

**BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION**

In re: Application for increase in water and wastewater rates in Brevard, Citrus, Duval, Highlands, Marion, and Volusia Counties by CSWR-Florida Utility Operating Company.

DOCKET NO. 20250052-WS

DATED: May 1, 2026

**CSWR-FLORIDA’S PREHEARING STATEMENT**

Pursuant to the Order Establishing Procedure, CSWR-Florida Utility Operating Company, LLC (“CSWR-Florida”) makes the following Prehearing Statement:

**A. All Known Witnesses**

CSWR-Florida relies on the prefiled testimony of and intends to call the following witnesses in its direct and rebuttal case:

<b>Witness</b>	<b>Subject Matter</b>	<b>Issue #</b>
<b><u>Direct</u></b>		
Josiah Cox	Introduction; operations; rate request; acquisition adjustments; rate consolidation	2, 17, 40-41, 43
Todd Thomas	Operations and maintenance; environmental, Health, and Safety	1, 2, 7
Michael Duncan	Rate consolidation; capital planning	40-41, 43
Aaron Silas	Customer outreach and strategic communications; customer service initiatives; proposed rate design; proposed tariffs	1, 42, 44-46
Brent Thies	Revenue requirement and other select financial and accounting matters	3-6, 9-39, 47-48, and Contested Issue B
Jacob Freeman	System overview; condition of the systems upon acquisition; pre-acquisition compliance history; post-acquisition system repairs and upgrades; long-term plans for system upgrades and improvements	1, 2, 7-13
<b><u>Rebuttal</u></b>		
Josiah Cox	Introduction; customer testimony and comments; acquisition adjustments	2, 17, 40-41, 43
Brent Thies	Staff audit findings; return on equity; net operating losses; industry association dues	3-6, 9-39, 47-48, and Contested Issue B
Aaron Silas	Customer complaints; customer testimony and comments	1, 42, 44-46

Todd Thomas	Florida Department of Environmental Protection complaint and compliance data	1, 2, 7
Jacob Freeman	FDEP wastewater compliance records	1, 2, 7-13

CSWR-Florida reserves the right to present additional witnesses to address issues which have not been previously raised by the parties, staff or the Commissioners.

**B. All Known Exhibits**

CSWR-Florida has identified and intends to sponsor the following exhibits:

<b>Witness</b>	<b>Proffered By</b>	<b>Exhibit No.</b>	<b>Description</b>
<b><u>Direct</u></b>			
Josiah Cox	CSWR-Florida	JC-1	Corporate Organization Chart
Josiah Cox	CSWR-Florida	JC-2	Florida Service Area Map
Todd Thomas	CSWR-Florida	TT-1	Florida Service Area Map
Todd Thomas	CSWR-Florida	TT-2	CSWR-Florida O&M Request for Qualifications
Todd Thomas	CSWR-Florida	TT-3	CSWR-Florida O&M Request for Proposal package
Todd Thomas	CSWR-Florida	TT-4	Missouri Department of Natural Resources Letter
Todd Thomas	CSWR-Florida	TT-5	Mississippi Department of Environmental Quality Letter
Todd Thomas	CSWR-Florida	TT-6	Louisiana Department of Health 2024 Grades
Todd Thomas	CSWR-Florida	TT-7	Volume I Minimum Filing Requirements: Financial Rate, and Engineering MFRs  Volume III Minimum Filing requirements: Additional Engineering MFRs Sections (a)-(i)
Aaron Silas	CSWR-Florida	AJS-1	Tymer Creek Welcome Letter
Aaron Silas	CSWR-Florida	AJS-2	Florida Heights Annual Update
Aaron Silas	CSWR-Florida	AJS-3	Volume I Minimum Filing Requirements: Financial Rate, and Engineering MFRs  Volume II Minimum Filing Requirements – Billing Analysis (Schedules E-14) Section (j) of Volume III, Additional Engineering MFRs – List of Customer Complaints received during the test year

