

CLASS "A" OR "B"

WATER AND/OR WASTEWATER UTILITIES
(Gross Revenue of More Than \$200,000 Each)

ANNUAL REPORT

OF

CSWR-Florida Utility Operating Company - Aquarina

Exact Legal Name of Respondent

Certificate Number(s)

517W & 450S

Submitted To The

STATE OF FLORIDA



FOR THE

YEAR ENDED DECEMBER 31, 2024

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GENERAL INSTRUCTIONS

1. Prepare this report in conformity with the 1996 National Association of Regulatory Utility Commissioners Uniform System of Accounts for Water and/or Wastewater Utilities (USOA).
2. Interpret all accounting words and phrases in accordance with the USOA.
3. Complete each question fully and accurately, even if it has been answered in a previous annual report. Enter the word "None" where it truly and completely states the fact.
4. For any question, section, or page which is not applicable to the respondent, enter the words "Not Applicable." Do not omit any pages.
5. Where dates are called for, the month and day should be stated as well as the year.
6. All schedules requiring dollar entries should be rounded to the nearest dollar unless otherwise specifically indicated.
7. Complete this report by means which result in a permanent record, such as by computer or typewriter.
8. If there is not enough room on any schedule, an additional page or pages may be added, provided the format of the added schedule matches the format of the schedule with not enough room. Such a schedule should reference the appropriate schedules, state the name of the utility, and state the year of the report.
9. If it is necessary or desirable to insert additional statements for the purpose of further explanation of schedules, such statement should be made at the bottom of the page or an additional page inserted. Any additional pages should state the name of the utility, the year of the report, and reference the appropriate schedule.
10. For water and wastewater utilities with more than one rate group and/or system, water and wastewater pages should be completed for each rate group and/or system group. These pages should be grouped together and tabbed by rate group and/or system.
11. All other water and wastewater operations not regulated by the Commission and other regulated industries should be reported as "Other than Reporting Systems."
12. Financial information for multiple systems charging rates which are covered under the same tariff should be reported as one system. However, the engineering data must be reported by individual system.
13. For water and wastewater utilities with more than one system, one (1) copy of workpapers showing the consolidation of systems for the operating sections, should be filed with the annual report.
14. The report should be filled out in quadruplicate and the original and two copies returned by March 31, of the year following the date of the report. The report should be returned to:

**Florida Public Service Commission
Division of Accounting and Finance
2540 Shumard Oak Boulevard
Tallahassee, Florida 32399-0850**

The fourth copy should be retained by the utility.

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EXECUTIVE SUMMARY

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UTILITY NAME: CSWR-Florida Utility Operating Company - Aquarina

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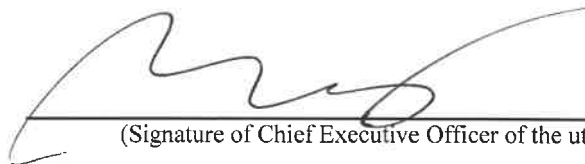
CERTIFICATION OF ANNUAL REPORT

I HEREBY CERTIFY, to the best of my knowledge and belief:

- | | | | |
|---|--------------------------------|----|---|
| YES
<input checked="checked" type="checkbox"/> | NO
<input type="checkbox"/> | 1. | The utility is in substantial compliance with the Uniform System of Accounts prescribed by the Florida Public Service Commission. |
| YES
<input checked="checked" type="checkbox"/> | NO
<input type="checkbox"/> | 2. | The utility is in substantial compliance with all applicable rules and orders of the Florida Public Service Commission. |
| YES
<input checked="checked" type="checkbox"/> | NO
<input type="checkbox"/> | 3. | There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices that could have a material effect on the the financial statement of the utility. |
| YES
<input checked="checked" type="checkbox"/> | NO
<input type="checkbox"/> | 4. | The annual report fairly represents the financial condition and results of operations of the respondent for the period presented and other information and statements presented in the the report as to the business affairs of the respondent are true, correct and complete for the period for which it represents. |

Items Certified			
1.	2.	3.	4.
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

1.	2.	3.	4.
<input checked="checked" type="checkbox"/>	<input checked="checked" type="checkbox"/>	<input checked="checked" type="checkbox"/>	<input checked="checked" type="checkbox"/>



(Signature of Chief Executive Officer of the utility) *

(Signature of Chief Financial Officer of the utility) *

- * Each of the four items must be certified YES or NO. Each item need not be certified by both officers. The items being certified by the officer should be indicated in the appropriate area to the left of the signature.

NOTICE: Section 837.06, Florida Statutes, provides that any person who knowingly makes a false statement in writing with the intent to mislead a public servant in the performance of his duty shall be guilty of a misdemeanor of the second degree.

ANNUAL REPORT OF

YEAR OF REPORT

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CSWR-Florida Utility Operating Company - Aquarina

(Exact Name of Utility)

County: _____

List below the exact mailing address of the utility for which normal correspondence should be sent:

1630 Des Peres Rd., Suite 140

Des Peres, MO 63131

Telephone: 314-380-8505

E Mail Address: bthies@cswrgroup.com

WEB Site: https://www.centralstateswaterresources.com/

Sunshine State One-Call of Florida, Inc. Member Number _____

Name and address of person to whom correspondence concerning this report should be addressed:

1630 Des Peres Rd., Suite 140

Des Peres, MO 63131

Telephone: 314-380-8505

List below the address of where the utility's books and records are located:

1630 Des Peres Rd., Suite 140

Des Peres, MO 63131

Telephone: 314-380-8505

List below any groups auditing or reviewing the records and operations:

Date of original organization of the utility: _____

Check the appropriate business entity of the utility as filed with the Internal Revenue Service

Individual

☐

Partnership

☐

Sub S Corporation

☐

1120 Corporation

☒

List below every corporation or person owning or holding directly or indirectly 5% or more of the voting securities of the utility:

	Name	Percent Ownership
1.	CSWR, LLC	100%
2.		
3.		
4.		
5.		
6.		
7.		
8.		
9.		
10.		

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UTILITY NAME: CSWR-Florida Utility Operating Company - Aquarina

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COMPANY PROFILE

Provide a brief narrative company profile which covers the following areas:

- A. Brief company history.
- B. Public services rendered.
- C. Major goals and objectives.
- D. Major operating divisions and functions.
- E. Current and projected growth patterns.
- F. Major transactions having a material effect on operations.

See Supplemental

CSWR-Florida Utility Operating Company: COMPANY PROFILE

A. Brief Company History

Founded in 2014 by Josiah Cox, President and CEO, Central States Water Resources (CSWR) has expanded its national footprint across 11 states since its inception. Today, CSWR is the 11th largest investor-owned water utility and the single largest owner/operator of individual wastewater plants in the United States. CSWR-Florida completed its first acquisition of assets in Florida on 5/16/2022.

B. Public Services Rendered

CSWR-Florida provides water treatment and distribution services as well as sewer collection and treatment services in Florida communities.

C. Major Goals and Objectives

CSWR-Florida brings to life its mission to deliver safe, reliable, and environmentally responsible water resources to every community it serves, while also protecting the aquifers, lakes, rivers, and streams so essential to the environment. Goals include 100% compliance with regulatory requirements and the rehabilitation of historically underfunded systems.

D. Major Operating Divisions and Functions

- **Environmental Health and Safety (EHS):** Responsible for managing operations contractors and compliance with environmental regulations.
- **Engineering:** responsible for designing and implementing new infrastructure projects as well as improving existing infrastructure.
- **Business Operations:** Admin functions including, but not limited to, accounting, finance, human resources, IT, communications, customer experience (customer service), and regulatory affairs.

E. Current and Projected Growth Patterns

The Company is projecting a continued pattern of acquiring, rehabilitating, and operating facilities across the state of Florida.

F. Major Transactions Having a Material Effect on Operations

- Acquisition of the assets of Aquarina Utilities – 5/16/22
- Acquisition of the assets of Sunshine Utilities of Central Florida, Inc. – 5/24/22
- Acquisition of the assets of North Peninsula Utilities – 5/25/22
- Acquisition of the assets of Neighborhood Utilities, Inc. – 11/17/22
- Acquisition of the assets of Rolling Oaks – 11/30/22
- Acquisition of the assets of Sebring Ridge – 8/29/23
- Acquisition of the assets of CFAT – 11/30/23
- Acquisition of the assets of BFF – 11/30/23
- Acquisition of the assets of Tradewinds – 11/30/23
- Acquisition of the assets of TKCB – 12/27/23
- Acquisition of the assets of Tymber Creek – 5/31/2024

UTILITY NAME: CSWR-Florida Utility Operating Company - Aquarina

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PARENT / AFFILIATE ORGANIZATION CHART

Current as of 12/31/24

Complete below an organizational chart that shows all parents, subsidiaries and affiliates of the utility.
The chart must also show the relationship between the utility and affiliates listed on E-7, E-10(a) and E-10(b).

CSWR, LLC

Florida Central States Water Resources

CSWR-Florida Utility Holding Company

CSWR-Florida Utility Operating Company

UTILITY NAME: CSWR-Florida Utility Operating Company - Aquarina

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COMPENSATION OF OFFICERS

For each officer, list the time spent on respondent as an officer compared to time spent on total business activities and the compensation received as an officer from the respondent.			
NAME (a)	TITLE (b)	% OF TIME SPENT AS OFFICER OF THE UTILITY (c)	OFFICERS' COMPENSATION (d)
N/A			\$

COMPENSATION OF DIRECTORS

For each director, list the number of directors' meetings attended by each director and the compensation received as a director from the respondent.			
NAME (a)	TITLE (b)	NUMBER OF DIRECTORS' MEETINGS ATTENDED (c)	DIRECTORS' COMPENSATION (d)
N/A			\$

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E-7

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UTILITY NAME: CSWR-Florida Utility Operating Company - Aquarina

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CSWR-Florida Utility Operating Company - Aquarina

BUSINESS TRANSACTIONS WITH RELATED PARTIES (Cont'd)

Part II. Specific Instructions: Sale, Purchase and Transfer of Assets

1. Enter in this part all transactions relating to the purchase, sale, or transfer of assets.
2. Below are examples of some types of transactions to include:
 - purchase, sale or transfer of equipment
 - purchase, sale or transfer of land and structures
 - purchase, sale or transfer of securities
 - noncash transfers of assets
 - noncash dividends other than stock dividends
 - write-off of bad debts or loans
3. The columnar instructions follow:
 - (a) Enter name of related party or company.
 - (b) Describe briefly the type of assets purchased, sold or transferred.
 - (c) Enter the total received or paid. Indicate purchase with "P" and sale with "S".
 - (d) Enter the net book value for each item reported.
 - (e) Enter the net profit or loss for each item reported. (column (c) - column (d))
 - (f) Enter the fair market value for each item reported. In space below or in a supplemental schedule, describe the basis used to calculate fair market value.

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UTILITY NAME: CSWR-Florida Utility Operating Company - Aquarina

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**COMPARATIVE BALANCE SHEET
ASSETS AND OTHER DEBITS**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR (e)
UTILITY PLANT				
101-106	Utility Plant	F-7	\$ 5,039,230	\$ 6,290,639
108-110	Less: Accumulated Depreciation and Amortization	F-8	3,734,946	3,838,225
Net Plant			\$ 1,304,284	\$ 2,452,414
114-115	Utility Plant Acquisition adjustment (Net)	F-7		0
116 *	Other Utility Plant Adjustments			
Total Net Utility Plant			\$ 1,304,284	\$ 2,452,414
OTHER PROPERTY AND INVESTMENTS				
121	Nonutility Property	F-9	\$	\$ 0
122	Less: Accumulated Depreciation and Amortization			
Net Nonutility Property			\$ 0	\$ 0
123	Investment in Associated Companies	F-10		0
124	Utility Investments	F-10		0
125	Other Investments	F-10		0
126-127	Special Funds	F-10		0
Total Other Property & Investments			\$ 0	\$ 0
CURRENT AND ACCRUED ASSETS				
131	Cash		\$ 9,477	\$ 137
132	Special Deposits	F-9	0	0
133	Other Special Deposits	F-9	0	0
134	Working Funds			
135	Temporary Cash Investments			
141-144	Accounts and Notes Receivable, Less Accumulated Provision for Uncollectible Accounts	F-11	33,678	55,992
145	Accounts Receivable from Associated Companies	F-12	0	0
146	Notes Receivable from Associated Companies	F-12	0	0
151-153	Material and Supplies			
161	Stores Expense			
162	Prepayments		3,690	3,386
171	Accrued Interest and Dividends Receivable			
172 *	Rents Receivable			
173 *	Accrued Utility Revenues		28,388	27,854
174	Miscellaneous Current and Accrued Assets	F-12	0	0
Total Current and Accrued Assets			\$ 75,233	\$ 87,369

