulated Depreciation	(97,517)	(99,201)	(100,886)	(102,571)	(104,255)	(105,940)	(96,483)
6	NET UTILITY PLANT	1,046,938	1,053,628	1,056,738	777,723	892,119	890,340	774,987
7	Cash	52	1,267	1,085	2,138	215	1,135	1,262
8	Accounts Rec'b - Customer	21,237	20,877	20,869	21,730	21,419	20,489	20,618
9	Notes & Accts. Rec'b - Assoc. Cos.	-	-	-	-	-	-	-
10	Accounts Rec'b - Other	7	7	7	7	-	-	4
11	Allowance for Bad Debts	(1,592)	(1,933)	(1,486)	(1,731)	(1,617)	(1,959)	(1,495)
12	Prepayments	962	730	3,205	1,103	750	625	1,115
13	Miscellaneous Current & Accrued Assets	4,707	4,761	4,582	4,571	4,658	4,712	4,443
14	TOTAL CURRENT ASSETS	25,374	25,709	28,263	27,818	25,424	25,001	25,946
15	Unamortized Debt Discount & Exp.	-	-	-	-	-	-	-
16	Prelim. Survey & Investigation Charges	630	630	630	630	630	630	585
17	Clearing Accounts	(1,596)	(1,545)	(2,049)	(1,944)	417	723	(1,145)
18	Deferred Rate Case Expense	497	526	577	611	611	611	303
19	Other Miscellaneous Deferred Debits	8,602	7,609	6,616	6,779	5,478	5,478	6,473
20	Accum. Deferred Income Taxes	-	-	-	-	-	-	-
21	TOTAL DEFERRED DEBITS	8,133	7,220	5,773	6,076	7,136	7,441	6,217
22	TOTAL ASSETS	1,080,445	1,086,558	1,090,774	811,616	924,679	922,782	807,150

Comparative Balance Sheet - Equity Capital & Liabilities

Florida Public Service Commission

Company: CSWR-Florida (Sunshine Utilities)
 Docket No.: 20250052
 Test Year Ended: 1/31/2025
 Systems: All Sunshine Systems except Ponderosa Pines and Quail Run

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	6,598,846	6,598,846	6,598,846	6,598,846	6,598,380	6,598,380	11,020,972
2	Preferred Stock Issued	-	-	-	-	-	-	-
3	Additional Paid in Capital	-	-	-	-	-	-	-
4	Retained Earnings	(1,280,351)	(1,328,053)	(1,415,732)	(1,443,371)	(1,503,276)	(1,541,894)	(1,580,239)
5	Other Equity Capital	-	-	-	-	-	-	-
6	TOTAL EQUITY CAPITAL	5,318,495	5,270,793	5,183,114	5,155,475	5,095,104	5,056,486	9,440,733
7	Bonds	-	-	-	-	-	-	-
8	Reacquired Bonds	-	-	-	-	-	-	-
9	Advances From Associated Companies	-	-	-	-	-	-	-
10	Other Long-Term Debt	-	-	-	-	-	-	-
11	TOTAL LONG-TERM DEBT	-	-	-	-	-	-	-
12	Accounts Payable	1,280,467	1,575,646	1,098,668	1,056,308	732,437	1,369,088	1,243,652
13	Notes Payable	-	-	-	-	-	-	-
14	Notes & Accounts Payable - Assoc. Cos.	3,176,099	3,293,933	4,210,653	4,709,680	5,887,413	6,328,180	2,440,433
15	Customer Deposits	-	-	-	-	-	-	-
16	Accrued Taxes	-	-	-	-	-	-	-
17	Accrued Interest	-	-	-	-	-	-	-
18	Accrued Dividends	-	-	-	-	-	-	-
19	Misc. Current & Accrued Liabilities	37,741	40,135	43,362	46,857	40,179	84,790	36,320
20	TOTAL CURRENT & ACC. LIABILITIES	4,494,308	4,909,714	5,352,684	5,812,845	6,660,029	7,782,059	3,720,405
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	2,037,345	2,038,845	2,041,825	2,043,325	2,045,555	2,045,555	2,049,650
27	Less: Accum. Amortization of CIAC	(1,902,643)	(1,908,298)	(1,913,957)	(1,919,609)	(1,925,266)	(1,930,929)	(1,936,592)
28	Accumulated Deferred Income Taxes	-	-	-	-	-	-	-
29	TOTAL EQUITY CAPITAL & LIABILITIES	9,947,505	10,311,055	10,663,666	11,092,036	11,875,422	12,953,171	13,274,196

Comparative Balance Sheet - Equity Capital & Liabilities

Florida Public Service Commission

Company: CSWR-Florida (Sunshine Utilities)
 Docket No.: 20250052
 Test Year Ended: 1/31/2025
 Systems: All Sunshine Systems except Ponderosa Pines and Quail Run

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	11,020,972	11,020,972	11,020,972	11,020,972	11,020,972	11,020,972	8,979,919
2	Preferred Stock Issued	-	-	-	-	-	-	-
3	Additional Paid in Capital	-	-	-	-	-	-	-
4	Retained Earnings	(1,655,614)	(1,728,009)	(1,819,244)	(1,862,240)	(1,916,510)	(1,916,445)	(1,614,690)
5	Other Equity Capital	-	-	-	-	-	-	-
6	TOTAL EQUITY CAPITAL	9,365,358	9,292,963	9,201,728	9,158,732	9,104,462	9,104,527	7,365,228
7	Bonds	-	-	-	-	-	-	-
8	Reacquired Bonds	-	-	-	-	-	-	-
9	Advances From Associated Companies	-	-	-	568,002	1,219,237	1,546,727	256,459
10	Other Long-Term Debt	-	-	-	-	-	-	-
11	TOTAL LONG-TERM DEBT	-	-	-	568,002	1,219,237	1,546,727	256,459
12	Accounts Payable	1,203,200	1,229,416	1,319,910	763,261	596,854	536,242	1,077,319
13	Notes Payable	-	-	-	-	-	-	-
14	Notes & Accounts Payable - Assoc. Cos.	2,633,073	3,266,658	3,735,592	1,876,402	1,919,180	1,828,128	3,485,033
15	Customer Deposits	-	-	-	-	-	-	-
16	Accrued Taxes	-	-	-	-	-	-	-
17	Accrued Interest	-	-	-	-	-	-	-
18	Accrued Dividends	-	-	-	-	-	-	-
19	Misc. Current & Accrued Liabilities	88,300	102,987	64,022	69,408	120,701	50,211	63,463
20	TOTAL CURRENT & ACC. LIABILITIES	3,924,573	4,599,062	5,119,524	2,709,072	2,636,736	2,414,581	4,625,815
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	2,050,400	2,051,150	2,051,900	2,052,650	2,052,650	2,053,400	2,047,250
27	Less: Accum. Amortization of CIAC	(1,942,266)	(1,947,942)	(1,953,621)	(1,959,301)	(1,965,060)	(1,970,728)	(1,936,632)
28	Accumulated Deferred Income Taxes	-	-	-	-	-	-	-
29	TOTAL EQUITY CAPITAL & LIABILITIES	13,398,065	13,995,232	14,419,531	12,529,155	13,048,024	13,148,506	12,358,120

Comparative Balance Sheet - Equity Capital & Liabilities

Florida Public Service Commission

Company: CSWR-Florida (Sunshine Utilities)
 Docket No.: 20250052
 Test Year Ended: 1/31/2025
 Systems: Ponderosa Pines and Quail Run

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	16,716	16,716	16,716	16,716	16,682	16,682	733,685
2	Preferred Stock Issued	-	-	-	-	-	-	-
3	Additional Paid in Capital	-	-	-	-	-	-	-
4	Retained Earnings	(168,946)	(176,353)	(184,052)	(190,379)	(196,552)	(203,418)	(206,483)
5	Other Equity Capital	-	-	-	-	-	-	-
6	TOTAL EQUITY CAPITAL	(152,230)	(159,637)	(167,335)	(173,662)	(179,871)	(186,736)	527,202
7	Bonds	-	-	-	-	-	-	-
8	Reacquired Bonds	-	-	-	-	-	-	-
9	Advances From Associated Companies	488,152	519,567	544,969	603,155	820,226	1,153,493	463,368
10	Other Long-Term Debt	-	-	-	-	-	-	-
11	TOTAL LONG-TERM DEBT	488,152	519,567	544,969	603,155	820,226	1,153,493	463,368
12	Accounts Payable	38,874	60,711	75,108	71,975	48,015	52,747	35,103
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	2,792	2,969	3,208	3,466	2,972	6,273	2,687
20	TOTAL CURRENT & ACC. LIABILITIES	41,666	63,680	78,316	75,441	50,988	59,020	37,790
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	25,435	25,435	25,435	25,435	25,435	25,435	26,185
27	Less: Accum. Amortization of CIAC	(15,538)	(15,609)	(15,680)	(15,751)	(15,821)	(15,892)	(15,963)
28	Accumulated Deferred Income Taxes	-	-	-	-	-	-	-
29	TOTAL EQUITY CAPITAL & LIABILITIES	387,485	433,436	465,705	514,618	700,956	1,035,319	1,038,582

Comparative Balance Sheet - Equity Capital & Liabilities

Florida Public Service Commission

Company: CSWR-Florida (Sunshine Utilities)
 Docket No.: 20250052
 Test Year Ended: 1/31/2025
 Systems: Ponderosa Pines and Quail Run

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	733,685	733,685	733,685	733,685	733,685	733,685	402,771
2	Preferred Stock Issued	-	-	-	-	-	-	-
3	Additional Paid in Capital	-	-	-	-	-	-	-
4	Retained Earnings	(210,850)	(217,685)	(226,679)	(234,207)	(243,989)	(248,230)	(208,294)
5	Other Equity Capital	-	-	-	-	-	-	-
6	TOTAL EQUITY CAPITAL	522,835	515,999	507,006	499,477	489,696	485,455	194,477
7	Bonds	-	-	-	-	-	-	-
8	Reacquired Bonds	-	-	-	-	-	-	-
9	Advances From Associated Companies	514,460	538,129	546,909	283,500	284,077	298,399	542,954
10	Other Long-Term Debt	-	-	-	-	-	-	-
11	TOTAL LONG-TERM DEBT	514,460	538,129	546,909	283,500	284,077	298,399	542,954
12	Accounts Payable	26,468	14,734	21,370	(11,375)	(23,985)	(33,380)	28,951
13	Notes Payable	-	-	-	-	-	-	-
14	Notes & Accounts Payable - Assoc. Cos.	-	-	-	24,201	156,569	156,569	25,949
15	Customer Deposits	-	-	-	-	-	-	-
16	Accrued Taxes	-	-	-	-	-	-	-
17	Accrued Interest	-	-	-	-	-	-	-
18	Accrued Dividends	-	-	-	-	-	-	-
19	Misc. Current & Accrued Liabilities	6,532	7,619	4,736	5,135	6,218	3,715	4,486
20	TOTAL CURRENT & ACC. LIABILITIES	33,001	22,353	26,106	17,961	138,802	126,904	59,387
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	26,185	26,185	26,935	26,935	28,435	28,435	26,300
27	Less: Accum. Amortization of CIAC	(16,036)	(16,109)	(16,182)	(16,256)	(16,331)	(16,411)	(15,968)
28	Accumulated Deferred Income Taxes	-	-	-	-	-	-	-
29	TOTAL EQUITY CAPITAL & LIABILITIES	1,080,445	1,086,558	1,090,774	811,616	924,679	922,782	807,150

Schedule of Water Net Operating Income

Florida Public Service Commission

Company: CSWR-Florida (Sunshine Utilities)

Schedule: B-1

Schedule Year Ended: 1/31/2025

Page 1 of 1

Interim [] Final [X]

Docket No.: 20250052

Historic [X] or Projected []

Preparer: Brent Thies

Systems: All Sunshine Systems except Ponderosa Pines and Quail Run

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	\$ 1,034,571	-	1,034,571	1,555,940	2,590,511	B-4
2	Operation & Maintenance	\$ 1,611,435	(99,839.55)	1,511,596	70,017.31	1,581,613	B-5
3	Depreciation, net of CIAC Amort.	\$ 59,230	-	59,230	-	59,230	B-13
4	Amortization	\$ -	-	-	-	-	
5	Taxes Other Than Income	\$ 33,930	-	33,930	-	33,930	B-15
6	Provision for Income Taxes	\$ -	-	-	#####	124,934	C-1
7	OPERATING EXPENSES	\$ 1,704,595	\$ (99,840)	\$ 1,604,756	\$ 194,951	\$ 1,799,707	
8	NET OPERATING INCOME	\$ (670,024)	\$ 99,840	(570,185)	1,360,989	790,804	
9	RATE BASE	\$ 8,404,017		9,124,444		9,124,444	
10	RATE OF RETURN	-7.97%		-6.25%		8.67%	

Schedule of Water Net Operating Income

Florida Public Service Commission

Company: CSWR-Florida (Sunshine Utilities)
 Schedule Year Ended: 1/31/2025
 Interim [] Final [X]
 Historic [X] or Projected []
 Systems: Ponderosa Pines and Quail Run

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	\$ 83,495	\$ -	\$ 83,495	\$ 202,407	285,902	B-4
2	Operation & Maintenance	\$ 146,356	\$ (3,966)	\$ 142,390	\$ 9,108	151,498	B-5
3	Depreciation, net of CIAC Amort.	\$ 15,880	\$ -	\$ 15,880	\$ -	15,880	B-13
4	Amortization	\$ -	\$ -	\$ -	\$ -	-	
5	Taxes Other Than Income	\$ 543	\$ -	\$ 543	\$ -	543	B-15
6	Provision for Income Taxes	\$ -	\$ -	\$ -	\$ 23,385	23,385	C-1
7	OPERATING EXPENSES	\$ 162,779	\$ (3,966)	\$ 158,813	\$ 32,494	\$ 191,306	
8	NET OPERATING INCOME	\$ (79,284)		\$ (75,318)	\$ 169,913	\$ 94,596	
9	RATE BASE	\$ 706,777		\$ 1,079,427		1,079,427	
10	RATE OF RETURN	-11.22%		-6.98%	8.66%	8.76%	

Schedule of Wastewater Net Operating Income

Florida Public Service Commission

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

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

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

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

Schedule of Adjustments to Operating Income

Florida Public Service Commission

Company: CSWR-Florida (Sunshine Utilities)
 Schedule Year Ended: 1/31/2025
 Interim [] Final [X]
 Historic [X] or Projected []
 Systems: All Sunshine Systems except Ponderosa Pines and Quail Run

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	54,638	-
1	CSWR-Florida (Sunshine Utilities) provides water service only, therefore		
2	this schedule is not applicable.		
3	New policy as of 2/1/25		
4	Admin Expenses Transferred	(85,297)	-
5	Adjustment to overhead allocation		
6	Contract Operations	54,638	-
7	New third party contract began 10/1/2024		
8	Testing	(79,940)	-
9	Cost included in new contract that began 10/1/2024		
10	Chemicals	(43,879)	-
11	Cost included in new contract that began 10/1/2024		
12	Sludge Removal	-	-
13	Cost included in new contract that began 10/1/2024		
14			
15	Total Adjustment Operation & Maintenance	(99,840)	-
16			
17	Adjustment for Income Tax		
18		Water	Wastewater
19	Taxable Income before State Tax	494,576.36	-
20	Less State Tax Exemption	(9,586.39)	-
21	State Taxable Income	484,989.97	-
22	State Income tax (5.5%)	26,674.45	-
23			
24	Federal Taxable Income	467,901.92	-
25	Federal Income Tax (21%)	98,259.40	-
26			
	Total Adjustment for Income Tax	<u>124,934</u>	<u>-</u>
	Revenues		
	Adjustment for required return	790,804	-
	Adjustment for negative operating income	570,185	-
	Adjustment to revenue for Income Tax	124,934	-
	Adjustment for RAF fees on revenue change	70,017	-
	Total Adjustment to Revenues	<u>1,555,940</u>	<u>-</u>

Schedule of Adjustments to Operating Income

Florida Public Service Commission

Company: CSWR-Florida (Sunshine Utilities)
 Schedule Year Ended: 1/31/2025
 Interim [] Final [X]
 Historic [X] or Projected []
 Systems: Ponderosa Pines and Quail Run

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	(1,151)	
1	CSWR-Florida (Sunshine Utilities) provides water service only, therefore		
2	this schedule is not applicable.		
3	New policy as of 2/1/25		
4	Admin Expenses Transferred	(6,310)	
5	Adjustment to overhead allocation		
6	Contract Operations	10,026	
7	New third party contract began 10/1/2024		
8	Testing	(2,994)	
9	Cost included in new contract that began 10/1/2024		
10	Chemicals	(3,537)	
11	Cost included in new contract that began 10/1/2024		
12	Sludge Removal		
13	Cost included in new contract that began 10/1/2024		
14			
15	Total Adjustment Operation & Maintenance	<u>(3,966)</u>	<u>-</u>
16			
17	Adjustment for Income Tax		
18		Water	Wastewater
19	Taxable Income before State Tax	92,390.03	-
20	Less State Tax Exemption	(709.18)	-
21	State Taxable Income	91,680.85	-
22	State Income tax (5.5%)	5,042.45	-
23			
24	Federal Taxable Income	87,347.58	-
25	Federal Income Tax (21%)	18,342.99	-
26			
	Total Adjustment for Income Tax	<u>23,385</u>	<u>-</u>
	Revenues		
	Adjustment for required return	94,596	-
	Adjustment for negative operating income	75,318	-
	Adjustment to revenue for Income Tax	23,385	-
	Adjustment for RAF fees on revenue change	9,108	-
	Total Adjustment to Revenues	<u>202,407</u>	<u>-</u>