Witness	Proffered By	Exhibit No.	Description
			Section (k) of Volume III, Additional Engineering MFRs – Customer Complaints received regarding DEP secondary water quality standards during the past five years
Aaron Silas	CSWR-Florida	AJS-4	Proposed interim tariffs
Aaron Silas	CSWR-Florida	AJS-5	Proposed final water tariff
Aaron Silas	CSWR-Florida	AJS-6	Proposed final wastewater tariff
Brent Thies	CSWR-Florida	BT-1	Central States Water Resources Allocation Manual
Brent Thies	CSWR-Florida	BT-2	Cost allocation schedules and workpapers
Brent Thies	CSWR-Florida	BT-3	Reconciliation of the annual report to the trial balance and MFRs
Brent Thies	CSWR-Florida	BT-4	Volume I Minimum Filing Requirements: Financial, Rate and Engineering MFRs
Jacob Freeman	CSWR-Florida	JF-1	E-6 Schedules of MFR Volume I
Jacob Freeman	CSWR-Florida	JF-2	E-7 Schedules of MFR Volume I
Jacob Freeman	CSWR-Florida	JF-3	F-2 Schedules of MFR Volume I
Jacob Freeman	CSWR-Florida	JF-4	F-3 Schedules of MFR Volume I
Jacob Freeman	CSWR-Florida	JF-5	F-4 Schedules of MFR Volume I
Jacob Freeman	CSWR-Florida	JF-6	F-5 Schedules of MFR Volume I
Jacob Freeman	CSWR-Florida	JF-7	F-6 Schedules of MFR Volume I
Jacob Freeman	CSWR-Florida	JF-8	F-7 Schedules of MFR Volume I
Jacob Freeman	CSWR-Florida	JF-9	F-8 Schedules of MFR Volume I

CSWR-Florida may use other documents as exhibits at the time of hearing, either during cross examination or as further impeachment or rebuttal exhibits, and the precise identification of such documents cannot be determined at this time. CSWR-Florida’s positions below are subject to change based upon discovery responses, depositions, and evidence presented at the final hearing.

**C. Statement of CSWR-Florida’s Basic Position**

In order to allow CSWR-Florida to recover its reasonable and prudent expenses, including pro forma expenses, and to have an opportunity to earn a reasonable return on its property used and useful in the public service, it is entitled to annual revenues in the amount of \$6,747,048 for water operations and \$3,705,189 for wastewater operations. These revenue requirement calculations reflect the continued inclusion of the financial impact of three acquisition adjustments

as well as the impact of certain Staff Audit Findings as detailed in the rebuttal testimony of Mr. Thies.

**D. Questions of Fact that CSWR-Florida Considers at Issue, the Position on Each, and the Witness(es) Testifying on Each Issue**

CSWR-Florida's positions below are subject to change based upon discovery responses, depositions and evidence presented at the final hearing.

**Quality of Service**

**Issue 1:** Is the overall quality of service provided by the Utility satisfactory, and, if not, what systems have quality of service issues and what action should be taken by the Commission?

**Position:** The quality of service is satisfactory for all systems. (Silas, Freeman, Thomas)

**Issue 2:** Are the infrastructure and operating conditions of the Utility's water and wastewater systems in compliance with Florida Department of Environmental Protection regulations?

**Position:** Yes, in part. Current non-compliance does not result from the actions or inactions of CSWR-Florida. Instead, the systems that the Company acquired, since its inception in 2022, all exhibited significantly deteriorated water and wastewater assets with long histories of failing to comply with FDEP regulations. The Company has, through extensive replacements, repairs and upgrades to facilities, as well as improved system operations and maintenance, made significant improvements to these distressed systems. The Company is committed to making additional capital improvements until all systems fully comply with FDEP regulations. (Freeman, Cox, Thomas)

**Rate Base**

**Issue 3:** What adjustments, if any, should be made to account for the audit adjustments related to rate base?

**Position:** Adjustments to rate base should be made for four of Staff's Audit Findings: (1) Plant Sample for Years Ended January 31, 2022, and January 31, 2023; (2) Retirement and Net Salvage Value of Plant; (3) portions of Land & Land Rights; and (4) Revised Contributions-in-Aid-of-Construction CIAC and CIAC Amortization. As to Audit Finding 3 (Land & Land Rights), CSWR-Florida agrees with the increase of \$33,672 for the Tymber Creek, Rolling Oaks, and Sebring Ridge systems and disagrees with the reduction of \$32,768 for the Sunshine Utilities Ponderosa Pines and Quail Run systems. (Thies)

