

CSWR, LLC
CSWR Consolidated : Bluegrass Water

Balance Sheet
End of Sep 2025

Financial Row	Amount
ASSETS	
Current Assets	
Bank	
131612 - Cash - PNC Operating Bluegrass	\$152,210.97
Total Bank	\$152,210.97
Accounts Receivable	
142000 - Accounts Receivable - Trade	\$1,141,050.39
144000 - Accum Prov for Uncoll Accounts	(\$284,615.02)
Total Accounts Receivable	\$856,435.37
Other Current Asset	
166000 - Prepayments	\$29,023.26
173100 - Water - Accrued Utility Revenues	\$22,073.68
173200 - Sewer - Accrued Utility Revenues	\$259,995.18
184200 - Customer Cash Clearing Acct	\$63,031.42
Total Other Current Asset	\$374,123.54
Total Current Assets	\$1,382,769.88
Fixed Assets	
105000 - Construction In Progress	\$880,668.69
105001 - CIP Plant	\$3,204,305.77
105003 - CIP Legal	\$247.00
105008 - CIP-Capitalized Payroll	\$120,370.07
108000 - Accum Depreciation Plant in Service	(\$4,388,121.93)
108009 - Accum Depr 1 Month Difference	\$7,949.89
114000 - Utility Plant Acq Adjustment	\$140,654.55
303000 - Water - Land and Land Rights	\$50,590.01
304005 - Water - S&I - 30 Years	\$467,878.18
307003 - Water - Wells and Springs - 50 Years	\$7,961.97
310000 - Water - Power Generation Equip	\$2,528.00
311002 - Water - Pumping Equip - 10 Years	\$14,729.61
320002 - Water - Treatment Equip - 20 Years	\$78,675.48
320004 - Water - Treatment Equip - 50 Years	\$12,530.22
330003 - Water - Dist, Reservoirs, Standpipes - 50 Years	\$126,092.47
331002 - Water - Transmission & Distribution Mains - 50 Years	\$531,805.20
331003 - Water - Transmission & Distribution Mains - 30 Years	\$4,486.70
333001 - Water - Services to Customers - 20 Years	\$44,335.68
334001 - Water - Meters and Installation - 10 Years	\$10,740.39
334004 - Water - Meters and Installation - 40 Years	\$7,425.55
340004 - Water - Office Furniture and Equip - 20 Years	\$4,795.41
346000 - Water - Communication Equip	\$15,565.90
351001 - Sewer - Organization - 0 Years	\$20,323.00
353000 - Sewer - Land and Land Rights	\$936,660.87
354004 - Sewer - S&I - 30 Years	\$2,649,977.00
360001 - Sewer - Collection Sewers - Force - 50 Years	\$1,948,494.01
361001 - Sewer - Collection Sewers - Gravity - 50 Years	\$2,143,197.74
363000 - Sewer - Services to Customers	\$767,423.09
364002 - Sewer - Flow Measuring Devices - 30 Years	\$101,718.25
371002 - Sewer - Pumping Equip - 10 Years	\$1,234,389.22
380003 - Sewer - Treatment & Disposal Equip - 20 Years	\$3,582,641.42
381001 - Sewer - Plant Sewers - 40 Years	\$207,066.80
382001 - Sewer - Outfall Sewer Lines - 50 Years	\$110,904.04
390004 - Sewer - Office Furniture and Equip - 20 Years	\$2,440.00
393002 - Sewer - Tools, Shop, and Garage Equip - 10 Years	\$13,444.28
395002 - Sewer - Power Operated Equip - 10 Years	\$4,478.80
396001 - Sewer - Communication Equip - 15 Years	\$267,357.89

Financial Row	Amount
Total Fixed Assets	\$15,336,731.22
Other Assets	
124000 - Investment in Financial Co-op	\$1,000.00
145000 - N/R from Associated Companies	\$144.11
181000 - Unamortized Debt Disc/Exp	\$18,759.30
183000 - PSI - General	\$45,484.28
183001 - PSI - Engineering	\$114,477.80
183002 - PSI - Legal	\$139,217.79
186001 - Deferred Rate Case Expense	\$826,866.82
186010 - Other Deferred Debits	\$173,410.23
186020 - Deferred Debits - Utility Deposits	\$14,774.89
Total Other Assets	\$1,334,135.22
Total ASSETS	\$18,053,636.32
Liabilities & Equity	
Current Liabilities	
Accounts Payable	
232000 - Accounts Payable	\$469,322.14
Total Accounts Payable	\$469,322.14
Other Current Liability	
236000 - Accrued Taxes Payable	\$51,475.60
241000 - Sales Tax Payable	\$3,071.85
242000 - Misc Current and Accrued Liabilities	\$353,567.72
242001 - LT Debt - Current Portion	\$83,502.64
253100 - Deferred Credit - Pre-billed Rev	\$5,483.61
Total Other Current Liability	\$497,101.42
Total Current Liabilities	\$966,423.56
Long Term Liabilities	
224000 - LT Debt	\$2,670,528.11
233000 - Notes Payable - Assoc Companies	\$5,940,053.81
234000 - Brookfield Notes - Assoc Companies	\$4,209,476.18
271000 - CIAC	\$1,161,455.98
272000 - CIAC - Accum Amort	(\$1,015,881.07)
Total Long Term Liabilities	\$12,965,633.01
Equity	
201000 - Common Stock Issued	\$10,755,948.44
216000 - Unappropriated Retained Earnings	(\$917,319.31)
Retained Earnings	(\$4,414,663.27)
Net Income	(\$1,302,386.11)
Total Equity	\$4,121,579.75
Total Liabilities & Equity	\$18,053,636.32

CSWR, LLC
CSWR Consolidated : CSWR, LLC : Kentucky-CSWR
Balance Sheet
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Financial Row	Amount
ASSETS	
Other Assets	
123000 - Investment in Assoc Companies	\$10,755,948.44
Total Other Assets	\$10,755,948.44
Total ASSETS	\$10,755,948.44
Liabilities & Equity	
Long Term Liabilities	
233000 - Notes Payable - Assoc Companies	\$22.38
Total Long Term Liabilities	\$22.38
Equity	
201000 - Common Stock Issued	\$10,756,910.42
216000 - Unappropriated Retained Earnings	(\$571.81)
Retained Earnings	(\$412.55)
Net Income	\$0.00
Total Equity	\$10,755,926.06
Total Liabilities & Equity	\$10,755,948.44