* Not Applicable for Class B Utilities

UTILITY NAME: CSWR-Florida Utility Operating Company - Aquarina

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**COMPARATIVE BALANCE SHEET
ASSETS AND OTHER DEBITS**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR (e)
DEFERRED DEBITS				
181	Unamortized Debt Discount & Expense	F-13	\$ 0	\$ 0
182	Extraordinary Property Losses	F-13	0	0
183	Preliminary Survey & Investigation Charges		24,157	15,840
184	Clearing Accounts		(2,603)	966
185 *	Temporary Facilities		1,214	891
186	Miscellaneous Deferred Debits	F-14	2,323,121	2,328,988
187 *	Research & Development Expenditures			
190	Accumulated Deferred Income Taxes			
Total Deferred Debits			\$ 2,345,887	\$ 2,346,685
TOTAL ASSETS AND OTHER DEBITS			\$ 3,725,404	\$ 4,886,469

* Not Applicable for Class B Utilities

NOTES TO THE BALANCE SHEET

The space below is provided for important notes regarding the balance sheet

UTILITY NAME: CSWR-Florida Utility Operating Company - Aquarina

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**COMPARATIVE BALANCE SHEET
EQUITY CAPITAL AND LIABILITIES**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR (e)
EQUITY CAPITAL				
201	Common Stock Issued	F-15	\$ 2,970,543	\$ 3,446,930
204	Preferred Stock Issued	F-15	0	0
202,205 *	Capital Stock Subscribed			
203,206 *	Capital Stock Liability for Conversion			
207 *	Premium on Capital Stock			
209 *	Reduction in Par or Stated Value of Capital Stock			
210 *	Gain on Resale or Cancellation of Reacquired Capital Stock			
211	Other Paid - In Capital			
212	Discount On Capital Stock			
213	Capital Stock Expense			
214-215	Retained Earnings	F-16	131,221	259,762
216	Reacquired Capital Stock			
218	Proprietary Capital (Proprietorship and Partnership Only)			
Total Equity Capital			\$ 3,101,764	\$ 3,706,692
LONG TERM DEBT				
221	Bonds	F-15		0
222 *	Reacquired Bonds			
223	Advances from Associated Companies	F-17		0
224	Other Long Term Debt	F-17		0
Total Long Term Debt			\$ 0	\$ 0
CURRENT AND ACCRUED LIABILITIES				
231	Accounts Payable		184,238	250,749
232	Notes Payable	F-18	0	0
233	Accounts Payable to Associated Companies	F-18	0	0
234	Notes Payable to Associated Companies	F-18	152,137	666,171
235	Customer Deposits			
236	Accrued Taxes	W/S-3		
237	Accrued Interest	F-19	0	0
238	Accrued Dividends			
239	Matured Long Term Debt			
240	Matured Interest			
241	Miscellaneous Current & Accrued Liabilities	F-20	36,337	46,403
Total Current & Accrued Liabilities			\$ 372,712	\$ 963,324

* Not Applicable for Class B Utilities

UTILITY NAME: CSWR-Florida Utility Operating Company - Aquarina

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**COMPARATIVE BALANCE SHEET
EQUITY CAPITAL AND LIABILITIES**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR (e)
DEFERRED CREDITS				
251	Unamortized Premium On Debt	F-13	\$ _____	\$ _____ 0
252	Advances For Construction	F-20	_____	_____ 0
253	Other Deferred Credits	F-21	_____	_____ 0
255	Accumulated Deferred Investment Tax Credits			
Total Deferred Credits			\$ _____ 0	\$ _____ 0
OPERATING RESERVES				
261	Property Insurance Reserve		\$ _____	\$ _____
262	Injuries & Damages Reserve		_____	_____
263	Pensions and Benefits Reserve		_____	_____
265	Miscellaneous Operating Reserves		_____	_____
Total Operating Reserves			\$ _____ 0	\$ _____ 0
CONTRIBUTIONS IN AID OF CONSTRUCTION				
271	Contributions in Aid of Construction	F-22	\$ _____ 1,035,154	\$ _____ 1,035,154
272	Accumulated Amortization of Contributions in Aid of Construction	F-22	_____ 784,226	_____ (818,700)
Total Net CIAC			\$ _____ 250,928	\$ _____ 216,454
ACCUMULATED DEFERRED INCOME TAXES				
281	Accumulated Deferred Income Taxes - Accelerated Depreciation		\$ _____	\$ _____
282	Accumulated Deferred Income Taxes - Liberalized Depreciation		_____	_____
283	Accumulated Deferred Income Taxes - Other		_____	_____
Total Accumulated Deferred Income Tax			\$ _____ 0	\$ _____ 0
TOTAL EQUITY CAPITAL AND LIABILITIES			\$ _____ 3,725,404	\$ _____ 4,886,469

UTILITY NAME: CSWR-Florida Utility Operating Company - Aquarina

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COMPARATIVE OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR * (e)
UTILITY OPERATING INCOME				
400	Operating Revenues	F-3(b)	\$ 685,923	\$ 710,724
469, 530	Less: Guaranteed Revenue and AFPI	F-3(b)	0	0
Net Operating Revenues			\$ 685,923	\$ 710,724
401	Operating Expenses	F-3(b)	\$ 604,113	\$ 478,108
403	Depreciation Expense:	F-3(b)	\$ 82,508	\$ 103,279
	Less: Amortization of CIAC	F-22	34,505	34,465
Net Depreciation Expense			\$ 48,003	\$ 68,814
406	Amortization of Utility Plant Acquisition Adjustment	F-3(b)	0	0
407	Amortization Expense (Other than CIAC)	F-3(b)	0	0
408	Taxes Other Than Income	W/S-3	11,782	14,923
409	Current Income Taxes	W/S-3	0	0
410.1	Deferred Federal Income Taxes	W/S-3	0	0
410.11	Deferred State Income Taxes	W/S-3	0	0
411.1	Provision for Deferred Income Taxes - Credit	W/S-3	0	0
412.1	Investment Tax Credits Deferred to Future Periods	W/S-3	0	0
412.11	Investment Tax Credits Restored to Operating Income	W/S-3	0	0
Utility Operating Expenses			\$ 663,898	\$ 561,845
Net Utility Operating Income			\$ 22,025	\$ 148,879
469, 530	Add Back: Guaranteed Revenue and AFPI	F-3(b)		0
413	Income From Utility Plant Leased to Others			0
414	Gains (losses) From Disposition of Utility Property			(16,930)
420	Allowance for Funds Used During Construction			0
Total Utility Operating Income [Enter here and on Page F-3(c)]			\$ 22,025	\$ 131,949

* For each account, Column e should agree with Columns f, g and h on F-3(b)

UTILITY NAME: CSWR-Florida Utility Operating Company - Aq

YEAR OF REPORT

COMPARATIVE OPERATING STATEMENT (Cont'd)

WATER SCHEDULE W-3 * (f)	WASTEWATER SCHEDULE S-3 * (g)	OTHER THAN REPORTING SYSTEMS (h)
\$ 452,774 0	\$ 257,950 0	\$
\$ 452,774	\$ 257,950	\$ 0
\$ 273,707	\$ 204,401	\$
78,598 14,095	24,681 20,369	
\$ 64,502	\$ 4,312	\$ 0
0 0 7,462 0 0 0 0 0 0 0	0 0 7,462 0 0 0 0 0 0 0	
\$ 345,671	\$ 216,174	\$ 0
\$ 107,104	\$ 41,776	\$ 0
0 0 (12,833) 0	0 0 (4,097) 0	
\$ 94,271	\$ 37,678	\$ 0

* Total of Schedules W-3 / S-3 for all rate groups.

UTILITY NAME: CSWR-Florida Utility Operating Company - Aquarina

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COMPARATIVE OPERATING STATEMENT (Cont'd)

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR (e)
Total Utility Operating Income [from page F-3(a)]			\$ 22,025	\$ 131,949
415	OTHER INCOME AND DEDUCTIONS Revenues-Merchandising, Jobbing, and Contract Deductions		\$	\$
416	Costs & Expenses of Merchandising Jobbing, and Contract Work			
419	Interest and Dividend Income			
421	Nonutility Income			
426	Miscellaneous Nonutility Expenses			
Total Other Income and Deductions			\$ 0	\$ 0
408.2	TAXES APPLICABLE TO OTHER INCOME Taxes Other Than Income		\$	\$
409.2	Income Taxes			
410.2	Provision for Deferred Income Taxes			
411.2	Provision for Deferred Income Taxes - Credit			
412.2	Investment Tax Credits - Net			
412.3	Investment Tax Credits Restored to Operating Income			
Total Taxes Applicable To Other Income			\$ 0	\$ 0
427	INTEREST EXPENSE Interest Expense	F-19	\$	\$ 3,408
428	Amortization of Debt Discount & Expense	F-13		0
429	Amortization of Premium on Debt	F-13		0
Total Interest Expense			\$ 0	\$ 3,408
433	EXTRAORDINARY ITEMS Extraordinary Income		\$	\$
434	Extraordinary Deductions			
409.3	Income Taxes, Extraordinary Items			
Total Extraordinary Items			\$ 0	\$ 0
NET INCOME			\$ 22,025	\$ 128,541

Explain Extraordinary Income:

UTILITY NAME: CSWR-Florida Utility Operating Company - Aquarina

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SCHEDULE OF YEAR END RATE BASE

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	WATER UTILITY (d)	WASTEWATER UTILITY (e)
101	Utility Plant In Service	F-7	\$ 3,492,875	\$ 2,449,817
	Less:			
	Nonused and Useful Plant (1)			
108	Accumulated Depreciation	F-8	2,297,222	1,541,003
110	Accumulated Amortization	F-8	0	0
271	Contributions in Aid of Construction	F-22	422,659	612,495
252	Advances for Construction	F-20		
Subtotal			\$ 772,995	\$ 296,318
272	Add:			
	Accumulated Amortization of			
	Contributions in Aid of Construction	F-22	285,914	532,786
Subtotal			\$ 1,058,909	\$ 829,105
114	Plus or Minus:			
	Acquisition Adjustments (2)	F-7	0	0
115	Accumulated Amortization of			
	Acquisition Adjustments (2)	F-7	0	0
	Working Capital Allowance (3)		0	0
	Other (Specify):			
RATE BASE			\$ 1,058,909	\$ 829,105
NET UTILITY OPERATING INCOME			\$ 107,104	\$ 41,776
ACHIEVED RATE OF RETURN (Operating Income / Rate Base)			10.11%	5.04%

NOTES :

- (1) Estimate based on the methodology used in the last rate proceeding.
- (2) Include only those Acquisition Adjustments that have been approved by the Commission.
- (3) Calculation consistent with last rate proceeding.
In absence of a rate proceeding, Class A utilities will use the Balance Sheet Method and Class B Utilities will use the One-eighth Operating and Maintenance Expense Method.

UTILITY NAME: CSWR-Florida Utility Operating Company - Aquarina

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**SCHEDULE OF CURRENT COST OF CAPITAL
CONSISTENT WITH THE METHODOLOGY USED IN THE LAST RATE PROCEEDING (1)**

CLASS OF CAPITAL (a)	DOLLAR AMOUNT (2) (b)	PERCENTAGE OF CAPITAL (c)	ACTUAL COST RATES (3) (d)	WEIGHTED COST (c x d) (e)
Common Equity	\$ 0	0.00%		0.00%
Preferred Stock	0	0.00%		0.00%
Long Term Debt	0	0.00%		0.00%
Customer Deposits	0	0.00%		0.00%
Tax Credits - Zero Cost	0	0.00%		0.00%
Tax Credits - Weighted Cost	0	0.00%		0.00%
Deferred Income Taxes	0	0.00%		0.00%
Other (Explain)	0	0.00%		0.00%
	0	0.00%		0.00%
Total	\$ 0	0.00%		0.00%

(1) If the utility's capital structure is not used, explain which capital structure is used.

(2) Should equal amounts on Schedule F-6, Column (g).

(3) Mid-point of the last authorized Return On Equity or current leverage formula if none has been established.

Must be calculated using the same methodology used in the last rate proceeding using current annual report year end amounts and cost rates.

APPROVED RETURN ON EQUITY

Current Commission Return on Equity: _____

Commission order approving Return on Equity: _____

APPROVED AFUDC RATE

COMPLETION ONLY REQUIRED IF AFUDC WAS CHARGED DURING YEAR

Current Commission Approved AFUDC rate: _____

Commission order approving AFUDC rate: _____

If any utility capitalized any charge in lieu of AFUDC (such as interest only), state the basis of the charge, an explanation as to why AFUDC was not charged and the percentage capitalized.