Test Year Operating Revenues

Florida Public Service Commission

Company: CSWR-Florida (Sunshine Utilities)
 Docket No.: 20250052
 Schedule Year Ended: 1/31/2025
 Systems: All Sunshine Systems except Ponderosa Pines and Quail Run

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		Total Water	WASTEWATER SALES		(1) Total Wastewater
	Account No. and Description			Account No. and Description		
1	460	Unmetered Water Revenue	\$ -	521.1	Flat Rate - Residential	\$ -
2	461.1	Metered - Residential	\$ 983,709	521.2	Flat Rate - Commercial	\$ -
3	461.2	Metered - Commercial	\$ 1,097	521.3	Flat Rate - Industrial	\$ -
4	461.3	Metered - Industrial	\$ -	521.4	Flat Rate - Public Authorities	\$ -
5	461.4	Metered - Public Authorities	\$ -	521.5	Flat Rate - Multi-Family	\$ -
6	461.5	Metered - Multi-Family	\$ -	521.6	Flat Rate - Other	\$ -
7	462.1	Public Fire Protection	\$ -	522.1	Measured - Residential	\$ -
8	462.2	Private Fire Protection	\$ -	522.2	Measured - Commercial	\$ -
9	464	Other Sales - Public Authorities	\$ -	522.3	Measured - Industrial	\$ -
10	465	Irrigation Customers	\$ -	522.4	Measured - Public Authority	\$ -
11	466	Sales for Resale	\$ -	522.5	Measured - Multi-Family	\$ -
12	467	Interdepartmental Sales	\$ -	523	Other Sales - Public Authorities	\$ -
13			-----	524	Revenues from Other Systems	\$ -
14		TOTAL WATER SALES	\$984,806	525	Interdepartmental Sales	\$ -
15			-----			-----
16		OTHER WATER REVENUES			TOTAL WASTEWATER SALES	\$ -
17	470	Forfeited Discounts	\$ 47,724			-----
18	471	Misc. Service Revenues	\$ 2,041		OTHER WASTEWATER REVENUES	
19	472	Rents From Water Property	\$ -	531	Sale of Sludge	\$ -
20	473	Interdepartmental Rents	\$ -	532	Forfeited Discounts	\$ -
21	474	Other Water Revenues	\$ -	534	Rents From Wastewater Property	\$ -
22			-----	535	Interdepartmental Rents	\$ -
23		TOTAL OTHER WATER REVENUES	\$ 49,765	536	Other Wastewater Revenues	\$ -
24			-----			-----
25		TOTAL WATER OPERATING REVENUES	\$ 1,034,571		TOTAL OTHER WASTEWATER REVENUES	\$ -
26			=====			-----
27					TOTAL WASTEWATER OPERATING REVENUES	\$ -
						=====

Test Year Operating Revenues

Florida Public Service Commission

Company: CSWR-Florida (Sunshine Utilities)
 Docket No.: 20250052
 Schedule Year Ended: 1/31/2025
 Systems: Ponderosa Pines and Quail Run

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		Total Water	WASTEWATER SALES		(1) Total Wastewater
	Account No. and Description			Account No. and Description		
1	460	Unmetered Water Revenue	\$ -	521.1	Flat Rate - Residential	\$ -
2	461.1	Metered - Residential	\$ 78,312	521.2	Flat Rate - Commercial	\$ -
3	461.2	Metered - Commercial	\$ -	521.3	Flat Rate - Industrial	\$ -
4	461.3	Metered - Industrial	\$ -	521.4	Flat Rate - Public Authorities	\$ -
5	461.4	Metered - Public Authorities	\$ -	521.5	Flat Rate - Multi-Family	\$ -
6	461.5	Metered - Multi-Family	\$ -	521.6	Flat Rate - Other	\$ -
7	462.1	Public Fire Protection	\$ -	522.1	Measured - Residential	\$ -
8	462.2	Private Fire Protection	\$ -	522.2	Measured - Commercial	\$ -
9	464	Other Sales - Public Authorities	\$ -	522.3	Measured - Industrial	\$ -
10	465	Irrigation Customers	\$ -	522.4	Measured - Public Authority	\$ -
11	466	Sales for Resale	\$ -	522.5	Measured - Multi-Family	\$ -
12	467	Interdepartmental Sales	\$ -	523	Other Sales - Public Authorities	\$ -
13			-----	524	Revenues from Other Systems	\$ -
14		TOTAL WATER SALES	\$78,312	525	Interdepartmental Sales	\$ -
15			-----			-----
16		OTHER WATER REVENUES			TOTAL WASTEWATER SALES	\$ -
17	470	Forfeited Discounts	\$ 4,664			-----
18	471	Misc. Service Revenues	\$ 519		OTHER WASTEWATER REVENUES	
19	472	Rents From Water Property	\$ -	531	Sale of Sludge	\$ -
20	473	Interdepartmental Rents	\$ -	532	Forfeited Discounts	\$ -
21	474	Other Water Revenues	\$ -	534	Rents From Wastewater Property	\$ -
22			-----	535	Interdepartmental Rents	\$ -
23		TOTAL OTHER WATER REVENUES	\$ 5,183	536	Other Wastewater Revenues	\$ -
24			-----			-----
25		TOTAL WATER OPERATING REVENUES	\$ 83,495		TOTAL OTHER WASTEWATER REVENUES	\$ -
26			=====			-----
27					TOTAL WASTEWATER OPERATING REVENUES	\$ -
						=====

Detail of Operation & Maintenance Expenses By Month - Water

Florida Public Service Commission

Company: CSWR-Florida (Sunshine Utilities)
 Docket No.: 20250052
 Schedule Year Ended: 1/31/2025
 Historic [X] or Projected []
 Systems: All Sunshine Systems except Ponderosa Pines and Quail Run

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	\$ 5,788	\$ 5,050	\$ 6,007	\$ 5,661	\$ 7,775	\$ 5,752	\$ 6,487	\$ 6,080	\$ 6,141	\$ 5,194	\$ 5,990	\$ 5,497	\$ 71,422
6	616 Fuel for Power Purchased	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7	618 Chemicals	\$ 1,706	\$ 6,114	\$ 1,731	\$ 4,929	\$ 1,421	\$ 6,346	\$ 3,878	\$ 4,177	\$ 4,139	\$ 3,074	\$ 4,092	\$ 2,271	\$ 43,879
8	620 Materials & Supplies	\$ 413	\$ 2,347	\$ 307	\$ 4,539	\$ 2,673	\$ (342)	\$ 14,616	\$ 2,043	\$ (1,627)	\$ (1,678)	\$ 632	\$ -	\$ 23,923
9	631 Contractual Services - Engr.	\$ -	\$ -	\$ -	\$ 184	\$ 184	\$ 184	\$ 184	\$ 184	\$ 184	\$ 184	\$ 184	\$ -	\$ 1,476
10	632 Contractual Services - Acct.	\$ -	\$ -	\$ 122	\$ -	\$ -	\$ -	\$ -	\$ 522	\$ -	\$ -	\$ -	\$ 548	\$ 1,192
11	633 Contractual Services - Legal	\$ 179	\$ 137	\$ -	\$ 1,566	\$ 578	\$ 2,370	\$ 645	\$ 891	\$ 578	\$ 578	\$ 1,384	\$ -	\$ 8,906
12	634 Contractual Services - Mgmt. Fees	\$ 31,626	\$ 34,367	\$ 29,809	\$ 26,845	\$ 31,716	\$ 31,659	\$ 30,443	\$ 37,119	\$ 23,032	\$ 15,626	\$ 73,976	\$ 25,277	\$ 391,493
13	635 Contractual Services - Other	\$ 64,325	\$ 75,291	\$ 67,461	\$ 79,279	\$ 61,987	\$ 58,722	\$ 89,793	\$ 73,408	\$ 66,312	\$ 66,824	\$ 20,894	\$ 54,825	\$ 779,121
14	641 Rental of Building/Real Prop.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 302	\$ (40)	\$ (240)	\$ -	\$ -	\$ 21
15	642 Rental of Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
16	650 Transportation Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
17	656 Insurance - Vehicle	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
18	657 Insurance - General Liability	\$ 4,025	\$ 4,025	\$ 4,025	\$ 3,855	\$ 3,855	\$ 3,855	\$ 3,855	\$ 3,855	\$ 4,894	\$ 3,855	\$ 3,855	\$ 4,536	\$ 48,493
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	\$ 3,163	\$ 4,756	\$ 3,037	\$ 391	\$ 3,793	\$ 15,274	\$ (3,107)	\$ 7,526	\$ 38,363	\$ 6,521	\$ 6,880	\$ (32,819)	\$ 53,780
24	670 Bad Debt Expense	\$ 1,295	\$ 1,641	\$ 1,612	\$ 1,370	\$ 1,534	\$ 1,712	\$ 1,526	\$ 1,498	\$ 1,256	\$ 1,438	\$ (14,895)	\$ 1,419	\$ 1,405
25	675 Miscellaneous Expenses	\$ 14,968	\$ 13,692	\$ 16,169	\$ 14,031	\$ 12,872	\$ 16,423	\$ 13,819	\$ 14,484	\$ 12,281	\$ 16,090	\$ 27,928	\$ 13,567	\$ 186,324
26	TOTAL	\$ 127,490	\$ 147,421	\$ 130,280	\$ 142,650	\$ 128,390	\$ 141,956	\$ 162,138	\$ 152,088	\$ 155,514	\$ 117,468	\$ 130,919	\$ 75,122	\$ 1,611,435

Detail of Operation & Maintenance Expenses By Month - Water

Florida Public Service Commission

Company: CSWR-Florida (Sunshine Utilities)
 Docket No.: 20250052
 Schedule Year Ended: 1/31/2025
 Historic [X] or Projected []
 Systems: Ponderosa Pines and Quail Run

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	\$ 348	\$ 451	\$ 447	\$ 482	\$ 458	\$ 204	\$ 458	\$ 376	\$ 224	\$ 316	\$ 492	\$ 431	\$ 4,687
6	616 Fuel for Power Purchased	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7	618 Chemicals	\$ -	\$ 154	\$ 280	\$ 995	\$ 224	\$ (40)	\$ 199	\$ 576	\$ 1,028	\$ (227)	\$ -	\$ 348	\$ 3,537
8	620 Materials & Supplies	\$ 209	\$ -	\$ 106	\$ -	\$ 35	\$ (18)	\$ -	\$ 76	\$ (72)	\$ (221)	\$ -	\$ -	\$ 116
9	631 Contractual Services - Engr.	\$ -	\$ -	\$ -	\$ 12	\$ 12	\$ 12	\$ 12	\$ 12	\$ 12	\$ 12	\$ 12	\$ -	\$ 94
10	632 Contractual Services - Acct.	\$ -	\$ -	\$ 9	\$ -	\$ -	\$ -	\$ -	\$ 39	\$ -	\$ -	\$ -	\$ 41	\$ 88
11	633 Contractual Services - Legal	\$ 13	\$ 10	\$ -	\$ 73	\$ -	\$ 133	\$ 5	\$ 23	\$ -	\$ -	\$ 60	\$ -	\$ 317
12	634 Contractual Services - Mgmt. Fees	\$ 2,340	\$ 2,542	\$ 2,205	\$ 1,986	\$ 2,346	\$ 2,342	\$ 2,252	\$ 2,746	\$ 1,704	\$ 1,156	\$ 5,473	\$ 1,870	\$ 28,962
13	635 Contractual Services - Other	\$ 8,671	\$ 7,799	\$ 8,969	\$ 7,390	\$ 7,378	\$ 6,369	\$ 5,941	\$ 7,406	\$ 8,049	\$ 9,187	\$ 6,838	\$ 7,713	\$ 91,707
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	\$ 298	\$ 298	\$ 298	\$ 285	\$ 285	\$ 285	\$ 285	\$ 285	\$ 362	\$ 285	\$ 285	\$ 336	\$ 3,587
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	\$ 55	\$ 55	\$ 55	\$ 55	\$ 55	\$ -	\$ -	\$ -	\$ 5	\$ 130	\$ 130	\$ -	\$ 537
24	670 Bad Debt Expense	\$ 96	\$ 121	\$ 119	\$ 101	\$ 113	\$ 127	\$ 113	\$ 111	\$ 93	\$ 106	\$ (1,102)	\$ 105	\$ 104
25	675 Miscellaneous Expenses	\$ 1,191	\$ 1,035	\$ 1,216	\$ 1,053	\$ 955	\$ 1,252	\$ 1,055	\$ 1,088	\$ 943	\$ 1,216	\$ 613	\$ 1,004	\$ 12,620
26	TOTAL	\$ 13,221	\$ 12,465	\$ 13,703	\$ 12,432	\$ 11,861	\$ 10,664	\$ 10,320	\$ 12,737	\$ 12,347	\$ 11,959	\$ 12,800	\$ 11,846	\$ 146,356

Detail of Operation & Maintenance Expenses By Month - Wastewater

Florida Public Service Commission

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

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 (Sunshine Utilities) provides water service only, therefore
- 2 this schedule is not applicable.

Operation & Maintenance Expense Comparison - Water

Company: CSWR-Florida (Sunshine Utilities)

Docket No.: 20250052

Test Year Ended: 1/31/2025

Systems: All Sunshine Systems except Ponderosa Pines and Quail Run

Florida Public Service Commission

Schedule: B-7

Page 1 of 1

Preparer: Brent Thies

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

Line No.	(1) Account No. and Name	(2) Prior TY 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	\$ 84,739	\$ 71,488	\$ (13,250)	-16%	Normal Flucuation
6	616 Fuel for Power Purchased	\$ -	\$ -	\$ -	0%	
7	618 Chemicals	\$ 64,015	\$ 43,879	\$ (20,136)	-31%	Chemicals are purchased in bulk and used until more is needed.
8	620 Materials & Supplies	\$ 21,591	\$ 23,923	\$ 2,332	11%	Normal Flucuation
9	631 Contractual Services - Engr.	\$ -	\$ 1,476	\$ 1,476	0%	
10	632 Contractual Services - Acct.	\$ 812	\$ 1,192	\$ 380	47%	Immaterial Value
11	633 Contractual Services - Legal	\$ 1,209	\$ 8,906	\$ 7,697	637%	Legal Assistance on Acquisition Adjustment rule for this system
12	634 Contractual Services - Mgmt. Fees	\$ 424,055	\$ 391,493	\$ (32,562)	-8%	Normal Flucuation
13	635 Contractual Services - Other	\$ 813,564	\$ 840,423	\$ 26,859	3%	Normal Flucuation
14	641 Rental of Building/Real Prop.	\$ -	\$ 21	\$ 21	0%	
15	642 Rental of Equipment	\$ -	\$ -	\$ -	0%	
16	650 Transportation Expenses	\$ -	\$ -	\$ -	0%	
17	656 Insurance - Vehicle	\$ -	\$ -	\$ -	0%	
18	657 Insurance - General Liability	\$ 53,672	\$ 48,493	\$ (5,179)	-10%	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	\$ 95,552	\$ 53,588	\$ (41,964)	-44%	Mid Year Accrual Reversals during the current TY
24	670 Bad Debt Expense	\$ 16,502	\$ 1,405	\$ (15,096)	-91%	Year End Customer Write Offs
25	675 Miscellaneous Expenses	\$ 175,618	\$ 166,609	\$ (9,009)	-5%	Normal Flucuation
26	TOTAL	\$ 1,751,328	\$ 1,652,897	\$ (98,432)	-6%	
27	Total Customers	3866	3866			
28	Consumer Price Index - U	\$ 453.01	\$ 427.55			

Operation & Maintenance Expense Comparison - Water
 Company: CSWR-Florida (Sunshine Utilities)
 Docket No.: 20250052
 Test Year Ended: 1/31/2025
 Systems: Ponderosa Pines and Quail Run

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

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

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

Line No.	(1) Account No. and Name	(2) Prior TY 1/31/2024	(3) Current TY 1/31/2025	(4) \$ Difference	(5) % Difference	(6) Explanation
1	601 Salaries & Wages - Employees	\$ -	\$ -	\$ -	0%	
2	603 Salaries & Wages - Officers, Etc.	\$ -	\$ -	\$ -	0%	
3	604 Employee Pensions & Benefits	\$ -	\$ -	\$ -	0%	
4	610 Purchased Water	\$ -	\$ -	\$ -	0%	
5	615 Purchased Power	\$ 5,376	\$ 4,687	\$ (689)	-13%	Normal Flucuation
6	616 Fuel for Power Purchased	\$ -	\$ -	\$ -	0%	
7	618 Chemicals	\$ 5,550	\$ 3,537	\$ (2,013)	-36%	Chemicals are purchased in bulk and used until more is needed.
8	620 Materials & Supplies	\$ 2,081	\$ 116	\$ (1,966)	-94%	Normal Flucuation
9	631 Contractual Services - Engr.	\$ -	\$ 94	\$ 94	0%	
10	632 Contractual Services - Acct.	\$ 73	\$ 88	\$ 16	21%	Immaterial Value
11	633 Contractual Services - Legal	\$ 108	\$ 317	\$ 209	193%	Immaterial Value
12	634 Contractual Services - Mgmt. Fees	\$ 37,370	\$ 28,962	\$ (8,408)	-22%	Normal Flucuation
13	635 Contractual Services - Other	\$ 102,497	\$ 91,707	\$ (10,790)	-11%	Normal Flucuation
14	641 Rental of Building/Real Prop.	\$ -	\$ -	\$ -	0%	
15	642 Rental of Equipment	\$ -	\$ -	\$ -	0%	
16	650 Transportation Expenses	\$ -	\$ -	\$ -	0%	
17	656 Insurance - Vehicle	\$ -	\$ -	\$ -	0%	
18	657 Insurance - General Liability	\$ 4,645	\$ 3,587	\$ (1,057)	-23%	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	\$ 4,672	\$ 537	\$ (4,135)	-89%	Mid Year Accrual Reversals during the current TY
24	670 Bad Debt Expense	\$ 1,297	\$ 104	\$ (1,193)	-92%	Year End Customer Write Offs
25	675 Miscellaneous Expenses	\$ 14,018	\$ 12,620	\$ (1,398)	-10%	Normal Flucuation
26	TOTAL	\$ 177,687	\$ 146,356	\$ (31,331)	-18%	
27	Total Customers	286	286			
28	Consumer Price Index - U	\$ 621.28	\$ 511.73			

Operation & Maintenance Expense Comparison - Wastewater

Florida Public Service Commission

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

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 (Sunshine Utilities) provides water service only, therefore
- 2 this schedule is not applicable.

