

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

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

CSWR-Florida Utility Operating Company, LLC - TKCB, Inc.
Docket No. 20250052-WS

VOLUME I



FLORIDA PUBLIC SERVICE COMMISSION

FOR THE

TEST YEAR ENDED: January 31, 2025

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

FLORIDA PUBLIC SERVICE COMMISSION

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

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

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Schedule of Water Rate Base

Florida Public Service Commission

Company: CSWR-Florida (TKCB, Inc.)

Schedule: A-1

Docket No.: 20250052

Page 1 of 1

Schedule Year Ended: 1/31/2025

Preparer: Brent Thies

Interim [] Final [X]

Historical [X] Projected []

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

	(1)	(2)	(3)	(4)	(5)
Line	Description	Balance	Utility	Adjusted	Supporting
No.		Per	Adjustments	Utility	Schedule(s)
		Books		Balance	
1	CSWR-Florida (TKCB, Inc.) provides wastewater service only, therefore				
2	this schedule is not applicable.				

Schedule of Wastewater Rate Base

Florida Public Service Commission

Company: CSWR-Florida (TKCB, Inc.)

Schedule: A-2

Docket No.: 20250052

Page 1 of 1

Schedule Year Ended: 1/31/2025

Preparer: Brent Thies

Interim ☐ Final ☒Historical ☒ Projected ☐

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

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

Schedule of Adjustments to Rate Base

Florida Public Service Commission

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

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

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

Line No.	Description	Water	Wastewater
1	The Company has made no adjustments to rate base.		

**Schedule of Water and Wastewater Plant in Service
Annual Balances Subsequent to Last Established Rate Base**

Florida Public Service Commission

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

**Schedule: A-4
Page 1 of 1
Preparer: Brent Thies**

Explanation: Provide the annual balance of the original cost of plant in service, for water and wastewater separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected annual additions and/or retirements specifically identifying those amounts.

Line No.	Description	Year-End Balance	
		Water	Wastewater
1	12/27/2023 Balance		179,917.75
2	2023 Additions		-
3	2023 Retirements		-
4	2023 Adjustments		
5	1/31/2024 Balance		179,917.75
6	2024 Additions		107,438.81
7	2024 Retirements		
8	2024 Adjustments		
9	01/31/2025 Balance		287,356.56
10	19__ Additions		
11	19__ Retirements		
12	19__ Adjustments		
13	__/_/_ Balance		
14	19__ Additions		
15	19__ Retirements		
16	19__ Adjustments		
17	__/_/_ Balance		
18	19__ Additions		
19	19__ Retirements		
20	19__ Adjustments		
21	01/31/2025 Balance		287,356.56
		=====	= = = = =

Supporting Schedules: A-5,A-6
Recap Schedules: A-18

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

Florida Public Service Commission

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

**Schedule: A-5
Page 1 of 3
Preparer: Brent Thies**

Recap Schedules: A-1, A-4

		(1)	(2)	(3)	(4)
Line No.	Account No. and Name	Test Year Average Bal	Non-Used Useful %	Non-Used Amount	

- 1 CSWR-Florida (TKCB, Inc.) provides wastewater service only, therefore
- 2 this schedule is not applicable.

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

Florida Public Service Commission

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

Explanation: Provide month ending balances for
each month of the test year and the ending balance
for the prior year.

Schedule: A-5
Page 2 of 3
Preparer: Brent Thies

Recap Schedules: A-1, A-4

		(2)	(3)	(4)	(5)	(6)	(7)	(8)
Line No.	Account No. and Name	Prior Year	Month # 1	Month # 2	Month # 3	Month # 4	Month # 5	Month # 6

- 1 CSWR-Florida (TKCB, Inc.) provides wastewater service only, therefore
- 2 this schedule is not applicable.

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

Florida Public Service Commission

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

Explanation: Provide month ending balances for each month of the test year and the ending balance for the prior year.

Schedule: A-5
Page 3 of 3
Preparer: Brent Thies

Recap Schedules: A-1, A-4

	(1)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	Account No. and Name	Month # 7	Month # 8	Month # 9	Month # 10	Month # 11	End of Test Year	Average Balance

- 1 CSWR-Florida (TKCB, Inc.) provides wastewater service only, therefore
- 2 this schedule is not applicable.

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

Florida Public Service Commission

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

Schedule: A-6
Page 1 of 3
Preparer: Brent Thies
Recap Schedules: A-2, A-4

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

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

Florida Public Service Commission

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

Explanation: Provide month ending balances for
each month of the test year and the ending balance
for the prior year.

Schedule: A-6
Page 2 of 3
Preparer: Brent Thies

Recap Schedules: A-2, A-4

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Line No.	Account No. and Name	Prior Year	Month # 1	Month # 2	Month # 3	Month # 4	Month # 5	Month # 6
1	<u>INTANGIBLE PLANT</u>							
2	351.1 Organization	-	-	-	-	-	-	-
3	352.1 Franchises	-	-	-	-	-	-	-
4	389.1 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
5	<u>COLLECTION PLANT</u>							
6	353.2 Land & Land Rights	83,754.75	83,754.75	83,754.75	83,754.75	83,754.75	83,754.75	83,754.75
7	354.2 Structures & Improvements	6,203.00	6,203.00	36,288.00	39,114.73	39,114.73	47,600.38	47,600.38
8	360.2 Collection Wastewaters - Force	-	-	-	-	-	-	13,620.28
9	361.2 Collection Wastewaters - Gravity	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00
10	362.2 Special Collecting Structures	-	-	-	-	-	-	-
11	363.2 Services to Customers	-	-	-	-	-	-	-
12	364.2 Flow Measuring Devices	-	-	-	5,611.72	5,611.72	5,611.72	5,611.72
13	365.2 Flow Measuring Installations	-	-	-	-	-	-	-
14	389.2 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
15	<u>SYSTEM PUMPING PLANT</u>							
16	353.3 Land & Land Rights	-	-	-	-	-	-	-
17	354.3 Structures & Improvements	-	-	-	-	-	-	-
18	370.3 Receiving Wells	42,158.00	42,158.00	42,158.00	42,158.00	42,158.00	42,158.00	42,158.00
19	371.3 Pumping Equipment	-	-	-	843.40	843.40	843.40	843.40
20	389.3 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
21	<u>TREATMENT AND DISPOSAL PLANT</u>							
22	353.4 Land & Land Rights	-	-	-	-	-	-	-
23	354.4 Structures & Improvements	-	-	-	-	-	-	-
24	380.4 Treatment & Disposal Equipment	45,802.00	45,802.00	45,802.00	58,110.09	58,110.09	73,325.91	73,325.91
25	381.4 Plant Wastewaters	-	-	-	-	-	-	-
26	382.4 Outfall Wastewater Lines	-	-	-	-	-	-	-
27	389.4 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
28	<u>GENERAL PLANT</u>							
29	353.5 Land & Land Rights	-	-	-	-	-	-	-
30	354.5 Structures & Improvements	-	-	-	-	-	-	-
31	390.5 Office Furniture & Equipment	-	-	-	-	-	-	-
32	391.5 Transportation Equipment	-	-	-	-	-	-	-
33	392.5 Stores Equipment	-	-	-	-	-	-	-
34	393.5 Tools, Shop & Garage Equipment	-	-	-	3,544.66	3,544.66	3,544.66	3,544.66
35	394.5 Laboratory Equipment	-	-	-	-	-	-	-
36	395.5 Power Operated Equipment	-	-	-	-	-	-	-
37	396.5 Communication Equipment	-	-	-	10,023.51	10,023.51	14,897.46	14,897.46
38	397.5 Miscellaneous Equipment	-	-	-	-	-	-	-
39	398.5 Other Tangible Plant	-	-	-	-	-	-	-
40	TOTAL	\$ 179,917.75	\$ 179,917.75	\$ 210,002.75	\$ 245,160.86	\$ 245,160.86	\$ 273,736.28	\$ 287,356.56
		= = = = =	= = = = =	= = = = =	= = = = =	= = = = =	= = = = =	= = = = =

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

Florida Public Service Commission

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

Explanation: Provide month ending balances for
each month of the test year and the ending balance
for the prior year.

Schedule: A-6

Page 3 of 3

Preparer: Brent Thies

Recap Schedules: A-2, A-4

Line No.	(1) Account No. and Name	(9) Month # 7	(10) Month # 8	(11) Month # 9	(12) Month # 10	(13) Month # 11	(14) End of Test Year	(15) Average Balance
1	<u>INTANGIBLE PLANT</u>							
2	351.1 Organization	-	-	-	-	-	-	-
3	352.1 Franchises	-	-	-	-	-	-	-
4	389.1 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
5	<u>COLLECTION PLANT</u>							
6	353.2 Land & Land Rights	83,754.75	83,754.75	83,754.75	83,754.75	83,754.75	83,754.75	83,754.75
7	354.2 Structures & Improvements	47,600.38	47,600.38	47,600.38	47,600.38	47,600.38	47,600.38	39,055.88
8	360.2 Collection Wastewaters - Force	13,620.28	13,620.28	13,620.28	13,620.28	13,620.28	13,620.28	7,334.00
9	361.2 Collection Wastewaters - Gravity	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00
10	362.2 Special Collecting Structures	-	-	-	-	-	-	-
11	363.2 Services to Customers	-	-	-	-	-	-	-
12	364.2 Flow Measuring Devices	5,611.72	5,611.72	5,611.72	5,611.72	5,611.72	5,611.72	4,316.71
13	365.2 Flow Measuring Installations	-	-	-	-	-	-	-
14	389.2 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
15	<u>SYSTEM PUMPING PLANT</u>							
16	353.3 Land & Land Rights	-	-	-	-	-	-	-
17	354.3 Structures & Improvements	-	-	-	-	-	-	-
18	370.3 Receiving Wells	42,158.00	42,158.00	42,158.00	42,158.00	42,158.00	42,158.00	42,158.00
19	371.3 Pumping Equipment	843.40	843.40	843.40	843.40	843.40	843.40	648.77
20	389.3 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
21	<u>TREATMENT AND DISPOSAL PLANT</u>							
22	353.4 Land & Land Rights	-	-	-	-	-	-	-
23	354.4 Structures & Improvements	-	-	-	-	-	-	-
24	380.4 Treatment & Disposal Equipment	73,325.91	73,325.91	73,325.91	73,325.91	73,325.91	73,325.91	64,633.34
25	381.4 Plant Wastewaters	-	-	-	-	-	-	-
26	382.4 Outfall Wastewater Lines	-	-	-	-	-	-	-
27	389.4 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
28	<u>GENERAL PLANT</u>							
29	353.5 Land & Land Rights	-	-	-	-	-	-	-
30	354.5 Structures & Improvements	-	-	-	-	-	-	-
31	390.5 Office Furniture & Equipment	-	-	-	-	-	-	-
32	391.5 Transportation Equipment	-	-	-	-	-	-	-
33	392.5 Stores Equipment	-	-	-	-	-	-	-
34	393.5 Tools, Shop & Garage Equipment	3,544.66	3,544.66	3,544.66	3,544.66	3,544.66	3,544.66	2,726.66
35	394.5 Laboratory Equipment	-	-	-	-	-	-	-
36	395.5 Power Operated Equipment	-	-	-	-	-	-	-
37	396.5 Communication Equipment	14,897.46	14,897.46	14,897.46	14,897.46	14,897.46	14,897.46	10,709.75
38	397.5 Miscellaneous Equipment	-	-	-	-	-	-	-
39	398.5 Other Tangible Plant	-	-	-	-	-	-	-
40	TOTAL	\$ 287,357	\$ 287,357	\$ 287,357	\$ 287,357	\$ 287,357	\$ 287,357	\$ 257,338

Non-Used and Useful Plant - Summary

Florida Public Service Commission

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

Explanation: Provide a summary of the items included in non-used and useful plant for the test year. Provide additional support schedules, if necessary.

Schedule: A-7
Page 1 of 1
Preparer: Brent Thies

Line No.	(1) Description	(2) Average Amount Per Books	(3) Utility Adjustments	(4) Balance Per Utility
	WATER			
1	Plant in Service	0	0	0
2	Land	0	0	0
3	Accumulated Depreciation	0	0	0
4	Other (Explain)	0	0	0
5	Total	0	0	0
	WASTEWATER			
6	Plant in Service	0	0	0
7	Land	0	0	0
8	Accumulated Depreciation	0	0	0
9	Other (Explain)	0	0	0
10	Total	0	0	0

Supporting Schedules: A-5,A-6,A-9,A-10
Recap Schedules: A-1,A-2

**Schedule of Water and Wastewater Accumulated Depreciation
Annual Balances Subsequent to Last Established Rate Base**

Florida Public Service Commission

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

Schedule: A-8
Page 1 of 1
Preparer: Brent Thies

Explanation: Provide the annual balance of accumulated depreciation, for water and wastewater separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected additions and/or retirements specifically identifying those amounts.

