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*tcrabb@radeylaw.com*

June 27, 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. Updated & Additional Interim Schedules (Attachment 1);
2. Interim Rates Adjustments Support (Attachment 2); and
3. Updated Interim Tariff Sheets (Attachment 3).

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**

## **Updated & Additional 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 SECOND SUPPLEMENT (06/27/2025) –  
UPDATED & ADDITIONAL INTERIM SCHEDULES**



**FLORIDA PUBLIC SERVICE COMMISSION**

**FOR THE**

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

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

**FLORIDA PUBLIC SERVICE COMMISSION**

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

**INDEX OF UPDATED & ADDITIONAL INTERIM RATE SCHEDULES - June 27, 2025**

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| A-2                              | 2           | Schedule of Wastewater Rate Base - Interim                 |
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| <b>C.F.A.T. H2O</b>              |             |  |
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**CLASS A WATER AND/OR WASTEWATER UTILITIES  
FINANCIAL, RATE AND ENGINEERING  
MINIMUM FILING REQUIREMENTS**

**INDEX OF UPDATED & ADDITIONAL INTERIM RATE SCHEDULES - June 27, 2025**

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Schedule of Water Rate Base

Florida Public Service Commission

Company: CSWR-Florida (Aqarina)  
 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)<br>Description                | (2)<br>Balance Per Books | (3)<br>Utility Adjustments | (4)<br>Adjusted Utility Balance | (5)<br>Supporting Schedule(s) |
|----------|-----------------------------------|--------------------------|----------------------------|---------------------------------|-------------------------------|
| 1        | Utility Plant in Service          | 3,000,817                | (985,423)                  | 2,015,394                       | A-5, A-3                      |
| 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, A-3                      |
| 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                             | A-3                           |
| 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  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)<br>Description                | (2)<br>Balance Per Books | (3)<br>Utility Adjustments | (4)<br>Adjusted Utility Balance | (5)<br>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 Adjustments to 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-3  
 Page 1 of 1  
 Preparer: Brent Thies

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

| Line No. | Description                                    | Water               | Wastewater          |
|----------|--|---------------------|---------------------|
| 1        | <b>Utility Plant in Service</b>                |                     |                     |
| 2        | Used & Useful Adjustment from Prior Rate Order | \$ (985,423)        | \$ (440,349)        |
| 3        |  |                     |                     |
| 4        | <b>Accumulated Depreciation</b>                |                     |                     |
| 5        | Used & Useful Adjustment from Prior Rate Order | \$ 798,649          | \$ 269,059          |
| 6        |  |                     |                     |
| 7        | <b>Working Capital Allowance</b>               |                     |                     |
| 8        | Adjustment for 1/8 of O&M Expense              | \$ 365              | \$ 264              |
| 9        |  |                     |                     |
| 10       | <b>Total Rate Base Adjustment</b>              | <u>\$ (186,409)</u> | <u>\$ (171,027)</u> |
| 11       |  |                     |                     |
| 12       |  |                     |                     |

Schedule of Water Net Operating Income

Florida Public Service Commission

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

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

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

| Line No. | (1)<br>Description               | (2)<br>Balance Per Books | (3)<br>Utility Test Year Adjustments | (4)<br>Utility Adjusted Test Year | (5)<br>Requested Revenue Adjustment | (6)<br>Requested Annual Revenues | (7)<br>Supporting Schedule(s) |
|----------|----------------------------------|--------------------------|--------------------------------------|-----------------------------------|-------------------------------------|----------------------------------|-------------------------------|
| 1        | OPERATING REVENUES               | 444,604                  | -                                    | 444,604                           | 230,251                             | 674,855                          | B-4                           |
| 2        | Operation & Maintenance          | 292,184                  | 9,762                                | 301,945                           | 10,361                              | 312,307                          | B-5                           |
| 3        | Depreciation, net of CIAC Amort. | 50,187                   | (13,134)                             | 37,053                            | -                                   | 37,053                           | B-13                          |
| 4        | Amortization                     | -                        | -                                    | -                                 | -                                   | -                                |                               |
| 5        | Taxes Other Than Income          | 38,148                   | (2,371)                              | 35,777                            | -                                   | 35,777                           | B-15                          |
| 6        | Provision for Income Taxes       | -                        | -                                    | -                                 | 61,282                              | 61,282                           | C-1                           |
| 7        | OPERATING EXPENSES               | 380,519                  | (5,743)                              | 374,776                           | 71,643                              | 446,419                          |                               |
| 8        | NET OPERATING INCOME             | 64,085                   | 5,743                                | 69,828                            | 158,608                             | 228,436                          |                               |
| 9        | RATE BASE                        | 2,792,099                |                                      | 2,605,689                         |                                     | 2,605,689                        |                               |
| 10       | RATE OF RETURN                   | 2.30%                    |                                      | 2.68%                             |                                     | 8.77%                            |                               |

Schedule of Wastewater Net Operating Income

Florida Public Service Commission

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

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

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

| Line No. | (1)<br>Description               | (2)<br>Balance Per Books | (3)<br>Utility Test Year Adjustments | (4)<br>Utility Adjusted Test Year | (5)<br>Requested Revenue Adjustment | (6)<br>Requested Annual Revenues | (7)<br>Supporting Schedule(s) |
|----------|----------------------------------|--------------------------|--------------------------------------|-----------------------------------|-------------------------------------|----------------------------------|-------------------------------|
| 1        | OPERATING REVENUES               | 255,100                  |                                      | 255,100                           | 47,721                              | 302,821                          | B-4                           |
| 2        | Operation & Maintenance          | 211,275                  | 7,027                                | 218,301                           | 2,147                               | 220,449                          | B-6                           |
| 3        | Depreciation, net of CIAC Amort. | 5,447                    | (7,244)                              | (1,798)                           | -                                   | (1,798)                          | B-14                          |
| 4        | Amortization                     | -                        |                                      | -                                 | -                                   | -                                |                               |
| 5        | Taxes Other Than Income          | 21,150                   | (2,712)                              | 18,438                            | -                                   | 18,438                           | B-15                          |
| 6        | Provision for Income Taxes       | -                        |                                      | -                                 | 13,140                              | 13,140                           | C-1                           |
| 7        | OPERATING EXPENSES               | 237,872                  | (2,930.06)                           | 234,942                           | 15,287                              | 250,229                          |                               |
| 8        | NET OPERATING INCOME             | 17,228                   | 2,930                                | 20,158                            | 32,434                              | 52,593                           |                               |
| 9        | RATE BASE                        | 770,931                  |                                      | 599,905                           |                                     | 599,905                          |                               |
| 10       | RATE OF RETURN                   | 2.23%                    |                                      | 3.36%                             |                                     | 8.77%                            |                               |

Schedule of Adjustments to Operating Income

Florida Public Service Commission

Company: CSWR-Florida (Aquarina)  
 Docket No.: 20250052  
 Interim  Final   
 Historical  Projected

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

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

| Line No. | Description   | Water            | Wastewater       |
|----------|---|------------------|------------------|
| 1        | <b>Operations &amp; Maintenance</b>                 |                  |                  |
| 2        |   |                  |                  |
| 3        | Customer Billing Cost                               | (1,778)          | (1,392)          |
| 4        | New third party provider contract began 1/1/25      |                  |                  |
| 5        | Property Insurance                                  | 3,209            | 37               |
| 6        | New policy as of 1/1/25                             |                  |                  |
| 7        | Admin Expenses Transferred                          | (9,752)          | (7,634)          |
| 8        | Reduction of overhead allocated cost                |                  |                  |
| 9        | Contract Operations                                 | 23,904           | 26,585           |
| 10       | New third party contract began 10/1/2024            |                  |                  |
| 11       | Testing   | (2,559)          | (2,114)          |
| 12       | Cost included in new contract that began 10/1/2024  |                  |                  |
| 13       | Chemicals   | (3,860)          | (6,264)          |
| 14       | Cost included in new contract that began 10/1/2024  |                  |                  |
| 15       | Sludge Removal                                      | -                | (2,622)          |
| 16       | Cost included in new contract that began 10/1/2024  |                  |                  |
| 17       | Bad Debt Expense                                    | 598              | 432              |
| 18       | 3-year Bad Debt Average Adjustment                  |                  |                  |
| 19       |   |                  |                  |
| 20       | <b>Total Adjustment Operation &amp; Maintenance</b> | <u>9,761.57</u>  | <u>7,026.60</u>  |
| 21       |   |                  |                  |
| 22       | <b>Depreciation</b>                                 |                  |                  |
| 23       |   |                  |                  |
| 24       | Adjustment for used & useful percentages            | (13,134)         | (7,244)          |
| 25       |   |                  |                  |
| 26       | <b>Property Tax Expense</b>                         |                  |                  |
| 27       |   |                  |                  |
| 28       | Adjustment for used & useful percentages            | (2,371)          | (2,712)          |
| 29       |   |                  |                  |
| 30       | <b>Adjustment for Income Tax</b>                    |                  |                  |
| 31       |   | Water            | Wastewater       |
| 32       | Taxable Income before State Tax                     | 241,979.03       | 51,991.12        |
| 33       | Less State Tax Exemption                            | (1,096.01)       | (858.00)         |
| 34       | State Taxable Income                                | 240,883.02       | 51,133.12        |
| 35       | <b>State Income tax (5.5%)</b>                      | <b>13,248.57</b> | <b>2,812.32</b>  |
| 36       |   |                  |                  |
| 37       | Federal Taxable Income                              | 228,730.47       | 49,178.80        |
| 38       | <b>Federal Income Tax (21%)</b>                     | <b>48,033.40</b> | <b>10,327.55</b> |
| 39       |   |                  |                  |
| 40       | Total Adjustment for Income Tax                     | <u>61,282</u>    | <u>13,140</u>    |
| 41       |   |                  |                  |
| 42       | <b>Revenues</b>                                     |                  |                  |
| 43       | Adjustment for required return                      | 158,608          | 32,434           |
| 44       |   |                  |                  |
| 45       | Adjustment for negative operating income            | -                | -                |
| 46       |   |                  |                  |
| 47       | Adjustment to revenue for Income Tax                | 61,282           | 13,140           |
| 48       |   |                  |                  |
| 49       | Adjustment for RAF fees on increased revenue        | 10,361           | 2,147            |
| 50       |   |                  |                  |
| 51       | <b>Total Adjustment to Revenues</b>                 | <u>230,251</u>   | <u>47,721</u>    |
| 52       |   |                  |                  |
| 53       |   |                  |                  |
| 54       |   |                  |                  |

Schedule of Requested Cost of Capital  
13-Month Average Balance

Florida Public Service Commission

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

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

Subsidiary [X] or Consolidated [ ]

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

| Line No. | Class of Capital             | (1)<br>Reconciled<br>To Requested<br>Rate Base | (2)<br>Ratio | (3)<br>Cost<br>Rate | (4)<br>Weighted<br>Cost |
|----------|------------------------------|--|--------------|---------------------|-------------------------|
| 1        | Long-Term Debt               | -  |              |                     |                         |
| 2        | Short-Term Debt              | 37,807.47                                      | 1.2%         | 8.50%               | 0.10%                   |
| 3        | Preferred Stock              | 0  |              |                     |                         |
| 4        | Customer Deposits            | 0  |              |                     |                         |
| 5        | Common Equity                | 3,167,786                                      | 98.8%        | 8.77%               | 8.67%                   |
| 6        | Tax Credits - Zero Cost      | 0  |              |                     |                         |
| 7        | Tax Credits - Wtd. Cost      | 0  |              |                     |                         |
| 8        | Accum. Deferred Income Taxes | 0  |              |                     |                         |
| 9        | Other (Explain)              | 0  |              |                     |                         |
| 10       | Total                        | 3,205,593.92                                   | 100.00%      |                     | 8.77%                   |

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

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

Florida Public Service Commission

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

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

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

| Line No. | (1)<br>Class of Capital    | (2)<br>Test Year Per Books | (3) Reconciliation Adjustments |                  | (5)<br>Prorata * | (6)<br>Reconciled To Requested Rate Base |
|----------|----------------------------|----------------------------|--------------------------------|------------------|------------------|--|
|          |                            |                            | Specific                       | (4)<br>(Explain) |                  |  |
| 1        | Long-Term Debt             | -                          |                                |                  |                  |  |
| 2        | Short-Term Debt            | 37,807.47                  |                                |                  |                  | 37,807.47                                |
| 3        | Preferred Stock            | -                          |                                |                  |                  |  |
| 4        | Common Equity              | 3,485,276.69               | Rate Base Adjustments          |                  | (317,490.24)     | 3,167,786                                |
| 5        | Customer Deposits          | -                          |                                |                  |                  |  |
| 6        | Tax Credits - Zero Cost    | -                          |                                |                  |                  |  |
| 7        | Tax Credits - Wtd. Cost    | -                          |                                |                  |                  |  |
| 8        | Accum. Deferred Income Tax | -                          |                                |                  |                  |  |
| 9        | Other (Explain)            | -                          |                                |                  |                  |  |
| 10       | Total                      | 3,523,084.16               |                                |                  |                  | 3,205,594                                |

\* List corresponding adjustments to rate base below:

| Description   | Amount              |
|---|---------------------|
| <b>A Working Capital</b> provided by parent for construction in progress and other items of working capital. Booked to intercompany payables. | 39,945.89           |
| <b>B Utility Plant in Service</b><br>Used & Useful Adjustment from Prior Rate Order   | \$ (1,425,773)      |
| <b>C Accumulated Depreciation</b><br>Used & Useful Adjustment from Prior Rate Order   | \$ 1,067,707        |
| <b>D Working Capital Allowance</b><br>Adjustment for 1/8 of O&M Expense   | \$ 629              |
|   | <u>(317,490.24)</u> |

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

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      | 69,828.19    |
| Equity Percentage         | 98.82%       |
| Debt Percentage           | 1.18%        |
| Last Authorized ROE (Min) | 10.16%       |
| Current Cost of Debt      | 8.50%        |
| <br>                      |              |
| Achieved Rate of Return   | 2.68%        |
| Required Rate of Return   | 10.14%       |
| <br>                      |              |
| Revenue Deficiency        | 194,400      |
| Percentage Increase       | 43.72%       |

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      | 20,158.44  |
| Equity Percentage         | 98.82%     |
| Debt Percentage           | 1.18%      |
| Last Authorized ROE (Min) | 10.16%     |
| Current Cost of Debt      | 8.50%      |
| Achieved Rate of Return   | 3.36%      |
| Required Rate of Return   | 10.04%     |
| Revenue Deficiency        | 40,073.00  |
| Percentage Increase       | 15.71%     |

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 tarified rates.  
 This approach is consistent with Commission practice and maintains current rate structure pending full rate design consideration in the general rate case.

| Customer Type (B)                  | Base Year Bill Count (C) | Residential Customer Equivalent (D) | Customer Equivalents (E)<br>(C) x (D) | Base Year At Present Rates Revenue (F) | Proposed Revenue Increase (G) | Base Year Proposed Revenue (H)<br>(F) + (G) | Proposed Monthly Charge (I) |
|------------------------------------|--------------------------|-------------------------------------|---------------------------------------|--|-------------------------------|---|-----------------------------|
| <b>Residential</b>                 |                          |                                     |                                       |  |                               |   |                             |
| 5/8" x 3/4"                        | 3705                     | 1                                   | 3705                                  | \$ 87,956.70                           | 43,322.06                     | \$ 131,278.76                               | \$ 35.43                    |
| 3/4"                               |                          | 1.5                                 | 0                                     | \$ -                                   | -                             | \$ -  | \$ 53.15                    |
| 1"                                 | 48                       | 2.5                                 | 120                                   | \$ 2,848.80                            | 1,403.14                      | \$ 4,251.94                                 | \$ 88.58                    |
| 1-1/2"                             |                          | 5                                   | 0                                     | \$ -                                   | -                             | \$ -  | \$ 177.16                   |
| 2"                                 | 72                       | 8                                   | 576                                   | \$ 13,674.24                           | 6,735.09                      | \$ 20,409.33                                | \$ 283.46                   |
| 3"                                 | 12                       | 15                                  | 180                                   | \$ 4,558.08                            | 2,245.03                      | \$ 6,803.11                                 | \$ 531.49                   |
| 4"                                 |                          | 25                                  | 0                                     | \$ -                                   | -                             | \$ -  | \$ 885.82                   |
| 6"                                 |                          | 50                                  | 0                                     | \$ -                                   | -                             | \$ -  | \$ 1,771.64                 |
| Gallorage charge per 1,000 Gallons |                          |                                     | 8,549,034.00                          | \$ 73,607.18                           | 36,254.37                     | \$ 109,861.55                               | \$ 12.85                    |
| <b>General Service</b>             |                          |                                     |                                       |  |                               |   |                             |
| 5/8" x 3/4"                        |                          | 1                                   | 0                                     |  |                               |   | \$ 35.43                    |
| 3/4"                               |                          | 1.5                                 | 0                                     |  |                               |   | \$ 53.15                    |
| 1"                                 |                          | 2.5                                 | 0                                     |  |                               |   | \$ 88.58                    |
| 1-1/2"                             |                          | 5                                   | 0                                     |  |                               |   | \$ 177.16                   |
| 2"                                 |                          | 8                                   | 0                                     |  |                               |   | \$ 283.46                   |
| 3"                                 |                          | 15                                  | 0                                     |  |                               |   | \$ 531.49                   |
| 4"                                 |                          | 25                                  | 0                                     |  |                               |   | \$ 885.82                   |
| 6"                                 |                          | 50                                  | 0                                     |  |                               |   | \$ 1,771.64                 |
| Gallorage charge per 1,000 Gallons |                          |                                     |                                       |  |                               |   | \$ 12.85                    |
| <b>Irrigation Service</b>          |                          |                                     |                                       |  |                               |   |                             |
| 5/8" x 3/4"                        | 1030                     | 1                                   | 1030                                  | \$ 12,123.10                           | 5,971.09                      | \$ 18,094.19                                | \$ 17.57                    |
| 3/4"                               |                          | 1.5                                 | 0                                     | \$ -                                   | -                             | \$ -  | \$ 26.35                    |
| 1"                                 | 12                       | 2.5                                 | 30                                    | \$ 353.16                              | 173.94                        | \$ 527.10                                   | \$ 43.92                    |
| 1-1/2"                             |                          | 5                                   | 0                                     | \$ -                                   | -                             | \$ -  | \$ 87.84                    |
| 2"                                 | 219                      | 8                                   | 1752                                  | \$ 20,621.04                           | 10,156.66                     | \$ 30,777.70                                | \$ 140.54                   |
| 3"                                 | 36                       | 15                                  | 540                                   | \$ 7,415.28                            | 3,652.31                      | \$ 11,067.59                                | \$ 263.51                   |
| 4"                                 | 24                       | 25                                  | 600                                   | \$ 7,062.24                            | 3,478.43                      | \$ 10,540.67                                | \$ 439.18                   |
| 6"                                 |                          | 50                                  | 0                                     | \$ -                                   | -                             | \$ -  | \$ 878.36                   |
| 8"                                 | 12                       | 80                                  | 960                                   | \$ 12,711.84                           | 6,261.07                      | \$ 18,972.91                                | \$ 1,405.37                 |
| Gallorage charge per 1,000 Gallons |                          |                                     | 92,535,162.00                         | \$ 151,757.67                          | 74,746.49                     | \$ 226,504.16                               | \$ 2.45                     |
| <b>Total:</b>                      | <b>5170</b>              |                                     | <b>9493</b>                           | <b>\$ 394,689.33</b>                   | <b>194,399.69</b>             | <b>\$ 589,089.02</b>                        |                             |

**Interim Rate Design - Wastewater**

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

**Docket No.: 20250052**

**Test Year Ended: 1/31/2025**

**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)                | Proposed Monthly<br>Charge (I) |
|----------------------------------|--------------------------------|
| Residential                      |                                |
| All Meter Sizes                  | \$ 34.79                       |
| Gallage charge per 1,000 Gallons | \$ 7.54                        |
| General Service                  |                                |
| 5/8" x 3/4"                      | \$ 34.79                       |
| 3/4"                             | \$ 52.18                       |
| 1"                               | \$ 86.96                       |
| 1-1/2"                           | \$ 173.93                      |
| 2"                               | \$ 278.28                      |
| 3"                               | \$ 521.78                      |
| 4"                               | \$ 869.64                      |
| 6"                               | \$ 1,739.28                    |
| Gallage charge per 1,000 Gallons | \$ 9.05                        |
| Residential Wastewater Only      |                                |
| Flat Rate                        | \$ 54.48                       |
| Total:                           |                                |

Schedule of Water Rate Base

Florida Public Service Commissio

Company: CSWR-Florida (C.F.A.T. H2O, INC.)  
 Docket No.: 20250052  
 Schedule Year End: 1/31/2025  
 Interim  Final   
 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)<br>Description                | (2)<br>Balance Per Books | (3)<br>Utility Adjustments | (4)<br>Adjusted Utility Balance | (5)<br>Supporting Schedule(s) |
|----------|-----------------------------------|--------------------------|----------------------------|---------------------------------|-------------------------------|
| 1        | Utility Plant in Service          | 664,924                  | (40,996)                   | 623,928                         | A-5, A-3                      |
| 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, A-3                      |
| 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, A-3                     |
| 12       | Total Rate Base                   | 333,162                  | (22,816)                   | 310,347                         |                               |

Schedule of Wastewater Rate Base

Florida Public Service Commissio

Company: CSWR-Florida (C.F.A.T. H2O, INC.)  
 Docket No.: 20250052  
 Schedule Year End: 1/31/2025  
 Interim  Final   
 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)<br>Description                | (2)<br>Balance Per Books | (3)<br>Utility Adjustments | (4)<br>Adjusted Utility Balance | (5)<br>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, A-3                     |
| 12       | Total Rate Base                   | 371,687                  | 159                        | 371,846                         |                               |

Schedule of Adjustments to Rate Base

Florida Public Service Commission

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

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

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

| Line No. | Description                                    | Water              | Wastewater    |
|----------|--|--------------------|---------------|
| 1        | <b>Utility Plant in Service</b>                |                    |               |
| 2        | Used & Useful Adjustment from Prior Rate Order | \$ (40,996)        | -             |
| 3        |  |                    |               |
| 4        | <b>Accumulated Depreciation</b>                |                    |               |
| 5        | Used & Useful Adjustment from Prior Rate Order | \$ 17,969          | \$ -          |
| 6        |  |                    |               |
| 7        | <b>Working Capital Allowance</b>               |                    |               |
| 8        | Adjustment for 1/8 of O&M Expense              | \$ 212             | \$ 159        |
| 9        |  |                    |               |
| 10       | <b>Total Rate Base Adjustment</b>              | <u>\$ (22,816)</u> | <u>\$ 159</u> |
| 11       |  |                    |               |
| 12       |  |                    |               |

Schedule of Water Net Operating Income

Florida Public Service Commission

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

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

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

| Line No. | (1)<br>Description               | (2)<br>Balance Per Books | (3)<br>Utility Test Year Adjustments | (4)<br>Utility Adjusted Test Year | (5)<br>Requested Revenue Adjustment | (6)<br>Requested Annual Revenues | (7)<br>Supporting Schedule(s) |
|----------|----------------------------------|--------------------------|--------------------------------------|-----------------------------------|-------------------------------------|----------------------------------|-------------------------------|
| 1        | OPERATING REVENUES               | 99,267                   | -                                    | 99,267                            | 135,230                             | 234,497                          | B-4                           |
| 2        | Operation & Maintenance          | 169,498                  | 2,787                                | 172,285                           | 6,085                               | 178,370                          | B-5                           |
| 3        | Depreciation, net of CIAC Amort. | 23,729                   | (1,344)                              | 22,386                            | -                                   | 22,386                           | B-13                          |
| 4        | Amortization                     | -                        | -                                    | -                                 | -                                   | -                                |                               |
| 5        | Taxes Other Than Income          | 6,164                    | (133)                                | 6,031                             | -                                   | 6,031                            | B-15                          |
| 6        | Provision for Income Taxes       | -                        | -                                    | -                                 | 542.32                              | 542                              | C-1                           |
| 7        | OPERATING EXPENSES               | 199,391                  | 1,310                                | 200,701                           | 6,628                               | 207,329                          |                               |
| 8        | NET OPERATING INCOME             | (100,124)                | (1,310)                              | (101,434)                         | 128,602                             | 27,168                           |                               |
| 9        | RATE BASE                        | 333,162                  |                                      | 310,347                           |                                     | 310,347                          |                               |
| 10       | RATE OF RETURN                   | -30.05%                  |                                      | -32.68%                           |                                     | 8.75%                            |                               |

Schedule of Wastewater Net Operating Income

Florida Public Service Commission

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

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

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

| Line No. | (1)<br>Description               | (2)<br>Balance Per Books | (3)<br>Utility Test Year Adjustments | (4)<br>Utility Adjusted Test Year | (5)<br>Requested Revenue Adjustment | (6)<br>Requested Annual Revenues | (7)<br>Supporting Schedule(s) |
|----------|----------------------------------|--------------------------|--------------------------------------|-----------------------------------|-------------------------------------|----------------------------------|-------------------------------|
| 1        | OPERATING REVENUES               | 137,855                  | -                                    | 137,855                           | 42,569                              | 180,424                          | B-4                           |
| 2        | Operation & Maintenance          | 126,851                  | (5,927)                              | 120,924                           | 1,916                               | 122,840                          | B-6                           |
| 3        | Depreciation, net of CIAC Amort. | 17,216                   | -                                    | 17,216                            | -                                   | 17,216                           | B-14                          |
| 4        | Amortization                     | -                        | -                                    | -                                 | -                                   | -                                |                               |
| 5        | Taxes Other Than Income          | 7,162                    | -                                    | 7,162                             | -                                   | 7,162                            | B-15                          |
| 6        | Provision for Income Taxes       | -                        | -                                    | -                                 | 655                                 | 655                              | C-1                           |
| 7        | OPERATING EXPENSES               | 151,230                  | (5,927)                              | 145,303                           | 2,570                               | 147,873                          |                               |
| 8        | NET OPERATING INCOME             | (13,375)                 | 5,927                                | (7,448)                           | 39,999                              | 32,551                           |                               |
| 9        | RATE BASE                        | 371,687                  |                                      | 371,846                           |                                     | 371,846                          |                               |
| 10       | RATE OF RETURN                   | -3.60%                   |                                      | -2.00%                            |                                     | 8.75%                            |                               |

Schedule of Adjustments to Operating Income

Florida Public Service Commission

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

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

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

| Line No. | Description   | Water          | Wastewater     |
|----------|---|----------------|----------------|
| 1        | <b>Operations &amp; Maintenance</b>                 |                |                |
| 2        |   |                |                |
| 3        | Customer Billing Cost                               | (957)          | (966)          |
| 4        | New third party provider contract began 1/1/25      |                |                |
| 5        | Property Insurance                                  | (471)          | (512)          |
| 6        | New policy as of 2/1/25                             |                |                |
| 7        | Admin Expenses Transferred                          | (5,251)        | (5,295)        |
| 8        | Adjustment to overhead allocation                   |                |                |
| 9        | Contract Operations                                 | 15,396         | 10,075         |
| 10       | New third party contract began 10/1/2024            |                |                |
| 11       | Testing   | (2,553)        | (729)          |
| 12       | Cost included in new contract that began 10/1/2024  |                |                |
| 13       | Chemicals   | (3,411)        | (8,422)        |
| 14       | Cost included in new contract that began 10/1/2024  |                |                |
| 15       | Sludge Removal                                      | -              | 40             |
| 16       | Cost included in new contract that began 10/1/2024  |                |                |
| 17       | Bad Debt Expense                                    | 36             | (118)          |
| 18       | 3-year Bad Debt Average Adjustment                  |                |                |
| 19       |   |                |                |
| 20       | <b>Total Adjustment Operation &amp; Maintenance</b> | <u>2,787</u>   | <u>(5,927)</u> |
| 21       |   |                |                |
| 22       | <b>Depreciation</b>                                 |                |                |
| 23       |   |                |                |
| 24       | Adjustment for used & useful percentages            | (1,344)        | -              |
| 25       |   |                |                |
| 26       | <b>Property Tax Expense</b>                         |                |                |
| 27       |   |                |                |
| 28       | Adjustment for used & useful percentages            | (133)          | -              |
| 29       |   |                |                |
| 30       |   |                |                |
| 31       |   |                |                |
| 32       |   |                |                |
| 33       |   |                |                |
| 34       | <b>Adjustment for Income Tax</b>                    |                |                |
| 35       |   | Water          | Wastewater     |
| 36       | Taxable Income before State Tax                     | 2,240.91       | 2,684.97       |
| 37       | Less State Tax Exemption                            | (590.16)       | (595.12)       |
| 38       | State Taxable Income                                | 1,650.75       | 2,089.85       |
| 39       | <b>State Income tax (5.5%)</b>                      | <b>90.79</b>   | <b>114.94</b>  |
| 40       |   |                |                |
| 41       | Federal Taxable Income                              | 2,150.12       | 2,570.03       |
| 42       | <b>Federal Income Tax (21%)</b>                     | <b>451.52</b>  | <b>539.71</b>  |
| 43       |   |                |                |
| 44       | Total Adjustment for Income Tax                     | <u>542</u>     | <u>655</u>     |
| 45       |   |                |                |
| 46       | <b>Revenues</b>                                     |                |                |
| 47       | Adjustment for required return                      | 27,168         | 32,551         |
| 48       |   |                |                |
| 49       | Adjustment for negative operating income            | 101,434        | 7,448          |
| 50       |   |                |                |
| 51       | Adjustment to revenue for Income Tax                | 542            | 655            |
| 52       |   |                |                |
| 53       | Adjustment for RAF fees on increased revenue        | 6,085          | 1,916          |
| 54       |   |                |                |
| 55       | <b>Total Adjustment to Revenues</b>                 | <u>135,230</u> | <u>42,569</u>  |

Schedule of Requested Cost of Capital  
13-Month Average Balance

Florida Public Service Commission

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

Schedule: D-1  
Page 1 of 1  
Brent Thies

Subsidiary [X] or Consolidated [ ]

