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*tcrabb@radeylaw.com*

June 20, 2025

***Via Electronic Filing***

Florida Public Service Commission  
Office of Commission Clerk  
2540 Shumard Oak Boulevard  
Tallahassee, FL 32399-0850

Re: Docket 20250052-WS – Application for increase in water and wastewater rates in Brevard, Citrus, Duval, Highlands, Marion, and Volusia Counties by CSWR-Florida Utility Operating Company, LLC

Dear Commission Clerk:

On behalf of CSWR-Florida Utility Operating Company, LLC (“CSWR-Florida”), please find enclosed the following for electronic filing:

1. Interim Schedules (Attachment 1); and
2. Updated Interim Tariff Sheets (Attachment 2).

Pursuant to Rule 25-30.436(5)(d), F.A.C., CSWR-Florida will provide, via hand delivery, a USB flash drive containing a copy of the native Excel files of the supplement to MFR Volume I, as well as 10 paper copies of all of the documents listed above.

Should you have any questions regarding this filing, please do not hesitate to contact me.

Sincerely,

*/s/ Thomas A. Crabb*

Thomas A. Crabb

Susan F. Clark

Attorneys for CSWR-Florida

cc: Aaron Silas (via email w/encls.)  
Walt Trierweiler, Esq. (via email w/encls.)  
Austin Watrous, Esq. (via email w/encls.)  
Daniel Dose, Esq. (via email w/encls.)  
Jennifer Crawford (via email w/encls.)  
Jennifer Augspurger (via email w/encls.)

**ATTACHMENT 1**

**Interim Schedules**

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

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

**OF**

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

**Docket No. 20250052-WS**

**VOLUME I SUPPLEMENT –  
INTERIM SCHEDULES;  
UPDATED INTERIM RATE CALCULATIONS  
& INTERIM RATE DESIGN**



**FLORIDA PUBLIC SERVICE COMMISSION**

**FOR THE**

**Test Year Ended: January 31, 2025**

**FLORIDA PUBLIC SERVICE COMMISSION**

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

**INDEX OF INTERIM RATE SCHEDULES**

<b>SCHEDULE</b>	<b>PAGE</b>	<b>DESCRIPTION OF SCHEDULE</b>
<b>Aquarina Utilities</b>		
A-1	1	Schedule of Rate Base - Water - Interim
A-2	2	Schedule of Rate Base - Wastewater - Interim
A-3	3	Schedule of Rate Base Adjustments - Water - Interim
A-3	5	Schedule of Rate Base Adjustments - Wastewater - Interim
	7	Interim Rate - Revenue Deficiency - Water
	8	Interim Rate - Revenue Deficiency - Wastewater
	9	Interim Rate Design - Water
	10	Interim Rate Design - Wastewater
<b>C.F.A.T. H2O</b>		
A-1	11	Schedule of Rate Base - Water - Interim
A-2	12	Schedule of Rate Base - Wastewater - Interim
A-3	13	Schedule of Rate Base Adjustments - Water - Interim
A-3	15	Schedule of Rate Base Adjustments - Wastewater - Interim
	17	Interim Rate - Revenue Deficiency - Water
	18	Interim Rate - Revenue Deficiency - Wastewater
	19	Interim Rate Design - Water
	20	Interim Rate Design - Wastewater
<b>Neighborhood Utilities</b>		
A-1	21	Schedule of Rate Base - Water - Interim
A-3	22	Schedule of Rate Base Adjustments - Interim
	24	Interim Rate - Revenue Deficiency - Water
	25	Interim Rate Design - Water
<b>North Peninsula Utilities</b>		
A-2	26	Schedule of Rate Base - Wastewater - Interim
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	30	Interim Rate Design - Wastewater
<b>Rolling Oaks Utilities</b>		
A-1	31	Schedule of Rate Base - Water - Interim
A-2	32	Schedule of Rate Base - Wastewater - Interim
A-3	33	Schedule of Rate Base Adjustments - Water - Interim
A-3	35	Schedule of Rate Base Adjustments - Wastewater - Interim
	36	Interim Rate - Revenue Deficiency - Water
	37	Interim Rate - Revenue Deficiency - Wastewater
	38	Interim Rate Design - Water
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**CLASS A WATER AND/OR WASTEWATER UTILITIES  
FINANCIAL, RATE AND ENGINEERING  
MINIMUM FILING REQUIREMENTS**

**INDEX OF INTERIM RATE SCHEDULES**

**Sebring Ridge Utilities**

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A-3	42	Schedule of Rate Base Adjustments - Wastewater - Interim
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**Sunshine Utilities of Central Florida, Inc.**

A-1	46	Schedule of Rate Base - Water - Interim (All except Ponderosa Pines and Quail Run)
A-1	47	Schedule of Rate Base - Water - Interim (Ponderosa Pines and Quail Run)
A-3	48	Schedule of Rate Base Adjustments - Interim (All except Ponderosa Pines and Quail Run)
A-3	50	Schedule of Rate Base Adjustments - Interim (Ponderosa Pines and Quail Run)
	52	Interim Rate - Revenue Deficiency - Water
	53	Interim Rate Design - Water

**TKCB, Inc.**

A-2	54	Schedule of Rate Base - Wastewater - Interim
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	57	Interim Rate - Revenue Deficiency - Wastewater
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**Tradewinds Utilities, Inc.**

A-1	59	Schedule of Rate Base - Water - Interim
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A-3	61	Schedule of Rate Base Adjustments - Water - Interim
A-3	63	Schedule of Rate Base Adjustments - Wastewater - Interim
	65	Interim Rate - Revenue Deficiency - Water
	66	Interim Rate - Revenue Deficiency - Wastewater
	67	Interim Rate Design - Water
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**Tymer Creek Utilities, Inc.**

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	75	Interim Rate - Revenue Deficiency - Water
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	77	Interim Rate Design - Water
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Schedule of Water Rate Base

Florida Public Service Commission

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

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

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

Line No.	(1) Description	(2) Balance Per Books	(3) Utility Adjustments	(4) Adjusted Utility Balance	(5) Supporting Schedule(s)
1	Utility Plant in Service	3,000,817	(985,423)	2,015,394	A-5, Rate Base Adjustments-W
2	Utility Land & Land Rights	110,581	-	110,581	A-5
3	Less: Non-Used & Useful Plant	-	-	-	A-7
4	Construction Work in Progress	-	-	-	-
5	Less: Accumulated Depreciation	(2,187,484)	798,649	(1,388,836)	A-9, Rate Base Adjustments-W
6	Less: CIAC	(421,159)	-	(421,159)	A-12
7	Accumulated Amortization of CIAC	280,041	-	280,041	A-14
8	Acquisition Adjustments	2,009,303	-	2,009,303	-
9	Accum. Amort. of Acq. Adjustments	-	-	-	-
10	Advances For Construction	-	-	-	A-16
11	Working Capital Allowance	-	365	365	Rate Base Adjustments-W
12	Total Rate Base	2,792,099	(186,409)	2,605,689	

Schedule of Wastewater Rate Base

Florida Public Service Commission

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

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

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

Line No.	(1) Description	(2) Balance Per Books	(3) Utility Adjustments	(4) Adjusted Utility Balance	(5) Supporting Schedule(s)
1	Utility Plant in Service	1,227,079	(440,349)	786,730	A-6, A-3
2	Utility Land & Land Rights	67,076	-	67,076	A-6
3	Less: Non-Used & Useful Plant	-	-	-	A-7
4	Construction Work in Progress	-	-	-	-
5	Less: Accumulated Depreciation	(742,009)	269,059	(472,950)	A-10, A-3
6	Less: CIAC	(612,495)	-	(612,495)	A-12
7	Accumulated Amortization of CIAC	524,294	-	524,294	A-14
8	Acquisition Adjustments	306,986	-	306,986	-
9	Accum. Amort. of Acq. Adjustments	-	-	-	-
10	Advances For Construction	-	-	-	A-16
11	Working Capital Allowance	-	264	264	A-17, A-3
12	Total Rate Base	770,931	(171,027)	599,905	

Schedule of Rate Base Adjustments  
 Test Year Average Balance

Florida Public Service Commission

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

Schedule: A3  
 Page 1 of 2  
 Preparer: Brent Thies

Line No.	(1) Account No. and Name	(2) Average UPIS Balance	(3) Used & Useful Percentage	(4) Adjustment	(5) Ending Adjusted Balance
1	<u>INTANGIBLE PLANT</u>				
2	301.1 Organization	-		-	-
3	302.1 Franchises	-		-	-
4	339.1 Other Plant & Misc. Equipment	-		-	-
5	<u>SOURCE OF SUPPLY AND PUMPING PLANT</u>				
6	303.2 Land & Land Rights	110,581	100.00%	-	110,581
7	304.2 Structures & Improvements	122,469	100.00%	-	122,469
8	305.2 Collect. & Impound. Reservoirs	-		-	-
9	306.2 Lake, River & Other Intakes	-		-	-
10	307.2 Wells & Springs	231,937	100.00%	-	231,937
11	308.2 Infiltration Galleries & Tunnels	-		-	-
12	309.2 Supply Mains	45,920	100.00%	-	45,920
13	310.2 Power Generation Equipment	16,523	100.00%	-	16,523
14	311.2 Pumping Equipment	190,748	100.00%	-	190,748
15	339.2 Other Plant & Misc. Equipment	-		-	-
16	<u>WATER TREATMENT PLANT</u>				
17	303.3 Land & Land Rights	-		-	-
18	304.3 Structures & Improvements	-		-	-
19	320.3 Water Treatment Equipment	402,323	81.00%	(76,441)	325,882
20	339.3 Other Plant & Misc. Equipment	-		-	-
21	<u>TRANSMISSION &amp; DISTRIBUTION PLANT</u>				
22	303.4 Land & Land Rights	-		-	-
23	304.4 Structures & Improvements	-		-	-
24	330.4 Distr. Reservoirs & Standpipes	1,162,790	46.70%	(619,767)	543,023
25	331.4 Transm. & Distribution Mains	407,348	62.60%	(152,348)	255,000
26	333.4 Services	73,127	62.60%	(27,350)	45,778
27	334.4 Meters & Meter Installations	269,681	62.60%	(100,861)	168,820
28	335.4 Hydrants	16,577	62.60%	(6,200)	10,377
29	339.4 Other Plant & Misc. Equipment	6,569	62.60%	(2,457)	4,112
30	<u>GENERAL PLANT</u>				
31	303.5 Land & Land Rights	-		-	-
32	304.5 Structures & Improvements	-		-	-
33	340.5 Office Furniture & Equipment	-		-	-
34	341.5 Transportation Equipment	-		-	-
35	342.5 Stores Equipment	-		-	-
36	343.5 Tools, Shop & Garage Equipment	900	100.00%	-	900
37	344.5 Laboratory Equipment	2,000	100.00%	-	2,000
38	345.5 Power Operated Equipment	-		-	-
39	346.5 Communication Equipment	51,905	100.00%	-	51,905
40	347.5 Miscellaneous Equipment	-		-	-
41	348.5 Other Tangible Plant	-		-	-
42	TOTAL	\$ 3,111,398		(985,423)	2,125,975

Schedule of Rate Base Adjustments  
 Test Year Average Balance

Florida Public Service Commission

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

Schedule: A3  
 Page 2 of 2  
 Preparer: Brent Thies

Line No.	(1) Account No. and Name	(2) Average Accumulated Depreciation Balance	(3) Used & Useful Percentage	(4) Adjustment	(5) Ending Adjusted 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	10,044	100.00%	-	10,044
8	305.2 Collect. & Impound. Reservoirs	-		-	-
9	306.2 Lake, River & Other Intakes	-		-	-
10	307.2 Wells & Springs	231,937	100.00%	-	231,937
11	308.2 Infiltration Galleries & Tunnels	-		-	-
12	309.2 Supply Mains	20,536	100.00%	-	20,536
13	310.2 Power Generation Equipment	482	100.00%	-	482
14	311.2 Pumping Equipment	76,561	100.00%	-	76,561
15	339.2 Other Plant & Misc. Equipment	-		-	-
16	<u>WATER TREATMENT PLANT</u>				
17	303.3 Land & Land Rights	-		-	-
18	304.3 Structures & Improvements	-		-	-
19	320.3 Water Treatment Equipment	387,174	81.00%	(73,563)	313,611
20	339.3 Other Plant & Misc. Equipment	-		-	-
21	<u>TRANSMISSION &amp; DISTRIBUTION PLANT</u>				
22	303.4 Land & Land Rights	-		-	-
23	304.4 Structures & Improvements	-		-	-
24	330.4 Distr. Reservoirs & Standpipes	1,138,433	46.70%	(606,785)	531,648
25	331.4 Transm. & Distribution Mains	185,988	62.60%	(69,560)	116,429
26	333.4 Services	29,342	62.60%	(10,974)	18,368
27	334.4 Meters & Meter Installations	90,248	62.60%	(33,753)	56,495
28	335.4 Hydrants	6,650	62.60%	(2,487)	4,163
29	339.4 Other Plant & Misc. Equipment	4,085	62.60%	(1,528)	2,557
30	<u>GENERAL PLANT</u>				
31	303.5 Land & Land Rights	-		-	-
32	304.5 Structures & Improvements	-		-	-
33	340.5 Office Furniture & Equipment	-		-	-
34	341.5 Transportation Equipment	-		-	-
35	342.5 Stores Equipment	-		-	-
36	343.5 Tools, Shop & Garage Equipment	561	100.00%	-	561
37	344.5 Laboratory Equipment	1,375	100.00%	-	1,375
38	345.5 Power Operated Equipment	-		-	-
39	346.5 Communication Equipment	4,069	100.00%	-	4,069
40	347.5 Miscellaneous Equipment	-		-	-
41	348.5 Other Tangible Plant	-		-	-
42	TOTAL	\$ 2,187,484		(798,649)	1,388,836
		=====		=====	=====
	Working Capital Allowance	Per Filing 0.00	Working Capital Percentage 0.13%	Total Water O&M Expense \$ 292,183.82	Working Capital Adjustment \$ 365.23

Schedule of Rate Base Adjustments  
 Test Year Average Balance

Florida Public Service Commission

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

Schedule: A3  
 Page 1 of 2  
 Preparer: Brent Thies

Line No.	(1) Account No. and Name	(2) Average UPIS Balance	(3) Used & Useful Percentage	(4) Adjustment	(5) Ending Adjusted Balance
1	<u>INTANGIBLE PLANT</u>				
2	351.1 Organization	1,050	100.00%	-	1,050
3	352.1 Franchises	-		-	-
4	389.1 Other Plant & Misc. Equipment	-		-	-
5	<u>COLLECTION PLANT</u>				
6	353.2 Land & Land Rights	67,076	65.40%	(23,208)	43,868
7	354.2 Structures & Improvements	113,803	65.40%	(39,376)	74,427
8	360.2 Collection Wastewaters - Force	259,335	65.40%	(89,730)	169,605
9	361.2 Collection Wastewaters - Gravity	387,420	65.40%	(134,047)	253,373
10	362.2 Special Collecting Structures	-		-	-
11	363.2 Services to Customers	172,364	65.40%	(59,638)	112,726
12	364.2 Flow Measuring Devices	-		-	-
13	365.2 Flow Measuring Installations	-		-	-
14	389.2 Other Plant & Misc. Equipment	-		-	-
15	<u>SYSTEM PUMPING PLANT</u>				
16	353.3 Land & Land Rights	-		-	-
17	354.3 Structures & Improvements	-		-	-
18	370.3 Receiving Wells	-		-	-
19	371.3 Pumping Equipment	51,367	100.00%	-	51,367
20	389.3 Other Plant & Misc. Equipment	-		-	-
21	<u>TREATMENT AND DISPOSAL PLANT</u>				
22	353.4 Land & Land Rights	-		-	-
23	354.4 Structures & Improvements	-		-	-
24	380.4 Treatment & Disposal Equipment	63,073	55.90%	(27,815)	35,258
25	381.4 Plant Wastewaters	-		-	-
26	382.4 Outfall Wastewater Lines	144,908	55.90%	(63,904)	81,004
27	389.4 Other Plant & Misc. Equipment	5,965	55.90%	(2,631)	3,334
28	<u>GENERAL PLANT</u>				
29	353.5 Land & Land Rights	-		-	-
30	354.5 Structures & Improvements	-		-	-
31	390.5 Office Furniture & Equipment	-		-	-
32	391.5 Transportation Equipment	-		-	-
33	392.5 Stores Equipment	-		-	-
34	393.5 Tools, Shop & Garage Equipment	503	100.00%	-	503
35	394.5 Laboratory Equipment	2,112	100.00%	-	2,112
36	395.5 Power Operated Equipment	-		-	-
37	396.5 Communication Equipment	25,179	100.00%	-	25,179
38	397.5 Miscellaneous Equipment	-		-	-
39	398.5 Other Tangible Plant	-		-	-
40	TOTAL	\$ 1,294,156		(440,349)	853,806

Schedule of Rate Base Adjustments  
 Test Year Average Balance

Florida Public Service Commission

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

Schedule: A3  
 Page 2 of 2  
 Preparer: Brent Thies

Line No.	(1) Account No. and Name	(2) Average Accumulated Depreciation Balance	(3) Used & Useful Percentage	(4) Adjustment	(5) Ending Adjusted Balance
1	<u>INTANGIBLE PLANT</u>				
2	351.1 Organization	60	100.00%	-	60
3	352.1 Franchises	-		-	-
4	389.1 Other Plant & Misc. Equipment	-		-	-
5	<u>COLLECTION PLANT</u>				
6	353.2 Land & Land Rights	-		-	-
7	354.2 Structures & Improvements	16,156	65.40%	(5,590)	10,566
8	360.2 Collection Wastewaters - Force	170,853	65.40%	(59,115)	111,738
9	361.2 Collection Wastewaters - Gravity	230,594	65.40%	(79,786)	150,809
10	362.2 Special Collecting Structures	-		-	-
11	363.2 Services to Customers	170,977	65.40%	(59,158)	111,819
12	364.2 Flow Measuring Devices	-		-	-
13	365.2 Flow Measuring Installations	-		-	-
14	389.2 Other Plant & Misc. Equipment	-		-	-
15	<u>SYSTEM PUMPING PLANT</u>				
16	353.3 Land & Land Rights	-		-	-
17	354.3 Structures & Improvements	-		-	-
18	370.3 Receiving Wells	-		-	-
19	371.3 Pumping Equipment	2,761	100.00%	-	2,761
20	389.3 Other Plant & Misc. Equipment	-		-	-
21	<u>TREATMENT AND DISPOSAL PLANT</u>				
22	353.4 Land & Land Rights	-		-	-
23	354.4 Structures & Improvements	-		-	-
24	380.4 Treatment & Disposal Equipment	1,534	55.90%	(676)	857
25	381.4 Plant Wastewaters	-		-	-
26	382.4 Outfall Wastewater Lines	144,908	55.90%	(63,904)	81,004
27	389.4 Other Plant & Misc. Equipment	1,663	55.90%	(733)	930
28	<u>GENERAL PLANT</u>				
29	353.5 Land & Land Rights	-		-	-
30	354.5 Structures & Improvements	-		-	-
31	390.5 Office Furniture & Equipment	-		-	-
32	391.5 Transportation Equipment	-		-	-
33	392.5 Stores Equipment	-		-	-
34	393.5 Tools, Shop & Garage Equipment	9	100.00%	-	9
35	394.5 Laboratory Equipment	532	100.00%	-	532
36	395.5 Power Operated Equipment	96		(96)	-
37	396.5 Communication Equipment	1,867	100.00%	-	1,867
38	397.5 Miscellaneous Equipment	-		-	-
39	398.5 Other Tangible Plant	-		-	-
40	TOTAL	\$ 742,009		(269,059)	472,950

Working Capital Allowance	Per Filing	Working Capital Percentage	Total Water O&M Expense	Working Capital Adjustment
	0.00	0.13%	\$ 211,274.84	\$ 264.09

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

Page 1 of 1  
Preparer: Aaron Silas

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

Rate Base	2,605,689.33
Net Operating Income	64,085.35
Equity Percentage	92.82%
Debt Percentage	7.18%
Last Authorized ROE (Min)	10.16%
Current Cost of Debt	8.50%
Achieved Rate of Return	2.46%
Required Rate of Return	10.04%
Revenue Deficiency	197,547
Percentage Increase	44.43%

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

Page 1 of 1  
Preparer: Aaron Silas

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

Rate Base	599,904.59
Net Operating Income	17,228.38
Equity Percentage	92.82%
Debt Percentage	7.18%
Last Authorized ROE (Min)	10.16%
Current Cost of Debt	8.50%
Achieved Rate of Return	2.87%
Required Rate of Return	9.43%
Revenue Deficiency	39,345.69
Percentage Increase	15.42%