Contractual Services

Florida Public Service Commission

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

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

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

(1)	(2)	(3)	(4)	(5)
Line No.	Consultant	Type of Service	Amount	Description of Work Performed
1				
2	21 Design Group Inc.	OSS - Engineering Consult	\$ 1,509	Surveying Services
3	21 Design Group Inc.	OSS - Engineering Consult	\$ 94	Ponderosa Pines Surveying Services
4				
5	21 Design Group Inc.	OSS - IT	\$ 17,325	Remote Monitoring Subscription Cost
6	Backflow Solutions Inc.	OSS - IT	\$ 205	Cloud-based online subscription service for managing backflow prevention programs
7				
8	Beckemeier LeMoine Law	OSS - Legal	\$ 879	Legal Services
9	Radey Law Firm	OSS - Legal	\$ 7,565	Legal Services
10	Bryant Miller Olive	OSS - Legal	\$ 468	Annual Cost for Statutory Representation
11	CT Corporation	OSS - Legal	\$ 71	Legal Services
12	David Woodsmall	OSS - Legal	\$ 191	Legal Services
13				
14	McGuireWoods LLP	OSS - MGMT Consult	\$ 9,988	System Operations Consultant
15				
16	PNC & Invoice Cloud	OSS - Bank Fees	\$ 17,036	Bank Fees
17				
18	UHY Advisors	OSS - Audit and Accounting	\$ 686	Tax Preparation
19	Leo Berwick LP	OSS - Audit and Accounting	\$ 589	Property Tax Consulting
20				
21			\$ 56,607	

Analysis of Rate Case Expense

Florida Public Service Commission

Company: CSWR-Florida (Sunshine Utilities)
 Docket No.: 20250052
 Test Year Ended: 1/31/2025
 Systems: All Sunshine Systems except Ponderosa Pines and Quail Run

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	13,653	Legal Counsel
2	Radey Law Firm	Tom Crabb	500	11,377	Legal Counsel
3	Radey Law Firm	Jordann Wilhelm	325	7,395	Legal Counsel
4	Radey Law Firm	Robert Skrob	225	5,120	Legal Counsel
5	Radey Law Firm	Suzanne Turner	210	4,778	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		Total			
17					
18	Estimate Through				
19	[] PAA				
20	[x] Commission Hearing				
21					
22	Amortization Period 4 Years				
23	Explanation if different from Section 367.0816, Florida Statutes:				
24					
25					
26					
27	Amortization of Rate Case Expense:			(A)	(B)
28				Water	Wastewater
29					Total
30		Prior Unamortized Rate Case Expense		-	-
31		Current Rate Case Expense		8,864	8,864
32				-----	-----
33		Total Projected Rate Case Expense		49,747	49,747
34				=====	=====
35		Annual Amortization		12,437	12,437
36				=====	=====
37		Method of Allocation Between Systems:		100%	100%
38		(Provide Calculation)			

Analysis of Rate Case Expense

Florida Public Service Commission

Company: CSWR-Florida (Sunshine Utilities)
 Docket No.: 20250052
 Test Year Ended: 1/31/2025
 Systems: Ponderosa Pines and Quail Run

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	13,653	Legal Counsel
2	Radey Law Firm	Tom Crabb	500	11,377	Legal Counsel
3	Radey Law Firm	Jordann Wilhelm	325	7,395	Legal Counsel
4	Radey Law Firm	Robert Skrob	225	5,120	Legal Counsel
5	Radey Law Firm	Suzanne Turner	210	4,778	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	Total				
17					
18	Estimate Through				
19	[] PAA				
20	[x] Commission Hearing				
21					
22	Amortization Period 4 Years				
23	Explanation if different from Section 367.0816, Florida Statutes:				
24					
25					
26					
27	Amortization of Rate Case Expense:			(A)	(B)
28				Water	Wastewater
29					Total
30		Prior Unamortized Rate Case Expense		-	-
31		Current Rate Case Expense		8,864	-
32				-	8,864
33		Total Projected Rate Case Expense		49,747	-
34				49,747	49,747
35		Annual Amortization		12,437	-
36				12,437	12,437
37		Method of Allocation Between Systems:		100%	100%
38		(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 (Sunshine Utilities)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Systems: Sunshine Utilities - All Systems**

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

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

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

Allocation of Expenses

Florida Public Service Commission

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

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

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

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

- 1 CSWR-Florida (Sunshine Utilities) provides water service only, therefore
- 2 this schedule is not applicable.

Net Depreciation Expense - Water

Florida Public Service Commission

Company: CSWR-Florida (Sunshine Utilities)

Schedule: B-13

Docket No.: 20250052

Page 1 of 1

Test Year Ended: 1/31/2025

Preparer: Brent Thies

Systems: All Sunshine Systems except Ponderosa Pines and Quail Run

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	\$ 21,698				
8	305.2 Collect. & Impound. Reservoirs	\$ -				
9	306.2 Lake, River & Other Intakes	\$ -				
10	307.2 Wells & Springs	\$ 3,798				
11	308.2 Infiltration Galleries & Tunnels	\$ -				
12	309.2 Supply Mains	\$ 4,631				
13	310.2 Power Generation Equipment	\$ 14,964				
14	311.2 Pumping Equipment	\$ 2,340				
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	\$ 2,734				
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	\$ 4,490				
25	331.4 Transm. & Distribution Mains	\$ 24,517				
26	333.4 Services	\$ 8,680				
27	334.4 Meters & Meter Installations	\$ 11,284				
28	335.4 Hydrants	\$ -				
29	339.4 Other Plant & Misc. Equipment	\$ -				
30	GENERAL PLANT	\$ -				
31	303.5 Land & Land Rights	\$ -				
32	304.5 Structures & Improvements	\$ -				
33	340.5 Office Furniture & Equipment	\$ -				
34	341.5 Transportation Equipment	\$ -				
35	342.5 Stores Equipment	\$ -				
36	343.5 Tools, Shop & Garage Equipment	\$ -				
37	344.5 Laboratory Equipment	\$ -				
38	345.5 Power Operated Equipment	\$ -				
39	346.5 Communication Equipment	\$ 25,527				
40	347.5 Miscellaneous Equipment	\$ 2,257				
41	348.5 Other Tangible Plant	\$ 396				
42						
43	TOTAL DEPRECIATION EXPENSE	\$ 127,316	\$	\$		\$
44						
45	LESS: AMORTIZATION OF CIAC	\$ 68,086				
46						
47	NET DEPRECIATION EXPENSE - WATER	\$ 59,230	\$	\$		\$
48		=====	=====	=====		=====

Net Depreciation Expense - Water

Florida Public Service Commission

Company: CSWR-Florida (Sunshine Utilities)
 Docket No.: 20250052
 Test Year Ended: 1/31/2025
 Systems: Ponderosa Pines and Quail Run

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	\$ 1,943				
8	305.2 Collect. & Impound. Reservoirs	\$ -				
9	306.2 Lake, River & Other Intakes	\$ -				
10	307.2 Wells & Springs	\$ 932				
11	308.2 Infiltration Galleries & Tunnels	\$ -				
12	309.2 Supply Mains	\$ 163				
13	310.2 Power Generation Equipment	\$ 5,134				
14	311.2 Pumping Equipment	\$ 1,602				
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	\$ 638				
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	\$ 1,391				
25	331.4 Transm. & Distribution Mains	\$ 347				
26	333.4 Services	\$ 527				
27	334.4 Meters & Meter Installations	\$ 583				
28	335.4 Hydrants	\$ -				
29	339.4 Other Plant & Misc. Equipment	\$ -				
30	GENERAL PLANT	\$ -				
31	303.5 Land & Land Rights	\$ -				
32	304.5 Structures & Improvements	\$ -				
33	340.5 Office Furniture & Equipment	\$ -				
34	341.5 Transportation Equipment	\$ -				
35	342.5 Stores Equipment	\$ -				
36	343.5 Tools, Shop & Garage Equipment	\$ 124				
37	344.5 Laboratory Equipment	\$ -				
38	345.5 Power Operated Equipment	\$ -				
39	346.5 Communication Equipment	\$ 3,214				
40	347.5 Miscellaneous Equipment	\$ 154				
41	348.5 Other Tangible Plant	\$ -				
42						
43	TOTAL DEPRECIATION EXPENSE	\$ 16,752	\$	\$		\$
44						
45	LESS: AMORTIZATION OF CIAC	\$ 872				
46						
47	NET DEPRECIATION EXPENSE - WATER	\$ 15,880	\$	\$		\$
48		=====	=====	=====		=====

Net Depreciation Expense - Wastewater

Florida Public Service Commission

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

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 (Sunshine Utilities) provides water service only, therefore
- 2 this schedule is not applicable.

Taxes Other Than Income

Florida Public Service Commission

Company: CSWR-Florida (Sunshine Utilities)

Schedule: B-15

Docket No.: 20250052

Page 1 of 1

Schedule Year Ended: 1/31/2025

Preparer: Brent Thies

Historic [X] or Projected []

Recap Schedules: B-1,B-2

Systems: All Sunshine Systems except Ponderosa Pines and Quail Run

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

Line No.	(1) Description	(2) Regulatory Assessment Fees (RAFs)	(3) Payroll Taxes	(4) Real Estate & Personal Property	(5) Other	(6) Total
WATER						
1	Test Year Per Books	\$ 14,215	\$ -	\$ 19,715	\$ -	\$ 33,930
	Adjustments to Test Year (Explain)					
2		\$ -	\$ -	\$ -	\$ -	\$ -
3		\$ -	\$ -	\$ -	\$ -	\$ -
4		\$ -	\$ -	\$ -	\$ -	\$ -
5		\$ -	\$ -	\$ -	\$ -	\$ -
6	Total Test Year Adjustments	\$ -	\$ -	\$ -	\$ -	\$ -
7	Adjusted Test Year	\$ 14,215	\$ -	\$ 19,715	\$ -	\$ 33,930
8	RAFs Assoc. with Revenue Increase	\$ -	\$ -	\$ -	\$ -	\$ -
9	Total Balance	\$ 14,215	\$ -	\$ 19,715	\$ -	\$ 33,930
		=====	=====	=====	=====	=====
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	RAFs Assoc. with Revenue Increase	\$ -	\$ -	\$ -	\$ -	\$ -
18	Total Balance	\$ -	\$ -	\$ -	\$ -	\$ -
		=====	=====	=====	=====	=====

Taxes Other Than Income

Florida Public Service Commission

Company: CSWR-Florida (Sunshine Utilities)
 Docket No.: 20250052
 Schedule Year Ended: 1/31/2025
 Historic [X] or Projected []
 Systems: Ponderosa Pines and Quail Run

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

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

Line No.	(1) Description	(2) Regulatory Assessment Fees (RAFs)	(3) Payroll Taxes	(4) Real Estate & Personal Property	(5) Other	(6) Total
WATER						
1	Test Year Per Books	\$ (854)	\$ -	\$ 1,397	\$ -	\$ 543
	Adjustments to Test Year (Explain)					
2		\$ -	\$ -	\$ -	\$ -	\$ -
3		\$ -	\$ -	\$ -	\$ -	\$ -
4		\$ -	\$ -	\$ -	\$ -	\$ -
5		\$ -	\$ -	\$ -	\$ -	\$ -
6	Total Test Year Adjustments	\$ -	\$ -	\$ -	\$ -	\$ -
7	Adjusted Test Year	\$ (854)	\$ -	\$ 1,397	\$ -	\$ 543
8	RAFs Assoc. with Revenue Increase	\$ -	\$ -	\$ -	\$ -	\$ -
9	Total Balance	\$ (854)	\$ -	\$ 1,397	\$ -	\$ 543
=====						
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	RAFs Assoc. with Revenue Increase	\$ -	\$ -	\$ -	\$ -	\$ -
18	Total Balance	\$ -	\$ -	\$ -	\$ -	\$ -
=====						

Reconciliation of Total Income Tax Provision

Florida Public Service Commission

Company: CSWR-Florida (Sunshine Utilities)
 Docket No.: 20250052
 Test Year Ended: 1/31/2025
 Historic [X] or Projected []
 Systems: All Sunshine Systems except Ponderosa Pines and Quail Run

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	(179,913.78) A	179,913.78	0.00	0	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		(179,913.78)	179,913.78	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

Reconciliation of Total Income Tax Provision

Florida Public Service Commission

Company: CSWR-Florida (Sunshine Utilities)
 Docket No.: 20250052
 Test Year Ended: 1/31/2025
 Historic [X] or Projected []
 Systems: Ponderosa Pines and Quail Run

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	(30,190.56) A	30,190.56	0.00	0	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		(30,190.56)	30,190.56	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 (Sunshine Utilities)

Schedule: C-2

Docket No.: 20250052

Page 1 of 1

Test Year Ended: 1/31/2025

Preparer: Brent Thies

Historic [X] or Projected []

Systems: All Sunshine Systems except Ponderosa Pines and Quail Run

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)	(670,024.44)	99,839.55	(570,184.89)	(570,184.89)	-
2 Add: Income Tax Expense Per Books (Sch. B-1)	-	-	-	-	-
3 Subtotal	(670,024.44)	99,839.55	(570,184.89)	(570,184.89)	-
4 Less: Interest Charges (Sch. C-3)	39,834.62	-	39,834.62	39,834.62	-
5 Taxable Income Per Books	(709,859.06)	99,839.55	(610,019.50)	(610,019.50)	-
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	(709,859.06)	99,839.55	(610,019.50)	(610,019.50)	-
10 Less: State Income Tax Exemption (\$5,000)	-	-	-	-	-
11 State Taxable Income	(709,859.06)	99,839.55	(610,019.50)	(610,019.50)	-
12 State Income Tax (5.5% of Line 11)	(39,042.25)	5,491.18	(33,551.07)	(33,551.07)	-
13 Emergency Excise Tax	-	-	-	-	-
14 Credits	-	-	-	-	-
15 Current State Income Taxes	(39,042.25)	5,491.18	(33,551.07)	(33,551.07)	-
16 Federal Taxable Income (Line 9 - Line 15)	(670,816.81)	94,348.38	(576,468.43)	(576,468.43)	-
17 Federal Income Tax Rate	0.21	0.21	0.21	0.21	0.21
18 Federal Income Taxes (Line 16 x Line 17)	(140,871.53)	19,813.16	(121,058.37)	(121,058.37)	-
19 Less: Investment Tax Credit Realized This Year (Sch. C-8)	-	-	-	-	-
20 Current Federal Inc. Taxes (Line 18 - Line 19)	(140,871.53)	19,813.16	(121,058.37)	(121,058.37)	-
Summary:					
21 Current State Income Taxes (Line 15)	(39,042.25)	5,491.18	(33,551.07)	(33,551.07)	-
22 Current Federal Income Taxes (Line 20)	(140,871.53)	19,813.16	(121,058.37)	(121,058.37)	-
23 Total Current Income Tax Expense (To C-1)	(179,913.78)	25,304.33	(154,609.44)	(154,609.44)	-