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

| Line No. | Class of Capital             | (1)<br>Reconciled<br>To Requested<br>Rate Base | (2)<br>Ratio | (3)<br>Cost<br>Rate | (4)<br>Weighted<br>Cost |
|----------|------------------------------|--|--------------|---------------------|-------------------------|
| 1        | Long-Term Debt               | -  |              |                     |                         |
| 2        | Short-Term Debt              | 40,569   | 5.95%        | 8.50%               | 0.51%                   |
| 3        | Preferred Stock              | -  |              |                     |                         |
| 4        | Customer Deposits            | -  |              |                     |                         |
| 5        | Common Equity                | 641,623  | 94.05%       | 8.77%               | 8.25%                   |
| 6        | Tax Credits - Zero Cost      | -  |              |                     |                         |
| 7        | Tax Credits - Wtd. Cost      | -  |              |                     |                         |
| 8        | Accum. Deferred Income Taxes | -  |              |                     |                         |
| 9        | Other (Explain)              | -  |              |                     |                         |
| 10       | Total                        | 682,192  | 100.00%      |                     | 8.75%                   |
|          |                              | =====  | =====        |                     | =====                   |

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

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

Florida Public Service Commission

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

Schedule: D-2  
Page 1 of 1  
Brent Thies

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

| Line No. | (1)<br>Class of Capital    | (2)<br>Test Year Per Books | (3) - (4)<br>Reconciliation Adjustments |           | (5)<br>Prorata * | (6)<br>Reconciled To Requested Rate Base |
|----------|----------------------------|----------------------------|---|-----------|------------------|--|
|          |                            |                            | Specific                                | (Explain) |                  |  |
| 1        | Long-Term Debt             | -                          |   |           |                  | -  |
| 2        | Short-Term Debt            | 40,569                     |   |           |                  | 40,569                                   |
| 3        | Preferred Stock            | -                          |   |           |                  | -  |
| 4        | Common Equity              | 1,844,791                  | Rate Base Adjustments                   |           | (1,203,168)      | 641,623                                  |
| 5        | Customer Deposits          | -                          |   |           |                  | -  |
| 6        | Tax Credits - Zero Cost    | -                          |   |           |                  | -  |
| 7        | Tax Credits - Wtd. Cost    | -                          |   |           |                  | -  |
| 8        | Accum. Deferred Income Tax | -                          |   |           |                  | -  |
| 9        | Other (Explain)            | -                          |   |           |                  | -  |
| 10       | Total                      | 1,885,360                  |   |           |                  | 682,192                                  |

\* List corresponding adjustments to rate base below:

| Description |  | Amount             |
|-------------|--|--------------------|
| <b>A</b>    | Equity Capital provided by parent for construction in progress and other utility plant assets not being sought as rate base in this case | (1,180,511)        |
| <b>B</b>    | <b>Utility Plant in Service</b><br>Used & Useful Adjustment from Prior Rate Order  | (40,996)           |
| <b>C</b>    | <b>Accumulated Depreciation</b><br>Used & Useful Adjustment from Prior Rate Order  | 17,969             |
| <b>D</b>    | <b>Working Capital Allowance</b><br>Adjustment for 1/8 of O&M Expense  | 370                |
|             |  | <u>(1,203,168)</u> |

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

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                 | 310,346.95   |
| Net Operating Income      | (101,434.32) |
| Equity Percentage         | 94.05%       |
| Debt Percentage           | 5.95%        |
| Last Authorized ROE (Min) | 10.16%       |
| Current Cost of Debt      | 8.50%        |
| Achieved Rate of Return   | -32.68%      |
| Required Rate of Return   | 10.06%       |
| Revenue Deficiency        | 132,659.20   |
| Percentage Increase       | 133.64%      |

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      | (7,447.78) |
| Equity Percentage         | 94.05%     |
| Debt Percentage           | 5.95%      |
| Last Authorized ROE (Min) | 10.16%     |
| Current Cost of Debt      | 8.50%      |
| Achieved Rate of Return   | -2.00%     |
| Required Rate of Return   | 10.06%     |
| Revenue Deficiency        | 44,860.23  |
| Percentage Increase       | 32.54%     |

**Interim Rate Design - Water**

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

**Docket No.: 20250052 20250052**

**Test Year Ended: 1/31/2025**

**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.**

| <b>Customer Type (B)</b>   | <b>Proposed</b> | <b>Monthly Charge (I)</b> |
|----------------------------|-----------------|---------------------------|
| Residential                |                 |                           |
| 5/8" x 3/4"                | \$              | 26.34                     |
| 1"                         | \$              | 65.85                     |
| 1-1/2"                     | \$              | 131.71                    |
| 2"                         | \$              | 210.73                    |
| 3"                         | \$              | 395.13                    |
| 4"                         | \$              | 658.55                    |
| Gallorage Charge per 1,000 |                 |                           |
| 0-3,000 gallons            | \$              | 9.00                      |
| 3,001-6,000                | \$              | 16.67                     |
| Over 6,000 gallons         | \$              | 24.99                     |
| General Service            |                 |                           |
| 5/8" x 3/4"                | \$              | 26.34                     |
| 1"                         | \$              | 65.85                     |
| 1-1/2"                     | \$              | 131.71                    |
| 2"                         | \$              | 210.73                    |
| 3"                         | \$              | 395.13                    |
| 4"                         | \$              | 658.55                    |
| Charge per 1,000 gallons   | \$              | 12.45                     |

Total:

**Interim Rate Design - Wastewater**

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

**Docket No.: 20250052 20250052**

**Test Year Ended: 1/31/2025**

**Explanation: The Company proposes to apply the interim revenue deficiency through a uniform percentage increase across existing tarified rates.**

**This approach is consistent with Commission practice and maintains current rate structure pending full rate design consideration in the general rate case.**

| <b>Customer Type (B)</b>           | <b>Proposed</b> | <b>Monthly Charge (I)</b> |
|------------------------------------|-----------------|---------------------------|
| Residential                        |                 |                           |
| All Meter Sizes                    | \$              | 23.03                     |
| Gallonage Charge per 1,000 gallons | \$              | 6.32                      |
| General Service                    |                 |                           |
| 5/8" x 3/4"                        | \$              | 23.03                     |
| 1"                                 | \$              | 57.57                     |
| 1-1/2"                             | \$              | 115.15                    |
| 2"                                 | \$              | 184.24                    |
| 3"                                 | \$              | 345.44                    |
| 4"                                 | \$              | 575.73                    |
| Gallonage Charge per 1,000         | \$              | 6.32                      |
| Total                              |                 |                           |

Schedule of Water Rate Base

Florida Public Service Commission

Company: CSWR-Florida (Neighborhood Utilities)  
 Docket No.: 20250052  
 Schedule Year Ended: 1/31/2025  
 Interim  Final   
 Historical  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)<br>Description                | (2)<br>Balance Per Books | (3)<br>Utility Adjustments | (4)<br>Adjusted Utility Balance | (5)<br>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, A-3                     |
| 12       | <b>Total Rate Base</b>            | <b>467,722</b>           | <b>(158,616)</b>           | <b>309,105</b>                  |                               |

Schedule of Adjustments to Rate Base

Florida Public Service Commission

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

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

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

| Line No. | Description                                    | Water               | Wastewater  |
|----------|--|---------------------|-------------|
| 1        | <b>Utility Plant in Service</b>                |                     |             |
| 2        | Used & Useful Adjustment from Prior Rate Order | \$ -                | -           |
| 3        |  |                     |             |
| 4        | <b>Accumulated Depreciation</b>                |                     |             |
| 5        | Used & Useful Adjustment from Prior Rate Order | \$ -                | \$ -        |
| 6        |  |                     |             |
| 7        | <b>Working Capital Allowance</b>               |                     |             |
| 8        | Adjustment for 1/8 of O&M Expense              | \$ (158,616)        | \$ -        |
| 9        |  |                     |             |
| 10       | <b>Total Rate Base Adjustment</b>              | <u>\$ (158,616)</u> | <u>\$ -</u> |
| 11       |  |                     |             |
| 12       |  |                     |             |

Schedule of Water Net Operating Income

Florida Public Service Commission

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

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

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

| Line No. | (1)<br>Description               | (2)<br>Balance Per Books | (3)<br>Utility Test Year Adjustments | (4)<br>Utility Adjusted Test Year | (5)<br>Requested Revenue Adjustment | (6)<br>Requested Annual Revenues | (7)<br>Supporting Schedule(s) |
|----------|----------------------------------|--------------------------|--------------------------------------|-----------------------------------|-------------------------------------|----------------------------------|-------------------------------|
| 1        | OPERATING REVENUES               | 164,075                  | -                                    | 164,075                           | 110,936                             | 275,011                          | B-4                           |
| 2        | Operation & Maintenance          | 229,332                  | (5,857)                              | 223,475                           | 4,992.13                            | 228,467                          | B-5                           |
| 3        | Depreciation, net of CIAC Amort. | 11,844                   | -                                    | 11,844                            | -                                   | 11,844                           | B-13                          |
| 4        | Amortization                     | -                        | -                                    | -                                 | -                                   | -                                |                               |
| 5        | Taxes Other Than Income          | 7,170                    | -                                    | 7,170                             | -                                   | 7,170                            | B-15                          |
| 6        | Provision for Income Taxes       | -                        | -                                    | -                                 | 497.79                              | 498                              | C-1                           |
| 7        | OPERATING EXPENSES               | 248,346                  | (5,857)                              | 242,489                           | 5,490                               | 247,979                          |                               |
| 8        | NET OPERATING INCOME             | (84,270)                 | 5,857                                | (78,414)                          | 105,446                             | 27,032                           |                               |
| 9        | RATE BASE                        | 467,722                  |                                      | 309,105                           |                                     | 309,105                          |                               |
| 10       | RATE OF RETURN                   | -18.02%                  |                                      | -25.37%                           |                                     | 8.75%                            |                               |

Schedule of Adjustments to Operating Income

Florida Public Service Commission

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

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

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

| Line No. | Description   | Water          | Wastewater     |
|----------|---|----------------|----------------|
| 1        | <b>Operations &amp; Maintenance</b>                 |                |                |
| 2        |   |                |                |
| 3        | Customer Billing Cost                               | (1,798)        | -              |
| 4        | New third party provider contract began 1/1/25      |                |                |
| 5        | Property Insurance                                  | 3,146          | -              |
| 6        | New policy as of 2/1/25                             |                |                |
| 7        | Admin Expenses Transferred                          | (9,862)        | -              |
| 8        | Adjustment to overhead allocation                   |                |                |
| 9        | Contract Operations                                 | 14,080         | -              |
| 10       | New third party contract began 10/1/2024            |                |                |
| 11       | Testing   | (1,603)        | -              |
| 12       | Cost included in new contract that began 10/1/2024  |                |                |
| 13       | Chemicals   | (10,294)       | -              |
| 14       | Cost included in new contract that began 10/1/2024  |                |                |
| 15       | Sludge Removal                                      | -              | -              |
| 16       | Cost included in new contract that began 10/1/2024  |                |                |
| 17       | Bad Debt Expense                                    |                | -              |
| 18       | 3-year Bad Debt Average Adjustment                  | 475            |                |
| 19       |   |                |                |
| 20       | <b>Total Adjustment Operation &amp; Maintenance</b> | <u>(5,857)</u> | <u>-</u>       |
| 21       |   |                |                |
| 22       | <b>Depreciation</b>                                 |                |                |
| 23       |   |                |                |
| 24       | Adjustment for used & useful percentages            | -              | -              |
| 25       |   |                |                |
| 26       | <b>Property Tax Expense</b>                         |                |                |
| 27       |   |                |                |
| 28       | Adjustment for used & useful percentages            | -              | -              |
| 29       |   |                |                |
| 30       | <b>Adjustment for Income Tax</b>                    |                |                |
| 31       | Taxable Income before State Tax                     | 2,154.07       |                |
| 32       | Less State Tax Exemption                            | (1,108.41)     |                |
| 33       | State Taxable Income                                | 1,045.66       |                |
| 34       | <b>State Income tax (5.5%)</b>                      | <b>57.51</b>   |                |
| 35       |   |                |                |
| 36       | Federal Taxable Income                              | 2,096.55       |                |
| 37       | <b>Federal Income Tax (21%)</b>                     | <b>440.28</b>  |                |
| 38       | Total Adjustment for Income Tax                     |                | <u>498</u>     |
| 39       |   |                |                |
| 40       |   |                |                |
| 41       | <b>Revenues</b>                                     |                |                |
| 42       | Adjustment for required return                      |                | 27,032         |
| 43       |   |                |                |
| 44       | Adjustment for negative operating income            |                | 78,414         |
| 45       |   |                |                |
| 46       | Adjustment to revenue for Income Tax                |                | 498            |
| 47       |   |                |                |
| 48       | Adjustment for RAF fees on increased revenue        |                | 4,992          |
| 49       |   |                |                |
| 50       | <b>Total Adjustment to Revenues</b>                 |                | <u>110,936</u> |

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

Florida Public Service Commission

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

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

Subsidiary [X] or Consolidated [ ]

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

| Line No. | Class of Capital             | (1)<br>Reconciled<br>To Requested<br>Rate Base | (2)<br>Ratio | (3)<br>Cost<br>Rate | (4)<br>Weighted<br>Cost |
|----------|------------------------------|--|--------------|---------------------|-------------------------|
| 1        | Long-Term Debt               | -  |              |                     |                         |
| 2        | Short-Term Debt              | 28,250   | 9.14%        | 8.50%               | 0.78%                   |
| 3        | Preferred Stock              | -  |              |                     |                         |
| 4        | Customer Deposits            | -  |              |                     |                         |
| 5        | Common Equity                | 280,856  | 90.86%       | 8.77%               | 7.97%                   |
| 6        | Tax Credits - Zero Cost      | -  |              |                     |                         |
| 7        | Tax Credits - Wtd. Cost      | -  |              |                     |                         |
| 8        | Accum. Deferred Income Taxes | -  |              |                     |                         |
| 9        | Other (Explain)              | -  |              |                     |                         |
| 10       | Total                        | 309,106  | 100.00%      |                     | 8.75%                   |

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

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

Florida Public Service Commission

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

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

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

| Line No. | (1)<br>Class of Capital    | (2)<br>Test Year Per Books | (3) Reconciliation Adjustments |                  | (5)<br>Prorata * | (6)<br>Reconciled To Requested Rate Base |
|----------|----------------------------|----------------------------|--------------------------------|------------------|------------------|--|
|          |                            |                            | (3)<br>Specific                | (4)<br>(Explain) |                  |  |
| 1        | Long-Term Debt             | -                          |                                |                  |                  | -  |
| 2        | Short-Term Debt            | 28,250                     |                                |                  |                  | 28,250                                   |
| 3        | Preferred Stock            | -                          |                                |                  |                  | -  |
| 4        | Common Equity              | 637,210                    | Rate Base Adjustments          |                  | (356,353)        | 280,856                                  |
| 5        | Customer Deposits          | -                          |                                |                  |                  | -  |
| 6        | Tax Credits - Zero Cost    | -                          |                                |                  |                  | -  |
| 7        | Tax Credits - Wtd. Cost    | -                          |                                |                  |                  | -  |
| 8        | Accum. Deferred Income Tax | -                          |                                |                  |                  | -  |
| 9        | Other (Explain)            | -                          |                                |                  |                  | -  |
| 10       | Total                      | 665,459                    |                                |                  |                  | 309,106                                  |

\* List corresponding adjustments to rate base below:

| Description   | Amount           |
|---|------------------|
| <b>A Equity Capital provided by parent for construction in progress and other utility plant assets not being sought as rate base in this case</b> | (197,737)        |
| <b>B Utility Plant in Service</b>   |                  |
| Used & Useful Adjustment from Prior Rate Order  | \$ -             |
| <b>C Accumulated Depreciation</b>   |                  |
| Used & Useful Adjustment from Prior Rate Order  | \$ -             |
| <b>D Working Capital Allowance</b>  |                  |
| Adjustment for 1/8 of O&M Expense   | \$ (158,616)     |
|   | <u>(356,353)</u> |

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

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      | (78,413.94) |
| Equity Percentage         | 90.86%      |
| Debt Percentage           | 9.14%       |
| Last Authorized ROE (Min) | 10.16%      |
| Current Cost of Debt      | 8.50%       |
| Achieved Rate of Return   | -25.37%     |
| Required Rate of Return   | 10.01%      |
| Revenue Deficiency        | 109,350.10  |
| Percentage Increase       | 66.65%      |

**Interim Rate Design - Water**

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

**Docket No.: 20250052**

**Test Year Ended: 1/31/2025**

**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.**

| <b>Customer Type (B)</b>         | <b>Proposed Monthly Charge (I)</b> |
|----------------------------------|------------------------------------|
| Residential                      |                                    |
| 5/8" x 3/4"                      | \$ 14.37                           |
| 3/4"                             | \$ 21.56                           |
| 1"                               | \$ 35.94                           |
| 1-1/2"                           | \$ 71.87                           |
| 2"                               | \$ 114.99                          |
| 3"                               | \$ 215.61                          |
| 4"                               | \$ 359.35                          |
| 6"                               | \$ 718.70                          |
| Gallage Charge per 1,000 gallons |                                    |
| 0-5,000 gallons                  | \$ 7.39                            |
| 5,001-10,000                     | \$ 9.09                            |
| 10,000+                          | \$ 13.62                           |
| Total:                           |                                    |

Schedule of Wastewater Rate Base

Florida Public Service Commissio

Company: CSWR-Florida (North Peninsula)  
 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)<br>Description                | (2)<br>Balance Per Books | (3)<br>Utility Adjustments | (4)<br>Adjusted Utility Balance | (5)<br>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, A-3                     |
| 12       | Total Rate Base                   | 1,941,265                | 294                        | 1,941,559                       |                               |

Schedule of Adjustments to Rate Base

Florida Public Service Commission

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

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

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

| Line No. | Description                                    | Water | Wastewater |
|----------|--|-------|------------|
| 1        | <b>Utility Plant in Service</b>                |       |            |
| 2        | Used & Useful Adjustment from Prior Rate Order | \$ -  | \$ -       |
| 3        |  |       |            |
| 4        | <b>Accumulated Depreciation</b>                |       |            |
| 5        | Used & Useful Adjustment from Prior Rate Order | \$ -  | \$ -       |
| 6        |  |       |            |
| 7        | <b>Working Capital Allowance</b>               |       |            |
| 8        | Adjustment for 1/8 of O&M Expense              | \$ -  | \$ 294     |
| 9        |  |       |            |
| 10       | <b>Total Rate Base Adjustment</b>              | \$ -  | \$ 294     |
| 11       |  |       |            |
| 12       |  |       |            |

Schedule of Wastewater Net Operating Income

Florida Public Service Commission

Company: CSWR-Florida (North Peninsula)  
 Schedule Year Ended: 1/31/2025  
 Interim  Final   
 Historic  Projected

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

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

| Line No. | (1)<br>Description               | (2)<br>Balance Per Books | (3)<br>Utility Test Year Adjustments | (4)<br>Utility Adjusted Test Year | (5)<br>Requested Revenue Adjustment | (6)<br>Requested Annual Revenues | (7)<br>Supporting Schedule(s) |
|----------|----------------------------------|--------------------------|--------------------------------------|-----------------------------------|-------------------------------------|----------------------------------|-------------------------------|
| 1        | OPERATING REVENUES               | \$ 281,531               | \$ -                                 | \$ 281,531                        | \$ 181,455                          | \$ 462,987                       | B-4                           |
| 2        | Operation & Maintenance          | \$ 235,360               | \$ (20,835)                          | \$ 213,726                        | \$ 8,165                            | \$ 221,891                       | B-6                           |
| 3        | Depreciation, net of CIAC Amort. | \$ 50,385                | \$ -                                 | \$ 50,385                         | \$ -                                | \$ 50,385                        | B-14                          |
| 4        | Amortization                     | \$ -                     | \$ -                                 | \$ -                              | \$ -                                | \$ -                             |                               |
| 5        | Taxes Other Than Income          | \$ 16,772                | \$ -                                 | \$ 16,772                         | \$ -                                | \$ 16,772                        | B-15                          |
| 6        | Provision for Income Taxes       | \$ -                     | \$ -                                 | \$ -                              | \$ 3,687                            | \$ 3,687                         | C-1                           |
| 7        | OPERATING EXPENSES               | \$ 302,518               | \$ (20,835)                          | \$ 280,883                        | \$ 11,852                           | \$ 292,736                       |                               |
| 8        | NET OPERATING INCOME             | \$ (20,986)              | \$ 20,835                            | \$ 648                            | \$ 169,603                          | \$ 170,251                       |                               |
| 9        | RATE BASE                        | \$ 1,941,265             |                                      | \$ 1,941,559                      |                                     | 1,941,559                        |                               |
| 10       | RATE OF RETURN                   | -1.08%                   |                                      | 0.03%                             |                                     | 8.77%                            |                               |

Schedule of Adjustments to Operating Income

Florida Public Service Commission

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

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

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

| Line No. | Description   | Water           | Wastewater      |
|----------|---|-----------------|-----------------|
| 1        | <b>Operations &amp; Maintenance</b>                 |                 |                 |
| 2        |   |                 |                 |
| 3        | Customer Billing Cost                               | -               | (2,474)         |
| 4        | New third party provider contract began 1/1/25      |                 |                 |
| 5        | Property Insurance                                  | -               | 1,039           |
| 6        | New policy as of 2/1/25                             |                 |                 |
| 7        | Admin Expenses Transferred                          | -               | (13,569)        |
| 8        | Adjustment to overhead allocation                   |                 |                 |
| 9        | Contract Operations                                 | -               | 19,628          |
| 10       | New third party contract began 10/1/2024            |                 |                 |
| 11       | Testing   | -               | (7,099)         |
| 12       | Cost included in new contract that began 10/1/2024  |                 |                 |
| 13       | Chemicals   | -               | (19,562)        |
| 14       | Cost included in new contract that began 10/1/2024  |                 |                 |
| 15       | Sludge Removal                                      | -               | 403             |
| 16       | Cost included in new contract that began 10/1/2024  |                 |                 |
| 17       | Bad Debt Expense                                    | -               | 799             |
| 18       | 3-year Bad Debt Average Adjustment                  |                 |                 |
| 19       |   |                 |                 |
| 20       | <b>Total Adjustment Operation &amp; Maintenance</b> | <u>-</u>        | <u>(20,835)</u> |
| 21       |   |                 |                 |
| 22       | <b>Depreciation</b>                                 |                 |                 |
| 23       |   |                 |                 |
| 24       | Adjustment for used & useful percentages            | -               | -               |
| 25       |   |                 |                 |
| 26       | <b>Property Tax Expense</b>                         |                 |                 |
| 27       |   |                 |                 |
| 28       | Adjustment for used & useful percentages            | -               | -               |
| 29       |   |                 |                 |
| 30       | <b>Adjustment for Income Tax</b>                    |                 |                 |
| 31       | Taxable Income before State Tax                     | 14,807.16       |                 |
| 32       | Less State Tax Exemption                            | (1,525.00)      |                 |
| 33       | State Taxable Income                                | 13,282.16       |                 |
| 34       | <b>State Income tax (5.5%)</b>                      | <b>730.52</b>   |                 |
| 35       |   |                 |                 |
| 36       | Federal Taxable Income                              | 14,076.64       |                 |
| 37       | <b>Federal Income Tax (21%)</b>                     | <b>2,956.10</b> |                 |
| 38       |   |                 |                 |
| 39       | Total Adjustment for Income Tax                     |                 | <u>3,687</u>    |
| 40       |   |                 |                 |
| 41       | <b>Revenues</b>                                     |                 |                 |
| 42       | Adjustment for required return                      |                 | 169,603         |
| 43       |   |                 |                 |
| 44       | Adjustment for negative operating income            |                 | -               |
| 45       |   |                 |                 |
| 46       | Adjustment to revenue for Income Tax                |                 | 3,687           |
| 47       |   |                 |                 |
| 48       | Adjustment for RAF fees on increased revenue        |                 | 8,165           |
| 49       |   |                 |                 |
| 50       | <b>Total Adjustment to Revenues</b>                 |                 | <u>181,455</u>  |
| 51       |   |                 |                 |

Schedule of Requested Cost of Capital  
13-Month Average Balance

Florida Public Service Commission

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

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

Subsidiary [X] or Consolidated [ ]

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

| Line No. | Class of Capital             | (1)<br>Reconciled<br>To Requested<br>Rate Base | (2)<br>Ratio | (3)<br>Cost<br>Rate | (4)<br>Weighted<br>Cost |
|----------|------------------------------|--|--------------|---------------------|-------------------------|
| 1        | Long-Term Debt               | -  |              |                     |                         |
| 2        | Short-Term Debt              | 8,752  | 0.45%        | 8.50%               | 0.04%                   |
| 3        | Preferred Stock              | -  |              |                     |                         |
| 4        | Customer Deposits            | -  |              |                     |                         |
| 5        | Common Equity                | 1,932,807                                      | 99.55%       | 8.77%               | 8.73%                   |
| 6        | Tax Credits - Zero Cost      | -  |              |                     |                         |
| 7        | Tax Credits - Wtd. Cost      | -  |              |                     |                         |
| 8        | Accum. Deferred Income Taxes | -  |              |                     |                         |
| 9        | Other (Explain)              | -  | 0            |                     |                         |
| 10       | Total                        | 1,941,559                                      | 100.00%      |                     | 8.77%                   |

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

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

Florida Public Service Commission

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

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

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

| Line No. | (1)<br>Class of Capital    | (2)<br>Test Year Per Books | (3) - (5)<br>Reconciliation Adjustments |                  |                  | (6)<br>Reconciled To Requested Rate Base |
|----------|----------------------------|----------------------------|---|------------------|------------------|--|
|          |                            |                            | (3)<br>Specific                         | (4)<br>(Explain) | (5)<br>Prorata * |  |
| 1        | Long-Term Debt             |                            |   |                  |                  |  |
| 2        | Short-Term Debt            | 8,752                      |   |                  |                  | 8,752                                    |
| 3        | Preferred Stock            |                            |   |                  |                  |  |
| 4        | Common Equity              | 1,812,673                  | Rate Base Adjustments                   |                  | 120,134          | 1,932,807                                |
| 5        | Customer Deposits          |                            |   |                  |                  |  |
| 6        | Tax Credits - Zero Cost    |                            |   |                  |                  |  |
| 7        | Tax Credits - Wtd. Cost    |                            |   |                  |                  |  |
| 8        | Accum. Deferred Income Tax |                            |   |                  |                  |  |
| 9        | Other (Explain)            |                            |   |                  |                  |  |
| 10       | Total                      | 1,821,426                  |   |                  |                  | 1,941,559                                |

\* List corresponding adjustments to rate base below:

| Description   | Amount         |
|---|----------------|
| <b>A Working Capital</b> provided by parent for construction in progress and other items of working capital. Booked to intercompany payables. | 119,839        |
| <b>B Utility Plant in Service</b><br>Used & Useful Adjustment from Prior Rate Order   | \$ -           |
| <b>C Accumulated Depreciation</b><br>Used & Useful Adjustment from Prior Rate Order   | \$ -           |
| <b>D Working Capital Allowance</b><br>Adjustment for 1/8 of O&M Expense   | \$ 294         |
|   | <u>120,134</u> |

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

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      | 647.77       |
| Equity Percentage         | 99.55%       |
| Debt Percentage           | 0.45%        |
| Last Authorized ROE (Min) | 9.55%        |
| Current Cost of Debt      | 8.50%        |
| Achieved Rate of Return   | 0.03%        |
| Required Rate of Return   | 9.55%        |
| Revenue Deficiency        | 184,679.25   |
| Percentage Increase       | 65.60%       |

**Interim Rate Design - Wastewater**

**Company: CSWR-Florida (North Peninsula)**

**Docket No.: 20250052**

**Test Year Ended: 1/31/2025**

**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.**

| <b>Customer Type (B)</b> | <b>Proposed Monthly Charge (I)</b> |
|--------------------------|------------------------------------|
| Residential              |                                    |
| Flat Rate                | \$ 64.71                           |
| General Service          |                                    |
| All Meter Sizes (6 ERCs) | \$ 388.26                          |
| All Meter Sizes 14 ERCs) | \$ 905.93                          |
| All Meter Sizes(17 ERCs) | \$ 1,100.06                        |
| All Meter Sizes(65 ERCs) | \$ 4,206.10                        |
| All Meter Sizes(70 ERCs) | \$ 4,529.65                        |
| Total                    |                                    |

Schedule of Water Rate Base

Florida Public Service Commissio

Company: CSWR-Florida (Rolling Oaks)  
 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)<br>Description                | (2)<br>Balance Per Books | (3)<br>Utility Adjustments | (4)<br>Adjusted Utility Balance | (5)<br>Supporting Schedule(s) |
|----------|-----------------------------------|--------------------------|----------------------------|---------------------------------|-------------------------------|
| 1        | Utility Plant in Service          | 3,647,486                | (826,453)                  | 2,821,032                       | A-5, A-3                      |
| 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, A-3                      |
| 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, A-3                     |
| 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 [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)<br>Description                | (2)<br>Balance Per Books | (3)<br>Utility Adjustments | (4)<br>Adjusted Utility Balance | (5)<br>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 Adjustments to Rate Base

Florida Public Service Commission

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

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

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

| Line No. | Description                                    | Water               | Wastewater          |
|----------|--|---------------------|---------------------|
| 1        | <b>Utility Plant in Service</b>                |                     |                     |
| 2        | Used & Useful Adjustment from Prior Rate Order | \$ (826,453)        | \$ (1,294,172)      |
| 3        |  |                     |                     |
| 4        | <b>Accumulated Depreciation</b>                |                     |                     |
| 5        | Used & Useful Adjustment from Prior Rate Order | \$ 614,804          | \$ 743,931          |
| 6        |  |                     |                     |
| 7        | <b>Working Capital Allowance</b>               |                     |                     |
| 8        | Adjustment for 1/8 of O&M Expense              | \$ 2,486            | \$ 1,834            |
| 9        |  |                     |                     |
| 10       | <b>Total Rate Base Adjustment</b>              | <u>\$ (209,164)</u> | <u>\$ (548,407)</u> |
| 11       |  |                     |                     |
| 12       |  |                     |                     |