CSWR-Florida Utility Operating Company - Aquarina

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**SCHEDULE OF CAPITAL STRUCTURE ADJUSTMENTS
CONSISTENT WITH THE METHODOLOGY USED IN THE LAST RATE PROCEEDING**

CLASS OF CAPITAL CAPITAL (a)	PER BOOK BALANCE (b)	NON-UTILITY ADJUSTMENTS (c)	NON- JURISDICTIONAL ADJUSTMENTS (d)	OTHER (1) ADJUSTMENTS SPECIFIC (e)	OTHER (1) ADJUSTMENTS PRO RATA (f)	CAPITAL STRUCTURE (g)
Common Equity	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
Preferred Stock	_____	_____	_____	_____	_____	_____
Long Term Debt	_____	_____	_____	_____	_____	_____
Customer Deposits	_____	_____	_____	_____	_____	_____
Tax Credits - Zero Cost	_____	_____	_____	_____	_____	_____
Tax Credits - Weighted Cost	_____	_____	_____	_____	_____	_____
Deferred Inc. Taxes	_____	_____	_____	_____	_____	_____
Other (Explain)	_____	_____	_____	_____	_____	_____
Total	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____

(f) Explain below all adjustments made in Columns (e) and (f):

UTILITY NAME: CSWR-Florida Utility Operating Company - Aquarina

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**UTILITY PLANT
ACCOUNTS 101 - 106**

ACCT. NO. (a)	DESCRIPTION (b)	WATER (c)	WASTEWATER (d)	OTHER THAN REPORTING SYSTEMS (e)	TOTAL (f)
101	Plant Accounts: Utility Plant In Service	\$ 3,492,875	\$ 2,449,817	\$	\$ 5,942,692
102	Utility Plant Leased to Other				0
103	Property Held for Future Use				0
104	Utility Plant Purchased or Sold				0
105	Construction Work in Progress	219,956	127,991		347,947
106	Completed Construction Not Classified				0
	Total Utility Plant	\$ 3,712,832	\$ 2,577,808	\$ 0	\$ 6,290,639

**UTILITY PLANT ACQUISITION ADJUSTMENTS
ACCOUNTS 114 AND 115**

Report each acquisition adjustment and related accumulated amortization separately.
For any acquisition adjustments approved by the Commission, include the Order Number.

ACCT. NO. (a)	DESCRIPTION (b)	WATER (c)	WASTEWATER (d)	OTHER THAN REPORTING SYSTEMS (e)	TOTAL (f)
114	Acquisition Adjustment	\$	\$	\$	\$ 0
					0
					0
					0
					0
	Total Plant Acquisition Adjustments	\$ 0	\$ 0	\$ 0	\$ 0
115	Accumulated Amortization	\$	\$	\$	\$ 0
					0
					0
					0
	Total Accumulated Amortization	\$ 0	\$ 0	\$ 0	\$ 0
	Net Acquisition Adjustments	\$ 0	\$ 0	\$ 0	\$ 0

UTILITY NAME: CSWR-Florida Utility Operating Company - Aquarina

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ACCUMULATED DEPRECIATION (ACCT. 108) AND AMORTIZATION (ACCT. 110)

DESCRIPTION (a)	WATER (b)	WASTEWATER (c)	OTHER THAN REPORTING SYSTEMS (d)	TOTAL (e)
ACCUMULATED DEPRECIATION				
Account 108				
Balance first of year	\$ 2,218,624	\$ 1,516,322	\$	\$ 3,734,946
Credit during year:				
Accruals charged to:				
Account 108.1 (1)	\$ 78,598	\$ 24,681	\$	\$ 103,279
Account 108.2 (2)				0
Account 108.3 (2)				0
Other Accounts (specify):				0
				0
				0
Salvage				0
Other Credits (Specify):				0
				0
Total Credits	\$ 78,598	\$ 24,681	\$ 0	\$ 103,279
Debits during year:				
Book cost of plant retired				0
Cost of Removal				0
Other Debits (specify):				0
				0
Total Debits	\$ 0	\$ 0	\$ 0	\$ 0
Balance end of year	\$ <u>2,297,222</u>	\$ <u>1,541,003</u>	\$ <u>0</u>	\$ <u>3,838,225</u>
ACCUMULATED AMORTIZATION				
Account 110				
Balance first of year	\$	\$	\$	\$ 0
Credit during year:				
Accruals charged to:				
Account 110.2 (3)	\$	\$	\$	\$ 0
Other Accounts (specify):				0
				0
Total credits	\$ 0	\$ 0	\$ 0	\$ 0
Debits during year:				
Book cost of plant retired				0
Other debits (specify):				0
				0
Total Debits	\$ 0	\$ 0	\$ 0	\$ 0
Balance end of year	\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>

- (1) Account 108 for Class B utilities.
(2) Not applicable for Class B utilities.
(3) Account 110 for Class B utilities.

UTILITY NAME: CSWR-Florida Utility Operating Company - Aquarina

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**REGULATORY COMMISSION EXPENSE
AMORTIZATION OF RATE CASE EXPENSE (ACCOUNTS 666 AND 766)**

DESCRIPTION OF CASE (DOCKET NO.) (a)	EXPENSE INCURRED DURING YEAR (b)	CHARGED OFF DURING YEAR	
		ACCT. (d)	AMOUNT (e)
_____	\$ _____	_____	\$ _____
_____	_____	_____	_____
_____	_____	_____	_____
Total	\$ _____ 0		\$ _____ 0

NONUTILITY PROPERTY (ACCOUNT 121)

Report separately each item of property with a book cost of \$25,000 or more included in Account 121.

Other Items may be grouped by classes of property.

DESCRIPTION (a)	BEGINNING YEAR (b)	ADDITIONS (c)	REDUCTIONS (d)	ENDING YEAR BALANCE (e)
_____	\$ _____	\$ _____	\$ _____	\$ _____ 0
_____	_____	_____	_____	_____ 0
_____	_____	_____	_____	_____ 0
_____	_____	_____	_____	_____ 0
Total Nonutility Property	\$ _____ 0	\$ _____ 0	\$ _____ 0	\$ _____ 0

SPECIAL DEPOSITS (ACCOUNTS 132 AND 133)

Report hereunder all special deposits carried in Accounts 132 and 133.

DESCRIPTION OF SPECIAL DEPOSITS (a)	YEAR END BOOK COST (b)
SPECIAL DEPOSITS (Account 132): _____ _____ _____	\$ _____ _____ _____
Total Special Deposits	\$ _____ 0
OTHER SPECIAL DEPOSITS (Account 133): _____ _____ _____	\$ _____ _____ _____
Total Other Special Deposits	\$ _____ 0

UTILITY NAME: CSWR-Florida Utility Operating Company - Aquarina

YEAR OF REPORT December 31, 2024
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INVESTMENTS AND SPECIAL FUNDS
ACCOUNTS 123 - 127

Report hereunder all investments and special funds carried in Accounts 123 through 127.

DESCRIPTION OF SECURITY OR SPECIAL FUND (a)	FACE OR PAR VALUE (b)	YEAR END BOOK COST (c)
INVESTMENT IN ASSOCIATED COMPANIES (Account 123): <hr/> <hr/> <hr/> <hr/> <hr/> <hr/>	\$ <hr/> <hr/> <hr/> <hr/> <hr/> <hr/>	\$ <hr/> <hr/> <hr/> <hr/> <hr/> <hr/>
Total Investment in Associated Companies		\$ <u><u>0</u></u>
UTILITY INVESTMENTS (Account 124): <hr/> <hr/> <hr/> <hr/> <hr/> <hr/>	\$ <hr/> <hr/> <hr/> <hr/> <hr/> <hr/>	\$ <hr/> <hr/> <hr/> <hr/> <hr/> <hr/>
Total Utility Investment		\$ <u><u>0</u></u>
OTHER INVESTMENTS (Account 125): <hr/> <hr/> <hr/> <hr/> <hr/> <hr/>	\$ <hr/> <hr/> <hr/> <hr/> <hr/> <hr/>	\$ <hr/> <hr/> <hr/> <hr/> <hr/> <hr/>
Total Other Investment		\$ <u><u>0</u></u>
SPECIAL FUNDS (Class A Utilities: Accounts 126 and 127; Class B Utilities: Account 127): <hr/> <hr/> <hr/> <hr/> <hr/> <hr/>		\$ <hr/> <hr/> <hr/> <hr/> <hr/> <hr/>
Total Special Funds		\$ <u><u>0</u></u>

UTILITY NAME: CSWR-Florida Utility Operating Company - Aquarina

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ACCOUNTS AND NOTES RECEIVABLE - NET
ACCOUNTS 141 - 144

Report hereunder all accounts and notes receivable included in Accounts 141, 142, and 144. Amounts included in
Amounts included in Accounts 142 and 144 should be listed individually.

DESCRIPTION (a)		TOTAL (b)
CUSTOMER ACCOUNTS RECEIVABLE (Account 141):		
Water	\$ 37,964	
Wastewater	24,511	
Other		
Total Customer Accounts Receivable		\$ 62,475
OTHER ACCOUNTS RECEIVABLE (Account 142):		
	\$	
Total Other Accounts Receivable		\$ 0
NOTES RECEIVABLE (Account 144):		
	\$	
Total Notes Receivable		\$ 0
Total Accounts and Notes Receivable		\$ 62,475
ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS (Account 143)		
Balance first of year	\$	
Add: Provision for uncollectibles for current year	\$ 6,484	
Collection of accounts previously written off		
Utility Accounts		
Others		
Total Additions	\$ 6,484	
Deduct accounts written off during year:		
Utility Accounts		
Others		
Total accounts written off	\$ 0	
Balance end of year		\$ 6,484
TOTAL ACCOUNTS AND NOTES RECEIVABLE - NET		\$ 55,992

UTILITY NAME: CSWR-Florida Utility Operating Company - Aquarina

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ACCOUNTS RECEIVABLE FROM ASSOCIATED COMPANIES

ACCOUNT 145

Report each account receivable from associated companies separately.

DESCRIPTION (a)	TOTAL (b)
	\$ _____

Total	\$ <u>0</u>

NOTES RECEIVABLE FROM ASSOCIATED COMPANIES

ACCOUNT 146

Report each note receivable from associated companies separately.

DESCRIPTION (a)	INTEREST RATE (b)	TOTAL (c)
	_____ %	\$ _____
	_____ %	_____
	_____ %	_____
	_____ %	_____
	_____ %	_____
	_____ %	_____
	_____ %	_____
	_____ %	_____
Total		\$ <u>0</u>

MISCELLANEOUS CURRENT AND ACCRUED ASSETS

ACCOUNT 174

DESCRIPTION - Provide itemized listing (a)	BALANCE END OF YEAR (b)
	\$ _____

Total Miscellaneous Current and Accrued Liabilities	\$ <u>0</u>

UTILITY NAME: CSWR-Florida Utility Operating Company - Aquarina

YEAR OF REPORT

**UNAMORTIZED DEBT DISCOUNT AND EXPENSE AND PREMIUM ON DEBT
ACCOUNTS 181 AND 251**

Report the net discount and expense or premium separately for each security issue.

DESCRIPTION (a)	AMOUNT WRITTEN OFF DURING YEAR (b)	YEAR END BALANCE (c)
UNAMORTIZED DEBT DISCOUNT AND EXPENSE (Account 181):	\$ _____	\$ _____
_____	_____	_____
_____	_____	_____
_____	_____	_____
Total Unamortized Debt Discount and Expense	\$ _____ 0	\$ _____ 0
UNAMORTIZED PREMIUM ON DEBT (Account 251):	\$ _____	\$ _____
_____	_____	_____
_____	_____	_____
_____	_____	_____
Total Unamortized Premium on Debt	\$ _____ 0	\$ _____ 0

**EXTRAORDINARY PROPERTY LOSSES
ACCOUNT 182**

Report each item separately.