Interim Rate Design - Water

Florida Public Service Commission

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

Page 1 of 1  
 Preparer: Aaron Silas

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

Customer Type (B)	Base Year Bill Count (C)	Residential Customer Equivalent (D)	Customer Equivalents (E) (C) x (D)	Base Year At Present Rates Revenue (F)	Proposed Revenue Increase (G)	Base Year Proposed Revenue (H) (F) + (G)	Proposed Monthly Charge (I)
<b>Residential</b>							
5/8" x 3/4"	3705	1	3705	\$ 87,956.70	44,023.44	\$ 131,980.14	\$ 35.62
3/4"		1.5	0	\$ -	-	\$ -	\$ 53.43
1"	48	2.5	120	\$ 2,848.80	1,425.86	\$ 4,274.66	\$ 89.06
1-1/2"		5	0	\$ -	-	\$ -	\$ 178.11
2"	72	8	576	\$ 13,674.24	6,844.13	\$ 20,518.37	\$ 284.98
3"	12	15	180	\$ 4,558.08	2,281.38	\$ 6,839.46	\$ 534.33
4"		25	0	\$ -	-	\$ -	\$ 890.55
6"		50	0	\$ -	-	\$ -	\$ 1,781.11
Gallorage charge per 1,000 Gallons			8,549,034.00	\$ 73,607.18	36,841.33	\$ 110,448.51	\$ 12.92
<b>General Service</b>							
5/8" x 3/4"		1	0				\$ 35.62
3/4"		1.5	0				\$ 53.43
1"		2.5	0				\$ 89.06
1-1/2"		5	0				\$ 178.11
2"		8	0				\$ 284.98
3"		15	0				\$ 534.33
4"		25	0				\$ 890.55
6"		50	0				\$ 1,781.11
Gallorage charge per 1,000 Gallons							\$ 12.92
<b>Irrigation Service</b>							
5/8" x 3/4"	1030	1	1030	\$ 12,123.10	6,067.77	\$ 18,190.87	\$ 17.66
3/4"		1.5	0	\$ -	-	\$ -	\$ 26.49
1"	12	2.5	30	\$ 353.16	176.76	\$ 529.92	\$ 44.15
1-1/2"		5	0	\$ -	-	\$ -	\$ 88.31
2"	219	8	1752	\$ 20,621.04	10,321.09	\$ 30,942.13	\$ 141.29
3"	36	15	540	\$ 7,415.28	3,711.44	\$ 11,126.72	\$ 264.92
4"	24	25	600	\$ 7,062.24	3,534.74	\$ 10,596.98	\$ 441.53
6"		50	0	\$ -	-	\$ -	\$ 883.05
8"	12	80	960	\$ 12,711.84	6,362.44	\$ 19,074.28	\$ 1,412.88
Gallorage charge per 1,000 Gallons			92,535,162.00	\$ 151,757.67	75,956.64	\$ 227,714.30	\$ 2.46
<b>Total:</b>	<b>5170</b>		<b>9493</b>	<b>\$ 394,689.33</b>	<b>197,547.01</b>	<b>\$ 592,236.34</b>	

Interim Rate Design - Wastewater

Florida Public Service Commission

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

Page 1 of 1  
 Preparer: Aaron Silas

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

Customer Type (B)	Base Year Bill Count (C)	Residential Customer Equivalent (D)	Customer Equivalents (E)	Base Year At Present Rates Revenue (F)	Proposed Revenue Increase (G)	Base Year Proposed Revenue (H)	Proposed Monthly Charge (I)	
Residential								
All Meter Sizes	3663	1	3663	\$ 112,161.06	14,981.50	\$ 127,142.56	\$ 34.71	
Gallorage charge per 1,000 Gallons				8,549,034.00	\$ 56,765.59	7,582.26	\$ 64,347.84	\$ 7.53
General Service								
5/8" x 3/4"	48	1	48	\$ 1,469.76	196.32	\$ 1,666.08	\$ 34.71	
3/4"		1.5	0	\$ -	-	\$ -	\$ 52.06	
1"	36	2.5	90	\$ 2,755.80	368.10	\$ 3,123.90	\$ 86.77	
1-1/2"		5	0	\$ -	-	\$ -	\$ 173.55	
2"	72	8	576	\$ 17,637.12	2,355.81	\$ 19,992.93	\$ 277.68	
3"	12	15	180	\$ 5,879.04	785.27	\$ 6,664.31	\$ 520.65	
4"		25	0	\$ -	-	\$ -	\$ 867.75	
6"		50	0	\$ -	-	\$ -	\$ 1,735.50	
Gallorage charge per 1,000 Gallons				10,538,283.00	\$ 83,990.12	11,218.67	\$ 95,208.79	\$ 9.03
Residential Wastewater Only								
Flat Rate	290	1	290	\$ 13,908.40	1,857.76	\$ 15,766.16	\$ 54.37	
Total:	4121		4847	\$ 294,566.88	39,345.69	333,912.58		

Schedule of Water Rate Base

Florida Public Service Commissic

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

Schedule: A-1  
 Page 1 of 1  
 Brent Thies

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

Line No.	(1) Description	(2) Balance Per Books	(3) Utility Adjustments	(4) Adjusted Utility Balance	(5) Supporting Schedule(s)
1	Utility Plant in Service	664,924	(40,996)	623,928	A-5, Rate Base Adjustments-W
2	Utility Land & Land Rights	54,295	-	54,295	A-5
3	Less: Non-Used & Useful Plant	-	-	-	A-7
4	Construction Work in Progress	-	-	-	-
5	Less: Accumulated Depreciation	(382,912)	17,969	(364,943)	A-9, Rate Base Adjustments-W
6	Less: CIAC	(124,933)	-	(124,933)	A-12
7	Accumulated Amortization of CIAC	121,788	-	121,788	A-14
8	Acquisition Adjustments	-	-	-	-
9	Accum. Amort. of Acq. Adjustments	-	-	-	-
10	Advances For Construction	-	-	-	A-16
11	Working Capital Allowance	-	212	212	A-17, Rate Base Adjustments-W
12	Total Rate Base	333,162	(22,816)	310,347	

Schedule of Wastewater Rate Base

Florida Public Service Commissic

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

Schedule: A-2  
 Page 1 of 1  
 Brent Thies

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

Line No.	(1) Description	(2) Balance Per Books	(3) Utility Adjustments	(4) Adjusted Utility Balance	(5) Supporting Schedule(s)
1	Utility Plant in Service	409,465	-	409,465	A-6
2	Utility Land & Land Rights	55,948	-	55,948	A-6
3	Less: Non-Used & Useful Plant	-	-	-	A-7
4	Construction Work in Progress	-	-	-	-
5	Less: Accumulated Depreciation	(96,238)	-	(96,238)	A-10
6	Less: CIAC	(262,882)	-	(262,882)	A-12
7	Accumulated Amortization of CIAC	265,394	-	265,394	A-14
8	Acquisition Adjustments	-	-	-	-
9	Accum. Amort. of Acq. Adjustments	-	-	-	-
10	Advances For Construction	-	-	-	A-16
11	Working Capital Allowance	-	159	159	A-17, Rate Base Adjustments-S
12	Total Rate Base	371,687	159	371,846	

Schedule of Rate Base Adjustments  
 Test Year Average Balance

Florida Public Service Commission

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

Schedule: A3  
 Page 1 of 2  
 Preparer: Brent Thies

Line No.	(1) Account No. and Name	(2) Average Balance	(3) Used & Useful Percentage	(4) Adjustment	(5) Ending Adjusted Balance
1	<u>INTANGIBLE PLANT</u>				
2	301.1 Organization	-		-	-
3	302.1 Franchises	-		-	-
4	339.1 Other Plant & Misc. Equipment	-		-	-
5	<u>SOURCE OF SUPPLY AND PUMPING PLANT</u>				
6	303.2 Land & Land Rights	54,295	100.00%	-	54,295
7	304.2 Structures & Improvements	42,249	100.00%	-	42,249
8	305.2 Collect. & Impound. Reservoirs	-		-	-
9	306.2 Lake, River & Other Intakes	-		-	-
10	307.2 Wells & Springs	38,888	100.00%	-	38,888
11	308.2 Infiltration Galleries & Tunnels	-		-	-
12	309.2 Supply Mains	994	100.00%	-	994
13	310.2 Power Generation Equipment	22,587	100.00%	-	22,587
14	311.2 Pumping Equipment	113,271	100.00%	-	113,271
15	339.2 Other Plant & Misc. Equipment	-		-	-
16	<u>WATER TREATMENT PLANT</u>				
17	303.3 Land & Land Rights	-		-	-
18	304.3 Structures & Improvements	-		-	-
19	320.3 Water Treatment Equipment	31,448	65.00%	(11,007)	20,441
20	339.3 Other Plant & Misc. Equipment	-		-	-
21	<u>TRANSMISSION &amp; DISTRIBUTION PLANT</u>				
22	303.4 Land & Land Rights	-		-	-
23	304.4 Structures & Improvements	-		-	-
24	330.4 Distr. Reservoirs & Standpipes	214,213	86.00%	(29,990)	184,223
25	331.4 Transm. & Distribution Mains	80,568	100.00%	-	80,568
26	333.4 Services	25,167	100.00%	-	25,167
27	334.4 Meters & Meter Installations	80,738	100.00%	-	80,738
28	335.4 Hydrants	-		-	-
29	339.4 Other Plant & Misc. Equipment	-		-	-
30	<u>GENERAL PLANT</u>				
31	303.5 Land & Land Rights	-		-	-
32	304.5 Structures & Improvements	-		-	-
33	340.5 Office Furniture & Equipment	-		-	-
34	341.5 Transportation Equipment	-		-	-
35	342.5 Stores Equipment	-		-	-
36	343.5 Tools, Shop & Garage Equipment	-	100.00%	-	-
37	344.5 Laboratory Equipment	-	100.00%	-	-
38	345.5 Power Operated Equipment	-		-	-
39	346.5 Communication Equipment	8,619	100.00%	-	8,619
40	347.5 Miscellaneous Equipment	6,184	100.00%	-	6,184
41	348.5 Other Tangible Plant	-		-	-
42	TOTAL	\$ 719,219		(40,996)	678,223

Schedule of Rate Base Adjustments  
 Test Year Average Balance

Florida Public Service Commission

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

Schedule: A3  
 Page 2 of 2  
 Preparer: Brent Thies

Line No.	(1) Account No. and Name	(2) Average Balance	(3) Used & Useful Percentage	(4) Adjustment	(5) Ending Adjusted 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	2,947	100.00%	-	2,947
8	305.2 Collect. & Impound. Reservoirs	-		-	-
9	306.2 Lake, River & Other Intakes	-		-	-
10	307.2 Wells & Springs	29,819	100.00%	-	29,819
11	308.2 Infiltration Galleries & Tunnels	-		-	-
12	309.2 Supply Mains	13	100.00%	-	13
13	310.2 Power Generation Equipment	22,587	100.00%	-	22,587
14	311.2 Pumping Equipment	101,224	100.00%	-	101,224
15	339.2 Other Plant & Misc. Equipment	-		-	-
16	<u>WATER TREATMENT PLANT</u>				
17	303.3 Land & Land Rights	-		-	-
18	304.3 Structures & Improvements	-		-	-
19	320.3 Water Treatment Equipment	8,022	65.00%	(2,808)	5,214
20	339.3 Other Plant & Misc. Equipment	-		-	-
21	<u>TRANSMISSION &amp; DISTRIBUTION PLANT</u>				
22	303.4 Land & Land Rights	-		-	-
23	304.4 Structures & Improvements	-		-	-
24	330.4 Distr. Reservoirs & Standpipes	108,293	86.00%	(15,161)	93,132
25	331.4 Transm. & Distribution Mains	49,796	100.00%	-	49,796
26	333.4 Services	15,180	100.00%	-	15,180
27	334.4 Meters & Meter Installations	44,426	100.00%	-	44,426
28	335.4 Hydrants	-		-	-
29	339.4 Other Plant & Misc. Equipment	-		-	-
30	<u>GENERAL PLANT</u>				
31	303.5 Land & Land Rights	-		-	-
32	304.5 Structures & Improvements	-		-	-
33	340.5 Office Furniture & Equipment	-		-	-
34	341.5 Transportation Equipment	-		-	-
35	342.5 Stores Equipment	-		-	-
36	343.5 Tools, Shop & Garage Equipment	-		-	-
37	344.5 Laboratory Equipment	-		-	-
38	345.5 Power Operated Equipment	-		-	-
39	346.5 Communication Equipment	450	100.00%	-	450
40	347.5 Miscellaneous Equipment	155	100.00%	-	155
41	348.5 Other Tangible Plant	-		-	-
42	TOTAL	\$ 382,912		(17,969)	364,943

Working Capital Allowance	Per Filing	Working Capital Percentage	Total Water O&M Expense	Working Capital Adjustment
	0.00	0.13%	\$ 169,497.54	\$ 211.87

Schedule of Rate Base Adjustments  
 Test Year Average Balance

Florida Public Service Commission

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

Schedule: A3  
 Page 1 of 2  
 Preparer: Brent Thies

Line No.	(1) Account No. and Name	(2) Average Balance	(3) Used & Useful Percentage	(4) Adjustment	(5) Ending Adjusted Balance
1	<u>INTANGIBLE PLANT</u>				
2	351.1 Organization	-		-	-
3	352.1 Franchises	-		-	-
4	389.1 Other Plant & Misc. Equipment	-		-	-
5	<u>COLLECTION PLANT</u>				
6	353.2 Land & Land Rights	55,948	100.00%	-	55,948
7	354.2 Structures & Improvements	170,395	100.00%	-	170,395
8	360.2 Collection Wastewaters - Force	13,757	100.00%	-	13,757
9	361.2 Collection Wastewaters - Gravity	60,673	100.00%	-	60,673
10	362.2 Special Collecting Structures	-		-	-
11	363.2 Services to Customers	-		-	-
12	364.2 Flow Measuring Devices	3,527	100.00%	-	3,527
13	365.2 Flow Measuring Installations	-		-	-
14	389.2 Other Plant & Misc. Equipment	-		-	-
15	<u>SYSTEM PUMPING PLANT</u>				
16	353.3 Land & Land Rights	-		-	-
17	354.3 Structures & Improvements	-		-	-
18	370.3 Receiving Wells	-		-	-
19	371.3 Pumping Equipment	82,249	100.00%	-	82,249
20	389.3 Other Plant & Misc. Equipment	-		-	-
21	<u>TREATMENT AND DISPOSAL PLANT</u>				
22	353.4 Land & Land Rights	-		-	-
23	354.4 Structures & Improvements	-		-	-
24	380.4 Treatment & Disposal Equipment	24,224	100.00%	-	24,224
25	381.4 Plant Wastewaters	-		-	-
26	382.4 Outfall Wastewater Lines	-		-	-
27	389.4 Other Plant & Misc. Equipment	13,234	100.00%	-	13,234
28	<u>GENERAL PLANT</u>				
29	353.5 Land & Land Rights	-		-	-
30	354.5 Structures & Improvements	-		-	-
31	390.5 Office Furniture & Equipment	-		-	-
32	391.5 Transportation Equipment	-		-	-
33	392.5 Stores Equipment	-		-	-
34	393.5 Tools, Shop & Garage Equipment	-		-	-
35	394.5 Laboratory Equipment	2,876	100.00%	-	2,876
36	395.5 Power Operated Equipment	-		-	-
37	396.5 Communication Equipment	38,530	100.00%	-	38,530
38	397.5 Miscellaneous Equipment	-		-	-
39	398.5 Other Tangible Plant	-		-	-
40	TOTAL	\$ 465,413		-	465,413

Schedule of Rate Base Adjustments  
 Test Year Average Balance

Florida Public Service Commission

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

Schedule: A3  
 Page 2 of 2  
 Preparer: Brent Thies

Line No.	(1) Account No. and Name	(2) Average Balance	(3) Used & Useful Percentage	(4) Adjustment	(5) Ending Adjusted Balance
1	<u>INTANGIBLE PLANT</u>				
2	351.1 Organization	-		-	-
3	352.1 Franchises	-		-	-
4	389.1 Other Plant & Misc. Equipment	-		-	-
5	<u>COLLECTION PLANT</u>				
6	353.2 Land & Land Rights	-	100.00%	-	-
7	354.2 Structures & Improvements	7,530	100.00%	-	7,530
8	360.2 Collection Wastewaters - Force	7,791	100.00%	-	7,791
9	361.2 Collection Wastewaters - Gravity	41,100	100.00%	-	41,100
10	362.2 Special Collecting Structures	-		-	-
11	363.2 Services to Customers	-		-	-
12	364.2 Flow Measuring Devices	294	100.00%	-	294
13	365.2 Flow Measuring Installations	-		-	-
14	389.2 Other Plant & Misc. Equipment	-		-	-
15	<u>SYSTEM PUMPING PLANT</u>				
16	353.3 Land & Land Rights	-		-	-
17	354.3 Structures & Improvements	-		-	-
18	370.3 Receiving Wells	-		-	-
19	371.3 Pumping Equipment	30,710	100.00%	-	30,710
20	389.3 Other Plant & Misc. Equipment	-		-	-
21	<u>TREATMENT AND DISPOSAL PLANT</u>				
22	353.4 Land & Land Rights	-		-	-
23	354.4 Structures & Improvements	-		-	-
24	380.4 Treatment & Disposal Equipment	612	100.00%	-	612
25	381.4 Plant Wastewaters	-		-	-
26	382.4 Outfall Wastewater Lines	-		-	-
27	389.4 Other Plant & Misc. Equipment	6,050	100.00%	-	6,050
28	<u>GENERAL PLANT</u>				
29	353.5 Land & Land Rights	-		-	-
30	354.5 Structures & Improvements	-		-	-
31	390.5 Office Furniture & Equipment	-		-	-
32	391.5 Transportation Equipment	-		-	-
33	392.5 Stores Equipment	-		-	-
34	393.5 Tools, Shop & Garage Equipment	-		-	-
35	394.5 Laboratory Equipment	88	100.00%	-	88
36	395.5 Power Operated Equipment	-		-	-
37	396.5 Communication Equipment	2,063	100.00%	-	2,063
38	397.5 Miscellaneous Equipment	-		-	-
39	398.5 Other Tangible Plant	-		-	-
40	TOTAL	\$ 96,238		-	96,238
		=====		=====	=====
	Working Capital Allowance	Per Filing 0.00	Working Capital Percentage 0.13%	Total Sewer O&M Expense \$ 126,851.45	Working Capital Adjustment \$ 158.56

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

Docket No.: 20250052 20250052

Test Year Ended: 1/31/2025

Page 1 of 1

Preparer: Aaron Silas

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

Rate Base	310,346.60
Net Operating Income	(100,123.96)
Equity Percentage	92.82%
Debt Percentage	7.18%
Last Authorized ROE (Min)	10.16%
Current Cost of Debt	8.50%
Achieved Rate of Return	-32.26%
Required Rate of Return	10.04%
Revenue Deficiency	131,285.28
Percentage Increase	132.25%

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

Docket No.: 20250052 20250052

Test Year Ended: 1/31/2025

Page 1 of 1

Preparer: Aaron Silas

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

Rate Base	371,845.76
Net Operating Income	(13,375.01)
Equity Percentage	92.82%
Debt Percentage	7.18%
Last Authorized ROE (Min)	10.16%
Current Cost of Debt	8.50%
Achieved Rate of Return	-3.60%
Required Rate of Return	10.04%
Revenue Deficiency	50,711.34
Percentage Increase	36.79%

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

Page 1 of 1  
 Preparer: Aaron Silas

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

Customer Type (B)	Base Year Bill Count (C)	Residential Customer Equivalent (D)	Customer Equivalents (E)	Base Year At Present Rates Revenue (F)	Proposed Revenue Increase (G)	Base Year Proposed Revenue (H)	Proposed Monthly Charge (I)
Residential							
5/8" x 3/4"	2,793	1	2,793	\$ 35,387.31	37,789.97	\$ 73,177.28	\$ 26.20
1"		2.5	-	\$ -	-	\$ -	\$ 65.50
1-1/2"		5	-	\$ -	-	\$ -	\$ 131.00
2"		8	-	\$ -	-	\$ -	\$ 209.60
3"		15	-	\$ -	-	\$ -	\$ 393.00
4"		25	-	\$ -	-	\$ -	\$ 655.01
Gallorage Revenues							
0-3,000 gallons			2,190,000.00	\$ 9,482.70	10,126.54	\$ 19,609.24	\$ 8.95
3,001-6,000			3,008,000.00	\$ 24,124.16	25,762.10	\$ 49,886.26	\$ 16.58
Over 6,000 gallons			3,775,000.00	\$ 45,375.50	48,456.32	\$ 93,831.82	\$ 24.86
General Service							
5/8" x 3/4"	24	1	24	\$ 304.08	324.73	\$ 628.81	\$ 26.20
1"	12	2.5	30	\$ 380.16	405.97	\$ 786.13	\$ 65.50
1-1/2"		5	-	\$ -	-	\$ -	\$ 131.00
2"		8	-	\$ -	-	\$ -	\$ 209.60
3"	12	15	180	\$ 2,432.64	2,597.81	\$ 5,030.45	\$ 393.00
4"	12	25	300	\$ 3,801.00	4,059.07	\$ 7,860.07	\$ 655.01
Gallorage Revenues			275,575.00	\$ 1,650.69	1,762.77	\$ 3,413.46	\$ 12.39
Total:	2,853		3,327	122,938.24	131,285.28	\$ 254,223.52	

Interim Rate Design - Wastewater

Florida Public Service Commission

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

Page 1 of 1  
 Preparer: Aaron Silas

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

Customer Type (B)	Base Year Bill Count (C)	Residential Customer Equivalent (D)	Customer Equivalents (E)	Base Year At Present Rates Revenue (F)	Proposed Revenue Increase (G)	Base Year Proposed Revenue (H)	Proposed Monthly Charge (I)
Residential							
All Meter Sizes	2,793.00	1.00	2,793.00	\$ 48,430.62	17,963.09	\$ 66,393.71	\$ 23.77
Gallorage			8,981,128.00	\$ 42,750.17	15,856.19	\$ 58,606.36	\$ 6.53
General Service							
5/8" x 3/4"	36.00	1.00	36.00	\$ 624.24	231.53	\$ 855.77	\$ 23.77
1"	12.00	2.50	30.00	\$ 520.20	192.94	\$ 713.14	\$ 59.43
1-1/2"	12.00	5.00	60.00	\$ 1,040.40	385.89	\$ 1,426.29	\$ 118.86
2"	-	8.00	-	\$ -	-	\$ -	\$ 190.17
3"	12.00	15.00	180.00	\$ 3,329.28	1,234.84	\$ 4,564.12	\$ 356.57
4"	12.00	25.00	300.00	\$ 5,202.00	1,929.44	\$ 7,131.44	\$ 594.29
Gallorage			7,316,575.00	\$ 34,826.90	12,917.42	\$ 47,744.32	\$ 6.53
Total	2,877.00		3,399.00	\$ 136,723.81	50,711.34	\$ 187,435.15	