Schedule of Water Net Operating Income

Florida Public Service Commission

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

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

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

| Line No. | (1)<br>Description               | (2)<br>Balance Per Books | (3)<br>Utility Test Year Adjustments | (4)<br>Utility Adjusted Test Year | (5)<br>Requested Revenue Adjustment | (6)<br>Requested Annual Revenues | (7)<br>Supporting Schedule(s) |
|----------|----------------------------------|--------------------------|--------------------------------------|-----------------------------------|-------------------------------------|----------------------------------|-------------------------------|
| 1        | OPERATING REVENUES               | \$ 1,421,780             | -                                    | \$ 1,421,780                      | 760,848                             | \$ 2,182,629                     | B-4                           |
| 2        | Operation & Maintenance          | \$ 1,988,625             | (186,130)                            | \$ 1,802,495                      | 34,238.17                           | \$ 1,836,733                     | B-5                           |
| 3        | Depreciation, net of CIAC Amort. | \$ 8,636                 | (19,973)                             | \$ (11,337)                       | -                                   | \$ (11,337)                      | B-13                          |
| 4        | Amortization                     | \$ -                     | -                                    | \$ -                              | -                                   | \$ -                             |                               |
| 5        | Taxes Other Than Income          | \$ 46,894                | (598)                                | \$ 46,295                         | -                                   | \$ 46,295                        | B-15                          |
| 6        | Provision for Income Taxes       | \$ -                     | -                                    | \$ -                              | 61,450.73                           | \$ 61,451                        | C-1                           |
| 7        | OPERATING EXPENSES               | \$ 2,044,155             | \$ (206,702)                         | \$ 1,837,453                      | \$ 95,689                           | \$ 1,933,142                     |                               |
| 8        | NET OPERATING INCOME             | \$ (622,375)             | \$ 206,702                           | \$ (415,673)                      | \$ 665,159                          | \$ 249,486                       |                               |
| 9        | RATE BASE                        | 3,055,512                |                                      | 2,846,348                         |                                     | \$ 2,846,348                     |                               |
| 10       | RATE OF RETURN                   | -20.37%                  |                                      | -14.60%                           |                                     | 8.77%                            |                               |

Schedule of Wastewater Net Operating Income

Florida Public Service Commission

Company: CSWR-Florida (Rolling Oaks)  
 Schedule Year Ended: 1/31/2025  
 Interim  Final   
 Historic  Projected

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

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

| Line No. | (1)<br>Description               | (2)<br>Balance Per Books | (3)<br>Utility Test Year Adjustments | (4)<br>Utility Adjusted Test Year | (5)<br>Requested Revenue Adjustment | (6)<br>Requested Annual Revenues | (7)<br>Supporting Schedule(s) |
|----------|----------------------------------|--------------------------|--------------------------------------|-----------------------------------|-------------------------------------|----------------------------------|-------------------------------|
| 1        | OPERATING REVENUES               | \$ 1,888,159             | -                                    | \$ 1,888,159                      | (118,750)                           | \$ 1,769,409                     | B-4                           |
| 2        | Operation & Maintenance          | \$ 1,467,019             | (122,822)                            | \$ 1,344,196                      | (5,343.76)                          | \$ 1,338,853                     | B-6                           |
| 3        | Depreciation, net of CIAC Amort. | \$ 37,372                | (13,649)                             | \$ 23,723                         | -                                   | \$ 23,723                        | B-14                          |
| 4        | Amortization                     | \$ -                     | -                                    | \$ -                              | -                                   | \$ -                             |                               |
| 5        | Taxes Other Than Income          | \$ 73,630                | (1,123)                              | \$ 72,507                         | -                                   | \$ 72,507                        | B-15                          |
| 6        | Provision for Income Taxes       | \$ -                     | -                                    | \$ -                              | 66,230.55                           | \$ 66,231                        | C-1                           |
| 7        | OPERATING EXPENSES               | \$ 1,578,021             | \$ (137,595)                         | \$ 1,440,426                      | \$ 60,887                           | \$ 1,501,313                     |                               |
| 8        | NET OPERATING INCOME             | \$ 310,138               | \$ 137,595                           | \$ 447,733                        | \$ (179,637)                        | \$ 268,096                       |                               |
| 9        | RATE BASE                        | 3,607,066                |                                      | 3,058,659                         |                                     | \$ 3,058,659                     |                               |
| 10       | RATE OF RETURN                   | 8.60%                    |                                      | 14.64%                            |                                     | 8.77%                            |                               |

Schedule of Adjustments to Operating Income

Florida Public Service Commission

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

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

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

| Line No. | Description   | Water            | Wastewater       |
|----------|---|------------------|------------------|
| 1        | <b>Operations &amp; Maintenance</b>                 |                  |                  |
| 2        |   |                  |                  |
| 3        | Customer Billing Cost                               | (25,281)         | (19,842)         |
| 4        | New third party provider contract began 1/1/25      |                  |                  |
| 5        | Property Insurance                                  | (61,316)         | (44,357)         |
| 6        | New policy as of 2/1/25                             |                  |                  |
| 7        | Admin Expenses Transferred                          | (138,646)        | (108,817)        |
| 8        | Adjustment to overhead allocation                   |                  |                  |
| 9        | Contract Operations                                 | 71,715           | 95,926           |
| 10       | New third party contract began 10/1/2024            |                  |                  |
| 11       | Testing   | (15,701)         | (12,847)         |
| 12       | Cost included in new contract that began 10/1/2024  |                  |                  |
| 13       | Chemicals   | (23,938)         | (35,252)         |
| 14       | Cost included in new contract that began 10/1/2024  |                  |                  |
| 15       | Sludge Removal                                      | -                | (155)            |
| 16       | Cost included in new contract that began 10/1/2024  |                  |                  |
| 17       | Bad Debt Expense                                    |                  |                  |
| 18       | 3-year Bad Debt Average Adjustment                  | 7,037            | 2521             |
| 19       |   |                  |                  |
| 20       | <b>Total Adjustment Operation &amp; Maintenance</b> | <u>(186,130)</u> | <u>(122,822)</u> |
| 21       |   |                  |                  |
| 22       | <b>Depreciation</b>                                 |                  |                  |
| 23       |   |                  |                  |
| 24       | Adjustment for used & useful percentages            | (19,973)         | (13,649)         |
| 25       |   |                  |                  |
| 26       | <b>Property Tax Expense</b>                         |                  |                  |
| 27       |   |                  |                  |
| 28       | Adjustment for used & useful percentages            | (598)            | (1,123)          |
| 29       |   |                  |                  |
| 30       |   |                  |                  |
| 31       | <b>Adjustment for Income Tax</b>                    |                  |                  |
| 32       |   | Water            | Wastewater       |
| 33       | Taxable Income before State Tax                     | 245,128.33       | 263,412.62       |
| 34       | Less State Tax Exemption                            | (15,582.23)      | (12,229.72)      |
| 35       | State Taxable Income                                | 229,546.10       | 251,182.90       |
| 36       | <b>State Income tax (5.5%)</b>                      | <b>12,625.04</b> | <b>13,815.06</b> |
| 37       |   |                  |                  |
| 38       | Federal Taxable Income                              | 232,503.29       | 249,597.56       |
| 39       | <b>Federal Income Tax (21%)</b>                     | <b>48,825.69</b> | <b>52,415.49</b> |
| 40       |   |                  |                  |
| 41       | Total Adjustment for Income Tax                     | <u>61,451</u>    | <u>66,231</u>    |
| 42       |   |                  |                  |
| 43       | <b>Revenues</b>                                     |                  |                  |
| 44       | Adjustment for required return                      | 249,486          | (179,637)        |
| 45       |   |                  |                  |
| 46       | Adjustment for negative operating income            | 415,673          | -                |
| 47       |   |                  |                  |
| 48       | Adjustment to revenue for Income Tax                | 61,451           | 66,231           |
| 49       |   |                  |                  |
| 50       | Adjustment for RAF fees on revenue change           | 34,238           | (5,344)          |
| 51       |   |                  |                  |
| 52       | <b>Total Adjustment to Revenues</b>                 | <u>760,848</u>   | <u>(118,750)</u> |
| 53       |   |                  |                  |

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

Florida Public Service Commission

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

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

Subsidiary [X] or Consolidated [ ]

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

| Line No. | Class of Capital             | (1)<br>Reconciled<br>To Requested<br>Rate Base | (2)<br>Ratio | (3)<br>Cost<br>Rate | (4)<br>Weighted<br>Cost |
|----------|------------------------------|--|--------------|---------------------|-------------------------|
| 1        | Long-Term Debt               | -  |              |                     |                         |
| 2        | Short-Term Debt              | 106,365  | 1.80%        | 8.50%               | 0.15%                   |
| 3        | Preferred Stock              | -  |              |                     |                         |
| 4        | Customer Deposits            | -  |              |                     |                         |
| 5        | Common Equity                | 5,798,643                                      | 98.20%       | 8.77%               | 8.61%                   |
| 6        | Tax Credits - Zero Cost      | -  |              |                     |                         |
| 7        | Tax Credits - Wtd. Cost      | -  |              |                     |                         |
| 8        | Accum. Deferred Income Taxes | -  |              |                     |                         |
| 9        | Other (Explain)              | -  |              |                     |                         |
| 10       | Total                        | 5,905,007                                      | 100.00%      |                     | 8.77%                   |

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

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

Florida Public Service Commission

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

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

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

| Line No. | (1)<br>Class of Capital    | (2)<br>Test Year Per Books | (3) - (4)<br>Reconciliation Adjustments |                  | (5)<br>Prorata * | (6)<br>Reconciled To Requested Rate Base |
|----------|----------------------------|----------------------------|---|------------------|------------------|--|
|          |                            |                            | (3)<br>Specific                         | (4)<br>(Explain) |                  |  |
| 1        | Long-Term Debt             | -                          |   |                  |                  | -  |
| 2        | Short-Term Debt            | 106,365                    |   |                  |                  | 106,365                                  |
| 3        | Preferred Stock            | -                          |   |                  |                  | -  |
| 4        | Common Equity              | 33,189,150                 | Rate Base Adjustments                   |                  | (27,390,507)     | 5,798,643                                |
| 5        | Customer Deposits          | -                          |   |                  |                  | -  |
| 6        | Tax Credits - Zero Cost    | -                          |   |                  |                  | -  |
| 7        | Tax Credits - Wtd. Cost    | -                          |   |                  |                  | -  |
| 8        | Accum. Deferred Income Tax | -                          |   |                  |                  | -  |
| 9        | Other (Explain)            | -                          |   |                  |                  | -  |
| 10       | Total                      | 33,295,515                 |   |                  |                  | 5,905,007                                |

\* List corresponding adjustments to rate base below:

| Description   | Amount              |
|---|---------------------|
| <b>A</b> Equity Capital provided by parent for construction in progress and other utility plant assets not being sought as rate base in this case | (26,632,937)        |
| <b>B</b> Utility Plant in Service<br>Used & Useful Adjustment from Prior Rate Order   | (2,120,626)         |
| <b>C</b> Accumulated Depreciation<br>Used & Useful Adjustment from Prior Rate Order   | 1,358,735           |
| <b>D</b> Working Capital Allowance<br>Adjustment for 1/8 of O&M Expense   | 4,320               |
|   | <u>(27,390,507)</u> |

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

**Interim Rate - Revenue Deficiency - Water**

**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: 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      | (415,673.14) |
| Equity Percentage         | 98.20%       |
| Debt Percentage           | 1.80%        |
| Last Authorized ROE (Min) | 9.55%        |
| Current Cost of Debt      | 8.50%        |
| <br>                      |              |
| Achieved Rate of Return   | -14.60%      |
| Required Rate of Return   | 9.53%        |
| <br>                      |              |
| Revenue Deficiency        | 686,961      |
| 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      | 447,732.67   |
| Equity Percentage         | 98.20%       |
| Debt Percentage           | 1.80%        |
| Last Authorized ROE (Max) | 11.55%       |
| Current Cost of Debt      | 8.50%        |
| <br>                      |              |
| Achieved Rate of Return   | 14.64%       |
| Required Rate of Return   | 11.34%       |
| <br>                      |              |
| Revenue Deficiency        | (100,820.95) |
| Percentage Increase       | 2.34%        |

**Interim Rate Design - Water**

**Company: CSWR-Florida (Rolling Oaks)**

**Docket No.: 20250052**

**Test Year Ended: 1/31/2025**

**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.**

| <b>Line No.</b> | <b>Customer Type (B)</b>           | <b>Proposed Monthly Charge (I)</b> |
|-----------------|------------------------------------|------------------------------------|
| 1               |                                    |                                    |
| 2               | Residential & General              |                                    |
| 3               | 5/8" x 3/4"                        | \$ 19.41                           |
| 4               | Gallorage charge per 1,000 Gallons |                                    |
| 5               | 0-10,000 gallons                   | \$ 1.17                            |
| 6               | 10,001-20,000 gallons              | \$ 2.23                            |
| 7               | 20,001-30,000 gallons              | \$ 3.35                            |
| 8               | 30,001-40,000 gallons              | \$ 4.47                            |
| 9               | Over 40,000 gallons                | \$ 5.54                            |
| 10              |                                    |                                    |
| 11              | 1"                                 | \$ 48.51                           |
| 12              | Gallorage charge per 1,000 Gallons |                                    |
| 13              | 0-25,000 gallons                   | \$ 1.17                            |
| 14              | 25,001-50,000 gallons              | \$ 2.23                            |
| 15              | 50,001-75,000 gallons              | \$ 3.35                            |
| 16              | 75,001-100,000 gallons             | \$ 4.47                            |
| 17              | Over 100,000 gallons               | \$ 5.54                            |
| 18              |                                    |                                    |
| 19              | 1-1/2"                             | \$ 97.03                           |
| 20              | Gallorage charge per 1,000 Gallons |                                    |
| 21              | 0-50,000 gallons                   | \$ 1.17                            |
| 22              | 50,001-100,000 gallons             | \$ 2.23                            |
| 23              | 100,001-150,000 gallons            | \$ 3.35                            |
| 24              | 150,001-200,000 gallons            | \$ 4.47                            |
| 25              | Over 200,000 gallons               | \$ 5.54                            |
| 26              |                                    |                                    |
| 27              | 2"                                 | \$ 155.25                          |
| 28              | Gallorage charge per 1,000 Gallons |                                    |
| 29              | 0-80,000 gallons                   | \$ 1.17                            |
| 30              | 80,001-160,000 gallons             | \$ 2.23                            |
| 31              | 160,001-240,000 gallons            | \$ 3.35                            |
| 32              | 240,001-320,000 gallons            | \$ 4.47                            |
| 33              | Over 320,000 gallons               | \$ 5.54                            |
| 34              |                                    |                                    |
| 35              | 3"                                 | \$ 291.09                          |
| 36              | Gallorage 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"                                 | \$ 485.14                          |
| 44              | Gallorage 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"                                 | \$ 970.29                          |
| 52              | Gallorage 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:                             |                                    |

**Interim Rate Design - Wastewater**

**Company: CSWR-Florida (Rolling Oaks)**

**Docket No.: 20250052**

**Test Year Ended: 1/31/2025**

**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.**

| <b>Line No.</b> | <b>Customer Type (B)</b>           | <b>Proposed Monthly Charge (I)</b> |
|-----------------|------------------------------------|------------------------------------|
| 1               |                                    |                                    |
| 2               | General Service                    |                                    |
| 3               | 5/8" x 3/4"                        | \$ 19.07                           |
| 4               | 1"                                 | \$ 47.68                           |
| 5               | 1-1/2"                             | \$ 95.37                           |
| 6               | 2"                                 | \$ 152.59                          |
| 7               | 3"                                 | \$ 286.10                          |
| 8               | 4"                                 | \$ 476.83                          |
| 9               | 6"                                 | \$ 667.57                          |
| 10              | 8"                                 | \$ 953.67                          |
| 11              | Gallorage charge per 1,000 Gallons |                                    |
| 12              | Residential Up to 6,000 Gallons    | \$ 3.59                            |
| 13              | Commerical (No Maximum)            | \$ 4.36                            |
| 14              |                                    |                                    |
| 15              | Total:                             |                                    |

Schedule of Wastewater Rate Base

Florida Public Service Commission

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)<br>Description                | (2)<br>Balance Per Books | (3)<br>Utility Adjustments | (4)<br>Adjusted Utility Balance | (5)<br>Supporting Schedule(s) |
|----------|-----------------------------------|--------------------------|----------------------------|---------------------------------|-------------------------------|
| 1        | Utility Plant in Service          | 1,087,791                | (214,436.80)               | 873,355                         | A-6, A-3                      |
| 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, A-3                     |
| 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         | -                        | 216                        | 216                             | A-17, A-3                     |
| 12       | Total Rate Base                   | 713,808                  | (129,197)                  | 584,612                         |                               |

Schedule of Adjustments to Rate Base

Florida Public Service Commission

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

Docket No.: 20250052

Test Year Ended: 1/31/2025

Interim  Final

Historical  Projected

Schedule: A-3

Page 1 of 1

Preparer: Brent Thies

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

| Line No. | Description                                    | Water       | Wastewater          |
|----------|--|-------------|---------------------|
| 1        | <b>Utility Plant in Service</b>                |             |                     |
| 2        | Used & Useful Adjustment from Prior Rate Order | \$ -        | \$ (214,437)        |
| 3        |  |             |                     |
| 4        | <b>Accumulated Depreciation</b>                |             |                     |
| 5        | Used & Useful Adjustment from Prior Rate Order | \$ -        | \$ 85,024           |
| 6        |  |             |                     |
| 7        | <b>Working Capital Allowance</b>               |             |                     |
| 8        | Adjustment for 1/8 of O&M Expense              | \$ -        | \$ 216              |
| 9        |  |             |                     |
| 10       | <b>Total Rate Base Adjustment</b>              | <u>\$ -</u> | <u>\$ (129,197)</u> |
| 11       |  |             |                     |
| 12       |  |             |                     |

Schedule of Wastewater Net Operating Income

Florida Public Service Commission

Company: CSWR-Florida (Sebring Ridge Utilities, INC.)  
 Schedule Year Ended: 1/31/2025  
 Interim  Final   
 Historical  Projected

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

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

| Line No. | (1)<br>Description               | (2)<br>Balance Per Books | (3)<br>Utility Test Year Adjustments | (4)<br>Utility Adjusted Test Year | (5)<br>Requested Revenue Adjustment | (6)<br>Requested Annual Revenues | (7)<br>Supporting Schedule(s) |
|----------|----------------------------------|--------------------------|--------------------------------------|-----------------------------------|-------------------------------------|----------------------------------|-------------------------------|
| 1        | OPERATING REVENUES               | \$ 114,578               | -                                    | \$ 114,578                        | \$ 130,309                          | \$ 244,887                       | B-4                           |
| 2        | Operation & Maintenance          | \$ 172,493               | (6,287)                              | \$ 166,205                        | \$ 5,864                            | \$ 172,069                       | B-6                           |
| 3        | Depreciation, net of CIAC Amort. | \$ 22,857                | (4,466)                              | \$ 18,391                         | \$ -                                | \$ 18,391                        | B-14                          |
| 4        | Amortization                     | \$ -                     | -                                    | \$ -                              | \$ -                                | \$ -                             |                               |
| 5        | Taxes Other Than Income          | \$ 2,248                 | (3)                                  | \$ 2,245                          | \$ -                                | \$ 2,245                         | B-15                          |
| 6        | Provision for Income Taxes       | \$ -                     | -                                    | \$ -                              | \$ 1,025                            | \$ 1,025                         | C-1                           |
| 7        | OPERATING EXPENSES               | \$ 197,598               | \$ (10,756)                          | \$ 186,842                        | \$ 6,889                            | \$ 193,730                       |                               |
| 8        | NET OPERATING INCOME             | \$ (83,020)              | \$ 10,756                            | \$ (72,264)                       | \$ 123,421                          | \$ 51,157                        |                               |
| 9        | RATE BASE                        | \$ 713,808               |                                      | \$ 584,612                        |                                     | \$ 584,612                       |                               |
| 10       | RATE OF RETURN                   | -11.63%                  |                                      | -12.36%                           |                                     | 8.75%                            |                               |

Schedule of Adjustments to Operating Income

Florida Public Service Commission

Company: CSWR-Florida (Sebring Ridge Utilities, INC.)  
 Schedule Year Ended: 1/31/2025  
 Interim [X] Final [ ]  
 Historical [X] Projected [ ]

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

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

| Line No. | Description   | Water         | Wastewater     |
|----------|---|---------------|----------------|
| 1        | <b>Operations &amp; Maintenance</b>                 |               |                |
| 2        |   |               |                |
| 3        | Customer Billing Cost                               | -             | (1,155)        |
| 4        | New third party provider contract began 1/1/25      |               |                |
| 5        | Property Insurance                                  | -             | 5,153          |
| 6        | New policy as of 2/1/25                             |               |                |
| 7        | Admin Expenses Transferred                          | -             | (6,332)        |
| 8        | Adjustment to overhead allocation                   |               |                |
| 9        | Contract Operations                                 | -             | 15,460         |
| 10       | New third party contract began 10/1/2024            |               |                |
| 11       | Testing   | -             | (3,030)        |
| 12       | Cost included in new contract that began 10/1/2024  |               |                |
| 13       | Chemicals   | -             | (16,420)       |
| 14       | Cost included in new contract that began 10/1/2024  |               |                |
| 15       | Sludge Removal                                      | -             | 188            |
| 16       | Cost included in new contract that began 10/1/2024  |               |                |
| 17       | Bad Debt Expense                                    | -             | (152)          |
| 18       | 3-year Bad Debt Average Adjustment                  |               |                |
| 19       |   |               |                |
| 20       |   |               |                |
| 21       | <b>Total Adjustment Operation &amp; Maintenance</b> | <u>-</u>      | <u>(6,287)</u> |
| 22       |   |               |                |
| 23       | <b>Depreciation</b>                                 |               |                |
| 24       |   |               |                |
| 25       | Adjustment for used & useful percentages            | -             | (4,466)        |
| 26       |   |               |                |
| 27       | <b>Property Tax Expense</b>                         |               |                |
| 28       |   |               |                |
| 29       | Adjustment for used & useful percentages            | -             | (3)            |
| 30       |   |               |                |
| 31       |   |               |                |
| 32       | <b>Adjustment for Income Tax</b>                    |               |                |
| 33       | Taxable Income before State Tax                     | 4,164.85      |                |
| 34       | Less State Tax Exemption                            | (711.66)      |                |
| 35       | State Taxable Income                                | 3,453.19      |                |
| 36       | <b>State Income tax (5.5%)</b>                      | <b>189.93</b> |                |
| 37       |   |               |                |
| 38       | Federal Taxable Income                              | 3,974.92      |                |
| 39       | <b>Federal Income Tax (21%)</b>                     | <b>834.73</b> |                |
| 40       |   |               |                |
| 41       | Total Adjustment for Income Tax                     |               | <u>1,025</u>   |
| 42       |   |               |                |
| 43       | <b>Revenues</b>                                     |               |                |
| 44       | Adjustment for required return                      |               | 51,157         |
| 45       |   |               |                |
| 46       | Adjustment for negative operating income            |               | 72,264         |
| 47       |   |               |                |
| 48       | Adjustment to revenue for Income Tax                |               | 1,025          |
| 49       |   |               |                |
| 50       | Adjustment for RAF fees on increased revenue        |               | 5,864          |
| 51       |   |               |                |
| 52       | <b>Total Adjustment to Revenues</b>                 |               | <u>130,309</u> |

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

**Florida Public Service Commission**

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

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

**Subsidiary [X] or Consolidated [ ]**

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

| Line No. | Class of Capital             | (1)<br>Reconciled<br>To Requested<br>Rate Base | (2)<br>Ratio     | (3)<br>Cost<br>Rate | (4)<br>Weighted<br>Cost |
|----------|------------------------------|--|------------------|---------------------|-------------------------|
| 1        | Long-Term Debt               | -  |                  |                     |                         |
| 2        | Short-Term Debt              | 41,912   | 7.17%            | 8.50%               | 0.61%                   |
| 3        | Preferred Stock              | -  |                  |                     |                         |
| 4        | Customer Deposits            | -  |                  |                     |                         |
| 5        | Common Equity                | 542,700  | 92.83%           | 8.77%               | 8.14%                   |
| 6        | Tax Credits - Zero Cost      | -  |                  |                     |                         |
| 7        | Tax Credits - Wtd. Cost      | -  |                  |                     |                         |
| 8        | Accum. Deferred Income Taxes | -  |                  |                     |                         |
| 9        | Other (Explain)              | -  |                  |                     |                         |
| 10       | Total                        | 584,611<br>=====                               | 100.00%<br>===== |                     | 8.75%<br>=====          |

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

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

Florida Public Service Commission

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

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

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

| Line No. | (1)<br>Class of Capital    | (2)<br>Test Year Per Books | (3) - (5)<br>Reconciliation Adjustments |                  |                  | (6)<br>Reconciled To Requested Rate Base |
|----------|----------------------------|----------------------------|---|------------------|------------------|--|
|          |                            |                            | (3)<br>Specific                         | (4)<br>(Explain) | (5)<br>Prorata * |  |
| 1        | Long-Term Debt             | -                          |   |                  |                  | -  |
| 2        | Short-Term Debt            | 41,912                     |   |                  |                  | 41,912                                   |
| 3        | Preferred Stock            | -                          |   |                  |                  | -  |
| 4        | Common Equity              | 860,934                    | Rate Base Adjustments                   |                  | (318,234)        | 542,700                                  |
| 5        | Customer Deposits          | -                          |   |                  |                  | -  |
| 6        | Tax Credits - Zero Cost    | -                          |   |                  |                  | -  |
| 7        | Tax Credits - Wtd. Cost    | -                          |   |                  |                  | -  |
| 8        | Accum. Deferred Income Tax | -                          |   |                  |                  | -  |
| 9        | Other (Explain)            | -                          |   |                  |                  | -  |
| 10       | Total                      | 902,846                    |   |                  |                  | 584,611                                  |

\* List corresponding adjustments to rate base below:

| Description   | Amount           |
|---|------------------|
| <b>A Equity Capital</b> provided by parent for construction in progress and other utility plant assets not being sought as rate base in this case | (189,038)        |
| <b>B Utility Plant in Service</b><br>Used & Useful Adjustment from Prior Rate Order   | (214,437)        |
| <b>C Accumulated Depreciation</b><br>Used & Useful Adjustment from Prior Rate Order   | 85,024           |
| <b>D Working Capital Allowance</b><br>Adjustment for 1/8 of O&M Expense   | 216              |
|   | <u>(318,234)</u> |

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

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      | (72,263.63) |
| Equity Percentage         | 92.83%      |
| Debt Percentage           | 7.17%       |
| Last Authorized ROE (Min) | 9.60%       |
| Current Cost of Debt      | 8.50%       |
| <br>                      |             |
| Achieved Rate of Return   | -12.36%     |
| Required Rate of Return   | 9.52%       |
| <br>                      |             |
| Revenue Deficiency        | 127,925.31  |
| Percentage Increase       | 111.65%     |

**Interim Rate Design - Wastewater**

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

**Docket No.: 20250052**

**Test Year Ended: 1/31/2025**

**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.**

| <b>Customer Type (B)</b>           | <b>Proposed<br/>Monthly Charge (I)</b> |
|------------------------------------|--|
| Residential                        |  |
| All Meter Sizes                    | \$ 53.22                               |
| Gallonage                          | \$ 11.55                               |
| 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                            |
| Gallonage Charge per 1,000 gallons | \$ 4.20                                |
| Total                              |  |

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)<br>Description                | (2)<br>Balance Per Books | (3)<br>Utility Adjustments | (4)<br>Adjusted Utility Balance | (5)<br>Supporting Schedule(s) |
|----------|-----------------------------------|--------------------------|----------------------------|---------------------------------|-------------------------------|
| 1        | Utility Plant in Service          | 5,237,433                | (443,617)                  | 4,793,816                       | A-5, A-3                      |
| 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, A-3                      |
| 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, A-3                     |
| 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)<br>Description                | (2)<br>Balance Per Books | (3)<br>Utility Adjustments | (4)<br>Adjusted Utility Balance | (5)<br>Supporting Schedule(s) |
|----------|-----------------------------------|--------------------------|----------------------------|---------------------------------|-------------------------------|
| 1        | Utility Plant in Service          | 377,113                  | (7,570)                    | 369,544                         | A-5, A-3                      |
| 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, A-3                      |
| 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, A-3                     |
| 12       | <b>Total Rate Base</b>            | <b>706,777</b>           | <b>367,892</b>             | <b>1,074,669</b>                |                               |

Schedule of Adjustments to Rate Base

Florida Public Service Commission

Company: CSWR-Florida (Sunshine Utilities)

Docket No.: 20250052

Test Year Ended: 1/31/2025

Interim  Final

Historical  Projected

Systems: All Sunshine Systems except Ponderosa Pines and Quail Run

Schedule: A-3

Page 1 of 1

Preparer: Brent Thies

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

| Line No. | Description                                    | Water               | Wastewater  |
|----------|--|---------------------|-------------|
| 1        | <b>Utility Plant in Service</b>                |                     |             |
| 2        | Used & Useful Adjustment from Prior Rate Order | \$ (443,617)        | -           |
| 3        |  |                     |             |
| 4        | <b>Accumulated Depreciation</b>                |                     |             |
| 5        | Used & Useful Adjustment from Prior Rate Order | \$ 240,746          | \$ -        |
| 6        |  |                     |             |
| 7        | <b>Working Capital Allowance</b>               |                     |             |
| 8        | Adjustment for 1/8 of O&M Expense              | \$ 2,014            | \$ -        |
| 9        |  |                     |             |
| 10       | <b>Total Rate Base Adjustment</b>              | <u>\$ (200,856)</u> | <u>\$ -</u> |
| 11       |  |                     |             |
| 12       |  |                     |             |