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

Recap Schedules: C-1

State and Federal Income Tax Calculation - Current

Florida Public Service Commission

Company: CSWR-Florida (Sunshine Utilities)
 Docket No.: 20250052
 Test Year Ended: 1/31/2025
 Historic [X] or Projected []
 Systems: Ponderosa Pines and Quail Run

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)	(79,283.78)	-	(75,317.66)	(75,317.66)	-
2 Add: Income Tax Expense Per Books (Sch. B-1)	-	-	-	-	-
3 Subtotal	(79,283.78)	-	(75,317.66)	(75,317.66)	-
4 Less: Interest Charges (Sch. C-3)	39,834.62	-	39,834.62	39,834.62	-
5 Taxable Income Per Books	(119,118.39)	-	(115,152.28)	(115,152.28)	-
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	(119,118.39)	-	(115,152.28)	(115,152.28)	-
10 Less: State Income Tax Exemption (\$5,000)	-	-	-	-	-
11 State Taxable Income	(119,118.39)	-	(115,152.28)	(115,152.28)	-
12 State Income Tax (5.5% of Line 11)	(6,551.51)	-	(6,333.38)	(6,333.38)	-
13 Emergency Excise Tax	-	-	-	-	-
14 Credits	-	-	-	-	-
15 Current State Income Taxes	(6,551.51)	-	(6,333.38)	(6,333.38)	-
16 Federal Taxable Income (Line 9 - Line 15)	(112,566.88)	-	(108,818.90)	(108,818.90)	-
17 Federal Income Tax Rate	0.21	0.21	0.21	0.21	0.21
18 Federal Income Taxes (Line 16 x Line 17)	(23,639.05)	-	(22,851.97)	(22,851.97)	-
19 Less: Investment Tax Credit Realized This Year (Sch. C-8)	-	-	-	-	-
20 Current Federal Inc. Taxes (Line 18 - Line 19)	(23,639.05)	-	(22,851.97)	(22,851.97)	-
Summary:					
21 Current State Income Taxes (Line 15)	(6,551.51)	-	(6,333.38)	(6,333.38)	-
22 Current Federal Income Taxes (Line 20)	(23,639.05)	-	(22,851.97)	(22,851.97)	-
23 Total Current Income Tax Expense (To C-1)	(30,190.56)	-	(29,185.34)	(29,185.34)	-

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

Company: CSWR-Florida (Sunshine Utilities)
 Docket No.: 20250052
 Test Year Ended: 1/31/2025
 Historic [X] or Projected []
 Systems: All Sunshine Systems except Ponderosa Pines and Quail Run

Schedule: C-3
 Page 1 of 1
 Preparer: Brent Thies
 Supporting Schedules: D-1,C-8
 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	39,834.62	0	39,834.62	39,834.62	-
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	39,834.62	-	39,834.62	39,834.62	-

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				

Schedule of Interest In Tax Expense Calculation

Florida Public Service Commission

Company: CSWR-Florida (Sunshine Utilities)
 Docket No.: 20250052
 Test Year Ended: 1/31/2025
 Historic [X] or Projected []
 Systems: Ponderosa Pines and Quail Run

Schedule: C-3
 Page 1 of 1
 Preparer: Brent Thies
 Supporting Schedules: D-1,C-8
 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	2,389.49	0	2,389.49	2,389.49	-
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	2,389.49	-	2,389.49	2,389.49	-

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 (Sunshine Utilities)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Historic or Projected
Systems: Sunshine Utilities - All Systems

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

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 (Sunshine Utilities)
 Docket No.: 20250052
 Test Year Ended: 1/31/2025
 Systems: Sunshine Utilities - All Systems

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

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

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

CSWR-Florida has no accumulated tax deferrals on its books

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

Accumulated Deferred Income Taxes - State

Florida Public Service Commission

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

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

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

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

CSWR-Florida has no accumulated tax deferrals on its books

Supporting Schedules: None
 Recap Schedules: C-6

Accumulated Deferred Income Taxes - Federal

Florida Public Service Commission

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

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

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

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

CSWR-Florida has no accumulated tax deferrals on its books

Supporting Schedules: None
 Recap Schedules: C-6

Investment Tax Credits - Analysis

Florida Public Service Commission

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

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

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

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

CSWR-Florida has no investment tax credits on its books

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

Investment Tax Credits - Analysis

Florida Public Service Commission

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

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		Ending Balance
		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.	

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 (Sunshine Utilities)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Systems: Sunshine Utilities - All Systems

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 (Sunshine Utilities)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Systems: Sunshine Utilities - All Systems

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

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

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

Parent(s) Debt Information

Florida Public Service Commission

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

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

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

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

Supporting Schedules: None
 Recap Schedules: C-3

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

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 (Sunshine Utilities)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Systems: Sunshine Utilities - All Systems

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 (Sunshine Utilities)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Schedule Year Ended: 1/31/2025
Historic [X] or Projected []
Systems: All Sunshine Systems except Ponderosa Pines and Quail Run

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

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

Line No.	Class of Capital	(1) Reconciled To Requested Rate Base	(2) Ratio	(3) Cost Rate	(4) Weighted Cost
1	Long-Term Debt	-			
2	Short-Term Debt	3,485,033	38.19%	8.50%	3.25%
3	Preferred Stock	-			
4	Customer Deposits	-			
5	Common Equity	5,639,411	61.81%	8.77%	5.42%
6	Tax Credits - Zero Cost	-			
7	Tax Credits - Wtd. Cost	-			
8	Accum. Deferred Income Taxes	-			
9	Other (Explain)	-			
10	Total	9,124,444	100.00%		8.67%

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

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

Florida Public Service Commission

Company: CSWR-Florida (Sunshine Utilities)
 Docket No.: 20250052
 Test Year Ended: 1/31/2025
 Schedule Year Ended: 1/31/2025
 Historic [X] or Projected []
 Systems: Ponderosa Pines and Quail Run

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

Subsidiary [] 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	25,949	2.40%	8.50%	0.20%
3	Preferred Stock	-			
4	Customer Deposits	-			
5	Common Equity	1,053,478	97.60%	8.77%	8.56%
6	Tax Credits - Zero Cost	-			
7	Tax Credits - Wtd. Cost	-			
8	Accum. Deferred Income Taxes	-			
9	Other (Explain)	-			
10	Total	1,079,427	100.00%		8.76%

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

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

Florida Public Service Commission

Company: CSWR-Florida (Sunshine Utilities)

Schedule: D-2

Docket No.: 20250052

Page 1 of 1

Test Year Ended: 1/31/2025

Preparer: Brent Thies

Schedule Year Ended: 1/31/2025

Historic [X] or Projected []

Systems: All Sunshine Systems except Ponderosa Pines and Quail Run

Explanation: Provide a reconciliation of the 13-month average capital structure to requested rate base.

Explain all adjustments. Submit an additional schedule if a year-end basis is used.

Line No.	(1) Class of Capital	(2) Test Year Per Books	(3) - (4) Reconciliation Adjustments		(5) Prorata *	(6) Reconciled To Requested Rate Base
			(3) Specific	(4) (Explain)		
1	Long-Term Debt	-				-
2	Short-Term Debt	3,485,033				3,485,033
3	Preferred Stock	-				-
4	Common Equity	7,365,228	A Parent Equity		(1,725,817)	5,639,411
5	Customer Deposits	-				-
6	Tax Credits - Zero Cost	-				-
7	Tax Credits - Wtd. Cost	-				-
8	Accum. Deferred Income Tax	-				-
9	Other (Explain)	-				-
10	Total	10,850,261				9,124,444

* List corresponding adjustments to rate base below:

Description	Amount
A Equity Capital provided by parent for construction in progress and other utility plant assets not being sought as rate base in this case	1,725,817

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

Recap Schedules: D-1

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

Florida Public Service Commission

Company: CSWR-Florida (Sunshine Utilities)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Schedule Year Ended: 1/31/2025
Historic [X] or Projected []
Systems: Ponderosa Pines and Quail Run

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	25,949				25,949
3	Preferred Stock	-				-
4	Common Equity	194,477	A Parent Equity		859,001	1,053,478
5	Customer Deposits	-				-
6	Tax Credits - Zero Cost	-				-
7	Tax Credits - Wtd. Cost	-				-
8	Accum. Deferred Income Tax	-				-
9	Other (Explain)	-				-
10	Total	220,426				1,079,427

* List corresponding adjustments to rate base below:

Description	Amount
A Working Capital provided by parent for construction in progress and other items of working capital. Booked to intercompany payables.	859,001

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 (Sunshine Utilities)
 Docket No.: 20250052
 Test Year Ended: 1/31/2025
 Utility [X] or Parent []
 Historic [X] or Projected []
 Systems: Sunshine Utilities - All Systems

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)

CSWR-Florida has no preferred stock outstanding

13-Month Average Cost of Short-Term Debt

Florida Public Service Commission

Company: CSWR-Florida (Sunshine Utilities)

Schedule: D-4

Docket No.: 20250052

Page 1 of 1

Test Year Ended: 1/31/2025

Preparer: Brent Thies

Utility [X] or Parent []

Historic [X] or Projected []

Systems: All Sunshine Systems except Ponderosa Pines and Quail Run

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	39,834.62	11/22/2026	3,485,032.92	1.1%
Total		=====		=====	=====

Recap Schedules: A-19,D-2

13-Month Average Cost of Short-Term Debt

Florida Public Service Commission

Company: CSWR-Florida (Sunshine Utilities)
 Docket No.: 20250052
 Test Year Ended: 1/31/2025
 Utility or Parent
 Historic or Projected
 Systems: Ponderosa Pines and Quail Run

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	2,389.49	11/22/2026	25,949.17	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 (Sunshine Utilities)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Utility or Parent
Historic or Projected
Systems: Sunshine Utilities - All Systems

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

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

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

CSWR-Florida has no long-term debt

Total

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

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

Florida Public Service Commission

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

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

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

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

CSWR-Florida has no 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 (Sunshine Utilities)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Utility or Parent
Historic or Projected
Systems: Sunshine Utilities - All Systems

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

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

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

CSWR-Florida does not collect customer deposits

Recap Schedules: A-19,D-2

Rate Schedule

Florida Public Service Commission

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

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 (RS1)		
2	5/8" x 3/4"	\$ 8.72	\$ 20.31
3	3/4"	\$ 13.08	\$ 30.46
4	1"	\$ 21.80	\$ 50.76
5	1-1/4"	\$ 32.70	\$ 76.15
6	1-1/2"	\$ 43.60	\$ 101.53
7	2"	\$ 69.76	\$ 162.44
8	3"	\$ 139.52	\$ 324.89
9	4"	\$ 218.00	\$ 507.63
10	6"	\$ 436.00	\$ 1,015.27
11	8"	\$ 784.80	\$ 1,827.48
12	10"	\$ 1,264.40	\$ 2,944.28
13	Gallonge Charge per 1,000 Gallons	\$ -	\$ -
14	0-5000 gallons	\$ 2.03	\$ 4.73
15	5,001-10,000 gallons	\$ 2.21	\$ 5.15
16	Over 10,000 gallons	\$ 4.42	\$ 10.29
17		\$ -	\$ -
18	Residential (RS2)		
19	5/8" x 3/4"	\$ 9.57	\$ 22.28
20	3/4"	\$ 14.36	\$ 33.43
21	1"	\$ 23.93	\$ 55.71
22	1-1/4"	\$ 35.89	\$ 83.57
23	1-1/2"	\$ 47.85	\$ 111.42
24	2"	\$ 76.56	\$ 178.28
25	3"	\$ 153.12	\$ 356.55
26	4"	\$ 239.25	\$ 557.12
27	6"	\$ 478.50	\$ 1,114.23
28	8"	\$ 861.30	\$ 2,005.62
29	10"	\$ 1,387.65	\$ 3,231.27
30	Gallonge Charge per 1,000 Gallons	\$ 2.53	\$ 5.89
31			
32	General Service (GS1)		
33	5/8" x 3/4"	\$ 8.72	\$ 20.31
34	3/4"	\$ 13.08	\$ 30.46
35	1"	\$ 21.80	\$ 50.76
36	1-1/4"	\$ 32.70	\$ 76.15
37	1-1/2"	\$ 43.60	\$ 101.53
38	2"	\$ 69.76	\$ 162.44
39	3"	\$ 139.52	\$ 324.89
40	4"	\$ 218.00	\$ 507.63
41	6"	\$ 436.00	\$ 1,015.27
42	8"	\$ 784.80	\$ 1,827.48
43	10"	\$ 1,264.40	\$ 2,944.28
44	Gallonge Charge per 1,000 Gallons	\$ 2.42	\$ 5.64
45			
46	General Service (GS2)		
47	5/8" x 3/4"	\$ 9.57	\$ 22.28
48	3/4"	\$ 14.36	\$ 33.43
49	1"	\$ 23.93	\$ 55.71
50	1-1/4"	\$ 35.89	\$ 83.57
51	1-1/2"	\$ 47.85	\$ 111.42
52	2"	\$ 76.56	\$ 178.28
53	3"	\$ 153.12	\$ 356.55
54	4"	\$ 239.25	\$ 557.12
55	6"	\$ 478.50	\$ 1,114.23
56	8"	\$ 861.30	\$ 2,005.62
57	10"	\$ 1,387.65	\$ 3,231.27
58	Gallonge Charge per 1,000 Gallons	\$ 2.53	\$ 5.89
59			
60			
61	RS 1 & GS 1 - For water service to all Customers for which no other schedule applies for Unified Systems and Sandy Acres.		
62	RS 2 & GS2 - For water service to all Customers for which no other schedule applies for Ponderosa Pines and Quail Run.		

Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission

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

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 (RS1)							
2	5/8" x 3/4"	43,627		\$ 8.72	\$ 380,427.44	\$ 20.31	\$ 885,861.37	
3	3/4"	294		\$ 13.08	\$ 3,845.52	\$ 30.46	\$ 8,954.66	
4	1"	4		\$ 21.80	\$ 87.20	\$ 50.76	\$ 203.05	
5	1-1/4"			\$ 32.70	\$ -	\$ 76.15	\$ -	
6	1-1/2"	12		\$ 43.60	\$ 523.20	\$ 101.53	\$ 1,218.32	
7	2"	12		\$ 69.76	\$ 837.12	\$ 162.44	\$ 1,949.31	
8	3"			\$ 139.52	\$ -	\$ 324.89	\$ -	
9	4"			\$ 218.00	\$ -	\$ 507.63	\$ -	
10	6"			\$ 436.00	\$ -	\$ 1,015.27	\$ -	
11	8"			\$ 784.80	\$ -	\$ 1,827.48	\$ -	
12	10"			\$ 1,264.40	\$ -	\$ 2,944.28	\$ -	
13	Gallonge Charge per 1,000 Gallons					\$ -	\$ -	
14	0-5000 gallons		73,839,742.00	\$ 2.03	\$ 149,894.68	\$ 4.73	\$ 349,043.97	
15	5,001-10,000 gallons		56,356,314.00	\$ 2.21	\$ 124,547.45	\$ 5.15	\$ 290,020.56	
16	Over 10,000 gallons		77,724,940.00	\$ 4.42	\$ 343,544.23	\$ 10.29	\$ 799,975.32	
17								
18	Total Residential (RS1)	43,949	207,920,996.00		\$ 1,003,706.85		\$ 2,337,226.56	
19								
20	Average Bill (RS1)				\$ 22.84		\$ 53.18	
21								
22	Residential (RS2 & GS2)							
23	5/8" x 3/4"	3,339		\$ 9.57	\$ 31,954.23	\$ 22.28	\$ 74,408.45	
24	3/4"	14		\$ 14.36	\$ 201.04	\$ 33.43	\$ 467.98	
25	1"	156		\$ 23.93	\$ 3,733.08	\$ 55.71	\$ 8,691.01	
26	1-1/4"			\$ 35.89	\$ -	\$ 83.57	\$ -	
27	1-1/2"			\$ 47.85	\$ -	\$ 111.42	\$ -	
28	2"			\$ 76.56	\$ -	\$ 178.28	\$ -	
29	3"			\$ 153.12	\$ -	\$ 356.55	\$ -	
30	4"			\$ 239.25	\$ -	\$ 557.12	\$ -	
31	6"			\$ 478.50	\$ -	\$ 1,114.23	\$ -	
32	8"			\$ 861.30	\$ -	\$ 2,005.62	\$ -	
33	10"			\$ 1,387.65	\$ -	\$ 3,231.27	\$ -	
34	Gallonge Charge per 1,000 Gallons		17,377,438.00	\$ 2.53	\$ 43,964.92	\$ 5.89	\$ 102,376.48	
35								
36	Total Residential (RS2)	3,509	17,377,438.00		\$ 79,853.27		\$ 185,943.93	
37								
38	Average Bill (RS2)				\$ 22.76		\$ 52.99	
39								
40	General Service (GS1)							
41	5/8" x 3/4"	99		\$ 8.72	\$ 863.28	\$ 20.31	\$ 2,010.23	
42	3/4"			\$ 13.08	\$ -	\$ 30.46	\$ -	
43	1"	530		\$ 21.80	\$ 11,554.00	\$ 50.76	\$ 26,904.58	
44	1-1/4"	180		\$ 32.70	\$ 5,886.00	\$ 76.15	\$ 13,706.11	
45	1-1/2"	96		\$ 43.60	\$ 4,185.60	\$ 101.53	\$ 9,746.57	
46	2"	37		\$ 69.76	\$ 2,581.12	\$ 162.44	\$ 6,010.38	
47	3"	12		\$ 139.52	\$ 1,674.24	\$ 324.89	\$ 3,898.63	
48	4"	12		\$ 218.00	\$ 2,616.00	\$ 507.63	\$ 6,091.60	
49	6"	12		\$ 436.00	\$ 5,232.00	\$ 1,015.27	\$ 12,183.21	
50	8"			\$ 784.80	\$ -	\$ 1,827.48	\$ -	
51	10"			\$ 1,264.40	\$ -	\$ 2,944.28	\$ -	
52	Gallonge Charge per 1,000 Gallons		21,886,286.00	\$ 2.42	\$ 52,964.81	\$ 5.64	\$ 123,333.59	
53								
54	Total Gen. Serv. (GS1)	978	21,886,286.00		\$ 87,557.05		\$ 203,884.90	
55								
56	Average Bill (GS1)				\$ 89.53		\$ 208.47	
57								
58								
59								
60	Unbilled Revenues							
61	Other Revenue							
62	Misc. Serv. Charges							
63								
64	Total Revenue				\$ 1,171,117.17		\$ 2,727,055.38	
65								
66	Booked Revenue				\$ 1,118,066.06		\$ -	
67								
68	Difference (Explain)				\$ (53,051.11)		\$ -	
69								
70	The Company believes the difference between modeled and booked revenue is primarily due to a timing mismatch. The model is based on bills dated within the							
71	test year (2/21/2024-1/20/2025), while the booked revenue reflects revenue posted to the general ledger on a true calendar basis (2/1/2024-1/31/2025).							
72								
73	RS 1 & GS 1 - For water service to all Customers for which no other schedule applies for Unified Systems and Sandy Acres.							
74	RS 2 & GS 2 - For water service to all Customers for which no other schedule applies for Ponderosa Pines and Quail Run.							