Schedule of Water Rate Base

Florida Public Service Commission

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

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

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

Line No.	(1) Description	(2) Balance Per Books	(3) Utility Adjustments	(4) Adjusted Utility Balance	(5) Supporting Schedule(s)
1	Utility Plant in Service	729,247	-	729,247	A-5
2	Utility Land & Land Rights	39,628	-	39,628	A-5
3	Less: Non-Used & Useful Plant	-	-	-	A-7
4	Construction Work in Progress	-	-	-	-
5	Less: Accumulated Depreciation	(422,288)	-	(422,288)	A-9
6	Less: CIAC	(269,576)	-	(269,576)	A-12
7	Accumulated Amortization of CIAC	231,807	-	231,807	A-14
8	Acquisition Adjustments	-	-	-	-
9	Accum. Amort. of Acq. Adjustments	-	-	-	-
10	Advances For Construction	-	-	-	A-16
11	Working Capital Allowance	158,903	(158,616)	287	A-17, Rate Base Adjustments-W
12	Total Rate Base	467,722	(158,616)	309,105	

Schedule of Rate Base Adjustments  
 Test Year Average Balance

Florida Public Service Commission

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

Schedule: A3  
 Page 1 of 2  
 Preparer: Brent Thies

Line No.	(1) Account No. and Name	(2) Average Balance	(3) Used & Useful Percentage	(4) Adjustment	(5) Ending Adjusted Balance
1	<u>INTANGIBLE PLANT</u>				
2	301.1 Organization	-		-	-
3	302.1 Franchises	-		-	-
4	339.1 Other Plant & Misc. Equipment	-		-	-
5	<u>SOURCE OF SUPPLY AND PUMPING PLANT</u>				
6	303.2 Land & Land Rights	39,628	100.00%	-	39,628
7	304.2 Structures & Improvements	33,891	100.00%	-	33,891
8	305.2 Collect. & Impound. Reservoirs	-		-	-
9	306.2 Lake, River & Other Intakes	-		-	-
10	307.2 Wells & Springs	45,388	100.00%	-	45,388
11	308.2 Infiltration Galleries & Tunnels	-		-	-
12	309.2 Supply Mains	11,983	100.00%	-	11,983
13	310.2 Power Generation Equipment	2,089	100.00%	-	2,089
14	311.2 Pumping Equipment	71,840	100.00%	-	71,840
15	339.2 Other Plant & Misc. Equipment	-		-	-
16	<u>WATER TREATMENT PLANT</u>				
17	303.3 Land & Land Rights	-		-	-
18	304.3 Structures & Improvements	-		-	-
19	320.3 Water Treatment Equipment	51,615	100.00%	-	51,615
20	339.3 Other Plant & Misc. Equipment	-		-	-
21	<u>TRANSMISSION &amp; DISTRIBUTION PLANT</u>				
22	303.4 Land & Land Rights	-		-	-
23	304.4 Structures & Improvements	-		-	-
24	330.4 Distr. Reservoirs & Standpipes	50,648	100.00%	-	50,648
25	331.4 Transm. & Distribution Mains	271,780	100.00%	-	271,780
26	333.4 Services	80,834	100.00%	-	80,834
27	334.4 Meters & Meter Installations	38,522	100.00%	-	38,522
28	335.4 Hydrants	35,812	100.00%	-	35,812
29	339.4 Other Plant & Misc. Equipment	13,921	100.00%	-	13,921
30	<u>GENERAL PLANT</u>				
31	303.5 Land & Land Rights	-		-	-
32	304.5 Structures & Improvements	-		-	-
33	340.5 Office Furniture & Equipment	-		-	-
34	341.5 Transportation Equipment	-		-	-
35	342.5 Stores Equipment	-		-	-
36	343.5 Tools, Shop & Garage Equipment	-		-	-
37	344.5 Laboratory Equipment	-		-	-
38	345.5 Power Operated Equipment	-		-	-
39	346.5 Communication Equipment	20,925	100.00%	-	20,925
40	347.5 Miscellaneous Equipment	-		-	-
41	348.5 Other Tangible Plant	-		-	-
42	TOTAL	\$ 768,875		-	768,875

Schedule of Rate Base Adjustments  
 Test Year Average Balance

Florida Public Service Commission

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

Schedule: A3  
 Page 2 of 2  
 Preparer: Brent Thies

Line No.	(1) Account No. and Name	(2) Average Balance	(3) Used & Useful Percentage	(4) Adjustment	(5) Ending Adjusted Balance
1	<u>INTANGIBLE PLANT</u>				
2	301.1 Organization	-		-	-
3	302.1 Franchises	-		-	-
4	339.1 Other Plant & Misc. Equipment	-		-	-
5	<u>SOURCE OF SUPPLY AND PUMPING PLANT</u>				
6	303.2 Land & Land Rights	-		-	-
7	304.2 Structures & Improvements	14,573	100.00%	-	14,573
8	305.2 Collect. & Impound. Reservoirs	-		-	-
9	306.2 Lake, River & Other Intakes	-		-	-
10	307.2 Wells & Springs	45,388	100.00%	-	45,388
11	308.2 Infiltration Galleries & Tunnels	-		-	-
12	309.2 Supply Mains	877	100.00%	-	877
13	310.2 Power Generation Equipment	131	100.00%	-	131
14	311.2 Pumping Equipment	1,829	100.00%	-	1,829
15	339.2 Other Plant & Misc. Equipment	-		-	-
16	<u>WATER TREATMENT PLANT</u>				
17	303.3 Land & Land Rights	-		-	-
18	304.3 Structures & Improvements	-		-	-
19	320.3 Water Treatment Equipment	33,952	100.00%	-	33,952
20	339.3 Other Plant & Misc. Equipment	-		-	-
21	<u>TRANSMISSION &amp; DISTRIBUTION PLANT</u>				
22	303.4 Land & Land Rights	-		-	-
23	304.4 Structures & Improvements	-		-	-
24	330.4 Distr. Reservoirs & Standpipes	16,184	100.00%	-	16,184
25	331.4 Transm. & Distribution Mains	216,811	100.00%	-	216,811
26	333.4 Services	45,284	100.00%	-	45,284
27	334.4 Meters & Meter Installations	830	100.00%	-	830
28	335.4 Hydrants	35,812	100.00%	-	35,812
29	339.4 Other Plant & Misc. Equipment	9,148	100.00%	-	9,148
30	<u>GENERAL PLANT</u>				
31	303.5 Land & Land Rights	-		-	-
32	304.5 Structures & Improvements	-		-	-
33	340.5 Office Furniture & Equipment	-		-	-
34	341.5 Transportation Equipment	-		-	-
35	342.5 Stores Equipment	-		-	-
36	343.5 Tools, Shop & Garage Equipment	-		-	-
37	344.5 Laboratory Equipment	-		-	-
38	345.5 Power Operated Equipment	-		-	-
39	346.5 Communication Equipment	1,470	100.00%	-	1,470
40	347.5 Miscellaneous Equipment	-		-	-
41	348.5 Other Tangible Plant	-		-	-
42	TOTAL	\$ 422,288		-	422,288
		=====		=====	=====
	Working Capital Allowance	Per Filing 0.00	Working Capital Percentage 0.13%	Total Sewer O&M Expense \$ 229,331.80	Working Capital Adjustment \$ 286.66

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

Page 1 of 1  
Preparer: Aaron Silas

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

Rate Base	309,105.35
Net Operating Income	(84,270.50)
Equity Percentage	92.82%
Debt Percentage	7.18%
Last Authorized ROE (Min)	10.16%
Current Cost of Debt	8.50%
Achieved Rate of Return	-27.26%
Required Rate of Return	10.04%
Revenue Deficiency	115,307.19
Percentage Increase	70.28%

Interim Rate Design - Water

Florida Public Service Commission

Company: CSWR-Florida (Neighborhood Utilities)

Docket No.: 20250052

Test Year Ended: 1/31/2025

Page 1 of 1

Preparer: Aaron Silas

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

Customer Type (B)	Base Year Bill Count (C)	Residential Customer Equivalent (D)	Customer Equivalents (E)	Base Year At Present Rates Revenue (F)	Proposed Revenue Increase (G)	Base Year Proposed Revenue (H)	Proposed Monthly Charge (I)
Residential							
5/8" x 3/4"	4,706.00	1.00	4,706.00	\$ 39,718.64	29,446.90	\$ 69,165.54	\$ 14.70
3/4"	-	1.50	-	\$ -	-	\$ -	\$ 22.05
1"	617.00	2.50	1,542.50	\$ 13,012.53	9,647.33	\$ 22,659.86	\$ 36.74
1-1/2"	24.00	5.00	120.00	\$ 1,012.56	750.70	\$ 1,763.26	\$ 73.49
2"	-	8.00	-	\$ -	-	\$ -	\$ 117.58
3"	-	15.00	-	\$ -	-	\$ -	\$ 220.46
4"	-	25.00	-	\$ -	-	\$ -	\$ 367.43
6"	-	50.00	-	\$ -	-	\$ -	\$ 734.87
Gallorage				\$ -	-	\$ -	
0-5,000 gallons			6,980,000.00	\$ 30,293.20	22,459.00	\$ 52,752.20	\$ 7.56
5,001-10,000			5,400,000.00	\$ 28,836.00	21,378.65	\$ 50,214.65	\$ 9.30
10,000+			5,332,000.00	\$ 42,656.00	31,624.62	\$ 74,280.62	\$ 13.93
Total:	5,347.00		6,368.50	\$ 155,528.93	115,307.19	\$ 270,836.12	

Schedule of Wastewater Rate Base

Florida Public Service Commissic

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

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

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

Line No.	(1) Description	(2) Balance Per Books	(3) Utility Adjustments	(4) Adjusted Utility Balance	(5) Supporting Schedule(s)
1	Utility Plant in Service	1,286,434	-	1,286,434	A-6
2	Utility Land & Land Rights	93,203	-	93,203	A-6
3	Less: Non-Used & Useful Plant	-	-	-	A-7
4	Construction Work in Progress	-	-	-	-
5	Less: Accumulated Depreciation	(633,925)	-	(633,925)	A-10
6	Less: CIAC	(642,965)	-	(642,965)	A-12
7	Accumulated Amortization of CIAC	641,777	-	641,777	A-14
8	Acquisition Adjustments	1,196,741	-	1,196,741	-
9	Accum. Amort. of Acq. Adjustments	-	-	-	-
10	Advances For Construction	-	-	-	A-16
11	Working Capital Allowance	-	294	294	A-17, Rate Base Adjustments-S
12	Total Rate Base	1,941,265	294	1,941,559	

Schedule of Rate Base Adjustments  
 Test Year Average Balance

Florida Public Service Commission

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

Schedule: A3  
 Page 1 of 2  
 Preparer: Brent Thies

Line No.	(1) Account No. and Name	(2) Average Balance	(3) Used & Useful Percentage	(4) Adjustment	(5) Ending Adjusted Balance
1	<u>INTANGIBLE PLANT</u>				
2	351.1 Organization	-		-	-
3	352.1 Franchises	-		-	-
4	389.1 Other Plant & Misc. Equipment	-		-	-
5	<u>COLLECTION PLANT</u>				
6	353.2 Land & Land Rights	93,203	100.00%	-	93,203
7	354.2 Structures & Improvements	126,905	100.00%	-	126,905
8	360.2 Collection Wastewaters - Force	323,208	100.00%	-	323,208
9	361.2 Collection Wastewaters - Gravity	105,386	100.00%	-	105,386
10	362.2 Special Collecting Structures	-		-	-
11	363.2 Services to Customers	30,067	100.00%	-	30,067
12	364.2 Flow Measuring Devices	9,135	100.00%	-	9,135
13	365.2 Flow Measuring Installations	-		-	-
14	389.2 Other Plant & Misc. Equipment	-		-	-
15	<u>SYSTEM PUMPING PLANT</u>				
16	353.3 Land & Land Rights	-		-	-
17	354.3 Structures & Improvements	-		-	-
18	370.3 Receiving Wells	1,278	100.00%	-	1,278
19	371.3 Pumping Equipment	63,711	100.00%	-	63,711
20	389.3 Other Plant & Misc. Equipment	-		-	-
21	<u>TREATMENT AND DISPOSAL PLANT</u>				
22	353.4 Land & Land Rights	-		-	-
23	354.4 Structures & Improvements	-		-	-
24	380.4 Treatment & Disposal Equipment	559,579	100.00%	-	559,579
25	381.4 Plant Wastewaters	-		-	-
26	382.4 Outfall Wastewater Lines	4,500	100.00%	-	4,500
27	389.4 Other Plant & Misc. Equipment	-		-	-
28	<u>GENERAL PLANT</u>				
29	353.5 Land & Land Rights	-		-	-
30	354.5 Structures & Improvements	-		-	-
31	390.5 Office Furniture & Equipment	-		-	-
32	391.5 Transportation Equipment	-		-	-
33	392.5 Stores Equipment	-		-	-
34	393.5 Tools, Shop & Garage Equipment	2,755	100.00%	-	2,755
35	394.5 Laboratory Equipment	23,257	100.00%	-	23,257
36	395.5 Power Operated Equipment	-		-	-
37	396.5 Communication Equipment	36,653	100.00%	-	36,653
38	397.5 Miscellaneous Equipment	-		-	-
39	398.5 Other Tangible Plant	-		-	-
40	TOTAL	\$ 1,379,637		-	1,379,637

Schedule of Rate Base Adjustments  
 Test Year Average Balance

Florida Public Service Commission

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

Schedule: A3  
 Page 2 of 2  
 Preparer: Brent Thies

Line No.	(1) Account No. and Name	(2) Average Balance	(3) Used & Useful Percentage	(4) Adjustment	(5) Ending Adjusted Balance
1	<u>INTANGIBLE PLANT</u>				
2	351.1 Organization	-		-	-
3	352.1 Franchises	-		-	-
4	389.1 Other Plant & Misc. Equipment	-		-	-
5	<u>COLLECTION PLANT</u>				
6	353.2 Land & Land Rights	-	100.00%	-	-
7	354.2 Structures & Improvements	2,095	100.00%	-	2,095
8	360.2 Collection Wastewaters - Force	322,615	100.00%	-	322,615
9	361.2 Collection Wastewaters - Gravity	5,492	100.00%	-	5,492
10	362.2 Special Collecting Structures	-		-	-
11	363.2 Services to Customers	893	100.00%	-	893
12	364.2 Flow Measuring Devices	2,913	100.00%	-	2,913
13	365.2 Flow Measuring Installations	-		-	-
14	389.2 Other Plant & Misc. Equipment	-		-	-
15	<u>SYSTEM PUMPING PLANT</u>				
16	353.3 Land & Land Rights	-		-	-
17	354.3 Structures & Improvements	-		-	-
18	370.3 Receiving Wells	1,278	100.00%	-	1,278
19	371.3 Pumping Equipment	23,795	100.00%	-	23,795
20	389.3 Other Plant & Misc. Equipment	-		-	-
21	<u>TREATMENT AND DISPOSAL PLANT</u>				
22	353.4 Land & Land Rights	-		-	-
23	354.4 Structures & Improvements	-		-	-
24	380.4 Treatment & Disposal Equipment	268,162	100.00%	-	268,162
25	381.4 Plant Wastewaters	-		-	-
26	382.4 Outfall Wastewater Lines	87	100.00%	-	87
27	389.4 Other Plant & Misc. Equipment	-		-	-
28	<u>GENERAL PLANT</u>				
29	353.5 Land & Land Rights	-		-	-
30	354.5 Structures & Improvements	-		-	-
31	390.5 Office Furniture & Equipment	-		-	-
32	391.5 Transportation Equipment	-		-	-
33	392.5 Stores Equipment	-		-	-
34	393.5 Tools, Shop & Garage Equipment	75	100.00%	-	75
35	394.5 Laboratory Equipment	1,939	100.00%	-	1,939
36	395.5 Power Operated Equipment	-		-	-
37	396.5 Communication Equipment	4,582	100.00%	-	4,582
38	397.5 Miscellaneous Equipment	-		-	-
39	398.5 Other Tangible Plant	-		-	-
40	TOTAL	\$ 633,925		-	633,925
		Per Filing	Working Capital Percentage	Total Sewer O&M Expense	Working Capital Adjustment
	Working Capital Allowance	0.00	0.13%	\$ 235,360.13	\$ 294.20

Company: CSWR-Florida (North Peninsula)  
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	1,941,559.43
Net Operating Income	(20,986.36)
Equity Percentage	92.82%
Debt Percentage	7.18%
Last Authorized ROE (Min)	9.55%
Current Cost of Debt	8.50%
Achieved Rate of Return	-1.08%
Required Rate of Return	9.47%
Revenue Deficiency	204,941.55
Percentage Increase	72.80%

Interim Rate Design - Wastewater

Florida Public Service Commission

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

Page 1 of 1  
 Preparer: Aaron Silas

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

Customer Type (B)	Base Year Bill Count (C)	Residential Customer Equivalent (D)	Customer Equivalents (E)	Base Year At Present Rates Revenue (F)	Proposed Revenue Increase (G)	Base Year Proposed Revenue (H)	Proposed Monthly Charge (I)
Residential							
Flat Rate	5,175		1	5,175	\$ 202,860.00	146,494.03	\$ 349,354.03 \$ 67.51
General Service							
All Meter Sizes (6 ERCs)	12		6	72	\$ 2,846.88	2,055.86	\$ 4,902.74 \$ 405.05
All Meter Sizes 14 ERCs)	12		14	168	\$ 6,585.84	4,755.92	\$ 11,341.76 \$ 945.11
All Meter Sizes(17 ERCs)	12		17	204	\$ 7,997.16	5,775.10	\$ 13,772.26 \$ 1,147.64
All Meter Sizes(65 ERCs)	12		65	780	\$ 30,577.08	22,081.04	\$ 52,658.12 \$ 4,388.02
All Meter Sizes(70 ERCs)	12		70	840	\$ 32,929.20	23,779.61	\$ 56,708.81 \$ 4,725.56
Total	5,235			7,239	\$ 283,796.16	204,941.55	\$ 488,737.71

Schedule of Water Rate Base

Florida Public Service Commissic

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

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

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

Line No.	(1) Description	(2) Balance Per Books	(3) Utility Adjustments	(4) Adjusted Utility Balance	(5) Supporting Schedule(s)
1	Utility Plant in Service	3,647,486	(826,453)	2,821,032	A-5, Rate Base Adjustments-W
2	Utility Land & Land Rights	2,443,987	-	2,443,987	A-5
3	Less: Non-Used & Useful Plant	-	-	-	A-7
4	Construction Work in Progress	-	-	-	-
5	Less: Accumulated Depreciation	(2,728,722)	614,804	(2,113,919)	A-9, Rate Base Adjustments-W
6	Less: CIAC	(2,297,283)	-	(2,297,283)	A-12
7	Accumulated Amortization of CIAC	1,990,044	-	1,990,044	A-14
8	Acquisition Adjustments	-	-	-	-
9	Accum. Amort. of Acq. Adjustments	-	-	-	-
10	Advances For Construction	-	-	-	A-16
11	Working Capital Allowance	-	2,486	2,486	A-17, Rate Base Adjustments-W
12	Total Rate Base	3,055,512	(209,164)	2,846,348	

Schedule of Wastewater Rate Base

Florida Public Service Commissio

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

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

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

Line No.	(1) Description	(2) Balance Per Books	(3) Utility Adjustments	(4) Adjusted Utility Balance	(5) Supporting Schedule(s)
1	Utility Plant in Service	6,575,892	(1,294,172)	5,281,720	A-6, Rate Base Adjustments-S
2	Utility Land & Land Rights	2,694,945	-	2,694,945	A-6
3	Less: Non-Used & Useful Plant	-	-	-	A-7
4	Construction Work in Progress	-	-	-	-
5	Less: Accumulated Depreciation	(5,329,283)	743,931	(4,585,352)	A-10, Rate Base Adjustments-S
6	Less: CIAC	(2,290,809)	-	(2,290,809)	A-12
7	Accumulated Amortization of CIAC	1,956,321	-	1,956,321	A-14
8	Acquisition Adjustments	-	-	-	-
9	Accum. Amort. of Acq. Adjustments	-	-	-	-
10	Advances For Construction	-	-	-	A-16
11	Working Capital Allowance	-	1,834	1,834	A-17, Rate Base Adjustments-S
12	Total Rate Base	3,607,066	(548,407)	3,058,659	

Schedule of Rate Base Adjustments  
 Test Year Average Balance

Florida Public Service Commission

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

Schedule: A3  
 Page 1 of 2  
 Preparer: Brent Thies

Line No.	(1) Account No. and Name	(2) Average Balance	(3) Used & Useful Percentage	(4) Adjustment	(5) Ending Adjusted 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	2,443,987	100.00%	-	2,443,987
7	304.2 Structures & Improvements	168,765	100.00%	-	168,765
8	305.2 Collect. & Impound. Reservoirs	-		-	-
9	306.2 Lake, River & Other Intakes	-		-	-
10	307.2 Wells & Springs	646,040	100.00%	-	646,040
11	308.2 Infiltration Galleries & Tunnels	-		-	-
12	309.2 Supply Mains	1,750	100.00%	-	1,750
13	310.2 Power Generation Equipment	24,839	100.00%	-	24,839
14	311.2 Pumping Equipment	224,068	100.00%	-	224,068
15	339.2 Other Plant & Misc. Equipment	-		-	-
16	<u>WATER TREATMENT PLANT</u>				
17	303.3 Land & Land Rights	-		-	-
18	304.3 Structures & Improvements	-		-	-
19	320.3 Water Treatment Equipment	33,667	52.59%	(15,961)	17,705
20	339.3 Other Plant & Misc. Equipment	-		-	-
21	<u>TRANSMISSION &amp; DISTRIBUTION PLANT</u>				
22	303.4 Land & Land Rights	-		-	-
23	304.4 Structures & Improvements	-		-	-
24	330.4 Distr. Reservoirs & Standpipes	716,539	100.00%	-	716,539
25	331.4 Transm. & Distribution Mains	1,503,261	52.59%	(712,696)	790,565
26	333.4 Services	62,548	52.59%	(29,654)	32,894
27	334.4 Meters & Meter Installations	75,345	52.59%	(35,721)	39,624
28	335.4 Hydrants	68,383	52.59%	(32,420)	35,963
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	1,473	100.00%	-	1,473
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	119,378	100.00%	-	119,378
40	347.5 Miscellaneous Equipment	1,430	100.00%	-	1,430
41	348.5 Other Tangible Plant	-		-	-
42	TOTAL	\$ 6,091,473		(826,453)	5,265,020