**Issue 4:** Should any adjustments be made to test year plant-in-service balances?

**Position:** Yes, adjustments should be made relating to Staff Audit Findings: (1) Plant Sample for Years Ended January 31, 2022, and January 31, 2023, and (2) Retirements and Net Salvage Value of Plant. (Thies)

**Issue 5:** Should any adjustments be made to the Utility's pro forma plant additions?

**Position:** The Utility has no pro forma plant additions. (Thies)

**Issue 6:** What are the appropriate plant retirements to be made in this docket?

**Position:** CSWR-Florida agrees with Audit Finding 2 (Retirement and Net Salvage Value of Plant). (Thies)

**Issue 7:** Do any water systems have excessive unaccounted for water and, if so, what adjustments are necessary, if any?

**Position:** Certain of the water systems have excessive unaccounted for water during the test year as shown on the MFR F-1 schedules, however no adjustments should be made due to the condition of the systems acquired by CSWR-Florida. (Thomas, Freeman)

**Issue 8:** Do any wastewater systems have excessive infiltration and/or inflow and, if so, what adjustments are necessary, if any?

**Position:** No. As reflected in Staff's interim rate calculations for each of the wastewater systems, none of the Company's wastewater systems have excessive infiltration and / or inflow. (Freeman)

**Issue 9:** What are the appropriate used and useful percentages for the water treatment and related facilities of each water system?

**Position:** The water treatment and related facilities for each water system are fully used and useful. (Freeman, Thies)

**Issue 10:** What are the appropriate used and useful percentages for the water storage and related facilities of each water system?

**Position:** The water storage and related facilities for each water system are fully used and useful. (Freeman, Thies)

**Issue 11:** What are the appropriate used and useful percentages for the water distribution and related facilities of each water system?

**Position:** The water distribution and related facilities for each water system are fully used and useful. (Freeman, Thies)

**Issue 12:** What are the appropriate used and useful percentages for the wastewater treatment and related facilities of each wastewater system?

**Position:** The wastewater treatment and related facilities for each wastewater system are fully used and useful. (Freeman, Thies)

**Issue 13:** What are the appropriate used and useful percentages for the collection lines and related facilities of each wastewater system?

**Position:** The wastewater collection lines and related facilities for each wastewater system are fully used and useful. (Freeman, Thies)

**Issue 14:** Should any adjustments be made to test year accumulated depreciation?

**Position:** No. (Thies)

**Issue 15:** Should any adjustments be made to test year CIAC balances?

**Position:** Yes. CSWR-Florida accepts Staff's Revised Audit Finding 4 (Contributions-in-Aid-of-Construction CIAC and CIAC Amortization) related to CIAC balances. (Thies)

**Issue 16:** Should any adjustments be made to test year accumulated amortization of CIAC?

**Position:** While Staff did not recommend any adjustment to amortization of CIAC, a minor adjustment may be warranted because of Staff's Revised Audit Finding 4 (Contributions-in-Aid-of-Construction CIAC and CIAC Amortization) reducing the CIAC balance. (Thies)

**Issue 17:** Should any adjustments be made to the acquisition adjustments included in the test year?

**Position:** As of the filing of this Prehearing Statement, the Commission has not granted the acquisition adjustments reflected in the MFRs. Those acquisition adjustments remain pending in the following separate dockets: North Peninsula (20250038); Aquarina (20250043); and Sunshine Utilities of Central Florida (20250047). If acquisition adjustments have not been approved in time to incorporate the ratemaking impact of those adjustments, then the consolidated revenue requirement should be reduced by \$1,105,780 (\$970,852 for water, \$134,928 for wastewater). (Cox, Thies)

**Issue 18:** What is the appropriate working capital allowance?

**Position:** The Company agrees to Staff's Audit Finding 7 (Working Capital). (Thies)

**Issue 19:** What are the appropriate rate bases for the January 31, 2025, test year?

**Position:** The appropriate water rate base for the January 31, 2025, test year is \$16,975,540. The appropriate wastewater rate base for the January 31, 2025, test year is \$7,706,979. (Thies)

## Cost of Capital

**Issue 20:** What amount of accumulated deferred taxes should be approved for inclusion in the capital structure for the test year?