Schedule of Adjustments to Rate Base

Florida Public Service Commission

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

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

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

| Line No. | Description                                    | Water             | Wastewater  |
|----------|--|-------------------|-------------|
| 1        | <b>Utility Plant in Service</b>                |                   |             |
| 2        | Used & Useful Adjustment from Prior Rate Order | \$ (7,570)        | -           |
| 3        |  |                   |             |
| 4        | <b>Accumulated Depreciation</b>                |                   |             |
| 5        | Used & Useful Adjustment from Prior Rate Order | \$ 2,629          | \$ -        |
| 6        |  |                   |             |
| 7        | <b>Working Capital Allowance</b>               |                   |             |
| 8        | Adjustment for 1/8 of O&M Expense              | \$ 183            | \$ -        |
| 9        |  |                   |             |
| 10       | <b>Total Rate Base Adjustment</b>              | <b>\$ (4,758)</b> | <b>\$ -</b> |
| 11       |  |                   |             |
| 12       |  |                   |             |

Schedule of Water Net Operating Income

Florida Public Service Commission

Company: CSWR-Florida (Sunshine Utilities)

Schedule: B-1

Schedule Year Ended: 1/31/2025

Page 1 of 1

Interim  Final

Docket No.: 20250052

Historic  or Projected

Preparer: Brent Thies

Systems: All Sunshine Systems except Ponderosa Pines and Quail Run

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

| Line No. | (1)<br>Description               | (2)<br>Balance<br>Per<br>Books | (3)<br>Utility<br>Test Year<br>Adjustments | (4)<br>Utility<br>Adjusted<br>Test Year | (5)<br>Requested<br>Revenue<br>Adjustment | (6)<br>Requested<br>Annual<br>Revenues | (7)<br>Supporting<br>Schedule(s) |
|----------|----------------------------------|--------------------------------|--|---|---|--|----------------------------------|
| 1        | OPERATING REVENUES               | \$ 1,034,571                   | -  | 1,034,571                               | 1,529,569                                 | 2,564,140                              | B-4                              |
| 2        | Operation & Maintenance          | \$ 1,611,435                   | (93,088.55)                                | 1,518,347                               | 68,830.60                                 | 1,587,177                              | B-5                              |
| 3        | Depreciation, net of CIAC Amort. | \$ 59,230                      | (8,325.00)                                 | 50,905                                  | -   | 50,905                                 | B-13                             |
| 4        | Amortization                     | \$ -                           | -  | -                                       | -   | -                                      |                                  |
| 5        | Taxes Other Than Income          | \$ 33,930                      | (1,531.00)                                 | 32,399                                  | -   | 32,399                                 | B-15                             |
| 6        | Provision for Income Taxes       | \$ -                           | -  | -                                       | 120,469.31                                | 120,469                                | C-1                              |
| 7        | OPERATING EXPENSES               | \$ 1,704,595                   | \$ (102,945)                               | \$ 1,601,651                            | \$ 189,300                                | \$ 1,790,951                           |                                  |
| 8        | NET OPERATING INCOME             | \$ (670,024)                   | \$ 102,945                                 | (567,080)                               | 1,340,269                                 | 773,189                                |                                  |
| 9        | RATE BASE                        | \$ 8,404,017                   |  | 8,923,588                               |   | 8,923,588                              |                                  |
| 10       | RATE OF RETURN                   | -7.97%                         |  | -6.35%                                  |   | 8.66%                                  |                                  |

**Schedule of Water Net Operating Income**

**Florida Public Service Commission**

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

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

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

| Line No. | (1)<br>Description               | (2)<br>Balance Per Books | (3)<br>Utility Test Year Adjustments | (4)<br>Utility Adjusted Test Year | (5)<br>Requested Revenue Adjustment | (6)<br>Requested Annual Revenues | (7)<br>Supporting Schedule(s) |
|----------|----------------------------------|--------------------------|--------------------------------------|-----------------------------------|-------------------------------------|----------------------------------|-------------------------------|
| 1        | OPERATING REVENUES               | \$ 83,495                | \$ -                                 | \$ 83,495                         | \$ 202,173                          | 285,668                          | B-4                           |
| 2        | Operation & Maintenance          | \$ 146,356               | \$ (3,442)                           | \$ 142,914                        | \$ 9,098                            | 152,012                          | B-5                           |
| 3        | Depreciation, net of CIAC Amort. | \$ 15,880                | \$ (199)                             | \$ 15,681                         | \$ -                                | 15,681                           | B-13                          |
| 4        | Amortization                     | \$ -                     | \$ -                                 | \$ -                              | \$ -                                | -                                |                               |
| 5        | Taxes Other Than Income          | \$ 543                   | \$ (26)                              | \$ 517                            | \$ -                                | 517                              | B-15                          |
| 6        | Provision for Income Taxes       | \$ -                     | \$ -                                 | \$ -                              | \$ 23,280                           | 23,280                           | C-1                           |
| 7        | OPERATING EXPENSES               | \$ 162,779               | \$ (3,667)                           | \$ 159,112                        | \$ 32,377                           | \$ 191,489                       |                               |
| 8        | NET OPERATING INCOME             | \$ (79,284)              | =====                                | \$ (75,617)                       | \$ 169,795                          | \$ 94,178                        |                               |
| 9        | RATE BASE                        | \$ 706,777               | =====                                | \$ 1,074,669                      | =====                               | 1,074,669                        |                               |
| 10       | RATE OF RETURN                   | -11.22%                  | =====                                | -7.04%                            | 8.66%                               | 8.76%                            |                               |

Schedule of Adjustments to Operating Income

Florida Public Service Commission

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

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

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

| Line No. | Description  | Water            | Wastewater |
|----------|--|------------------|------------|
| 1        | <b>Operations &amp; Maintenance</b>                                      |                  |            |
| 2        |  |                  |            |
| 3        | Customer Billing Cost  | 54,638           | -          |
| 1        | CSWR-Florida (Sunshine Utilities) provides water service only, therefore |                  |            |
| 2        | this schedule is not applicable.   |                  |            |
| 3        | New policy as of 2/1/25  |                  |            |
| 4        | Admin Expenses Transferred   | (85,297)         | -          |
| 5        | Adjustment to overhead allocation  |                  |            |
| 6        | Contract Operations  | 54,638           | -          |
| 7        | New third party contract began 10/1/2024                                 |                  |            |
| 8        | Testing  | (79,940)         | -          |
| 9        | Cost included in new contract that began 10/1/2024                       |                  |            |
| 10       | Chemicals  | (43,879)         | -          |
| 11       | Cost included in new contract that began 10/1/2024                       |                  |            |
| 12       | Sludge Removal   | -                | -          |
| 13       | Cost included in new contract that began 10/1/2024                       |                  |            |
| 14       | Bad Debt Expense   | 6,751            |            |
| 15       | 3-year Bad Debt Average Adjustment                                       |                  |            |
| 16       |  |                  |            |
| 17       | <b>Total Adjustment Operation &amp; Maintenance</b>                      | <u>(93,089)</u>  | <u>-</u>   |
| 18       |  |                  |            |
| 19       | <b>Depreciation</b>  |                  |            |
| 20       |  |                  |            |
| 21       | Adjustment for used & useful percentages                                 | (8,325)          | -          |
| 22       |  |                  |            |
| 23       | <b>Property Tax Expense</b>  |                  |            |
| 24       |  |                  |            |
| 25       | Adjustment for used & useful percentages                                 | (1,531)          | -          |
| 26       |  |                  |            |
| 27       |  |                  |            |
| 28       |  |                  |            |
| 29       |  |                  |            |
| 30       | <b>Adjustment for Income Tax</b>   |                  |            |
| 31       |  | Water            | Wastewater |
| 32       | Taxable Income before State Tax  | 476,961.28       | -          |
| 33       | Less State Tax Exemption   | (9,586.39)       | -          |
| 34       | State Taxable Income   | 467,374.89       | -          |
| 35       | <b>State Income tax (5.5%)</b>   | <b>25,705.62</b> | -          |
| 36       |  |                  |            |
| 37       | Federal Taxable Income   | 451,255.66       | -          |
| 38       | <b>Federal Income Tax (21%)</b>  | <b>94,763.69</b> | -          |
| 39       |  |                  |            |
| 40       | Total Adjustment for Income Tax  | <u>120,469</u>   | <u>-</u>   |
| 41       |  |                  |            |
| 42       | <b>Revenues</b>  |                  |            |
| 43       | Adjustment for required return   | 773,189          | -          |
| 44       |  |                  |            |
| 45       | Adjustment for negative operating income                                 | 567,080          | -          |
| 46       |  |                  |            |
| 47       | Adjustment to revenue for Income Tax                                     | 120,469          | -          |
| 48       |  |                  |            |
| 49       | Adjustment for RAF fees on revenue change                                | 68,831           | -          |
| 50       |  |                  |            |
| 51       | <b>Total Adjustment to Revenues</b>                                      | <u>1,529,569</u> | <u>-</u>   |
| 52       |  |                  |            |

Schedule of Adjustments to Operating Income

Florida Public Service Commission

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

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

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

| Line No. | Description  | Water            | Wastewater |
|----------|--|------------------|------------|
| 1        | <b>Operations &amp; Maintenance</b>                                      |                  |            |
| 2        |  |                  |            |
| 3        | Customer Billing Cost  | (1,151)          |            |
| 1        | CSWR-Florida (Sunshine Utilities) provides water service only, therefore |                  |            |
| 2        | this schedule is not applicable.   |                  |            |
| 3        | New policy as of 2/1/25  |                  |            |
| 4        | Admin Expenses Transferred   | (6,310)          |            |
| 5        | Adjustment to overhead allocation  |                  |            |
| 6        | Contract Operations  | 10,026           |            |
| 7        | New third party contract began 10/1/2024                                 |                  |            |
| 8        | Testing  | (2,994)          |            |
| 9        | Cost included in new contract that began 10/1/2024                       |                  |            |
| 10       | Chemicals  | (3,537)          |            |
| 11       | Cost included in new contract that began 10/1/2024                       |                  |            |
| 12       | Sludge Removal   |                  |            |
| 13       | Cost included in new contract that began 10/1/2024                       |                  |            |
| 14       | Bad Debt Expense   | 524              |            |
| 15       | 3-year Bad Debt Average Adjustment                                       |                  |            |
| 16       |  |                  |            |
| 17       | <b>Total Adjustment Operation &amp; Maintenance</b>                      | <b>(3,442)</b>   | <b>-</b>   |
| 18       |  |                  |            |
| 19       | <b>Depreciation</b>  |                  |            |
| 20       |  |                  |            |
| 21       | Adjustment for used & useful percentages                                 | (199)            | -          |
| 22       |  |                  |            |
| 23       | <b>Property Tax Expense</b>  |                  |            |
| 24       |  |                  |            |
| 25       | Adjustment for used & useful percentages                                 | (26)             | -          |
| 26       |  |                  |            |
| 27       | <b>Adjustment for Income Tax</b>   |                  |            |
| 28       |  | Water            | Wastewater |
| 29       | Taxable Income before State Tax  | 91,972.77        | -          |
| 30       | Less State Tax Exemption   | (709.18)         | -          |
| 31       | State Taxable Income   | 91,263.59        | -          |
| 32       | <b>State income tax (5.5%)</b>   | <b>5,019.50</b>  | -          |
| 33       |  |                  |            |
| 34       | Federal Taxable Income   | 86,953.27        | -          |
| 35       | <b>Federal Income Tax (21%)</b>  | <b>18,260.19</b> | -          |
| 36       |  |                  |            |
| 37       | Total Adjustment for Income Tax  | 23,280           | -          |
| 38       |  |                  |            |
| 39       | <b>Revenues</b>  |                  |            |
| 40       | Adjustment for required return   | 94,178           | -          |
| 41       |  |                  |            |
| 42       | Adjustment for negative operating income                                 | 75,617           | -          |
| 43       |  |                  |            |
| 44       | Adjustment to revenue for Income Tax                                     | 23,280           | -          |
| 45       |  |                  |            |
| 46       | Adjustment for RAF fees on revenue change                                | 9,098            | -          |
| 47       |  |                  |            |
| 48       | <b>Total Adjustment to Revenues</b>                                      | <b>202,173</b>   | <b>-</b>   |

Schedule of Requested Cost of Capital  
13-Month Average Balance

Florida Public Service Commission

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

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

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

| Line No. | Class of Capital             | (1)<br>Reconciled<br>To Requested<br>Rate Base | (2)<br>Ratio | (3)<br>Cost<br>Rate | (4)<br>Weighted<br>Cost |
|----------|------------------------------|--|--------------|---------------------|-------------------------|
| 1        | Long-Term Debt               | -  |              |                     |                         |
| 2        | Short-Term Debt              | 3,485,033                                      | 39.05%       | 8.50%               | 3.32%                   |
| 3        | Preferred Stock              | -  |              |                     |                         |
| 4        | Customer Deposits            | -  |              |                     |                         |
| 5        | Common Equity                | 5,438,555                                      | 60.95%       | 8.77%               | 5.34%                   |
| 6        | Tax Credits - Zero Cost      | -  |              |                     |                         |
| 7        | Tax Credits - Wtd. Cost      | -  |              |                     |                         |
| 8        | Accum. Deferred Income Taxes | -  |              |                     |                         |
| 9        | Other (Explain)              | -  |              |                     |                         |
| 10       | Total                        | 8,923,588                                      | 100.00%      |                     | 8.66%                   |

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

Schedule of Requested Cost of Capital  
13-Month Average Balance

Florida Public Service Commission

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

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

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

| Line No. | Class of Capital             | (1)<br>Reconciled<br>To Requested<br>Rate Base | (2)<br>Ratio | (3)<br>Cost<br>Rate | (4)<br>Weighted<br>Cost |
|----------|------------------------------|--|--------------|---------------------|-------------------------|
| 1        | Long-Term Debt               | -  |              |                     |                         |
| 2        | Short-Term Debt              | 25,949   | 2.41%        | 8.50%               | 0.21%                   |
| 3        | Preferred Stock              | -  |              |                     |                         |
| 4        | Customer Deposits            | -  |              |                     |                         |
| 5        | Common Equity                | 1,048,720                                      | 97.59%       | 8.77%               | 8.56%                   |
| 6        | Tax Credits - Zero Cost      | -  |              |                     |                         |
| 7        | Tax Credits - Wtd. Cost      | -  |              |                     |                         |
| 8        | Accum. Deferred Income Taxes | -  |              |                     |                         |
| 9        | Other (Explain)              | -  |              |                     |                         |
| 10       | Total                        | 1,074,669                                      | 100.00%      |                     | 8.76%                   |

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

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

Florida Public Service Commission

Company: CSWR-Florida (Sunshine Utilities)

Schedule: D-2

Docket No.: 20250052

Page 1 of 1

Test Year Ended: 1/31/2025

Preparer: Brent Thies

Schedule Year Ended: 1/31/2025

Historic [X] or Projected [ ]

Systems: All Sunshine Systems except Ponderosa Pines and Quail Run

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

| Line No. | (1)<br>Class of Capital    | (2)<br>Test Year Per Books | (3)<br>Reconciliation Adjustments |                  | (5)<br>Prorata * | (6)<br>Reconciled To Requested Rate Base |
|----------|----------------------------|----------------------------|-----------------------------------|------------------|------------------|--|
|          |                            |                            | (3)<br>Specific                   | (4)<br>(Explain) |                  |  |
| 1        | Long-Term Debt             | -                          |                                   |                  |                  | -  |
| 2        | Short-Term Debt            | 3,485,033                  |                                   |                  |                  | 3,485,033                                |
| 3        | Preferred Stock            | -                          |                                   |                  |                  | -  |
| 4        | Common Equity              | 7,365,228                  | Rate Base Adjustments             |                  | (1,926,673)      | 5,438,555                                |
| 5        | Customer Deposits          | -                          |                                   |                  |                  | -  |
| 6        | Tax Credits - Zero Cost    | -                          |                                   |                  |                  | -  |
| 7        | Tax Credits - Wtd. Cost    | -                          |                                   |                  |                  | -  |
| 8        | Accum. Deferred Income Tax | -                          |                                   |                  |                  | -  |
| 9        | Other (Explain)            | -                          |                                   |                  |                  | -  |
| 10       | Total                      | 10,850,261                 |                                   |                  |                  | 8,923,588                                |

\* List corresponding adjustments to rate base below:

| Description   | Amount             |
|---|--------------------|
| <b>A Equity Capital</b> provided by parent for construction in progress and other utility plant assets not being sought as rate base in this case | (1,725,817)        |
| <b>B Utility Plant in Service</b><br>Used & Useful Adjustment from Prior Rate Order   | (443,617)          |
| <b>C Accumulated Depreciation</b><br>Used & Useful Adjustment from Prior Rate Order   | 240,746            |
| <b>D Working Capital Allowance</b><br>Adjustment for 1/8 of O&M Expense   | 2,014              |
|   | <u>(1,926,673)</u> |

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

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

Florida Public Service Commission

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

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

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

| Line No. | (1)<br>Class of Capital    | (2)<br>Test Year Per Books | (3) - (4) - (5)<br>Reconciliation Adjustments |                  |                  | (6)<br>Reconciled To Requested Rate Base |
|----------|----------------------------|----------------------------|---|------------------|------------------|--|
|          |                            |                            | (3)<br>Specific                               | (4)<br>(Explain) | (5)<br>Prorata * |  |
| 1        | Long-Term Debt             | -                          |   |                  |                  | -  |
| 2        | Short-Term Debt            | 25,949                     |   |                  |                  | 25,949                                   |
| 3        | Preferred Stock            | -                          |   |                  |                  | -  |
| 4        | Common Equity              | 194,477                    | Rate Base Adjustments                         |                  | 854,243          | 1,048,720                                |
| 5        | Customer Deposits          | -                          |   |                  |                  | -  |
| 6        | Tax Credits - Zero Cost    | -                          |   |                  |                  | -  |
| 7        | Tax Credits - Wtd. Cost    | -                          |   |                  |                  | -  |
| 8        | Accum. Deferred Income Tax | -                          |   |                  |                  | -  |
| 9        | Other (Explain)            | -                          |   |                  |                  | -  |
| 10       | Total                      | 220,426                    |   |                  |                  | 1,074,669                                |

\* List corresponding adjustments to rate base below:

| Description   | Amount         |
|---|----------------|
| <b>A Working Capital provided by parent for construction in progress and other items of working capital. Booked to intercompany payables.</b> | 859,001        |
| <b>B Utility Plant in Service</b><br>Used & Useful Adjustment from Prior Rate Order   | (7,570)        |
| <b>C Accumulated Depreciation</b><br>Used & Useful Adjustment from Prior Rate Order   | 2,629          |
| <b>D Working Capital Allowance</b><br>Adjustment for 1/8 of O&M Expense   | 183            |
|   | <u>854,243</u> |

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

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                 | 9,998,257.35 |
| Net Operating Income      | (642,696.55) |
| Equity Percentage         | 64.88%       |
| Debt Percentage           | 7.18%        |
| Last Authorized ROE (Min) | 8.13%        |
| Current Cost of Debt      | 8.50%        |
| Achieved Rate of Return   | -6.43%       |
| Required Rate of Return   | 5.89%        |
| Revenue Deficiency        | 1,231,131    |
| Percentage Increase       | 119.00%      |

**Interim Rate Design - Water**

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

**Docket No.: 20250052**

**Test Year Ended: 1/31/2025**

**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)                  | Proposed Monthly Charge (I) |
|----------|------------------------------------|-----------------------------|
| 1        |                                    |                             |
| 2        |                                    |                             |
| 3        | Residential (RS1)                  |                             |
| 4        | 5/8" x 3/4"                        | \$ 17.89                    |
| 5        | 3/4"                               | \$ 26.83                    |
| 6        | 1"                                 | \$ 44.72                    |
| 7        | 1-1/4"                             | \$ 67.08                    |
| 8        | 1-1/2"                             | \$ 89.43                    |
| 9        | 2"                                 | \$ 143.09                   |
| 10       | 3"                                 | \$ 286.19                   |
| 11       | 4"                                 | \$ 447.17                   |
| 12       | 6"                                 | \$ 894.34                   |
| 13       | 8"                                 | \$ 1,609.82                 |
| 14       | 10"                                | \$ 2,593.59                 |
| 15       | Gallonage Charge per 1.000 Gallons |                             |
| 16       | 0-5000 gallons                     | \$ 4.16                     |
| 17       | 5,001-10,000 gallons               | \$ 4.53                     |
| 18       | Over 10,000 gallons                | \$ 9.07                     |
| 19       |                                    |                             |
| 20       | Residential (RS2 & GS2)            |                             |
| 21       | 5/8" x 3/4"                        | \$ 19.63                    |
| 22       | 3/4"                               | \$ 29.45                    |
| 23       | 1"                                 | \$ 49.08                    |
| 24       | 1-1/4"                             | \$ 73.61                    |
| 25       | 1-1/2"                             | \$ 98.15                    |
| 26       | 2"                                 | \$ 157.04                   |
| 27       | 3"                                 | \$ 314.09                   |
| 28       | 4"                                 | \$ 490.76                   |
| 29       | 6"                                 | \$ 981.52                   |
| 30       | 8"                                 | \$ 1,766.74                 |
| 31       | 10"                                | \$ 2,846.41                 |
| 32       | Gallonage Charge per 1.000 Gallons | \$ 5.19                     |
| 33       |                                    |                             |
| 34       | General Service (GS1)              |                             |
| 35       | 5/8" x 3/4"                        | \$ 17.89                    |
| 36       | 3/4"                               | \$ 26.83                    |
| 37       | 1"                                 | \$ 44.72                    |
| 38       | 1-1/4"                             | \$ 67.08                    |
| 39       | 1-1/2"                             | \$ 89.43                    |
| 40       | 2"                                 | \$ 143.09                   |
| 41       | 3"                                 | \$ 286.19                   |
| 42       | 4"                                 | \$ 447.17                   |
| 43       | 6"                                 | \$ 894.34                   |
| 44       | 8"                                 | \$ 1,609.82                 |
| 45       | 10"                                | \$ 2,593.59                 |
| 46       | Gallonage Charge per 1.000 Gallons | \$ 4.96                     |
| 47       |                                    |                             |
| 48       | Total                              |                             |

Schedule of Wastewater Rate Base

Florida Public Service Commission

Company: CSWR-Florida (TKCB, Inc.)  
 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)<br>Description                | (2)<br>Balance Per Books | (3)<br>Utility Adjustments | (4)<br>Adjusted Utility Balance | (5)<br>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, A-3                     |
| 12       | Total Rate Base                   | 245,271                  | 182                        | 245,453                         |                               |

Schedule of Adjustments to Rate Base

Florida Public Service Commission

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

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

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

| Line No. | Description                                    | Water       | Wastewater    |
|----------|--|-------------|---------------|
| 1        | <b>Utility Plant in Service</b>                |             |               |
| 2        | Used & Useful Adjustment from Prior Rate Order | \$ -        | \$ -          |
| 3        |  |             |               |
| 4        | <b>Accumulated Depreciation</b>                |             |               |
| 5        | Used & Useful Adjustment from Prior Rate Order | \$ -        | \$ -          |
| 6        |  |             |               |
| 7        | <b>Working Capital Allowance</b>               |             |               |
| 8        | Adjustment for 1/8 of O&M Expense              | \$ -        | \$ 182        |
| 9        |  |             |               |
| 10       | <b>Total Rate Base Adjustment</b>              | <u>\$ -</u> | <u>\$ 182</u> |
| 11       |  |             |               |
| 12       |  |             |               |

Schedule of Wastewater Net Operating Income

Florida Public Service Commission

Company: CSWR-Florida (TKCB, Inc.)  
 Schedule Year Ended: 1/31/2025  
 Interim  Final   
 Historic  or Projected

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

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

| Line No. | (1)<br>Description               | (2)<br>Balance Per Books | (3)<br>Utility Test Year Adjustments | (4)<br>Utility Adjusted Test Year | (5)<br>Requested Revenue Adjustment | (6)<br>Requested Annual Revenues | (7)<br>Supporting Schedule(s) |
|----------|----------------------------------|--------------------------|--------------------------------------|-----------------------------------|-------------------------------------|----------------------------------|-------------------------------|
| 1        | OPERATING REVENUES               | \$ 99,715.0              | -                                    | 99,715                            | 100,060                             | 199,775                          | B-4                           |
| 2        | Operation & Maintenance          | \$ 145,255               | 7,600                                | 152,855                           | 4,503                               | 157,358                          | B-6                           |
| 3        | Depreciation, net of CIAC Amort. | \$ 9,019                 | -                                    | 9,019                             | -                                   | 9,019                            | B-14                          |
| 4        | Amortization                     | \$ -                     | -                                    | -                                 | -                                   | -                                |                               |
| 5        | Taxes Other Than Income          | \$ 11,730                | -                                    | 11,730                            | -                                   | 11,730                           | B-15                          |
| 6        | Provision for Income Taxes       | \$ -                     | -                                    | -                                 | 318                                 | 318                              | C-1                           |
| 7        | OPERATING EXPENSES               | 166,004                  | 7,600                                | 173,604                           | 4,821                               | 178,425                          |                               |
| 8        | NET OPERATING INCOME             | (66,289)                 |                                      | (73,889)                          | 95,239                              | 21,350                           |                               |
| 9        | RATE BASE                        | \$ 245,271               |                                      | \$ 245,453                        |                                     | 245,453                          |                               |
| 10       | RATE OF RETURN                   | -27.03%                  |                                      | -30.10%                           |                                     | 8.70%                            |                               |

Schedule of Adjustments to Operating Income

Florida Public Service Commission

Company: CSWR-Florida (TKCB, Inc.)  
 Schedule Year Ended: 1/31/2025  
 Interim [X] Final [ ]  
 Historic [X] or Projected [ ]

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

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

| Line No. | Description   | Water         | Wastewater      |
|----------|---|---------------|-----------------|
| 1        | <b>Operations &amp; Maintenance</b>                 |               |                 |
| 2        |   |               |                 |
| 3        | Customer Billing Cost                               | -             | (1,130)         |
| 4        | New third party provider contract began 1/1/25      |               |                 |
| 5        | Property Insurance                                  | -             | (1,479)         |
| 6        | New policy as of 2/1/25                             |               |                 |
| 7        | Admin Expenses Transferred                          | -             | (6,200)         |
| 8        | Adjustment to overhead allocation                   |               |                 |
| 9        | Contract Operations                                 | -             | 22,459          |
| 10       | New third party contract began 10/1/2024            |               |                 |
| 11       | Testing   | -             | (1,165)         |
| 12       | Cost included in new contract that began 10/1/2024  |               |                 |
| 13       | Chemicals   | -             | (4,647)         |
| 14       | Cost included in new contract that began 10/1/2024  |               |                 |
| 15       | Sludge Removal                                      | -             | 89              |
| 16       | Cost included in new contract that began 10/1/2024  |               |                 |
| 17       | Bad Debt Expense                                    | -             | (326)           |
| 18       | 3-year Bad Debt Average Adjustment                  |               |                 |
| 19       |   |               |                 |
| 20       | <b>Total Adjustment Operation &amp; Maintenance</b> | <u>-</u>      | <u>7,600.20</u> |
| 21       |   |               |                 |
| 22       | <b>Depreciation</b>                                 |               |                 |
| 23       |   |               |                 |
| 24       | Adjustment for used & useful percentages            | -             | -               |
| 25       |   |               |                 |
| 26       | <b>Property Tax Expense</b>                         |               |                 |
| 27       |   |               |                 |
| 28       | Adjustment for used & useful percentages            | -             | -               |
| 29       |   |               |                 |
| 30       | <b>Adjustment for Income Tax</b>                    |               |                 |
| 31       | Taxable Income before State Tax                     | 1,375.40      |                 |
| 32       | Less State Tax Exemption                            | (696.79)      |                 |
| 33       | State Taxable Income                                | 678.61        |                 |
| 34       | <b>State Income tax (5.5%)</b>                      | <b>37.32</b>  |                 |
| 35       |   |               |                 |
| 36       | Federal Taxable Income                              | 1,338.07      |                 |
| 37       | <b>Federal Income Tax (21%)</b>                     | <b>281.00</b> |                 |
| 38       |   |               |                 |
| 39       | Total Adjustment for Income Tax                     |               | <u>318</u>      |
| 40       |   |               |                 |
| 41       | <b>Revenues</b>                                     |               |                 |
| 42       | Adjustment for required return                      |               | 21,350          |
| 43       |   |               |                 |
| 44       | Adjustment for negative operating income            |               | 73,889          |
| 45       |   |               |                 |
| 46       | Adjustment to revenue for Income Tax                |               | 318             |
| 47       |   |               |                 |
| 48       | Adjustment for RAF fees on increased revenue        |               | 4,503           |
| 49       |   |               |                 |
| 50       | <b>Total Adjustment to Revenues</b>                 |               | <u>100,060</u>  |

Schedule of Requested Cost of Capital  
13-Month Average Balance

Florida Public Service Commission

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

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

Subsidiary [X] or Consolidated [ ]

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

| Line No. | Class of Capital             | (1)<br>Reconciled<br>To Requested<br>Rate Base | (2)<br>Ratio | (3)<br>Cost<br>Rate | (4)<br>Weighted<br>Cost |
|----------|------------------------------|--|--------------|---------------------|-------------------------|
| 1        | Long-Term Debt               | -  |              |                     |                         |
| 2        | Short-Term Debt              | 65,153.85                                      | 26.54%       | 8.50%               | 2.26%                   |
| 3        | Preferred Stock              | -  |              |                     |                         |
| 4        | Customer Deposits            | -  |              |                     |                         |
| 5        | Common Equity                | 180,298.72                                     | 73.46%       | 8.77%               | 6.44%                   |
| 6        | Tax Credits - Zero Cost      | -  |              |                     |                         |
| 7        | Tax Credits - Wtd. Cost      | -  |              |                     |                         |
| 8        | Accum. Deferred Income Taxes | -  |              |                     |                         |
| 9        | Other (Explain)              | -  |              |                     |                         |
| 10       | Total                        | 245,452.57                                     | 100.00%      |                     | 8.70%                   |