Schedule of Rate Base Adjustments  
 Test Year Average Balance

Florida Public Service Commission

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

Schedule: A3  
 Page 2 of 2  
 Preparer: Brent Thies

Line No.	(1) Account No. and Name	(2) Average Balance	(3) Used & Useful Percentage	(4) Adjustment	(5) Ending Adjusted 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	2,734	100.00%	-	2,734
8	305.2 Collect. & Impound. Reservoirs	-		-	-
9	306.2 Lake, River & Other Intakes	-		-	-
10	307.2 Wells & Springs	552,335	100.00%	-	552,335
11	308.2 Infiltration Galleries & Tunnels	-		-	-
12	309.2 Supply Mains	23	100.00%	-	23
13	310.2 Power Generation Equipment	1,835	100.00%	-	1,835
14	311.2 Pumping Equipment	151,221	100.00%	-	151,221
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	766	52.59%	(363)	403
20	339.3 Other Plant & Misc. Equipment	-		-	-
21	<u>TRANSMISSION &amp; DISTRIBUTION PLANT</u>				
22	303.4 Land & Land Rights	-		-	-
23	304.4 Structures & Improvements	-		-	-
24	330.4 Distr. Reservoirs & Standpipes	709,231	100.00%	-	709,231
25	331.4 Transm. & Distribution Mains	1,279,292	52.59%	(606,512)	672,780
26	333.4 Services	936	52.59%	(444)	492
27	334.4 Meters & Meter Installations	1,954	52.59%	(926)	1,028
28	335.4 Hydrants	13,833	52.59%	(6,558)	7,275
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	466	100.00%	-	466
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	14,052	100.00%	-	14,052
40	347.5 Miscellaneous Equipment	44	100.00%	-	44
41	348.5 Other Tangible Plant	-		-	-
42	TOTAL	\$ 2,728,722		(614,804)	2,113,919
		=====		=====	=====

	Per Filing	Working Capital Percentage	Total Water O&M Expense	Working Capital Adjustment
Working Capital Allowance	0.00	0.13%	\$ 1,988,625.00	\$ 2,485.78

Schedule of Rate Base Adjustments  
 Test Year Average Balance

Florida Public Service Commission

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

Schedule: A3  
 Page 1 of 2  
 Preparer: Brent Thies

Line No.	(1) Account No. and Name	(2) Average Balance	(3) Used & Useful Percentage	(4) Adjustment	(5) Ending Adjusted Balance
1	<u>INTANGIBLE PLANT</u>				
2	351.1 Organization	-		-	-
3	352.1 Franchises	-		-	-
4	389.1 Other Plant & Misc. Equipment	-		-	-
5	<u>COLLECTION PLANT</u>				
6	353.2 Land & Land Rights	2,694,945	85.05%	(402,894)	2,292,051
7	354.2 Structures & Improvements	968,010	85.05%	(144,717)	823,293
8	360.2 Collection Wastewaters - Force	2,931,029	85.05%	(438,189)	2,492,840
9	361.2 Collection Wastewaters - Gravity	5,375	85.05%	(804)	4,571
10	362.2 Special Collecting Structures	-		-	-
11	363.2 Services to Customers	89,194	85.05%	(13,334)	75,859
12	364.2 Flow Measuring Devices	-		-	-
13	365.2 Flow Measuring Installations	-		-	-
14	389.2 Other Plant & Misc. Equipment	-		-	-
15	<u>SYSTEM PUMPING PLANT</u>				
16	353.3 Land & Land Rights	-		-	-
17	354.3 Structures & Improvements	-		-	-
18	370.3 Receiving Wells	-		-	-
19	371.3 Pumping Equipment	481,719	100.00%	-	481,719
20	389.3 Other Plant & Misc. Equipment	-		-	-
21	<u>TREATMENT AND DISPOSAL PLANT</u>				
22	353.4 Land & Land Rights	-		-	-
23	354.4 Structures & Improvements	-		-	-
24	380.4 Treatment & Disposal Equipment	1,928,799	85.05%	(288,356)	1,640,444
25	381.4 Plant Wastewaters	-		-	-
26	382.4 Outfall Wastewater Lines	2,888	85.05%	(432)	2,456
27	389.4 Other Plant & Misc. Equipment	36,430	85.05%	(5,446)	30,984
28	<u>GENERAL PLANT</u>				
29	353.5 Land & Land Rights	-		-	-
30	354.5 Structures & Improvements	-		-	-
31	390.5 Office Furniture & Equipment	-		-	-
32	391.5 Transportation Equipment	-		-	-
33	392.5 Stores Equipment	-		-	-
34	393.5 Tools, Shop & Garage Equipment	11,514	100.00%	-	11,514
35	394.5 Laboratory Equipment	-	100.00%	-	-
36	395.5 Power Operated Equipment	2,597	100.00%	-	2,597
37	396.5 Communication Equipment	116,752	100.00%	-	116,752
38	397.5 Miscellaneous Equipment	-		-	-
39	398.5 Other Tangible Plant	1,585	100.00%	-	1,585
40	TOTAL	\$ 9,270,837		(1,294,172)	7,976,665

Schedule of Rate Base Adjustments  
 Test Year Average Balance

Florida Public Service Commission

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

Schedule: A3  
 Page 2 of 2  
 Preparer: Brent Thies

Line No.	(1) Account No. and Name	(2) Average Balance	(3) Used & Useful Percentage	(4) Adjustment	(5) Ending Adjusted Balance
1	<u>INTANGIBLE PLANT</u>				
2	351.1 Organization	-		-	-
3	352.1 Franchises	-		-	-
4	389.1 Other Plant & Misc. Equipment	-		-	-
5	<u>COLLECTION PLANT</u>				
6	353.2 Land & Land Rights	-		-	-
7	354.2 Structures & Improvements	508,341	85.05%	(75,997)	432,344
8	360.2 Collection Wastewaters - Force	2,678,494	85.05%	(400,435)	2,278,059
9	361.2 Collection Wastewaters - Gravity	55	85.05%	(8)	47
10	362.2 Special Collecting Structures	-		-	-
11	363.2 Services to Customers	80,899	85.05%	(12,094)	68,804
12	364.2 Flow Measuring Devices	-		-	-
13	365.2 Flow Measuring Installations	-		-	-
14	389.2 Other Plant & Misc. Equipment	-		-	-
15	<u>SYSTEM PUMPING PLANT</u>				
16	353.3 Land & Land Rights	-		-	-
17	354.3 Structures & Improvements	-		-	-
18	370.3 Receiving Wells	-		-	-
19	371.3 Pumping Equipment	339,069	100.00%	-	339,069
20	389.3 Other Plant & Misc. Equipment	-		-	-
21	<u>TREATMENT AND DISPOSAL PLANT</u>				
22	353.4 Land & Land Rights	-		-	-
23	354.4 Structures & Improvements	-		-	-
24	380.4 Treatment & Disposal Equipment	1,671,880	85.05%	(249,946)	1,421,934
25	381.4 Plant Wastewaters	-		-	-
26	382.4 Outfall Wastewater Lines	32	85.05%	(5)	27
27	389.4 Other Plant & Misc. Equipment	36,430	85.05%	(5,446)	30,984
28	<u>GENERAL PLANT</u>				
29	353.5 Land & Land Rights	-		-	-
30	354.5 Structures & Improvements	-		-	-
31	390.5 Office Furniture & Equipment	-		-	-
32	391.5 Transportation Equipment	-		-	-
33	392.5 Stores Equipment	-		-	-
34	393.5 Tools, Shop & Garage Equipment	403	100.00%	-	403
35	394.5 Laboratory Equipment	-		-	-
36	395.5 Power Operated Equipment	99	100.00%	-	99
37	396.5 Communication Equipment	13,509	100.00%	-	13,509
38	397.5 Miscellaneous Equipment	-		-	-
39	398.5 Other Tangible Plant	73	100.00%	-	73
40	TOTAL	\$ 5,329,283		(743,931)	4,585,352
		Per Filing	Working Capital Percentage	Total Sewer O&M Expense	Working Capital Adjustment
	Working Capital Allowance	0.00	0.13%	\$ 1,467,018.92	\$ 1,833.77

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

Page 1 of 1  
Preparer: Aaron Silas

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

Rate Base	2,846,347.95
Net Operating Income	(622,374.73)
Equity Percentage	92.82%
Debt Percentage	7.18%
Last Authorized ROE (Min)	9.55%
Current Cost of Debt	8.50%
Achieved Rate of Return	-21.87%
Required Rate of Return	9.47%
Revenue Deficiency	892,055
Percentage Increase	66.19%

Company: CSWR-Florida (Rolling Oaks)

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	3,058,659.06
Net Operating Income	310,137.89
Equity Percentage	92.82%
Debt Percentage	7.18%
Last Authorized ROE (Min)	9.55%
Current Cost of Debt	8.50%
Achieved Rate of Return	10.14%
Required Rate of Return	8.86%
Revenue Deficiency	(39,008.87)
Percentage Increase	2.34%
*Falls within the ROE range	

Company: CSWR-Florida (Rolling Oaks)  
 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	Residential & General							
3	5/8" x 3/4"	73,805.00	1	73,805.00	\$ 893,778.55	\$ 538,463.29	\$ 1,432,241.84	\$ 19.41
4	Gallonge charge per 1,000 Gallons	-				\$ -	\$ -	
5	0-10,000 gallons	-		177,588,098.00	\$ 129,639.31	\$ 78,102.13	\$ 207,741.44	\$ 1.17
6	10,001-20,000 gallons	-		88,291,339.00	\$ 122,724.96	\$ 73,936.53	\$ 196,661.49	\$ 2.23
7	20,001-30,000 gallons	-		49,751,263.00	\$ 103,980.14	\$ 62,643.58	\$ 166,623.72	\$ 3.35
8	30,001-40,000 gallons	-		25,126,132.00	\$ 70,101.91	\$ 42,233.40	\$ 112,335.31	\$ 4.47
9	Over 40,000 gallons	-		52,896,260.00	\$ 183,021.06	\$ 110,262.35	\$ 293,283.41	\$ 5.54
10						\$ -	\$ -	
11	1"	436.00	2.5	1,090.00	\$ 13,162.84	\$ 7,930.05	\$ 21,092.89	\$ 48.51
12	Gallonge charge per 1,000 Gallons	-				\$ -	\$ -	
13	0-25,000 gallons	-		1,969,662.00	\$ 1,437.85	\$ 866.24	\$ 2,304.10	\$ 1.17
14	25,001-50,000 gallons	-		3,716,285.00	\$ 5,165.64	\$ 3,112.07	\$ 8,277.71	\$ 2.23
15	50,001-75,000 gallons	-		1,497,207.00	\$ 3,129.16	\$ 1,885.19	\$ 5,014.35	\$ 3.35
16	75,001-100,000 gallons	-		698,675.00	\$ 1,949.30	\$ 1,174.37	\$ 3,123.67	\$ 4.47
17	Over 100,000 gallons	-		1,776,516.00	\$ 6,146.75	\$ 3,703.15	\$ 9,849.90	\$ 5.54
18						\$ -	\$ -	
19	1-1/2"	112.00	5	560.00	\$ 6,758.08	\$ 4,071.45	\$ 10,829.53	\$ 97.03
20	Gallonge charge per 1,000 Gallons	-				\$ -	\$ -	
21	0-50,000 gallons	-		1,195,125.00	\$ 872.44	\$ 525.61	\$ 1,398.05	\$ 1.17
22	50,001-100,000 gallons	-		420,898.00	\$ 585.05	\$ 352.47	\$ 937.51	\$ 2.23
23	100,001-150,000 gallons	-		1,315,312.00	\$ 2,749.00	\$ 1,656.16	\$ 4,405.16	\$ 3.35
24	150,001-200,000 gallons	-		320,300.00	\$ 893.64	\$ 538.38	\$ 1,432.02	\$ 4.47
25	Over 200,000 gallons	-		1,781,346.00	\$ 6,163.46	\$ 3,713.22	\$ 9,876.68	\$ 5.54
26						\$ -	\$ -	
27	2"	76.00	8	608.00	\$ 7,334.76	\$ 4,418.88	\$ 11,753.64	\$ 155.25
28	Gallonge charge per 1,000 Gallons	-				\$ -	\$ -	
29	0-80,000 gallons	-		1,568,114.00	\$ 1,144.72	\$ 689.65	\$ 1,834.37	\$ 1.17
30	80,001-160,000 gallons	-		437,360.00	\$ 607.93	\$ 366.25	\$ 974.18	\$ 2.23
31	160,001-240,000 gallons	-		349,635.00	\$ 730.74	\$ 440.24	\$ 1,170.97	\$ 3.35
32	240,001-320,000 gallons	-			\$ -	\$ -	\$ -	\$ 4.47
33	Over 320,000 gallons	-			\$ -	\$ -	\$ -	\$ 5.54
34						\$ -	\$ -	
35	3"	-	15		\$ -	\$ -	\$ -	\$ 291.09
36	Gallonge charge per 1,000 Gallons	-				\$ -	\$ -	
37	0-160,000 gallons	-			\$ -	\$ -	\$ -	\$ 1.17
38	160,001-320,000 gallons	-			\$ -	\$ -	\$ -	\$ 2.23
39	320,001-480,000 gallons	-			\$ -	\$ -	\$ -	\$ 3.35
40	480,001-640,000 gallons	-			\$ -	\$ -	\$ -	\$ 4.47
41	Over 640,000 gallons	-			\$ -	\$ -	\$ -	\$ 5.54
42						\$ -	\$ -	
43	4"	-	25		\$ -	\$ -	\$ -	\$ 485.14
44	Gallonge charge per 1,000 Gallons	-				\$ -	\$ -	
45	0-250,000 gallons	-			\$ -	\$ -	\$ -	\$ 1.17
46	250,001-500,000 gallons	-			\$ -	\$ -	\$ -	\$ 2.23
47	500,001-750,000 gallons	-			\$ -	\$ -	\$ -	\$ 3.35
48	750,001-1,000,000 gallons	-			\$ -	\$ -	\$ -	\$ 4.47
49	Over 1,000,000 gallons	-			\$ -	\$ -	\$ -	\$ 5.54
50						\$ -	\$ -	
51	6"	-	50		\$ -	\$ -	\$ -	\$ 970.29
52	Gallonge charge per 1,000 Gallons	-				\$ -	\$ -	
53	0-250,000 gallons	-			\$ -	\$ -	\$ -	\$ 1.17
54	250,001-500,000 gallons	-			\$ -	\$ -	\$ -	\$ 2.23
55	500,001-750,000 gallons	-			\$ -	\$ -	\$ -	\$ 3.35
56	750,001-1,000,000 gallons	-			\$ -	\$ -	\$ -	\$ 4.47
57	Over 1,000,000 gallons	-			\$ -	\$ -	\$ -	\$ 5.54
58						\$ -	\$ -	
59	Total:	74429		76,063.00	\$ 1,562,077.29	\$ 941,084.66	\$ 2,503,161.94	

Interim Rate Design - Wastewater

Florida Public Service Commission

Company: CSWR-Florida (Rolling Oaks)  
 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)	Base Year At Present Rates Revenue (F)	Proposed Revenue Increase (G)	Base Year Proposed Revenue (H)	Proposed Monthly Charge (I)
1								
2	General Service	-						
3	5/8" x 3/4"	58,961.00	1	58,961.00	\$ 1,093,726.55	30,859.18	\$ 1,124,585.73	\$ 19.07
4	1"	-	2.5	-	\$ -	-	\$ -	\$ 47.68
5	1-1/2"	-	5	-	\$ -	-	\$ -	\$ 95.37
6	2"	-	8	-	\$ -	-	\$ -	\$ 152.59
7	3"	-	15	-	\$ -	-	\$ -	\$ 286.10
8	4"	-	25	-	\$ -	-	\$ -	\$ 476.83
9	6"	-	35	-	\$ -	-	\$ -	\$ 667.57
10	8"	-	50	-	\$ -	-	\$ -	\$ 953.67
11	Gallorage charge per 1,000 Gallons	-			\$ -	-	\$ -	
12	Residential Up to 6,000 Gallons	-		115,481,628.00	\$ 403,030.88	11,371.40	\$ 414,402.28	\$ 3.59
13	Commerical (No Maximum)	-		15,533,309.00	\$ 65,861.23	1,858.26	\$ 67,719.49	\$ 4.36
14								
15	Total:	58,961.00		58,961.00	\$ 1,562,618.66	44,088.84	\$ 1,606,707.50	

Schedule of Wastewater Rate Base

Florida Public Service Commissio

Company: CSWR-Florida (Sebring Ridge Utilities, INC.)  
 Docket No.: 20250052  
 Schedule Year Ended: 1/31/2025  
 Interim  Final   
 Historical  Projected

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

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

Line No.	(1) Description	(2) Balance Per Books	(3) Utility Adjustments	(4) Adjusted Utility Balance	(5) Supporting Schedule(s)
1	Utility Plant in Service	1,087,791	(214,436.80)	873,355	A-6, Rate Base Adjustments-S
2	Utility Land & Land Rights	103,019	-	103,019	A-6
3	Less: Non-Used & Useful Plant	-	-	-	A-7
4	Construction Work in Progress	-	-	-	-
5	Less: Accumulated Depreciation	(425,073)	85,024.41	(340,048)	A-10, Rate Base Adjustments-S
6	Less: CIAC	(282,771)	-	(282,771)	A-12
7	Accumulated Amortization of CIAC	230,841	-	230,841	A-14
8	Acquisition Adjustments	-	-	-	-
9	Accum. Amort. of Acq. Adjustments	-	-	-	-
10	Advances For Construction	-	-	-	A-16
11	Working Capital Allowance	-	215.62	216	A-17, Rate Base Adjustments-S
12	Total Rate Base	713,808	(129,197)	584,612	

Schedule of Rate Base Adjustments  
 Test Year Average Balance

Florida Public Service Commission

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

Schedule: A3  
 Page 1 of 2  
 Preparer: Brent Thies

Line No.	(1) Account No. and Name	(2) Average Balance	(3) Used & Useful Percentage	(4) Adjustment	(5) Ending Adjusted Balance
1	<u>INTANGIBLE PLANT</u>				
2	351.1 Organization	-		-	-
3	352.1 Franchises	-		-	-
4	389.1 Other Plant & Misc. Equipment	-		-	-
5	<u>COLLECTION PLANT</u>				
6	353.2 Land & Land Rights	103,019	78.54%	(22,108)	80,911
7	354.2 Structures & Improvements	362,695	78.54%	(77,834)	284,861
8	360.2 Collection Wastewaters - Force	53,744	78.54%	(11,534)	42,211
9	361.2 Collection Wastewaters - Gravity	160,220	78.54%	(34,383)	125,837
10	362.2 Special Collecting Structures	76,537	78.54%	(16,425)	60,112
11	363.2 Services to Customers	28,996	78.54%	(6,223)	22,774
12	364.2 Flow Measuring Devices	8,575	78.54%	(1,840)	6,735
13	365.2 Flow Measuring Installations	-		-	-
14	389.2 Other Plant & Misc. Equipment	-		-	-
15	<u>SYSTEM PUMPING PLANT</u>				
16	353.3 Land & Land Rights	-		-	-
17	354.3 Structures & Improvements	-		-	-
18	370.3 Receiving Wells	-		-	-
19	371.3 Pumping Equipment	130,883	100.00%	-	130,883
20	389.3 Other Plant & Misc. Equipment	-		-	-
21	<u>TREATMENT AND DISPOSAL PLANT</u>				
22	353.4 Land & Land Rights	-		-	-
23	354.4 Structures & Improvements	-		-	-
24	380.4 Treatment & Disposal Equipment	225,603	80.67%	(43,609)	181,994
25	381.4 Plant Wastewaters	660	80.67%	(128)	532
26	382.4 Outfall Wastewater Lines	-		-	-
27	389.4 Other Plant & Misc. Equipment	1,828	80.67%	(353)	1,475
28	<u>GENERAL PLANT</u>				
29	353.5 Land & Land Rights	-		-	-
30	354.5 Structures & Improvements	-		-	-
31	390.5 Office Furniture & Equipment	-		-	-
32	391.5 Transportation Equipment	-		-	-
33	392.5 Stores Equipment	-		-	-
34	393.5 Tools, Shop & Garage Equipment	-		-	-
35	394.5 Laboratory Equipment	9,741	100.00%	-	9,741
36	395.5 Power Operated Equipment	-		-	-
37	396.5 Communication Equipment	28,308	100.00%	-	28,308
38	397.5 Miscellaneous Equipment	-		-	-
39	398.5 Other Tangible Plant	-		-	-
40	TOTAL	\$ 1,190,811		(214,437)	976,374

Schedule of Rate Base Adjustments  
 Test Year Average Balance

Florida Public Service Commission

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

Schedule: A3  
 Page 2 of 2  
 Preparer: Brent Thies

Line No.	(1) Account No. and Name	(2) Average Balance	(3) Used & Useful Percentage	(4) Adjustment	(5) Ending Adjusted Balance
1	<u>INTANGIBLE PLANT</u>				
2	351.1 Organization	-		-	-
3	352.1 Franchises	-		-	-
4	389.1 Other Plant & Misc. Equipment	-		-	-
5	<u>COLLECTION PLANT</u>				
6	353.2 Land & Land Rights	-		-	-
7	354.2 Structures & Improvements	14,169	78.54%	(3,041)	11,128
8	360.2 Collection Wastewaters - Force	10,823	78.54%	(2,323)	8,501
9	361.2 Collection Wastewaters - Gravity	160,220	78.54%	(34,383)	125,837
10	362.2 Special Collecting Structures	76,537	78.54%	(16,425)	60,112
11	363.2 Services to Customers	254	78.54%	(55)	200
12	364.2 Flow Measuring Devices	929	78.54%	(199)	730
13	365.2 Flow Measuring Installations	-		-	-
14	389.2 Other Plant & Misc. Equipment	-		-	-
15	<u>SYSTEM PUMPING PLANT</u>				
16	353.3 Land & Land Rights	-		-	-
17	354.3 Structures & Improvements	-		-	-
18	370.3 Receiving Wells	-		-	-
19	371.3 Pumping Equipment	12,320	100.00%	-	12,320
20	389.3 Other Plant & Misc. Equipment	-		-	-
21	<u>TREATMENT AND DISPOSAL PLANT</u>				
22	353.4 Land & Land Rights	-		-	-
23	354.4 Structures & Improvements	-		-	-
24	380.4 Treatment & Disposal Equipment	147,208	80.67%	(28,455)	118,753
25	381.4 Plant Wastewaters	640	80.67%	(124)	517
26	382.4 Outfall Wastewater Lines	-		-	-
27	389.4 Other Plant & Misc. Equipment	103	80.67%	(20)	83
28	<u>GENERAL PLANT</u>				
29	353.5 Land & Land Rights	-		-	-
30	354.5 Structures & Improvements	-		-	-
31	390.5 Office Furniture & Equipment	-		-	-
32	391.5 Transportation Equipment	-		-	-
33	392.5 Stores Equipment	-		-	-
34	393.5 Tools, Shop & Garage Equipment	-		-	-
35	394.5 Laboratory Equipment	217	100.00%	-	217
36	395.5 Power Operated Equipment	-		-	-
37	396.5 Communication Equipment	1,651	100.00%	-	1,651
38	397.5 Miscellaneous Equipment	-		-	-
39	398.5 Other Tangible Plant	-		-	-
40	TOTAL	\$ 425,073		(85,024)	340,048
		Per Filing	Working Capital Percentage	Total Sewer O&M Expense	Working Capital Adjustment
	Working Capital Allowance	0.00	0.13%	\$ 172,492.93	\$ 215.62

Company: CSWR-Florida (Sebring Ridge Utilities, INC.)