DESCRIPTION (a)	TOTAL (b)
_____	\$ _____
_____	_____
_____	_____
Total Extraordinary Property Losses	\$ _____ 0

UTILITY NAME: CSWR-Florida Utility Operating Company - Aquarina

YEAR OF REPORT

**MISCELLANEOUS DEFERRED DEBITS
ACCOUNT 186**

DESCRIPTION - Provide itemized listing (a)	AMOUNT WRITTEN OFF DURING YEAR (b)	YEAR END BALANCE (c)
DEFERRED RATE CASE EXPENSE (Class A Utilities: Account 186.1)		
_____	\$ _____	\$ _____
_____	_____	_____
_____	_____	_____
_____	_____	_____
Total Deferred Rate Case Expense	\$ <u>0</u>	\$ <u>0</u>
OTHER DEFERRED DEBITS (Class A Utilities: Account 186.2):		
Misc. Deferred Debits	\$ _____	\$ <u>2,328,988</u>
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
Total Other Deferred Debits	\$ <u>0</u>	\$ <u>2,328,988</u>
REGULATORY ASSETS (Class A Utilities: Account. 186.3):		
_____	\$ _____	\$ _____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
Total Regulatory Assets	\$ <u>0</u>	\$ <u>0</u>
TOTAL MISCELLANEOUS DEFERRED DEBITS	\$ <u>0</u>	\$ <u>2,328,988</u>

UTILITY NAME: CSWR-Florida Utility Operating Company - Aquarina

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**CAPITAL STOCK
ACCOUNTS 201 AND 204***

DESCRIPTION (a)	RATE (b)	TOTAL (c)
COMMON STOCK		
Par or stated value per share	_____ %	\$ _____
Shares authorized	_____	_____
Shares issued and outstanding	_____	_____
Total par value of stock issued	_____ %	\$ 3,446,930
Dividends declared per share for year	_____ %	\$ _____
PREFERRED STOCK		
Par or stated value per share	_____ %	\$ _____
Shares authorized	_____	_____
Shares issued and outstanding	_____	_____
Total par value of stock issued	_____ %	\$ _____
Dividends declared per share for year	_____ %	\$ _____

* Account 204 not applicable for Class B utilities.

**BONDS
ACCOUNT 221**

DESCRIPTION OF OBLIGATION (INCLUDING DATE OF ISSUE AND DATE OF MATURITY) (a)	INTEREST		PRINCIPAL AMOUNT PER BALANCE SHEET (d)
	ANNUAL RATE (b)	FIXED OR VARIABLE * (c)	
_____	_____ %	_____	\$ _____
_____	_____ %	_____	_____
_____	_____ %	_____	_____
_____	_____ %	_____	_____
_____	_____ %	_____	_____
_____	_____ %	_____	_____
_____	_____ %	_____	_____
_____	_____ %	_____	_____
_____	_____ %	_____	_____
_____	_____ %	_____	_____
Total			\$ _____ 0

* For variable rate obligations, provide the basis for the rate. (i.e.. prime + 2%, etc.)

UTILITY NAME: CSWR-Florida Utility Operating Company - Aquarina

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STATEMENT OF RETAINED EARNINGS

- Dividends should be shown for each class and series of capital stock. Show amounts as dividends per share.
- Show separately the state and federal income tax effect of items shown in Account No. 439.

ACCT. NO. (a)	DESCRIPTION (b)	AMOUNTS (c)
215	Unappropriated Retained Earnings: Balance Beginning of Year	\$ 131,221
439	Changes to Account: Adjustments to Retained Earnings (requires Commission approval prior to use): Credits: _____	\$ _____
	Total Credits:	\$ 0
	Debits: _____	\$ _____
	Total Debits:	\$ 0
435	Balance Transferred from Income	\$ 128,541
436	Appropriations of Retained Earnings: _____	_____
	Total Appropriations of Retained Earnings	\$ 0
437	Dividends Declared: Preferred Stock Dividends Declared _____	_____
438	Common Stock Dividends Declared _____	_____
	Total Dividends Declared	\$ 0
215	Year end Balance	\$ 259,762
214	Appropriated Retained Earnings (state balance and purpose of each appropriated amount at year end): _____	_____
214	Total Appropriated Retained Earnings	\$ 0
Total Retained Earnings		\$ 259,762
Notes to Statement of Retained Earnings:		

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Report each advance separately.

DESCRIPTION (a)	TOTAL (b)
	\$ _____

Total	\$ <u>0</u>

DESCRIPTION OF OBLIGATION (INCLUDING DATE OF ISSUE AND DATE OF MATURITY) (a)	INTEREST		PRINCIPAL AMOUNT PER BALANCE SHEET (d)
	ANNUAL RATE (b)	FIXED OR VARIABLE * (c)	
	%		\$
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
Total			\$ 0

UTILITY NAME: CSWR-Florida Utility Operating Company - Aquarina

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**NOTES PAYABLE
ACCOUNTS 232 AND 234**

DESCRIPTION OF OBLIGATION (INCLUDING DATE OF ISSUE AND DATE OF MATURITY) (a)	INTEREST		PRINCIPAL AMOUNT PER BALANCE SHEET (d)
	ANNUAL RATE (b)	FIXED OR VARIABLE * (c)	
NOTES PAYABLE (Account 232):			
	%		\$
Total Account 232			\$ 0
NOTES PAYABLE TO ASSOC. COMPANIES (Account 234):			
	%		\$
Total Account 234			\$ 0

* For variable rate obligations, provide the basis for the rate. (i.e.. prime + 2%, etc.)

**ACCOUNTS PAYABLE TO ASSOCIATED COMPANIES
ACCOUNT 233**

Report each account payable separately.

DESCRIPTION (a)	TOTAL (b)
Misc. working capital payable	\$ 666,171
Total	\$ 666,171

UTILITY NAME: CSWR-Florida Utility Operating Company - Aquarina

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**ACCRUED INTEREST AND EXPENSE
ACCOUNTS 237 AND 427**

DESCRIPTION OF DEBIT (a)	BALANCE BEGINNING OF YEAR (b)	INTEREST ACCRUED DURING YEAR		INTEREST PAID DURING YEAR (e)	BALANCE END OF YEAR (f)
		ACCT. DEBIT (c)	AMOUNT (d)		
ACCOUNT NO. 237.1 - Accrued Interest on Long Term Debt	\$ _____		\$ _____	\$ _____	\$ _____
_____	_____		_____	_____	_____
_____	_____		_____	_____	_____
_____	_____		_____	_____	_____
Total Account 237.1	\$ _____ 0		\$ _____ 0	\$ _____ 0	\$ _____ 0
ACCOUNT NO. 237.2 - Accrued Interest on Other Liabilities	\$ _____	427	\$ _____	\$ _____	\$ _____
Customer Deposits	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
Total Account 237.2	\$ _____ 0		\$ _____ 0	\$ _____ 0	\$ _____ 0
Total Account 237 (1)	\$ _____ 0		\$ _____ 0	\$ _____ 0	\$ _____ 0
INTEREST EXPENSED:					
Total accrual Account 237		237	\$ _____ 0		
Less Capitalized Interest Portion of AFUDC:					
Interest Expense			(3,408)		
_____			_____		
_____			_____		
Net Interest Expensed to Account No. 427 (2)			\$ _____ 3,408		

(1) Must agree to F-2 (a), Beginning and
Ending Balance of Accrued Interest.
(2) Must agree to F-3 (c), Current
Year Interest Expense

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**ADVANCES FOR CONSTRUCTION
ACCOUNT 252**

NAME OF PAYOR * (a)	BALANCE BEGINNING OF YEAR (b)	DEBITS		CREDITS (e)	BALANCE END OF YEAR (f)
		ACCT. DEBIT (c)	AMOUNT (d)		
	\$ _____ _____ _____ _____ _____ _____ _____	\$ _____ _____ _____ _____ _____ _____ _____	\$ _____ _____ _____ _____ _____ _____ _____	\$ _____ _____ _____ _____ _____ _____ _____	
Total	\$ _____0	\$ _____	\$ _____0	\$ _____0	

UTILITY NAME: CSWR-Florida Utility Operating Company - Aquarina

**OTHER DEFERRED CREDITS
ACCOUNT 253**

DESCRIPTION - Provide itemized listing (a)	AMOUNT WRITTEN OFF DURING YEAR (b)	YEAR END BALANCE (c)
REGULATORY LIABILITIES (Class A Utilities: Account 253.1):		
_____	\$ _____	\$ _____
_____	_____	_____
_____	_____	_____
_____	_____	_____
Total Regulatory Liabilities	\$ _____	\$ _____
OTHER DEFERRED LIABILITIES (Class A Utilities: Account 253.2):		
_____	\$ _____	\$ _____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
Total Other Deferred Liabilities	\$ _____	\$ _____
TOTAL OTHER DEFERRED CREDITS	\$ _____	\$ _____

UTILITY NAME: CSWR-Florida Utility Operating Company - Aquarina

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**CONTRIBUTIONS IN AID OF CONSTRUCTION
ACCOUNT 271**

DESCRIPTION (a)	WATER (W-7) (b)	WASTEWATER (S-7) (c)	W & WW OTHER THAN SYSTEM REPORTING (d)	TOTAL (e)
Balance first of year	\$ 422,659	\$ 612,495	\$	\$ 1,035,154
Add credits during year:	\$ 0	\$ 0	\$	\$ 0
Less debit charged during the year	\$ 0	\$ 0	\$	\$ 0
Total Contribution In Aid of Construction	\$ 422,659	\$ 612,495	\$ 0	\$ 1,035,154

**ACCUMULATED AMORTIZATION OF CONTRIBUTIONS IN AID OF CONSTRUCTION
ACCOUNT 272**

DESCRIPTION (a)	WATER (W-8(a)) (b)	WASTEWATER (S-8(a)) (c)	W & WW OTHER THAN SYSTEM REPORTING (d)	TOTAL (e)
Balance first of year	\$ 271,820	\$ 512,407	\$	\$ 784,227
Debits during the year:	\$ 14,095	\$ 20,369	\$	\$ 34,465
Credits during the year	\$ 1	\$ (10)	\$	\$ (9)
Total Accumulated Amortization of Contributions In Aid of Construction	\$ 285,914	\$ 532,786	\$ 0	\$ 818,700

UTILITY NAME: CSWR-Florida Utility Operating Company - Aquarina

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RECONCILIATION OF REPORTED NET INCOME WITH TAXABLE INCOME FOR FEDERAL INCOME TAXES (UTILITY OPERATIONS)

1. The reconciliation should include the same detail as furnished on Schedule M-1 of the federal tax return for the year. The reconciliation shall be submitted even though there is no taxable income for the year. Descriptions should clearly indicate the nature of each reconciling amount and show the computations of all tax accruals.
2. If the utility is a member of a group which files a consolidated federal tax return, reconcile reported net income with taxable net income as if a separate return were to be filed, indicating intercompany amounts to be eliminated in such consolidated return. State names of group members, tax assigned to each group member, and basis of allocation, assignments or sharing of the consolidated tax among the group members.

DESCRIPTION (a)	REF. NO. (b)	AMOUNT (c)
Net income for the year	F-3(c)	\$ 128,541
Reconciling items for the year:		
Taxable income not reported on books:		
Deductions recorded on books not deducted for return:		
Income recorded on books not included in return:		
Deduction on return not charged against book income:		
Federal tax net income		\$ 128,541

Computation of tax :

WATER OPERATION SECTION

CSWR-Florida Utility Operating Company - Aquarina

December 31, 2024

UTILITY NAME:

CSWR-Florida Utility Operating Company - Aquarina

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SYSTEM NAME / COUNTY :

Aquarina**SCHEDULE OF YEAR END WATER RATE BASE**

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	WATER UTILITY (d)
101	Utility Plant In Service	W-4(b)	\$ 3,492,875
	Less:		
	Nonused and Useful Plant (1)		
108	Accumulated Depreciation	W-6(b)	2,297,224
110	Accumulated Amortization	F-8	0
271	Contributions in Aid of Construction	W-7	422,659
252	Advances for Construction	F-20	
Subtotal			\$ 772,993
272	Add:		
	Accumulated Amortization of Contributions in Aid of Construction	W-8(a)	\$ 285,914
Subtotal			\$ 1,058,907
	Plus or Minus:		
114	Acquisition Adjustments (2)	F-7	
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	
	Working Capital Allowance (3)		
	Other (Specify):		
WATER RATE BASE			\$ 1,058,907
WATER OPERATING INCOME		W-3	\$ 107,104
ACHIEVED RATE OF RETURN (Water Operating Income / Water Rate Base)			10.11%

NOTES : (1) Estimate based on the methodology used in the last rate proceeding.

(2) Include only those Acquisition Adjustments that have been approved by the Commission.

(3) Calculation consistent with last rate proceeding.

In absence of a rate proceeding, Class A utilities will use the Balance Sheet Method and
Class B Utilities will use the One-eighth Operating and Maintenance Expense Method.