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

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

Florida Public Service Commission

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

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

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

| Line No. | (1)<br>Class of Capital    | (2)<br>Test Year Per Books | (3) - (5)<br>Reconciliation Adjustments |                  |                  | (6)<br>Reconciled To Requested Rate Base |
|----------|----------------------------|----------------------------|---|------------------|------------------|--|
|          |                            |                            | (3)<br>Specific                         | (4)<br>(Explain) | (5)<br>Prorata * |  |
| 1        | Long-Term Debt             | -                          |   |                  |                  |  |
| 2        | Short-Term Debt            | 65,154                     |   |                  |                  | 65,154                                   |
| 3        | Preferred Stock            | -                          |   |                  |                  |  |
| 4        | Common Equity              | 504,845                    | A Parent Equity                         |                  | (324,546)        | 180,299                                  |
| 5        | Customer Deposits          | -                          |   |                  |                  |  |
| 6        | Tax Credits - Zero Cost    | -                          |   |                  |                  |  |
| 7        | Tax Credits - Wtd. Cost    | -                          |   |                  |                  |  |
| 8        | Accum. Deferred Income Tax | -                          |   |                  |                  |  |
| 9        | Other (Explain)            | -                          |   |                  |                  |  |
| 10       | Total                      | 569,999                    |   |                  |                  | 245,453                                  |

\* List corresponding adjustments to rate base below:

| Description  | Amount           |
|--|------------------|
| A Equity Capital provided by parent for construction in progress and other utility plant assets not being sought as rate base in this case | (324,728)        |
| <b>B Utility Plant in Service</b><br>Used & Useful Adjustment from Prior Rate Order  | -                |
| <b>C Accumulated Depreciation</b><br>Used & Useful Adjustment from Prior Rate Order  | -                |
| <b>D Working Capital Allowance</b><br>Adjustment for 1/8 of O&M Expense  | 182              |
|  | <u>(324,546)</u> |

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

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      | (73,888.94) |
| Equity Percentage         | 73.46%      |
| Debt Percentage           | 26.54%      |
| Last Authorized ROE (Min) | 6.85%       |
| Current Cost of Debt      | 8.50%       |
| Achieved Rate of Return   | -30.10%     |
| Required Rate of Return   | 7.29%       |
| Revenue Deficiency        | 91,777.49   |
| Percentage Increase       | 92.04%      |

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)                | Proposed Monthly<br>Charge (I) |
|----------------------------------|--------------------------------|
| Residential                      |                                |
| All Meter Sizes                  | \$ 34.90                       |
| Gallage charge per 1,000 Gallons | \$ 12.31                       |
| General Service                  |                                |
| 5/8" x 3/4"                      | \$ 34.90                       |
| 3/4"                             | \$ 52.35                       |
| 1"                               | \$ 87.25                       |
| 1-1/2"                           | \$ 174.50                      |
| 2"                               | \$ 279.20                      |
| 3"                               | \$ 523.50                      |
| 4"                               | \$ 872.51                      |
| 6"                               | \$ 1,745.02                    |
| Gallage charge per 1,000 Gallons | \$ 12.31                       |

Total:

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  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)<br>Description                | (2)<br>Balance Per Books | (3)<br>Utility Adjustments | (4)<br>Adjusted Utility Balance | (5)<br>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, A-3                     |
| 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)<br>Description                | (2)<br>Balance Per Books | (3)<br>Utility Adjustments | (4)<br>Adjusted Utility Balance | (5)<br>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, A-3                     |
| 12       | Total Rate Base                   | 121,353                  | 188                        | 121,541                         |                               |

Schedule of Adjustments to 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-3  
 Page 1 of 1  
 Preparer: Brent Thies

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

| Line No. | Description                                    | Water     | Wastewater |
|----------|--|-----------|------------|
| 1        | <b>Utility Plant in Service</b>                |           |            |
| 2        | Used & Useful Adjustment from Prior Rate Order | \$ -      | \$ -       |
| 3        |  |           |            |
| 4        | <b>Accumulated Depreciation</b>                |           |            |
| 5        | Used & Useful Adjustment from Prior Rate Order | \$ -      | \$ -       |
| 6        |  |           |            |
| 7        | <b>Working Capital Allowance</b>               |           |            |
| 8        | Adjustment for 1/8 of O&M Expense              | \$ 313.65 | \$ 187.60  |
| 9        |  |           |            |
| 10       | <b>Total Rate Base Adjustment</b>              | \$ 314    | \$ 188     |
| 11       |  |           |            |
| 12       |  |           |            |

Schedule of Water Net Operating Income

Florida Public Service Commission

Company: CSWR-Florida (Tradewinds Utilities, Inc.)  
 Schedule Year Ended: 1/31/2025  
 Utility [X] or Parent [ ]  
 Historic [X] Projected [ ]

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

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

| Line No. | (1)<br>Description               | (2)<br>Balance Per Books | (3)<br>Utility Test Year Adjustments | (4)<br>Utility Adjusted Test Year | (5)<br>Requested Revenue Adjustment | (6)<br>Requested Annual Revenues | (7)<br>Supporting Schedule(s) |
|----------|----------------------------------|--------------------------|--------------------------------------|-----------------------------------|-------------------------------------|----------------------------------|-------------------------------|
| 1        | OPERATING REVENUES               | 508,036.87               |                                      | 508,037                           | (183,418)                           | 324,619                          | B-4                           |
| 2        | Operation & Maintenance          | 250,917.67               | (11,046)                             | 239,871                           | (8,253.82)                          | 231,617                          | B-5                           |
| 3        | Depreciation, net of CIAC Amort. | 31,478.89                |                                      | 31,479                            |                                     | 31,479                           | B-13                          |
| 4        | Amortization                     | -                        |                                      | -                                 |                                     |                                  |                               |
| 5        | Taxes Other Than Income          | 21,587.67                |                                      | 21,588                            |                                     |                                  | B-15                          |
| 6        | Provision for Income Taxes       | -                        |                                      | -                                 | 7368.0297                           |                                  | C-1                           |
| 7        | OPERATING EXPENSES               | \$ 303,984               | \$ (11,046)                          | 292,938                           | (886)                               | 292,052                          |                               |
| 8        | NET OPERATING INCOME             | \$ 204,053               | \$ 11,046                            | 215,099                           | (182,532)                           | 32,567                           |                               |
| 9        | RATE BASE                        | 372,210                  |                                      | 372,523                           |                                     | 372,523                          |                               |
| 10       | RATE OF RETURN                   | 54.82%                   |                                      | 57.74%                            |                                     | 8.74%                            |                               |

Schedule of Wastewater Net Operating Income

Florida Public Service Commission

Company: CSWR-Florida (Tradewinds Utilities, Inc.)  
 Schedule Year Ended: 1/31/2025  
 Utility  or Parent   
 Historic  Projected

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

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

| Line No. | (1)<br>Description               | (2)<br>Balance Per Books | (3)<br>Utility Test Year Adjustments | (4)<br>Utility Adjusted Test Year | (5)<br>Requested Revenue Adjustment | (6)<br>Requested Annual Revenues | (7)<br>Supporting Schedule(s) |
|----------|----------------------------------|--------------------------|--------------------------------------|-----------------------------------|-------------------------------------|----------------------------------|-------------------------------|
| 1        | OPERATING REVENUES               | 259,106                  |                                      | 259,106                           | (76,321)                            | 182,785                          | B-4                           |
| 2        | Operation & Maintenance          | 150,080                  | (240)                                | 149,840                           | -3434.4289                          | 146,406                          | B-6                           |
| 3        | Depreciation, net of CIAC Amort. | 11,386                   |                                      | 11,386                            |                                     | 11,386                           | B-14                          |
| 4        | Amortization                     | -                        |                                      | -                                 |                                     |                                  |                               |
| 5        | Taxes Other Than Income          | 12,006                   |                                      | 12,006                            |                                     |                                  | B-15                          |
| 6        | Provision for Income Taxes       | -                        |                                      | -                                 | 2377.57143                          |                                  | C-1                           |
| 7        | OPERATING EXPENSES               | 173,472                  | (240)                                | 173,233                           | (1,057)                             | 172,176                          |                               |
| 8        | NET OPERATING INCOME             | 85,633                   | 240                                  | 85,873                            | (75,264)                            | 10,609                           |                               |
| 9        | RATE BASE                        | 121,353                  |                                      | 121,353                           |                                     | 121,353                          |                               |
| 10       | RATE OF RETURN                   | 70.57%                   |                                      | 70.76%                            |                                     | 8.74%                            |                               |

Schedule of Adjustments to Operating Income

Florida Public Service Commission

Company: CSWR-Florida (Tradewinds Utilities, Inc.)  
 Schedule Year Ended:1/31/2025  
 Interim [X] Final [ ]  
 Historic [X] Projected [ ]

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

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

| Line No. | Description   | Water            | Wastewater      |
|----------|---|------------------|-----------------|
| 1        | <b>Operations &amp; Maintenance</b>                 |                  |                 |
| 2        |   |                  |                 |
| 3        | Customer Billing Cost                               | (2,197)          | (1,561)         |
| 4        | New third party provider contract began 1/1/25      |                  |                 |
| 5        | Property Insurance                                  | (2,452)          | 790             |
| 6        | New policy as of 2/1/25                             |                  |                 |
| 7        | Admin Expenses Transferred                          | (12,047)         | (8,561)         |
| 8        | Adjustment to overhead allocation                   |                  |                 |
| 9        | Contract Operations                                 | 13,885           | 9,302           |
| 10       | New third party contract began 10/1/2024            |                  |                 |
| 11       | Testing   | (4,636)          | -               |
| 12       | Cost included in new contract that began 10/1/2024  |                  |                 |
| 13       | Chemicals   | (3,586)          | 44              |
| 14       | Cost included in new contract that began 10/1/2024  |                  |                 |
| 15       | Sludge Removal                                      | -                | 137             |
| 16       | Cost included in new contract that began 10/1/2024  |                  |                 |
| 17       | Bad Debt Expense                                    | \$ (13)          | \$ (391)        |
| 18       | 3-year Bad Debt Average Adjustment                  |                  |                 |
| 19       |   |                  |                 |
| 20       | <b>Total Adjustment Operation &amp; Maintenance</b> | <u>(11,046)</u>  | <u>(240)</u>    |
| 21       |   |                  |                 |
| 22       | <b>Depreciation</b>                                 |                  |                 |
| 23       |   |                  |                 |
| 24       | Adjustment for used & useful percentages            | -                | -               |
| 25       |   |                  |                 |
| 26       | <b>Property Tax Expense</b>                         |                  |                 |
| 27       |   |                  |                 |
| 28       | Adjustment for used & useful percentages            | -                | -               |
| 29       |   |                  |                 |
| 30       | <b>Adjustment for Income Tax</b>                    |                  |                 |
| 31       |   | Water            | Wastewater      |
| 32       | Taxable Income before State Tax                     | 29,303.04        | 9,545.77        |
| 33       | Less State Tax Exemption                            | (1,353.90)       | (962.11)        |
| 34       | State Taxable Income                                | 27,949.14        | 8,583.66        |
| 35       | <b>State Income tax (5.5%)</b>                      | <b>1,537.20</b>  | <b>472.10</b>   |
| 36       |   |                  |                 |
| 37       | Federal Taxable Income                              | 27,765.84        | 9,073.67        |
| 38       | <b>Federal Income Tax (21%)</b>                     | <b>5,830.83</b>  | <b>1,905.47</b> |
| 39       |   |                  |                 |
| 40       | Total Adjustment for Income Tax                     | <u>7,368</u>     | <u>2,378</u>    |
| 41       |   |                  |                 |
| 42       | <b>Revenues</b>                                     |                  |                 |
| 43       | Adjustment for required return                      | (182,532)        | (75,264)        |
| 44       |   |                  |                 |
| 45       | Adjustment for negative operating income            | -                | -               |
| 46       |   |                  |                 |
| 47       | Adjustment to revenue for Income Tax                | 7,368            | 2,378           |
| 48       |   |                  |                 |
| 49       | Adjustment for RAF fees on revenue change           | (8,254)          | (3,434)         |
| 50       |   |                  |                 |
| 51       | <b>Total Adjustment to Revenues</b>                 | <u>(183,418)</u> | <u>(76,321)</u> |
| 52       |   |                  |                 |

Schedule of Requested Cost of Capital  
13-Month Average Balance

Florida Public Service Commission

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

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

Subsidiary [X] or Consolidated [ ]

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

| Line No. | Class of Capital             | (1)<br>Reconciled<br>To Requested<br>Rate Base | (2)<br>Ratio | (3)<br>Cost<br>Rate | (4)<br>Weighted<br>Cost |
|----------|------------------------------|--|--------------|---------------------|-------------------------|
| 1        | Long-Term Debt               | -  |              |                     |                         |
| 2        | Short-Term Debt              | 50,922.24                                      | 10.31%       | 8.50%               | 0.88%                   |
| 3        | Preferred Stock              | -  |              |                     |                         |
| 4        | Customer Deposits            | -  |              |                     |                         |
| 5        | Common Equity                | 443,142.51                                     | 89.69%       | 8.77%               | 7.87%                   |
| 6        | Tax Credits - Zero Cost      | -  |              |                     |                         |
| 7        | Tax Credits - Wtd. Cost      | -  |              |                     |                         |
| 8        | Accum. Deferred Income Taxes | -  |              |                     |                         |
| 9        | Other (Explain)              | -  |              |                     |                         |
| 10       | Total                        | 494,064.75                                     | 100.00%      |                     | 8.74%                   |

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

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

Florida Public Service Commission

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

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

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

| Line No. | (1)<br>Class of Capital    | (2)<br>Test Year Per Books | (3) - (5)<br>Reconciliation Adjustments |                  |                  | (6)<br>Reconciled To Requested Rate Base |
|----------|----------------------------|----------------------------|---|------------------|------------------|--|
|          |                            |                            | (3)<br>Specific                         | (4)<br>(Explain) | (5)<br>Prorata * |  |
| 1        | Long-Term Debt             | -                          |   |                  |                  | -  |
| 2        | Short-Term Debt            | 50,922                     |   |                  |                  | 50,922                                   |
| 3        | Preferred Stock            | -                          |   |                  |                  | -  |
| 4        | Common Equity              | 2,889,164                  | A Parent Equity                         |                  | (2,446,022)      | 443,143                                  |
| 5        | Customer Deposits          | -                          |   |                  |                  | -  |
| 6        | Tax Credits - Zero Cost    | -                          |   |                  |                  | -  |
| 7        | Tax Credits - Wtd. Cost    | -                          |   |                  |                  | -  |
| 8        | Accum. Deferred Income Tax | -                          |   |                  |                  | -  |
| 9        | Other (Explain)            | -                          |   |                  |                  | -  |
| 10       | Total                      | 2,940,086                  |   |                  |                  | 494,065                                  |

\* List corresponding adjustments to rate base below:

| Description  | Amount             |
|--|--------------------|
| A Equity Capital provided by parent for construction in progress and other utility plant assets not being sought as rate base in this case | (2,446,523)        |
| <b>B Utility Plant in Service</b><br>Used & Useful Adjustment from Prior Rate Order  | -                  |
| <b>C Accumulated Depreciation</b><br>Used & Useful Adjustment from Prior Rate Order  | -                  |
| <b>D Working Capital Allowance</b><br>Adjustment for 1/8 of O&M Expense  | 501                |
|  | <u>(2,446,022)</u> |

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

**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      | 215,099.06   |
| Equity Percentage         | 89.69%       |
| Debt Percentage           | 10.31%       |
| Last Authorized ROE (Min) | 10.16%       |
| Current Cost of Debt      | 8.50%        |
| <br>                      |              |
| Achieved Rate of Return   | 57.74%       |
| Required Rate of Return   | 9.99%        |
| <br>                      |              |
| Revenue Deficiency        | (177,888.04) |
| Percentage Increase       | -35.01%      |

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      | 85,872.70   |
| Equity Percentage         | 89.69%      |
| Debt Percentage           | 10.31%      |
| Last Authorized ROE (Min) | 10.16%      |
| Current Cost of Debt      | 8.50%       |
| <br>                      |             |
| Achieved Rate of Return   | 70.76%      |
| Required Rate of Return   | 9.99%       |
| <br>                      |             |
| Revenue Deficiency        | (73,750.83) |
| Percentage Increase       | -28.46%     |

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                           | (20,331.53)                   | \$ 37,573.59                   | \$ 6.92                     |
| 1"                               | 302.00                   | 2.5                                 | 755.00                   | \$ 8,048.30                            | (2,825.90)                    | \$ 5,222.40                    | \$ 17.29                    |
| 1-1/2"                           | -                        | 5                                   | -                        | \$ -                                   | -                             | \$ -                           | \$ 34.59                    |
| 2"                               | 60.00                    | 8                                   | 480.00                   | \$ 5,116.80                            | (1,796.60)                    | \$ 3,320.20                    | \$ 55.34                    |
| 3"                               | -                        | 15                                  | -                        | \$ -                                   | -                             | \$ -                           | \$ 103.76                   |
| 4"                               | -                        | 25                                  | -                        | \$ -                                   | -                             | \$ -                           | \$ 172.93                   |
| 6"                               | -                        | 50                                  | -                        | \$ -                                   | -                             | \$ -                           | \$ 345.85                   |
| 8"                               | 24.00                    | 80                                  | 1,920.00                 | \$ 20,467.20                           | (7,186.40)                    | \$ 13,280.80                   | \$ 553.37                   |
| Gallage charge per 1,000 Gallons |                          |                                     |                          |  |                               |                                |                             |
| 0-5,000                          |                          |                                     | 10,342,808.00            | \$ 36,923.82                           | (12,964.62)                   | \$ 23,959.20                   | \$ 2.32                     |
| 5,001-10,000                     |                          |                                     | 7,001,959.00             | \$ 37,670.54                           | (13,226.81)                   | \$ 24,443.73                   | \$ 3.49                     |
| Over 10,000 gallons              |                          |                                     | 50,235,495.00            | \$ 338,587.24                          | (118,884.09)                  | \$ 219,703.14                  | \$ 4.37                     |
| <b>General Service</b>           |                          |                                     |                          |  |                               |                                |                             |
| 5/8" x 3/4"                      |                          | 1                                   | -                        |  |                               |                                | \$ 6.92                     |
| 1"                               | 12.00                    | 2.5                                 | 30.00                    | \$ 319.80                              | (112.29)                      | \$ 207.51                      | \$ 17.29                    |
| 1-1/2"                           | -                        | 5                                   | -                        |  | -                             | \$ -                           | \$ 34.59                    |
| 2"                               | 12.00                    | 8                                   | 96.00                    | \$ 1,023.36                            | (359.32)                      | \$ 664.04                      | \$ 55.34                    |
| 3"                               | -                        | 15                                  | -                        |  | -                             | \$ -                           | \$ 103.76                   |
| 4"                               | -                        | 25                                  | -                        |  | -                             | \$ -                           | \$ 172.93                   |
| 6"                               | -                        | 50                                  | -                        |  | -                             | \$ -                           | \$ 345.85                   |
| 8"                               | -                        | 80                                  | -                        |  | -                             | \$ -                           | \$ 553.37                   |
| Gallage charge per 1,000 Gallons | -                        |                                     | 132,778.00               | \$ 570.95                              | (200.47)                      | \$ 370.48                      | \$ 2.79                     |
| <b>Total:</b>                    | <b>5,842.00</b>          |                                     | <b>8,713.00</b>          | <b>\$ 506,633.13</b>                   | <b>(177,888.04)</b>           | <b>\$ 328,745.09</b>           |                             |

Interim Rate Design - Wastewater

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                 | (30,055.38)                    | \$ 70,860.47 \$ 17.45       |
| Gallorage charge per 1,000 Gallons | -                        |                                     |                          | 18,029,322.00                          | \$ 143,513.40                 | (42,742.04)                    | \$ 100,771.36 \$ 5.59       |
| <b>General Service</b>             |                          |                                     |                          |  |                               |                                |                             |
| 5/8" x 3/4"                        | -                        |                                     | 1                        | -                                      | \$ -                          | -                              | \$ - \$ 17.45               |
| 1"                                 | -                        |                                     | 2.5                      | -                                      | \$ -                          | -                              | \$ - \$ 43.62               |
| 1-1/2"                             | -                        |                                     | 5                        | -                                      | \$ -                          | -                              | \$ - \$ 87.25               |
| 2"                                 | 12.00                    |                                     | 8                        | 96.00                                  | \$ 2,385.60                   | (710.49)                       | \$ 1,675.11 \$ 139.59       |
| 3"                                 | -                        |                                     | 15                       | -                                      | \$ -                          | -                              | \$ - \$ 261.74              |
| 4"                                 | -                        |                                     | 25                       | -                                      | \$ -                          | -                              | \$ - \$ 436.23              |
| 6"                                 | -                        |                                     | 50                       | -                                      | \$ -                          | -                              | \$ - \$ 872.45              |
| 8"                                 | -                        |                                     | 80                       | -                                      | \$ -                          | -                              | \$ - \$ 1,395.92            |
| Gallorage charge per 1,000 Gallons | -                        |                                     |                          | 102,467.00                             | \$ 815.64                     | (242.92)                       | \$ 572.72 \$ 5.59           |
| <b>Total:</b>                      | <b>4,073.00</b>          |                                     |                          | <b>4,157.00</b>                        | <b>\$ 247,630.49</b>          | <b>(73,750.83)</b>             | <b>\$ 173,879.66</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)<br>Description                | (2)<br>Balance Per Books | (3)<br>Utility Adjustments | (4)<br>Adjusted Utility Balance | (5)<br>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                        | 187                             | A-17, A-3                     |
| 12       | Total Rate Base                   | 49,270                   | 187                        | 49,458                          |                               |

Schedule of Wastewater Rate Base

Florida Public Service Commissio

Company: CSWR-Florida (Tymber 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)<br>Description                | (2)<br>Balance Per Books | (3)<br>Utility Adjustments | (4)<br>Adjusted Utility Balance | (5)<br>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                        | 147                             | A-17, A-3                     |
| 12       | Total Rate Base                   | 130,784                  | 147                        | 130,931                         |                               |

Schedule of Adjustments to Rate Base

Florida Public Service Commission

Company: CSWR-Florida (Tymber Creek)  
 Docket No.: 20250052  
 Schedule Year Ended: 1/31/2025  
 Interim  Final   
 Historic  Projected

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

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

| Line No. | Description                                    | Water         | Wastewater    |
|----------|--|---------------|---------------|
| 1        | <b>Utility Plant in Service</b>                |               |               |
| 2        | Used & Useful Adjustment from Prior Rate Order | \$ -          | \$ -          |
| 3        |  |               |               |
| 4        | <b>Accumulated Depreciation</b>                |               |               |
| 5        | Used & Useful Adjustment from Prior Rate Order | \$ -          | \$ -          |
| 6        |  |               |               |
| 7        | <b>Working Capital Allowance</b>               |               |               |
| 8        | Adjustment for 1/8 of O&M Expense              | \$ 187        | \$ 147        |
| 9        |  |               |               |
| 10       | <b>Total Rate Base Adjustment</b>              | <u>\$ 187</u> | <u>\$ 147</u> |
| 11       |  |               |               |
| 12       |  |               |               |

Schedule of Water Net Operating Income

Florida Public Service Commission

Company: CSWR-Florida (Tymber Creek)  
 Schedule Year Ended: 1/31/2025  
 Interim  Final   
 Historic  Projected

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

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

| Line No. | (1)<br>Description               | (2)<br>Balance Per Books | (3)<br>Utility Test Year Adjustments | (4)<br>Utility Adjusted Test Year | (5)<br>Requested Revenue Adjustment | (6)<br>Requested Annual Revenues | (7)<br>Supporting Schedule(s) |
|----------|----------------------------------|--------------------------|--------------------------------------|-----------------------------------|-------------------------------------|----------------------------------|-------------------------------|
| 1        | OPERATING REVENUES               | 97,272                   | -                                    | 97,272                            | 182,439                             | 279,711                          | B-4                           |
| 2        | Operation & Maintenance          | 149,876                  | 109,803                              | 259,679                           | 8209.738302                         | 267,889                          | B-5, B-3                      |
| 3        | Depreciation, net of CIAC Amort. | 5,250                    |                                      | 5,250                             |                                     | 5,250                            | B-13                          |
| 4        | Amortization                     | -                        |                                      | -                                 |                                     | -                                |                               |
| 5        | Taxes Other Than Income          | 1,587                    |                                      | 1,587                             |                                     | 1,587                            | B-15                          |
| 6        | Provision for Income Taxes       | -                        |                                      | -                                 | 705.5773171                         | 706                              | C-1                           |
| 7        | OPERATING EXPENSES               | 156,713                  | 109,803                              | 266,516                           | 8,915                               | 275,432                          |                               |
| 8        | NET OPERATING INCOME             | (59,441)                 | (109,803)                            | (169,244)                         | 173,523                             | 4,279                            |                               |
| 9        | RATE BASE                        | 49,270                   |                                      | 49,270                            |                                     | 49,270                           |                               |
| 10       | RATE OF RETURN                   | -121%                    |                                      | -344%                             | 8.66%                               | 8.69%                            |                               |

Schedule of Wastewater Net Operating Income

Florida Public Service Commission

Company: CSWR-Florida (Tymber Creek)  
 Schedule Year Ended: 1/31/2025  
 Interim  Final   
 Historic  Projected

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

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

| Line No. | (1)<br>Description               | (2)<br>Balance Per Books | (3)<br>Utility Test Year Adjustments | (4)<br>Utility Adjusted Test Year | (5)<br>Requested Revenue Adjustment | (6)<br>Requested Annual Revenues | (7)<br>Supporting Schedule(s) |
|----------|----------------------------------|--------------------------|--------------------------------------|-----------------------------------|-------------------------------------|----------------------------------|-------------------------------|
| 1        | OPERATING REVENUES               | 197,780                  | -                                    | 197,780                           | 27,381                              | 225,162                          | B-4                           |
| 2        | Operation & Maintenance          | 117,627                  | 74,090                               | 191,718                           | 1232.155363                         | 192,950                          | B-6, B-3                      |
| 3        | Depreciation, net of CIAC Amort. | 12,154                   |                                      | 12,154                            |                                     | 12,154                           | B-14                          |
| 4        | Amortization                     | -                        |                                      | -                                 |                                     | -                                |                               |
| 5        | Taxes Other Than Income          | 6,748                    |                                      | 6,748                             |                                     | 6,748                            | B-15                          |
| 6        | Provision for Income Taxes       | -                        |                                      | -                                 | 1950.903799                         | 1,951                            | C-1                           |
| 7        | OPERATING EXPENSES               | 136,529                  | 74,090                               | 210,619                           | 3,183                               | 213,802                          |                               |
| 8        | NET OPERATING INCOME             | 61,251                   | (74,090)                             | (12,839)                          | 24,198                              | 11,359                           |                               |
| 9        | RATE BASE                        | \$ 130,784               |                                      | \$ 130,784                        |                                     | 130,784                          |                               |
| 10       | RATE OF RETURN                   | 47%                      |                                      | -10%                              |                                     | 8.69%                            |                               |

Schedule of Adjustments to Operating Income

Florida Public Service Commission

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

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

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

| Line No. | Description   | Water          | Wastewater      |
|----------|---|----------------|-----------------|
| 1        | <b>Operations &amp; Maintenance</b>                 |                |                 |
| 2        |   |                |                 |
| 3        | Customer Billing Cost                               | (1,734)        | (1,690)         |
| 4        | New third party provider contract began 1/1/25      |                |                 |
| 5        | Property Insurance                                  | -              | (7,339)         |
| 6        | New policy as of 2/1/25                             |                |                 |
| 7        | Admin Expenses Transferred                          | (9,509)        | (9,267)         |
| 8        | Adjustment to overhead allocation                   |                |                 |
| 9        | Contract Operations                                 | 41,662         | 48,131          |
| 10       | New third party contract began 10/1/2024            |                |                 |
| 11       | Testing   | (4,012)        | (6,452)         |
| 12       | Cost included in new contract that began 10/1/2024  |                |                 |
| 13       | Chemicals   | (1,428)        | (632)           |
| 14       | Cost included in new contract that began 10/1/2024  |                |                 |
| 15       | Sludge Removal                                      | -              | 275             |
| 16       | Cost included in new contract that began 10/1/2024  |                |                 |
| 17       | Annualization of O&M Expense                        | 84,369         | 50,751          |
| 18       | Mid test year acquisition                           |                |                 |
| 19       | Excessive Unaccounted for Water Loss                | (97.94)        | -               |
| 20       | 2% Decrease of Water O&M                            |                |                 |
| 21       | Bad Debt Expense                                    | 553.60         | 313.62          |
| 22       | 3-year Bad Debt Average Adjustment                  |                |                 |
| 23       |   |                |                 |
| 24       | <b>Total Adjustment Operation &amp; Maintenance</b> | <u>109,803</u> | <u>74,090</u>   |
| 25       |   |                |                 |
| 26       | <b>Depreciation</b>                                 |                |                 |
| 27       |   |                |                 |
| 28       | Adjustment for used & useful percentages            | -              | -               |
| 29       |   |                |                 |
| 30       | <b>Property Tax Expense</b>                         |                |                 |
| 31       |   |                |                 |
| 32       | Adjustment for used & useful percentages            | -              | -               |
| 33       |   |                |                 |
| 34       | <b>Adjustment for Income Tax</b>                    |                |                 |
| 35       |   | Water          | Wastewater      |
| 36       | Taxable Income before State Tax                     | 2,967.11       | 7,875.93        |
| 37       | Less State Tax Exemption                            | (1,068.74)     | (1,041.46)      |
| 38       | State Taxable Income                                | 1,898.37       | 6,834.47        |
| 39       | <b>State Income tax (5.5%)</b>                      | <b>104.41</b>  | <b>375.90</b>   |
| 40       |   |                |                 |
| 41       | Federal Taxable Income                              | 2,862.70       | 7,500.04        |
| 42       | <b>Federal Income Tax (21%)</b>                     | <b>601.17</b>  | <b>1,575.01</b> |
| 43       |   |                |                 |
| 44       | Total Adjustment for Income Tax                     | <u>706</u>     | <u>1,951</u>    |
| 45       |   |                |                 |
| 46       | <b>Revenues</b>                                     |                |                 |
| 47       | Adjustment for required return                      | 4,279          | 11,359          |
| 48       |   |                |                 |
| 49       | Adjustment for negative operating income            | 169,244        | 12,839          |
| 50       |   |                |                 |
| 51       | Adjustment to revenue for Income Tax                | 706            | 1,951           |
| 52       |   |                |                 |
| 53       | Adjustment for RAF fees on revenue change           | 8,210          | 1,232           |
| 54       |   |                |                 |
| 55       | <b>Total Adjustment to Revenues</b>                 | <u>182,439</u> | <u>27,381</u>   |