Line No.	Description	Year-End Balance	
		Water	Wastewater
1	12/27/2023 Balance	-	7,659
2	2023 Additions	-	349
3	2023 Retirements	-	
4	2023 Adjustments	-	
5	01/31/2024 Balance	-	8,008
6	2024 Additions	-	9,019
7	2024 Retirements	-	
8	2024 Adjustments	-	
9	01/31/2025 Balance	-	17,027
10	19__ Additions		
11	19__ Retirements		
12	19__ Adjustments		
13	___/___/___ Balance		
14	19__ Additions		
15	19__ Retirements		
16	19__ Adjustments		
17	___/___/___ Balance		
18	19__ Additions		
19	19__ Retirements		
20	19__ Adjustments		
21	01/31/2025 Balance	-	17,027
		=====	=====

Supporting Schedules: A-9,A-10
Recap Schedules: A-18

Schedule of Water Accumulated Depreciation By Primary Account
Test Year Average Balance

Florida Public Service Commission

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

Schedule: A-9
Page 1 of 3
Preparer: Brent Thies
Recap Schedules: A-1, A-8

(1)		(2)	(3)	(4)
		Test Year	Non-Used	Non-Used
Line	Account No. and Name	Average	Useful %	Amount
No.		Bal		

- 1 CSWR-Florida (TKCB, Inc.) provides wastewater service only, therefore
2 this schedule is not applicable.

Schedule of Water Accumulated Depreciation By Primary Account
Test Year Average Balance

Florida Public Service Commission

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

Explanation: Provide month ending balances for
each month of the test year and the ending balance
for the prior year.

Schedule: A-9
Page 2 of 3
Preparer: Brent Thies
Recap Schedules: A-1, A-8

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Line No.	Account No. and Name	Prior Year	Month # 1	Month # 2	Month # 3	Month # 4	Month # 5	Month # 6

- 1 CSWR-Florida (TKCB, Inc.) provides wastewater service only, therefore
- 2 this schedule is not applicable.

Schedule of Water Accumulated Depreciation By Primary Account
Test Year Average Balance

Florida Public Service Commission

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

Explanation: Provide month ending balances for
each month of the test year and the ending balance
for the prior year.

Schedule: A-9
Page 3 of 3
Preparer: Brent Thies

Recap Schedules: A-1, A-8

Line No.	(1) Account No. and Name	(9) Month # 7	(10) Month # 8	(11) Month # 9	(12) Month # 10	(13) Month # 11	(14) End of Test Year	(15) Average Balance
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- 1 CSWR-Florida (TKCB, Inc.) provides wastewater service only, therefore
- 2 this schedule is not applicable.

Schedule of Wastewater Accumulated Depreciation By Primary Account
Test Year Average Balance

Florida Public Service Commission

Company: CSWR-Florida (TKCB, Inc.)

Docket No.: 20250052

Schedule Year Ended: 1/31/2025

Historic [X] or Projected []

Schedule: A-10

Page 1 of 3

Preparer: Brent Thies

Recap Schedules: A-2, A-8

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

Schedule of Wastewater Accumulated Depreciation By Primary Account
Test Year Average Balance

Florida Public Service Commission

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

Explanation: Provide month ending balances for
each month of the test year and the ending balance
for the prior year.

Schedule: A-10
Page 2 of 3
Preparer: Brent Thies

Recap Schedules: A-2, A-8

Line No.	(1) Account No. and Name	(2) Prior Year	(3) Month # 1	(4) Month # 2	(5) Month # 3	(6) Month # 4	(7) Month # 5	(8) Month # 6
1	<u>INTANGIBLE PLANT</u>							
2	351.1 Organization	-	-	-	-	-	-	-
3	352.1 Franchises	-	-	-	-	-	-	-
4	389.1 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
5	<u>COLLECTION PLANT</u>	-	-	-	-	-	-	-
6	353.2 Land & Land Rights	-	-	-	-	-	-	-
7	354.2 Structures & Improvements	928	945	1,039	1,141	1,243	1,367	1,491
8	360.2 Collection Wastewaters - Force	-	-	-	-	-	-	38
9	361.2 Collection Wastewaters - Gravity	278	282	285	289	293	296	300
10	362.2 Special Collecting Structures	-	-	-	-	-	-	-
11	363.2 Services to Customers	-	-	-	-	-	-	-
12	364.2 Flow Measuring Devices	-	-	-	94	187	281	374
13	365.2 Flow Measuring Installations	-	-	-	-	-	-	-
14	389.2 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
15	<u>SYSTEM PUMPING PLANT</u>	-	-	-	-	-	-	-
16	353.3 Land & Land Rights	-	-	-	-	-	-	-
17	354.3 Structures & Improvements	-	-	-	-	-	-	-
18	370.3 Receiving Wells	117	234	351	468	585	702	819
19	371.3 Pumping Equipment	-	-	-	4	8	12	16
20	389.3 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
21	<u>TREATMENT AND DISPOSAL PLANT</u>	-	-	-	-	-	-	-
22	353.4 Land & Land Rights	-	-	-	-	-	-	-
23	354.4 Structures & Improvements	-	-	-	-	-	-	-
24	380.4 Treatment & Disposal Equipment	6,685	6,897	7,109	7,379	7,648	7,988	8,327
25	381.4 Plant Wastewaters	-	-	-	-	-	-	-
26	382.4 Outfall Wastewater Lines	-	-	-	-	-	-	-
27	389.4 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
28	<u>GENERAL PLANT</u>	-	-	-	-	-	-	-
29	353.5 Land & Land Rights	-	-	-	-	-	-	-
30	354.5 Structures & Improvements	-	-	-	-	-	-	-
31	390.5 Office Furniture & Equipment	-	-	-	-	-	-	-
32	391.5 Transportation Equipment	-	-	-	-	-	-	-
33	392.5 Stores Equipment	-	-	-	-	-	-	-
34	393.5 Tools, Shop & Garage Equipment	-	-	-	18	37	55	74
35	394.5 Laboratory Equipment	-	-	-	-	-	-	-
36	395.5 Power Operated Equipment	-	-	-	-	-	-	-
37	396.5 Communication Equipment	-	-	-	84	167	291	415
38	397.5 Miscellaneous Equipment	-	-	-	-	-	-	-
39	398.5 Other Tangible Plant	-	-	-	-	-	-	-
40	TOTAL	\$ 8,008	\$ 8,357	\$ 8,785	\$ 9,476	\$ 10,167	\$ 10,992	\$ 11,854

Schedule of Wastewater Accumulated Depreciation By Primary Account
Test Year Average Balance

Florida Public Service Commission

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

Explanation: Provide month ending balances for each month of the test year and the ending balance for the prior year.

Schedule: A-10
Page 3 of 3
Preparer: Brent Thies

Recap Schedules: A-2, A-8

Line No.	(1) Account No. and Name	(9) Month # 7	(10) Month # 8	(11) Month # 9	(12) Month # 10	(13) Month # 11	(14) End of Test Year	(15) Average Balance
1	<u>INTANGIBLE PLANT</u>							
2	351.1 Organization	-	-	-	-	-	-	-
3	352.1 Franchises	-	-	-	-	-	-	-
4	389.1 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
5	<u>COLLECTION PLANT</u>							
6	353.2 Land & Land Rights	-	-	-	-	-	-	-
7	354.2 Structures & Improvements	1,615	1,739	1,863	1,987	2,111	2,234	1,515
8	360.2 Collection Wastewaters - Force	76	113	151	189	227	265	81
9	361.2 Collection Wastewaters - Gravity	304	308	311	315	319	322	300
10	362.2 Special Collecting Structures	-	-	-	-	-	-	-
11	363.2 Services to Customers	-	-	-	-	-	-	-
12	364.2 Flow Measuring Devices	468	561	655	748	842	935	396
13	365.2 Flow Measuring Installations	-	-	-	-	-	-	-
14	389.2 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
15	<u>SYSTEM PUMPING PLANT</u>							
16	353.3 Land & Land Rights	-	-	-	-	-	-	-
17	354.3 Structures & Improvements	-	-	-	-	-	-	-
18	370.3 Receiving Wells	936	1,053	1,170	1,287	1,404	1,521	819
19	371.3 Pumping Equipment	20	23	27	31	35	39	17
20	389.3 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
21	<u>TREATMENT AND DISPOSAL PLANT</u>							
22	353.4 Land & Land Rights	-	-	-	-	-	-	-
23	354.4 Structures & Improvements	-	-	-	-	-	-	-
24	380.4 Treatment & Disposal Equipment	8,667	9,007	9,347	9,686	10,026	10,366	8,395
25	381.4 Plant Wastewaters	-	-	-	-	-	-	-
26	382.4 Outfall Wastewater Lines	-	-	-	-	-	-	-
27	389.4 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
28	<u>GENERAL PLANT</u>							
29	353.5 Land & Land Rights	-	-	-	-	-	-	-
30	354.5 Structures & Improvements	-	-	-	-	-	-	-
31	390.5 Office Furniture & Equipment	-	-	-	-	-	-	-
32	391.5 Transportation Equipment	-	-	-	-	-	-	-
33	392.5 Stores Equipment	-	-	-	-	-	-	-
34	393.5 Tools, Shop & Garage Equipment	92	111	129	148	166	185	78
35	394.5 Laboratory Equipment	-	-	-	-	-	-	-
36	395.5 Power Operated Equipment	-	-	-	-	-	-	-
37	396.5 Communication Equipment	539	664	788	912	1,036	1,160	466
38	397.5 Miscellaneous Equipment	-	-	-	-	-	-	-
39	398.5 Other Tangible Plant	-	-	-	-	-	-	-
40	TOTAL	\$ 12,716	\$ 13,578	\$ 14,441	\$ 15,303	\$ 16,165	\$ 17,027	\$ 12,067

Schedule of Water and Wastewater Contributions in Aid of Construction
Annual Balances Subsequent to Last Established Rate Base

Florida Public Service Commission

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

Schedule: A-11
Page 1 of 1
Preparer: Brent Thies

Explanation: Provide the annual balance of contributions in aid of construction, for water and wastewater separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected additions and/or retirements specifically identifying those amounts. Show any retirements as adjustments.

Line No.	Description	Year-End Balance	
		Water	Wastewater
1	12/27/2023 Balance	-	-
2	2023 Additions	-	-
3	2023 Adjustments	-	-
4	01/31/2024 Balance	-	-
5	2024 Additions	-	-
6	2024 Adjustments	-	-
7	01/31/2025 Balance	-	-
8	19__ Additions	-	-
9	19__ Adjustments	-	-
10	__/_/_ Balance	-	-
11	19__ Additions	-	-
12	19__ Adjustments	-	-
13	__/_/_ Balance	-	-
14	19__ Additions	-	-
15	19__ Adjustments	-	-
16	__/_/_ Balance	-	-
17	19__ Additions	-	-
18	19__ Adjustments	-	-
19	01/31/2025 Balance	-	-
		=====	=====

Supporting Schedules: A-12
Recap Schedules: A-19

**Schedule of Contributions in Aid of Construction By Classification
Test Year Average Balance**

Florida Public Service Commission

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

**Schedule: A-12
Page 1 of 3
Preparer: Brent Thies**

Recap Schedules: A-1,A-4

Explanation: Provide the average CIAC balance by account. If a projected year is employed, provide breakdown for average and projected test year.

Line No.	(1) Description	(2) Test Year Average Bal	(3) Non-Used Useful %	(4) Non-Used Amount
<u>WATER</u>				
1	Plant Capacity Fees	-	-	-
2	Line/Main Extension Fees	-	-	-
3	Meter Installation Fees	-	-	-
4	Contributed Lines	-	-	-
5	Other (Describe)	-	-	-
6				
7	Total	\$ -	\$ -	\$ -
		=====	=====	=====

<u>WASTEWATER</u>				
8	Plant Capacity Fees	-	-	-
9	Line/Main Extension Fees	-	-	-
10	Contributed Lines	-	-	-
11	Other (Describe)	-	-	-
12				
13	Total	\$ -	\$ -	\$ -
		=====	=====	=====

Schedule of Contributions in Aid of Construction By Classification
Test Year Average Balance

Florida Public Service Commission

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

Schedule: A-12
Page 2 of 3
Preparer: Brent Thies

Explanation: Provide the average CIAC balance by account classification.
If a projected year is employed, provide breakdown for base year and intermediate year also.