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	584,611.54
Net Operating Income	(83,020.08)
Equity Percentage	92.82%
Debt Percentage	7.18%
Last Authorized ROE (Min)	9.60%
Current Cost of Debt	8.50%
Achieved Rate of Return	-14.20%
Required Rate of Return	9.52%
Revenue Deficiency	138,681.06
Percentage Increase	121.04%

Interim Rate Design - Wastewater

Florida Public Service Commission

Company: CSWR-Florida (Sebring Ridge Utilities, INC.)  
 Docket No.: 20250052  
 Test Year Ended: 1/31/2025

Page 1 of 1  
 Preparer: Aaron Silas

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

Customer Type (B)	Base Year Bill Count (C)	Residential Customer Equivalent (D)	Customer Equivalents (E)	Base Year At Present Rates Revenue (F)	Proposed Revenue Increase (G)	Base Year Proposed Revenue (H)	Proposed Monthly Charge (I)
Residential							
All Meter Sizes	3,388.00	1.00	3,388.00	\$ 54,783.96	125,533.29	\$ 180,317.25	\$ 53.22
Gallonage			3,108,829.00	\$ 10,911.99	25,004.00	\$ 35,915.99	\$ 11.55
General Service							
5/8" x 3/4"	12.00	1.00	12.00	\$ 194.04	444.63	\$ 638.67	\$ 53.22
3/4"	-	1.50	-	\$ -	-	\$ -	\$ 79.83
1"	-	2.50	-	\$ -	-	\$ -	\$ 133.06
1-1/2"	-	5.00	-	\$ -	-	\$ -	\$ 266.11
2"	-	8.00	-	\$ -	-	\$ -	\$ 425.78
3"	-	15.00	-	\$ -	-	\$ -	\$ 798.33
4"	-	25.00	-	\$ -	-	\$ -	\$ 1,330.56
6"	-	50.00	-	\$ -	-	\$ -	\$ 2,661.12
Gallonage							\$ 4.20
Total	3,400.00		3,400.00	\$ 65,889.99	150,981.91	\$ 216,871.90	

Schedule of Water Rate Base

Florida Public Service Commission

Company: CSWR-Florida (Sunshine Utilities)

Schedule: A-1

Docket No.: 20250052

Page 1 of 1

Schedule Year Ended: 1/31/2025

Preparer: Brent Thies

Interim  Final

Historical  Projected

Systems: All Sunshine Systems except Ponderosa Pines and Quail Run

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	(443,617)	4,793,816	A-5, Rate Base Adjustments-W
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)	240,746	(2,414,785)	A-9, Rate Base Adjustments-W
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	-	2,014	2,014	A-17, Rate Base Adjustments-W
12	Total Rate Base	8,404,017	519,571	8,923,588	

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   
 Historical  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	(7,570)	369,544	A-5, Rate Base Adjustments-W PP-QR
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)	2,629	(93,854)	A-9, Rate Base Adjustments-W PP-QR
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	-	183	183	A-17, Rate Base Adjustments-W PP-QR
12	<b>Total Rate Base</b>	<b>706,777</b>	<b>367,892</b>	<b>1,074,669</b>	

Schedule of Rate Base Adjustments  
 Test Year Average Balance

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: A3  
 Page 1 of 2  
 Preparer: Brent Thies

Line No.	(1) Account No. and Name	(2) Average Balance	(3) Used & Useful Percentage	(4) Adjustment	(5) Ending Adjusted 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	475,568	100.00%	-	475,568
7	304.2 Structures & Improvements	649,511	100.00%	-	649,511
8	305.2 Collect. & Impound. Reservoirs	-		-	-
9	306.2 Lake, River & Other Intakes	-		-	-
10	307.2 Wells & Springs	200,951	100.00%	-	200,951
11	308.2 Infiltration Galleries & Tunnels	-		-	-
12	309.2 Supply Mains	158,828	100.00%	-	158,828
13	310.2 Power Generation Equipment	283,397	100.00%	-	283,397
14	311.2 Pumping Equipment	553,386	100.00%	-	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	100.00%	-	255,750
20	339.3 Other Plant & Misc. Equipment	-		-	-
21	<u>TRANSMISSION &amp; DISTRIBUTION PLANT</u>				
22	303.4 Land & Land Rights	-		-	-
23	304.4 Structures & Improvements	-		-	-
24	330.4 Distr. Reservoirs & Standpipes	161,694	83.00%	(27,488)	134,206
25	331.4 Transm. & Distribution Mains	1,792,828	83.00%	(304,781)	1,488,047
26	333.4 Services	338,860	83.00%	(57,606)	281,254
27	334.4 Meters & Meter Installations	316,129	83.00%	(53,742)	262,387
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	100.00%	-	254,402
40	347.5 Miscellaneous Equipment	32,345	100.00%	-	32,345
41	348.5 Other Tangible Plant	239,353	100.00%	-	239,353
42	TOTAL	\$ 5,713,001		(443,617)	5,269,384

Schedule of Rate Base Adjustments  
 Test Year Average Balance

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: A3  
 Page 2 of 2  
 Preparer: Brent Thies

Line No.	(1) Account No. and Name	(2) Average Balance	(3) Used & Useful Percentage	(4) Adjustment	(5) Ending Adjusted Balance
1	<u>INTANGIBLE PLANT</u>				
2	301.1 Organization	5,206	100.00%	-	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	-	100.00%	-	-
7	304.2 Structures & Improvements	12,583	100.00%	-	12,583
8	305.2 Collect. & Impound. Reservoirs	-		-	-
9	306.2 Lake, River & Other Intakes	-		-	-
10	307.2 Wells & Springs	96,402	100.00%	-	96,402
11	308.2 Infiltration Galleries & Tunnels	-		-	-
12	309.2 Supply Mains	57,474	100.00%	-	57,474
13	310.2 Power Generation Equipment	87,921	100.00%	-	87,921
14	311.2 Pumping Equipment	510,986	100.00%	-	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	100.00%	-	199,762
20	339.3 Other Plant & Misc. Equipment	-		-	-
21	<u>TRANSMISSION &amp; DISTRIBUTION PLANT</u>				
22	303.4 Land & Land Rights	-		-	-
23	304.4 Structures & Improvements	-		-	-
24	330.4 Distr. Reservoirs & Standpipes	37,013	83.00%	(6,292)	30,720
25	331.4 Transm. & Distribution Mains	1,081,836	83.00%	(183,912)	897,924
26	333.4 Services	70,738	83.00%	(12,025)	58,712
27	334.4 Meters & Meter Installations	226,569	83.00%	(38,517)	188,052
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	100.00%	-	31,585
40	347.5 Miscellaneous Equipment	1,338	100.00%	-	1,338
41	348.5 Other Tangible Plant	236,119	100.00%	-	236,119
42	TOTAL	\$ 2,655,531		(240,746)	2,414,785
		=====		=====	=====

	Per Filing	Working Capital Percentage	Total Sewer O&M Expense	Working Capital Adjustment
Working Capital Allowance	0.00	0.13%	\$ 1,611,435.33	\$ 2,014.29

Schedule of Rate Base Adjustments  
 Test Year Average Balance

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: A3  
 Page 1 of 2  
 Preparer: Brent Thies

Line No.	(1) Account No. and Name	(2) Average Balance	(3) Used & Useful Percentage	(4) Adjustment	(5) Ending Adjusted 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	100.00%	-	32,768
7	304.2 Structures & Improvements	58,486	100.00%	-	58,486
8	305.2 Collect. & Impound. Reservoirs	-		-	-
9	306.2 Lake, River & Other Intakes	-		-	-
10	307.2 Wells & Springs	27,924	100.00%	-	27,924
11	308.2 Infiltration Galleries & Tunnels	-		-	-
12	309.2 Supply Mains	5,624	100.00%	-	5,624
13	310.2 Power Generation Equipment	94,780	100.00%	-	94,780
14	311.2 Pumping Equipment	31,867	100.00%	-	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	100.00%	-	13,868
20	339.3 Other Plant & Misc. Equipment	-		-	-
21	<u>TRANSMISSION &amp; DISTRIBUTION PLANT</u>				
22	303.4 Land & Land Rights	-		-	-
23	304.4 Structures & Improvements	-		-	-
24	330.4 Distr. Reservoirs & Standpipes	50,315	93.00%	(3,522)	46,793
25	331.4 Transm. & Distribution Mains	26,154	93.00%	(1,831)	24,323
26	333.4 Services	20,139	93.00%	(1,410)	18,730
27	334.4 Meters & Meter Installations	11,530	93.00%	(807)	10,723
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	100.00%	-	1,980
37	344.5 Laboratory Equipment	-		-	-
38	345.5 Power Operated Equipment	-		-	-
39	346.5 Communication Equipment	32,136	100.00%	-	32,136
40	347.5 Miscellaneous Equipment	2,310	100.00%	-	2,310
41	348.5 Other Tangible Plant	-		-	-
42	TOTAL	\$ 409,882		(7,570)	402,312

Schedule of Rate Base Adjustments  
 Test Year Average Balance

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: A3  
 Page 2 of 2  
 Preparer: Brent Thies

Line No.	(1) Account No. and Name	(2) Average Balance	(3) Used & Useful Percentage	(4) Adjustment	(5) Ending Adjusted 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	2,962	100.00%	-	2,962
8	305.2 Collect. & Impound. Reservoirs	-		-	-
9	306.2 Lake, River & Other Intakes	-		-	-
10	307.2 Wells & Springs	16,029	100.00%	-	16,029
11	308.2 Infiltration Galleries & Tunnels	-		-	-
12	309.2 Supply Mains	90	100.00%	-	90
13	310.2 Power Generation Equipment	1,777	100.00%	-	1,777
14	311.2 Pumping Equipment	28,893	100.00%	-	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	100.00%	-	3,866
20	339.3 Other Plant & Misc. Equipment	-		-	-
21	<u>TRANSMISSION &amp; DISTRIBUTION PLANT</u>				
22	303.4 Land & Land Rights	-		-	-
23	304.4 Structures & Improvements	-		-	-
24	330.4 Distr. Reservoirs & Standpipes	16,209	93.00%	(1,135)	15,075
25	331.4 Transm. & Distribution Mains	11,877	93.00%	(831)	11,046
26	333.4 Services	3,275	93.00%	(229)	3,045
27	334.4 Meters & Meter Installations	6,195	93.00%	(434)	5,762
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	100.00%	-	1,202
37	344.5 Laboratory Equipment	-		-	-
38	345.5 Power Operated Equipment	-		-	-
39	346.5 Communication Equipment	4,017	100.00%	-	4,017
40	347.5 Miscellaneous Equipment	90	100.00%	-	90
41	348.5 Other Tangible Plant	-		-	-
42	TOTAL	\$ 96,483		(2,629)	93,854
		=====		=====	=====

	Per Filing	Working Capital Percentage	Total Sewer O&M Expense	Working Capital Adjustment
Working Capital Allowance	0.00	0.13%	\$ 146,356.09	\$ 182.95

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	7,857,825.59
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	-8.53%
Required Rate of Return	8.16%
Revenue Deficiency	1,310,953
Percentage Increase	126.71%

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	\$ 425,851.98	\$ 806,279.42	\$ 18.48
5	3/4"	294.00	1.5	441.00	\$ 3,845.52	\$ 4,304.69	\$ 8,150.21	\$ 27.72
6	1"	4.00	2.5	10.00	\$ 87.20	\$ 97.61	\$ 184.81	\$ 46.20
7	1-1/4"	-	3.75	-	\$ -	\$ -	\$ -	\$ 69.30
8	1-1/2"	12.00	5	60.00	\$ 523.20	\$ 585.67	\$ 1,108.87	\$ 92.41
9	2"	12.00	8	96.00	\$ 837.12	\$ 937.08	\$ 1,774.20	\$ 147.85
10	3"	-	16	-	\$ -	\$ -	\$ -	\$ 295.70
11	4"	-	25	-	\$ -	\$ -	\$ -	\$ 462.03
12	6"	-	50	-	\$ -	\$ -	\$ -	\$ 924.06
13	8"	-	90	-	\$ -	\$ -	\$ -	\$ 1,663.31
14	10"	-	145	-	\$ -	\$ -	\$ -	\$ 2,679.77
15	Gallonge Charge per 1,000 Gallons							
16	0-5000 gallons			73,839,742.00	\$ 149,894.68	\$ 167,792.69	\$ 317,687.37	\$ 4.30
17	5,001-10,000 gallons			56,356,314.00	\$ 124,547.45	\$ 139,418.91	\$ 263,966.36	\$ 4.68
18	Over 10,000 gallons			77,724,940.00	\$ 343,544.23	\$ 384,564.77	\$ 728,109.01	\$ 9.37
19					\$ -	\$ -	\$ -	
20	Residential (RS2 & GS2)							
21	5/8" x 3/4"	3,339.00	1	3,339.00	\$ 31,954.23	\$ 35,769.69	\$ 67,723.92	\$ 20.28
22	3/4"	14.00	1.5	21.00	\$ 201.04	\$ 225.04	\$ 426.08	\$ 30.42
23	1"	156.00	2.5	390.00	\$ 3,733.08	\$ 4,178.82	\$ 7,911.90	\$ 50.71
24	1-1/4"	-	3.75	-	\$ -	\$ -	\$ -	\$ 76.06
25	1-1/2"	-	5	-	\$ -	\$ -	\$ -	\$ 101.41
26	2"	-	8	-	\$ -	\$ -	\$ -	\$ 162.26
27	3"	-	16	-	\$ -	\$ -	\$ -	\$ 324.52
28	4"	-	25	-	\$ -	\$ -	\$ -	\$ 507.07
29	6"	-	50	-	\$ -	\$ -	\$ -	\$ 1,014.13
30	8"	-	90	-	\$ -	\$ -	\$ -	\$ 1,825.44
31	10"	-	145	-	\$ -	\$ -	\$ -	\$ 2,940.99
32	Gallonge Charge per 1,000 Gallons			17,377,438.00	\$ 43,964.92	\$ 49,214.50	\$ 93,179.42	\$ 5.36
33					\$ -	\$ -	\$ -	
34	General Service (GS1)							
35	5/8" x 3/4"	99.00	1	99.00	\$ 863.28	\$ 966.36	\$ 1,829.64	\$ 18.48
36	3/4"	-	1.5	-	\$ -	\$ -	\$ -	\$ 27.72
37	1"	530.00	2.5	1,325.00	\$ 11,554.00	\$ 12,933.59	\$ 24,487.59	\$ 46.20
38	1-1/4"	180.00	3.75	675.00	\$ 5,886.00	\$ 6,588.81	\$ 12,474.81	\$ 69.30
39	1-1/2"	96.00	5	480.00	\$ 4,185.60	\$ 4,685.38	\$ 8,870.98	\$ 92.41
40	2"	37.00	8	296.00	\$ 2,581.12	\$ 2,889.32	\$ 5,470.44	\$ 147.85
41	3"	12.00	16	192.00	\$ 1,674.24	\$ 1,874.15	\$ 3,548.39	\$ 295.70
42	4"	12.00	25	300.00	\$ 2,616.00	\$ 2,928.36	\$ 5,544.36	\$ 462.03
43	6"	12.00	50	600.00	\$ 5,232.00	\$ 5,856.72	\$ 11,088.72	\$ 924.06
44	8"	-	90	-	\$ -	\$ -	\$ -	\$ 1,663.31
45	10"	-	145	-	\$ -	\$ -	\$ -	\$ 2,679.77
46	Gallonge Charge per 1,000 Gallons			21,886,286.00	\$ 52,964.81	\$ 59,289.02	\$ 112,253.83	\$ 5.13
47								
48	Total	48,436.00		51,951.00	\$ 1,171,117.17	\$ 1,310,953.17	\$ 2,482,070.34	

Schedule of Wastewater Rate Base

Florida Public Service Commissio

Company: CSWR-Florida (TKCB, Inc.)  
 Docket No.: 20250052  
 Schedule Year Ended:1/31/2025  
 Interim  Final   
 Historical  Projected

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

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

Line No.	(1) Description	(2) Balance Per Books	(3) Utility Adjustments	(4) Adjusted Utility Balance	(5) Supporting Schedule(s)
1	Utility Plant in Service	173,583	-	173,583	A-6
2	Utility Land & Land Rights	83,755	-	83,755	A-6
3	Less: Non-Used & Useful Plant	-	-	-	A-7
4	Construction Work in Progress	-	-	-	-
5	Less: Accumulated Depreciation	(12,067)	-	(12,067)	A-10
6	Less: CIAC	-	-	-	A-12
7	Accumulated Amortization of CIAC	-	-	-	A-14
8	Acquisition Adjustments	-	-	-	-
9	Accum. Amort. of Acq. Adjustments	-	-	-	-
10	Advances For Construction	-	-	-	A-16
11	Working Capital Allowance	-	182	182	A-17, Rate Base Adjustments-S
12	Total Rate Base	245,271	182	245,453	

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

Florida Public Service Commission

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

Schedule: A3  
 Page 1 of 2  
 Preparer: Brent Thies

Line No.	(1) Account No. and Name	(15) Average Balance	(3) Used & Useful Percentage	(4) Adjustment	(5) Ending Adjusted Balance
1	<u>INTANGIBLE PLANT</u>	-			
2	351.1 Organization	-		-	-
3	352.1 Franchises	-		-	-
4	389.1 Other Plant & Misc. Equipment	-		-	-
5	<u>COLLECTION PLANT</u>				
6	353.2 Land & Land Rights	83,754.75	100.00%	-	83,755
7	354.2 Structures & Improvements	39,055.88	100.00%	-	39,056
8	360.2 Collection Wastewaters - Force	7,334.00	100.00%	-	7,334
9	361.2 Collection Wastewaters - Gravity	2,000.00	100.00%	-	2,000
10	362.2 Special Collecting Structures	-		-	-
11	363.2 Services to Customers	-		-	-
12	364.2 Flow Measuring Devices	4,316.71	100.00%	-	4,317
13	365.2 Flow Measuring Installations	-		-	-
14	389.2 Other Plant & Misc. Equipment	-		-	-
15	<u>SYSTEM PUMPING PLANT</u>				
16	353.3 Land & Land Rights	-		-	-
17	354.3 Structures & Improvements	-		-	-
18	370.3 Receiving Wells	42,158.00	100.00%	-	42,158
19	371.3 Pumping Equipment	648.77	100.00%	-	649
20	389.3 Other Plant & Misc. Equipment	-		-	-
21	<u>TREATMENT AND DISPOSAL PLANT</u>				
22	353.4 Land & Land Rights	-		-	-
23	354.4 Structures & Improvements	-		-	-
24	380.4 Treatment & Disposal Equipment	64,633.34	100.00%	-	64,633
25	381.4 Plant Wastewaters	-		-	-
26	382.4 Outfall Wastewater Lines	-		-	-
27	389.4 Other Plant & Misc. Equipment	-		-	-
28	<u>GENERAL PLANT</u>				
29	353.5 Land & Land Rights	-		-	-
30	354.5 Structures & Improvements	-		-	-
31	390.5 Office Furniture & Equipment	-		-	-
32	391.5 Transportation Equipment	-		-	-
33	392.5 Stores Equipment	-		-	-
34	393.5 Tools, Shop & Garage Equipment	2,726.66	100.00%	-	2,727
35	394.5 Laboratory Equipment	-		-	-
36	395.5 Power Operated Equipment	-		-	-
37	396.5 Communication Equipment	10,709.75	100.00%	-	10,710
38	397.5 Miscellaneous Equipment	-		-	-
39	398.5 Other Tangible Plant	-		-	-
40	TOTAL	\$ 257,338		-	257,338