Schedule of Requested Cost of Capital  
13-Month Average Balance

Florida Public Service Commission

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

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

Subsidiary  or Consolidated

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

| Line No. | Class of Capital             | (1)<br>Reconciled<br>To Requested<br>Rate Base | (2)<br>Ratio | (3)<br>Cost<br>Rate | (4)<br>Weighted<br>Cost |
|----------|------------------------------|--|--------------|---------------------|-------------------------|
| 1        | Long-Term Debt               | -  |              |                     |                         |
| 2        | Short-Term Debt              | 56,521   | 31.33%       | 8.50%               | 2.66%                   |
| 3        | Preferred Stock              | -  |              |                     |                         |
| 4        | Customer Deposits            | -  |              |                     |                         |
| 5        | Common Equity                | 123,867  | 68.67%       | 8.77%               | 6.02%                   |
| 6        | Tax Credits - Zero Cost      | -  |              |                     |                         |
| 7        | Tax Credits - Wtd. Cost      | -  |              |                     |                         |
| 8        | Accum. Deferred Income Taxes | -  |              |                     |                         |
| 9        | Other (Explain)              | -  |              |                     |                         |
| 10       | Total                        | 180,388  | 100.00%      |                     | 8.69%                   |

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

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

Florida Public Service Commission

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

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

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

| Line No. | (1)<br>Class of Capital    | (2)<br>Test Year Per Books | (3) - (5)<br>Reconciliation Adjustments |                  |                  | (6)<br>Reconciled To Requested Rate Base |
|----------|----------------------------|----------------------------|---|------------------|------------------|--|
|          |                            |                            | (3)<br>Specific                         | (4)<br>(Explain) | (5)<br>Prorata * |  |
| 1        | Long-Term Debt             | -                          |   |                  |                  | -  |
| 2        | Short-Term Debt            | 56,521                     |   |                  |                  | 56,521                                   |
| 3        | Preferred Stock            | -                          |   |                  |                  | -  |
| 4        | Common Equity              | 592,812                    | Rate Base Adjustments                   |                  | (468,945)        | 123,867                                  |
| 5        | Customer Deposits          | -                          |   |                  |                  | -  |
| 6        | Tax Credits - Zero Cost    | -                          |   |                  |                  | -  |
| 7        | Tax Credits - Wtd. Cost    | -                          |   |                  |                  | -  |
| 8        | Accum. Deferred Income Tax | -                          |   |                  |                  | -  |
| 9        | Other (Explain)            | -                          |   |                  |                  | -  |
| 10       | Total                      | 649,333                    |   |                  |                  | 180,388                                  |

\* List corresponding adjustments to rate base below:

| Description   | Amount    |
|---|-----------|
| <b>A</b> Equity Capital provided by parent for construction in progress and other utility plant assets not being sought as rate base in this case | (469,279) |
| <b>B Utility Plant in Service</b><br>Used & Useful Adjustment from Prior Rate Order   | -         |
| <b>C Accumulated Depreciation</b><br>Used & Useful Adjustment from Prior Rate Order   | -         |
| <b>D Working Capital Allowance</b><br>Adjustment for 1/8 of O&M Expense   | 334       |
|   | (468,945) |

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

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      | (169,243.98) |
| Equity Percentage         | 68.67%       |
| Debt Percentage           | 31.33%       |
| Last Authorized ROE (Min) | 8.27%        |
| Current Cost of Debt      | 8.50%        |
| Achieved Rate of Return   | -343.50%     |
| Required Rate of Return   | 8.34%        |
| Revenue Deficiency        | 173,354.15   |
| Percentage Increase       | 178.22%      |

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      | (12,839.05) |
| Equity Percentage         | 68.67%      |
| Debt Percentage           | 31.33%      |
| Last Authorized ROE (Min) | 8.27%       |
| Current Cost of Debt      | 8.50%       |
| <br>                      |             |
| Achieved Rate of Return   | -9.82%      |
| Required Rate of Return   | 5.68%       |
| <br>                      |             |
| Revenue Deficiency        | 20,265.96   |
| Percentage Increase       | 10.25%      |

**Interim Rate Design - Water**

**Florida Public Service Commission**

**Company: CSWR-Florida (Tymer 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.**

| <b>Customer Type (B)</b>          | <b>Proposed Monthly Charge (I)</b> |
|-----------------------------------|------------------------------------|
| Residential                       |                                    |
| 5/8" x 3/4"                       | \$ 31.26                           |
| 3/4"                              | \$ 46.90                           |
| 1"                                | \$ 78.16                           |
| 1-1/2"                            | \$ 156.32                          |
| 2"                                | \$ 250.12                          |
| 3"                                | \$ 468.97                          |
| 4"                                | \$ 781.62                          |
| 6"                                | \$ 1,563.25                        |
| Gallonge charge per 1,000 Gallons |                                    |
| 0-6,000 gallons                   | \$ 12.24                           |
| 6,001-10,000 gallons              | \$ 14.01                           |
| Over 10,000 gallons               | \$ 20.79                           |
| General Service                   |                                    |
| 5/8" x 3/4"                       | \$ 31.26                           |
| 3/4"                              | \$ 46.90                           |
| 1"                                | \$ 78.16                           |
| 1-1/2"                            | \$ 156.32                          |
| 2"                                | \$ 250.12                          |
| 3"                                | \$ 468.97                          |
| 4"                                | \$ 781.62                          |
| 6"                                | \$ 1,563.25                        |
| Gallonge charge per 1,000 Gallons | \$ 12.24                           |

Totals:

Interim Rate Design - Wastewater

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                 | 13,280.92                      | \$ 116,205.72               |
| Gallorage charge per 1,000 Gallons 8,000 gallon cap |                          |                                     |                          | 5,884,000.00                           | \$ 54,132.80                  | 6,985.04                       | \$ 61,117.84                |
|   |                          |                                     |                          |  |                               |                                | \$ 38.84                    |
|   |                          |                                     |                          |  |                               |                                | \$ 10.39                    |
| General Service                                     | -                        |                                     |                          |  |                               |                                |                             |
| 5/8" x 3/4"   | -                        |                                     | 1                        | -                                      | \$ -                          | \$ -                           | \$ -                        |
| 3/4"  | -                        |                                     | 1.5                      | -                                      | \$ -                          | \$ -                           | \$ -                        |
| 1"  | -                        |                                     | 2.5                      | -                                      | \$ -                          | \$ -                           | \$ -                        |
| 1-1/2"  | -                        |                                     | 5                        | -                                      | \$ -                          | \$ -                           | \$ -                        |
| 2"  | -                        |                                     | 8                        | -                                      | \$ -                          | \$ -                           | \$ -                        |
| 3"  | -                        |                                     | 15                       | -                                      | \$ -                          | \$ -                           | \$ -                        |
| 4"  | -                        |                                     | 25                       | -                                      | \$ -                          | \$ -                           | \$ -                        |
| 6"  | -                        |                                     | 50                       | -                                      | \$ -                          | \$ -                           | \$ -                        |
| Gallorage charge per 1,000 Gallons                  |                          |                                     |                          | -                                      | \$ -                          | \$ -                           | \$ -                        |
|   |                          |                                     |                          |  |                               |                                | \$ 11.05                    |
| Total:  | 2,992.00                 |                                     |                          | 2,992.00                               | \$ 157,057.60                 | 20,265.96                      | \$ 177,323.56               |

**ATTACHMENT 2**

**Interim Rates Adjustments Support**

**INDEX OF INTERIM RATES ADJUSTMENTS SUPPORT - June 27, 2025**

| <b>SCHEDULE</b>                                    | <b>PAGE</b> | <b>DESCRIPTION OF SCHEDULE</b>   |
|--|-------------|--|
| <b>Aquarina Utilities</b>                          |             |  |
| A-3  | 1           | Schedule of Rate Base Adjustments - Water - Interim  |
| A-3  | 3           | Schedule of Rate Base Adjustments - Wastewater - Interim                                     |
| B-3  | 5           | Schedule of Expense Adjustments - Water - Interim  |
| B-3  | 7           | Schedule of Expense Adjustments - Wastewater - Interim                                       |
| <b>C.F.A.T. H2O</b>                                |             |  |
| A-3  | 9           | Schedule of Rate Base Adjustments - Water - Interim  |
| A-3  | 11          | Schedule of Rate Base Adjustments - Wastewater - Interim                                     |
| B-3  | 13          | Schedule of Expense Adjustments - Water - Interim  |
| B-3  | 15          | Schedule of Expense Adjustments - Wastewater - Interim                                       |
| <b>Neighborhood Utilities</b>                      |             |  |
| A-3  | 17          | Schedule of Rate Base Adjustments - Interim  |
| B-3  | 19          | Schedule of Expense Adjustments - Water - Interim  |
| <b>North Peninsula Utilities</b>                   |             |  |
| A-3  | 21          | Schedule of Rate Base Adjustments - Wastewater - Interim                                     |
| B-3  | 23          | Schedule of Expense Adjustments - Wastewater - Interim                                       |
| <b>Rolling Oaks Utilities</b>                      |             |  |
| A-3  | 25          | Schedule of Rate Base Adjustments - Water - Interim  |
| A-3  | 27          | Schedule of Rate Base Adjustments - Wastewater - Interim                                     |
| B-3  | 29          | Schedule of Expense Adjustments - Water - Interim  |
| B-3  | 31          | Schedule of Expense Adjustments - Wastewater - Interim                                       |
| <b>Sebring Ridge Utilities</b>                     |             |  |
| A-3  | 33          | Schedule of Rate Base Adjustments - Wastewater - Interim                                     |
| B-3  | 35          | Schedule of Expense Adjustments - Wastewater - Interim                                       |
| <b>Sunshine Utilities of Central Florida, Inc.</b> |             |  |
| A-3  | 37          | Schedule of Rate Base Adjustments - Interim (All except Ponderosa Pines and Quail Run)       |
| A-3  | 39          | Schedule of Rate Base Adjustments - Interim (Ponderosa Pines and Quail Run)                  |
| B-3  | 41          | Schedule of Expense Adjustments - Water - Interim (All except Ponderosa Pines and Quail Run) |
| B-3  | 43          | Schedule of Expense Adjustments - Water - Interim (Ponderosa Pines and Quail Run)            |
| <b>Tradewinds Utilities, Inc.</b>                  |             |  |
| A-3  | 45          | Schedule of Rate Base Adjustments - Water - Interim  |
| A-3  | 47          | Schedule of Rate Base Adjustments - Wastewater - Interim                                     |
| B-3  | 49          | Schedule of Expense Adjustments - Water - Interim  |
| B-3  | 51          | Schedule of Expense Adjustments - Wastewater - Interim                                       |
| <b>Tymer Creek Utilities, Inc.</b>                 |             |  |
| A-3  | 53          | Schedule of Rate Base Adjustments - Water - Interim  |
| A-3  | 55          | Schedule of Rate Base Adjustments - Wastewater - Interim                                     |
| B-3  | 57          | Schedule of Expense Adjustments - Water - Interim  |
| B-3  | 59          | Schedule of Expense Adjustments - Wastewater - Interim                                       |
| <b>TKCB, Inc.</b>                                  |             |  |
| A-3  | 61          | Schedule of Wastewater Plant in Service by Primary Account - Interim                         |
| B-3  | 63          | Schedule of Wastewater Plant in Service by Primary Account - Interim                         |

Schedule of Rate Base Adjustments  
 Test Year Average Balance

Florida Public Service Commission

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

Schedule: A3  
 Page 1 of 2  
 Preparer: Brent Thies

| Line No. | (1)<br>Account No. and Name                  | (2)<br>Average UPIS Balance | (3)<br>Used & Useful Percentage | (4)<br>Adjustment | (5)<br>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 [ ]

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 Preparer: Brent Thies

| Line No. | (1)<br>Account No. and Name                  | (2)<br>Average Accumulated Depreciation Balance | (3)<br>Used & Useful Percentage  | (4)<br>Adjustment                     | (5)<br>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 (Aquarina)  
 Docket No.: 20250052  
 Test Year Ended: 1/31/2025  
 Historical [X] Projected [ ]

Schedule: A3  
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 Preparer: Brent Thies

| Line No. | (1)<br>Account No. and Name            | (2)<br>Average UPIS Balance | (3)<br>Used & Useful Percentage | (4)<br>Adjustment | (5)<br>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 (Aquarina)  
 Docket No.: 20250052  
 Test Year Ended: 1/31/2025  
 Historical [X] Projected [ ]

Schedule: A3  
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 Preparer: Brent Thies

| Line No. | (1)<br>Account No. and Name            | (2)<br>Average Accumulated Depreciation Balance | (3)<br>Used & Useful Percentage | (4)<br>Adjustment | (5)<br>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                  |

Schedule of Expense Adjustments  
 Test Year Average Balance

Florida Public Service Commission

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

Schedule: B3  
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 Preparer: Brent Thies

| Line No. | (1)<br>Account No. and Name                  | (2)<br>Average Depreciation Expense | (3)<br>Used & Useful Percentage | (4)<br>Adjustment | (5)<br>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              | 4,066                               | 100.00%                         | -                 | 4,066                          |
| 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                           | 1,363                               | 100.00%                         | -                 | 1,363                          |
| 13       | 310.2 Power Generation Equipment             | 735                                 | 100.00%                         | -                 | 735                            |
| 14       | 311.2 Pumping Equipment                      | 9,594                               | 100.00%                         | -                 | 9,594                          |
| 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              | 16,513                              | 81.00%                          | (3,137)           | 13,375                         |
| 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         | 718                                 | 46.70%                          | (383)             | 335                            |
| 25       | 331.4 Transm. & Distribution Mains           | 9,646                               | 62.60%                          | (3,608)           | 6,038                          |
| 26       | 333.4 Services                               | 1,844                               | 62.60%                          | (690)             | 1,154                          |
| 27       | 334.4 Meters & Meter Installations           | 13,571                              | 62.60%                          | (5,076)           | 8,496                          |
| 28       | 335.4 Hydrants                               | 380                                 | 62.60%                          | (142)             | 238                            |
| 29       | 339.4 Other Plant & Misc. Equipment          | 263                                 | 62.60%                          | (98)              | 164                            |
| 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         | 56                                  | 100.00%                         | -                 | 56                             |
| 37       | 344.5 Laboratory Equipment                   | 133                                 | 100.00%                         | -                 | 133                            |
| 38       | 345.5 Power Operated Equipment               | -                                   |                                 | -                 | -                              |
| 39       | 346.5 Communication Equipment                | 5,401                               | 100.00%                         | -                 | 5,401                          |
| 40       | 347.5 Miscellaneous Equipment                | -                                   |                                 | -                 | -                              |
| 41       | 348.5 Other Tangible Plant                   | -                                   |                                 | -                 | -                              |
| 42       | TOTAL  | \$ 64,283                           |                                 | (13,134)          | 51,149                         |

**Schedule of Expense Adjustments  
Test Year Average Balance**

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

**Florida Public Service Commission**

**Schedule: B3**  
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**Preparer: Brent Thies**

**Property Tax Expense Adjustment**

|                               |    |                  |
|-------------------------------|----|------------------|
| Expense Per Filing            | \$ | 7,486            |
| UPIS Per Filing               | \$ | <u>3,111,398</u> |
| Property Tax Percentage       |    | 0.24%            |
| Adjusted UPIS                 | \$ | 2,125,975        |
| Adjusted Property Tax Expense | \$ | 5,115            |
| Property Tax Adjustment       | \$ | (2,371)          |

**Bad Debt Expense Adjustment**

|                            |    |               |
|----------------------------|----|---------------|
| 1/31/23 Expense            |    | 747.99        |
| 1/31/24 Expense            |    | 1,367.02      |
| 1/31/25 Expense            |    | <u>160.68</u> |
| 3 Year Average             |    | 758.57        |
| Test Year Bad Debt Expense | \$ | 161           |
| Bad Debt Adjustment        | \$ | 597.88        |

Schedule of Expense Adjustments  
 Test Year Average Balance

Florida Public Service Commission

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

Schedule: B3  
 Page 1 of 2  
 Preparer: Brent Thies

| Line No. | (1)<br>Account No. and Name            | (2)<br>Average Depreciation Expense | (3)<br>Used & Useful Percentage | (4)<br>Adjustment | (5)<br>Ending Adjusted Balance |
|----------|--|-------------------------------------|---------------------------------|-------------------|--------------------------------|
| 1        | <u>INTANGIBLE PLANT</u>                |                                     |                                 |                   |                                |
| 2        | 351.1 Organization                     | 26                                  | 100.00%                         | -                 | 26                             |
| 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        | 3,740                               | 65.40%                          | (1,294)           | 2,446                          |
| 8        | 360.2 Collection Wastewaters - Force   | 3,223                               | 65.40%                          | (1,115)           | 2,108                          |
| 9        | 361.2 Collection Wastewaters - Gravity | 8,698                               | 65.40%                          | (3,009)           | 5,688                          |
| 10       | 362.2 Special Collecting Structures    | -                                   |                                 | -                 | -                              |
| 11       | 363.2 Services to Customers            | 40                                  | 65.40%                          | (14)              | 26                             |
| 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                | 2,936                               | 100.00%                         | -                 | 2,936                          |
| 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   | 3,764                               | 55.90%                          | (1,660)           | 2,104                          |
| 25       | 381.4 Plant Wastewaters                | -                                   |                                 | -                 | -                              |
| 26       | 382.4 Outfall Wastewater Lines         | -                                   |                                 | -                 | -                              |
| 27       | 389.4 Other Plant & Misc. Equipment    | 344                                 | 55.90%                          | (152)             | 192                            |
| 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   | 34                                  | 100.00%                         | -                 | 34                             |
| 35       | 394.5 Laboratory Equipment             | 149                                 | 100.00%                         | -                 | 149                            |
| 36       | 395.5 Power Operated Equipment         | 226                                 | 100.00%                         | -                 | 226                            |
| 37       | 396.5 Communication Equipment          | 2,629                               | 100.00%                         | -                 | 2,629                          |
| 38       | 397.5 Miscellaneous Equipment          | -                                   |                                 | -                 | -                              |
| 39       | 398.5 Other Tangible Plant             | -                                   |                                 | -                 | -                              |
| 40       | TOTAL                                  | \$ 25,811                           |                                 | (7,244)           | 18,567                         |

**Schedule of Expense Adjustments  
Test Year Average Balance**

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

**Florida Public Service Commission**

**Schedule: B3**  
**Page 2 of 2**  
**Preparer: Brent Thies**

**Property Tax Expense Adjustment**

|                         |    |                |
|-------------------------|----|----------------|
| Expense Per Filing      | \$ | 7,480          |
| UPIS Per Filing         | \$ | <u>742,009</u> |
| Property Tax Percentage |    | 1.01%          |

|                               |    |         |
|-------------------------------|----|---------|
| Adjusted UPIS                 | \$ | 472,950 |
| Adjusted Property Tax Expense | \$ | 4,768   |

|                         |    |         |
|-------------------------|----|---------|
| Property Tax Adjustment | \$ | (2,712) |
|-------------------------|----|---------|

**Bad Debt Expense Adjustment**

|                 |               |
|-----------------|---------------|
| 1/31/23 Expense | 1,065.75      |
| 1/31/24 Expense | 1,623.92      |
| 1/31/25 Expense | <u>697.42</u> |
|                 | 1,129.03      |

|                            |        |
|----------------------------|--------|
| Test Year Bad Debt Expense | 697.42 |
| Bad Debt Adjustment        | 431.61 |

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)<br>Account No. and Name                  | (2)<br>Average UPIS Balance | (3)<br>Used & Useful Percentage | (4)<br>Adjustment | (5)<br>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)<br>Account No. and Name                  | (2)<br>Average Accumulated Depreciation Balance | (3)<br>Used & Useful Percentage  | (4)<br>Adjustment                     | (5)<br>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 0.00                                 | Working Capital Percentage 0.13% | Total Water O&M Expense \$ 169,497.54 | Working Capital Adjustment \$ 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)<br>Account No. and Name            | (2)<br>Average UPIS Balance | (3)<br>Used & Useful Percentage | (4)<br>Adjustment | (5)<br>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)<br>Account No. and Name            | (2)<br>Average Accumulated Depreciation Balance | (3)<br>Used & Useful Percentage | (4)<br>Adjustment | (5)<br>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 | Working Capital Percentage | Total Sewer O&M Expense | Working Capital Adjustment |
|                           | 0.00       | 0.13%                      | \$ 126,851.45           | \$ 158.56                  |

Schedule of Expense 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: B3  
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 Preparer: Brent Thies

| Line No. | (1)<br>Account No. and Name                  | (2)<br>Average Depreciation Expense | (3)<br>Used & Useful Percentage | (4)<br>Adjustment | (5)<br>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                     | -                                   | 100.00%                         | -                 | -                              |
| 7        | 304.2 Structures & Improvements              | 1,368                               | 100.00%                         | -                 | 1,368                          |
| 8        | 305.2 Collect. & Impound. Reservoirs         | -                                   |                                 | -                 | -                              |
| 9        | 306.2 Lake, River & Other Intakes            | -                                   |                                 | -                 | -                              |
| 10       | 307.2 Wells & Springs                        | 1,295                               | 100.00%                         | -                 | 1,295                          |
| 11       | 308.2 Infiltration Galleries & Tunnels       | -                                   |                                 | -                 | -                              |
| 12       | 309.2 Supply Mains                           | 31                                  | 100.00%                         | -                 | 31                             |
| 13       | 310.2 Power Generation Equipment             | -                                   | 100.00%                         | -                 | -                              |
| 14       | 311.2 Pumping Equipment                      | 5,664                               | 100.00%                         | -                 | 5,664                          |
| 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              | 1,512                               | 65.00%                          | (529)             | 983                            |
| 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         | 5,820                               | 86.00%                          | (815)             | 5,005                          |
| 25       | 331.4 Transm. & Distribution Mains           | 1,890                               | 100.00%                         | -                 | 1,890                          |
| 26       | 333.4 Services                               | 649                                 | 100.00%                         | -                 | 649                            |
| 27       | 334.4 Meters & Meter Installations           | 4,172                               | 100.00%                         | -                 | 4,172                          |
| 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                | 883                                 | 100.00%                         | -                 | 883                            |
| 40       | 347.5 Miscellaneous Equipment                | 447                                 | 100.00%                         | -                 | 447                            |
| 41       | 348.5 Other Tangible Plant                   | -                                   |                                 | -                 | -                              |
| 42       | TOTAL  | \$ 23,729                           |                                 | (1,344)           | 22,386                         |
|          |  | =====                               |                                 | =====             | =====                          |

Schedule of Expense 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  Projected

Schedule: B3  
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Preparer: Brent Thies

**Property Tax Expense Adjustment**

|                               |    |                |
|-------------------------------|----|----------------|
| Expense Per Filing            | \$ | 2,325          |
| UPIS Per Filing               | \$ | <u>719,219</u> |
| Property Tax Percentage       |    | 0.32%          |
| Adjusted UPIS                 | \$ | 678,223        |
| Adjusted Property Tax Expense | \$ | 2,192          |
| Property Tax Adjustment       | \$ | (133)          |

**Bad Debt Expense Adjustment**

|                            |    |              |
|----------------------------|----|--------------|
| 1/31/23 Expense            |    |              |
| 1/31/24 Expense            |    | 158.00       |
| 1/31/25 Expense            |    | <u>87.00</u> |
| 3 Year Average             |    | 122.50       |
| Test Year Bad Debt Expense | \$ | 87           |
| Bad Debt Adjustment        | \$ | 35.50        |

This number is provided from the 2022 Annual Report

Schedule of Expense 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: B3  
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 Preparer: Brent Thies

| Line No. | (1)<br>Account No. and Name            | (2)<br>Average UPIS Balance | (3)<br>Used & Useful Percentage | (4)<br>Adjustment | (5)<br>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        | 5,681                       | 100.00%                         | -                 | 5,681                          |
| 8        | 360.2 Collection Wastewaters - Force   | 219                         | 100.00%                         | -                 | 219                            |
| 9        | 361.2 Collection Wastewaters - Gravity | 1,375                       | 100.00%                         | -                 | 1,375                          |
| 10       | 362.2 Special Collecting Structures    | -                           |                                 | -                 | -                              |
| 11       | 363.2 Services to Customers            | -                           |                                 | -                 | -                              |
| 12       | 364.2 Flow Measuring Devices           | 764                         | 100.00%                         | -                 | 764                            |
| 13       | 365.2 Flow Measuring Installations     | -                           |                                 | -                 | -                              |
| 14       | 389.2 Other Plant & Misc. Equipment    | -                           |                                 | -                 | -                              |
| 15       | <u>SYSTEM PUMPING PLANT</u>            |                             |                                 |                   |                                |
| 16       | 353.3 Land & Land Rights               | -                           |                                 | -                 | -                              |
| 17       | 354.3 Structures & Improvements        | -                           |                                 | -                 | -                              |
| 18       | 370.3 Receiving Wells                  | -                           |                                 | -                 | -                              |
| 19       | 371.3 Pumping Equipment                | 4,730                       | 100.00%                         | -                 | 4,730                          |
| 20       | 389.3 Other Plant & Misc. Equipment    | -                           |                                 | -                 | -                              |
| 21       | <u>TREATMENT AND DISPOSAL PLANT</u>    |                             |                                 |                   |                                |
| 22       | 353.4 Land & Land Rights               | -                           |                                 | -                 | -                              |
| 23       | 354.4 Structures & Improvements        | -                           |                                 | -                 | -                              |
| 24       | 380.4 Treatment & Disposal Equipment   | 1,459                       | 100.00%                         | -                 | 1,459                          |
| 25       | 381.4 Plant Wastewaters                | -                           |                                 | -                 | -                              |
| 26       | 382.4 Outfall Wastewater Lines         | -                           |                                 | -                 | -                              |
| 27       | 389.4 Other Plant & Misc. Equipment    | 736                         | 100.00%                         | -                 | 736                            |
| 28       | <u>GENERAL PLANT</u>                   |                             |                                 |                   |                                |
| 29       | 353.5 Land & Land Rights               | -                           |                                 | -                 | -                              |
| 30       | 354.5 Structures & Improvements        | -                           |                                 | -                 | -                              |
| 31       | 390.5 Office Furniture & Equipment     | -                           |                                 | -                 | -                              |
| 32       | 391.5 Transportation Equipment         | -                           |                                 | -                 | -                              |
| 33       | 392.5 Stores Equipment                 | -                           |                                 | -                 | -                              |
| 34       | 393.5 Tools, Shop & Garage Equipment   | -                           |                                 | -                 | -                              |
| 35       | 394.5 Laboratory Equipment             | 208                         | 100.00%                         | -                 | 208                            |
| 36       | 395.5 Power Operated Equipment         | -                           |                                 | -                 | -                              |
| 37       | 396.5 Communication Equipment          | 4,113                       | 100.00%                         | -                 | 4,113                          |
| 38       | 397.5 Miscellaneous Equipment          | -                           |                                 | -                 | -                              |
| 39       | 398.5 Other Tangible Plant             | -                           |                                 | -                 | -                              |
| 40       | TOTAL                                  | \$ 19,284                   |                                 | -                 | 19,284                         |

**Schedule of Expense 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: B3**  
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**Preparer: Brent Thies**

**Property Tax Expense Adjustment**

|                               |    |               |
|-------------------------------|----|---------------|
| Expense Per Filing            | \$ | 1,642         |
| UPIS Per Filing               | \$ | <u>96,238</u> |
| Property Tax Percentage       |    | 1.71%         |
| Adjusted UPIS                 | \$ | 96,238        |
| Adjusted Property Tax Expense | \$ | 1,642         |
| Property Tax Adjustment       | \$ | -             |

**Bad Debt Expense Adjustment**

|                            |    |            |
|----------------------------|----|------------|
| 1/31/23 Expense            |    |            |
| 1/31/24 Expense            |    | 247.00     |
| 1/31/25 Expense            |    | <u>484</u> |
| 3 Year Average             |    | 365.38     |
| Test Year Bad Debt Expense | \$ | 484        |
| Bad Debt Adjustment        | \$ | (118.38)   |

This number is provided from the 2022 Annual Report

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  
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 Preparer: Brent Thies

| Line No. | (1)<br>Account No. and Name                  | (2)<br>Average UPIS<br>Balance | (3)<br>Used & Useful Percentage | (4)<br>Adjustment | (5)<br>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  
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 Preparer: Brent Thies

| Line No. | (1)<br>Account No. and Name                  | (2)<br>Average Accumulated Depreciation Balance | (3)<br>Used & Useful Percentage | (4)<br>Adjustment | (5)<br>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 | Working Capital Percentage | Total Sewer O&M Expense | Working Capital Adjustment |
|                           | 0.00       | 0.13%                      | \$ 229,331.80           | \$ 286.66                  |

Schedule of Expense 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: B3  
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 Preparer: Brent Thies

| Line No. | (1)<br>Account No. and Name                  | (2)<br>Average Depreciation Expense | (3)<br>Used & Useful Percentage | (4)<br>Adjustment | (5)<br>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                     |                                     | 100.00%                         | -                 | -                              |
| 7        | 304.2 Structures & Improvements              | 1,110                               | 100.00%                         | -                 | 1,110                          |
| 8        | 305.2 Collect. & Impound. Reservoirs         | -                                   |                                 | -                 | -                              |
| 9        | 306.2 Lake, River & Other Intakes            | -                                   |                                 | -                 | -                              |
| 10       | 307.2 Wells & Springs                        | -                                   | 100.00%                         | -                 | -                              |
| 11       | 308.2 Infiltration Galleries & Tunnels       | -                                   |                                 | -                 | -                              |
| 12       | 309.2 Supply Mains                           | 350                                 | 100.00%                         | -                 | 350                            |
| 13       | 310.2 Power Generation Equipment             | 104                                 | 100.00%                         | -                 | 104                            |
| 14       | 311.2 Pumping Equipment                      | 3,872                               | 100.00%                         | -                 | 3,872                          |
| 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              | 848                                 | 100.00%                         | -                 | 848                            |
| 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         | 1,386                               | 100.00%                         | -                 | 1,386                          |
| 25       | 331.4 Transm. & Distribution Mains           | 6,337                               | 100.00%                         | -                 | 6,337                          |
| 26       | 333.4 Services                               | 2,036                               | 100.00%                         | -                 | 2,036                          |
| 27       | 334.4 Meters & Meter Installations           | 2,074                               | 100.00%                         | -                 | 2,074                          |
| 28       | 335.4 Hydrants                               | -                                   | 100.00%                         | -                 | -                              |
| 29       | 339.4 Other Plant & Misc. Equipment          | 557                                 | 100.00%                         | -                 | 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         | -                                   |                                 | -                 | -                              |
| 37       | 344.5 Laboratory Equipment                   | -                                   |                                 | -                 | -                              |
| 38       | 345.5 Power Operated Equipment               | -                                   |                                 | -                 | -                              |
| 39       | 346.5 Communication Equipment                | 2,220                               | 100.00%                         | -                 | 2,220                          |
| 40       | 347.5 Miscellaneous Equipment                | -                                   |                                 | -                 | -                              |
| 41       | 348.5 Other Tangible Plant                   | -                                   |                                 | -                 | -                              |
| 42       | TOTAL  | \$ 20,895                           |                                 | -                 | 20,895                         |