Line No.	(1) Description	(2) Prior Year	(3) Month # 1	(4) Month # 2	(5) Month # 3	(6) Month # 4	(7) Month # 5	(8) Month # 6
<u>WATER</u>								
1	Plant Capacity Fees	-	-	-	-	-	-	-
2	Line/Main Extension Fees	-	-	-	-	-	-	-
3	Meter Installation Fees	-	-	-	-	-	-	-
4	Contributed Lines	-	-	-	-	-	-	-
5	Other (Describe)	-	-	-	-	-	-	-
6								
7	Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		=====	=====	=====	=====	=====	=====	=====

<u>WASTEWATER</u>								
8	Plant Capacity Fees	-	-	-	-	-	-	-
9	Line/Main Extension Fees	-	-	-	-	-	-	-
10	Contributed Lines	-	-	-	-	-	-	-
11	Other (Describe)	-	-	-	-	-	-	-
12								
13	Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		=====	=====	=====	=====	=====	=====	=====

Schedule of Contributions in Aid of Construction By Classification
Test Year Average Balance

Florida Public Service Commission

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

Schedule: A-12
Page 3 of 3
Preparer: Brent Thies

Explanation: Provide the average CIAC balance by account classification.
If a projected year is employed, provide breakdown for base year and intermediate year also.

Line No.	(1) Description	(9) Month # 7	(10) Month # 8	(11) Month # 9	(12) Month # 10	(13) Month # 11	(14) End of Test Year	(15) Average Balance
<u>WATER</u>								
1	Plant Capacity Fees	-	-	-	-	-	-	-
2	Line/Main Extension Fees	-	-	-	-	-	-	-
3	Meter Installation Fees	-	-	-	-	-	-	-
4	Contributed Lines	-	-	-	-	-	-	-
5	Other (Describe)	-	-	-	-	-	-	-
6								
7	Total	\$ - =====	\$ - =====	\$ - =====	\$ - =====	\$ - =====	\$ - =====	\$ - =====
<u>WASTEWATER</u>								
8	Plant Capacity Fees	-	-	-	-	-	-	-
9	Line/Main Extension Fees	-	-	-	-	-	-	-
10	Contributed Lines	-	-	-	-	-	-	-
11	Other (Describe)	-	-	-	-	-	-	-
12								
13	Total	\$ - =====	\$ - =====	\$ - =====	\$ - =====	\$ - =====	\$ - =====	\$ - =====

Schedule of Water and Wastewater Accumulated Amortization of CIAC
Annual Balances Subsequent to Last Established Rate Base

Florida Public Service Commission

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

Schedule: A-13
Page 1 of 1
Preparer: Brent Thies

Explanation: Provide the annual balance of accumulated amortization of CIAC, for water and wastewater separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected additions and/or retirements specifically identifying those amounts. Show any retirements as adjustments.

Line No.	Description	Year-End Balance	
		Water	Wastewater
1	12/27/2023 Balance	-	-
2	2023 Additions	-	-
3	2023 Adjustments	-	-
4	01/31/2024 Balance	-	-
5	2024 Additions	-	-
6	2024 Adjustments	-	-
7	01/31/2025 Balance	-	-
8	19__ Additions	-	-
9	19__ Adjustments	-	-
10	__/_/___ Balance	-	-
11	19__ Additions	-	-
12	19__ Adjustments	-	-
13	__/_/___ Balance	-	-
14	19__ Additions	-	-
15	19__ Adjustments	-	-
16	__/_/___ Balance	-	-
17	19__ Additions	-	-
18	19__ Adjustments	-	-
19	01/31/2025 Balance	-	-
		=====	=====

Supporting Schedules: A-14
Recap Schedules: A-19

**Schedule of Accumulated Amortization - CIAC
Test Year Average Balance**

Florida Public Service Commission

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

**Schedule: A-14
Page 1 of 3
Preparer: Brent Thies**

Explanation: Provide the average CIAC balance by account. If a projected year is employed, provide breakdown for average and projected test year.

Line No.	(1) Description	(2) Test Year Average Bal	(3) Non-Used Useful %	(4) Non-Used Amount
<u>WATER</u>				
1	Plant Capacity Fees	-	-	-
2	Line/Main Extension Fees	-	-	-
3	Meter Installation Fees	-	-	-
4	Contributed Lines	-	-	-
5	Other (Describe)	-	-	-
6				
7	Total	\$ -	\$ -	\$ -
		=====	=====	=====

<u>WASTEWATER</u>				
8	Plant Capacity Fees	-	-	-
9	Line/Main Extension Fees	-	-	-
10	Contributed Lines	-	-	-
11	Other (Describe)	-	-	-
12				
13	Total	\$ -	\$ -	\$ -
		=====	=====	=====

Schedule of Accumulated Amortization - CIAC
Test Year Average Balance

Florida Public Service Commission

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

Schedule: A-14
Page 2 of 3
Preparer: Brent Thies

Explanation: Provide the ending balances and average of CIAC, by classification for the prior year and the test year.
If a projected year is employed, provide breakdown for base year and intermediate year also.

Line No.	(1) Description	(2) Prior Year	(3) Month # 1	(4) Month # 2	(5) Month # 3	(6) Month # 4	(7) Month # 5	(8) Month # 6
<u>WATER</u>								
1	Plant Capacity Fees	-	-	-	-	-	-	-
2	Line/Main Extension Fees	-	-	-	-	-	-	-
3	Meter Installation Fees	-	-	-	-	-	-	-
4	Contributed Lines	-	-	-	-	-	-	-
5	Other (Describe)	-	-	-	-	-	-	-
6								
7	Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		=====	=====	=====	=====	=====	=====	=====

<u>WASTEWATER</u>								
8	Plant Capacity Fees	-	-	-	-	-	-	-
9	Line/Main Extension Fees	-	-	-	-	-	-	-
10	Contributed Lines	-	-	-	-	-	-	-
11	Other (Describe)	-	-	-	-	-	-	-
12								
13	Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		=====	=====	=====	=====	=====	=====	=====

Schedule of Accumulated Amortization - CIAC
Test Year Average Balance

Florida Public Service Commission

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

Schedule: A-14
Page 3 of 3
Preparer: Brent Thies

Explanation: Provide the ending balances and average of CIAC, by classification for the prior year and the test year.
If a projected year is employed, provide breakdown for base year and intermediate year also.

Line No.	(1) Description	(9) Month # 7	(10) Month # 8	(11) Month # 9	(12) Month # 10	(13) Month # 11	(14) End of Test Year	(15) Average Balance
<u>WATER</u>								
1	Plant Capacity Fees	-	-	-	-	-	-	-
2	Line/Main Extension Fees	-	-	-	-	-	-	-
3	Meter Installation Fees	-	-	-	-	-	-	-
4	Contributed Lines	-	-	-	-	-	-	-
5	Other (Describe)	-	-	-	-	-	-	-
6								
7	Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		=====	=====	=====	=====	=====	=====	=====

<u>WASTEWATER</u>								
8	Plant Capacity Fees	-	-	-	-	-	-	-
9	Line/Main Extension Fees	-	-	-	-	-	-	-
10	Contributed Lines	-	-	-	-	-	-	-
11	Other (Describe)	-	-	-	-	-	-	-
12								
13	Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		=====	=====	=====	=====	=====	=====	=====

Schedule of Annual AFUDC Rates Used

Florida Public Service Commission

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

Schedule: A-15
Page 1 of 1
Preparer: Brent Thies

Explanation: Provide the annual AFUDC rates used since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously. Include a description of practices and authority of rate(s) used.

The Company does not use any AFUDC Rates.

Schedule of Water and Wastewater Advances For Construction
Annual Balances Subsequent to Last Established Rate Base

Florida Public Service Commission

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

Schedule: A-16
Page 1 of 1
Preparer: Brent Thies

Explanation: Provide the annual balance of Advances For Construction, for water and wastewater separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected additions and/or retirements, specifically identifying those amounts. Also provide a brief description of the applicant’s policy regarding advances.

Line No.	Description	Average Test Year Balance	
		Water	Wastewater

1
The Company has no Advances For Construction.

Schedule of Working Capital Allowance Calculation

Florida Public Service Commission

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

Schedule: A-17
Page 1 of 1
Preparer: Brent Thies
Recap Schedule: A-1, A-2

Explanation: Provide the calculation of working capital using the balance sheet method. The calculation should not include accounts that are reported in other rate base or cost of capital accounts. Unless otherwise explained, this calculation should include both current and deferred debits and credits. All adjustments to the per book accounts shall be explained.

Line No.	(1) Account Name	(2) Water	(3) Sewer	(4) Total
1				
2	Current Assets (13 month average)			
3	Cash	-	1,240	1,240.12
4	Accounts Rec'b - Customer	-	2,404	2,403.94
5	Notes & Accts. Rec'b - Assoc. Cos.	-	-	-
6	Accounts Rec'b - Other	-	4	4.25
7	Allowance for Bad Debts	-	(1,797)	(1,797.48)
8	Prepayments	-	29	29.37
9	Miscellaneous Current & Accrued Assets	-	11,271	11,270.93
10				
11	Current Liabilities (13 month average)			
12	Accounts Payable	-	(44,245)	(44,245.33)
13	Notes Payable	-	-	-
14	Notes & Accounts Payable - Assoc. Cos.	-	(65,154)	(65,154)
15	Customer Deposits	-	-	-
16	Accrued Taxes	-	(56)	(55.77)
17	Accrued Interest	-	-	-
18	Accrued Dividends	-	-	-
19	Misc. Current & Accrued Liabilities	-	(5,860)	(5,860.43)
20				
21	Working Capital (Balance Sheet Method)	\$ -	\$ (102,164)	\$ (102,164)
22				
23	Working Capital to Rate Base Summary	-	-	-

Comparative Balance Sheet - Assets

Florida Public Service Commission

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

Explanation: Provide a balance sheet for years requested. Provide same for historical base or intermediate years, if not already shown.

Schedule: A-18
Page 1 of 2
Preparer: Brent Thies

Line No.	(1) ASSETS	(2) Prior Test Year	(3) Month # 1	(4) Month # 2	(5) Month # 3	(6) Month # 4	(7) Month # 5	(8) Month # 6
1	Utility Plant in Service	179,918	179,918	210,003	245,161	245,161	273,736	287,357
2	Construction Work in Progress	15,448	151,532	190,353	195,141	239,822	250,791	253,645
3	Other Utility Plant Adjustments	300,405	300,405	300,405	300,405	300,405	300,405	300,405
4	GROSS UTILITY PLANT	\$ 495,771	\$ 631,854	\$ 700,760	\$ 740,706	\$ 785,387	\$ 824,932	\$ 841,406
5	Less: Accumulated Depreciation	(8,008)	(8,357)	(8,785)	(9,476)	(10,167)	(10,992)	(11,854)
6	NET UTILITY PLANT	\$ 487,763	\$ 623,497	\$ 691,976	\$ 731,230	\$ 775,220	\$ 813,940	\$ 829,552
7	Cash	4,500	1,863	368	1,285	1,201	319	798
8	Accounts Rec'b - Customer	-	4,872	2,966	2,769	2,711	2,689	2,157
9	Notes & Accts. Rec'b - Assoc. Cos.	-	-	-	-	-	-	-
10	Accounts Rec'b - Other	-	-	-	7	7	7	7
11	Allowance for Bad Debts	-	(1,236)	393	(170)	(1,875)	(1,980)	(2,061)
12	Prepayments	64	59	53	47	41	35	29
13	Miscellaneous Current & Accrued Assets	4,062	4,136	3,546	4,400	11,992	13,787	15,022
14	TOTAL CURRENT ASSETS	\$ 8,627	\$ 9,694	\$ 7,325	\$ 8,338	\$ 14,077	\$ 14,857	\$ 15,951
15	Unamortized Debt Discount & Exp.	-	-	-	-	-	-	-
16	Prelim. Survey & Investigation Charges	94,569	772	792	844	820	820	(4,432)
17	Clearing Accounts	(977)	(1,012)	(1,165)	(1,280)	(1,356)	(1,334)	(1,605)
18	Deferred Rate Case Expense	-	3	3	3	3	3	488
19	Other Miscellaneous Deferred Debits	3,845	3,845	3,845	3,845	3,781	4,527	4,403
20	Accum. Deferred Income Taxes	-	-	-	-	-	-	-
21	TOTAL DEFERRED DEBITS	\$ 97,437	\$ 3,608	\$ 3,475	\$ 3,412	\$ 3,248	\$ 4,016	\$ (1,145)
22	TOTAL ASSETS	\$ 593,826	\$ 636,799	\$ 702,776	\$ 742,980	\$ 792,545	\$ 832,813	\$ 844,358
		=====	=====	=====	=====	=====	=====	=====
		-	-	-	-	-	-	-

Comparative Balance Sheet - Assets

Florida Public Service Commission

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

Explanation: Provide a balance sheet for years requested. Provide same for historical base or intermediate years, if not already shown.