UTILITY NAME:

CSWR-Florida Utility Operating Company - Aquarina

YEAR OF REPORT

December 31, 2024

SYSTEM NAME / COUNTY :

Aquarina**WATER OPERATING STATEMENT**

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	CURRENT YEAR (d)
	UTILITY OPERATING INCOME		
400	Operating Revenues	W-9	\$ 452,774
469	Less: Guaranteed Revenue and AFPI	W-9	0
	Net Operating Revenues		\$ 452,774
401	Operating Expenses	W-10(a)	\$ 273,707
403	Depreciation Expense	W-6(a)	78,598
	Less: Amortization of CIAC	W-8(a)	14,095
	Net Depreciation Expense		\$ 64,502
406	Amortization of Utility Plant Acquisition Adjustment	F-7	
407	Amortization Expense (Other than CIAC)	F-8	0
408.10	Taxes Other Than Income		
	Utility Regulatory Assessment Fee		
408.11	Property Taxes		7,462
408.12	Payroll Taxes		
408.13	Other Taxes and Licenses		
408	Total Taxes Other Than Income		\$ 7,462
409.1	Income Taxes		
410.10	Deferred Federal Income Taxes		
410.11	Deferred State Income Taxes		
411.10	Provision for Deferred Income Taxes - Credit		
412.10	Investment Tax Credits Deferred to Future Periods		
412.11	Investment Tax Credits Restored to Operating Income		
	Utility Operating Expenses		\$ 345,671
	Utility Operating Income		\$ 107,104
469	Add Back:		
	Guaranteed Revenue (and AFPI)	W-9	\$ 0
413	Income From Utility Plant Leased to Others		
414	Gains (losses) From Disposition of Utility Property		(12,833)
420	Allowance for Funds Used During Construction		
	Total Utility Operating Income		\$ 94,271

UTILITY NAME:

CSWR-Florida Utility Operating Company - Aquarina

SYSTEM NAME / COUNTY :

Aquarina

YEAR OF REPORT
December 31, 2024

WATER UTILITY PLANT ACCOUNTS

ACCT. NO. (a)	ACCOUNT NAME (b)	PREVIOUS YEAR (c)	ADDITIONS (d)	RETIREMENTS (e)	CURRENT YEAR (f)
301	Organization	\$ 1,050	\$	\$	\$ 1,050
302	Franchises	0			0
303	Land and Land Rights	68,059			68,059
304	Structures and Improvements	33,299	183,937		217,236
305	Collecting and Impounding Reservoirs	0			0
306	Lake, River and Other Intakes	0			0
307	Wells and Springs	231,937			231,937
308	Infiltration Galleries and Tunnels	0			0
309	Supply Mains	25,200	31,750		56,950
310	Power Generation Equipment	5,791	17,819		23,610
311	Pumping Equipment	177,271	21,543		198,814
320	Water Treatment Equipment	399,147	5,041		404,188
330	Distribution Reservoirs and Standpipes	1,138,240	53,192		1,191,432
331	Transmission and Distribution Mains	409,230	164,602		573,832
333	Services	65,428	10,009		75,437
334	Meters and Meter Installations	248,742	44,715		293,457
335	Hydrants	10,050	14,141		24,191
336	Backflow Prevention Devices	4,408			4,408
339	Other Plant Miscellaneous Equipment	2,161			2,161
340	Office Furniture and Equipment	0			0
341	Transportation Equipment	40,596			40,596
342	Stores Equipment	0			0
343	Tools, Shop and Garage Equipment	900			900
344	Laboratory Equipment	2,000			2,000
345	Power Operated Equipment	0			0
346	Communication Equipment	26,660	54,698		81,358
347	Miscellaneous Equipment	0			0
348	Other Tangible Plant	1,261			1,261
TOTAL WATER PLANT		\$ 2,891,430	\$ 601,445	\$ 0	\$ 3,492,875

NOTE: Any adjustments made to reclassify property from one account to another must be footnoted.

W-4(a)

GROUP

YEAR OF REPORT
December 31, 2024

UTILITY NAME: CSWR-Florida Utility Operating Company - Aquarina

SYSTEM NAME / COUNTY : Aquarina

WATER UTILITY PLANT MATRIX

ACCT. NO. (a)	ACCOUNT NAME (b)	CURRENT YEAR (c)	.1 INTANGIBLE PLANT (d)	.2 SOURCE OF SUPPLY AND PUMPING PLANT (e)	.3 WATER TREATMENT PLANT (f)	.4 TRANSMISSION AND DISTRIBUTION PLANT (g)	.5 GENERAL PLANT (h)
301	Organization	\$ 1,050	\$ 1,050	\$	\$	\$	\$
302	Franchises	0					
303	Land and Land Rights	68,059					68,059
304	Structures and Improvements	217,236		217,236			
305	Collecting and Impounding Reservoirs	0					
306	Lake, River and Other Intakes	0					
307	Wells and Springs	231,937		231,937			
308	Infiltration Galleries and Tunnels	0					
309	Supply Mains	56,950		56,950			
310	Power Generation Equipment	23,610		23,610			
311	Pumping Equipment	198,814		198,814			
320	Water Treatment Equipment	404,188			404,188		
330	Distribution Reservoirs and Standpipes	1,191,432				1,191,432	
331	Transmission and Distribution Mains	573,832				573,832	
333	Services	75,437				75,437	
334	Meters and Meter Installations	293,457				293,457	
335	Hydrants	24,191				24,191	
336	Backflow Prevention Devices	4,408				4,408	
339	Other Plant Miscellaneous Equipment	2,161			2,161		
340	Office Furniture and Equipment	0					40,596
341	Transportation Equipment	40,596					900
342	Stores Equipment	0					2,000
343	Tools, Shop and Garage Equipment	900					
344	Laboratory Equipment	2,000					
345	Power Operated Equipment	0					
346	Communication Equipment	81,358					81,358
347	Miscellaneous Equipment	0					
348	Other Tangible Plant	1,261					1,261
TOTAL WATER PLANT		\$ 3,492,875	\$ 1,050	\$ 728,545	\$ 406,349	\$ 2,162,757	\$ 194,174

W-4(b)
GROUP _____

UTILITY NAME:

CSWR-Florida Utility Operating Company - Aquarina

YEAR OF REPORT

December 31, 2024

SYSTEM NAME / COUNTY :

Aquarina**BASIS FOR WATER DEPRECIATION CHARGES**

ACCT. NO. (a)	ACCOUNT NAME (b)	AVERAGE SERVICE LIFE IN YEARS (c)	AVERAGE NET SALVAGE IN PERCENT (d)	DEPRECIATION RATE APPLIED IN PERCENT (100% - d) / c (e)
304	Structures and Improvements	40		2.50%
305	Collecting and Impounding Reservoirs	10		10.00%
306	Lake, River and Other Intakes			
307	Wells and Springs	50		2.00%
308	Infiltration Galleries and Tunnels			
309	Supply Mains	50		2.00%
310	Power Generation Equipment	15		6.67%
311	Pumping Equipment	15		6.67%
320	Water Treatment Equipment	20		5.00%
330	Distribution Reservoirs and Standpipes	40		2.50%
331	Transmission and Distribution Mains	50		2.00%
333	Services	40		2.50%
334	Meters and Meter Installations	10		10.00%
335	Hydrants	50		2.00%
336	Backflow Prevention Devices	50		2.00%
339	Other Plant Miscellaneous Equipment	10		10.00%
340	Office Furniture and Equipment	5		20.00%
341	Transportation Equipment	10		10.00%
342	Stores Equipment	10		10.00%
343	Tools, Shop and Garage Equipment	20		5.00%
344	Laboratory Equipment	20		5.00%
345	Power Operated Equipment	10		10.00%
346	Communication Equipment	10		10.00%
347	Miscellaneous Equipment	10		10.00%
348	Other Tangible Plant	10		10.00%
Water Plant Composite Depreciation Rate *				

* If depreciation rates prescribed by this Commission are on a total composite basis, entries should be made on this line only.

UTILITY NAME:

CSWR-Florida Utility Operating Company - Aquarina

SYSTEM NAME / COUNTY :

Aquarina

YEAR OF REPORT
December 31, 2024

ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	BALANCE AT BEGINNING OF YEAR (c)	ACCUALS (d)	OTHER CREDITS * (e)	TOTAL CREDITS (d + e) (f)
304	Structures and Improvements	\$ 33,050	\$ 2,864	\$	\$ 2,864
305	Collecting and Impounding Reservoirs	0			0
306	Lake, River and Other Intakes	0			0
307	Wells and Springs	231,937			0
308	Infiltration Galleries and Tunnels	0			0
309	Supply Mains	19,467	900		900
310	Power Generation Equipment	257	881		881
311	Pumping Equipment	74,983	12,629		12,629
320	Water Treatment Equipment	378,772	17,029		17,029
330	Distribution Reservoirs and Standpipes	1,138,240	554		554
331	Transmission and Distribution Mains	180,563	9,638		9,638
333	Services	3,324	1,823		1,823
334	Meters and Meter Installations	102,259	26,565		26,565
335	Hydrants	6,424	319		319
336	Backflow Prevention Devices	2,594	88		88
339	Other Plant Miscellaneous Equipment	1,382	216		216
340	Office Furniture and Equipment	40,596			0
341	Transportation Equipment	0			0
342	Stores Equipment	0			0
343	Tools, Shop and Garage Equipment	506	45		45
344	Laboratory Equipment	1,175	100		100
345	Power Operated Equipment	0			0
346	Communication Equipment	0	4,945		4,945
347	Miscellaneous Equipment	0			0
348	Other Tangible Plant	3,097			0
TOTAL WATER ACCUMULATED DEPRECIATION		\$ 2,218,626	78,598	0	78,598

* Specify nature of transaction
Use () to denote reversal entries.

W-6(a)
GROUP

UTILITY NAME:

CSWR-Florida Utility Operating Company - Aquarina

SYSTEM NAME / COUNTY :

Aquarina

YEAR OF REPORT
December 31, 2024

ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION (CONT'D)

ACCT. NO. (a)	ACCOUNT NAME (b)	PLANT RETIRED (g)	SALVAGE AND INSURANCE (h)	COST OF REMOVAL AND OTHER CHARGES (i)	TOTAL CHARGES (g-h+i) (j)	BALANCE AT END OF YEAR (c+f-j) (k)
304	Structures and Improvements	\$	\$	\$	\$	\$ 35,914
305	Collecting and Impounding Reservoirs				0	0
306	Lake, River and Other Intakes				0	0
307	Wells and Springs				0	231,937
308	Infiltration Galleries and Tunnels				0	0
309	Supply Mains				0	20,367
310	Power Generation Equipment				0	1,138
311	Pumping Equipment				0	87,612
320	Water Treatment Equipment				0	395,801
330	Distribution Reservoirs and Standpipes				0	1,138,794
331	Transmission and Distribution Mains				0	190,201
333	Services				0	5,147
334	Meters and Meter Installations				0	128,824
335	Hydrants				0	6,743
336	Backflow Prevention Devices				0	2,682
339	Other Plant Miscellaneous Equipment				0	1,598
340	Office Furniture and Equipment				0	40,596
341	Transportation Equipment				0	0
342	Stores Equipment				0	0
343	Tools, Shop and Garage Equipment				0	551
344	Laboratory Equipment				0	1,275
345	Power Operated Equipment				0	0
346	Communication Equipment				0	4,945
347	Miscellaneous Equipment				0	0
348	Other Tangible Plant				0	3,097
TOTAL WATER ACCUMULATED DEPRECIATION		\$ 0	\$ 0	\$ 0	\$ 0	\$ 2,297,224

W-6(b)
GROUP

UTILITY NAME:

CSWR-Florida Utility Operating Company - Aquarina

YEAR OF REPORT

December 31, 2024

SYSTEM NAME / COUNTY :

Aquarina

**CONTRIBUTIONS IN AID OF CONSTRUCTION
ACCOUNT 271**

DESCRIPTION (a)	REFERENCE (b)	WATER (c)
Balance first of year		\$ 422,659
Add credits during year:		
Contributions received from Capacity, Main Extension and Customer Connection Charges	W-8(a)	\$ 0
Contributions received from Developer or Contractor Agreements in cash or property	W-8(b)	0
Total Credits		\$ 0
Less debits charged during the year (All debits charged during the year must be explained below)		\$
Total Contributions In Aid of Construction		\$ 422,659

If any prepaid CIAC has been collected, provide a supporting schedule showing how the amount is determined.

Explain all debits charged to Account 271 during the year below:

This image shows a blank sheet of white paper with horizontal ruling lines. The lines are evenly spaced and run across the width of the page. There are no margins, text, or other markings on the paper.