Customer Monthly Billing Schedule

Florida Public Service Commission

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

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 1	(3) General Service 1	(4) Residential 2	(5) General Service 2	(6) Other (List)	(7) Total
1	February	3,681	79	296	2		4,058
2	March	3,684	79	294	2		4,059
3	April	3,703	80	295	2		4,080
4	May	3,698	81	290	2		4,071
5	June	3,688	79	289	2		4,058
6	July	3,680	79	288	2		4,049
7	August	3,681	82	295	2		4,060
8	September	3,676	79	292	2		4,049
9	October	3,687	79	290	2		4,058
10	November	3,692	79	296	2		4,069
11	December	3,698	79	289	2		4,068
12	January	3,694	79	295	2		4,070
13		-----	-----	-----	-----	-----	-----
14	Total	44,262	954	3,509	24		48,749
15		=====	=====	=====	=====	=====	=====
16							
17							

18 RS 1 & GS 1 - For water service to all Customers for which no other schedule applies for Unified Systems and Sandy Acres.

19 RS 2 & GS2 - For water service to all Customers for which no other schedule applies for Ponderosa Pines and Quail Run.

Miscellaneous Service Charges

Florida Public Service Commission

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

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	\$ 21.00	\$ 42.00	\$ 50.75	\$ 101.50
2					
3	Normal Reconnection	\$ 21.00	\$ 42.00	\$ 50.75	\$ 101.50
4					
5	Violation Reconnection	\$ 21.00	\$ 42.00	\$ 50.75	\$ 101.50
6					
7	Premises Visit	\$ 21.00	\$ 42.00	\$ 50.75	\$ 101.50
8					
9	Other Charges (List)				
10	Late Payment Charge	\$ 5.00	\$ 5.00	\$ 7.00	\$ 7.00
11					
12	NSF Check Charge	N/A	N/A	Pursuant to Section 68.065, F.S.	Pursuant to Section 68.065, F.S.
13					
14	Meter Tampering	N/A	N/A	\$ 50.00	\$ 50.00
15					
16	Credit Card Fee	N/A	N/A	2.25% of Bill	2.25% of Bill
17					
18	ACH Fee	N/A	N/A	\$ 0.75	\$ 0.75

Miscellaneous Service Charge Revenues

Florida Public Service Commission

Company: CSWR-Florida (Sunshine Utilities)

Schedule: E-5

Docket No.: 20250052

Page 1 of 1

Test Year Ended: 1/31/2025

Preparer: Aaron Silas

Water or Wastewater

Systems: All Sunshine Systems except Ponderosa Pines and Quail Run

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	\$ 1,955.00	N/A	N/A	N/A	\$ 42,919.90	\$ 44,874.90
2						
3	Other Charges as follows:					
4					\$ 315.00	
5						
6					\$ 42,604.90	
7					<u>\$ 42,919.90</u>	
8						
9	Misc Fees Description					
10	The revenues associated with Miscellaneous Fees relate to late fees incurred due to late payments during the test year.					
11						
12						
13	RS 1 & GS 1 - For water service to all Customers for which no other schedule applies for Unified Systems and Sandy Acres.					

Miscellaneous Service Charge Revenues

Florida Public Service Commission

Company: CSWR-Florida (Sunshine Utilities)
 Docket No.: 20250052
 Test Year Ended: 1/31/2025
 Water [X] or Wastewater []
 Systems: Ponderosa Pines and Quail Run

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	\$ 460.00	N/A	N/A	N/A	\$ 4,124.78	\$ 4,584.78
2						
3	Other Charges as follows:					
4					\$ 21.00	
5						
6					\$ 4,103.78	
7					<u>\$ 4,124.78</u>	
8						

9 **Misc Fees Description**
 10 The revenues associated with Miscellaneous Fees relate to late fees incurred due to late payments during the test year.
 11
 12
 13 RS 2 & GS2 - For water service to all Customers for which no other schedule applies for Ponderosa Pines and Quail Run.

Public Fire Hydrants Schedule

Florida Public Service Commission

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

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	1
2	5.25"	Standard Wet Barrel: Clow	8
3	3" - 4"	FDC Standpipe with valve and cap	1
4	3" - 4"	FDC Standpipe with valve and cap	1
5	4.5" -5.25"	Standard Wet Barrel	1
6	3" - 4"	FDC Standpipe with valve and cap	1
7	3" - 4"	FDC Standpipe with valve and cap	1
Total			14

Private Fire Protection Service

Florida Public Service Commission

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

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 This utility does not have any private fire protection; therefore this schedule is not applicable.

Contracts and Agreements Schedule

Florida Public Service Commission

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

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

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

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

Tax or Franchise Fee Schedule

Florida Public Service Commission

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

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

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

(1) Line No.	(2) Type Tax or Fee	(3) To Whom Paid	(4) Amount	(5) How Collected From Customers	(6) Type Agreement
--------------------	---------------------------	------------------------	---------------	--	--------------------------

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

Service Availability Charges Schedule

Florida Public Service Commission

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

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
	Meter Bench Test		
	5/8" x 3/4"	\$ 20.00	\$ 20.00
	1" and 1 1/2"	\$ 25.00	\$ 25.00
	2" +	Actual Cost	Actual Cost
	Customer Connection (Tap In) Charge		
	Same Side of Road	\$ 750.00	Actual Cost
	Opposite Side of Road	\$ 1,115.00	Actual Cost
	Meter Installation Charge		
	5/8" x 3/4"	\$ 115.00	Actual Cost
	1"	\$ 195.00	Actual Cost
	1-1/2"	\$ 530.00	Actual Cost
	2"	\$ 700.00	Actual Cost
	3"	\$ 1,030.00	Actual Cost
	4"	\$ 2,035.00	Actual Cost
	6"	\$ 3,560.00	Actual Cost

Guaranteed Revenues Received

Florida Public Service Commission

Company: CSWR-Florida (Sunshine Utilities)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Water or Wastewater
Historic or Projected
Systems: Sunshine Utilities - All Systems

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

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

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

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

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

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 (Sunshine Utilities)
 Docket No.: 20250052
 Test Year Ended: 1/31/2025
 Water or Wastewater
 Systems: Sunshine Utilities - All Systems

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

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

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

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

Billing Analysis Schedules

Florida Public Service Commission

Company: CSWR-Florida (Sunshine Utilities)

Schedule: E-14

Docket No.: 20250052

Page 1 of 1

Test Year Ended: 1/31/2025

Preparer: Aaron Silas

Water [X] or Wastewater []

Customer Class: Residential

Meter Size: All Meter Sizes

Systems: Sunshine Utilities - All Systems

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 (Sunshine Utilities)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Systems: Sunshine Utilities - All Systems

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

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

Month/ Year	(1) Total Gallons Pumped	(2) Gallons Purchased	(3) Gallons Sold	(4) Other Uses	(5) Unaccounted For Water (1)+(2)-(3)-(4)	(6) % Unaccounted For Water
Feb-24	26,768,670		8,036,144		18,732,556	70%
Mar-24	29,699,730		20,156,190		9,543,540	32%
Apr-24	29,690,134		28,282,537		1,407,597	5%
May-24	34,072,737		28,157,305		5,915,432	17%
Jun-24	33,522,304		8,202,973		25,319,331	76%
Jul-24	30,333,175		28,230,084		2,103,091	7%
Aug-24	30,486,750		20,923,873		9,562,877	31%
Sep-24	27,412,842		17,266,572		10,146,270	37%
Oct-24	29,410,582		20,772,318		8,638,264	29%
Nov-24	27,673,390		17,615,487		10,057,903	36%
Dec-24	30,221,410		20,538,169		9,683,241	32%
Jan-25	32,012,407		22,609,584		9,402,823	29%
Total	361,304,131	0	240,791,206	0	120,512,925	33%

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

	(1)	(2)	(3) Ashley Heights Subdivision	(4)	(5)	(6)
Feb	201700		312,965		-111265	-55%
Mar	277300		231,426		45874	17%
Apr	316600		198,029		118571	37%
May	388000		142,587		245413	63%
Jun	343000		272,036		70964	21%
Jul	316100		340,974		-24874	-8%
Aug	274397		294,598		-20201	-7%
Sep	248946		239,758		9188	4%
Oct	279397		265,558		13839	5%
Nov	358998		270,434		88564	25%
Dec	225396		327,826		-102430	-45%
Jan	228197		176,512		51685	23%

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

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

Florida Public Service Commission

Schedule F-1
Page 2 of 7
Preparer: Todd Thomas

Month	Company	Bellevue Oaks Estates	Country Walk Subdivision	Eleven Oaks Subdivision	Percentage
Feb	479700	332,433	318,382	176,330	31%
Mar	654237	389,048	360,907	202,589	41%
Apr	774383	408,983	385,484	121,186	47%
May	938487	400,083	357,983	137,179	57%
Jun	771674	580,376	497,392	135,043	25%
Jul	908120	410,869	413,822	167,671	49%
Aug	1666906	455,405	337,857	175,476	55%
Sep	1055506	538,444	350,782	118,645	73%
Oct	1125784	383,043	326,018	159,213	49%
Nov	973594	299,200	307,104	129,716	66%
Dec	815213	466,839	229,611	112,335	69%
Jan	903884	384,282	427,606	83,750	43%
Feb	433900		318,382	176,330	57%
Mar	456228		360,907	202,589	
Apr	525613		385,484	121,186	
May	529496		357,983	137,179	
Jun	536964		497,392	135,043	
Jul	408430		413,822	167,671	
Aug	488899		337,857	175,476	
Sep	388450		350,782	118,645	
Oct	575298		326,018	159,213	
Nov	472863		307,104	129,716	
Dec	464531		229,611	112,335	
Jan	410933		427,606	83,750	
Feb	277400		176,330	101070	36%
Mar	277800		202,589	75211	27%
Apr	263700		121,186	142514	54%
May	276600		137,179	139421	50%
Jun	260744		135,043	125701	48%
Jul	239472		167,671	71801	30%
Aug	202494		175,476	27018	13%
Sep	209376		118,645	90731	43%
Oct	246965		159,213	87752	36%
Nov	255604		129,716	125888	49%
Dec	341536		112,335	229201	67%
Jan	465106		83,750	381356	82%

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

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

Florida Public Service Commission

Schedule F-1
Page 3 of 7
Preparer: Todd Thomas

Month	Gallons Pumped, Sold and Unaccounted For (Thousands)	Emil-Mar Subdivision	Florida Heights Subdivision	Floyd Clark Subdivision	Fore Oaks Estates	Percentage
Feb	1450000	398,937	439,379	287,499	1,056,935	72%
Mar	1550000	382,434	422,986	270,217	1,330,510	75%
Apr	1153400	451,997	419,418	644,865	1,105,409	61%
May	1502000	491,353	532,241	248,019	1,351,145	67%
Jun	1218788	550,817	609,230	462,259	2,073,435	55%
Jul	798809	419,608	567,400	342,452	1,773,218	47%
Aug	968769	495,588	420,680	426,916	1,570,595	49%
Sep	1000179	317,261	472,796	251,075	1,165,724	68%
Oct	628760	331,123	528,383	341,778	1,336,585	47%
Nov	551829	307,239	383,449	333,734	817,471	44%
Dec	529358	302,950	293,219	281,887	1,392,799	43%
Jan	565349	236,453	396,069	323,185	1,018,670	58%
Feb	962100	439,379	439,379	287,499	1,056,935	54%
Mar	1007400	422,986	422,986	270,217	1,330,510	58%
Apr	757000	419,418	419,418	644,865	1,105,409	45%
May	900500	532,241	532,241	248,019	1,351,145	41%
Jun	746532	609,230	609,230	462,259	2,073,435	18%
Jul	731474	567,400	567,400	342,452	1,773,218	22%
Aug	650406	420,680	420,680	426,916	1,570,595	35%
Sep	613594	472,796	472,796	251,075	1,165,724	23%
Oct	675096	528,383	528,383	341,778	1,336,585	22%
Nov	1047060	383,449	383,449	333,734	817,471	63%
Dec	686831	293,219	293,219	281,887	1,392,799	57%
Jan	575069	396,069	396,069	323,185	1,018,670	31%
Feb	509600	287,499	287,499	287,499	1,056,935	44%
Mar	741400	270,217	270,217	270,217	1,330,510	64%
Apr	437700	644,865	644,865	644,865	1,105,409	-47%
May	443000	248,019	248,019	248,019	1,351,145	44%
Jun	389300	462,259	462,259	462,259	2,073,435	-19%
Jul	249099	342,452	342,452	342,452	1,773,218	-37%
Aug	334900	426,916	426,916	426,916	1,570,595	-27%
Sep	315000	251,075	251,075	251,075	1,165,724	20%
Oct	325500	341,778	341,778	341,778	1,336,585	-5%
Nov	315000	333,734	333,734	333,734	817,471	-6%
Dec	325500	281,887	281,887	281,887	1,392,799	13%
Jan	393272	323,185	323,185	323,185	1,018,670	18%
Feb	1414000	1,056,935	1,056,935	357,065	3,570,650	25%
Mar	1395400	1,330,510	1,330,510	64,890	4,000,000	5%
Apr	1623000	1,105,409	1,105,409	517,591	3,638,409	32%
May	2094000	1,351,145	1,351,145	742,855	4,445,145	35%
Jun	2008500	2,073,435	2,073,435	-64,935	4,111,900	-3%
Jul	1750100	1,773,218	1,773,218	-23,118	3,546,800	-1%
Aug	1578000	1,570,595	1,570,595	7,405	3,148,000	0%
Sep	1678000	1,165,724	1,165,724	512,276	2,790,000	31%
Oct	1505000	1,336,585	1,336,585	168,415	2,673,000	11%
Nov	1573000	817,471	817,471	755,529	1,573,000	48%
Dec	1517000	1,392,799	1,392,799	124,201	2,616,000	8%
Jan	1481500	1,018,670	1,018,670	462,830	1,481,500	31%

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

Company: CSWR-Florida (Sunshine Utilities)
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Preparer: Todd Thomas