Schedule: A-18
Page 2 of 2
Preparer: Brent Thies

Line No.	(1) ASSETS	(9) Month # 7	(10) Month # 8	(11) Month # 9	(12) Month # 10	(13) Month # 11	(14) End of Test Year	(15) 13-Month Avg Bal
1	Utility Plant in Service	287,357	287,357	287,357	287,357	287,357	287,357	257,338
2	Construction Work in Progress	267,664	344,259	338,496	281,288	243,002	247,908	232,258
3	Other Utility Plant Adjustments	300,405	300,405	300,405	300,405	300,405	300,405	300,405
4	GROSS UTILITY PLANT	855,425	932,020	926,257	869,050	830,763	835,669	790,000
5	Less: Accumulated Depreciation	(12,716)	(13,578)	(14,441)	(15,303)	(16,165)	(17,027)	(12,067)
6	NET UTILITY PLANT	842,709	918,442	911,816	853,747	814,598	818,642	777,933
7	Cash	51	1,245	1,066	2,101	211	1,115	1,240
8	Accounts Rec'b - Customer	2,216	2,219	2,224	2,219	2,137	2,072	2,404
9	Notes & Accts. Rec'b - Assoc. Cos.	-	-	-	-	-	-	-
10	Accounts Rec'b - Other	7	7	7	7	-	-	4
11	Allowance for Bad Debts	(2,327)	(2,826)	(2,864)	(2,604)	(2,717)	(3,100)	(1,797)
12	Prepayments	23	26	3	2	0	0	29
13	Miscellaneous Current & Accrued Assets	15,348	16,087	14,392	13,784	14,996	14,971	11,271
14	TOTAL CURRENT ASSETS	15,317	16,758	14,828	15,508	14,627	15,058	13,151
15	Unamortized Debt Discount & Exp.	-	-	-	-	-	-	-
16	Prelim. Survey & Investigation Charges	(4,432)	(4,432)	(4,432)	(4,432)	(4,432)	(4,432)	5,200
17	Clearing Accounts	(1,569)	(1,518)	(2,014)	(1,910)	410	710	(1,125)
18	Deferred Rate Case Expense	488	516	567	600	600	600	298
19	Other Miscellaneous Deferred Debits	5,059	4,934	4,810	4,685	4,827	4,827	4,403
20	Accum. Deferred Income Taxes	-	-	-	-	-	-	-
21	TOTAL DEFERRED DEBITS	(454)	(499)	(1,069)	(1,056)	1,405	1,705	8,776
22	TOTAL ASSETS	857,573	934,701	925,576	868,198	830,630	835,405	799,860
		=====	=====	=====	=====	=====	=====	=====
		-	-	-	-	-	-	-

Comparative Balance Sheet - Equity Capital & Liabilities
Florida Public Service Commission

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

Explanation: Provide a balance sheet for years requested. Provide same for historical base or intermediate years, if not already shown.

Schedule: A-19
Page 1 of 2
Preparer: Brent Thies

Line No.	(1) EQUITY CAPITAL & LIABILITIES	(2) Prior Test Year	(3) Month # 1	(4) Month # 2	(5) Month # 3	(6) Month # 4	(7) Month # 5	(8) Month # 6
1	Common Stock Issued	441,550	441,550	441,550	441,550	441,516	441,516	695,208
2	Preferred Stock Issued	-	-	-	-	-	-	-
3	Additional Paid in Capital	-	-	-	-	-	-	-
4	Retained Earnings	(19,600)	(24,163)	(46,626)	(57,601)	(58,328)	(62,251)	(64,197)
5	Other Equity Capital	-	-	-	-	-	-	-
6	TOTAL EQUITY CAPITAL	421,950	417,387	394,924	383,950	383,189	379,265	631,011
7	Bonds	-	-	-	-	-	-	-
8	Reacquired Bonds	-	-	-	-	-	-	-
9	Advances From Associated Companies	136,352	161,669	235,521	289,062	362,952	398,654	135,115
10	Other Long-Term Debt	-	-	-	-	-	-	-
11	TOTAL LONG-TERM DEBT	136,352	161,669	235,521	289,062	362,952	398,654	135,115
12	Accounts Payable	32,134	53,589	67,735	64,657	41,116	45,900	72,762
13	Notes Payable	-	-	-	-	-	-	-
14	Notes & Accounts Payable - Assoc. Cos.	-	-	-	-	-	-	-
15	Customer Deposits	-	-	-	-	-	-	-
16	Accrued Taxes	56	56	56	56	56	56	56
17	Accrued Interest	-	-	-	-	-	-	-
18	Accrued Dividends	-	-	-	-	-	-	-
19	Misc. Current & Accrued Liabilities	3,333	4,098	4,539	5,256	5,233	8,938	5,415
20	TOTAL CURRENT & ACC. LIABILITIES	35,524	57,743	72,331	69,968	46,405	54,894	78,232
21	Advances For Construction	-	-	-	-	-	-	-
22	Other Deferred Credits	-	-	-	-	-	-	-
23	Accum. Deferred ITCs	-	-	-	-	-	-	-
24	Operating Reserves	-	-	-	-	-	-	-
25	TOTAL DEF. CREDITS & OPER. RESERVES	-	-	-	-	-	-	-
26	Contributions in Aid of Construction	-	-	-	-	-	-	-
27	Less: Accum. Amortization of CIAC	-	-	-	-	-	-	-
28	Accumulated Deferred Income Taxes	-	-	-	-	-	-	-
29	TOTAL EQUITY CAPITAL & LIABILITIES	593,826	636,799	702,776	742,980	792,545	832,813	844,358

Comparative Balance Sheet - Equity Capital & Liabilities

Florida Public Service Commission

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

Explanation: Provide a balance sheet for years requested. Provide same for historical base or intermediate years, if not already shown.

Schedule: A-19
Page 2 of 2
Preparer: Brent Thies

Line No.	(1) EQUITY CAPITAL & LIABILITIES	(9) Month # 7	(10) Month # 8	(11) Month # 9	(12) Month # 10	(13) Month # 11	(14) End of Test Year	(15) 13-Month Avg Bal
1	Common Stock Issued	695,208	695,208	695,208	651,374	608,215	646,441	564,315
2	Preferred Stock Issued	-	-	-	-	-	-	-
3	Additional Paid in Capital	-	-	-	-	-	-	-
4	Retained Earnings	(62,965)	(67,126)	(77,354)	(83,138)	(75,601)	(74,159)	(59,470)
5	Other Equity Capital	-	-	-	-	-	-	-
6	TOTAL EQUITY CAPITAL	632,243	628,082	617,854	568,236	532,614	572,282	504,845
7	Bonds	-	-	-	-	-	-	-
8	Reacquired Bonds	-	-	-	-	-	-	-
9	Advances From Associated Companies	156,009	230,054	230,707	-	-	-	179,700
10	Other Long-Term Debt	-	-	-	-	-	-	-
11	TOTAL LONG-TERM DEBT	156,009	230,054	230,707	-	-	-	179,700
12	Accounts Payable	60,072	65,786	72,306	24,072	11,683	(36,625)	44,245
13	Notes Payable	-	-	-	-	-	-	-
14	Notes & Accounts Payable - Assoc. Cos.	-	-	-	270,790	280,168	296,042	65,154
15	Customer Deposits	-	-	-	-	-	-	-
16	Accrued Taxes	56	56	56	56	56	56	56
17	Accrued Interest	-	-	-	-	-	-	-
18	Accrued Dividends	-	-	-	-	-	-	-
19	Misc. Current & Accrued Liabilities	9,193	10,723	4,653	5,045	6,110	3,650	5,860
20	TOTAL CURRENT & ACC. LIABILITIES	69,321	76,565	77,015	299,963	298,016	263,123	115,315
21	Advances For Construction	-	-	-	-	-	-	-
22	Other Deferred Credits	-	-	-	-	-	-	-
23	Accum. Deferred ITCs	-	-	-	-	-	-	-
24	Operating Reserves	-	-	-	-	-	-	-
25	TOTAL DEF. CREDITS & OPER. RESERVES	-	-	-	-	-	-	-
26	Contributions in Aid of Construction	-	-	-	-	-	-	-
27	Less: Accum. Amortization of CIAC	-	-	-	-	-	-	-
28	Accumulated Deferred Income Taxes	-	-	-	-	-	-	-
29	TOTAL EQUITY CAPITAL & LIABILITIES	857,573	934,701	925,576	868,198	830,630	835,405	799,860

Schedule of Water Net Operating Income

Florida Public Service Commission

Company: CSWR-Florida (TKCB, Inc.)

Schedule: B-1

Schedule Year Ended: 1/31/2025

Page 1 of 1

Interim ☐ Final ☒

Docket No.: 20250052

Historic ☒ or Projected ☐

Preparer: Brent Thies

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Line		Balance	Utility	Utility	Requested	Requested	
No.	Description	Per	Test Year	Adjusted	Revenue	Annual	Supporting
		Books	Adjustments	Test Year	Adjustment	Revenues	Schedule(s)

- 1 CSWR-Florida (TKCB, Inc.) provides wastewater service only, therefore
- 2 this schedule is not applicable.

Schedule of Wastewater Net Operating Income

Florida Public Service Commission

Company: CSWR-Florida (TKCB, Inc.)

Schedule: B-2

Schedule Year Ended: 1/31/2025

Page 1 of 1

Interim [] Final [X]

Docket No.: 20250052

Historic [X] or Projected []

Preparer: Brent Thies

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

Line No.	(1) Description	(2) Balance Per Books	(3) Utility Test Year Adjustments	(4) Utility Adjusted Test Year	(5) Requested Revenue Adjustment	(6) Requested Annual Revenues	(7) Supporting Schedule(s)
1	OPERATING REVENUES	\$ 99,715.0	-	99,715	100,385	200,100	B-4
2	Operation & Maintenance	\$ 145,255	7,926	153,182	4,517	157,699	B-6
3	Depreciation, net of CIAC Amort.	\$ 9,019	-	9,019	-	9,019	B-14
4	Amortization	\$ -	-	-	-	-	
5	Taxes Other Than Income	\$ 11,730	-	11,730	-	11,730	B-15
6	Provision for Income Taxes	\$ -	-	-	318	318	C-1
7	OPERATING EXPENSES	166,004	7,926	173,930	4,835	178,765	
8	NET OPERATING INCOME	(66,289)		(74,215)	95,550	21,334	
		=====	=====	=====	=====	=====	
9	RATE BASE	\$ 245,271		\$ 245,271		245,271	
		=====		=====		=====	
10	RATE OF RETURN	-27.03%		-30.26%		8.70%	
		=====		=====		=====	

Schedule of Adjustments to Operating Income

Florida Public Service Commission

Company: CSWR-Florida (TKCB, Inc.)

Schedule: B-3

Schedule Year Ended: 1/31/2025

Page 1 of 1

Interim [] Final [X]

Docket No.: 20250052

Historic [X] or Projected []

Preparer: Brent Thies

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

Line No.	Description	Water	Wastewater
1	Operations & Maintenance		
2			
3	Customer Billing Cost	-	(1,130)
4	New third party provider contract began 1/1/25		
5	Property Insurance	-	(1,479)
6	New policy as of 2/1/25		
7	Admin Expenses Transferred	-	(6,200)
8	Adjustment to overhead allocation		
9	Contract Operations	-	22,459
10	New third party contract began 10/1/2024		
11	Testing	-	(1,165)
12	Cost included in new contract that began 10/1/2024		
13	Chemicals	-	(4,647)
14	Cost included in new contract that began 10/1/2024		
15	Sludge Removal	-	89
16	Cost included in new contract that began 10/1/2024		
17			
18	Total Adjustment Operation & Maintenance	-	7,926.44
19			
20	Adjustment for Income Tax		
21	Taxable Income before State Tax	1,374.00	
22	Less State Tax Exemption	(696.79)	
23	State Taxable Income	677.21	
24	State Income tax (5.5%)	37.25	
25			
26	Federal Taxable Income	1,336.76	
27	Federal Income Tax (21%)	280.72	
28			
29	Total Adjustment for Income Tax		318
30			
31	Revenues		
32	Adjustment for required return		21,334
33			
34	Adjustment for negative operating income		74,215
35			
36	Adjustment to revenue for Income Tax		318
37			
38	Adjustment for RAF fees on increased revenue		4,517
39			
40	Total Adjustment to Revenues		100,385

Test Year Operating Revenues

Florida Public Service Commission

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

Explanation: Complete the following revenue schedule for the historical test year or base year. If general service revenue is not accounted for by sub-account, then show the total amount under metered- or measured-commercial and provide an explanation.