UTILITY NAME: CSWR-Florida Utility Operating Company - Aquarina

YEAR OF REPORT

December 31, 2024

SYSTEM NAME / COUNTY : Aquarina

WATER CIAC SCHEDULE "A"

ADDITIONS TO CONTRIBUTIONS IN AID OF CONSTRUCTION RECEIVED FROM CAPACITY,
MAIN EXTENSION AND CUSTOMER CONNECTION CHARGES RECEIVED DURING THE YEAR

DESCRIPTION OF CHARGE (a)	NUMBER OF CONNECTIONS (b)	CHARGE PER CONNECTION (c)	AMOUNT (d)
N/A		\$	0
			0
			0
			0
			0
			0
			0
			0
			0
Total Credits			\$ 0

ACCUMULATED AMORTIZATION OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION

DESCRIPTION (a)	WATER (b)
Balance first of year	\$ 271,820
Debits during the year:	
Accruals charged to Account 272	\$ 14,095
Other debits (specify) :	
Total debits	\$ 14,095
Credits during the year (specify) :	
	\$ 1
Total credits	\$ 1
Balance end of year	\$ 285,914

UTILITY NAME:

CSWR-Florida Utility Operating Company - Aquarina

YEAR OF REPORT

December 31, 2024

SYSTEM NAME / COUNTY :

Aquarina

WATER CIAC SCHEDULE "B"

ADDITIONS TO CONTRIBUTIONS IN AID OF CONSTRUCTION
RECEIVED FROM ALL DEVELOPERS OR CONTRACTORS AGREEMENTS
WHICH CASH OR PROPERTY WAS RECEIVED DURING THE YEAR

DESCRIPTION (a)	INDICATE CASH OR PROPERTY (b)	AMOUNT (c)
N/A		\$
Total Credits		\$ 0

UTILITY NAME:

CSWR-Florida Utility Operating Company - Aquarina**YEAR OF REPORT**

December 31, 2024

SYSTEM NAME / COUNTY :

Aquarina**WATER OPERATING REVENUE**

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS * (c)	YEAR END NUMBER OF CUSTOMERS (d)	AMOUNT (e)
460	Water Sales: Unmetered Water Revenue			\$
461.1	Metered Water Revenue: Sales to Residential Customers	621	442	451,139
461.2	Sales to Commercial Customers			
461.3	Sales to Industrial Customers			
461.4	Sales to Public Authorities			
461.5	Sales Multiple Family Dwellings			
Total Metered Sales		621	442	\$ 451,139
462.1	Fire Protection Revenue: Public Fire Protection			
462.2	Private Fire Protection			
Total Fire Protection Revenue		0	0	\$ 0
464	Other Sales To Public Authorities			
465	Sales To Irrigation Customers			
466	Sales For Resale			
467	Interdepartmental Sales			
Total Water Sales		621	442	\$ 451,139
469	Other Water Revenues: Guaranteed Revenues (Including Allowance for Funds Prudently Invested or AFPI)			
470	Forfeited Discounts			
471	Miscellaneous Service Revenues			
472	Rents From Water Property			
473	Interdepartmental Rents			
474	Other Water Revenues			
Total Other Water Revenues				
Total Water Operating Revenues				

* Customer is defined by Rule 25-30.210(1), Florida Administrative Code.

UTILITY NAME:

CSWR-Florida Utility Operating Company - Aquarina

YEAR OF REPORT

December 31, 2024

SYSTEM NAME / COUNTY :

Aquinaria

WATER UTILITY EXPENSE ACCOUNT MATRIX

ACCT. NO. (a)	ACCOUNT NAME (b)	CURRENT YEAR (c)	.1 SOURCE OF SUPPLY AND EXPENSES - OPERATIONS (d)	.2 SOURCE OF SUPPLY AND EXPENSES - MAINTENANCE (e)
601	Salaries and Wages - Employees	\$ 0	\$	\$
603	Salaries and Wages - Officers, Directors and Majority Stockholders	0		
604	Employee Pensions and Benefits	0		
610	Purchased Water	0		
615	Purchased Power	53,376	53,376	
616	Fuel for Power Production	0		
618	Chemicals	4,894	4,894	
620	Materials and Supplies	3,417	3,417	
631	Contractual Services-Engineering	0		
632	Contractual Services - Accounting	134		
633	Contractual Services - Legal	988		
634	Contractual Services - Mgt. Fees	1,130		
635	Contractual Services - Testing	2,559		
636	Contractual Services - Other	113,900	1,806	1,299
641	Rental of Building/Real Property	0		
642	Rental of Equipment	0		
650	Transportation Expenses	0		
656	Insurance - Vehicle	0		
657	Insurance - General Liability	0		
658	Insurance - Workman's Comp.	0		
659	Insurance - Other	5,360		
660	Advertising Expense	0		
666	Regulatory Commission Expenses - Amortization of Rate Case Expense	0		
667	Regulatory Commission Exp.-Other	13,926		
668	Water Resource Conservation Exp.	0		
670	Bad Debt Expense	132		
675	Miscellaneous Expenses	73,890		
Total Water Utility Expenses		\$ 273,707	\$ 63,493	\$ 1,299

CSWR-Florida Utility Operating Company - Aquarina

December 31, 2024

Aquarina

[illegible]

UTILITY NAME:

CSWR-Florida Utility Operating Company - Aquarina

YEAR OF REPORT

December 31, 2024

SYSTEM NAME / COUNTY :

Aquinaria

PUMPING AND PURCHASED WATER STATISTICS

MONTH (a)	WATER PURCHASED FOR RESALE (Omit 000's) (b)	FINISHED WATER PUMPED FROM WELLS (Omit 000's) (c)	WATER USED FOR LINE FLUSHING, FIGHTING FIRES, ETC. (d)	TOTAL WATER PUMPED AND PURCHASED (Omit 000's) [(b)+(c)-(d)] (e)	WATER SOLD TO CUSTOMERS (Omit 000's) (f)
January		43,033		43,033	
February		61,286		61,286	
March		48,900		48,900	
April		42,700		42,700	
May		37,774		37,774	
June		33,233		33,233	
July		32,968		32,968	
August		29,355		29,355	
September		30,533		30,533	
October		32,968		32,968	
November		43,307		43,307	
December		35,935		35,935	
Total for Year	0	471,992	0	471,992	0

If water is purchased for resale, indicate the following:

Vendor _____

Point of delivery _____

If water is sold to other water utilities for redistribution, list names of such utilities below:

SOURCE OF SUPPLY

List for each source of supply:	CAPACITY OF WELL	GALLONS PER DAY FROM SOURCE	TYPE OF SOURCE
Potable Well #2	75,000 GPD	39,189 GPD	Ground Water
Non-Potable Well #1 (irrigation only)	75,000 GPD	39,189 GPD	Ground Water

UTILITY NAME:

CSWR-Florida Utility Operating Company - Aquarina

YEAR OF REPORT

December 31, 2024

SYSTEM NAME / COUNTY :

Aquarina

WATER TREATMENT PLANT INFORMATION

Provide a separate sheet for each water treatment facility

Permitted Capacity of Plant (GPD):

75,000

Location of measurement of capacity
(i.e. Wellhead, Storage Tank):

Distribution

Type of treatment (reverse osmosis,
(sedimentation, chemical, aerated, etc.):

Reverse Osmosis & Disinfection

LIME TREATMENT

Unit rating (i.e., GPM, pounds
per gallon):

N/A

Manufacturer:

N/A

FILTRATION

Type and size of area:

Pressure (in square feet):

N/A

Manufacturer:

N/A

Gravity (in GPM/square feet):

N/A

Manufacturer:

N/A

W-12

GROUP _____

SYSTEM _____

UTILITY NAME:

CSWR-Florida Utility Operating Company - Aquarina

YEAR OF REPORT

December 31, 2024

SYSTEM NAME / COUNTY :

Aquarina

CALCULATION OF THE WATER SYSTEM METER EQUIVALENTS

METER SIZE (a)	TYPE OF METER (b)	EQUIVALENT FACTOR (c)	NUMBER OF METERS (d)	TOTAL NUMBER OF METER EQUIVALENTS (c x d) (e)
All Residential		1.0		
5/8"	Displacement	1.0	2	2
3/4"	Displacement	1.5	396	594
1"	Displacement	2.5	5	13
1 1/2"	Displacement or Turbine	5.0		
2"	Displacement, Compound or Turbine	8.0	32	256
3"	Displacement	15.0		
3"	Compound	16.0	4	64
3"	Turbine	17.5		
4"	Displacement or Compound	25.0	2	50
4"	Turbine	30.0		
6"	Displacement or Compound	50.0		
6"	Turbine	62.5		
8"	Compound	80.0	1	80
8"	Turbine	90.0		
10"	Compound	115.0		
10"	Turbine	145.0		
12"	Turbine	215.0		
Total Water System Meter Equivalents				1,059

CALCULATION OF THE WATER SYSTEM EQUIVALENT RESIDENTIAL CONNECTIONS

Provide a calculation used to determine the value of one water equivalent residential connection (ERC).

Use one of the following methods:

- If actual flow data are available from the preceding 12 months, divide the total annual single family residence (SFR) gallons sold by the average number of single family residence customers for the same period and divide the result by 365 days.
- If no historical flow data are available, use:

$$ERC = (\text{Total SFR gallons sold (Omit 000)} / 365 \text{ days} / 350 \text{ gallons per day})$$

ERC Calculation:

471,992,000 Flow
 442 SFR
 365 Days
 2925.63 ERC

W-13

GROUP _____

SYSTEM _____

UTILITY NAME:

CSWR-Florida Utility Operating Company - Aquarina

YEAR OF REPORT

December 31, 2024

SYSTEM NAME / COUNTY :

Aquarina

OTHER WATER SYSTEM INFORMATION

Furnish information below for each system. A separate page should be supplied where necessary.

1. Present ERCs * the system can efficiently serve. 2925.63
2. Maximum number of ERCs * which can be served. 600
3. Present system connection capacity (in ERCs *) using existing lines. 2925.63
4. Future connection capacity (in ERCs *) upon service area buildout. 550
5. Estimated annual increase in ERCs *. 0
6. Is the utility required to have fire flow capacity? yes
If so, how much capacity is required? 500 gallons/minute at 20 PSI.
7. Attach a description of the fire fighting facilities.
8. Describe any plans and estimated completion dates for any enlargements or improvements of this system:
N/A
9. When did the company last file a capacity analysis report with the DEP? Florida has not submitted
10. If the present system **does not** meet the requirements of DEP rules:
 - a. Attach a description of the plant upgrade necessary to meet the DEP rules.
 - b. Have these plans been approved by DEP? N/A
 - c. When will construction begin? N/A
 - d. Attach plans for funding the required upgrading.
 - e. Is this system under any Consent Order with DEP? N/A
11. Department of Environmental Protection ID # FL3054060
12. Water Management District Consumptive Use Permit # 1719-10
 - a. Is the system in compliance with the requirements of the CUP? Yes
 - b. If not, what are the utility's plans to gain compliance? N/A

* An ERC is determined based on the calculation on the bottom of Page W-13.

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**WASTEWATER
OPERATION
SECTION**

CSWR-Florida Utility Operating Company - Aquarina

December 31, 2024

List below the name of each reporting system and its certificate number. Those systems which have been consolidated under the same tariff should be assigned a group number. Each individual system which has not been consolidated should be assigned its own group number.

The wastewater engineering schedules (S-11 through S-13) must be filed for each system in the group.

All of the following wastewater pages (S-2 through S-13) should be completed for each group and arranged by group number.

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UTILITY NAME: CSWR-Florida Utility Operating Company - Aquarina

YEAR OF REPORT
December 31, 2024

SYSTEM NAME / COUNTY : Aquarina

SCHEDULE OF YEAR END WASTEWATER RATE BASE

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	WASTEWATER UTILITY (d)
101	Utility Plant In Service	S-4(a)	\$ 2,449,817
	Less:		
	Nonused and Useful Plant (1)		
108	Accumulated Depreciation	S-6(b)	1,541,003
110	Accumulated Amortization	F-8	0
271	Contributions in Aid of Construction	S-7	612,495
252	Advances for Construction	F-20	
Subtotal			\$ 296,319
272	Add:		
	Accumulated Amortization of		
	Contributions in Aid of Construction	S-8(a)	\$ 532,786
Subtotal			\$ 829,105
	Plus or Minus:		
114	Acquisition Adjustments (2)	F-7	
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	
	Working Capital Allowance (3)		
	Other (Specify):		
WASTEWATER RATE BASE			\$ 829,105
WASTEWATER OPERATING INCOME		S-3	\$ 41,776
ACHIEVED RATE OF RETURN (Wastewater Operating Income / Wastewater Rate Base)			5.04%

NOTES : (1) Estimate based on the methodology used in the last rate proceeding.

(2) Include only those Acquisition Adjustments that have been approved by the Commission.

(3) Calculation consistent with last rate proceeding.

In absence of a rate proceeding, Class A utilities will use the Balance Sheet Method and Class B Utilities will use the One-eighth Operating and Maintenance Expense Method.