Month	Company	System	2025	2024	% Change
Hilltop At Lake Weir Subdivision					
Feb	1705600	1,323,152	382448	22%	
Mar	1620500	1,210,689	409811	25%	
Apr	1596186	1,164,246	431940	27%	
May	2153178	1,553,338	599840	28%	
Jun	2069400	1,700,760	368640	18%	
Jul	1605800	2,290,372	-684572	-43%	
Aug	1555250	1,284,872	270378	17%	
Sep	1553711	1,179,041	374670	24%	
Oct	1600600	967,521	633079	40%	
Nov	575900	910,587	-334687	-58%	
Dec	2380000	1,395,888	984112	41%	
Jan	2050000	1,480,849	569151	28%	
Little Lake Weir Subdivision					
Feb	2879500	1,752,111	1127389	39%	
Mar	2576338	1,804,985	771353	30%	
Apr	2651040	1,929,963	721077	27%	
May	2944103	1,585,375	1358728	46%	
Jun	3116474	1,985,817	1130657	36%	
Jul	2960860	2,413,170	547690	18%	
Aug	2602544	1,740,887	861657	33%	
Sep	2771047	1,965,446	805601	29%	
Oct	2851850	1,847,953	1003897	35%	
Nov	2699613	1,763,938	935675	35%	
Dec	3067824	1,514,672	1553152	51%	
Jan	3182026	1,785,684	1396342	44%	
Oak Haven Quadruplexes					
Feb	874000	440,375	433625	50%	
Mar	930000	508,107	421893	45%	
Apr	878200	482,042	396158	45%	
May	697643	532,840	164803	24%	
Jun	724185	437,945	286240	40%	
Jul	905717	562,709	343008	38%	
Aug	387028	519,101	-132073	-34%	
Sep	238419	795,081	-556662	-233%	
Oct	441394	419,453	21941	5%	
Nov	302017	228,712	73305	24%	
Dec	697780	189,575	508205	73%	
Jan	1092462	352,107	740355	68%	
Oakcrest Villas/Sun Resort					
Feb	87300	116,587	-29287	-34%	
Mar	100900	108,570	-7670	-8%	
Apr	101100	91,735	9365	9%	
May	119400	80,330	39070	33%	
Jun	168250	113,277	54973	33%	
Jul	136300	119,076	17224	13%	
Aug	103231	92,117	11114	11%	
Sep	105296	99,706	5590	5%	
Oct	101597	54,918	46679	46%	
Nov	87395	75,353	12042	14%	
Dec	77087	65,960	11127	14%	
Jan	89564	87,871	1693	2%	

Gallons of Water Pumped, Sold and Unaccounted For
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Oakhurst Subdivision			
Feb	767000	517,987	249013 32%
Mar	747800	637,783	110017 15%
Apr	699700	584,573	115127 16%
May	1028000	478,860	549140 53%
Jun	822988	612,485	210503 26%
Jul	652508	530,955	121553 19%
Aug	654606	400,260	254346 39%
Sep	653153	431,568	221585 34%
Oct	822296	523,437	298859 36%
Nov	784984	531,449	253535 32%
Dec	772191	416,333	355858 46%
Jan	1114549	387,399	727150 65%

Ocala Garden Apartments			
Feb	93600	57,920	35680 38%
Mar	80300	55,430	24870 31%
Apr	77000	64,850	12150 16%
May	62500	43,130	19370 31%
Jun	60000	61,640	-1640 -3%
Jul	80000	187,250	-107250 -134%
Aug	80000	380,520	-300520 -376%
Sep	60000	189,220	-129220 -215%
Oct	62000	85,080	-23080 -37%
Nov	60000	203,390	-143390 -239%
Dec	62000	131,470	-69470 -112%
Jan	77415	57,190	20225 26%

Ocala Heights Subdivision			
Feb	1847800	1,816,261	31539 2%
Mar	1977529	1,786,639	190890 10%
Apr	2038800	1,540,149	498651 24%
May	2376900	1,466,769	910131 38%
Jun	2438961	1,666,837	772124 32%
Jul	2373012	2,367,350	5662 0%
Aug	3548817	1,751,201	1797616 51%
Sep	2456725	1,726,965	729760 30%
Oct	2641027	2,360,626	280401 11%
Nov	2719194	1,871,299	847895 31%
Dec	2466173	1,518,289	947884 38%
Jan	2358792	1,702,692	656100 28%

Ocklawaha Water Works (2 WTPS)			
Feb	3056500	2,231,938	824562 27%
Mar	2937900	2,230,586	707314 24%
Apr	2682800	2,020,005	662795 25%
May	2990799	2,252,969	737830 25%
Jun	3474450	2,274,302	1200148 35%
Jul	3101500	2,775,802	325698 11%
Aug	3025300	2,667,319	357981 12%
Sep	2694900	3,545,629	-850729 -32%
Oct	2767400	1,566,113	1201287 43%
Nov	2869600	2,535,989	333611 12%
Dec	2962200	2,460,911	501289 17%
Jan	3031600	2,072,414	959186 32%

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

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Month	Company	System	Water Pumped (Thousands)	Water Sold (Thousands)	Water Unaccounted For (Thousands)	Percentage
Ponderosa Pines (2 WPS)						
Feb	1145048		749,327	395721		35%
Mar	1282273		861,658	420615		33%
Apr	1390660		698,468	692192		50%
May	1571644		735,081	836563		53%
Jun	1453576		768,170	685406		47%
Jul	1140653		1,129,849	10804		1%
Aug	1102651		888,393	214258		19%
Sep	1064145		884,713	179432		17%
Oct	1186054		432,810	753244		64%
Nov	797564		815,240	-17676		-2%
Dec	826078		492,241	333837		40%
Jan	1206662		675,341	531321		44%
Quail Run Subdivision						
Feb	724000		651,088	72912		10%
Mar	833400		688,762	144638		17%
Apr	828000		689,492	138508		17%
May	861598		715,950	145648		17%
Jun	842450		647,800	194650		23%
Jul	926950		786,120	140830		15%
Aug	956100		644,790	311310		33%
Sep	879600		939,681	-60081		-7%
Oct	880300		604,570	275730		31%
Nov	858800		459,650	399150		46%
Dec	897400		715,354	182046		20%
Jan	931600		596,010	335590		36%
Sandy Acres						
Feb	1777400		1,206,987	570413		32%
Mar	2034995		1,454,553	580442		29%
Apr	2393496		1,545,913	847583		35%
May	2867997		1,846,914	1021083		36%
Jun	2789828		1,579,164	1210664		43%
Jul	2515663		2,417,683	97980		4%
Aug	2303164		1,717,785	585379		25%
Sep	2159495		1,209,220	950275		44%
Oct	2241499		1,447,552	793947		35%
Nov	2169168		1,422,160	747008		34%
Dec	2457665		1,594,981	862684		35%
Jan	2639997		1,254,733	1385264		52%
Sun Ray Estates						
Feb	2908824		2,672,680	236144		8%
Mar	4469740		2,805,191	1664549		37%
Apr	4640600		3,071,014	1569586		34%
May	5210800		2,489,695	2721105		52%
Jun	4998419		3,157,150	1841269		37%
Jul	4584247		3,622,400	961847		21%
Aug	4472002		3,999,348	472654		11%
Sep	3683076		2,329,308	1353768		37%
Oct	4335159		2,375,740	1959419		45%
Nov	4347014		2,886,738	1460276		34%
Dec	4572947		2,893,840	1679107		37%
Jan	4995416		2,148,868	2846548		57%

Gallons of Water Pumped, Sold and Unaccounted For
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Sunlight Acres Subdivision				
Feb	526098	321,315	204783	39%
Mar	688328	369,362	318966	46%
Apr	784030	325,002	459028	59%
May	963397	410,632	552765	57%
Jun	1117298	433,260	684038	61%
Jul	863097	401,124	461973	54%
Aug	658421	282,106	376315	57%
Sep	714473	379,406	335067	47%
Oct	1045059	235,851	809208	77%
Nov	642984	263,489	379495	59%
Dec	652464	223,188	429276	66%
Jan	958098	258,091	700007	73%
Whispering Sands Subdivision				
Feb	1195200	847,241	347959	29%
Mar	1336800	1,087,119	249681	19%
Apr	1344700	1,148,010	196690	15%
May	1441700	1,131,930	309770	21%
Jun	1282360	1,151,010	131350	10%
Jul	1275936	1,244,220	31716	2%
Aug	1088674	1,129,200	-40526	-4%
Sep	1150753	596,810	553943	48%
Oct	1238549	980,880	257669	21%
Nov	1432540	737,410	695130	49%
Dec	1452402	867,920	584482	40%
Jan	1274516	1,151,390	123126	10%
Winding Waters Subdivision				
Feb	1452400	1,004,910	447490	31%
Mar	1723162	1,125,965	597197	35%
Apr	1732426	1,043,985	688441	40%
May	1710995	957,531	753464	44%
Jun	1888163	927,335	960828	51%
Jul	1809328	1,410,064	399264	22%
Aug	1784191	801,379	982812	55%
Sep	1718998	1,079,427	639571	37%
Oct	1833998	1,097,666	736332	40%
Nov	1778669	1,009,144	769525	43%
Dec	1971834	1,090,317	881517	45%
Jan	1986400	1,283,780	702620	35%

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

Florida Public Service Commission

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

**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	Total Purch.
Month/ Year	(Name)	(Name)	(Name)	(Name)	Flows	Sewage Treatment

- 1 CSWR-Florida (Sunshine Utilities) provides water service only, therefore
- 2 this schedule is not applicable.

Water Treatment Plant Data

Florida Public Service Commission

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

Schedule F-3
Page 1 of 6
Preparer: Todd Thomas

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

		Ashley Heights Subdivision		Belleview Oaks Estates		Country Walk Subdivision		Eleven Oaks Subdivision	
		Date	GPD	Date	GPD	Date	GPD	Date	GPD
1	Plant Capacity		44000		144000		100800		39000
2	Maximum Day	7/22/2024	19500	8/10/2024	123358	8/22/2024	110000	1/27/2025	24048
3	Five-Day Max Year								
	(1)	6/2/2024	15800	8/10/2024	112499.6	8/18/2024	32760	1/26/2025	23363.8
	(2)	6/1/2024	15780	8/9/2024	110150	8/20/2024	32640	1/25/2025	23320.4
	(3)	7/19/2024	15000	8/8/2024	107800.4	8/21/2024	32620	1/24/2025	23277
	(4)	5/31/2024	14800	8/7/2024	94716.2	8/22/2024	32600	1/23/2025	22708
	(5)	6/3/2024	14700	8/11/2024	93915	8/19/2024	32400	1/22/2025	22139
4	Average Daily Flow		9448.17		30239.31		15550.83		9062.29
5	Required Fire Flow		N/A		N/A		N/A		N/A

Water Treatment Plant Data

Florida Public Service Commission

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

Schedule F-3
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Preparer: Todd Thomas

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

	Emil-Mar Subdivision		Florida Heights Subdivision		Floyd Clark Subdivision		Fore Oaks Estates	
	Date	GPD	Date	GPD	Date	GPD	Date	GPD
1 Plant Capacity		100800		129000		166770		648000
2 Maximum Day	5/25/2024	67600	5/7/2024	94200	3/30/2024	29900	9/16/2024	411000
3 Five-Day Max Year								
(1)	5/23/2024	66480	11/8/2024	74399.6	3/28/2024	28860	9/16/2024	122000
(2)	5/22/2024	64860	11/7/2024	65859.6	3/23/2024	28800	9/13/2024	120200
(3)	5/24/2024	63320	11/9/2024	64846.4	3/24/2024	28740	9/14/2024	120200
(4)	5/21/2024	63240	11/6/2024	57319.6	3/27/2024	28720	9/15/2024	118500
(5)	5/26/2024	60340	11/10/2024	55293.2	3/26/2024	28580	9/12/2024	117400
4 Average Daily Flow		32560.77		25554.81		13058.12		53599.73
5 Required Fire Flow		N/A		N/A		N/A		N/A

Water Treatment Plant Data

Florida Public Service Commission

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Schedule F-3
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Preparer: Todd Thomas

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

		Hilltop At Lake Weir Subdivision		Little Lake Weir Subdivision		Oak Haven Quadruplexes		Oakcrest Villas/Sun Resort	
		Date	GPD	Date	GPD	Date	GPD	Date	GPD
1	Plant Capacity		273600		172800		170200		43000
2	Maximum Day	12/17/2024	112300	1/30/2025	143500	8/11/2024	75200	6/15/2024	8600
3	Five-Day Max Year								
	(1)	12/13/2024	88820	2/1/2024	132240	7/18/2024	41507.4	6/12/2024	6660
	(2)	12/14/2024	85540	2/2/2024	131620	7/15/2024	40532.4	6/13/2024	6540
	(3)	12/12/2024	85480	1/19/2025	131460	7/19/2024	40247	6/14/2024	6340
	(4)	12/3/2024	85200	2/3/2024	131000	7/17/2024	39449.8	6/15/2024	6300
	(5)	12/2/2024	84350	1/22/2025	130700	1/17/2025	39432.8	7/3/2024	6240
4	Average Daily Flow		55918.37		94945.34		22320.23		3490.22
5	Required Fire Flow	N/A		N/A		N/A		N/A	

Water Treatment Plant Data

Florida Public Service Commission

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Preparer: Todd Thomas

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

	Oakhurst Subdivision		Ocala Garden Apartments		Ocala Heights Subdivision		Ocklawaha Water Works (2 WTPS)	
	Date	GPD	Date	GPD	Date	GPD	Date	GPD
1 Plant Capacity		144000		43200		525600		307440
2 Maximum Day	5/8/2024	107200	2/2/2024	8800	3/22/2024	129900	6/5/2024	154300
3 Five-Day Max Year								
(1)	5/6/2024	53460	2/2/2024	8800	11/12/2024	107690	6/7/2024	133380
(2)	5/4/2024	51080	2/3/2024	7880	8/9/2024	103061.4	6/13/2024	128520
(3)	5/7/2024	51040	2/1/2024	7680	8/11/2024	102734.8	6/9/2024	127820
(4)	5/5/2024	50540	2/4/2024	6960	11/13/2024	101310.4	6/5/2024	127390
(5)	5/8/2024	45380	2/5/2024	5560	8/10/2024	100192.6	6/6/2024	126720
4 Average Daily Flow		26010.31		2247.04		77627.66		97253.96
5 Required Fire Flow		N/A		N/A		N/A		N/A

Water Treatment Plant Data

Florida Public Service Commission

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Preparer: Todd Thomas

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

	Ponderosa Pines (2 WPS)		Quail Run Subdivision		Sandy Acres		Sun Ray Estates	
	Date	GPD	Date	GPD	Date	GPD	Date	GPD
1 Plant Capacity		83520		43200		230000		504000
2 Maximum Day	5/7/2024	67300	2/3/2024	45900	5/7/2024	111000	1/12/2025	242955
3 Five-Day Max Year								
(1)	5/6/2024	61986.6	8/17/2024	36240	5/6/2024	107800	6/1/2024	203680
(2)	5/5/2024	60693.2	8/16/2024	34360	5/5/2024	106100	6/2/2024	197040
(3)	5/7/2024	60173.2	7/21/2024	33980	5/7/2024	105133.2	5/30/2024	194980
(4)	1/27/2025	59733.2	8/18/2024	33780	5/25/2024	104800	6/3/2024	189780
(5)	5/4/2024	59399.8	7/19/2024	33540	5/4/2024	104400	5/31/2024	188420
4 Average Daily Flow		38707.67		28470.49		77263.30		144714.05
5 Required Fire Flow		N/A		N/A		N/A		N/A

Water Treatment Plant Data

Florida Public Service Commission

Company: CSWR-Florida (Sunshine Utilities)
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Preparer: Todd Thomas

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

		Sunlight Acres Subdivision		Whispering Sands Subdivision		Winding Waters Subdivision	
		Date	GPD	Date	GPD	Date	GPD
1	Plant Capacity		180000		144000		240000
2	Maximum Day	10/10/2024	67650	11/11/2024	86072	1/1/2025	127000
3	Five-Day Max Year						
	(1)	10/10/2024	61099.8	11/10/2024	61542.2	1/1/2025	78666.8
	(2)	10/11/2024	58821.8	11/11/2024	60698.2	12/31/2024	78233.4
	(3)	10/9/2024	57013.2	11/9/2024	60295.6	12/30/2024	77566.6
	(4)	10/12/2024	56541.8	12/6/2024	59762.8	12/29/2024	76533.2
	(5)	10/8/2024	52926.6	12/7/2024	59478.2	12/28/2024	75499.8
4	Average Daily Flow		26265.43		42391.07		58539.51
5	Required Fire Flow		N/A		N/A		N/A

Used and Useful Calculations
Water Treatment Plant

Florida Public Service Commission

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Schedule F-5
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Preparer: Todd Thomas

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

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

1 INPUT INFORMATION:

2 Water Treatment System

3 Number of Wells

4 Total Well Capacity, gpm 30.56 gpm
5 Firm Reliable Well pumping Capacity (largest well out), gpm 30.56 gpm
6 Firm Reliable Well pumping Capacity (largest well out), gpd 29333.33 gpd

7 Peak Day Demand 19500.00 gpd
8 Peak Hour Demand = 2 x Maximum Day / 1440 27.08 gpm

10 Fire Flow Requirement 0 gpm 2 Hours 0 gpd
11 Fire Flow Requirement 0 gpm 0 gpm

12 Unaccounted For Water 33% Combined 3151.44 gpd, avg
13 Acceptable Unaccounted For 10% Combined 944.82 gpd, avg

14 Excess Unaccounted for 2206.62 gpd, avg

15 Property Needed to Serve 0 gpm

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

16 Treatment System (Peak Demand / Firm Reliable Capacity) 100%

18 Storage Facilities

19 Ground Storage Capacity, gal. 0 gallons
20 Usable Ground Storage (90%), gal 0 gallons
21 Elevated Storage 0 gallons
22 Usable Elevated Storage 0 gallons
23 Hydropneumatic Storage Capacity, gal. 5000 gallons
24 Usable Hydropneumatic Storage Capacity (0%), gal. 0 gallons
25 Total Usable Storage, gal. 0 gallons