Schedule: B-4
Page 1 of 1
Preparer: Brent Thies
Recap Schedules: B-1,B-2

Line No.	WATER SALES		Total Water	WASTEWATER SALES		(1)
	Account No. and Description			Account No. and Description		Total Wastewater
1	460	Unmetered Water Revenue	\$ -	521.1	Flat Rate - Residential	\$ 99,715
2	461.1	Metered - Residential	\$ -	521.2	Flat Rate - Commercial	\$ -
3	461.2	Metered - Commercial	\$ -	521.3	Flat Rate - Industrial	\$ -
4	461.3	Metered - Industrial	\$ -	521.4	Flat Rate - Public Authorities	\$ -
5	461.4	Metered - Public Authorities	\$ -	521.5	Flat Rate - Multi-Family	\$ -
6	461.5	Metered - Multi-Family	\$ -	521.6	Flat Rate - Other	\$ -
7	462.1	Public Fire Protection	\$ -	522.1	Measured - Residential	\$ -
8	462.2	Private Fire Protection	\$ -	522.2	Measured - Commercial	\$ -
9	464	Other Sales - Public Authorities	\$ -	522.3	Measured - Industrial	\$ -
10	465	Irrigation Customers	\$ -	522.4	Measured - Public Authority	\$ -
11	466	Sales for Resale	\$ -	522.5	Measured - Multi-Family	\$ -
12	467	Interdepartmental Sales	\$ -	523	Other Sales - Public Authorities	\$ -
13			-----	524	Revenues from Other Systems	\$ -
14	TOTAL WATER SALES		\$ -	525	Interdepartmental Sales	\$ -
15			-----			-----
16	OTHER WATER REVENUES			TOTAL WASTEWATER SALES		\$ 99,715
17	470	Forfeited Discounts	\$ -			-----
18	471	Misc. Service Revenues	\$ -	OTHER WASTEWATER REVENUES		
19	472	Rents From Water Property	\$ -	531	Sale of Sludge	\$ -
20	473	Interdepartmental Rents	\$ -	532	Forfeited Discounts	\$ -
21	474	Other Water Revenues	\$ -	534	Rents From Wastewater Property	\$ -
22			-----	535	Interdepartmental Rents	\$ -
23	TOTAL OTHER WATER REVENUES		\$ -	536	Other Wastewater Revenues	\$ -
24			-----			-----
25	TOTAL WATER OPERATING REVENUES		\$ -	TOTAL OTHER WASTEWATER REVENUES		\$ -
26			=====			-----
27				TOTAL WASTEWATER OPERATING REVENUES		\$ 99,715
						=====

Detail of Operation & Maintenance Expenses By Month - Water

Florida Public Service Commission

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

Explanation: Provide a schedule of operation and maintenance expenses by primary account for each month of the test year. If schedule has to be continued on 2nd page, reprint the account titles and numbers.

Schedule: B-5
Page 1 of 1
Preparer: Brent Thies
Recap Schedules: B-1

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Line No.	Account No. and Name	Month	Month	Month	Month	Month	Month	Month	Month	Month	Month	Month	Month	Total Annual

- 1 CSWR-Florida (TKCB, Inc.) provides wastewater service only, therefore
- 2 this schedule is not applicable.

Detail of Operation & Maintenance Expenses By Month - Wastewater

Florida Public Service Commission

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

Explanation: Provide a schedule of operation and maintenance expenses by primary account for each month of the test year. If schedule has to be continued on 2nd page, reprint the account titles and numbers.

Schedule: B-6
Page 1 of 1
Preparer: Brent Thies
Recap Schedules: B-2

Line No.	(1) Account No. and Name	(2) February-24	(3) March-24	(4) April-24	(5) May-24	(6) June-24	(7) July-24	(8) August-24	(9) September-24	(10) October-24	(11) November-24	(12) December-24	(13) January-25	(14) Total Annual
1	701 Salaries & Wages - Employees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	703 Salaries & Wages - Officers, Etc.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3	704 Employee Pensions & Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4	710 Purchased Sewage Treatment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (39)	\$ -	\$ (39)
5	711 Sludge Removal Expense	\$ -	\$ -	\$ -	\$ (184)	\$ -	\$ -	\$ -	\$ 146	\$ (20)	\$ (31)	\$ -	\$ -	\$ (89)
6	715 Purchased Power	\$ 1,773	\$ 1,874	\$ 1,670	\$ -	\$ 1,133	\$ 1,161	\$ 2,001	\$ 1,047	\$ 1,140	\$ 1,220	\$ 84	\$ 757	\$ 13,859
7	716 Fuel for Power Purchased	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8	718 Chemicals	\$ -	\$ 931	\$ 576	\$ -	\$ 2,211	\$ 685	\$ -	\$ 1,875	\$ 655	\$ 376	\$ (2,642)	\$ -	\$ 4,647
9	720 Materials & Supplies	\$ -	\$ -	\$ -	\$ 387	\$ 129	\$ (129)	\$ -	\$ (56)	\$ 106	\$ (70)	\$ -	\$ -	\$ 368
10	731 Contractual Services - Engr.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
11	732 Contractual Services - Acct.	\$ -	\$ -	\$ 9	\$ -	\$ -	\$ -	\$ -	\$ 38	\$ -	\$ -	\$ -	\$ 40	\$ 87
12	733 Contractual Services - Legal	\$ 13	\$ 10	\$ -	\$ 72	\$ -	\$ 130	\$ 5	\$ 23	\$ -	\$ -	\$ 59	\$ -	\$ 311
13	734 Contractual Services - Mgmt. Fees	\$ 2,299	\$ 2,498	\$ 2,167	\$ 1,951	\$ 2,305	\$ 2,301	\$ 2,213	\$ 2,698	\$ 1,674	\$ 1,136	\$ 5,377	\$ 1,837	\$ 28,456
14	735 Contractual Services - Other	\$ 5,092	\$ 5,097	\$ 5,101	\$ 5,605	\$ 5,425	\$ 5,968	\$ 3,817	\$ 6,787	\$ 14,890	\$ 10,248	\$ (4,615)	\$ 6,712	\$ 70,125
15	741 Rental of Building/Real Prop.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
16	742 Rental of Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
17	750 Transportation Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
18	756 Insurance - Vehicle	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
19	757 Insurance - General Liability	\$ 883	\$ 500	\$ 755	\$ 743	\$ 743	\$ 280	\$ 280	\$ 743	\$ 40	\$ 280	\$ 280	\$ 330	\$ 5,856
20	758 Insurance - Workman's Comp.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
21	759 Insurance - Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
22	760 Advertising Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
23	766 Reg. Comm. Exp. - Rate Case Amort.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
24	767 Reg. Comm. Exp. - Other	\$ 179	\$ 7,436	\$ 169	\$ (23)	\$ 206	\$ 450	\$ (221)	\$ 548	\$ 368	\$ 396	\$ 422	\$ (2,389)	\$ 7,542
25	770 Bad Debt Expense	\$ 148	\$ 151	\$ 146	\$ 138	\$ 140	\$ 158	\$ 148	\$ 157	\$ 155	\$ 158	\$ (1,083)	\$ 150	\$ 566
26	775 Miscellaneous Expenses	\$ 1,437	\$ 1,003	\$ 536	\$ 764	\$ 680	\$ 586	\$ 385	\$ 1,087	\$ 642	\$ 895	\$ 4,566	\$ 986	\$ 13,566
27	TOTAL	\$ 11,822	\$ 19,499	\$ 11,129	\$ 9,453	\$ 12,972	\$ 11,571	\$ 8,627	\$ 15,093	\$ 19,650	\$ 14,608	\$ 2,410	\$ 8,423	\$ 145,255

Operation & Maintenance Expense Comparison - Water
 Company: CSWR-Florida (TKCB, Inc.)
 Docket No.: 20250052
 Test Year Ended: 1/31/2025

Florida Public Service Commission
 Schedule: B-7
 Page 1 of 1
 Preparer: Brent Thies

Explanation: Complete the following comparison of the applicant's current and prior test year O&M expenses before this Commission. Provide an explanation of all differences which are not attributable to the change in customer growth and the CPI-U. If the applicant has not had a previous rate case, use the year 5 years prior to the test year for comparison. Provide an additional schedule, if necessary, to explain differences.

	(1)	(2)	(3)	(4)	(5)	(6)
Line No.	Account No. and Name	Prior TY __/__/__	Current TY __/__/__	\$ Difference	% Difference	Explanation
1	CSWR-Florida (TKCB, Inc.) provides wastewater service only, therefore					
2	this schedule is not applicable.					

Operation & Maintenance Expense Comparison - Wastewater

Florida Public Service Commission

Company: CSWR-Florida (TKCB, Inc.)

Schedule: B-8

Docket No.: 20250052

Page 1 of 1

Test Year Ended: 1/31/2025

Preparer: Brent Thies

Explanation: Complete the following comparison of the applicant's current and prior test year O&M expenses before this Commission. Provide an explanation of all differences which are not attributable to the change in customer growth and the CPI-U. If the applicant has not had a previous rate case, use the year 5 years prior to the test year for comparison. Provide an additional schedule, if necessary, to explain differences.

Due to having less than two full years of historical information on this system, CSWR-Florida is only able to fill in information for the prior test year and current

Line No.	(1) Account No. and Name	(2) Prior TY 1/31/2024	(3) Current TY 1/31/2025	(4) \$ Difference	(5) % Difference	(6) Explanation
1	701 Salaries & Wages - Employees	\$ -	\$ -	\$ -	0%	
2	703 Salaries & Wages - Officers, Etc.	\$ -	\$ -	\$ -	0%	
3	704 Employee Pensions & Benefits	\$ -	\$ -	\$ -	0%	
4	710 Purchased Sewage Treatment	\$ -	\$ (39)	\$ (39)	0%	
5	711 Sludge Removal Expense	\$ 195	\$ (89)	\$ (284)	-146%	Immaterial Value
6	715 Purchased Power	\$ 2,453	\$ 13,859	\$ 11,406	465%	Less than a full year of data - 12/27/23 acquisition
7	716 Fuel for Power Purchased	\$ -	\$ -	\$ -	0%	
8	718 Chemicals	\$ 857	\$ 4,647	\$ 3,790	442%	Less than a full year of data - 12/27/23 acquisition
9	720 Materials & Supplies	\$ -	\$ 368	\$ 368	0%	
10	731 Contractual Services - Engr.	\$ -	\$ -	\$ -	0%	
11	732 Contractual Services - Acct.	\$ -	\$ 87	\$ 87	0%	
12	733 Contractual Services - Legal	\$ 29	\$ 311	\$ 282	972%	Less than a full year of data - 12/27/23 acquisition
13	634 Contractual Services - Mgmt. Fees7	\$ 4,974	\$ 28,456	\$ 23,482	472%	Less than a full year of data - 12/27/23 acquisition
14	735 Contractual Services - Other	\$ 6,447	\$ 70,125	\$ 63,678	988%	Less than a full year of data - 12/27/23 acquisition
15	741 Rental of Building/Real Prop.	\$ -	\$ -	\$ -	0%	
16	742 Rental of Equipment	\$ -	\$ -	\$ -	0%	
17	750 Transportation Expenses	\$ -	\$ -	\$ -	0%	
18	756 Insurance - Vehicle	\$ -	\$ -	\$ -	0%	
19	757 Insurance - General Liability	\$ 1,124	\$ 5,856	\$ 4,732	421%	Less than a full year of data - 12/27/23 acquisition
20	758 Insurance - Workman's Comp.	\$ -	\$ -	\$ -	0%	
21	759 Insurance - Other	\$ -	\$ -	\$ -	0%	
22	760 Advertising Expense	\$ -	\$ -	\$ -	0%	
23	766 Reg. Comm. Exp. - Rate Case Amort.	\$ -	\$ -	\$ -	0%	
24	767 Reg. Comm. Exp. - Other	\$ -	\$ 50	\$ 50	0%	Less than a full year of data - 12/27/23 acquisition
25	770 Bad Debt Expense	\$ 154	\$ 566	\$ 412	268%	Less than a full year of data - 12/27/23 acquisition
26	775 Miscellaneous Expenses	\$ 1,300	\$ 9,329	\$ 8,029	618%	Less than a full year of data - 12/27/23 acquisition
27	TOTAL	\$ 17,534	\$ 133,526	\$ 115,992	662%	
28	Total Customers	281	281			
29	Consumer Price Index - U	\$ 62	\$ 475			

Contractual Services

Florida Public Service Commission

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

Schedule: B-9
Page 1 of 1
Preparer: Brent Thies

Explanation: Provide a complete list of outside services which were incurred during the test year. List by type of service, such as accounting, engineering or legal, and provide specific detail of work performed by each consultant and the associated cost breakdown by items. Provide amounts separated by system and method of allocation if appropriate. Specific detail is not necessary for charges which are less than 2% of the test year revenues for that system. Do not include rate case expense charges.