UTILITY NAME:

CSWR-Florida Utility Operating Company - Aquarina

YEAR OF REPORT

December 31, 2024

SYSTEM NAME / COUNTY :

Aquinaria

WASTEWATER OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	WASTEWATER UTILITY (d)
UTILITY OPERATING INCOME			
400	Operating Revenues	S-9(a)	\$ 257,950
530	Less: Guaranteed Revenue (and AFPI)	S-9(a)	0
Net Operating Revenues			\$ 257,950
401	Operating Expenses	S-10(a)	\$ 204,401
403	Depreciation Expense	S-6(a)	24,681
	Less: Amortization of CIAC	S-8(a)	20,369
Net Depreciation Expense			\$ 4,312
406	Amortization of Utility Plant Acquisition Adjustment	F-7	
407	Amortization Expense (Other than CIAC)	F-8	0
408.10	Taxes Other Than Income Utility Regulatory Assessment Fee		
408.11	Property Taxes		7,462
408.12	Payroll Taxes		
408.13	Other Taxes and Licenses		
408	Total Taxes Other Than Income		\$ 7,462
409.1	Income Taxes		
410.10	Deferred Federal Income Taxes		
410.11	Deferred State Income Taxes		
411.10	Provision for Deferred Income Taxes - Credit		
412.10	Investment Tax Credits Deferred to Future Periods		
412.11	Investment Tax Credits Restored to Operating Income		
Utility Operating Expenses			\$ 216,174
Utility Operating Income			\$ 41,776
530	Add Back: Guaranteed Revenue (and AFPI)	S-9(a)	\$ 0
413	Income From Utility Plant Leased to Others		
414	Gains (losses) From Disposition of Utility Property		(4,097)
420	Allowance for Funds Used During Construction		
Total Utility Operating Income			\$ 37,678

UTILITY NAME:

CSWR-Florida Utility Operating Company - Aquarina

YEAR OF REPORT
December 31, 2024

SYSTEM NAME / COUNTY : Aquarina

WASTEWATER UTILITY PLANT ACCOUNTS

ACCT. NO. (a)	ACCOUNT NAME (b)	PREVIOUS YEAR (c)	ADDITIONS (d)	RETIREMENTS (e)	CURRENT YEAR (f)
351	Organization	\$ 1,050	\$	\$	\$ 1,050
352	Franchises	0			0
353	Land and Land Rights	39,659			39,659
354	Structures and Improvements	43,298	147,956		191,254
355	Power Generation Equipment	0	3,261		3,261
360	Collection Sewers - Force	245,028	193,592		438,620
361	Collection Sewers - Gravity	334,954	106,241		441,195
362	Special Collecting Structures	0			0
363	Services to Customers	170,960	1,825		172,785
364	Flow Measuring Devices	0			0
365	Flow Measuring Installations	0			0
366	Reuse Services	0			0
367	Reuse Meters and Meter Installations	0			0
370	Receiving Wells	0			0
371	Pumping Equipment	84,292	26,855		111,147
374	Reuse Distribution Reservoirs	0			0
375	Reuse Transmission and Distribution System	0			0
380	Treatment and Disposal Equipment	717,307	110,069		827,376
381	Plant Sewers	0			0
382	Outfall Sewer Lines	144,908			144,908
389	Other Plant Miscellaneous Equipment	3,333	5,703		9,036
390	Office Furniture and Equipment	0			0
391	Transportation Equipment	20,298			20,298
392	Stores Equipment	0			0
393	Tools, Shop and Garage Equipment	0	1,090		1,090
394	Laboratory Equipment	565	3,353		3,918
395	Power Operated Equipment	0			0
396	Communication Equipment	11,814	28,959		40,773
397	Miscellaneous Equipment	0			0
398	Other Tangible Plant	3,449			3,449
Total Wastewater Plant		\$ 1,820,915	\$ 628,902	\$ 0	\$ 2,449,817

NOTE: Any adjustments made to reclassify property from one account to another must be footnoted.

UTILITY NAME:

CSWR-Florida Utility Operating Company - Aquarina

SYSTEM NAME / COUNTY :

Aquinaria

YEAR OF REPORT
December 31, 2024

WASTEWATER UTILITY PLANT MATRIX

ACCT. NO. (a)	ACCOUNT NAME (b)	.1 INTANGIBLE PLANT (g)	.2 COLLECTION PLANT (h)	.3 SYSTEM PUMPING PLANT (i)	.4 TREATMENT AND DISPOSAL (j)	.5 RECLAIMED WASTEWATER TREATMENT PLANT (i)	.6 RECLAIMED WASTEWATER DISTRIBUTION PLANT (i)	.7 GENERAL PLANT (k)
351	Organization	\$ 1,050	\$	\$	\$	\$	\$	\$
352	Franchises							
353	Land and Land Rights							
354	Structures and Improvements		191,254					39,659
355	Power Generation Equipment		3,261					
360	Collection Sewers - Force		438,620					
361	Collection Sewers - Gravity		441,195					
362	Special Collecting Structures							
363	Services to Customers		172,785					
364	Flow Measuring Devices							
365	Flow Measuring Installations							
366	Reuse Services							
367	Reuse Meters and Meter Installations							
370	Receiving Wells							
371	Pumping Equipment			111,147				
374	Reuse Distribution Reservoirs							
375	Reuse Transmission and Distribution System							
380	Treatment and Disposal Equipment				827,376			
381	Plant Sewers							
382	Outfall Sewer Lines				144,908			
389	Other Plant Miscellaneous Equipment				9,036			
390	Office Furniture and Equipment							
391	Transportation Equipment							
392	Stores Equipment							20,298
393	Tools, Shop and Garage Equipment							
394	Laboratory Equipment							1,090
395	Power Operated Equipment							3,918
396	Communication Equipment							
397	Miscellaneous Equipment							40,773
398	Other Tangible Plant							3,449
Total Wastewater Plant		\$ 1,050	\$ 1,247,114	\$ 111,147	\$ 981,320	\$ 0	\$ 0	\$ 109,186

NOTE: Any adjustments made to reclassify property from one account to another must be footnoted.

S-4(b)

GROUP _____

UTILITY NAME:

CSWR-Florida Utility Operating Company - Aquarina

YEAR OF REPORT

December 31, 2024

SYSTEM NAME / COUNTY :

Auarina

BASIS FOR WASTEWATER DEPRECIATION CHARGES

ACCT. NO. (a)	ACCOUNT NAME (b)	AVERAGE SERVICE LIFE IN YEARS (c)	AVERAGE NET SALVAGE IN PERCENT (d)	DEPRECIATION RATE APPLIED IN PERCENT (100% - D) / C (e)
354	Structures and Improvements	40		2.50%
355	Power Generation Equipment	15		6.67%
360	Collection Sewers - Force	50		2.00%
361	Collection Sewers - Gravity	50		2.00%
362	Special Collecting Structures	40		2.50%
363	Services to Customers	50		2.00%
364	Flow Measuring Devices	5		20.00%
365	Flow Measuring Installations			
366	Reuse Services			
367	Reuse Meters and Meter Installations			
370	Receiving Wells	25		4.00%
371	Pumping Equipment	10		10.00%
374	Reuse Distribution Reservoirs			
375	Reuse Transmission/Distribution Sys.			
380	Treatment and Disposal Equipment	20		5.00%
381	Plant Sewers	40		2.50%
382	Outfall Sewer Lines	50		2.00%
389	Other Plant Miscellaneous Equipment	10		10.00%
390	Office Furniture and Equipment	20		5.00%
391	Transportation Equipment	10		10.00%
392	Stores Equipment			
393	Tools, Shop and Garage Equipment	16		6.25%
394	Laboratory Equipment	20		5.00%
395	Power Operated Equipment	15		6.67%
396	Communication Equipment	10		10.00%
397	Miscellaneous Equipment			
398	Other Tangible Plant	40		2.50%
Wastewater Plant Composite Depreciation Rate *				

* If depreciation rates prescribed by this Commission are on a total composite basis, entries should be made on this line only.

UTILITY NAME:

CSWR-Florida Utility Operating Company - Aquarina

YEAR OF REPORT
December 31, 2024

SYSTEM NAME / COUNTY : Aquarina

ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	BALANCE AT BEGINNING OF YEAR (c)	ACCUALS (d)	OTHER CREDITS * (e)	TOTAL CREDITS (d + e) (f)
354	Structures and Improvements	\$ 14,263	\$ 2,684	\$	\$ 2,684
355	Power Generation Equipment	0	163		163
360	Collection Sewers - Force	171,453	3,114		3,114
361	Collection Sewers - Gravity	224,837	7,659		7,659
362	Special Collecting Structures	0			0
363	Services to Customers	170,530	34		34
364	Flow Measuring Devices	0			0
365	Flow Measuring Installations	0			0
366	Reuse Services	0			0
367	Reuse Meters and Meter Installations	0			0
370	Receiving Wells	0			0
371	Pumping Equipment	52,525	5,016		5,016
374	Reuse Distribution Reservoirs	0			0
375	Reuse Transmission/Distribution Sys.	0			0
380	Treatment and Disposal Equipment	711,078	2,926		2,926
381	Plant Sewers	0			0
382	Outfall Sewer Lines	144,908			0
389	Other Plant Miscellaneous Equipment	1,731	571		571
390	Office Furniture and Equipment	0			0
391	Transportation Equipment	20,298			0
392	Stores Equipment	0			0
393	Tools, Shop and Garage Equipment	0	28		28
394	Laboratory Equipment	462	98		98
395	Power Operated Equipment	0			0
396	Communication Equipment	788	2,388		2,388
397	Miscellaneous Equipment	0			0
398	Other Tangible Plant	3,449			0
Total Depreciable Wastewater Plant in Service		\$ 1,516,322	\$ 24,681	\$ 0	\$ 24,681

* Specify nature of transaction.
Use () to denote reversal entries.

YEAR OF REPORT
December 31, 2024

UTILITY NAME: CSWR-Florida Utility Operating Company - Aquarina

SYSTEM NAME / COUNTY : Aquarina

ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	PLANT RETIRED (g)	SALVAGE AND INSURANCE (h)	COST OF REMOVAL AND OTHER CHARGES (i)	TOTAL CHARGES (g-h+i) (j)	BALANCE AT END OF YEAR (c+f-j) (k)
354	Structures and Improvements	\$	\$	\$	\$ 0	\$ 16,947
355	Power Generation Equipment				0	163
360	Collection Sewers - Force				0	174,567
361	Collection Sewers - Gravity				0	232,496
362	Special Collecting Structures				0	0
363	Services to Customers				0	170,564
364	Flow Measuring Devices				0	0
365	Flow Measuring Installations				0	0
366	Reuse Services				0	0
367	Reuse Meters and Meter Installations				0	0
370	Receiving Wells				0	0
371	Pumping Equipment				0	57,541
374	Reuse Distribution Reservoirs				0	0
375	Reuse Transmission/Distribution Sys.				0	0
380	Treatment and Disposal Equipment				0	714,004
381	Plant Sewers				0	0
382	Outfall Sewer Lines				0	144,908
389	Other Plant Miscellaneous Equipment				0	2,302
390	Office Furniture and Equipment				0	0
391	Transportation Equipment				0	20,298
392	Stores Equipment				0	0
393	Tools, Shop and Garage Equipment				0	28
394	Laboratory Equipment				0	560
395	Power Operated Equipment				0	0
396	Communication Equipment				0	3,176
397	Miscellaneous Equipment				0	0
398	Other Tangible Plant				0	3,449
Total Depreciable Wastewater Plant in Service		\$ 0	\$ 0	\$ 0	\$ 0	\$ 1,541,003

* Specify nature of transaction.
Use () to denote reversal entries.