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

Florida Public Service Commission

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

Schedule: A3  
 Page 2 of 2  
 Preparer: Brent Thies

Line No.	(1) Account No. and Name	(15) Average Balance	(3) Used & Useful Percentage	(4) Adjustment	(5) Ending Adjusted Balance
1	<u>INTANGIBLE PLANT</u>				
2	351.1 Organization	-		-	-
3	352.1 Franchises	-		-	-
4	389.1 Other Plant & Misc. Equipment	-		-	-
5	<u>COLLECTION PLANT</u>				
6	353.2 Land & Land Rights	-		-	-
7	354.2 Structures & Improvements	1,515.43	100.00%	-	1,515
8	360.2 Collection Wastewaters - Force	81.41	100.00%	-	81
9	361.2 Collection Wastewaters - Gravity	300.15	100.00%	-	300
10	362.2 Special Collecting Structures	-		-	-
11	363.2 Services to Customers	-		-	-
12	364.2 Flow Measuring Devices	395.70	100.00%	-	396
13	365.2 Flow Measuring Installations	-		-	-
14	389.2 Other Plant & Misc. Equipment	-		-	-
15	<u>SYSTEM PUMPING PLANT</u>				
16	353.3 Land & Land Rights	-		-	-
17	354.3 Structures & Improvements	-		-	-
18	370.3 Receiving Wells	818.92	100.00%	-	819
19	371.3 Pumping Equipment	16.53	100.00%	-	17
20	389.3 Other Plant & Misc. Equipment	-		-	-
21	<u>TREATMENT AND DISPOSAL PLANT</u>				
22	353.4 Land & Land Rights	-		-	-
23	354.4 Structures & Improvements	-		-	-
24	380.4 Treatment & Disposal Equipment	8,394.70	100.00%	-	8,395
25	381.4 Plant Wastewaters	-		-	-
26	382.4 Outfall Wastewater Lines	-		-	-
27	389.4 Other Plant & Misc. Equipment	-		-	-
28	<u>GENERAL PLANT</u>				
29	353.5 Land & Land Rights	-		-	-
30	354.5 Structures & Improvements	-		-	-
31	390.5 Office Furniture & Equipment	-		-	-
32	391.5 Transportation Equipment	-		-	-
33	392.5 Stores Equipment	-		-	-
34	393.5 Tools, Shop & Garage Equipment	78.11	100.00%	-	78
35	394.5 Laboratory Equipment	-		-	-
36	395.5 Power Operated Equipment	-		-	-
37	396.5 Communication Equipment	465.87	100.00%	-	466
38	397.5 Miscellaneous Equipment	-		-	-
39	398.5 Other Tangible Plant	-		-	-
40	TOTAL	\$ 12,067		-	12,067
		=====		=====	=====
	Working Capital Allowance	Per Filing 0	Working Capital Percentage 0.13%	Total Water O&M Expense \$ 145,255.28	Working Capital Adjustment \$ 181.57

Company: CSWR-Florida (TKCB, Inc.)

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	245,452.61
Net Operating Income	(66,288.75)
Equity Percentage	92.82%
Debt Percentage	7.18%
Last Authorized ROE (Min)	6.85%
Current Cost of Debt	8.50%
Achieved Rate of Return	-27.01%
Required Rate of Return	6.97%
Revenue Deficiency	83,393.04
Percentage Increase	83.63%

Interim Rate Design - Sewer

Florida Public Service Commission

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

Page 1 of 1  
 Preparer: Aaron Silas

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

Customer Type (B)	Base Year Bill Count (C)	Residential Customer Equivalent (D)	Customer Equivalents (E)	Base Year At Present Rates Revenue (F)	Proposed Revenue Increase (G)	Base Year Proposed Revenue (H)	Proposed Monthly Charge (I)
Residential							
All Meter Sizes	3,059.00	1.00	3,059.00	\$ 61,944.75	40,721.19	\$ 102,665.94	\$ 33.56
Gallonge charge per 1,000 Gallons			9,091,327.73	\$ 64,912.08	42,671.85	\$ 107,583.93	\$ 11.83
General Service							
5/8" x 3/4"	-	1.00	-	\$ -	-	\$ -	\$ 33.56
3/4"	-	1.50	-	\$ -	-	\$ -	\$ 50.34
1"	-	2.50	-	\$ -	-	\$ -	\$ 83.90
1-1/2"	-	5.00	-	\$ -	-	\$ -	\$ 167.81
2"	-	8.00	-	\$ -	-	\$ -	\$ 268.50
3"	-	15.00	-	\$ -	-	\$ -	\$ 503.43
4"	-	25.00	-	\$ -	-	\$ -	\$ 839.05
6"	-	50.00	-	\$ -	-	\$ -	\$ 1,678.10
Gallonge charge per 1,000 Gallons				\$ -	-	\$ -	\$ 11.83
Total:	3,059.00		3,059.00	\$ 126,856.83	83,393.04	\$ 210,249.87	

Schedule of Water Rate Base

Florida Public Service Commission

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

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

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

Line No.	(1) Description	(2) Balance Per Books	(3) Utility Adjustments	(4) Adjusted Utility Balance	(5) Supporting Schedule(s)
1	Utility Plant in Service	1,102,258	-	1,102,258	A-5
2	Utility Land & Land Rights	119,988	-	119,988	A-5
3	Less: Non-Used & Useful Plant	-	-	-	A-7
4	Construction Work in Progress	-	-	-	-
5	Less: Accumulated Depreciation	(849,601)	-	(849,601)	A-9
6	Less: CIAC	(342,919)	-	(342,919)	A-12
7	Accumulated Amortization of CIAC	342,484	-	342,484	A-14
8	Acquisition Adjustments	-	-	-	-
9	Accum. Amort. of Acq. Adjustments	-	-	-	-
10	Advances For Construction	-	-	-	A-16
11	Working Capital Allowance	-	314	314	A-17
12	Total Rate Base	372,210	314	372,523	

Schedule of Wastewater Rate Base

Florida Public Service Commission

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

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

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

Line No.	(1) Description	(2) Balance Per Books	(3) Utility Adjustments	(4) Adjusted Utility Balance	(5) Supporting Schedule(s)
1	Utility Plant in Service	639,537	-	639,537	A-6
2	Utility Land & Land Rights	33,938	-	33,938	A-6
3	Less: Non-Used & Useful Plant	-	-	-	A-7
4	Construction Work in Progress	-	-	-	-
5	Less: Accumulated Depreciation	(553,008)	-	(553,008)	A-10
6	Less: CIAC	(545,968)	-	(545,968)	A-12
7	Accumulated Amortization of CIAC	546,854	-	546,854	A-14
8	Acquisition Adjustments	-	-	-	-
9	Accum. Amort. of Acq. Adjustments	-	-	-	-
10	Advances For Construction	-	-	-	A-16
11	Working Capital Allowance	-	188	188	A-17
12	Total Rate Base	121,353	188	121,541	

Schedule of Rate Base Adjustments  
 Test Year Average Balance

Florida Public Service Commission

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

Schedule: A3  
 Page 1 of 2  
 Preparer: Brent Thies

Line No.	(1) Account No. and Name	(2) Average Balance	(3) Used & Useful Percentage	(4) Adjustment	(5) Ending Adjusted 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	119,988	100.00%	-	119,988
7	304.2 Structures & Improvements	140,318	100.00%	-	140,318
8	305.2 Collect. & Impound. Reservoirs	-		-	-
9	306.2 Lake, River & Other Intakes	-		-	-
10	307.2 Wells & Springs	1,512	100.00%	-	1,512
11	308.2 Infiltration Galleries & Tunnels	-		-	-
12	309.2 Supply Mains	2,469	100.00%	-	2,469
13	310.2 Power Generation Equipment	19,733	100.00%	-	19,733
14	311.2 Pumping Equipment	79,372	100.00%	-	79,372
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	12,980	100.00%	-	12,980
20	339.3 Other Plant & Misc. Equipment	-		-	-
21	<u>TRANSMISSION &amp; DISTRIBUTION PLANT</u>				
22	303.4 Land & Land Rights	-		-	-
23	304.4 Structures & Improvements	-		-	-
24	330.4 Distr. Reservoirs & Standpipes	295,521	100.00%	-	295,521
25	331.4 Transm. & Distribution Mains	316,286	100.00%	-	316,286
26	333.4 Services	72,537	100.00%	-	72,537
27	334.4 Meters & Meter Installations	144,120	100.00%	-	144,120
28	335.4 Hydrants	8,000	100.00%	-	8,000
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	9,410	100.00%	-	9,410
40	347.5 Miscellaneous Equipment	-		-	-
41	348.5 Other Tangible Plant	-		-	-
42	TOTAL	\$ 1,222,246		-	1,222,246

Schedule of Rate Base Adjustments  
 Test Year Average Balance

Florida Public Service Commission

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

Schedule: A3  
 Page 2 of 2  
 Preparer: Brent Thies

Line No.	(1) Account No. and Name	(2) Average Balance	(3) Used & Useful Percentage	(4) Adjustment	(5) Ending Adjusted 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	110,579	100.00%	-	110,579
8	305.2 Collect. & Impound. Reservoirs	-		-	-
9	306.2 Lake, River & Other Intakes	-		-	-
10	307.2 Wells & Springs	19	100.00%	-	19
11	308.2 Infiltration Galleries & Tunnels	-		-	-
12	309.2 Supply Mains	2,424	100.00%	-	2,424
13	310.2 Power Generation Equipment	19,733	100.00%	-	19,733
14	311.2 Pumping Equipment	75,546	100.00%	-	75,546
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	6,410	100.00%	-	6,410
20	339.3 Other Plant & Misc. Equipment	-		-	-
21	<u>TRANSMISSION &amp; DISTRIBUTION PLANT</u>				
22	303.4 Land & Land Rights	-		-	-
23	304.4 Structures & Improvements	-		-	-
24	330.4 Distr. Reservoirs & Standpipes	222,138	100.00%	-	222,138
25	331.4 Transm. & Distribution Mains	224,010	100.00%	-	224,010
26	333.4 Services	57,826	100.00%	-	57,826
27	334.4 Meters & Meter Installations	122,480	100.00%	-	122,480
28	335.4 Hydrants	7,998	100.00%	-	7,998
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	437	100.00%	-	437
40	347.5 Miscellaneous Equipment	-		-	-
41	348.5 Other Tangible Plant	-		-	-
42	TOTAL	\$ 849,601		-	849,601
		=====		=====	=====
	Working Capital Allowance	Per Filing 0.00	Working Capital Percentage 0.13%	Total Water O&M Expense \$ 250,917.67	Working Capital Adjustment \$ 313.65

Schedule of Rate Base Adjustments  
 Test Year Average Balance

Florida Public Service Commission

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

Schedule: A3  
 Page 1 of 2  
 Preparer: Brent Thies

Line No.	(1) Account No. and Name	(2) Average Balance	(3) Used & Useful Percentage	(4) Adjustment	(5) Ending Adjusted Balance
1	<u>INTANGIBLE PLANT</u>				
2	351.1 Organization	-		-	-
3	352.1 Franchises	-		-	-
4	389.1 Other Plant & Misc. Equipment	-		-	-
5	<u>COLLECTION PLANT</u>				
6	353.2 Land & Land Rights	33,938	100.00%	-	33,938
7	354.2 Structures & Improvements	1,218	100.00%	-	1,218
8	360.2 Collection Wastewaters - Force	43,120	100.00%	-	43,120
9	361.2 Collection Wastewaters - Gravity	146,699	100.00%	-	146,699
10	362.2 Special Collecting Structures	-		-	-
11	363.2 Services to Customers	64,155	100.00%	-	64,155
12	364.2 Flow Measuring Devices	209,442	100.00%	-	209,442
13	365.2 Flow Measuring Installations	-		-	-
14	389.2 Other Plant & Misc. Equipment	-		-	-
15	<u>SYSTEM PUMPING PLANT</u>				
16	353.3 Land & Land Rights	-		-	-
17	354.3 Structures & Improvements	-		-	-
18	370.3 Receiving Wells	127,086	100.00%	-	127,086
19	371.3 Pumping Equipment	-		-	-
20	389.3 Other Plant & Misc. Equipment	-		-	-
21	<u>TREATMENT AND DISPOSAL PLANT</u>				
22	353.4 Land & Land Rights	-		-	-
23	354.4 Structures & Improvements	-		-	-
24	380.4 Treatment & Disposal Equipment	8,573	100.00%	-	8,573
25	381.4 Plant Wastewaters	1,952	100.00%	-	1,952
26	382.4 Outfall Wastewater Lines	-		-	-
27	389.4 Other Plant & Misc. Equipment	-		-	-
28	<u>GENERAL PLANT</u>				
29	353.5 Land & Land Rights	-		-	-
30	354.5 Structures & Improvements	-		-	-
31	390.5 Office Furniture & Equipment	-		-	-
32	391.5 Transportation Equipment	-		-	-
33	392.5 Stores Equipment	-		-	-
34	393.5 Tools, Shop & Garage Equipment	-		-	-
35	394.5 Laboratory Equipment	-		-	-
36	395.5 Power Operated Equipment	-		-	-
37	396.5 Communication Equipment	37,292	100.00%	-	37,292
38	397.5 Miscellaneous Equipment	-		-	-
39	398.5 Other Tangible Plant	-		-	-
40	TOTAL	\$ 673,475		-	673,475

Schedule of Rate Base Adjustments  
 Test Year Average Balance

Florida Public Service Commission

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

Schedule: A3  
 Page 2 of 2  
 Preparer: Brent Thies

Line No.	(1) Account No. and Name	(2) Average Balance	(3) Used & Useful Percentage	(4) Adjustment	(5) Ending Adjusted Balance
1	<u>INTANGIBLE PLANT</u>				
2	351.1 Organization	-		-	-
3	352.1 Franchises	-		-	-
4	389.1 Other Plant & Misc. Equipment	-		-	-
5	<u>COLLECTION PLANT</u>				
6	353.2 Land & Land Rights	-		-	-
7	354.2 Structures & Improvements	21	100.00%	-	21
8	360.2 Collection Wastewaters - Force	33,621	100.00%	-	33,621
9	361.2 Collection Wastewaters - Gravity	118,302	100.00%	-	118,302
10	362.2 Special Collecting Structures	-		-	-
11	363.2 Services to Customers	61,704	100.00%	-	61,704
12	364.2 Flow Measuring Devices	209,442	100.00%	-	209,442
13	365.2 Flow Measuring Installations	-		-	-
14	389.2 Other Plant & Misc. Equipment	-		-	-
15	<u>SYSTEM PUMPING PLANT</u>				
16	353.3 Land & Land Rights	-		-	-
17	354.3 Structures & Improvements	-		-	-
18	370.3 Receiving Wells	127,086	100.00%	-	127,086
19	371.3 Pumping Equipment	-		-	-
20	389.3 Other Plant & Misc. Equipment	-		-	-
21	<u>TREATMENT AND DISPOSAL PLANT</u>				
22	353.4 Land & Land Rights	-		-	-
23	354.4 Structures & Improvements	-		-	-
24	380.4 Treatment & Disposal Equipment	258	100.00%	-	258
25	381.4 Plant Wastewaters	644	100.00%	-	644
26	382.4 Outfall Wastewater Lines	-		-	-
27	389.4 Other Plant & Misc. Equipment	-		-	-
28	<u>GENERAL PLANT</u>				
29	353.5 Land & Land Rights	-		-	-
30	354.5 Structures & Improvements	-		-	-
31	390.5 Office Furniture & Equipment	-		-	-
32	391.5 Transportation Equipment	-		-	-
33	392.5 Stores Equipment	-		-	-
34	393.5 Tools, Shop & Garage Equipment	-		-	-
35	394.5 Laboratory Equipment	-		-	-
36	395.5 Power Operated Equipment	-		-	-
37	396.5 Communication Equipment	1,930	100.00%	-	1,930
38	397.5 Miscellaneous Equipment	-		-	-
39	398.5 Other Tangible Plant	-		-	-
40	TOTAL	\$ 553,008		-	553,008
		Per Filing	Working Capital Percentage	Total Sewer O&M Expense	Working Capital Adjustment
	Working Capital Allowance	0.00	0.13%	\$ 150,079.57	\$ 187.60

**Interim Rate - Revenue Deficiency - Water**

**Florida Public Service Commission**

**Company: CSWR-Florida (Tradewinds Utilities, Inc.)  
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	372,523.44
Net Operating Income	204,052.64
Equity Percentage	92.82%
Debt Percentage	7.18%
Last Authorized ROE (Min)	10.16%
Current Cost of Debt	8.50%
Achieved Rate of Return	54.78%
Required Rate of Return	10.04%
Revenue Deficiency	(166,648.26)
Percentage Increase	-32.80%

Company: CSWR-Florida (Tradewinds Utilities, Inc.)

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	121,353.35
Net Operating Income	85,633.13
Equity Percentage	92.82%
Debt Percentage	7.18%
Last Authorized ROE (Min)	10.16%
Current Cost of Debt	8.50%
Achieved Rate of Return	70.57%
Required Rate of Return	10.04%
Revenue Deficiency	(73,448.27)
Percentage Increase	-28.35%

Interim Rate Design - Water

Florida Public Service Commission

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

Page 1 of 1  
 Preparer: Aaron Silas

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

Customer Type (B)	Base Year Bill Count (C)	Residential Customer Equivalent (D)	Customer Equivalents (E)	Base Year At Present Rates Revenue (F)	Proposed Revenue Increase (G)	Base Year Proposed Revenue (H)	Proposed Monthly Charge (I)
<b>Residential</b>							
5/8" x 3/4"	5,432.00	1	5,432.00	\$ 57,905.12	(19,046.89)	\$ 38,858.23	\$ 7.15
1"	302.00	2.5	755.00	\$ 8,048.30	(2,647.35)	\$ 5,400.95	\$ 17.88
1-1/2"	-	5	-	\$ -	-	\$ -	\$ 35.77
2"	60.00	8	480.00	\$ 5,116.80	(1,683.08)	\$ 3,433.72	\$ 57.23
3"	-	15	-	\$ -	-	\$ -	\$ 107.30
4"	-	25	-	\$ -	-	\$ -	\$ 178.84
6"	-	50	-	\$ -	-	\$ -	\$ 357.68
8"	24.00	80	1,920.00	\$ 20,467.20	(6,732.33)	\$ 13,734.87	\$ 572.29
Gallorage charge per 1,000 Gallons					-	\$ -	
0-5,000			10,342,808.00	\$ 36,923.82	(12,145.46)	\$ 24,778.37	\$ 2.40
5,001-10,000			7,001,959.00	\$ 37,670.54	(12,391.08)	\$ 25,279.46	\$ 3.61
Over 10,000 gallons			50,235,495.00	\$ 338,587.24	(111,372.45)	\$ 227,214.78	\$ 4.52
<b>General Service</b>							
5/8" x 3/4"		1	-				\$ 7.15
1"	12.00	2.5	30.00	\$ 319.80	(105.19)	\$ 214.61	\$ 17.88
1-1/2"	-	5	-		-	\$ -	\$ 35.77
2"	12.00	8	96.00	\$ 1,023.36	(336.62)	\$ 686.74	\$ 57.23
3"	-	15	-		-	\$ -	\$ 107.30
4"	-	25	-		-	\$ -	\$ 178.84
6"	-	50	-		-	\$ -	\$ 357.68
8"	-	80	-		-	\$ -	\$ 572.29
Gallorage charge per 1,000 Gallons	-		132,778.00	\$ 570.95	(187.80)	\$ 383.14	\$ 2.89
<b>Total:</b>	<b>5,842.00</b>		<b>8,713.00</b>	<b>\$ 506,633.13</b>	<b>(166,648.26)</b>	<b>\$ 339,984.86</b>	

Interim Rate Design - Sewer

Florida Public Service Commission

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

Page 1 of 1  
 Preparer: Aaron Silas

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

Customer Type (B)	Base Year Bill Count (C)	Residential Customer Equivalent (D)	Customer Equivalents (E)	Base Year At Present Rates Revenue (F)	Proposed Revenue Increase (G)	Base Year Proposed Revenue (H)	Proposed Monthly Charge (I)
<b>Residential</b>							
All Meter Sizes	4,061.00		1	4,061.00	\$ 100,915.85	(29,932.07)	\$ 70,983.78 \$ 17.48
Gallorage charge per 1,000 Gallons	-			18,029,322.00	\$ 143,513.40	(42,566.69)	\$ 100,946.71 \$ 5.60
<b>General Service</b>							
5/8" x 3/4"	-		1	-	\$ -	-	\$ - \$ 17.48
1"	-		2.5	-	\$ -	-	\$ - \$ 43.70
1-1/2"	-		5	-	\$ -	-	\$ - \$ 87.40
2"	12.00		8	96.00	\$ 2,385.60	(707.58)	\$ 1,678.02 \$ 139.84
3"	-		15	-	\$ -	-	\$ - \$ 262.19
4"	-		25	-	\$ -	-	\$ - \$ 436.98
6"	-		50	-	\$ -	-	\$ - \$ 873.97
8"	-		80	-	\$ -	-	\$ - \$ 1,398.35
Gallorage charge per 1,000 Gallons	-			102,467.00	\$ 815.64	(241.92)	\$ 573.72 \$ 5.60
<b>Total:</b>	<b>4,073.00</b>			<b>4,157.00</b>	<b>\$ 247,630.49</b>	<b>(73,448.27)</b>	<b>\$ 174,182.22</b>