(1) Line No.	(2) Consultant	(3) Type of Service	(4) Amount	(5) Description of Work Performed
1				
2	21 Design Group Inc.	OSS - IT	\$ 578	Remote Monitoring Subscription Cost
3	Backflow Solutions Inc.	OSS - IT	\$ 14	Cloud-based online subscription service for managing backflow prevention programs
4				
5	Beckemeier LeMoine Law	OSS - Legal	\$ 22	Legal Services
6	Bryant Miller Olive	OSS - Legal	\$ 32	Legal Services
7	CT Corporation	OSS - Legal	\$ 5	Annual Cost for Statutory Representation
8	David Woodsmall	OSS - Legal	\$ 13	Legal Services
9	Radey Law Firm	OSS - Legal	\$ 239	Legal Services
10				
11	McGuireWoods LLP	OSS - MGMT Consult	\$ 676	System Operations Consultant
12				
13	PNC & Invoice Cloud	OSS - Bank Fees	\$ 1,153	Bank Fees
14				
15	UHY Advisors	OSS - Audit and Accounting	\$ 46	Tax Preparation
16	Leo Berwick LP	OSS - Audit and Accounting	\$ 40	Property Tax Consulting
17				
18			\$ 2,817	

Analysis of Rate Case Expense

Florida Public Service Commission

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

Schedule: B-10
Page 1 of 1
Preparer: Brent Thies

Explanation: Provide the total amount of rate case expense requested in the application. State whether the total includes the amount up to proposed agency action or through a hearing before the Commission. Provide a list of each firm providing services for the applicant, the individuals for each firm assisting in the application, including each individual's hourly rate, and an estimate of the total charges to be incurred by each firm, as well as a description of the type of services provided. Also provide the additional information for amortization and allocation method, including support behind this determination.

Line No.	(1) Firm or Vendor Name	(2) Counsel, Consultant or Witness	(3) Hourly Rate Per Person	(4) Total Estimate Of Charges By Firm	(5) Type of Service Rendered
1	Radey Law Firm	Susan Clark	600	14,663	Legal Counsel
2	Radey Law Firm	Tom Crabb	500	12,219	Legal Counsel
3	Radey Law Firm	Jordann Wilhelm	325	7,942	Legal Counsel
4	Radey Law Firm	Robert Skrob	225	5,499	Legal Counsel
5	Radey Law Firm	Suzanne Turner	210	5,132	Legal Counsel
6	CSWR LLC	Josiah Cox	199	725	Company Witness
7	CSWR LLC	Mike Duncan	199	906	Company Witness
8	CSWR LLC	Jake Freeman	199	725	Company Witness
9	CSWR LLC	Aaron Silas	199	906	Company Witness
10	CSWR LLC	Brent Thies	199	906	Company Witness
11	CSWR LLC	Todd Thomas	199	725	Company Witness
12	CSWR LLC	All other Support	86	2,533	Filing and documentation preparation
13					
14					
15					
16					
17					
18	Total				
19					
20	Estimate Through				
21	[] PAA				
22	[x] Commission Hearing				
23					
24	Amortization Period 4 Years				
25	Explanation if different from Section 367.0816, Florida Statutes:				
26					
27					
28					
29	Amortization of Rate Case Expense:			(A)	(B)
30				Water	Wastewater
31					Total
32		Prior Unamortized Rate Case Expense		-	-
33		Current Rate Case Expense		-	600
34				- - - - -	- - - - -
35		Total Projected Rate Case Expense			52,878
36				= = = = =	= = = = =
37		Annual Amortization		-	13,220
38				= = = = =	= = = = =
39		Method of Allocation Between Systems:		0%	100%
40		(Provide Calculation)			100%

**Analysis of Major Maintenance Projects - Water & Wastewater
For the Test Year and 2 Years Prior and 1 Year Subsequent**

Florida Public Service Commission

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

**Schedule: B-11
Page 1 of 1
Preparer: Brent Thies**

Explanation: Provide an analysis of all maintenance projects greater than 2% of test year revenues per system which occurred during the 2 years prior to the test year, the test year, and the budgeted amount for 1 year subsequent to the test year. For each project, provide a description, the total cost or budgeted amount and how often the project should be repeated.

The Company has no maintenance projects greater than 2% of revenue.

Allocation of Expenses

Florida Public Service Commission

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

Schedule: B-12
Page 1 of 1
Preparer: Brent Thies

Explanation: Provide a schedule detailing expenses which are subject to allocation between systems (water, wastewater & gas, etc.) showing allocation percentages, gross amounts, amounts allocated, and a detailed description of the method of allocation. Provide a description of all systems other than water and wastewater.

			(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
			Allocation Percentages					Amounts Allocated			
Line No.	Acct. No.	Description	Water	Wastewater	Other	Total	Description of Allocation Method	Water	Wastewater	Other	Total

CSWR-Florida (TKCB, Inc.) provides wastewater service only, therefore this schedule is not applicable.

Net Depreciation Expense - Water

Florida Public Service Commission

Company: CSWR-Florida (TKCB, Inc.)

Schedule: B-13

Docket No.: 20250052

Page 1 of 1

Test Year Ended: 1/31/2025

Preparer: Brent Thies

Recap Schedules: B-1

Explanation: Provide a schedule of test year non-used and useful depreciation expense by primary account.

	(1)	(2)	(3)	(4)	(5)	(6)
Line No.	Account No. and Name	Test Year Expense	Utility Adjustments	Adjusted Balance	% Non-Used and Useful	Future Use Amount
1	CSWR-Florida (TKCB, Inc.) provides wastewater service only, therefore					
2	this schedule is not applicable.					

Net Depreciation Expense - Wastewater

Florida Public Service Commission

Company: CSWR-Florida (TKCB, Inc.)

Docket No.: 20250052

Test Year Ended: 1/31/2025

Historic [X] or Projected []

Schedule: B-14

Page 1 of 1

Preparer: Brent Thies

Recap Schedules: B-2

Explanation: Provide a schedule of test year non-used and useful depreciation expense by primary account.

Line No.	(1) Account No. and Name	(2) Test Year Expense	(3) Utility Adjustments	(4) Adjusted Balance	(5) % Non-Used and Useful	(6) Future Use Amount
1	INTANGIBLE PLANT					
2	351.1 Organization	\$ -				
3	352.1 Franchises	\$ -				
4	389.1 Other Plant & Misc. Equipment	\$ -				
5	COLLECTION PLANT	\$ -				
6	353.2 Land & Land Rights	\$ -				
7	354.2 Structures & Improvements	\$ 1,306				
8	360.2 Collection Wastewaters - Force	\$ 265				
9	361.2 Collection Wastewaters - Gravity	\$ 44				
10	362.2 Special Collecting Structures	\$ -				
11	363.2 Services to Customers	\$ -				
12	364.2 Flow Measuring Devices	\$ 935				
13	365.2 Flow Measuring Installations	\$ -				
14	389.2 Other Plant & Misc. Equipment	\$ -				
15	SYSTEM PUMPING PLANT	\$ -				
16	353.3 Land & Land Rights	\$ -				
17	354.3 Structures & Improvements	\$ -				
18	370.3 Receiving Wells	\$ 1,404				
19	371.3 Pumping Equipment	\$ 39				
20	389.3 Other Plant & Misc. Equipment	\$ -				
21	TREATMENT AND DISPOSAL PLANT	\$ -				
22	353.4 Land & Land Rights	\$ -				
23	354.4 Structures & Improvements	\$ -				
24	380.4 Treatment & Disposal Equipment	\$ 3,681				
25	381.4 Plant Wastewaters	\$ -				
26	382.4 Outfall Wastewater Lines	\$ -				
27	389.4 Other Plant & Misc. Equipment	\$ -				
28	GENERAL PLANT	\$ -				
29	353.5 Land & Land Rights	\$ -				
30	354.5 Structures & Improvements	\$ -				
31	390.5 Office Furniture & Equipment	\$ -				
32	391.5 Transportation Equipment	\$ -				
33	392.5 Stores Equipment	\$ -				
34	393.5 Tools, Shop & Garage Equipment	\$ 185				
35	394.5 Laboratory Equipment	\$ -				
36	395.5 Power Operated Equipment	\$ -				
37	396.5 Communication Equipment	\$ 1,160				
38	397.5 Miscellaneous Equipment	\$ -				
39	398.5 Other Tangible Plant	\$ -				
40						
41	TOTAL DEPRECIATION EXPENSE	\$ 9,019	\$	\$		\$
42						
43	LESS: AMORTIZATION OF CIAC	0				
44						
45	NET DEPRECIATION EXPENSE - WASTEWATER	\$ 9,019	\$	\$		\$
46		=====	=====	=====		=====

Taxes Other Than Income

Florida Public Service Commission

Company: CSWR-Florida (TKCB, Inc.)

Docket No.: 20250052

Schedule Year Ended: 1/31/2025

Historic [X] or Projected []

Schedule: B-15

Page 1 of 1

Preparer: Brent Thies

Recap Schedules: B-1, B-2

Explanation: Complete the following schedule of all taxes other than income.
For all allocations, provide description of allocation and calculations.

Line No.	(1) Description	(2) Regulatory Assessment Fees (RAFTs)	(3) Payroll Taxes	(4) Real Estate & Personal Property	(5) Other	(6) Total
WATER						
1	Test Year Per Books	\$ -	\$ -	\$ -	\$ -	\$ -
	Adjustments to Test Year (Explain)					
2		\$ -	\$ -	\$ -	\$ -	\$ -
3		\$ -	\$ -	\$ -	\$ -	\$ -
4		\$ -	\$ -	\$ -	\$ -	\$ -
5		\$ -	\$ -	\$ -	\$ -	\$ -
6	Total Test Year Adjustments	\$ -	\$ -	\$ -	\$ -	\$ -
7	Adjusted Test Year	\$ -	\$ -	\$ -	\$ -	\$ -
8	RAFTs Assoc. with Revenue Increase	\$ -	\$ -	\$ -	\$ -	\$ -
9	Total Balance	\$ -	\$ -	\$ -	\$ -	\$ -
=====						
WASTEWATER						
10	Test Year Per Books	\$ 7,492	\$ -	\$ 4,237	\$ -	\$ 11,730
	Adjustments to Test Year (Explain)					
11		\$ -	\$ -	\$ -	\$ -	\$ -
12		\$ -	\$ -	\$ -	\$ -	\$ -
13		\$ -	\$ -	\$ -	\$ -	\$ -
14		\$ -	\$ -	\$ -	\$ -	\$ -
15	Total Test Year Adjustments	\$ -	\$ -	\$ -	\$ -	\$ -
16	Adjusted Test Year	\$ 7,492	\$ -	\$ 4,237	\$ -	\$ 11,730
17	RAFTs Assoc. with Revenue Increase	\$ -	\$ -	\$ -	\$ -	\$ -
18	Total Balance	\$ 7,492	\$ -	\$ 4,237	\$ -	\$ 11,730
=====						

Reconciliation of Total Income Tax Provision
Florida Public Service Commission
Company: CSWR-Florida (TKCB, Inc.)
Schedule: C-1
Docket No.: 20250052
Page 1 of 1
Test Year Ended: 1/31/2025
Preparer: Brent Thies
Historic [X] or Projected []

Explanation: Provide a reconciliation between the total operating income tax provision and the currently payable income taxes on operating income for the test year.

Line No.	Description	Ref.	Total Per Books	Utility Adjustments	Utility Adjusted	Water	Wastewater
1	Current Tax Expense	C-2	(18,321.48)	18321.48	0.00	0.00	0
2	Deferred Income Tax Expense	C-5	0	0	0	0	0
3	ITC Realized This Year	C-8	0	0	0	0	0
4	ITC Amortization (3% ITC and IRC 46(f)(2))	C-8	0	0	0	0	0
5	Parent Debt Adjustment	C-9	0	0	0	0	0
6	Total Income Tax Expense		(18,321.48)	18,321.48	0.00	0.00	-
			=====	=====	=====	=====	=====

Note:

A Given that net operating income was negative, the Company booked no provision for income tax.

This adjustment adjusts current tax expense to zero. The values in Schedules C1-10 are calculated per the schedule mechanics and required formulas.

Supporting Schedules: C-2,C-5,C-8,C-9

Recap Schedules: B-1,B-2

State and Federal Income Tax Calculation - Current

Florida Public Service Commission

Company: CSWR-Florida (TKCB, Inc.)

Docket No.: 20250052

Test Year Ended: 1/31/2025

Historic [X] or Projected []

Schedule: C-2

Page 1 of 1

Preparer: Brent Thies

Explanation: Provide the calculation of state and federal income taxes for the test year.
Provide detail on adjustments to income taxes and investment tax credits generated.