UTILITY NAME:

CSWR-Florida Utility Operating Company - Aquarina

YEAR OF REPORT

December 31, 2024

SYSTEM NAME / COUNTY :

Aquarina

**CONTRIBUTIONS IN AID OF CONSTRUCTION
ACCOUNT 271**

DESCRIPTION (a)	REFERENCE (b)	WASTEWATER (c)
Balance first of year		\$ <u>612,495</u>
Add credits during year:		
Contributions received from Capacity, Main Extension and Customer Connection Charges	S-8(a)	\$ <u>0</u>
Contributions received from Developer or Contractor Agreements in cash or property	S-8(b)	<u>0</u>
Total Credits		\$ <u>0</u>
Less debits charged during the year (All debits charged during the year must be explained below)		\$ <u></u>
Total Contributions In Aid of Construction		\$ <u>612,495</u>

Explain all debits charged to Account 271 during the year below:

N/A

UTILITY NAME:

CSWR-Florida Utility Operating Company - Aquarina

YEAR OF REPORT

December 31, 2024

SYSTEM NAME / COUNTY :

Aquarina**WASTEWATER CIAC SCHEDULE "A"**

ADDITIONS TO CONTRIBUTIONS IN AID OF CONSTRUCTION RECEIVED FROM CAPACITY,
MAIN EXTENSION AND CUSTOMER CONNECTION CHARGES RECEIVED DURING THE YEAR

DESCRIPTION OF CHARGE (a)	NUMBER OF CONNECTIONS (b)	CHARGE PER CONNECTION (c)	AMOUNT (d)
		\$	0
			0
			0
			0
			0
			0
			0
			0
Total Credits			\$ 0

**ACCUMULATED AMORTIZATION OF WASTEWATER
CONTRIBUTIONS IN AID OF CONSTRUCTION**

DESCRIPTION (a)	WASTEWATER (b)
Balance first of year	\$ 512,407
Debits during the year:	
Accruals charged to Account 272	\$ 20,369
Other debits (specify) :	
Total debits	\$ 20,369
Credits during the year (specify) :	
	\$ (10)
Total credits	\$ (10)
Balance end of year	\$ 532,786

S-8(a)

GROUP _____

UTILITY NAME: CSWR-Florida Utility Operating Company - Aquarina

SYSTEM NAME / COUNTY : Aquarina

December 31, 2024

ADDITIONS TO CONTRIBUTIONS IN AID OF CONSTRUCTION
RECEIVED FROM ALL DEVELOPERS OR CONTRACTORS AGREEMENTS
WHICH CASH OR PROPERTY WAS RECEIVED DURING THE YEAR

S-8(b)
GROUP _____

UTILITY NAME:

CSWR-Florida Utility Operating Company - Aquarina

YEAR OF REPORT

December 31, 2024

SYSTEM NAME / COUNTY :

Aquinina

WASTEWATER OPERATING REVENUE

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS * (c)	YEAR END NUMBER OF CUSTOMERS * (d)	AMOUNTS (e)
WASTEWATER SALES				
521.1	Flat Rate Revenues: Residential Revenues	422	346	\$ 256,190
521.2	Commercial Revenues			
521.3	Industrial Revenues			
521.4	Revenues From Public Authorities			
521.5	Multiple Family Dwelling Revenues			
521.6	Other Revenues			
521	Total Flat Rate Revenues	422	346	\$ 256,190
522.1	Measured Revenues: Residential Revenues			
522.2	Commercial Revenues			
522.3	Industrial Revenues			
522.4	Revenues From Public Authorities			
522.5	Multiple Family Dwelling Revenues			
522	Total Measured Revenues	0	0	\$ 0
523	Revenues From Public Authorities			
524	Revenues From Other Systems			
525	Interdepartmental Revenues			
Total Wastewater Sales		422	346	\$ 256,190
OTHER WASTEWATER REVENUES				
530	Guaranteed Revenues (Including Allowance for Funds Prudently Invested or AFPI)			\$
531	Sale of Sludge			
532	Forfeited Discounts			1,761
534	Rents From Wastewater Property			
535	Interdepartmental Rents			
536	Other Wastewater Revenues			
Total Other Wastewater Revenues				\$ 1,761

* Customer is defined by Rule 25-30.210(1), Florida Administrative Code.

UTILITY NAME:

CSWR-Florida Utility Operating Company - Aquarina

YEAR OF REPORT

December 31, 2024

SYSTEM NAME / COUNTY :

Aquinina

WASTEWATER OPERATING REVENUE

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS * (c)	YEAR END NUMBER OF CUSTOMERS * (d)	AMOUNTS (e)
RECLAIMED WATER SALES				
540.1	Flat Rate Reuse Revenues: Residential Reuse Revenues			\$
540.2	Commercial Reuse Revenues			
540.3	Industrial Reuse Revenues			
540.4	Reuse Revenues From Public Authorities			
540.5	Other Revenues			
540	Total Flat Rate Reuse Revenues	0	0	\$ 0
541.1	Measured Reuse Revenues: Residential Reuse Revenues			
541.2	Commercial Reuse Revenues			
541.3	Industrial Reuse Revenues			
541.4	Reuse Revenues From Public Authorities			
541	Total Measured Reuse Revenues	0	0	\$ 0
544	Reuse Revenues From Other Systems			
Total Reclaimed Water Sales				\$ 0
Total Wastewater Operating Revenues				\$ 257,950

* Customer is defined by Rule 25-30.210(1), Florida Administrative Code.

UTILITY NAME:

CSWR-Florida Utility Operating Company - Aquarina

SYSTEM NAME / COUNTY :

Aquinara

YEAR OF REPORT
December 31, 2024

WASTEWATER UTILITY EXPENSE ACCOUNT MATRIX

ACCT. NO. (a)	ACCOUNT NAME (b)	CURRENT YEAR (c)	.1 COLLECTION EXPENSES- OPERATIONS (d)	.2 COLLECTION EXPENSES- MAINTENANCE (e)	.3 PUMPING EXPENSES- OPERATIONS (f)	.4 PUMPING EXPENSES- MAINTENANCE (g)	.5 TREATMENT & DISPOSAL EXPENSES - OPERATIONS (h)	.6 TREATMENT & DISPOSAL EXPENSES - MAINTENANCE (i)
701	Salaries and Wages - Employees	\$ 0	\$	\$	\$	\$	\$	\$
703	Salaries and Wages - Officers, Directors and Majority Stockholders	0						
704	Employee Pensions and Benefits	0						
710	Purchased Sewage Treatment	0						
711	Sludge Removal Expense	2,849					2,849	
715	Purchased Power	420	420					
716	Fuel for Power Production	0						
718	Chemicals	7,219	7,219					
720	Materials and Supplies	624					624	
731	Contractual Services-Engineering	13,764						
732	Contractual Services - Accounting	105						
733	Contractual Services - Legal	848						
734	Contractual Services - Mgt. Fees	885					885	
735	Contractual Services - Testing	2,476					2,476	
736	Contractual Services - Other	98,824	93,986	3,822			1,017	
741	Rental of Building/Real Property	0						
742	Rental of Equipment	0						
750	Transportation Expenses	0						
756	Insurance - Vehicle	0						
757	Insurance - General Liability	0						
758	Insurance - Workman's Comp.	0						
759	Insurance - Other	4,196						
760	Advertising Expense	0						
766	Regulatory Commission Expenses - Amortization of Rate Case Expense	0						
767	Regulatory Commission Exp.-Other	11,618						
770	Bad Debt Expense	647						
775	Miscellaneous Expenses	59,926		456			2,084	
Total Wastewater Utility Expenses		\$ 204,401	\$ 101,625	\$ 4,278	\$ 0	\$ 0	\$ 9,934	\$ 0

S-10(a)

GROUP

UTILITY NAME:

CSWR-Florida Utility Operating Company - Aquarina

SYSTEM NAME / COUNTY :

Aquarina

YEAR OF REPORT
December 31, 2024

WASTEWATER UTILITY EXPENSE ACCOUNT MATRIX

ACCT. NO. (a)	ACCOUNT NAME (b)	.7 CUSTOMER ACCOUNTS EXPENSE (j)	.8 ADMIN. & GENERAL EXPENSES (k)	.9 RECLAIMED WATER TREATMENT EXPENSES- OPERATIONS (l)	.10 RECLAIMED WATER TREATMENT EXPENSES- MAINTENANCE (m)	.11 RECLAIMED WATER DISTRIBUTION EXPENSES- OPERATIONS (n)	.12 RECLAIMED WATER DISTRIBUTION EXPENSES- MAINTENANCE (o)
701	Salaries and Wages - Employees	\$	\$	\$	\$	\$	\$
703	Salaries and Wages - Officers, Directors and Majority Stockholders						
704	Employee Pensions and Benefits						
710	Purchased Sewage Treatment						
711	Sludge Removal Expense						
715	Purchased Power						
716	Fuel for Power Purchased						
718	Chemicals						
720	Materials and Supplies						
731	Contractual Services-Engineering		13,764				
732	Contractual Services - Accounting		105				
733	Contractual Services - Legal		848				
734	Contractual Services - Mgt. Fees						
735	Contractual Services - Testing						
736	Contractual Services - Other						
741	Rental of Building/Real Property						
742	Rental of Equipment						
750	Transportation Expenses						
756	Insurance - Vehicle						
757	Insurance - General Liability						
758	Insurance - Workman's Comp.						
759	Insurance - Other		4,196				
760	Advertising Expense						
766	Regulatory Commission Expenses - Amortization of Rate Case Expense						
767	Regulatory Commission Exp.-Other		11,618				
770	Bad Debt Expense	647					
775	Miscellaneous Expenses	17,133	40,253				
Total Wastewater Utility Expenses		\$ 17,780	\$ 70,784	\$ 0	\$ 0	\$ 0	\$ 0

S-10(b)
GROUP

UTILITY NAME:

CSWR-Florida Utility Operating Company - Aquarina

YEAR OF REPORT

December 31, 2024

SYSTEM NAME / COUNTY :

Aquinaria

CALCULATION OF THE WASTEWATER SYSTEM METER EQUIVALENTS

WATER METER SIZE (a)	TYPE OF WATER METER (b)	EQUIVALENT FACTOR (c)	NUMBER OF WATER METERS (d)	TOTAL NUMBER OF METER EQUIVALENTS (c x d) (e)
All Residential		1.0		0
5/8"	Displacement	1.0	2	2
3/4"	Displacement	1.5	331	497
1"	Displacement	2.5	5	13
1 1/2"	Displacement or Turbine	5.0		0
2"	Displacement, Compound or Turbine	8.0	7	56
3"	Displacement	15.0	1	15
3"	Compound	16.0		0
3"	Turbine	17.5		0
4"	Displacement or Compound	25.0		0
4"	Turbine	30.0		0
6"	Displacement or Compound	50.0		0
6"	Turbine	62.5		0
8"	Compound	80.0		0
8"	Turbine	90.0		0
10"	Compound	115.0		0
10"	Turbine	145.0		0
12"	Turbine	215.0		0
Total Wastewater System Meter Equivalents				582

CALCULATION OF THE WASTEWATER SYSTEM
EQUIVALENT RESIDENTIAL CONNECTIONS

Provide a calculation used to determine the value of one wastewater equivalent residential connection (ERC).

Use one of the following methods:

(a) If actual flow data are available from the preceding 12 months, divide the total annual single family residence (SFR) gallons sold by the average number of single family residence customers for the same period and divide the result by 365 days.

(b) If no historical flow data are available, use:

$$\text{ERC} = (\text{Total SFR gallons treated (Omit 000)} / 365 \text{ days} / 280 \text{ gallons per day})$$

For wastewater only utilities:

Subtract all general use and other non residential customer gallons from the total gallons treated.

Divide the remainder (SFR customers) by 365 days to reveal single family residence customer gallons per day.

NOTE: Total gallons treated includes both treated and purchased treatment.

ERC Calculation:

22,353,330 Flow
346 SFR
365 Days
177 ERC

UTILITY NAME:

CSWR-Florida Utility Operating Company - Aquarina

YEAR OF REPORT

December 31, 2024

SYSTEM NAME / COUNTY :

Aquarina

WASTEWATER TREATMENT PLANT INFORMATION

Provide a separate sheet for each wastewater treatment facility

Permitted Capacity	99,000	GPD	
Basis of Permit Capacity (1)	AADF		
Manufacturer	Schreiber		
Type (2)	Extended Air/Activated Sludge		
Hydraulic Capacity	99,000	GPD	
Average Daily Flow	61,242	GPD	
Total Gallons of Wastewater Treated	22,353,330		
Method of Effluent Disposal	Drain Field		

(1) Basis of permitted capacity as stated on the Florida DEP WWTP Operating Permit
(i.e. average annual daily flow, etc.)

(2) Contact stabilization, advanced treatment, etc.

UTILITY NAME:

CSWR-Florida Utility Operating Company - Aquarina

YEAR OF REPORT

December 31, 2024

SYSTEM NAME / COUNTY :

Aquarina

OTHER WASTEWATER SYSTEM INFORMATION

Furnish information below for each system. A separate page should be supplied where necessary.

1. Present number of ERCs* now being served 177
2. Maximum number of ERCs* which can be served 286.13
3. Present system connection capacity (in ERCs*) using existing lines 286.13
4. Future connection capacity (in ERCs*) upon service area buildout 550
5. Estimated annual increase in ERCs* 2
6. Describe any plans and estimated completion dates for any enlargements or improvements of this system
N/A
7. If the utility uses reuse as a means of effluent disposal, attach a list of the reuse end users and the amount of reuse provided to each, if known. Reclaimed water goes to effluent disposal field R00-1
8. If the utility does not engage in reuse, has a reuse feasibility study been completed? N/A

If so, when? _____
9. Has the utility been required by the DEP or water management district to implement reuse? No

If so, what are the utility's plans to comply with this requirement? _____
10. When did the company last file a capacity analysis report with the DEP? 2022
11. If the present system does not meet the requirements of DEP rules:
 - a. Attach a description of the plant upgrade necessary to meet the DEP rules.
 - b. Have these plans been approved by DEP? N/A
 - c. When will construction begin? N/A
 - d. Attach plans for funding the required upgrading.
 - e. Is this system under any Consent Order with DEP? No
12. Department of Environmental Protection ID # FLA 010352-005-DW31

* An ERC is determined based on the calculation on S-11.

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