**Schedule of Expense Adjustments  
Test Year Average Balance**

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

**Florida Public Service Commission**

**Schedule: B3**  
**Page 2 of 2**  
**Preparer: Brent Thies**

**Property Tax Expense Adjustment**

|                               |    |                |
|-------------------------------|----|----------------|
| Expense Per Filing            | \$ | 2,806          |
| UPIS Per Filing               | \$ | <u>768,875</u> |
| Property Tax Percentage       |    | 0.36%          |
| Adjusted UPIS                 | \$ | 768,875        |
| Adjusted Property Tax Expense | \$ | 2,806          |
| Property Tax Adjustment       | \$ | -              |

**Bad Debt Expense Adjustment**

|                            |    |               |
|----------------------------|----|---------------|
| 1/31/23 Expense            |    | -             |
| 1/31/24 Expense            |    | 1,750.00      |
| 1/31/25 Expense            |    | <u>163.00</u> |
| 3 Year Average             |    | 637.67        |
| Test Year Bad Debt Expense | \$ | 163           |
| Bad Debt Adjustment        | \$ | 474.67        |

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)<br>Account No. and Name            | (2)<br>Average UPIS Balance | (3)<br>Used & Useful Percentage | (4)<br>Adjustment | (5)<br>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)<br>Account No. and Name            | (2)<br>Average Accumulated Depreciation Balance | (3)<br>Used & Useful Percentage | (4)<br>Adjustment | (5)<br>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                        |

|                           |            |                            |                         |                            |
|---------------------------|------------|----------------------------|-------------------------|----------------------------|
| Working Capital Allowance | Per Filing | Working Capital Percentage | Total Sewer O&M Expense | Working Capital Adjustment |
|                           | 0.00       | 0.13%                      | \$ 235,360.13           | \$ 294.20                  |

Schedule of Expense 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: B3  
 Page 1 of 2  
 Preparer: Brent Thies

| Line No. | (1)<br>Account No. and Name            | (2)<br>Average<br>Depreciation<br>Expense | (3)<br>Used & Useful Percentage | (4)<br>Adjustment | (5)<br>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        | \$ -                                      | 100.00%                         | -                 | -                              |
| 8        | 360.2 Collection Wastewaters - Force   | \$ 4,201                                  | 100.00%                         | -                 | 4,201                          |
| 9        | 361.2 Collection Wastewaters - Gravity | \$ 20                                     | 100.00%                         | -                 | 20                             |
| 10       | 362.2 Special Collecting Structures    | \$ 2,420                                  |                                 | (2,420)           | -                              |
| 11       | 363.2 Services to Customers            | \$ -                                      | 100.00%                         | -                 | -                              |
| 12       | 364.2 Flow Measuring Devices           | \$ 791                                    | 100.00%                         | -                 | 791                            |
| 13       | 365.2 Flow Measuring Installations     | \$ 1,931                                  |                                 | (1,931)           | -                              |
| 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                  | \$ -                                      | 100.00%                         | -                 | -                              |
| 19       | 371.3 Pumping Equipment                | \$ -                                      | 100.00%                         | -                 | -                              |
| 20       | 389.3 Other Plant & Misc. Equipment    | \$ 3,542                                  |                                 | (3,542)           | -                              |
| 21       | <u>TREATMENT AND DISPOSAL PLANT</u>    | \$ -                                      |                                 | -                 | -                              |
| 22       | 353.4 Land & Land Rights               | \$ -                                      |                                 | -                 | -                              |
| 23       | 354.4 Structures & Improvements        | \$ -                                      |                                 | -                 | -                              |
| 24       | 380.4 Treatment & Disposal Equipment   | \$ -                                      | 100.00%                         | -                 | -                              |
| 25       | 381.4 Plant Wastewaters                | \$ 31,968                                 |                                 | (31,968)          | -                              |
| 26       | 382.4 Outfall Wastewater Lines         | \$ -                                      | 100.00%                         | -                 | -                              |
| 27       | 389.4 Other Plant & Misc. Equipment    | \$ 150                                    |                                 | (150)             | -                              |
| 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   | \$ -                                      | 100.00%                         | -                 | -                              |
| 35       | 394.5 Laboratory Equipment             | \$ 185                                    | 100.00%                         | -                 | 185                            |
| 36       | 395.5 Power Operated Equipment         | \$ 1,551                                  |                                 | (1,551)           | -                              |
| 37       | 396.5 Communication Equipment          | \$ -                                      | 100.00%                         | -                 | -                              |
| 38       | 397.5 Miscellaneous Equipment          | \$ 3,665                                  |                                 | (3,665)           | -                              |
| 39       | 398.5 Other Tangible Plant             | \$ -                                      |                                 | -                 | -                              |
| 40       | TOTAL                                  | \$ 50,425                                 |                                 | (45,228)          | 5,197                          |

**Schedule of Expense Adjustments**  
**Test Year Average Balance**

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

**Florida Public Service Commission**

**Schedule: B3**  
**Page 2 of 2**  
**Preparer: Brent Thies**

**Property Tax Expense Adjustment**

|                               |    |                |
|-------------------------------|----|----------------|
| Expense Per Filing            | \$ | 12,233         |
| UPIS Per Filing               | \$ | <u>633,925</u> |
| Property Tax Percentage       |    | 1.93%          |
| Adjusted UPIS                 | \$ | 633,925        |
| Adjusted Property Tax Expense | \$ | 12,233         |
| Property Tax Adjustment       | \$ | -              |

**Bad Debt Expense Adjustment**

|                            |    |              |
|----------------------------|----|--------------|
| 1/31/23 Expense            |    | 1,894        |
| 1/31/24 Expense            |    | 2,980        |
| 1/31/25 Expense            |    | <u>1,239</u> |
| 3 Year Average             |    | 2,037.67     |
| Test Year Bad Debt Expense | \$ | 1,239        |
| Bad Debt Adjustment        | \$ | 799          |

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)<br>Account No. and Name                  | (2)<br>Average UPIS Balance | (3)<br>Used & Useful Percentage | (4)<br>Adjustment | (5)<br>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)<br>Account No. and Name                  | (2)<br>Average Accumulated Depreciation Balance | (3)<br>Used & Useful Percentage | (4)<br>Adjustment       | (5)<br>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       | <b>TOTAL</b>                                 | <b>\$ 2,728,722</b>                             |                                 | <b>(614,804)</b>        | <b>2,113,919</b>               |
|          |  | =====   |                                 | =====                   | =====                          |
|          |  | 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)<br>Account No. and Name            | (2)<br>Average UPIS Balance | (3)<br>Used & Useful Percentage | (4)<br>Adjustment | (5)<br>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)<br>Account No. and Name            | (2)<br>Average Accumulated Depreciation Balance | (3)<br>Used & Useful Percentage | (4)<br>Adjustment       | (5)<br>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                    |

Schedule of Expense 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: B3  
 Page 1 of 2  
 Preparer: Brent Thies

| Line No. | (1)<br>Account No. and Name                  | (2)<br>Average Depreciation Expense | (3)<br>Used & Useful Percentage | (4)<br>Adjustment | (5)<br>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                     | \$ -                                | 100.00%                         | -                 | -                              |
| 7        | 304.2 Structures & Improvements              | \$ 5,608                            | 100.00%                         | -                 | 5,608                          |
| 8        | 305.2 Collect. & Impound. Reservoirs         | \$ -                                |                                 | -                 | -                              |
| 9        | 306.2 Lake, River & Other Intakes            | \$ -                                |                                 | -                 | -                              |
| 10       | 307.2 Wells & Springs                        | \$ 12,618                           | 100.00%                         | -                 | 12,618                         |
| 11       | 308.2 Infiltration Galleries & Tunnels       | \$ -                                |                                 | -                 | -                              |
| 12       | 309.2 Supply Mains                           | \$ 52                               | 100.00%                         | -                 | 52                             |
| 13       | 310.2 Power Generation Equipment             | \$ 1,264                            | 100.00%                         | -                 | 1,264                          |
| 14       | 311.2 Pumping Equipment                      | \$ 3,924                            | 100.00%                         | -                 | 3,924                          |
| 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              | \$ 1,641                            | 52.59%                          | (778)             | 863                            |
| 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         | \$ 7,507                            | 100.00%                         | -                 | 7,507                          |
| 25       | 331.4 Transm. & Distribution Mains           | \$ 33,287                           | 52.59%                          | (15,782)          | 17,506                         |
| 26       | 333.4 Services                               | \$ 1,645                            | 52.59%                          | (780)             | 865                            |
| 27       | 334.4 Meters & Meter Installations           | \$ 3,977                            | 52.59%                          | (1,885)           | 2,091                          |
| 28       | 335.4 Hydrants                               | \$ 1,578                            | 52.59%                          | (748)             | 830                            |
| 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               | \$ 246                              | 100.00%                         | -                 | 246                            |
| 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                | \$ 12,028                           | 100.00%                         | -                 | 12,028                         |
| 40       | 347.5 Miscellaneous Equipment                | \$ 103                              | 100.00%                         | -                 | 103                            |
| 41       | 348.5 Other Tangible Plant                   | \$ -                                |                                 | -                 | -                              |
| 42       | TOTAL  | \$ 85,479                           |                                 | (19,973)          | 65,506                         |

**Schedule of Expense Adjustments  
Test Year Average Balance**

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

**Florida Public Service Commission**

**Schedule: B3  
Page 2 of 2  
Preparer: Brent Thies**

**Property Tax Expense Adjustment**

|                         |    |                  |
|-------------------------|----|------------------|
| Expense Per Filing      | \$ | 4,411            |
| UPIS Per Filing         | \$ | <u>6,091,473</u> |
| Property Tax Percentage |    | 0.07%            |

|                               |    |           |
|-------------------------------|----|-----------|
| Adjusted UPIS                 | \$ | 5,265,020 |
| Adjusted Property Tax Expense | \$ | 3,813     |

|                         |    |       |
|-------------------------|----|-------|
| Property Tax Adjustment | \$ | (598) |
|-------------------------|----|-------|

**Bad Debt Expense Adjustment**

|                 |  |              |
|-----------------|--|--------------|
| 1/31/23 Expense |  | 2,617        |
| 1/31/24 Expense |  | 23,061       |
| 1/31/25 Expense |  | <u>2,284</u> |
| 3 Year Average  |  | 9,320.67     |

|                            |    |       |
|----------------------------|----|-------|
| Test Year Bad Debt Expense | \$ | 2,284 |
| Bad Debt Adjustment        | \$ | 7,037 |

Schedule of Expense 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: B3  
 Page 1 of 2  
 Preparer: Brent Thies

| Line No. | (1)<br>Account No. and Name            | (2)<br>Average<br>Depreciation<br>Expense | (3)<br>Used & Useful Percentage | (4)<br>Adjustment | (5)<br>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               | \$ -                                      | 85.05%                          | -                 | -                              |
| 7        | 354.2 Structures & Improvements        | \$ 17,911                                 | 85.05%                          | (2,678)           | 15,233                         |
| 8        | 360.2 Collection Wastewaters - Force   | \$ 56,088                                 | 85.05%                          | (8,385)           | 47,703                         |
| 9        | 361.2 Collection Wastewaters - Gravity | \$ 129                                    | 85.05%                          | (19)              | 110                            |
| 10       | 362.2 Special Collecting Structures    | \$ -                                      |                                 | -                 | -                              |
| 11       | 363.2 Services to Customers            | \$ 1,140                                  | 85.05%                          | (170)             | 970                            |
| 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                | \$ 8,814                                  | 100.00%                         | -                 | 8,814                          |
| 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   | \$ 15,927                                 | 85.05%                          | (2,381)           | 13,546                         |
| 25       | 381.4 Plant Wastewaters                | \$ -                                      |                                 | -                 | -                              |
| 26       | 382.4 Outfall Wastewater Lines         | \$ 104                                    | 85.05%                          | (16)              | 89                             |
| 27       | 389.4 Other Plant & Misc. Equipment    | \$ -                                      | 85.05%                          | -                 | -                              |
| 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   | \$ 730                                    | 100.00%                         | -                 | 730                            |
| 35       | 394.5 Laboratory Equipment             | \$ -                                      | 100.00%                         | -                 | -                              |
| 36       | 395.5 Power Operated Equipment         | \$ 234                                    | 100.00%                         | -                 | 234                            |
| 37       | 396.5 Communication Equipment          | \$ 11,792                                 | 100.00%                         | -                 | 11,792                         |
| 38       | 397.5 Miscellaneous Equipment          | \$ -                                      |                                 | -                 | -                              |
| 39       | 398.5 Other Tangible Plant             | \$ 172                                    | 100.00%                         | -                 | 172                            |
| 40       | TOTAL                                  | \$ 113,042                                |                                 | (13,649)          | 99,393                         |

Schedule of Expense Adjustments  
Test Year Average Balance

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

Florida Public Service Commission

Schedule: B3  
Page 2 of 2  
Preparer: Brent Thies

**Property Tax Expense Adjustment**

|                               |    |                  |
|-------------------------------|----|------------------|
| Expense Per Filing            | \$ | 8,045            |
| UPIS Per Filing               | \$ | <u>9,270,837</u> |
| Property Tax Percentage       |    | 0.09%            |
| Adjusted UPIS                 | \$ | 7,976,665        |
| Adjusted Property Tax Expense | \$ | 6,922            |
| Property Tax Adjustment       | \$ | (1,123)          |

**Bad Debt Expense Adjustment**

|                            |    |              |
|----------------------------|----|--------------|
| 1/31/23 Expense            |    | 2,523        |
| 1/31/24 Expense            |    | 24,923       |
| 1/31/25 Expense            |    | <u>9,942</u> |
| 3 Year Average             |    | 12,462.67    |
| Test Year Bad Debt Expense | \$ | 9,942        |
| Bad Debt Adjustment        | \$ | 2,521        |

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)<br>Account No. and Name            | (2)<br>Average UPIS Balance | (3)<br>Used & Useful Percentage | (4)<br>Adjustment | (5)<br>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)<br>Account No. and Name            | (2)<br>Average Accumulated Depreciation Balance | (3)<br>Used & Useful Percentage  | (4)<br>Adjustment                     | (5)<br>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                              |
|                           |  | =====   |                                  | =====                                 | =====                                |
| Working Capital Allowance |  | Per Filing 0.00                                 | Working Capital Percentage 0.13% | Total Sewer O&M Expense \$ 172,492.93 | Working Capital Adjustment \$ 215.62 |

Schedule of Expense 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: B3  
 Page 1 of 2  
 Preparer: Brent Thies

| Line No. | (1)<br>Account No. and Name            | (2)<br>Average Depreciation Expense | (3)<br>Used & Useful Percentage | (4)<br>Adjustment | (5)<br>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               | \$ -                                | 78.54%                          | -                 | -                              |
| 7        | 354.2 Structures & Improvements        | \$ 12,102                           | 78.54%                          | (2,597)           | 9,505                          |
| 8        | 360.2 Collection Wastewaters - Force   | \$ 1,569                            | 78.54%                          | (337)             | 1,232                          |
| 9        | 361.2 Collection Wastewaters - Gravity | \$ -                                | 78.54%                          | -                 | -                              |
| 10       | 362.2 Special Collecting Structures    | \$ -                                | 78.54%                          | -                 | -                              |
| 11       | 363.2 Services to Customers            | \$ 826                              | 78.54%                          | (177)             | 649                            |
| 12       | 364.2 Flow Measuring Devices           | \$ 1,858                            | 78.54%                          | (399)             | 1,459                          |
| 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                | \$ 7,420                            | 100.00%                         | -                 | 7,420                          |
| 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   | \$ 4,819                            | 80.67%                          | (931)             | 3,887                          |
| 25       | 381.4 Plant Wastewaters                | \$ 19                               | 80.67%                          | (4)               | 15                             |
| 26       | 382.4 Outfall Wastewater Lines         | \$ -                                |                                 | -                 | -                              |
| 27       | 389.4 Other Plant & Misc. Equipment    | \$ 110                              | 80.67%                          | (21)              | 89                             |
| 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             | \$ 704                              | 100.00%                         | -                 | 704                            |
| 36       | 395.5 Power Operated Equipment         | \$ -                                |                                 | -                 | -                              |
| 37       | 396.5 Communication Equipment          | \$ 2,831                            | 100.00%                         | -                 | 2,831                          |
| 38       | 397.5 Miscellaneous Equipment          | \$ -                                |                                 | -                 | -                              |
| 39       | 398.5 Other Tangible Plant             | \$ -                                |                                 | -                 | -                              |
| 40       | TOTAL                                  | \$ 32,257                           |                                 | (4,466)           | 27,791                         |

**Schedule of Expense Adjustments**  
**Test Year Average Balance**

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

**Florida Public Service Commission**

**Schedule: B3**  
**Page 2 of 2**  
**Preparer: Brent Thies**

**Property Tax Expense Adjustment**

|                         |    |                  |
|-------------------------|----|------------------|
| Expense Per Filing      | \$ | 16               |
| UPIS Per Filing         | \$ | <u>1,190,811</u> |
| Property Tax Percentage |    | 0.00%            |

|                               |    |         |
|-------------------------------|----|---------|
| Adjusted UPIS                 | \$ | 976,374 |
| Adjusted Property Tax Expense | \$ | 13      |

|                         |    |     |
|-------------------------|----|-----|
| Property Tax Adjustment | \$ | (3) |
|-------------------------|----|-----|

**Bad Debt Expense Adjustment**

|                 |  |            |
|-----------------|--|------------|
| 1/31/23 Expense |  | -          |
| 1/31/24 Expense |  | 700        |
| 1/31/25 Expense |  | <u>578</u> |
| 3 Year Average  |  | 426.00     |

|                            |    |       |
|----------------------------|----|-------|
| Test Year Bad Debt Expense | \$ | 578   |
| Bad Debt Adjustment        | \$ | (152) |

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)<br>Account No. and Name                  | (2)<br>Average UPIS Balance | (3)<br>Used & Useful Percentage | (4)<br>Adjustment | (5)<br>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)<br>Account No. and Name            | (2)<br>Average Accumulated Depreciation Balance | (3)<br>Used & Useful Percentage | (4)<br>Adjustment       | (5)<br>Ending Adjusted Balance |
|----------|--|---|---------------------------------|-------------------------|--------------------------------|
| 1        | INTANGIBLE PLANT                       |   |                                 |                         |                                |
| 2        | 301.1 Organization                     | 5,206   | 100.00%                         | -                       | 5,206                          |
| 3        | 302.1 Franchises                       | -   |                                 | -                       | -                              |
| 4        | 339.1 Other Plant & Misc. Equipment    | -   |                                 | -                       | -                              |
| 5        | SOURCE OF SUPPLY AND PUMPING PLANT     |   |                                 |                         |                                |
| 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       | WATER TREATMENT PLANT                  |   |                                 |                         |                                |
| 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       | TRANSMISSION & DISTRIBUTION PLANT      |   |                                 |                         |                                |
| 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       | GENERAL PLANT                          |   |                                 |                         |                                |
| 31       | 303.5 Land & Land Rights               | -   |                                 | -                       | -                              |
| 32       | 304.5 Structures & Improvements        | -   |                                 | -                       | -                              |
| 33       | 340.5 Office Furniture & Equipment     | -   |                                 | -                       | -                              |
| 34       | 341.5 Transportation Equipment         | -   |                                 | -                       | -                              |
| 35       | 342.5 Stores Equipment                 | -   |                                 | -                       | -                              |
| 36       | 343.5 Tools, Shop & Garage Equipment   | -   |                                 | -                       | -                              |
| 37       | 344.5 Laboratory Equipment             | -   |                                 | -                       | -                              |
| 38       | 345.5 Power Operated Equipment         | -   |                                 | -                       | -                              |
| 39       | 346.5 Communication Equipment          | 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)<br>Account No. and Name                  | (2)<br>Average UPIS Balance | (3)<br>Used & Useful Percentage | (4)<br>Adjustment | (5)<br>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)<br>Account No. and Name                  | (2)<br>Average Accumulated Depreciation Balance | (3)<br>Used & Useful Percentage | (4)<br>Adjustment       | (5)<br>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)                   | 3,046                          |
| 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                      |

Schedule of Expense 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: B3  
 Page 1 of 2  
 Preparer: Brent Thies

| Line No. | (1)<br>Account No. and Name                  | (2)<br>Average Depreciation Expense | (3)<br>Used & Useful Percentage | (4)<br>Adjustment | (5)<br>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                     |                                     | 100.00%                         | -                 | -                              |
| 7        | 304.2 Structures & Improvements              | 21,698                              | 100.00%                         | -                 | 21,698                         |
| 8        | 305.2 Collect. & Impound. Reservoirs         | -                                   |                                 | -                 | -                              |
| 9        | 306.2 Lake, River & Other Intakes            | -                                   |                                 | -                 | -                              |
| 10       | 307.2 Wells & Springs                        | 3,798                               | 100.00%                         | -                 | 3,798                          |
| 11       | 308.2 Infiltration Galleries & Tunnels       | -                                   |                                 | -                 | -                              |
| 12       | 309.2 Supply Mains                           | 4,631                               | 100.00%                         | -                 | 4,631                          |
| 13       | 310.2 Power Generation Equipment             | 14,964                              | 100.00%                         | -                 | 14,964                         |
| 14       | 311.2 Pumping Equipment                      | 2,340                               | 100.00%                         | -                 | 2,340                          |
| 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              | 2,734                               | 100.00%                         | -                 | 2,734                          |
| 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         | 4,490                               | 83.00%                          | (763)             | 3,727                          |
| 25       | 331.4 Transm. & Distribution Mains           | 24,517                              | 83.00%                          | (4,168)           | 20,349                         |
| 26       | 333.4 Services                               | 8,680                               | 83.00%                          | (1,476)           | 7,205                          |
| 27       | 334.4 Meters & Meter Installations           | 11,284                              | 83.00%                          | (1,918)           | 9,365                          |
| 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                | 25,527                              | 100.00%                         | -                 | 25,527                         |
| 40       | 347.5 Miscellaneous Equipment                | 2,257                               | 100.00%                         | -                 | 2,257                          |
| 41       | 348.5 Other Tangible Plant                   | 396                                 | 100.00%                         | -                 | 396                            |
| 42       | TOTAL  | \$ 127,316                          |                                 | (8,325)           | 118,991                        |

Schedule of Expense Adjustments  
Test Year Average Balance

Company: CSWR-Florida (Sunshine Utilities)

Docket No.: 20250052

Test Year Ended: 1/31/2025

Systems: All Sunshine Systems except Ponderosa Pines and Quail Run

Florida Public Service Commission

Schedule: B3

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Preparer: Brent Thies

**Property Tax Expense Adjustment**

|                         |    |                  |
|-------------------------|----|------------------|
| Expense Per Filing      | \$ | 19,715           |
| UPIS Per Filing         | \$ | <u>5,713,001</u> |
| Property Tax Percentage |    | 0.35%            |

|                               |    |           |
|-------------------------------|----|-----------|
| Adjusted UPIS                 | \$ | 5,269,384 |
| Adjusted Property Tax Expense | \$ | 18,184    |

|                         |    |         |
|-------------------------|----|---------|
| Property Tax Adjustment | \$ | (1,531) |
|-------------------------|----|---------|

**Bad Debt Expense Adjustment**

|                 |  |              |
|-----------------|--|--------------|
| 1/31/23 Expense |  | 6,563        |
| 1/31/24 Expense |  | 16,502       |
| 1/31/25 Expense |  | <u>1,406</u> |
| 3 Year Average  |  | 8,157.00     |

|                            |    |       |
|----------------------------|----|-------|
| Test Year Bad Debt Expense | \$ | 1,406 |
| Bad Debt Adjustment        | \$ | 6,751 |

Schedule of Expense 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: B3  
 Page 1 of 2  
 Preparer: Brent Thies

| Line No. | (1)<br>Account No. and Name                  | (2)<br>Average Depreciation Expense | (3)<br>Used & Useful Percentage | (4)<br>Adjustment | (5)<br>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                     | -                                   | 100.00%                         | -                 | -                              |
| 7        | 304.2 Structures & Improvements              | 1,943                               | 100.00%                         | -                 | 1,943                          |
| 8        | 305.2 Collect. & Impound. Reservoirs         | -                                   |                                 | -                 | -                              |
| 9        | 306.2 Lake, River & Other Intakes            | -                                   |                                 | -                 | -                              |
| 10       | 307.2 Wells & Springs                        | 932                                 | 100.00%                         | -                 | 932                            |
| 11       | 308.2 Infiltration Galleries & Tunnels       | -                                   |                                 | -                 | -                              |
| 12       | 309.2 Supply Mains                           | 163                                 | 100.00%                         | -                 | 163                            |
| 13       | 310.2 Power Generation Equipment             | 5,134                               | 100.00%                         | -                 | 5,134                          |
| 14       | 311.2 Pumping Equipment                      | 1,602                               | 100.00%                         | -                 | 1,602                          |
| 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              | 638                                 | 100.00%                         | -                 | 638                            |
| 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         | 1,391                               | 93.00%                          | (97)              | 1,294                          |
| 25       | 331.4 Transm. & Distribution Mains           | 347                                 | 93.00%                          | (24)              | 322                            |
| 26       | 333.4 Services                               | 527                                 | 93.00%                          | (37)              | 490                            |
| 27       | 334.4 Meters & Meter Installations           | 583                                 | 93.00%                          | (41)              | 542                            |
| 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         | 124                                 | 100.00%                         | -                 | 124                            |
| 37       | 344.5 Laboratory Equipment                   | -                                   |                                 | -                 | -                              |
| 38       | 345.5 Power Operated Equipment               | -                                   |                                 | -                 | -                              |
| 39       | 346.5 Communication Equipment                | 3,214                               | 100.00%                         | -                 | 3,214                          |
| 40       | 347.5 Miscellaneous Equipment                | 154                                 | 100.00%                         | -                 | 154                            |
| 41       | 348.5 Other Tangible Plant                   | -                                   |                                 | -                 | -                              |
| 42       | TOTAL  | \$ 16,752                           |                                 | (199)             | 16,552                         |
|          |  | =====                               |                                 | =====             | =====                          |

**Schedule of Expense Adjustments  
Test Year Average Balance**

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

**Florida Public Service Commission**

**Schedule: B3  
Page 2 of 2  
Preparer: Brent Thies**

**Property Tax Expense Adjustment**

|                         |    |         |
|-------------------------|----|---------|
| Expense Per Filing      | \$ | 1,397   |
| UPIS Per Filing         | \$ | 409,882 |
| Property Tax Percentage |    | 0.34%   |

|                               |    |         |
|-------------------------------|----|---------|
| Adjusted UPIS                 | \$ | 402,312 |
| Adjusted Property Tax Expense | \$ | 1,371   |

|                         |    |      |
|-------------------------|----|------|
| Property Tax Adjustment | \$ | (26) |
|-------------------------|----|------|

**Bad Debt Expense Adjustment**

|                 |  |        |
|-----------------|--|--------|
| 1/31/23 Expense |  | 484    |
| 1/31/24 Expense |  | 1,296  |
| 1/31/25 Expense |  | 104    |
| 3 Year Average  |  | 628.00 |

|                            |    |     |
|----------------------------|----|-----|
| Test Year Bad Debt Expense | \$ | 104 |
| Bad Debt Adjustment        | \$ | 524 |

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)<br>Account No. and Name                  | (2)<br>Average UPIS Balance | (3)<br>Used & Useful Percentage | (4)<br>Adjustment | (5)<br>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)<br>Account No. and Name                  | (2)<br>Average Accumulated Depreciation Balance | (3)<br>Used & Useful Percentage  | (4)<br>Adjustment       | (5)<br>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                              |
|          |  | =====   |                                  | =====                   | =====                                |
|          |  |   |                                  | Total Water O&M Expense |                                      |
|          | Working Capital Allowance                    | Per Filing 0.00                                 | Working Capital Percentage 0.13% | \$ 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)<br>Account No. and Name            | (2)<br>Average Balance | (3)<br>Used & Useful Percentage | (4)<br>Adjustment | (5)<br>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)<br>Account No. and Name            | (2)<br>Average Accumulated Depreciation Balance | (3)<br>Used & Useful Percentage | (4)<br>Adjustment | (5)<br>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                        |

|                           |            |                            |                         |                            |
|---------------------------|------------|----------------------------|-------------------------|----------------------------|
| Working Capital Allowance | Per Filing | Working Capital Percentage | Total Sewer O&M Expense | Working Capital Adjustment |
|                           | 0.00       | 0.13%                      | \$ 150,079.57           | \$ 187.60                  |