	Total Per Books	Utility Adjustments	Utility Adjusted	Water	Wastewater
1 Net Utility Operating Income (Sch. B-1)	-66288.74521	0	-66288.74521	0	-66288.74521
2 Add: Income Tax Expense Per Books (Sch. B-1)	0	0	0	0	0
3 Subtotal	(66,288.75)	-	(66,288.75)	-	(66,288.75)
4 Less: Interest Charges (Sch. C-3)	5,999.58	-	5,999.58	-	5,999.58
5 Taxable Income Per Books	(72,288.33)	-	(72,288.33)	-	(72,288.33)
Schedule M Adjustments:					
6 Permanent Differences (From Sch. C-4)	-	-	-	-	-
7 Timing Differences (From Sch. C-5)	-	-	-	-	-
8 Total Schedule M Adjustments	-	-	-	-	-
9 Taxable Income Before State Taxes	(72,288.33)	-	(72,288.33)	-	(72,288.33)
10 Less: State Income Tax Exemption (\$5,000)	-	-	-	-	-
11 State Taxable Income	(72,288.33)	-	(72,288.33)	-	(72,288.33)
12 State Income Tax (5.5% of Line 11)	(3,975.86)	-	(3,975.86)	-	(3,975.86)
13 Emergency Excise Tax	-	-	-	-	-
14 Credits	-	-	-	-	-
15 Current State Income Taxes	(3,975.86)	-	(3,975.86)	-	(3,975.86)
16 Federal Taxable Income (Line 9 - Line 15)	(68,312.47)	-	(68,312.47)	-	(68,312.47)
17 Federal Income Tax Rate	21%	21%	21%	21%	21%
18 Federal Income Taxes (Line 16 x Line 17)	(14,345.62)	-	(14,345.62)	-	(14,345.62)
19 Less: Investment Tax Credit Realized This Year (Sch. C-8)	-	-	-	-	-
20 Current Federal Inc. Taxes (Line 18 - Line 19)	(14,345.62)	-	(14,345.62)	-	(14,345.62)
Summary:					
21 Current State Income Taxes (Line 15)	(3,975.86)	-	(3,975.86)	-	(3,975.86)
22 Current Federal Income Taxes (Line 20)	(14,345.62)	-	(14,345.62)	-	(14,345.62)
23 Total Current Income Tax Expense (To C-1)	(18,321.48)	-	(18,321.48)	-	(18,321.48)

Supporting Schedules: B-1,B-2,C-3,C-4,C-5,C-8

Recap Schedules: C-1

Schedule of Interest In Tax Expense Calculation

Florida Public Service Commission

Schedule: C-3

Company: CSWR-Florida (TKCB, Inc.)

Page 1 of 1

Docket No.: 20250052

Preparer: Brent Thies

Test Year Ended: 1/31/2025

Supporting Schedules: D-1,C-8

Historic [X] or Projected []

Recap Schedules: C-2

Explanation: Provide the amount of interest expense used to calculate income taxes on Schedule No. C-2. Explain any changes in interest expense in detail giving amount of change and reason for change. If the basis for allocating interest used in the tax calculation differs from the basis used in allocating current income taxes payable, the differing bases should be clearly identified.

Line No.	Description	Total Per Books	Utility Adjustments	Utility Adjusted	Water	Wastewater
1	Interest on Long-Term Debt	0	0	0	0	0
2	Amortization of Debt Premium, Disc. and Expense Net	0	0	0	0	0
3	Interest on Short-Term Debt	5,999.58	0	5,999.58	-	5,999.58
4	Other Interest Expense	0	0	0	0	0
5	AFUDC	0	0	0	0	0
6	ITC Interest Synchronization (IRC 46(f)(2) only - See below)	0	0	0	0	0
7	Total Used For Tax Calculation	5,999.58	-	5,999.58	-	5,999.58

Calculation of ITC Interest Synchronization Adjustment
ONLY for Option 2 companies (See Sch. C-8, pg. 4)

Balances From Schedule D-1	Amount	Ratio	Cost	Total Weighted Cost	Debt Only Weighted Cost
8 Long-Term Debt	0	0	0	0	0
9 Short-Term Debt	0	0	0	0	0
10 Preferred Stock	0	0	0	0	---
11 Common Equity	0	0	0	0	---
12 Total	0	0	0	0	0
13 ITCs (from D-1, Line 7)	0				
14 Weighted Debt Cost (From Line 12)	0				
15 Interest Adjustment (To Line 6)	0				

Book/Tax Differences - Permanent

Florida Public Service Commission

Company: CSWR-Florida (TKCB, Inc.)

Docket No.: 20250052

Test Year Ended: 1/31/2025

Historic [X] or Projected []

Schedule: C-4

Page 1 of 1

Preparer: Brent Thies

Explanation: Provide the description and amount of all book/tax differences accounted for as permanent differences. This would include any items accounted for on a flow through basis.

CSWR-Florida has no book/tax differences as part of its tax records

Supporting Schedules: None

Recap Schedules: C-2

Deferred Income Tax Expense

Florida Public Service Commission

Company: CSWR-Florida (TKCB, Inc.)

Schedule: C-5

Docket No.: 20250052

Page 1 of 1

Test Year Ended: 1/31/2025

Preparer: Brent Thies

Historic [X] or Projected []

Explanation: Provide the calculation of total deferred income tax expense for the test year.
Provide detail on items resulting in tax deferrals other than accelerated depreciation.

Line No.	Description	Total Per Books	Utility Adjustments	Utility Adjusted	Water	Wastewater
Timing Differences:						
1	Tax Depreciation and Amortization	0	0	0	0	0
2	Book Depreciation and Amortization	0	0	0	0	0
3	Difference	0	0	0	0	0
4	Other Timing Differences (Itemize):	0	0	0	0	0
5	Total Timing Differences (To C-2)	0	0	0	0	0
6	State Tax Rate					
7	State Deferred Taxes (Line 5 x Line 6)	0	0	0	0	0
8	Timing Differences For Federal Taxes (Line 5 - Line 7)	0	0	0	0	0
9	Federal Tax Rate					
10	Federal Deferred Taxes (Line 8 x Line 9)	0	0	0	0	0
11	Add: State Deferred Taxes (Line 7)	0	0	0	0	0
12	Total Deferred Tax Expense (To C-1)	0	0	0	0	0
		=====	=====	=====	=====	=====

Supporting Schedules: None

Recap Schedules: C-2

Accumulated Deferred Income Taxes - Summary

Florida Public Service Commission

Company: CSWR-Florida (TKCB, Inc.)

Schedule: C-6

Docket No.: 20250052

Page 1 of 3

Test Year Ended: 1/31/2025

Preparer: Brent Thies

Explanation: For each of the accumulated deferred tax accounts provide a summary of the ending balances as reported on pages 2 & 3 of this schedule. The same annual balances should be shown.

Line No.	Year	Account No. _____			Account No. _____			Net Deferred Income Taxes		
		State	Federal	Total	State	Federal	Total	State	Federal	Total

CSWR-Florida has no accumulated tax deferrals on its books

Supporting Schedules: C-7, Pg 2 & 3

Recap Schedules: A-18,A-19,D-2

Accumulated Deferred Income Taxes - State

Florida Public Service Commission

Company: CSWR-Florida (TKCB, Inc.)

Schedule: C-6

Docket No.: 20250052

Page 2 of 3

Test Year Ended: 1/31/2025

Preparer: Brent Thies

Explanation: For each of the accumulated deferred tax accounts provide annual balances beginning with the year of the last rate case and ending with the test year.

		Account No. _____					Account No. _____				
Line No.	Year	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance

CSWR-Florida has no accumulated tax deferrals on its books

Supporting Schedules: None
Recap Schedules: C-6

Accumulated Deferred Income Taxes - Federal

Florida Public Service Commission

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

Schedule: C-6
Page 3 of 3
Preparer: Brent Thies

Explanation: For each of the accumulated deferred tax accounts provide annual balances beginning with the year of the last rate case and ending with the test year.

		Account No. _____					Account No. _____				
Line No.	Year	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance

CSWR-Florida has no accumulated tax deferrals on its books

Supporting Schedules: None
Recap Schedules: C-6

Investment Tax Credits - Analysis

Florida Public Service Commission

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

Schedule: C-7
Page 1 of 4
Preparer: Brent Thies

Explanation: Provide an analysis of accumulated tax credits generated and amortized on an annual basis beginning with the test year in the last rate case to the end of the current test year. Amounts provided by the Revenue Act of 1971 and subsequent acts should be shown separately from amounts applicable to prior laws. Identify progress payments separately.

		3% ITC						4% ITC					
		Amount Realized			Amortization			Amount Realized			Amortization		
Line No.	Year	Beginning Balance	Current Year	Prior Year Adjust.	Current Year	Prior Year Adjust.	Ending Balance	Beginning Balance	Current Year	Prior Year Adjust.	Current Year	Prior Year Adjust.	Ending Balance

CSWR-Florida has no investment tax credits on its books

Supporting Schedules: None
Recap Schedules: C-2,C-3,C-10,D-2,A-18,A-19

Investment Tax Credits - Analysis

Florida Public Service Commission

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

Schedule: C-7
Page 2 of 4
Preparer: Brent Thies

Explanation: Provide an analysis of accumulated tax credits generated and amortized on an annual basis beginning with the test year in the last rate case to the end of the current test year. Amounts provided by the Revenue Act of 1971 and subsequent acts should be shown separately from amounts applicable to prior laws. Identify progress payments separately.

		8% ITC						10% ITC					
		Amount Realized			Amortization			Amount Realized			Amortization		
Line No.	Year	Beginning Balance	Current Year	Prior Year Adjust.	Current Year	Prior Year Adjust.	Ending Balance	Beginning Balance	Current Year	Prior Year Adjust.	Current Year	Prior Year Adjust.	Ending Balance

CSWR-Florida has no investment tax credits on its books

Supporting Schedules: None
Recap Schedules: C-2,C-3,C-10,D-2,A-18,A-19

Company: CSWR-Florida (TKCB, Inc.)

Docket No.: 20250052

Test Year Ended: 1/31/2025

Schedule: C-7

Page 3 of 4

Preparer: Brent Thies

Explanation: Explain accounting policy as to method of amortization for both progress payment and other ITC. Explanation should include at least a description of how the time period for amortization is determined, when it begins, under what circumstances it changes, etc. If there are unused ITC, supply a schedule showing year generated, amount generated, total amount used and remaining unused portion.

CSWR-Florida has no investment tax credits on its books

Investment Tax Credits - Section 46(f) Election

Florida Public Service Commission

Company: CSWR-Florida (TKCB, Inc.)

Schedule: C-7

Docket No.: 20250052

Page 4 of 4

Test Year Ended: 1/31/2025

Preparer: Brent Thies

Historic ☒ or Projected ☐

Explanation: Provide a copy of the election made under Section 46(f), Internal Revenue Code.

CSWR-Florida has received no investment tax credits of this type

Parent(s) Debt Information

Florida Public Service Commission

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

Schedule: C-8
Page 1 of 1
Preparer: Brent Thies

Explanation: Provide the information required to adjust income tax expense by the interest expense of the parent(s) that may be invested in the equity of the applicant. If a year-end rate base is used, provide on both a year-end and an average basis. Amounts should be parent only.

Line No.	Description	Parent's Name			Weighted Cost
		Amount	% of Total	Cost Rate	
1	Long-Term Debt				
2	Short-Term Debt				
3	Preferred Stock				
4	Common Equity (State Retained Earnings Separately - Parent Only)				
5	Deferred Income Tax				
6	Other				
7	Total		100.00%		
8	Weighted Cost Parent Debt X 37.63% (or applicable consolidated tax rate) X Equity of Subsidiary (To C-1)				

Supporting Schedules: None
Recap Schedules: C-3

Income Tax Returns

Florida Public Service Commission

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

Schedule: C-9
Page 1 of 1
Preparer: Brent Thies

Explanation: Provide a copy of the most recently filed federal income tax return, state income tax return and most recent final IRS revenue agent's report for the applicant or consolidated entity (whichever type of return is filed). A statement of when and where the returns and reports are available for review may be provided in lieu of providing the returns and reports.

**Line
No.**

-
- | | |
|---|---|
| 1 | A copy of the CSWR-Florida tax return for tax year 2023 will be made available for inspection during the field audit. |
| 2 | An extension was filed for the 2024 return. No IRS revenue agent report is available. |

Miscellaneous Tax Information

Florida Public Service Commission

Company: CSWR-Florida (TKCB, Inc.)

Schedule: C-10

Docket No.: 20250052

Page 1 of 1

Test Year Ended: 1/31/2025

Preparer: Brent Thies

Explanation: Provide answers to the following questions with respect to the applicant or its consolidated entity.