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

27 Storage Facilities (Peak Demand / Usable Storage) 100%

	Ashley Heights Subdivision	Bellevue Oaks Estates	Country Walk Subdivision	Eleven Oaks Subdivision
3 Number of Wells	1	1	1	1
4 Total Well Capacity, gpm	30.56 gpm	100.00 gpm	70.00 gpm	27.08 gpm
5 Firm Reliable Well pumping Capacity (largest well out), gpm	30.56 gpm	100.00 gpm	70.00 gpm	27.08 gpm
6 Firm Reliable Well pumping Capacity (largest well out), gpd	29333.33 gpd	96000.00 gpd	67200.00 gpd	26000.00 gpd
7 Peak Day Demand	19500.00 gpd	123358.00 gpd	110000.00 gpd	24048.00 gpd
8 Peak Hour Demand = 2 x Maximum Day / 1440	27.08 gpm	171.33 gpm	152.78 gpm	33.40 gpm
10 Fire Flow Requirement 0 gpm 2 Hours	0 gpd	0 gpd	0 gpd	0 gpd
11 Fire Flow Requirement	0 gpm	0 gpm	0 gpm	0 gpm
12 Unaccounted For Water 33% Combined	3151.44 gpd, avg	10086.32 gpd, avg	5186.98 gpd, avg	3022.72 gpd, avg
13 Acceptable Unaccounted For 10% Combined	944.82 gpd, avg	3023.93 gpd, avg	1555.08 gpd, avg	906.23 gpd, avg
14 Excess Unaccounted for	2206.62 gpd, avg	7062.39 gpd, avg	3631.89 gpd, avg	2116.50 gpd, avg
15 Property Needed to Serve	0 gpm	0 gpm	0 gpm	0 gpm
16 Treatment System (Peak Demand / Firm Reliable Capacity)	100%	100%	100%	100%
19 Ground Storage Capacity, gal.	0 gallons	0 gallons	0 gallons	0 gallons
20 Usable Ground Storage (90%), gal	0 gallons	0 gallons	0 gallons	0 gallons
21 Elevated Storage	0 gallons	0 gallons	0 gallons	0 gallons
22 Usable Elevated Storage	0 gallons	0 gallons	0 gallons	0 gallons
23 Hydropneumatic Storage Capacity, gal.	5000 gallons	2000 gallons	2000 gallons	2000 gallons
24 Usable Hydropneumatic Storage Capacity (0%), gal.	0 gallons	0 gallons	0 gallons	0 gallons
25 Total Usable Storage, gal.	0 gallons	0 gallons	0 gallons	0 gallons
27 Storage Facilities (Peak Demand / Usable Storage)	100%	100%	100%	100%

Used and Useful Calculations
Water Treatment Plant

Florida Public Service Commission

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

Schedule F-5
Page 2 of 6
Preparer: Todd Thomas

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

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

1 INPUT INFORMATION:

2 Water Treatment System

3 Number of Wells

4 Total Well Capacity, gpm

5 Firm Reliable Well pumping Capacity (largest well out), gpm

6 Firm Reliable Well pumping Capacity (largest well out), gpd

7 Peak Day Demand

8 Peak Hour Demand = 2 x Maximum Day / 1440

10 Fire Flow Requirement 0 gpm 2 Hours

11 Fire Flow Requirement

12 Unaccounted For Water 33% Combined

13 Acceptable Unaccounted For 10% Combined

14 Excess Unaccounted for

15 Property Needed to Serve

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

16 Treatment System (Peak Demand / Firm Reliable Capacity)

18 Storage Facilities

19 Ground Storage Capacity, gal.

20 Usable Ground Storage (90%), gal

21 Elevated Storage

22 Usable Elevated Storage

23 Hydropneumatic Storage Capacity, gal.

24 Usable Hydropneumatic Storage Capacity (0%), gal.

25 Total Usable Storage, gal.

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

27 Storage Facilities (Peak Demand / Usable Storage)

	Emil-Mar Subdivision	Florida Heights Subdivision	Floyd Clark Subdivision	Fore Oaks Estates
	1	2	1	2
4 Total Well Capacity, gpm	70.00 gpm	89.58 gpm	115.81 gpm	450.00 gpm
5 Firm Reliable Well pumping Capacity (largest well out), gpm	70.00 gpm	89.58 gpm	115.81 gpm	450.00 gpm
6 Firm Reliable Well pumping Capacity (largest well out), gpd	67200.00 gpd	86000.00 gpd	111180.00 gpd	432000.00 gpd
7 Peak Day Demand	67600.00 gpd	94200.00 gpd	29900.00 gpd	411000.00 gpd
8 Peak Hour Demand = 2 x Maximum Day / 1440	93.89 gpm	130.83 gpm	41.53 gpm	570.83 gpm
10 Fire Flow Requirement 0 gpm 2 Hours	0 gpd	0 gpd	0 gpd	0 gpd
11 Fire Flow Requirement	0 gpm	0 gpm	0 gpm	0 gpm
12 Unaccounted For Water 33% Combined	10860.64 gpd, avg	8523.80 gpd, avg	4355.53 gpd, avg	17878.18 gpd, avg
13 Acceptable Unaccounted For 10% Combined	3256.08 gpd, avg	2555.48 gpd, avg	1305.81 gpd, avg	5359.97 gpd, avg
14 Excess Unaccounted for	7604.56 gpd, avg	5968.32 gpd, avg	3049.72 gpd, avg	12518.21 gpd, avg
15 Property Needed to Serve	0 gpm	0 gpm	0 gpm	0 gpm
16 Used and Useful Analysis, in accordance with Rule 25-30.4325:				
16 Treatment System (Peak Demand / Firm Reliable Capacity)	100%	85%	100%	102%
18 Storage Facilities				
19 Ground Storage Capacity, gal.	0 gallons	0 gallons	0 gallons	0 gallons
20 Usable Ground Storage (90%), gal	0 gallons	0 gallons	0 gallons	0 gallons
21 Elevated Storage	0 gallons	0 gallons	0 gallons	0 gallons
22 Usable Elevated Storage	0 gallons	0 gallons	0 gallons	0 gallons
23 Hydropneumatic Storage Capacity, gal.	2500 gallons	3000 gallons	5500 gallons	10000 gallons
24 Usable Hydropneumatic Storage Capacity (0%), gal.	0 gallons	0 gallons	0 gallons	0 gallons
25 Total Usable Storage, gal.	0 gallons	0 gallons	0 gallons	0 gallons
26 Used and Useful Analysis, in accordance with Rule 25-30.4325:				
27 Storage Facilities (Peak Demand / Usable Storage)	100%	100%	100%	100%

Used and Useful Calculations
Water Treatment Plant

Florida Public Service Commission

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

Schedule F-5
Page 3 of 6
Preparer: Todd Thomas

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

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

1 INPUT INFORMATION:

2 Water Treatment System

3 Number of Wells

4 Total Well Capacity, gpm

5 Firm Reliable Well pumping Capacity (largest well out), gpm

6 Firm Reliable Well pumping Capacity (largest well out), gpd

7 Peak Day Demand

8 Peak Hour Demand = 2 x Maximum Day / 1440

10 Fire Flow Requirement 0 gpm 2 Hours

11 Fire Flow Requirement

12 Unaccounted For Water 33% Combined

13 Acceptable Unaccounted For 10% Combined

14 Excess Unaccounted for

15 Property Needed to Serve

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

16 Treatment System (Peak Demand / Firm Reliable Capacity)

18 Storage Facilities

19 Ground Storage Capacity, gal.

20 Usable Ground Storage (90%), gal

21 Elevated Storage

22 Usable Elevated Storage

23 Hydropneumatic Storage Capacity, gal.

24 Usable Hydropneumatic Storage Capacity (0%), gal.

25 Total Usable Storage, gal.

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

27 Storage Facilities (Peak Demand / Usable Storage)

	Hilltop At Lake Weir Subdivisio	Little Lake Weir Subdivision	Oak Haven Quadrplexes	Oakcrest Villas/Sun Resort
3 Number of Wells	2	2	1	1
4 Total Well Capacity, gpm	190.00 gpm	120.00 gpm	118.19 gpm	29.86 gpm
5 Firm Reliable Well pumping Capacity (largest well out), gpm	190.00 gpm	120.00 gpm	118.19 gpm	29.86 gpm
6 Firm Reliable Well pumping Capacity (largest well out), gpd	182400.00 gpd	115200.00 gpd	113466.67 gpd	28666.67 gpd
7 Peak Day Demand	112300.00 gpd	143500.00 gpd	75200.00 gpd	8600.00 gpd
8 Peak Hour Demand = 2 x Maximum Day / 1440	155.97 gpm	199.31 gpm	104.44 gpm	11.94 gpm
10 Fire Flow Requirement 0 gpm 2 Hours	0 gpd	0 gpd	0 gpd	0 gpd
11 Fire Flow Requirement	0 gpm	0 gpm	0 gpm	0 gpm
12 Unaccounted For Water 33% Combined	18651.56 gpd, avg	31669.00 gpd, avg	7444.91 gpd, avg	1164.16 gpd, avg
13 Acceptable Unaccounted For 10% Combined	5591.84 gpd, avg	9494.53 gpd, avg	2232.02 gpd, avg	349.02 gpd, avg
14 Excess Unaccounted for	13059.73 gpd, avg	22174.47 gpd, avg	5212.89 gpd, avg	815.14 gpd, avg
15 Property Needed to Serve	0 gpm	0 gpm	0 gpm	0 gpm
16 Used and Useful Analysis, in accordance with Rule 25-30.4325:				
16 Treatment System (Peak Demand / Firm Reliable Capacity)	151%	65%	100%	100%
18 Storage Facilities				
19 Ground Storage Capacity, gal.	0 gallons	0 gallons	0 gallons	0 gallons
20 Usable Ground Storage (90%), gal	0 gallons	0 gallons	0 gallons	0 gallons
21 Elevated Storage	0 gallons	0 gallons	0 gallons	0 gallons
22 Usable Elevated Storage	0 gallons	0 gallons	0 gallons	0 gallons
23 Hydropneumatic Storage Capacity, gal.	10000 gallons	5000 gallons	5000 gallons	300 gallons
24 Usable Hydropneumatic Storage Capacity (0%), gal.	0 gallons	0 gallons	0 gallons	0 gallons
25 Total Usable Storage, gal.	0 gallons	0 gallons	0 gallons	0 gallons
26 Used and Useful Analysis, in accordance with Rule 25-30.4325:				
27 Storage Facilities (Peak Demand / Usable Storage)	100%	100%	100%	100%

Used and Useful Calculations
Water Treatment Plant

Florida Public Service Commission

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

Schedule F-5
Page 4 of 6
Preparer: Todd Thomas

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

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

1 INPUT INFORMATION:

2 Water Treatment System

3 Number of Wells

4 Total Well Capacity, gpm

5 Firm Reliable Well pumping Capacity (largest well out), gpm

6 Firm Reliable Well pumping Capacity (largest well out), gpd

7 Peak Day Demand

8 Peak Hour Demand = 2 x Maximum Day / 1440

10 Fire Flow Requirement 0 gpm 2 Hours

11 Fire Flow Requirement

12 Unaccounted For Water 33% Combined

13 Acceptable Unaccounted For 10% Combined

14 Excess Unaccounted for

15 Property Needed to Serve

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

16 Treatment System (Peak Demand / Firm Reliable Capacity)

18 Storage Facilities

19 Ground Storage Capacity, gal.

20 Usable Ground Storage (90%), gal

21 Elevated Storage

22 Usable Elevated Storage

23 Hydropneumatic Storage Capacity, gal.

24 Usable Hydropneumatic Storage Capacity (0%), gal.

25 Total Usable Storage, gal.

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

27 Storage Facilities (Peak Demand / Usable Storage)

	Oakhurst Subdivision	Ocala Garden Apartments	Ocala Heights Subdivision	Ocklawaha Water Works (2 WTPS)
3 Number of Wells	1	1	2	2
4 Total Well Capacity, gpm	100.00 gpm	30.00 gpm	365.00 gpm	213.50 gpm
5 Firm Reliable Well pumping Capacity (largest well out), gpm	100.00 gpm	30.00 gpm	365.00 gpm	213.50 gpm
6 Firm Reliable Well pumping Capacity (largest well out), gpd	96000.00 gpd	28800.00 gpd	350400.00 gpd	204960.00 gpd
7 Peak Day Demand	107200.00 gpd	8800.00 gpd	129900.00 gpd	154300.00 gpd
8 Peak Hour Demand = 2 x Maximum Day / 1440	148.89 gpm	12.22 gpm	180.42 gpm	214.31 gpm
10 Fire Flow Requirement 0 gpm 2 Hours	0 gpd	0 gpd	0 gpd	0 gpd
11 Fire Flow Requirement	0 gpm	0 gpm	0 gpm	0 gpm
12 Unaccounted For Water 33% Combined	8675.74 gpd, avg	749.50 gpd, avg	25892.69 gpd, avg	32439.04 gpd, avg
13 Acceptable Unaccounted For 10% Combined	2601.03 gpd, avg	224.70 gpd, avg	7762.77 gpd, avg	9725.40 gpd, avg
14 Excess Unaccounted for	6074.70 gpd, avg	524.79 gpd, avg	18129.93 gpd, avg	22713.64 gpd, avg
15 Property Needed to Serve	0 gpm	0 gpm	0 gpm	0 gpm
16 Treatment System (Peak Demand / Firm Reliable Capacity)	100%	100%	256%	118%
18 Storage Facilities				
19 Ground Storage Capacity, gal.	0 gallons	0 gallons	0 gallons	0 gallons
20 Usable Ground Storage (90%), gal	0 gallons	0 gallons	0 gallons	0 gallons
21 Elevated Storage	0 gallons	0 gallons	0 gallons	0 gallons
22 Usable Elevated Storage	0 gallons	0 gallons	0 gallons	0 gallons
23 Hydropneumatic Storage Capacity, gal.	3000 gallons	900 gallons	10000 gallons	12500 gallons
24 Usable Hydropneumatic Storage Capacity (0%), gal.	0 gallons	0 gallons	0 gallons	0 gallons
25 Total Usable Storage, gal.	0 gallons	0 gallons	0 gallons	0 gallons
26 Storage Facilities (Peak Demand / Usable Storage)	100%	100%	100%	100%

Used and Useful Calculations
Water Treatment Plant

Florida Public Service Commission

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

Schedule F-5
Page 5 of 6
Preparer: Todd Thomas

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

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

1 INPUT INFORMATION:

2 Water Treatment System

3 Number of Wells

4 Total Well Capacity, gpm

5 Firm Reliable Well pumping Capacity (largest well out), gpm

6 Firm Reliable Well pumping Capacity (largest well out), gpd

7 Peak Day Demand

8 Peak Hour Demand = 2 x Maximum Day / 1440

10 Fire Flow Requirement 0 gpm 2 Hours

11 Fire Flow Requirement

12 Unaccounted For Water 33% Combined

13 Acceptable Unaccounted For 10% Combined

14 Excess Unaccounted for

15 Property Needed to Serve

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

16 Treatment System (Peak Demand / Firm Reliable Capacity)

18 Storage Facilities

19 Ground Storage Capacity, gal.

20 Usable Ground Storage (90%), gal

21 Elevated Storage

22 Usable Elevated Storage

23 Hydropneumatic Storage Capacity, gal.

24 Usable Hydropneumatic Storage Capacity (0%), gal.

25 Total Usable Storage, gal.

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

27 Storage Facilities (Peak Demand / Usable Storage)

	Ponderosa Pines (2 WPS)	Quail Run Subdivision	Sandy Acres	Sun Ray Estates
3 Number of Wells	2	1	2	2
4 Total Well Capacity, gpm	58.00 gpm	30.00 gpm	159.72 gpm	350.00 gpm
5 Firm Reliable Well pumping Capacity (largest well out), gpm	58.00 gpm	30.00 gpm	159.72 gpm	350.00 gpm
6 Firm Reliable Well pumping Capacity (largest well out), gpd	55680.00 gpd	28800.00 gpd	153333.33 gpd	336000.00 gpd
7 Peak Day Demand	67300.00 gpd	45900.00 gpd	111000.00 gpd	242955.00 gpd
8 Peak Hour Demand = 2 x Maximum Day / 1440	93.47 gpm	63.75 gpm	154.17 gpm	337.44 gpm
10 Fire Flow Requirement 0 gpm 2 Hours	0 gpd	0 gpd	0 gpd	0 gpd
11 Fire Flow Requirement	0 gpm	0 gpm	0 gpm	0 gpm
12 Unaccounted For Water 33% Combined	12910.94 gpd, avg	9496.33 gpd, avg	25771.16 gpd, avg	48269.34 gpd, avg
13 Acceptable Unaccounted For 10% Combined	3870.77 gpd, avg	2847.05 gpd, avg	7726.33 gpd, avg	14471.41 gpd, avg
14 Excess Unaccounted for	9040.17 gpd, avg	6649.28 gpd, avg	18044.83 gpd, avg	33797.94 gpd, avg
15 Property Needed to Serve	0 gpm	0 gpm	0 gpm	0 gpm
16 Used and Useful Analysis, in accordance with Rule 25-30.4325:				
16 Treatment System (Peak Demand / Firm Reliable Capacity)	69%	100%	122%	124%
18 Storage Facilities				
19 Ground Storage Capacity, gal.	0 gallons	0 gallons	0 gallons	0 gallons
20 Usable Ground Storage (90%), gal	0 gallons	0 gallons	0 gallons	0 gallons
21 Elevated Storage	0 gallons	0 gallons	0 gallons	0 gallons
22 Usable Elevated Storage	0 gallons	0 gallons	0 gallons	0 gallons
23 Hydropneumatic Storage Capacity, gal.	4000 gallons	3000 gallons	2000 gallons	10000 gallons
24 Usable Hydropneumatic Storage Capacity (0%), gal.	0 gallons	0 gallons	0 gallons	0 gallons
25 Total Usable Storage, gal.	0 gallons	0 gallons	0 gallons	0 gallons
26 Used and Useful Analysis, in accordance with Rule 25-30.4325:				
27 Storage Facilities (Peak Demand / Usable Storage)	100%	100%	100%	100%