**Position:** None. CSWR-Florida has not included a deferred tax asset in its rate base nor does it seek any recovery of a deferred tax asset. (Thies)

**Issue 21:** What amount and cost rate for customer deposits should be approved for inclusion in the capital structure for the test year?

**Position:** None. CSWR-Florida does not maintain customer deposits. (Thies)

**Issue 22:** What amount and cost rate for short-term debt should be approved for inclusion in the capital structure for the test year?

**Position:** The Company agrees to Staff's Audit Finding 8 (Capital Structure) which reclassifies a related-party credit balance as short-term debt. The Company also agrees to Staff's attendant short-term debt rate of 8.50% as reflected in Audit Finding 8. (Thies)

**Issue 23:** What amount and cost rate for long-term debt should be approved for inclusion in the capital structure for the test year?

**Position:** CSWR-Florida has no long-term debt. As of the end of the test year, CSWR-Florida has been unable to source any debt using its own creditworthiness. Commercial banks and lenders generally require that a company's operations generate sufficient cash flows to service debt. This means that enough cash must be available for interest and principal payments after all daily operations have been funded. Given that CSWR-Florida has already incurred millions of dollars in operating losses and will continue its loss position until sufficient rates can be charged, it is not possible for the Company to obtain commercial debt. CSWR-Florida hopes to be able to source commercial debt once rates from this case are put into effect. (Thies)

**Issue 24:** What equity ratio should be approved for use in the capital structure for ratemaking purposes for the test year?

**Position:** The Company agrees to Staff's Audit Finding 8 (Capital Structure) which consists of a capital structure utilizing 98.68% common equity and 1.32% short term debt. (Thies)

**Issue 25:** What return on equity (ROE) should be approved for use in establishing the Utility's revenue requirement for the test year?

**Position:** CSWR-Florida agrees to Staff's Audit Finding 8 (Capital Structure) which utilizes the most recent leverage formula approved by the Commission in Order No. PSC-2025-0213-PAA-WA which provides for a return on equity of 8.52%. (Thies)

**Issue 26:** What capital structure and weighted average cost of capital should be approved for use in establishing the Utility’s revenue requirement for the test year?

**Position:** The Company agrees to Staff’s Audit Finding 8 (Capital Structure) which utilizes the most recent leverage formula approved by the Commission in Order No. PSC-2025-0213-PAA-WA which provides for a return on equity of 8.52%. Thus, the capital structure should consist of 98.68% common equity at a cost of 8.52% and 1.32% short-term debt at a cost of 8.50%. This results in an overall weighted average cost of capital of 8.52%. (Thies)

### **Net Operating Income**

**Issue 27:** What are the appropriate test year revenues?

**Position:** The appropriate water test year revenues are \$3,853,102, and the appropriate wastewater test year revenues are \$3,332,319. The Company disagrees with Staff’s Audit Finding 9 (Operating Revenue). Audit Finding 9 reduces operating revenues by \$1,403,815 and would, therefore, increase the revenue requirement by a commensurate amount. Staff did not provide any workpapers supporting this revenue adjustment, so the Company was unable to reconcile its revenues to those recommended by Staff. Therefore, in the interest of narrowing the issues for Commission decision, the Company will continue to support the amount of operating revenues in its general ledger and forego any additional revenue increase that would result from Staff’s reduction in operating revenues. (Thies)

**Issue 28:** What adjustments, if any, should be made to account for the audit adjustments related to net operating income?