Schedule of Water Rate Base

Florida Public Service Commissio

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

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

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

Line No.	(1) Description	(2) Balance Per Books	(3) Utility Adjustments	(4) Adjusted Utility Balance	(5) Supporting Schedule(s)
1	Utility Plant in Service	198,186	-	198,186	A-5
2	Utility Land & Land Rights	24,067	-	24,067	A-5
3	Less: Non-Used & Useful Plant	-	-	-	A-7
4	Construction Work in Progress	-	-	-	-
5	Less: Accumulated Depreciation	(169,611)	-	(169,611)	A-9
6	Less: CIAC	(109,559)	-	(109,559)	A-12
7	Accumulated Amortization of CIAC	106,188	-	106,188	A-14
8	Acquisition Adjustments	-	-	-	-
9	Accum. Amort. of Acq. Adjustments	-	-	-	-
10	Advances For Construction	-	-	-	A-16
11	Working Capital Allowance	-	187.35	187	A-17, Rate Base Adjustments-W
12	Total Rate Base	49,270	187.35	49,458	

Schedule of Wastewater Rate Base

Florida Public Service Commissio

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

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

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

Line No.	(1) Description	(2) Balance Per Books	(3) Utility Adjustments	(4) Adjusted Utility Balance	(5) Supporting Schedule(s)
1	Utility Plant in Service	654,234	-	654,234	A-6
2	Utility Land & Land Rights	26,794	-	26,794	A-6
3	Less: Non-Used & Useful Plant	-	-	-	A-7
4	Construction Work in Progress	-	-	-	-
5	Less: Accumulated Depreciation	(550,243)	-	(550,243)	A-10
6	Less: CIAC	(263,289)	-	(263,289)	A-12
7	Accumulated Amortization of CIAC	263,289	-	263,289	A-14
8	Acquisition Adjustments	-	-	-	-
9	Accum. Amort. of Acq. Adjustments	-	-	-	-
10	Advances For Construction	-	-	-	A-16
11	Working Capital Allowance	-	147.03	147	A-17, Rate Base Adjustments-S
12	Total Rate Base	130,784	147.03	130,931	

Schedule of Rate Base Adjustments  
 Test Year Average Balance

Florida Public Service Commission

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

Schedule: A3  
 Page 1 of 2  
 Preparer: Brent Thies

Line No.	(1) Account No. and Name	(2) Average Balance	(3) Used & Useful Percentage	(4) Adjustment	(5) Ending Adjusted Balance
1	<u>INTANGIBLE PLANT</u>				
2	301.1 Organization	25	100.00%	-	25
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	24,067	100.00%	-	24,067
7	304.2 Structures & Improvements	124	100.00%	-	124
8	305.2 Collect. & Impound. Reservoirs	-		-	-
9	306.2 Lake, River & Other Intakes	-		-	-
10	307.2 Wells & Springs	-		-	-
11	308.2 Infiltration Galleries & Tunnels	-		-	-
12	309.2 Supply Mains	17,454	100.00%	-	17,454
13	310.2 Power Generation Equipment	10,499	100.00%	-	10,499
14	311.2 Pumping Equipment	2,591	100.00%	-	2,591
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	-		-	-
20	339.3 Other Plant & Misc. Equipment	-		-	-
21	<u>TRANSMISSION &amp; DISTRIBUTION PLANT</u>				
22	303.4 Land & Land Rights	-		-	-
23	304.4 Structures & Improvements	-		-	-
24	330.4 Distr. Reservoirs & Standpipes	-		-	-
25	331.4 Transm. & Distribution Mains	124,603	100.00%	-	124,603
26	333.4 Services	7,726	100.00%	-	7,726
27	334.4 Meters & Meter Installations	15,832	100.00%	-	15,832
28	335.4 Hydrants	6,359	100.00%	-	6,359
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	6,456	100.00%	-	6,456
34	341.5 Transportation Equipment	5,408	100.00%	-	5,408
35	342.5 Stores Equipment	-		-	-
36	343.5 Tools, Shop & Garage Equipment	-		-	-
37	344.5 Laboratory Equipment	-		-	-
38	345.5 Power Operated Equipment	258	100.00%	-	258
39	346.5 Communication Equipment	-		-	-
40	347.5 Miscellaneous Equipment	-		-	-
41	348.5 Other Tangible Plant	852	100.00%	-	852
42	TOTAL	\$ 222,252			222,252

Schedule of Rate Base Adjustments  
Test Year Average Balance

Florida Public Service Commission

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

Schedule: A3  
Page 2 of 2  
Preparer: Brent Thies

Line No.	(1) Account No. and Name	(2) Average Balance	(3) Used & Useful Percentage	(4) Adjustment	(5) Ending Adjusted Balance
1	<u>INTANGIBLE PLANT</u>				
2	301.1 Organization	23	100.00%	-	23
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	-	100.00%	-	-
7	304.2 Structures & Improvements	124	100.00%	-	124
8	305.2 Collect. & Impound. Reservoirs	-		-	-
9	306.2 Lake, River & Other Intakes	-		-	-
10	307.2 Wells & Springs	-		-	-
11	308.2 Infiltration Galleries & Tunnels	-		-	-
12	309.2 Supply Mains	9,590	100.00%	-	9,590
13	310.2 Power Generation Equipment	10,499	100.00%	-	10,499
14	311.2 Pumping Equipment	737	100.00%	-	737
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	-		-	-
20	339.3 Other Plant & Misc. Equipment	-		-	-
21	<u>TRANSMISSION &amp; DISTRIBUTION PLANT</u>				
22	303.4 Land & Land Rights	-		-	-
23	304.4 Structures & Improvements	-		-	-
24	330.4 Distr. Reservoirs & Standpipes	-		-	-
25	331.4 Transm. & Distribution Mains	114,748	100.00%	-	114,748
26	333.4 Services	7,726	100.00%	-	7,726
27	334.4 Meters & Meter Installations	7,774	100.00%	-	7,774
28	335.4 Hydrants	6,220	100.00%	-	6,220
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	6,456	100.00%	-	6,456
34	341.5 Transportation Equipment	4,753	100.00%	-	4,753
35	342.5 Stores Equipment	-		-	-
36	343.5 Tools, Shop & Garage Equipment	-		-	-
37	344.5 Laboratory Equipment	-		-	-
38	345.5 Power Operated Equipment	258	100.00%	-	258
39	346.5 Communication Equipment	-		-	-
40	347.5 Miscellaneous Equipment	-		-	-
41	348.5 Other Tangible Plant	703	100.00%	-	703
42	TOTAL	\$ 169,611		-	169,611
		=====		=====	=====
	Working Capital Allowance	Per Filing 0.00	Working Capital Percentage 0.13%	Total Water O&M Expense \$ 149,876.32	Working Capital Adjustment \$ 187.35
	Excessive Unaccounted for Water Loss	Total Chemicals & Purchased Power \$ 4,897.09	Adjustment -2.00%	Adjustment to Net Income \$ (97.94)	Adjusted Net Income \$ (59,538.81)

Schedule of Rate Base Adjustments  
 Test Year Average Balance

Florida Public Service Commission

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

Schedule: A3  
 Page 1 of 2  
 Preparer: Brent Thies

Line No.	(1) Account No. and Name	(2) Average Balance	(3) Used & Useful Percentage	(4) Adjustment	(5) Ending Adjusted Balance
1	<u>INTANGIBLE PLANT</u>				
2	351.1 Organization	-		-	-
3	352.1 Franchises	-		-	-
4	389.1 Other Plant & Misc. Equipment	-		-	-
5	<u>COLLECTION PLANT</u>				
6	353.2 Land & Land Rights	26,794	100.00%	-	26,794
7	354.2 Structures & Improvements	109,882	100.00%	-	109,882
8	360.2 Collection Wastewaters - Force	8,689	100.00%	-	8,689
9	361.2 Collection Wastewaters - Gravity	189,059	100.00%	-	189,059
10	362.2 Special Collecting Structures	-		-	-
11	363.2 Services to Customers	30,009	100.00%	-	30,009
12	364.2 Flow Measuring Devices	21,844	100.00%	-	21,844
13	365.2 Flow Measuring Installations	-		-	-
14	389.2 Other Plant & Misc. Equipment	-		-	-
15	<u>SYSTEM PUMPING PLANT</u>				
16	353.3 Land & Land Rights	-		-	-
17	354.3 Structures & Improvements	-		-	-
18	370.3 Receiving Wells	57,619	100.00%	-	57,619
19	371.3 Pumping Equipment	33,986	100.00%	-	33,986
20	389.3 Other Plant & Misc. Equipment	-		-	-
21	<u>TREATMENT AND DISPOSAL PLANT</u>				
22	353.4 Land & Land Rights	-		-	-
23	354.4 Structures & Improvements	-		-	-
24	380.4 Treatment & Disposal Equipment	175,620	100.00%	-	175,620
25	381.4 Plant Wastewaters	-		-	-
26	382.4 Outfall Wastewater Lines	7,496	100.00%	-	7,496
27	389.4 Other Plant & Misc. Equipment	3,963	100.00%	-	3,963
28	<u>GENERAL PLANT</u>				
29	353.5 Land & Land Rights	-		-	-
30	354.5 Structures & Improvements	-		-	-
31	390.5 Office Furniture & Equipment	4,801	100.00%	-	4,801
32	391.5 Transportation Equipment	1,950	100.00%	-	1,950
33	392.5 Stores Equipment	-		-	-
34	393.5 Tools, Shop & Garage Equipment	-		-	-
35	394.5 Laboratory Equipment	-		-	-
36	395.5 Power Operated Equipment	2,160	100.00%	-	2,160
37	396.5 Communication Equipment	7,155	100.00%	-	7,155
38	397.5 Miscellaneous Equipment	-		-	-
39	398.5 Other Tangible Plant	-		-	-
40	TOTAL	\$ 681,027		-	681,027

Schedule of Rate Base Adjustments  
 Test Year Average Balance

Florida Public Service Commission

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

Schedule: A3  
 Page 2 of 2  
 Preparer: Brent Thies

Line No.	(1) Account No. and Name	(2) Average Balance	(3) Used & Useful Percentage	(4) Adjustment	(5) Ending Adjusted Balance
1	<u>INTANGIBLE PLANT</u>				
2	351.1 Organization	-		-	-
3	352.1 Franchises	-		-	-
4	389.1 Other Plant & Misc. Equipment	-		-	-
5	<u>COLLECTION PLANT</u>				
6	353.2 Land & Land Rights	-	100.00%	-	-
7	354.2 Structures & Improvements	100,746	100.00%	-	100,746
8	360.2 Collection Wastewaters - Force	3,681	100.00%	-	3,681
9	361.2 Collection Wastewaters - Gravity	189,059	100.00%	-	189,059
10	362.2 Special Collecting Structures	-		-	-
11	363.2 Services to Customers	30,009	100.00%	-	30,009
12	364.2 Flow Measuring Devices	20,903	100.00%	-	20,903
13	365.2 Flow Measuring Installations	-		-	-
14	389.2 Other Plant & Misc. Equipment	-		-	-
15	<u>SYSTEM PUMPING PLANT</u>				
16	353.3 Land & Land Rights	-		-	-
17	354.3 Structures & Improvements	-		-	-
18	370.3 Receiving Wells	12,350	100.00%	-	12,350
19	371.3 Pumping Equipment	551	100.00%	-	551
20	389.3 Other Plant & Misc. Equipment	-		-	-
21	<u>TREATMENT AND DISPOSAL PLANT</u>				
22	353.4 Land & Land Rights	-		-	-
23	354.4 Structures & Improvements	-		-	-
24	380.4 Treatment & Disposal Equipment	174,918	100.00%	-	174,918
25	381.4 Plant Wastewaters	-		-	-
26	382.4 Outfall Wastewater Lines	7,496	100.00%	-	7,496
27	389.4 Other Plant & Misc. Equipment	2,569	100.00%	-	2,569
28	<u>GENERAL PLANT</u>				
29	353.5 Land & Land Rights	-		-	-
30	354.5 Structures & Improvements	-		-	-
31	390.5 Office Furniture & Equipment	4,801	100.00%	-	4,801
32	391.5 Transportation Equipment	792	100.00%	-	792
33	392.5 Stores Equipment	-		-	-
34	393.5 Tools, Shop & Garage Equipment	-		-	-
35	394.5 Laboratory Equipment	-		-	-
36	395.5 Power Operated Equipment	2,160	100.00%	-	2,160
37	396.5 Communication Equipment	209	100.00%	-	209
38	397.5 Miscellaneous Equipment	-		-	-
39	398.5 Other Tangible Plant	-		-	-
40	TOTAL	\$ 550,243		-	550,243
		Per Filing	Working Capital Percentage	Total Sewer O&M Expense	Working Capital Adjustment
	Working Capital Allowance	0.00	0.13%	\$ 117,627.30	\$ 147.03

Company: CSWR-Florida (Tymber Creek)  
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	49,270.44
Net Operating Income	(59,440.87)
Equity Percentage	92.82%
Debt Percentage	7.18%
Last Authorized ROE (Min)	8.27%
Current Cost of Debt	8.50%
Achieved Rate of Return	-120.64%
Required Rate of Return	8.29%
Revenue Deficiency	63,523.67
Percentage Increase	65.30%

Company: CSWR-Florida (Tymber Creek)

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	130,784.06
Net Operating Income	61,251.24
Equity Percentage	92.82%
Debt Percentage	7.18%
Last Authorized ROE (Min)	8.27%
Current Cost of Debt	8.50%
Achieved Rate of Return	46.83%
Required Rate of Return	7.68%
Revenue Deficiency	(51,211.97)
Percentage Increase	-25.89%

Interim Rate Design - Water

Florida Public Service Commission

Company: CSWR-Florida (Tymber Creek)

Docket No.: 20250052

Test Year Ended: 1/31/2025

Page 1 of 1

Preparer: Aaron Silas

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

Customer Type (B)	Base Year Bill Count (C)	Residential Customer Equivalent (D)	Customer Equivalents (E) (C) x (D)	Base Year At Present Rates Revenue (F)	Proposed Revenue Increase (G)	Base Year Proposed Revenue (H) (F) + (G)	Proposed Monthly Charge (I)
Residential							
5/8" x 3/4"	24	1	24	\$ 237.84	187.81	\$ 425.65	\$ 17.74
3/4"	2,994	1.5	4491	\$ 44,520.78	35,155.16	\$ 79,675.94	\$ 26.60
1"	7	2.5	17.5	\$ 173.46	136.97	\$ 310.43	\$ 44.34
1-1/2"	-	5	0	\$ -	-	\$ -	\$ 88.68
2"	-	8	0	\$ -	-	\$ -	\$ 141.88
3"	-	15	0	\$ -	-	\$ -	\$ 266.03
4"	-	25	0	\$ -	-	\$ -	\$ 443.38
6"	-	50	0	\$ -	-	\$ -	\$ 886.76
Gallonge charge per 1,000 Gallons							
0-6,000 gallons			4,869,000.00	\$ 18,891.72	14,917.56	\$ 33,809.28	\$ 6.94
6,001-10,000 gallons			1,620,000.00	\$ 7,192.80	5,679.69	\$ 12,872.49	\$ 7.95
Over 10,000 gallons			1,431,000.00	\$ 9,430.29	7,446.49	\$ 16,876.78	\$ 11.79
General Service							
5/8" x 3/4"	-	1	-	\$ -	-	\$ -	\$ 17.74
3/4"	-	1.5	-	\$ -	-	\$ -	\$ 26.60
1"	-	2.5	-	\$ -	-	\$ -	\$ 44.34
1-1/2"	-	5	-	\$ -	-	\$ -	\$ 88.68
2"	-	8	-	\$ -	-	\$ -	\$ 141.88
3"	-	15	-	\$ -	-	\$ -	\$ 266.03
4"	-	25	-	\$ -	-	\$ -	\$ 443.38
6"	-	50	-	\$ -	-	\$ -	\$ 886.76
Gallonge charge per 1,000 Gallons				\$ -	-	\$ -	\$ 6.94
Totals:	3,025		4,533	\$ 80,446.89	63,523.67	\$ 143,970.56	

Interim Rate Design - Sewer

Florida Public Service Commission

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

Page 1 of 1  
 Preparer: Aaron Silas

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

Customer Type (B)	Base Year Bill Count (C)	Residential Customer Equivalent (D)	Customer Equivalents (E)	Base Year At Present Rates Revenue (F)	Proposed Revenue Increase (G)	Base Year Proposed Revenue (H)	Proposed Monthly Charge (I)	
Residential								
All Meter Sizes	2,992.00		1	2,992.00	\$ 102,924.80	(33,560.82)	\$ 69,363.98	\$ 23.18
Gallorage charge per 1,000 Gallons 8,000 gallon cap				5,884,000.00	\$ 54,132.80	(17,651.15)	\$ 36,481.65	\$ 6.20
General Service	-							
5/8" x 3/4"	-		1	-	\$ -	\$ -	\$ -	\$ 23.18
3/4"	-		1.5	-	\$ -	\$ -	\$ -	\$ 34.77
1"	-		2.5	-	\$ -	\$ -	\$ -	\$ 57.96
1-1/2"	-		5	-	\$ -	\$ -	\$ -	\$ 115.92
2"	-		8	-	\$ -	\$ -	\$ -	\$ 185.47
3"	-		15	-	\$ -	\$ -	\$ -	\$ 347.75
4"	-		25	-	\$ -	\$ -	\$ -	\$ 579.58
6"	-		50	-	\$ -	\$ -	\$ -	\$ 1,159.16
Gallorage charge per 1,000 Gallons				-	\$ -	\$ -	\$ -	\$ 11.05
Total:	2,992.00			2,992.00	\$ 157,057.60	(51,211.97)	\$ 105,845.63	

**ATTACHMENT 2**

**Updated Interim Tariff Sheets**

GENERAL SERVICE

RATE SCHEDULE GS

- AVAILABILITY - Available throughout the area served by the Company.
- APPLICABILITY - For water service to all Customers for which no other schedule applies.
- LIMITATIONS - Subject to all of the Rules and Regulations of this tariff and General Rules and Regulations of the Commission.
- BILLING PERIOD - Monthly
- RATE -

<u>Meter Sizes</u>	<u>Base Facility Charge</u>
5/8" x 3/4"	\$35.62
3/4"	\$53.43
1"	\$89.06
1 1/2"	\$178.11
2"	\$284.98
3"	\$534.33
4"	\$890.55
6"	\$1,781.11
8"	N/A
10"	N/A
Charge per 1,000 gallons	\$12.92

MINIMUM CHARGE - Base Facility Charge

TERMS OF PAYMENT - Bills are due and payable when rendered. In accordance with Rule 25-30.320, Florida Administrative Code, if a Customer is delinquent in paying the bill for water service, service may then be discontinued.

EFFECTIVE DATE – July 31, 2025

TYPE OF FILING – Interim Tariff

RESIDENTIAL SERVICE

RATE SCHEDULE RS

- AVAILABILITY - Available throughout the area served by the Company.
- APPLICABILITY - For water service for all purposes in private residences and individually metered apartment units.
- LIMITATIONS - Subject to all of the Rules and Regulations of this Tariff and General Rules and Regulations of the Commission.
- BILLING PERIOD - Monthly
- RATE -

<u>Meter Sizes</u>	<u>Base Facility Charge</u>
5/8" x 3/4"	\$35.62
3/4"	\$53.43
1"	\$89.06
1 1/2"	\$178.11
2"	\$284.98
3"	\$534.33
4"	\$890.55
6"	\$1,781.11
8"	N/A
10"	N/A
Charge per 1,000 gallons	\$12.92

MINIMUM CHARGE - Base Facility Charge

TERMS OF PAYMENT - Bills are due and payable when rendered. In accordance with Rule 25-30.320, Florida Administrative Code, if a Customer is delinquent in paying the bill for water service, service may then be discontinued.

EFFECTIVE DATE - July 31, 2025

TYPE OF FILING – Interim Tariff

IRRIGATION SERVICE

RATE SCHEDULE IS

- AVAILABILITY - Available throughout the area served by the Company.
- APPLICABILITY - For irrigation service to all customers
- LIMITATIONS - Subject to all of the Rules and Regulations of this Tariff and General Rules and Regulations of the Commission.
- BILLING PERIOD - Monthly
- RATE -

<u>Meter Sizes</u>	<u>Base Facility Charge</u>
5/8" x 3/4"	\$17.66
3/4"	\$26.49
1"	\$44.15
1 1/2"	\$88.31
2"	\$141.29
3"	\$264.92
4"	\$441.53
6"	\$883.05
8"	\$1,412.88
10"	N/A
Charge per 1,000 gallons	\$2.46

MINIMUM CHARGE - Base Facility Charge

TERMS OF PAYMENT - Bills are due and payable when rendered. In accordance with Rule 25-30.320, Florida Administrative Code, if a Customer is delinquent in paying the bill for water service, service may then be discontinued.