Used and Useful Calculations
Water Treatment Plant

Florida Public Service Commission

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

Schedule F-5
Page 6 of 6
Preparer: Todd Thomas

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

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

1 INPUT INFORMATION:

2 Water Treatment System

3 Number of Wells

4 Total Well Capacity, gpm
5 Firm Reliable Well pumping Capacity (largest well out), gpm
6 Firm Reliable Well pumping Capacity (largest well out), gpd

7 Peak Day Demand
8 Peak Hour Demand = 2 x Maximum Day / 1440

10 Fire Flow Requirement 0 gpm 2 Hours
11 Fire Flow Requirement

12 Unaccounted For Water 33% Combined
13 Acceptable Unaccounted For 10% Combined

14 Excess Unaccounted for

15 Property Needed to Serve

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

16 Treatment System (Peak Demand / Firm Reliable Capacity)

18 Storage Facilities

19 Ground Storage Capacity, gal.
20 Usable Ground Storage (90%), gal
21 Elevated Storage
22 Usable Elevated Storage
23 Hydropneumatic Storage Capacity, gal.
24 Usable Hydropneumatic Storage Capacity (0%), gal.
25 Total Usable Storage, gal.

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

27 Storage Facilities (Peak Demand / Usable Storage)

	Sunlight Acres Subdivision	Whispering Sands Subdivision	Winding Waters Subdivision
	1	2	2
	125.00 gpm	100.00 gpm	166.67 gpm
	125.00 gpm	100.00 gpm	166.67 gpm
	120000.00 gpd	96000.00 gpd	160000.00 gpd
	67650.00 gpd	86072.00 gpd	127000.00 gpd
	93.96 gpm	119.54 gpm	176.39 gpm
	0 gpd	0 gpd	0 gpd
	0 gpm	0 gpm	0 gpm
	8760.83 gpd, avg	14139.53 gpd, avg	19525.84 gpd, avg
	2626.54 gpd, avg	4239.11 gpd, avg	5853.95 gpd, avg
	6134.29 gpd, avg	9900.43 gpd, avg	13671.89 gpd, avg
	0 gpm	0 gpm	0 gpm
	100%	100%	115%
	0 gallons	0 gallons	0 gallons
	0 gallons	0 gallons	0 gallons
	0 gallons	0 gallons	0 gallons
	0 gallons	0 gallons	0 gallons
	2000 gallons	10000 gallons	10000 gallons
	0 gallons	0 gallons	0 gallons
	0 gallons	0 gallons	0 gallons
	100%	100%	100%

**Used and Useful Calculations
Wastewater Treatment Plant**

Florida Public Service Commission

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

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

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

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

- 1 CSWR-Florida (Sunshine Utilities) provides water service only, therefore
- 2 this schedule is not applicable.

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

Florida Public Service Commission

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

**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 (Sunshine Utilities)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Systems: Sunshine Utilities - All Systems

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 (Sunshine Utilities)

Docket No.: 20250052

Test Year Ended: 1/31/2025

Systems: All Sunshine Systems except Ponderosa Pines and Quail Run

Schedule F-9

Page 1 of 1

Preparer: Aaron Silas

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

Line No.	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	
	Year	Beginning	SFR Customers Ending	Average	SFR Gallons Sold	Gallons/ SFR (5)/(4)	Total Gallons Sold	Total ERCs (7)/(6)	Annual % Incr. in ERCs	
1	TY-4									
2	TY-3									
3	TY-2									
4	TY-1	3,686	3,712	3,699	204,826,021	55,373	222,615,218	4,020	0	
5	TY	3,694	3,713	3,704	207,399,197	56,001	229,285,483	4,094	1.84%	
6										
7				Average Growth Through 5-Year Period (Col. 8)						1.84% =====
8	*RS 1 & GS 1 - For water service to all Customers for which no other schedule applies for Unified Systems and Sandy Acres.									

Equivalent Residential Connections - Water

Florida Public Service Commission

Company: CSWR-Florida (Sunshine Utilities)
 Docket No.: 20250052
 Test Year Ended: 1/31/2025
 Systems: Ponderosa Pines and Quail Run

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

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

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	300	297	299	18,692,337	62,621	18,692,337	299	0
5	TY	299	298	299	17,377,438	58,216	17,377,438	299	0.00%
6									
7				Average Growth Through 5-Year Period (Col. 8)					0.00%
									=====
8	*RS 2 & GS2 - For water service to all Customers for which no other schedule applies for Ponderosa Pines and Quail Run.								

Equivalent Residential Connections - Wastewater

Florida Public Service Commission

Company: CSWR-Florida (Sunshine Utilities)

Schedule F-10

Docket No.: 20250052

Page 1 of 1

Test Year Ended: 1/31/2025

Preparer: Aaron Silas

Systems: Sunshine Utilities - All Systems

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 Sunshine Utilities.

Company: CSWR-Florida (Sunshine 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	8,404,016.99
Net Operating Income	(670,024.44)
Equity Percentage	92.82%
Debt Percentage	7.18%
Last Authorized ROE (Min)	8.13%
Current Cost of Debt	8.50%
Achieved Rate of Return	-7.97%
Required Rate of Return	8.16%
Revenue Deficiency	1,355,504
Percentage Increase	131.02%

Interim Rate Design - Water

Florida Public Service Commission

Company: CSWR-Florida (Sunshine 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.

Line No.	Customer Type (B)	Base Year Bill Count (C)	Residential Customer Equivalent (D)	Customer Equivalents (E) (C) x (D)	Base Year At Present Rates Revenue (F)	Proposed Revenue Increase (G)	Base Year Proposed Revenue (H) (F) + (G)	Proposed Monthly Charge (I)
1								
2								
3	Residential (RS1)							
4	5/8" x 3/4"	43,627.00	1	43,627.00	\$ 380,427.44	\$ 440,323.81	\$ 820,751.25	\$ 18.81
5	3/4"	294.00	1.5	441.00	\$ 3,845.52	\$ 4,450.98	\$ 8,296.50	\$ 28.22
6	1"	4.00	2.5	10.00	\$ 87.20	\$ 100.93	\$ 188.13	\$ 47.03
7	1-1/4"	-	3.75	-	\$ -	\$ -	\$ -	\$ 70.55
8	1-1/2"	12.00	5	60.00	\$ 523.20	\$ 605.58	\$ 1,128.78	\$ 94.06
9	2"	12.00	8	96.00	\$ 837.12	\$ 968.92	\$ 1,806.04	\$ 150.50
10	3"	-	16	-	\$ -	\$ -	\$ -	\$ 301.01
11	4"	-	25	-	\$ -	\$ -	\$ -	\$ 470.32
12	6"	-	50	-	\$ -	\$ -	\$ -	\$ 940.65
13	8"	-	90	-	\$ -	\$ -	\$ -	\$ 1,693.16
14	10"	-	145	-	\$ -	\$ -	\$ -	\$ 2,727.87
15	Gallage Charge per 1.000 Gallons							
16	0-5000 gallons			73,839,742.00	\$ 149,894.68	\$ 173,494.83	\$ 323,389.51	\$ 4.38
17	5,001-10,000 gallons			56,356,314.00	\$ 124,547.45	\$ 144,156.82	\$ 268,704.27	\$ 4.77
18	Over 10,000 gallons			77,724,940.00	\$ 343,544.23	\$ 397,633.53	\$ 741,177.77	\$ 9.54
19					\$ -	\$ -	\$ -	
20	Residential (RS2 & GS2)							
21	5/8" x 3/4"	3,339.00	1	3,339.00	\$ 31,954.23	\$ 36,985.26	\$ 68,939.49	\$ 20.65
22	3/4"	14.00	1.5	21.00	\$ 201.04	\$ 232.69	\$ 433.73	\$ 30.97
23	1"	156.00	2.5	390.00	\$ 3,733.08	\$ 4,320.83	\$ 8,053.91	\$ 51.62
24	1-1/4"	-	3.75	-	\$ -	\$ -	\$ -	\$ 77.43
25	1-1/2"	-	5	-	\$ -	\$ -	\$ -	\$ 103.23
26	2"	-	8	-	\$ -	\$ -	\$ -	\$ 165.17
27	3"	-	16	-	\$ -	\$ -	\$ -	\$ 330.35
28	4"	-	25	-	\$ -	\$ -	\$ -	\$ 516.17
29	6"	-	50	-	\$ -	\$ -	\$ -	\$ 1,032.34
30	8"	-	90	-	\$ -	\$ -	\$ -	\$ 1,858.21
31	10"	-	145	-	\$ -	\$ -	\$ -	\$ 2,993.78
32	Gallage Charge per 1.000 Gallons			17,377,438.00	\$ 43,964.92	\$ 50,886.97	\$ 94,851.89	\$ 5.46
33					\$ -	\$ -	\$ -	
34	General Service (GS1)							
35	5/8" x 3/4"	99.00	1	99.00	\$ 863.28	\$ 999.20	\$ 1,862.48	\$ 18.81
36	3/4"	-	1.5	-	\$ -	\$ -	\$ -	\$ 28.22
37	1"	530.00	2.5	1,325.00	\$ 11,554.00	\$ 13,373.12	\$ 24,927.12	\$ 47.03
38	1-1/4"	180.00	3.75	675.00	\$ 5,886.00	\$ 6,812.72	\$ 12,698.72	\$ 70.55
39	1-1/2"	96.00	5	480.00	\$ 4,185.60	\$ 4,844.60	\$ 9,030.20	\$ 94.06
40	2"	37.00	8	296.00	\$ 2,581.12	\$ 2,987.50	\$ 5,568.62	\$ 150.50
41	3"	12.00	16	192.00	\$ 1,674.24	\$ 1,937.84	\$ 3,612.08	\$ 301.01
42	4"	12.00	25	300.00	\$ 2,616.00	\$ 3,027.88	\$ 5,643.88	\$ 470.32
43	6"	12.00	50	600.00	\$ 5,232.00	\$ 6,055.75	\$ 11,287.75	\$ 940.65
44	8"	-	90	-	\$ -	\$ -	\$ -	\$ 1,693.16
45	10"	-	145	-	\$ -	\$ -	\$ -	\$ 2,727.87
46	Gallage Charge per 1.000 Gallons			21,886,286.00	\$ 52,964.81	\$ 61,303.85	\$ 114,268.67	\$ 5.22
47								
48	Total	48,436.00		51,951.00	\$ 1,171,117.17	\$ 1,355,503.63	\$ 2,526,620.80	

Standalone Rate Design - Water

Florida Public Service Commission

Company: CSWR-Florida (Sunshine 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.

Line No.	Customer Type (B)	Base Year Bill Count (C)	Residential Customer Equivalent (D)	Customer Equivalents (E) (C) x (D)	Base Year At Present Rates Revenue (F)	Proposed Revenue Increase (G)	Base Year Proposed Revenue (H) (F) + (G)	Proposed Monthly Charge (I)
1								
2								
3	Residential (RS1)							
4	5/8" x 3/4"	43,627.00	1	43,627.00	\$ 380,427.44	\$ 505,433.93	\$ 885,861.37	\$ 20.31
5	3/4"	294.00	1.5	441.00	\$ 3,845.52	\$ 5,109.14	\$ 8,954.66	\$ 30.46
6	1"	4.00	2.5	10.00	\$ 87.20	\$ 115.85	\$ 203.05	\$ 50.76
7	1-1/4"	-	3.75	-	\$ -	\$ -	\$ -	\$ 76.15
8	1-1/2"	12.00	5	60.00	\$ 523.20	\$ 695.12	\$ 1,218.32	\$ 101.53
9	2"	12.00	8	96.00	\$ 837.12	\$ 1,112.19	\$ 1,949.31	\$ 162.44
10	3"	-	16	-	\$ -	\$ -	\$ -	\$ 324.89
11	4"	-	25	-	\$ -	\$ -	\$ -	\$ 507.63
12	6"	-	50	-	\$ -	\$ -	\$ -	\$ 1,015.27
13	8"	-	90	-	\$ -	\$ -	\$ -	\$ 1,827.48
14	10"	-	145	-	\$ -	\$ -	\$ -	\$ 2,944.28
15	Gallage Charge per 1.000 Gallons				\$ -	\$ -	\$ -	
16	0-5000 gallons			73,839,742.00	\$ 149,894.68	\$ 199,149.29	\$ 349,043.97	\$ 4.73
17	5,001-10,000 gallons			56,356,314.00	\$ 124,547.45	\$ 165,473.10	\$ 290,020.56	\$ 5.15
18	Over 10,000 gallons			77,724,940.00	\$ 343,544.23	\$ 456,431.09	\$ 799,975.32	\$ 10.29
19					\$ -	\$ -	\$ -	
20	Residential (RS2 & GS2)							
21	5/8" x 3/4"	3,339.00	1	3,339.00	\$ 31,954.23	\$ 42,454.22	\$ 74,408.45	\$ 22.28
22	3/4"	14.00	1.5	21.00	\$ 201.04	\$ 267.10	\$ 468.14	\$ 33.43
23	1"	156.00	2.5	390.00	\$ 3,733.08	\$ 4,959.75	\$ 8,692.83	\$ 55.71
24	1-1/4"	-	3.75	-	\$ -	\$ -	\$ -	\$ 83.57
25	1-1/2"	-	5	-	\$ -	\$ -	\$ -	\$ 111.42
26	2"	-	8	-	\$ -	\$ -	\$ -	\$ 178.28
27	3"	-	16	-	\$ -	\$ -	\$ -	\$ 356.55
28	4"	-	25	-	\$ -	\$ -	\$ -	\$ 557.12
29	6"	-	50	-	\$ -	\$ -	\$ -	\$ 1,114.23
30	8"	-	90	-	\$ -	\$ -	\$ -	\$ 2,005.62
31	10"	-	145	-	\$ -	\$ -	\$ -	\$ 3,231.27
32	Gallage Charge per 1.000 Gallons			17,377,438.00	\$ 43,964.92	\$ 58,411.56	\$ 102,376.48	\$ 5.89
33					\$ -	\$ -	\$ -	
34	General Service (GS1)							
35	5/8" x 3/4"	99.00	1	99.00	\$ 863.28	\$ 1,146.95	\$ 2,010.23	\$ 20.31
36	3/4"	-	1.5	-	\$ -	\$ -	\$ -	\$ 30.46
37	1"	530.00	2.5	1,325.00	\$ 11,554.00	\$ 15,350.58	\$ 26,904.58	\$ 50.76
38	1-1/4"	180.00	3.75	675.00	\$ 5,886.00	\$ 7,820.11	\$ 13,706.11	\$ 76.15
39	1-1/2"	96.00	5	480.00	\$ 4,185.60	\$ 5,560.97	\$ 9,746.57	\$ 101.53
40	2"	37.00	8	296.00	\$ 2,581.12	\$ 3,429.26	\$ 6,010.38	\$ 162.44
41	3"	12.00	16	192.00	\$ 1,674.24	\$ 2,224.39	\$ 3,898.63	\$ 324.89
42	4"	12.00	25	300.00	\$ 2,616.00	\$ 3,475.60	\$ 6,091.60	\$ 507.63
43	6"	12.00	50	600.00	\$ 5,232.00	\$ 6,951.21	\$ 12,183.21	\$ 1,015.27
44	8"	-	90	-	\$ -	\$ -	\$ -	\$ 1,827.48
45	10"	-	145	-	\$ -	\$ -	\$ -	\$ 2,944.28
46	Gallage Charge per 1.000 Gallons			21,886,286.00	\$ 52,964.81	\$ 70,368.77	\$ 123,333.59	\$ 5.64
47								
48	Total	48,436.00		51,951.00	\$ 1,171,117.17	\$ 1,555,940.20	\$ 2,727,057.36	