**Position:** The Company agrees to Staff Audit Finding 5 (Reclassified Water and Wastewater from Class A/B to Class C Depreciation Expense) , which increases depreciation expense by \$21,520, Staff Audit Finding 10 (Operations and Maintenance Expense) which increases operations and maintenance expense by \$7,901, and Staff Audit Finding 11 (Taxes Other Than Income) which decreases Regulatory Assessment Fees by \$44,231 and Property Taxes by \$3,161. (Thies)

**Issue 29:** What is the appropriate amount of rate case expense?

**Position:** The Company has incurred \$623,485 of rate case expense through March 30, 2026, and proposes to update rate case expense at the time of the hearing. (Thies)

**Issue 30:** Should any adjustment be made to the Utility’s proposed pro forma expenses?

**Position:** The Company had no pro forma expenses. (Thies)

**Issue 31:** Should any adjustment be made to the Utility’s proposed management expenses?

**Position:** No. (Thies)

**Issue 32:** Should any further adjustments be made to the Utility's test year O&M expenses?

**Position:** Yes. The Company agrees to Staff Audit Finding 10 (Operations and Maintenance Expense), which increases operations and maintenance expense by \$7,901. (Thies)

**Issue 33:** Should any adjustments be made to test year taxes other than income?

**Position:** Yes. The Company agrees to Staff Audit Finding 11 (Taxes Other Than Income), which decreases Regulatory Assessment Fees by \$44,231 and Property Taxes by \$3,161. (Thies)

**Issue 34:** Should any adjustments be made to test year depreciation expense?

**Position:** Yes. The Company agrees to Staff Audit Finding 5 (Reclassified Water and Wastewater from Class A/B to Class C Depreciation Expense), which increases depreciation expense by \$21,520. (Thies)

**Issue 35:** Should any adjustments be made to test year amortization of CIAC expense?

**Position:** While Staff did not recommend any adjustment to amortization of CIAC expense, some minor adjustment may be warranted because of Staff's Revised Audit Finding 4 (with which CSWR-Florida agrees) reducing the CIAC balance. (Thies)

**Issue 36:** Should any adjustments be made to the acquisition adjustment amortization expense included in the test year?

**Position:** CSWR-Florida did not include acquisition adjustment amortization expense in the test year. (Thies)

**Issue 37:** Should net operating losses be used to lower income tax expense?

**Position:** No. Customers previously benefited from improved utility services at adopted rates that were non-compensatory. Therefore, shareholders incurred the burden of the net operating losses. Company shareholders should not be denied the tax benefits of these net operating losses. (Thies)

**Issue 38:** What is the appropriate amount of test year income taxes?

**Position:** Income taxes should be calculated based upon test year net income, after accounting for all agreed upon adjustments. Therefore, the appropriate water test year income taxes are \$281,278. The appropriate wastewater test year income taxes are \$151,255. (Thies)

**Revenue Requirement**

**Issue 39:** What are the appropriate revenue requirements for the January 31, 2025, test year?

**Position:** The Company continues to support its consolidated revenue requirement after considering its agreement to Staff Audit Finding 1 (plant addition), Staff Audit Finding 2 (plant retirements), Staff Audit Finding 3 related to land and land rights accounts for Tymber Creek, Rolling Oaks and Sebring Ridge (the Company still contests Audit Finding 3 as it relates to Sunshine Utilities – Ponderosa Pines and Quail Run), Revised Audit Finding 4 (CIAC offset to rate base), Audit Finding 5 (depreciation expense), Audit Finding 7 (working capital), Audit Finding 8 (capital structure / rate of return), Audit Finding 10 (operations and maintenance expense), and Audit Finding 11 (taxes other than income taxes). The appropriate water revenue requirement, including the impact of the agreed upon Staff Audit Findings are \$6,747,048 for water operations and \$3,705,189 for wastewater operations. The referenced revenue requirements continue to include the revenue requirement impact of the inclusion of acquisition adjustments. (Thies)

**Rates and Rate Structure**

**Issue 40:** What, if any, limits should be imposed on subsidy values that could result if stand-alone rates are converted to consolidated rate structure for the water and wastewater systems?