Schedule of Expense 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: B3  
 Page 1 of 2  
 Preparer: Brent Thies

| Line No. | (1)<br>Account No. and Name                  | (2)<br>Average Depreciation Expense Balance | (3)<br>Used & Useful Percentage | (4)<br>Adjustment | (5)<br>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                     |   | 100.00%                         | -                 | -                              |
| 7        | 304.2 Structures & Improvements              | 4,412                                       | 100.00%                         | -                 | 4,412                          |
| 8        | 305.2 Collect. & Impound. Reservoirs         | -   |                                 | -                 | -                              |
| 9        | 306.2 Lake, River & Other Intakes            | -   |                                 | -                 | -                              |
| 10       | 307.2 Wells & Springs                        | 55  | 100.00%                         | -                 | 55                             |
| 11       | 308.2 Infiltration Galleries & Tunnels       | -   |                                 | -                 | -                              |
| 12       | 309.2 Supply Mains                           | 71  | 100.00%                         | -                 | 71                             |
| 13       | 310.2 Power Generation Equipment             | -   | 100.00%                         | -                 | -                              |
| 14       | 311.2 Pumping Equipment                      | 210   | 100.00%                         | -                 | 210                            |
| 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              | 331   | 100.00%                         | -                 | 331                            |
| 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         | 7,994                                       | 100.00%                         | -                 | 7,994                          |
| 25       | 331.4 Transm. & Distribution Mains           | 7,434                                       | 100.00%                         | -                 | 7,434                          |
| 26       | 333.4 Services                               | 1,819                                       | 100.00%                         | -                 | 1,819                          |
| 27       | 334.4 Meters & Meter Installations           | 7,212                                       | 100.00%                         | -                 | 7,212                          |
| 28       | 335.4 Hydrants                               | 22  | 100.00%                         | -                 | 22                             |
| 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                | 969   | 100.00%                         | -                 | 969                            |
| 40       | 347.5 Miscellaneous Equipment                | -   |                                 | -                 | -                              |
| 41       | 348.5 Other Tangible Plant                   | -   |                                 | -                 | -                              |
| 42       | TOTAL  | \$ 30,529                                   |                                 | -                 | 30,529                         |

**Schedule of Expense Adjustments**  
**Test Year Average Balance**

Florida Public Service Commission

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

Schedule: B3

Docket No.: 20250052

Page 2 of 2

Test Year Ended: 1/31/2025

Preparer: Brent Thies

Historical [X] Projected [ ]

**Property Tax Expense Adjustment**

|                         |    |                  |
|-------------------------|----|------------------|
| Expense Per Filing      | \$ | 1,632            |
| UPIS Per Filing         | \$ | <u>1,222,246</u> |
| Property Tax Percentage |    | 0.13%            |

|                               |    |           |
|-------------------------------|----|-----------|
| Adjusted UPIS                 | \$ | 1,222,246 |
| Adjusted Property Tax Expense | \$ | 1,632     |

|                         |    |   |
|-------------------------|----|---|
| Property Tax Adjustment | \$ | - |
|-------------------------|----|---|

**Bad Debt Expense Adjustment**

|                 |               |   |
|-----------------|---------------|---|
| 1/31/23 Expense | -             | *This is pulled from the 2022 Annual Report |
| 1/31/24 Expense | 356.62        |   |
| 1/31/25 Expense | <u>198.49</u> |   |
| 3 Year Average  | 185.04        |   |

|                            |    |      |
|----------------------------|----|------|
| Test Year Bad Debt Expense | \$ | 198  |
| Bad Debt Adjustment        | \$ | (13) |

Schedule of Expense 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: B3  
 Page 1 of 2  
 Preparer: Brent Thies

| Line No. | (1)<br>Account No. and Name            | (2)<br>Average<br>Depreciation<br>Expense Balance | (3)<br>Used & Useful Percentage | (4)<br>Adjustment | (5)<br>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        | 41  | 100.00%                         | -                 | 41                             |
| 8        | 360.2 Collection Wastewaters - Force   | 349   | 100.00%                         | -                 | 349                            |
| 9        | 361.2 Collection Wastewaters - Gravity | 3,266   | 100.00%                         | -                 | 3,266                          |
| 10       | 362.2 Special Collecting Structures    | -   |                                 | -                 | -                              |
| 11       | 363.2 Services to Customers            | 1,687   | 100.00%                         | -                 | 1,687                          |
| 12       | 364.2 Flow Measuring Devices           | -   | 100.00%                         | -                 | -                              |
| 13       | 365.2 Flow Measuring Installations     | -   |                                 | -                 | -                              |
| 14       | 389.2 Other Plant & Misc. Equipment    | -   |                                 | -                 | -                              |
| 15       | <u>SYSTEM PUMPING PLANT</u>            |   |                                 |                   |                                |
| 16       | 353.3 Land & Land Rights               | -   |                                 | -                 | -                              |
| 17       | 354.3 Structures & Improvements        | -   |                                 | -                 | -                              |
| 18       | 370.3 Receiving Wells                  | -   | 100.00%                         | -                 | -                              |
| 19       | 371.3 Pumping Equipment                | -   |                                 | -                 | -                              |
| 20       | 389.3 Other Plant & Misc. Equipment    | -   |                                 | -                 | -                              |
| 21       | <u>TREATMENT AND DISPOSAL PLANT</u>    |   |                                 |                   |                                |
| 22       | 353.4 Land & Land Rights               | -   |                                 | -                 | -                              |
| 23       | 354.4 Structures & Improvements        | -   |                                 | -                 | -                              |
| 24       | 380.4 Treatment & Disposal Equipment   | 516   | 100.00%                         | -                 | 516                            |
| 25       | 381.4 Plant Wastewaters                | 56  | 100.00%                         | -                 | 56                             |
| 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          | 3,949   | 100.00%                         | -                 | 3,949                          |
| 38       | 397.5 Miscellaneous Equipment          | -   |                                 | -                 | -                              |
| 39       | 398.5 Other Tangible Plant             | -   |                                 | -                 | -                              |
| 40       | TOTAL                                  | \$ 9,864  |                                 | -                 | 9,864                          |

Schedule of Expense 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: B3  
Page 2 of 2  
Preparer: Brent Thies

**Property Tax Expense Adjustment**

|                               |    |                  |
|-------------------------------|----|------------------|
| Expense Per Filing            | \$ | 1,394            |
| UPIS Per Filing               | \$ | <u>1,222,246</u> |
| Property Tax Percentage       |    | 0.11%            |
| Adjusted UPIS                 | \$ | 1,222,246        |
| Adjusted Property Tax Expense | \$ | 1,394            |
| Property Tax Adjustment       | \$ | -                |

**Bad Debt Expense Adjustment**

|                            |               |   |
|----------------------------|---------------|---|
| 1/31/23 Expense            | -             | *This is pulled from the 2022 Annual Report |
| 1/31/24 Expense            | 389.77        |   |
| 1/31/25 Expense            | <u>782.08</u> |   |
| 3 Year Average             | 390.62        |   |
| Test Year Bad Debt Expense | \$            | 782   |
| Bad Debt Adjustment        | \$            | (391)                                       |

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 1 of 2  
 Preparer: Brent Thies

| Line No. | (1)<br>Account No. and Name                  | (2)<br>Average UPIS Balance | (3)<br>Used & Useful Percentage | (4)<br>Adjustment | (5)<br>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)<br>Account No. and Name                  | (2)<br>Average Accumulated Depreciation Balance | (3)<br>Used & Useful Percentage | (4)<br>Adjustment        | (5)<br>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                              |
|                                      |  | =====   |                                 | =====                    | =====                                |
|                                      |  |   |                                 | Total Water O&M Expense  |                                      |
| Working Capital Allowance            | Per Filing                                   | 0.00  | Working Capital Percentage      | \$ 149,876.32            | Working Capital Adjustment \$ 187.35 |
|                                      |  |   |                                 |                          |                                      |
|                                      |  | Total Chemicals & Purchased Power               | Adjustment                      | Adjustment to Net Income | Adjusted Net Income                  |
| Excessive Unaccounted for Water Loss |  | \$ 4,897.09                                     | -2.00%                          | \$ (97.94)               | \$ (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)<br>Account No. and Name            | (2)<br>Average Balance | (3)<br>Used & Useful Percentage | (4)<br>Adjustment | (5)<br>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  
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 Preparer: Brent Thies

| Line No. | (1)<br>Account No. and Name            | (2)<br>Average Accumulated Depreciation Balance | (3)<br>Used & Useful Percentage | (4)<br>Adjustment | (5)<br>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                  |

Schedule of Expense 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: B3  
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 Preparer: Brent Thies

| Line No. | (1)<br>Account No. and Name                  | (2)<br>Average Depreciation Expense Balance | (3)<br>Used & Useful Percentage | (4)<br>Adjustment | (5)<br>Ending Adjusted Balance |
|----------|--|---|---------------------------------|-------------------|--------------------------------|
| 1        | <u>INTANGIBLE PLANT</u>                      |   |                                 |                   |                                |
| 2        | 301.1 Organization                           | 1   | 100.00%                         | -                 | 1                              |
| 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              | -   | 100.00%                         | -                 | -                              |
| 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                           | 481   | 100.00%                         | -                 | 481                            |
| 13       | 310.2 Power Generation Equipment             | -   | 100.00%                         | -                 | -                              |
| 14       | 311.2 Pumping Equipment                      | 125   | 100.00%                         | -                 | 125                            |
| 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           | 2,796                                       | 100.00%                         | -                 | 2,796                          |
| 26       | 333.4 Services                               | -   | 100.00%                         | -                 | -                              |
| 27       | 334.4 Meters & Meter Installations           | 762   | 100.00%                         | -                 | 762                            |
| 28       | 335.4 Hydrants                               | 136   | 100.00%                         | -                 | 136                            |
| 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           | -   | 100.00%                         | -                 | -                              |
| 34       | 341.5 Transportation Equipment               | 868   | 100.00%                         | -                 | 868                            |
| 35       | 342.5 Stores Equipment                       | -   |                                 | -                 | -                              |
| 36       | 343.5 Tools, Shop & Garage Equipment         | -   |                                 | -                 | -                              |
| 37       | 344.5 Laboratory Equipment                   | -   |                                 | -                 | -                              |
| 38       | 345.5 Power Operated Equipment               | -   | 100.00%                         | -                 | -                              |
| 39       | 346.5 Communication Equipment                | -   |                                 | -                 | -                              |
| 40       | 347.5 Miscellaneous Equipment                | -   |                                 | -                 | -                              |
| 41       | 348.5 Other Tangible Plant                   | 82  | 100.00%                         | -                 | 82                             |
| 42       | TOTAL  | \$ 5,250                                    |                                 | -                 | 5,250                          |

Schedule of Expense 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: B3  
 Page 2 of 2  
 Preparer: Brent Thies

|   | Total Chemicals &<br>Purchased Power | Adjustment | Adjustment to Net Income                    |
|---|--------------------------------------|------------|---|
| <b>Excessive Unaccounted for Water Loss</b> | \$ 4,897.09                          | -2.00%     | \$ (97.94)                                  |
| <br>  |                                      |            |   |
| <b>Property Tax Expense Adjustment</b>      |                                      |            |   |
| Expense Per Filing                          | \$ -                                 |            |   |
| UPIS Per Filing                             | \$ 169,611                           |            |   |
| Property Tax Percentage                     | 0.00%                                |            |   |
| Adjusted UPIS                               | \$ 169,611                           |            |   |
| Adjusted Property Tax Expense               | \$ -                                 |            |   |
| Property Tax Adjustment                     | \$ -                                 |            |   |
| <br>  |                                      |            |   |
| <b>Bad Debt Expense Adjustment</b>          |                                      |            |   |
| 1/31/23 Expense                             | -                                    |            | *This is pulled from the 2022 Annual Report |
| 1/31/24 Expense                             | 960                                  |            | *This is pulled from the 2023 Annual Report |
| 1/31/25 Expense                             | (350)                                |            |   |
| 3 Year Average                              | 203.20                               |            |   |
| Test Year Bad Debt Expense                  | \$ (350)                             |            |   |
| Bad Debt Adjustment                         | \$ 554                               |            |   |

Schedule of Expense 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: B3  
 Page 1 of 2  
 Preparer: Brent Thies

| Line No. | (1)<br>Account No. and Name            | (2)<br>Average<br>Depreciation<br>Expense Balance | (3)<br>Used & Useful Percentage | (4)<br>Adjustment | (5)<br>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        | 3,311   | 100.00%                         | -                 | 3,311                          |
| 8        | 360.2 Collection Wastewaters - Force   | 279   | 100.00%                         | -                 | 279                            |
| 9        | 361.2 Collection Wastewaters - Gravity | -   | 100.00%                         | -                 | -                              |
| 10       | 362.2 Special Collecting Structures    | -   |                                 | -                 | -                              |
| 11       | 363.2 Services to Customers            | -   | 100.00%                         | -                 | -                              |
| 12       | 364.2 Flow Measuring Devices           | 3,327   | 100.00%                         | -                 | 3,327                          |
| 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                  | 1,848   | 100.00%                         | -                 | 1,848                          |
| 19       | 371.3 Pumping Equipment                | 2,047   | 100.00%                         | -                 | 2,047                          |
| 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   | 43  | 100.00%                         | -                 | 43                             |
| 25       | 381.4 Plant Wastewaters                | -   |                                 | -                 | -                              |
| 26       | 382.4 Outfall Wastewater Lines         | -   | 100.00%                         | -                 | -                              |
| 27       | 389.4 Other Plant & Misc. Equipment    | 212   | 100.00%                         | -                 | 212                            |
| 28       | <u>GENERAL PLANT</u>                   |   |                                 |                   |                                |
| 29       | 353.5 Land & Land Rights               | -   |                                 | -                 | -                              |
| 30       | 354.5 Structures & Improvements        | -   |                                 | -                 | -                              |
| 31       | 390.5 Office Furniture & Equipment     | -   | 100.00%                         | -                 | -                              |
| 32       | 391.5 Transportation Equipment         | 313   | 100.00%                         | -                 | 313                            |
| 33       | 392.5 Stores Equipment                 | -   |                                 | -                 | -                              |
| 34       | 393.5 Tools, Shop & Garage Equipment   | -   |                                 | -                 | -                              |
| 35       | 394.5 Laboratory Equipment             | -   |                                 | -                 | -                              |
| 36       | 395.5 Power Operated Equipment         | -   | 100.00%                         | -                 | -                              |
| 37       | 396.5 Communication Equipment          | 775   | 100.00%                         | -                 | 775                            |
| 38       | 397.5 Miscellaneous Equipment          | -   |                                 | -                 | -                              |
| 39       | 398.5 Other Tangible Plant             | -   |                                 | -                 | -                              |
| 40       | TOTAL                                  | \$ 12,154   |                                 | -                 | 12,154                         |

**Schedule of Expense 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: B3  
Page 2 of 2  
Preparer: Brent Thies

**Property Tax Expense Adjustment**

|                               |    |                |
|-------------------------------|----|----------------|
| Expense Per Filing            | \$ | 1,343          |
| UPIS Per Filing               | \$ | <u>681,027</u> |
| Property Tax Percentage       |    | 0.20%          |
| Adjusted UPIS                 | \$ | 681,027        |
| Adjusted Property Tax Expense | \$ | 1,343          |
| Property Tax Adjustment       | \$ | -              |

**Bad Debt Expense Adjustment**

|                            |            |   |
|----------------------------|------------|---|
| 1/31/23 Expense            | -          | *This is pulled from the 2022 Annual Report |
| 1/31/24 Expense            | 1,304      | *This is pulled from the 2023 Annual Report |
| 1/31/25 Expense            | <u>182</u> |   |
| 3 Year Average             | 495.19     |   |
| Test Year Bad Debt Expense | \$         | 182   |
| Bad Debt Adjustment        | \$         | 314   |

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)<br>Account No. and Name            | (15)<br>Average UPIS Balance | (3)<br>Used & Useful Percentage | (4)<br>Adjustment | (5)<br>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)<br>Account No. and Name            | (15)<br>Average Accumulated Depreciation Balance | (3)<br>Used & Useful Percentage | (4)<br>Adjustment | (5)<br>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 |
|---------------------------|------------|---|----------------------------|-------|-------------------------|---------------|----------------------------|-----------|

Schedule of Expense Adjustments  
 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: B3  
 Page 1 of 2  
 Preparer: Brent Thies

| Line No. | (1)<br>Account No. and Name            | (15)<br>Average<br>Depreciation<br>Expense<br>Balance | (3)<br>Used & Useful Percentage | (4)<br>Adjustment | (5)<br>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        | 1,306.05  | 100.00%                         | -                 | 1,306                          |
| 8        | 360.2 Collection Wastewaters - Force   | 264.57  | 100.00%                         | -                 | 265                            |
| 9        | 361.2 Collection Wastewaters - Gravity | 44.40   | 100.00%                         | -                 | 44                             |
| 10       | 362.2 Special Collecting Structures    | -   |                                 | -                 | -                              |
| 11       | 363.2 Services to Customers            | -   |                                 | -                 | -                              |
| 12       | 364.2 Flow Measuring Devices           | 935.29  | 100.00%                         | -                 | 935                            |
| 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                  | 1,403.86  | 100.00%                         | -                 | 1,404                          |
| 19       | 371.3 Pumping Equipment                | 39.08   | 100.00%                         | -                 | 39                             |
| 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   | 3,680.87  | 100.00%                         | -                 | 3,681                          |
| 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   | 184.62  | 100.00%                         | -                 | 185                            |
| 35       | 394.5 Laboratory Equipment             | -   |                                 | -                 | -                              |
| 36       | 395.5 Power Operated Equipment         | -   |                                 | -                 | -                              |
| 37       | 396.5 Communication Equipment          | 1,160.22  | 100.00%                         | -                 | 1,160                          |
| 38       | 397.5 Miscellaneous Equipment          | -   |                                 | -                 | -                              |
| 39       | 398.5 Other Tangible Plant             | -   |                                 | -                 | -                              |
| 40       | TOTAL                                  | \$ 9,019  |                                 | -                 | 9,019                          |

Schedule of Expense Adjustments  
 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: B3  
 Page 2 of 2  
 Preparer: Brent Thies

**Property Tax Expense Adjustment**

|                               |    |                |
|-------------------------------|----|----------------|
| Expense Per Filing            | \$ | 4,237          |
| UPIS Per Filing               | \$ | <u>257,338</u> |
| Property Tax Percentage       |    | 1.65%          |
| Adjusted UPIS                 | \$ | 257,338        |
| Adjusted Property Tax Expense | \$ | 4,237          |
| Property Tax Adjustment       | \$ | -              |

**Bad Debt Expense Adjustment**

|                            |    |               |
|----------------------------|----|---------------|
| 1/31/23 Expense            |    | -             |
| 1/31/24 Expense            |    | 154.10        |
| 1/31/25 Expense            |    | <u>566.41</u> |
| 3 Year Average             |    | 240.17        |
| Test Year Bad Debt Expense | \$ | 566           |
| Bad Debt Adjustment        | \$ | (326)         |

\*This is pulled from the 2022 Annual Report

**ATTACHMENT 3**

**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"              | \$35.43                     |
| 3/4"                     | \$53.15                     |
| 1"                       | \$88.58                     |
| 1 1/2"                   | \$117.16                    |
| 2"                       | \$283.46                    |
| 3"                       | \$531.49                    |
| 4"                       | \$885.82                    |
| 6"                       | \$1,771.64                  |
| 8"                       | N/A                         |
| 10"                      | N/A                         |
| Charge per 1,000 gallons | \$12.85                     |

- 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"              | \$35.43                     |
| 3/4"                     | \$53.15                     |
| 1"                       | \$88.58                     |
| 1 1/2"                   | \$117.16                    |
| 2"                       | \$283.46                    |
| 3"                       | \$531.49                    |
| 4"                       | \$885.82                    |
| 6"                       | \$1,771.64                  |
| 8"                       | N/A                         |
| 10"                      | N/A                         |
| Charge per 1,000 gallons | \$12.85                     |

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"                 | \$17.57                     |
| 3/4"                        | \$26.35                     |
| 1"                          | \$43.92                     |
| 1 1/2"                      | \$87.84                     |
| 2"                          | \$140.54                    |
| 3"                          | \$263.51                    |
| 4"                          | \$439.18                    |
| 6"                          | \$878.36                    |
| 8"                          | \$1,405.37                  |
| 10"                         | N/A                         |
| Charge per<br>1,000 gallons | \$2.45                      |

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"              | \$34.79                     |
| 3/4"                     | \$52.18                     |
| 1"                       | \$86.96                     |
| 1 1/2"                   | \$173.93                    |
| 2"                       | \$278.28                    |
| 3"                       | \$521.78                    |
| 4"                       | \$869.64                    |
| 6"                       | \$1,739.28                  |
| 8"                       | N/A                         |
| 10"                      | N/A                         |
| Charge per 1,000 gallons | \$9.05                      |

- 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          | \$ 34.79 |
| Charge per 1,000 gallons | \$ 7.54  |

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 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> |
|--------------------------|-----------------------------|
| 5/8" x 3/4"              | \$26.34                     |
| 3/4"                     | N/A                         |
| 1"                       | \$65.85                     |
| 1 1/2"                   | \$131.71                    |
| 2"                       | \$210.73                    |
| 3"                       | \$395.13                    |
| 4"                       | \$658.55                    |
| 6"                       | N/A                         |
| 8"                       | N/A                         |
| 10"                      | N/A                         |
| Charge per 1,000 gallons | \$12.45                     |

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"              | \$26.34                     |
| 3/4"                     | N/A                         |
| 1"                       | \$65.85                     |
| 1 1/2"                   | \$131.71                    |
| 2"                       | \$210.73                    |
| 3"                       | \$395.13                    |
| 4"                       | \$658.55                    |
| 6"                       | N/A                         |
| 8"                       | N/A                         |
| 10"                      | N/A                         |
| Charge per 1,000 gallons |                             |
| 0-3000 gallons           | \$9.00                      |
| 3,001-6,000 gallons      | \$16.67                     |
| Over 6,000 gallons       | \$24.99                     |

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"              | \$23.03                     |
| 3/4"                     | N/A                         |
| 1"                       | \$57.57                     |
| 1 1/2"                   | \$115.15                    |
| 2"                       | \$184.24                    |
| 3"                       | \$345.44                    |
| 4"                       | \$575.73                    |
| 6"                       | N/A                         |
| 8"                       | N/A                         |
| 10"                      | N/A                         |
| Charge per 1,000 gallons | \$6.32                      |

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 \$ 23.03

Charge per 1,000 gallons \$ 6.32

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> |
|--------------------------|-----------------------------|
| 5/8" x 3/4"              | \$14.37                     |
| 3/4"                     | \$21.56                     |
| 1"                       | \$35.94                     |
| 1 1/2"                   | \$71.87                     |
| 2"                       | \$114.99                    |
| 3"                       | \$215.61                    |
| 4"                       | \$359.35                    |
| 6"                       | \$718.70                    |
| 8"                       | N/A                         |
| 10"                      | N/A                         |
| Charge per 1,000 gallons |                             |
| 0-5,000 gallons          | \$7.39                      |
| 5,001-10,000             | \$9.09                      |
| Over 10,000 gallons      | \$13.62                     |

- 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> |
|---------------------------|-----------------------------|
| All Meter Sizes (6 ERCs)  | \$388.26                    |
| All Meter Sizes (14 ERCs) | \$905.93                    |
| All Meter Sizes (17 ERCs) | \$1,100.06                  |
| All Meter Sizes (65 ERCs) | \$4,206.10                  |
| All Meter Sizes (70 ERCs) | \$4,529.65                  |

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 \$ 64.71

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>Base Facility Charge</u> |
|--------------------------|-----------------------------|
| 5/8" x 3/4"              | \$19.41                     |
| 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                      |
| <br>3/4"                 | <br>N/A                     |
| 1"                       | \$48.51                     |
| 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                      |
| <br>1-1/2"               | <br>\$97.03                 |
| 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                      |
| <br>2"                   | <br>\$155.25                |
| 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                      |

|                          |          |
|--------------------------|----------|
| 3"                       | \$291.09 |
| 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   |
| 4"                       | \$485.14 |
| 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   |
| 6"                       | \$970.29 |
| 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   |
| 8"                       | N/A      |
| 10"                      | N/A      |

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"                     | \$19.07                     |
| 3/4"                            | N/A                         |
| 1"                              | \$47.68                     |
| 1 1/2"                          | \$95.37                     |
| 2"                              | \$152.59                    |
| 3"                              | \$286.10                    |
| 4"                              | \$476.83                    |
| 6"                              | \$667.57                    |
| 8"                              | \$953.67                    |
| 10"                             | N/A                         |
| Charge per 1,000 gallons        |                             |
| Residential Up to 6,000 gallons | \$3.59                      |
| Commercial (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 -

| <u>Meter Sizes</u>       | <u>Base Facility Charge</u> |
|--------------------------|-----------------------------|
| 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                  |
| 8"                       | N/A                         |
| 10"                      | N/A                         |
| 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"              | \$17.89                     |
| 3/4"                     | \$26.83                     |
| 1"                       | \$44.72                     |
| 1 1/4"                   | \$67.08                     |
| 1 1/2"                   | \$89.43                     |
| 2"                       | \$143.09                    |
| 3"                       | \$286.19                    |
| 4"                       | \$447.17                    |
| 6"                       | \$894.34                    |
| 8"                       | \$1,609.82                  |
| 10"                      | \$2,593.59                  |
| Charge per 1,000 gallons | \$4.96                      |

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"              | \$17.89                     |
| 3/4"                     | \$26.83                     |
| 1"                       | \$44.72                     |
| 1 1/4"                   | \$67.08                     |
| 1 1/2"                   | \$89.43                     |
| 2"                       | \$143.09                    |
| 3"                       | \$286.19                    |
| 4"                       | \$447.17                    |
| 6"                       | \$894.34                    |
| 8"                       | \$1,609.82                  |
| 10"                      | \$2,593.59                  |
| Charge per 1,000 gallons |                             |
| 0-5,000 gallons          | \$4.16                      |
| 5,001-10,000 gallons     | \$4.53                      |
| Over 10,000 gallons      | \$9.07                      |

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"              | \$19.63                     |
| 3/4"                     | \$29.45                     |
| 1"                       | \$49.08                     |
| 1 1/4"                   | \$73.61                     |
| 1 1/2"                   | \$98.15                     |
| 2"                       | \$157.04                    |
| 3"                       | \$314.09                    |
| 4"                       | \$490.76                    |
| 6"                       | \$981.52                    |
| 8"                       | \$1,766.74                  |
| 10"                      | \$2,846.41                  |
| Charge per 1,000 gallons | \$5.19                      |

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"              | \$34.90                     |
| 3/4"                     | \$52.35                     |
| 1"                       | \$87.25                     |
| 1 1/2"                   | \$174.50                    |
| 2"                       | \$279.20                    |
| 3"                       | \$523.50                    |
| 4"                       | \$872.51                    |
| 6"                       | \$1,745.02                  |
| 8"                       | N/A                         |
| 10"                      | N/A                         |
| Charge per 1,000 gallons | \$12.31                     |

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 \$ 34.90

Charge per 1,000 gallons \$ 12.31

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"              | \$6.92                      |
| 3/4"                     | N/A                         |
| 1"                       | \$17.29                     |
| 1 1/2"                   | \$34.59                     |
| 2"                       | \$55.34                     |
| 3"                       | \$103.76                    |
| 4"                       | \$172.93                    |
| 6"                       | \$345.85                    |
| 8"                       | \$553.37                    |
| 10"                      | N/A                         |
| Charge per 1,000 gallons | \$2.79                      |

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

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"              | \$6.92                      |
| 3/4"                     | N/A                         |
| 1"                       | \$17.29                     |
| 1 1/2"                   | \$34.59                     |
| 2"                       | \$55.34                     |
| 3"                       | \$103.76                    |
| 4"                       | \$172.93                    |
| 6"                       | \$345.85                    |
| 8"                       | \$553.37                    |
| 10"                      | N/A                         |
| Charge per 1,000 gallons |                             |
| 0-5,000 gallons          | \$2.32                      |
| 5,001-10,000 gallons     | \$3.49                      |
| Over 10,000 gallons      | \$4.37                      |

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 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"              | \$17.45                     |
| 3/4"                     | N/A                         |
| 1"                       | \$43.62                     |
| 1 1/2"                   | \$87.25                     |
| 2"                       | \$139.59                    |
| 3"                       | \$261.74                    |
| 4"                       | \$436.23                    |
| 6"                       | \$872.45                    |
| 8"                       | \$1,395.92                  |
| 10"                      | N/A                         |
| Charge per 1,000 gallons | \$5.59                      |

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 \$ 17.45

Charge per 1,000 gallons \$ 5.59

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

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"              | \$31.26                     |
| 3/4"                     | \$46.90                     |
| 1"                       | \$78.16                     |
| 1 1/2"                   | \$156.32                    |
| 2"                       | \$250.12                    |
| 3"                       | \$468.97                    |
| 4"                       | \$781.62                    |
| 6"                       | \$1,563.25                  |
| 8"                       | N/A                         |
| 10"                      | N/A                         |
| Charge per 1,000 gallons | \$12.24                     |

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"              | \$31.26                     |
| 3/4"                     | \$46.90                     |
| 1"                       | \$78.16                     |
| 1 1/2"                   | \$156.32                    |
| 2"                       | \$250.12                    |
| 3"                       | \$468.97                    |
| 4"                       | \$781.62                    |
| 6"                       | \$1,563.25                  |
| 8"                       | N/A                         |
| 10"                      | N/A                         |
| Charge per 1,000 gallons |                             |
| 0-6,000 gallons          | \$12.24                     |
| 6,001-10,000 gallons     | \$14.01                     |
| Over 10,000 gallons      | \$20.79                     |

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

WASTEWATER TARIFF

Second Revised Sheet No. 12.0  
 Cancels Original Sheet No. 12.0

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"              | \$38.84                     |
| 3/4"                     | \$58.26                     |
| 1"                       | \$97.10                     |
| 1 1/2"                   | \$194.19                    |
| 2"                       | \$310.71                    |
| 3"                       | \$582.58                    |
| 4"                       | \$970.97                    |
| 6"                       | \$1,941.94                  |
| 8"                       | N/A                         |
| 10"                      | N/A                         |
| Charge per 1,000 gallons | \$11.05                     |

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

WASTEWATER 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 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 \$ 38.84

Charge per 1,000 gallons (8,000 gallon cap) \$ 10.39

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 wastewater service, service may then be discontinued.

EFFECTIVE DATE – July 31, 2025

TYPE OF FILING – Interim Rates