EFFECTIVE DATE - July 31, 2025

TYPE OF FILING – Interim Tariff

GENERAL SERVICE

RATE SCHEDULE GS

- AVAILABILITY - Available throughout the area served by the Company.
- APPLICABILITY - For wastewater service to all Customers for which no other schedule applies.
- LIMITATIONS - Subject to all of the Rules and Regulations of this tariff and General Rules and Regulations of the Commission.
- BILLING PERIOD - Monthly
- RATE -

<u>Meter Sizes</u>	<u>Base Facility Charge</u>
5/8" x 3/4"	\$ 34.71
3/4"	\$ 52.06
1"	\$ 86.77
1-1/2"	\$ 173.55
2"	\$ 277.68
3"	\$ 520.65
4"	\$ 867.75
6"	\$ 1,735.50
Gallonge charge per 1,000 Gallons	\$ 9.03

- MINIMUM CHARGE - Base Facility Charge
- TERMS OF PAYMENT - Bills are due and payable when rendered. In accordance with Rule 25-30.320, Florida Administrative Code, if a Customer is delinquent in paying the bill for wastewater service, service may then be discontinued.
- EFFECTIVE DATE - July 31, 2025
- TYPE OF FILING – Interim Tariff

RESIDENTIAL SERVICE

RATE SCHEDULE RS

- AVAILABILITY - Available throughout the area served by the Company.
- APPLICABILITY - For wastewater service for all purposes in private residences and individually metered apartment units.
- LIMITATIONS - Subject to all of the Rules and Regulations of this Tariff and General Rules and Regulations of the Commission.
- BILLING PERIOD - Monthly
- RATE -

Base Facility Charge

All Meter Sizes	\$ 34.71
Charge per 1,000 gallons	\$ 7.53
Residential Wastewater Only	\$54.37

MINIMUM CHARGE - Base Facility Charge

TERMS OF PAYMENT - Bills are due and payable when rendered. In accordance with Rule 25-30.320, Florida Administrative Code, if a Customer is delinquent in paying the bill for wastewater service, service may then be discontinued.

EFFECTIVE DATE - July 31, 2025

TYPE OF FILING – Interim Tariff

GENERAL SERVICE

RATE SCHEDULE GS

- AVAILABILITY - Available throughout the area served by the Company.
- APPLICABILITY - For wastewater service to all Customers for which no other schedule applies.
- LIMITATIONS - Subject to all of the Rules and Regulations of this tariff and General Rules and Regulations of the Commission.
- BILLING PERIOD - Monthly
- RATE -

<u>Meter Sizes</u>	<u>Base Facility Charge</u>
5/8" x 3/4"	\$42.26
3/4"	\$63.39
1"	\$105.65
1 1/2"	\$211.31
2"	\$338.09
3"	\$633.93
4"	\$1056.55
6"	\$2113.09
8"	N/A
10"	N/A
Charge per 1,000 gallons	\$13.05

MINIMUM CHARGE - Base Facility Charge

TERMS OF PAYMENT - Bills are due and payable when rendered. In accordance with Rule 25-30.320, Florida Administrative Code, if a Customer is delinquent in paying the bill for wastewater service, service may then be discontinued.

EFFECTIVE DATE – July 31, 2025

TYPE OF FILING – Interim Tariff

RESIDENTIAL SERVICE

RATE SCHEDULE RS

- AVAILABILITY - Available throughout the area served by the Company.
- APPLICABILITY - For wastewater service for all purposes in private residences and individually metered apartment units.
- LIMITATIONS - Subject to all of the Rules and Regulations of this Tariff and General Rules and Regulations of the Commission.
- BILLING PERIOD - Monthly
- RATE -

Base Facility Charge

All Meter Sizes \$ 42.26

Charge per 1,000 gallons \$11.21

MINIMUM CHARGE - Base Facility Charge

TERMS OF PAYMENT - Bills are due and payable when rendered. In accordance with Rule 25-30.320, Florida Administrative Code, if a Customer is delinquent in paying the bill for wastewater service, service may then be discontinued.

EFFECTIVE DATE – July 31, 2025

TYPE OF FILING – Interim Tariff

GENERAL SERVICE

RATE SCHEDULE GS

- AVAILABILITY - Available throughout the area served by the Company.
- APPLICABILITY - For water service to all Customers for which no other schedule applies.
- LIMITATIONS - Subject to all of the Rules and Regulations of this tariff and General Rules and Regulations of the Commission.
- BILLING PERIOD - Monthly
- RATE -

<u>Meter Sizes</u>	<u>Base Facility Charge</u>
<b>General Service</b>	
5/8" x 3/4"	\$ 26.20
1"	\$ 65.50
1-1/2"	\$ 131.00
2"	\$ 209.60
3"	\$ 393.00
4"	\$ 655.01
Charge per 1,000 gallons	\$ 12.39

MINIMUM CHARGE - Base Facility Charge

TERMS OF PAYMENT - Bills are due and payable when rendered. In accordance with Rule 25-30.320, Florida Administrative Code, if a Customer is delinquent in paying the bill for water service, service may then be discontinued.

EFFECTIVE DATE – July 31, 2025

TYPE OF FILING – Interim Tariff

RESIDENTIAL SERVICE

RATE SCHEDULE RS

- AVAILABILITY - Available throughout the area served by the Company.
- APPLICABILITY - For water service for all purposes in private residences and individually metered apartment units.
- LIMITATIONS - Subject to all of the Rules and Regulations of this Tariff and General Rules and Regulations of the Commission.
- BILLING PERIOD - Monthly
- RATE -

<u>Meter Sizes</u>	<u>Base Facility Charge</u>
<b>Residential</b>	
5/8" x 3/4"	\$ 26.20
1"	\$ 65.50
1-1/2"	\$ 131.00
2"	\$ 209.60
3"	\$ 393.00
4"	\$ 655.01
<b>Gallonage Charge per 1,000</b>	
0-3,000_gallons	\$ 8.95
3,001-6,000	\$ 16.58
Over 6,000_gallons	\$ 24.86

- MINIMUM CHARGE - Base Facility Charge
- TERMS OF PAYMENT - Bills are due and payable when rendered. In accordance with Rule 25-30.320, Florida Administrative Code, if a Customer is delinquent in paying the bill for water service, service may then be discontinued.

EFFECTIVE DATE – July 31, 2025

TYPE OF FILING – Interim Tariff



RESIDENTIAL SERVICE

RATE SCHEDULE RS

- AVAILABILITY - Available throughout the area served by the Company.
- APPLICABILITY - For wastewater service for all purposes in private residences and individually metered apartment units.
- LIMITATIONS - Subject to all of the Rules and Regulations of this Tariff and General Rules and Regulations of the Commission.
- BILLING PERIOD - Monthly
- RATE -

Base Facility Charge

All Meter Sizes \$ 23.77

Charge per 1,000 gallons \$ 6.53

MINIMUM CHARGE - Base Facility Charge

TERMS OF PAYMENT - Bills are due and payable when rendered. In accordance with Rule 25-30.320, Florida Administrative Code, if a Customer is delinquent in paying the bill for wastewater service, service may then be discontinued.

EFFECTIVE DATE – July 31, 2025

TYPE OF FILING – Interim Rates

WATER TARIFF

Second Revised Sheet No. 13.0  
 Cancels Original Sheet No. 13.0

RESIDENTIAL SERVICE

RATE SCHEDULE RS

- AVAILABILITY - Available throughout the area served by the Company.
- APPLICABILITY - For water service for all purposes in private residences and individually metered apartment units.
- LIMITATIONS - Subject to all of the Rules and Regulations of this Tariff and General Rules and Regulations of the Commission.
- BILLING PERIOD - Monthly
- RATE -

<u>Meter Sizes</u>	<u>Base Facility Charge</u>
<b>Residential</b>	
5/8" x 3/4"	\$ 14.70
3/4"	\$ 22.05
1"	\$ 36.74
1-1/2"	\$ 73.49
2"	\$ 117.58
3"	\$ 220.46
4"	\$ 367.43
6"	\$ 734.87
<b>Gallonge Charge per 1,000 gallons</b>	
0-5,000 gallons	\$ 7.56
5,001-10,000	\$ 9.30
10,000+	\$ 13.93

- MINIMUM CHARGE - Base Facility Charge
- TERMS OF PAYMENT - Bills are due and payable when rendered. In accordance with Rule 25-30.320, Florida Administrative Code, if a Customer is delinquent in paying the bill for water service, service may then be discontinued.

EFFECTIVE DATE – July 31, 2025

TYPE OF FILING – Interim Tariff



RESIDENTIAL SERVICE

RATE SCHEDULE RS

- AVAILABILITY - Available throughout the area served by the Company.
- APPLICABILITY - For wastewater service for all purposes in private residences and individually metered apartment units.
- LIMITATIONS - Subject to all of the Rules and Regulations of this Tariff and General Rules and Regulations of the Commission.
- BILLING PERIOD - Monthly
- RATE -

Base Facility Charge

All Meter Sizes \$ 67.51

MINIMUM CHARGE - Base Facility Charge

TERMS OF PAYMENT - Bills are due and payable when rendered. In accordance with Rule 25-30.320, Florida Administrative Code, if a Customer is delinquent in paying the bill for wastewater service, service may then be discontinued.

EFFECTIVE DATE – July 31, 2025

TYPE OF FILING – Interim Tariff

GENERAL SERVICE

RATE SCHEDULE GS & RS

- AVAILABILITY - Available throughout the area served by the Company.
- APPLICABILITY - For water service to all Customers for which no other schedule applies.
- LIMITATIONS - Subject to all of the Rules and Regulations of this tariff and General Rules and Regulations of the Commission.
- BILLING PERIOD - Monthly
- RATE -

<u>Meter Sizes</u>	<u>Charges</u>
<b>Residential &amp; General</b>	
5/8" x 3/4"	\$ 19.41
Gallonage charge per 1,000 Gallons	
0-10,000 gallons	\$ 1.17
10,001-20,000 gallons	\$ 2.23
20,001-30,000 gallons	\$ 3.35
30,001-40,000 gallons	\$ 4.47
Over 40,000 gallons	\$ 5.54
<b>1"</b>	\$ 48.51
Gallonage charge per 1,000 Gallons	
0-25,000 gallons	\$ 1.17
25,001-50,000 gallons	\$ 2.23
50,001-75,000 gallons	\$ 3.35
75,001-100,000 gallons	\$ 4.47
Over 100,000 gallons	\$ 5.54
<b>1-1/2"</b>	\$ 97.03
Gallonage charge per 1,000 Gallons	
0-50,000 gallons	\$ 1.17
50,001-100,000 gallons	\$ 2.23
100,001-150,000 gallons	\$ 3.35
150,001-200,000 gallons	\$ 4.47
Over 200,000 gallons	\$ 5.54
<b>2"</b>	\$ 155.25
Gallonage charge per 1,000 Gallons	
0-80,000 gallons	\$ 1.17
80,001-160,000 gallons	\$ 2.23
160,001-240,000 gallons	\$ 3.35
240,001-320,000 gallons	\$ 4.47
Over 320,000 gallons	\$ 5.54

3"	\$	291.09
Gallage charge per 1,000 Gallons		
0-160,000 gallons	\$	1.17
160,001-320,000 gallons	\$	2.23
320,001-480,000 gallons	\$	3.35
480,001-640,000 gallons	\$	4.47
Over 640,000 gallons	\$	5.54
4"	\$	485.14
Gallage charge per 1,000 Gallons		
0-250,000 gallons	\$	1.17
250,001-500,000 gallons	\$	2.23
500,001-750,000 gallons	\$	3.35
750,001-1,000,000 gallons	\$	4.47
Over 1,000,000 gallons	\$	5.54
6"	\$	970.29
Gallage charge per 1,000 Gallons		
0-250,000 gallons	\$	1.17
250,001-500,000 gallons	\$	2.23
500,001-750,000 gallons	\$	3.35
750,001-1,000,000 gallons	\$	4.47
Over 1,000,000 gallons	\$	5.54

MINIMUM CHARGE - Base Facility Charge

TERMS OF PAYMENT - Bills are due and payable when rendered. In accordance with Rule 25-30.320, Florida Administrative Code, if a Customer is delinquent in paying the bill for water service, service may then be discontinued.

EFFECTIVE DATE – July 31, 2025

TYPE OF FILING – Interim Tariff

GENERAL SERVICE

RATE SCHEDULE GS

- AVAILABILITY - Available throughout the area served by the Company.
- APPLICABILITY - For wastewater service to all Customers for which no other schedule applies.
- LIMITATIONS - Subject to all of the Rules and Regulations of this tariff and General Rules and Regulations of the Commission.
- BILLING PERIOD - Monthly
- RATE -

<u>Meter Sizes</u>	<u>Base Facility Charge</u>
General Service	
5/8" x 3/4"	\$ 19.07
1"	\$ 47.68
1-1/2"	\$ 95.37
2"	\$ 152.59
3"	\$ 286.10
4"	\$ 476.83
6"	\$ 667.57
8"	\$ 953.67
Gallonge charge per 1,000 Gallons	
Residential Up to 6,000 Gallons	\$ 3.59
Commerical (No Maximum)	\$ 4.36

- MINIMUM CHARGE - Base Facility Charge
- TERMS OF PAYMENT - Bills are due and payable when rendered. In accordance with Rule 25-30.320, Florida Administrative Code, if a Customer is delinquent in paying the bill for wastewater service, service may then be discontinued.

EFFECTIVE DATE – July 31, 2025

TYPE OF FILING – Interim Tariff

GENERAL SERVICE

RATE SCHEDULE GS

- AVAILABILITY - Available throughout the area served by the Company.
- APPLICABILITY - For wastewater service to all Customers for which no other schedule applies.
- LIMITATIONS - Subject to all of the Rules and Regulations of this tariff and General Rules and Regulations of the Commission.
- BILLING PERIOD - Monthly
- RATE -

Meter Sizes Base Facility Charge

<u>Meter Sizes</u>	<u>Base Facility Charge</u>
General Service	
5/8" x 3/4"	\$ 53.22
3/4"	\$ 79.83
1"	\$ 133.06
1-1/2"	\$ 266.11
2"	\$ 425.78
3"	\$ 798.33
4"	\$ 1,330.56
6"	\$ 2,661.12
Gallonge Charge per 1,000 gallons	\$ 4.20

- MINIMUM CHARGE - Base Facility Charge
- TERMS OF PAYMENT - Bills are due and payable when rendered. In accordance with Rule 25-30.320, Florida Administrative Code, if a Customer is delinquent in paying the bill for wastewater service, service may then be discontinued.

EFFECTIVE DATE – July 31, 2025

TYPE OF FILING – Interim Tariff

RESIDENTIAL SERVICE

RATE SCHEDULE RS

- AVAILABILITY - Available throughout the area served by the Company.
- APPLICABILITY - For wastewater service for all purposes in private residences and individually metered apartment units.
- LIMITATIONS - Subject to all of the Rules and Regulations of this Tariff and General Rules and Regulations of the Commission.
- BILLING PERIOD - Monthly
- RATE -

Base Facility Charge

All Meter Sizes \$ 53.22

Charge per 1,000 gallons \$ 11.55

MINIMUM CHARGE - Base Facility Charge

TERMS OF PAYMENT - Bills are due and payable when rendered. In accordance with Rule 25-30.320, Florida Administrative Code, if a Customer is delinquent in paying the bill for wastewater service, service may then be discontinued.

EFFECTIVE DATE – July 31, 2025

TYPE OF FILING – Interim Tariff

GENERAL SERVICE

RATE SCHEDULE GS1

- AVAILABILITY - Available throughout the area served by the Company.
- APPLICABILITY - For water service to all Customers for which no other schedule applies.
- LIMITATIONS - Subject to all of the Rules and Regulations of this tariff and General Rules and Regulations of the Commission.
- BILLING PERIOD - Monthly
- RATE -

<u>Meter Sizes</u>	<u>Base Facility Charge</u>
5/8" x 3/4"	\$ 18.48
3/4"	\$ 27.72
1"	\$ 46.20
1-1/4"	\$ 69.30
1-1/2"	\$ 92.41
2"	\$ 147.85
3"	\$ 295.70
4"	\$ 462.03
6"	\$ 924.06
8"	\$ 1,663.31
10"	\$ 2,679.77
Gallonge Charge per 1.000 Gallons	\$ 5.13

- MINIMUM CHARGE - Base Facility Charge
- TERMS OF PAYMENT - Bills are due and payable when rendered. In accordance with Rule 25-30.320, Florida Administrative Code, if a Customer is delinquent in paying the bill for water service, service may then be discontinued.

EFFECTIVE DATE – July 31, 2025

TYPE OF FILING – Interim Tariff

RESIDENTIAL SERVICE

RATE SCHEDULE RS1

- AVAILABILITY - Available throughout the area served by the Company.
- APPLICABILITY - For water service for all purposes in private residences and individually metered apartment units.
- LIMITATIONS - Subject to all of the Rules and Regulations of this Tariff and General Rules and Regulations of the Commission.
- BILLING PERIOD - Monthly
- RATE -

<u>Meter Sizes</u>	<u>Base Facility Charge</u>
5/8" x 3/4"	\$ 18.48
3/4"	\$ 27.72
1"	\$ 46.20
1-1/4"	\$ 69.30
1-1/2"	\$ 92.41
2"	\$ 147.85
3"	\$ 295.70
4"	\$ 462.03
6"	\$ 924.06
8"	\$ 1,663.31
10"	\$ 2,679.77
<u>Gallonge Charge per 1.000 Gallons</u>	
0-5000 gallons	\$ 4.30
5,001-10,000 gallons	\$ 4.68
Over 10,000 gallons	\$ 9.37

- MINIMUM CHARGE - Base Facility Charge
- TERMS OF PAYMENT - Bills are due and payable when rendered. In accordance with Rule 25-30.320, Florida Administrative Code, if a Customer is delinquent in paying the bill for water service, service may then be discontinued.

EFFECTIVE DATE – July 31, 2025

TYPE OF FILING – Interim Tariff

GENERAL SERVICE

RATE SCHEDULE GS2 & RS2

- AVAILABILITY - Available throughout the area served by the Company.
- APPLICABILITY - For water service to all Customers for which no other schedule applies.
- LIMITATIONS - Subject to all of the Rules and Regulations of this tariff and General Rules and Regulations of the Commission.
- BILLING PERIOD - Monthly
- RATE -

<u>Meter Sizes</u>	<u>Base Facility Charge</u>
5/8" x 3/4"	\$ 20.28
3/4"	\$ 30.42
1"	\$ 50.71
1-1/4"	\$ 76.06
1-1/2"	\$ 101.41
2"	\$ 162.26
3"	\$ 324.52
4"	\$ 507.07
6"	\$ 1,014.13
8"	\$ 1,825.44
10"	\$ 2,940.99
Gallonge Charge per 1.000 Gallons	\$ 5.36

- MINIMUM CHARGE - Base Facility Charge
- TERMS OF PAYMENT - Bills are due and payable when rendered. In accordance with Rule 25-30.320, Florida Administrative Code, if a Customer is delinquent in paying the bill for water service, service may then be discontinued.

EFFECTIVE DATE – July 31, 2025

TYPE OF FILING – Interim Tariff



RESIDENTIAL SERVICE

RATE SCHEDULE RS

- AVAILABILITY - Available throughout the area served by the Company.
- APPLICABILITY - For wastewater service for all purposes in private residences and individually metered apartment units.
- LIMITATIONS - Subject to all of the Rules and Regulations of this Tariff and General Rules and Regulations of the Commission.
- BILLING PERIOD - Monthly
- RATE -

Base Facility Charge

All Meter Sizes \$ 33.56

Charge per 1,000 gallons \$ 11.83

MINIMUM CHARGE - Base Facility Charge

TERMS OF PAYMENT - Bills are due and payable when rendered. In accordance with Rule 25-30.320, Florida Administrative Code, if a Customer is delinquent in paying the bill for wastewater service, service may then be discontinued.

EFFECTIVE DATE – July 31, 2025

TYPE OF FILING – Interim Tariff

GENERAL SERVICE

RATE SCHEDULE GS

- AVAILABILITY - Available throughout the area served by the Company.
- APPLICABILITY - For water service to all Customers for which no other schedule applies.
- LIMITATIONS - Subject to all of the Rules and Regulations of this tariff and General Rules and Regulations of the Commission.
- BILLING PERIOD - Monthly
- RATE -

<u>Meter Sizes</u>	<u>Base Facility Charge</u>
5/8" x 3/4"	\$17.74
3/4"	\$26.60
1"	\$44.34
1 1/2"	\$88.68
2"	\$141.88
3"	\$266.03
4"	\$443.38
6"	\$886.76
8"	N/A
10"	N/A
Charge per 1,000 gallons	\$6.94

MINIMUM CHARGE - Base Facility Charge

TERMS OF PAYMENT - Bills are due and payable when rendered. In accordance with Rule 25-30.320, Florida Administrative Code, if a Customer is delinquent in paying the bill for water service, service may then be discontinued.

EFFECTIVE DATE – July 31, 2025

TYPE OF FILING – Interim Tariff

RESIDENTIAL SERVICE

RATE SCHEDULE RS

- AVAILABILITY - Available throughout the area served by the Company.
- APPLICABILITY - For water service for all purposes in private residences and individually metered apartment units.
- LIMITATIONS - Subject to all of the Rules and Regulations of this Tariff and General Rules and Regulations of the Commission.
- BILLING PERIOD - Monthly
- RATE -

<u>Meter Sizes</u>	<u>Base Facility Charge</u>
5/8" x 3/4"	\$17.74
3/4"	\$26.60
1"	\$44.34
1 1/2"	\$88.68
2"	\$141.88
3"	\$266.03
4"	\$443.38
6"	\$886.76
8"	N/A
10"	N/A
Charge per 1,000 gallons	
0-6,000 gallons	\$6.94
6,001-10,000 gallons	\$7.95
Over 10,000 gallons	\$11.79

MINIMUM CHARGE - Base Facility Charge

TERMS OF PAYMENT - Bills are due and payable when rendered. In accordance with Rule 25-30.320, Florida Administrative Code, if a Customer is delinquent in paying the bill for water service, service may then be discontinued.

EFFECTIVE DATE – July 31, 2025

TYPE OF FILING – Interim Tariff