**Position:** None. (Cox, Duncan)

**Issue 41:** Which water systems, if any, should be consolidated into a single rate structure?

**Position:** All water systems should be consolidated into a single rate structure. (Cox, Duncan)

**Issue 42:** What are the appropriate rate structures and rates for the water systems?

**Position:** The proposed rate structure containing a base facility charge and volumetric usage charge per 1,000 gallons should reflect consolidated single tariff pricing for all water systems as follows:

<b><u>Residential</u></b>	
5/8" and 5/8" x 3/4"	\$ 32.91
3/4"	\$ 49.37
1"	\$ 82.28
1.25" & 1.5"	\$ 164.55
2"	\$ 263.28
3"	\$ 493.65
4"	\$ 822.75
6"	\$ 1,645.50

8"	\$ 2,632.80
Gallage charge per 1,000 Gallons	\$ 1.90

<b>General</b>	
5/8" & 5/8" x 3/4"	\$ 32.91
3/4"	\$ 49.37
1"	\$ 82.28
1.25" & 1.5"	\$ 164.55
2"	\$ 263.28
3"	\$ 493.65
4"	\$ 822.75
6"	\$ 1,645.50
8"	\$ 2,632.80
Gallage charge per 1,000 Gallons	\$ 1.90

<b>Irrigation</b>	
5/8" & 5/8" x 3/4"	\$ 20.90
3/4"	\$ 31.35
1"	\$ 52.25
1.5"	\$ 104.50
2"	\$ 167.20
3"	\$ 313.50
4"	\$ 522.50
6"	\$ 1,045.00
8"	\$ 1,672.00
Gallage charge per 1,000 Gallons	\$ 3.15

(Silas)

**Issue 43:** Which wastewater systems, if any, should be consolidated into a single rate structure?

**Position:** All wastewater systems should be consolidated into a single rate structure. (Cox, Duncan)

**Issue 44:** What are the appropriate rate structures and rates for the wastewater systems?

**Position:** The proposed rate structure containing a base facility charge with no volumetric charge should reflect consolidated single tariff pricing for all wastewater systems as follows:

<b>Customer Type</b>	<b>Proposed Monthly Charge</b>
Flat Rate (1 ERU)	\$ 38.75
Flat Rate (1.5 ERU)	\$ 58.13
Flat Rate (2.5 ERU)	\$ 96.88
Flat Rate (5 ERU)	\$ 193.75
Flat Rate (6 ERU)	\$ 232.50
Flat Rate (8 ERU)	\$ 310.00
Flat Rate (14 ERU)	\$ 542.50
Flat Rate (15 ERU)	\$ 581.25
Flat Rate (17 ERU)	\$ 658.75
Flat Rate (25 ERU)	\$ 968.75
Flat Rate (65 ERU)	\$ 2,518.75
Flat Rate (70 ERU)	\$ 2,712.50
Flat Rate (252 ERU)	\$ 9,765.00

(Silas)

**Other Issues**

**Issue 45:** What are the appropriate miscellaneous service charges?

**Position:** The appropriate miscellaneous service charges are as follows:

<b>Type</b>	<b>Business Hours</b>	<b>After Hours</b>
Initial Connection Charge	\$50.75	\$101.50
Normal Reconnection Charge	\$50.75	\$101.50
Violation Reconnection Charge	\$50.75	\$101.50
Premises Visit Charge (in lieu of disconnection)	\$50.75	\$101.50
Insufficient Check Charge	Pursuant to 68.065 F.S.	Pursuant to 68.065 F.S.
Meter Rampering	\$50	\$50
Credit Card Charge	2.25% of Bill	2.25% of Bill
ACH Charge	\$0.75	\$0.75
Late Payment Charge	\$7.00	\$7.00

(Silas)

**Issue 46:** What are the appropriate service availability charges?

**Position:** The Company proposes charging a Main Extension Charge, Meter Installation Fee, and Customer Connection Charge / Tap Fee at actual cost. Additionally, the Company proposes charging an inspection fee of \$50.75. Finally, the Company proposes to charge the following system specific plant capacity charges that were adopted from the previous tariffs for each individual system:

Aquarina:	Residential per ERC (350 GPD)	\$780.00
	All Others per Gallon	\$2.23
Neighborhood:	Residential per ERC (350 GPD)	\$420.00
	All Others per Gallon	\$1.20
BFF:	Residential per ERC	\$1,620.00
	All Others per Gallon	\$4.63
Rolling Oaks:	Residential per ERC (350 GPD)	\$137.00
	All Others per Gallon	\$0.39
Sebring Ridge:	Residential per ERC (350 GPD)	\$315.00
	All Others per Gallon	\$0.90

(Silas).

**Issue 47:** Should any portion of the interim revenue increases granted be refunded?

**Position:** No. (Thies)

**Issue 48:** What is the appropriate amount by which rates should be reduced after the established effective date to reflect the removal of the amortized rate case expense?

**Position:** Rates should be reduced using the methodology described in Rule 25-30.4705, F.A.C. (Thies)

**Issue 49:** Should the Utility be required to notify, within 90 days of an effective order finalizing this docket, that it has adjusted its books for all the applicable National Association of Regulatory Utility Commissioners (NARUC) Uniform System of Accounts (USOA) associated with the Commission approved adjustments?

**Position:** Yes.

**Issue 50:** Should this docket be closed?

**Position:** Yes.

## Contested Issues

**Issue A:** Is the overall value to a customer provided by the Utility satisfactory, and, if not, what systems have value issues and what action should be taken by the Commission?

**Position:** This should not be an independent issue. Value of service is the objective value of the Utility's plant investment and costs to provide service, which is addressed in other issues.

**Issue B:** Should any adjustment be made to industry association dues?

**Position:** No. Company ratepayers receive a benefit from the activities, including legislative activities, provided through the Company's membership in the National Association of Water Companies and the American Water Works Association. (Thies)

**Issue C:** Are the resulting rates affordable within the meaning of fair, just, and reasonable pursuant to Sections 367.081 and 367.121 Florida Statutes?

**Position:** There is no statutory authority for a finding on affordability of service.

### **E. Questions of Law that CSWR-Florida Considers at Issue, the Position on Each, and the Witness Testifying on Each Issue**

CSWR-Florida is not aware of any separate questions of law.

### **F. Questions of Policy CSWR-Florida Considers at Issue, the Position on Each, and the Witness Testifying on Each Issue**

CSWR-Florida is not aware of any separate questions of policy.

### **G. Stipulated Issues**

There are no stipulated issues at this time.

### **H. Pending Motions and Other Matters**

There are currently no pending motions.

### **I. Pending Requests for Confidentiality**

CSWR-Florida has pending requests for Confidential Classification as follows:

- Document No. 01363-2026 (notes to CSWR, LLC consolidated financial statements); filed 03/02/2026
- Document No. 01551-2026 (amended request Radey invoice narratives); filed 03/13/2026 (original request filed 1/20/2026 - Document No. 00438-2026)
- Document No. 01563-2026 (employee compensation data); filed 03/16/2026

- Document No. 01619-2026 (land valuation documents); filed 03/18/2026
- Document No. 01620-2026 (additional legal expense invoices); filed 03/18/2026
- Document No. 02320-2026 (land asset acquisition cost documents); filed 04/22/2026
- Document No. 02433-2026 (employee compensation data); filed 04/27/2026

**J. Objections to Qualifications of Witnesses**

CSWR-Florida does not object to the qualifications of the witnesses but reserves the right to object to any opinion rendered beyond the expertise of a witness.

**K. Request for Sequestration of Witnesses**

CSWR-Florida is not requesting sequestration of witnesses.

**L. Reasons for Non-Compliance with Order**

None known at this time.

Respectfully submitted this 1st day of May, 2026.

*/s/ Thomas A. Crabb*

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Company, LLC*

**CERTIFICATE OF SERVICE**

I HEREBY CERTIFY that a true and correct copy of the foregoing has been served via e-mail on this 1st day of May, 2026, to the following:

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Austin Watrous  
Bart Fletcher  
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