- (1) What tax years are open with the Internal Revenue Service?
Tax year 2024 remains open as CSWR-Florida was granted an extension of its 2024 tax filing
- (2) Is the treatment of customer deposits at issue with the IRS?
No
- (3) Is the treatment of contributions in aid of construction at issue with the IRS?
No
- (4) Is the treatment of unbilled revenues at issue with the IRS?
No

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

Florida Public Service Commission

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

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

Subsidiary [X] or Consolidated []

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

Line No.	Class of Capital	(1) Reconciled To Requested Rate Base	(2) Ratio	(3) Cost Rate	(4) Weighted Cost
1	Long-Term Debt	-			
2	Short-Term Debt	65,153.85	26.56%	8.50%	2.26%
3	Preferred Stock	-			
4	Customer Deposits	-			
5	Common Equity	180,117.15	73.44%	8.77%	6.44%
6	Tax Credits - Zero Cost	-			
7	Tax Credits - Wtd. Cost	-			
8	Accum. Deferred Income Taxes	-			
9	Other (Explain)	-			
10	Total	245,271.00	100.00%		8.70%
		=====	=====		=====

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

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

Florida Public Service Commission

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

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

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

Line No.	(1) Class of Capital	(2) Test Year Per Books	(3) - (4) - (5) Reconciliation Adjustments			(6) Reconciled To Requested Rate Base
			(3) Specific	(4) (Explain)	(5) Prorata *	
1	Long-Term Debt	-				
2	Short-Term Debt	65,154				65,154
3	Preferred Stock	-				
4	Common Equity	504,845	A Parent Equity		(324,728)	180,117
5	Customer Deposits	-				
6	Tax Credits - Zero Cost	-				
7	Tax Credits - Wtd. Cost	-				
8	Accum. Deferred Income Tax	-				
9	Other (Explain)	-				
10	Total	569,999				245,271

* List corresponding adjustments to rate base below:

Description	Amount
A Equity Capital provided by parent for construction in progress and other utility plant assets not being sought as rate base in this case	324727.96

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

Preferred Stock Outstanding

Florida Public Service Commission

Company: CSWR-Florida (TKCB, Inc.)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Utility ☒ or Parent ☐
Historic ☒ or Projected ☐

Explanation: Provide data as specified on preferred stock on a 13-month average basis. If the utility is an operating division or subsidiary, submit an additional schedule which reflects the same information for the parent level.

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Line No.	Description, Coupon Rate, Years of Life	Issue Date	Call Provis., Special Restrict.	Principal Amount Sold (Face Value)	Principal Amount Outstanding	(Discount) or Premium on Principal Amount Sold	(Discount) or Premium Associated With Col (5)	Issuing Expense Associated With Col(4)	Issuing Expense Associated With Col(5)	Net Proceeds (5)-(9)+(7)	Rate (Contract Rate on Face Value)	Dollar Dividend On Face Value (11)x(5)	Effective Cost Rate (12)/(10)

CSWR-Florida has no preferred stock outstanding

Recap Schedules: A-19,D-2

13-Month Average Cost of Short-Term Debt

Florida Public Service Commission

Company: CSWR-Florida (TKCB, Inc.)

Schedule: D-4

Docket No.: 20250052

Page 1 of 1

Test Year Ended: 1/31/2025

Preparer: Brent Thies

Utility ☒ or Parent ☐

Historic ☒ or Projected ☐

Explanation: Provide the following information on a 13-month average basis. If the utility is an operating division or subsidiary, submit an additional schedule which reflects the same information for the parent level.

Line No.	Lender	(1) Total Interest Expense	(2) Maturity Date	(3) Simple Average Amt. Outstanding	(4) Effective Cost Rate
1	CSWR, LLC	5,999.58	11/22/2026	65,153.85	9.2%

Total

Recap Schedules: A-19,D-2

Cost of Long-Term Debt
13-Month Average Basis

Florida Public Service Commission

Company: CSWR-Florida (TKCB, Inc.)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Utility ☒ or Parent ☐
Historic ☒ or Projected ☐

Explanation: Provide the specified data on long-term debt issues on a 13-month average basis for the test year. Arrange by type of issue (i.e., first mortgage bonds). If the utility is an operating division or subsidiary, submit an additional schedule which reflects the same information on the parent level.

Schedule: D-5
Page 1 of 1
Preparer: Brent Thies

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Line No.	Description, Coupon Rate, Years of Life	Issue Date-Maturity Date	Principal Amount Sold (Face Value)	Principal Amount Outstanding	Amount Outstanding Within One Year	Unamortized Discount (Premium) Associated With Col(4)	Unamortized Issuing Expense Associated With Col(4)	Annual Amortization of Discount (Premium) on Principal Outstanding	Annual Amort. of Issuing Expense on Principal Outstanding	Interest Cost (Coupon Rate) x Col (4)	Total Interest Cost (8)+(9)+(10)	Effective Cost Rate (11)/((4)-(6)-(7))

CSWR-Florida has no long-term debt

Total

Supporting Schedules: D-6
Recap Schedules: A-19,D-2

Cost of Variable Rate Long-Term Debt
13-Month Average Basis

Florida Public Service Commission

Company: CSWR-Florida (TKCB, Inc.)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Utility ☒ or Parent ☐
Historic ☒ or Projected ☐

Explanation: Provide the specified data on variable cost long-term debt issues on a 13-month basis. If the utility is an operating division or subsidiary, submit an additional schedule which reflects the same information for the parent level.

Schedule: D-6
Page 1 of 1
Preparer: Brent Thies

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Line No.	Description, Coupon Rate, Years of Life	Issue Date-Maturity Date	Principal Amount Sold (Face Value)	Principal Amount Outstanding	Amount Outstanding Within One Year	Unamortized Discount (Premium) Associated With Col(4)	Unamortized Issuing Expense Associated With Col(4)	Annual Amortization of Discount (Premium) on Principal Outstanding	Annual Amort. of Issuing Expense on Principal Outstanding	Basis of Variable Rate (i.e. Prime + 2%)	Interest Cost (Test Year Cost Rate X Col. (4))	Total Interest Cost (8)+(9)+(11)	Effective Cost Rate (12)/((4)-(6)-(7))

CSWR-Florida has no variable rate long-term debt

Total

Supporting Schedules: None
Recap Schedules: A-19,D-2

Schedule of Customer Deposits

Florida Public Service Commission

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

Schedule: D-7
Page 1 of 1
Preparer: Brent Thies

Explanation: Provide a schedule of customer deposits on a 13-month average basis.

(1)	(2)	(3)	(4)	(5)
For the Month Ended	Beginning Balance	Deposits Received	Deposits Refunded	Ending Balance (2+3-4)

CSWR-Florida does not collect customer deposits

Rate Schedule

Florida Public Service Commission

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

Schedule: E-1
Page 1 of 1
Preparer: Aaron Silas

Explanation: Provide a schedule of present and proposed rates. State residential wastewater cap, if one exists.

Line No.	(1) Class/Meter Size	(2)	(3)
		Present Rates	Proposed Rates
		BFC	BFC
1	Residential		
2	All Meter Sizes	\$ 20.25	\$ 36.27
3	Gallonge charge per 1,000 Gallons	\$ 7.14	\$ 12.79
4			
5	General Service		
6	5/8" x 3/4"	\$ 20.25	\$ 36.27
7	3/4"	\$ 30.38	\$ 54.41
8	1"	\$ 50.63	\$ 90.69
9	1-1/2"	\$ 101.25	\$ 181.37
10	2"	\$ 162.00	\$ 290.19
11	3"	\$ 324.00	\$ 544.11
12	4"	\$ 506.25	\$ 906.86
13	6"	\$ 1,012.50	\$ 1,813.72
14	Gallonge charge per 1,000 Gallons	\$ 8.55	\$ 12.79

Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission

Company: CSWR-Florida (TKCB, Inc.)

Docket No.: 20250052

Test Year Ended: 1/31/2025

Water [] or Wastewater [X]

Schedule: E-2

Page 1 of 1

Preparer: Aaron Silas

Explanation: Provide a calculation of revenues at present and proposed rates using the billing analysis for the residential service class and bills and consumption for all other classes of service. Explain any differences between these revenues and booked revenues.

Line No.	(1) Class/Meter Size	(2) Number Bills	(3) Consumption in MG	(4) Present Rate	(5) Revenues at Present Rates	(6) Proposed Rate	(7) Revenues at Proposed Rates
1	Residential						
2	All Meter Sizes	3059		\$ 20.25	\$ 61,944.75	\$ 36.27	\$ 110,963.10
3	Gallonge charge per 1,000 Gallons		9,091,327.73	\$ 7.14	\$ 64,912.08	\$ 12.79	\$ 116,278.55
4	Total Residential	3059	9,091,327.73		\$ 126,856.83		\$ 227,241.65
5		=====	=====		=====		=====
6	Average Bill				\$ 41.47		\$ 74.29
7					=====		=====
8	General Service						
9	5/8" x 3/4"	-	-	\$ 20.25	-		-
10	3/4"	-	-	\$ 30.38	-		-
11	1"	-	-	\$ 50.63	-		-
12	1-1/2"	-	-	\$ 101.25	-		-
13	2"	-	-	\$ 162.00	-		-
14	3"	-	-	\$ 324.00	-		-
15	4"	-	-	\$ 506.25	-		-
16	6"	-	-	\$ 1,012.50	-		-
17	Gallonge charge per 1,000 Gallons	-	-	\$ 8.55	-		-
18		-----	-----		-----		-----
19	Total Gen. Serv.	-	-		-		-
20		=====	=====		=====		=====
21	Average Bill				=====		=====
22							
23	List Other Classes						
24	As Above						
25		-----	-----		-----		-----
26	Totals	3059	9,091,327.73		126,856.83		227,241.65
27		=====	=====		-----		-----
28	Unbilled Revenues						
29	Other Revenue						
30	Misc. Serv. Charges						
31					-----		-----
32	Total Revenue				126,856.83		227,241.65
33							
34	Booked Revenue				\$ 99,714.99		
35					-----		-----
36	Difference (Explain)				\$ (27,141.84)		
37							
38	The Company believes the difference between modeled and booked revenue is primarily due to a timing mismatch.						
39	The model is based on bills dated within the test year (2/21/2024–1/20/2025), while the booked revenue reflects revenue						
40	posted to the general ledger on a true calendar basis (2/1/2024–1/31/2025).						

Customer Monthly Billing Schedule

Florida Public Service Commission

Company: CSWR-Florida (TKCB, Inc.)

Schedule: E-3

Docket No.: 20250052

Page 1 of 1

Test Year Ended: 1/31/2025

Preparer: Aaron Silas

Water [] or Wastewater [X]

Explanation: Provide a schedule of monthly customers billed or served by class.

Line No.	(1) Month/ Year	(2) Residential	(3) General Service	(4) Multi-Family Dwelling	(5) Private Fire Protection	(6) Other (List)	(7) Total
1	February	281					281
2	March	252					252
3	April	254					254
4	May	254					254
5	June	244					244
6	July	254					254
7	August	253					253
8	September	253					253
9	October	249					249
10	November	252					252
11	December	256					256
12	January	257					257
	Total	3,059					3,059
		=====	=====	=====	=====	=====	=====

Miscellaneous Service Charges

Florida Public Service Commission

Company: CSWR-Florida (TKCB, Inc.)

Schedule: E-4

Docket No.: 20250052

Page 1 of 1

Test Year Ended: 1/31/2025

Preparer: Aaron Silas

Water [] or Wastewater [X]

Explanation: Provide a schedule of present and proposed miscellaneous service charges. If an increase is proposed (or new charges), provide a schedule of derivation of charges, unless the charges are pursuant to the latest Staff Advisory Bulletin #13.

Line No.	(1)		(2)		(3)	
	Type Charge	Bus. Hrs.	Present	After Hrs.	Proposed	After Hrs.
1	Initial Connection	N/A	N/A	\$	50.75	\$ 101.50
2						
3	Normal Reconnection	N/A	N/A	\$	50.75	\$ 101.50
4						
5	Violation Reconnection	N/A	N/A	\$	50.75	\$ 101.50
6						
7	Premises Visit	N/A	N/A	\$	50.75	\$ 101.50
8						
9	Other Charges (List)					
10	Late Payment Charge	N/A	N/A	\$	7.00	\$ 7.00
11						
12	NSF Check Charge	N/A	N/A	Pursuant to Section 68.065, F.S.		Pursuant to Section 68.065, F.S.
13						
14	Credit Card Fee	N/A	N/A	2.25% of Bill		2.25% of Bill
15						
16	ACH Fee	N/A	N/A	\$	0.75	\$ 0.75

Miscellaneous Service Charge Revenues

Florida Public Service Commission

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

Schedule: E-5
Page 1 of 1
Preparer: Aaron Silas

Explanation: Provide a schedule of test year miscellaneous charges received by type. Provide an additional schedule for proposed charges, if applicable.

Line No.	(1) Initial Connection	(2) Normal Reconnect	(3) Violation Reconnect	(4) Premises Visit	(5) Other Charges	(6) Total
1	This utility did not collect any miscellaneous charges during the test year; therefore, this schedule is not applicable.					

Public Fire Hydrants Schedule**Florida Public Service Commission****Company: CSWR-Florida (TKCB, Inc.)
Docket No.: 20250052
Test Year Ended: 1/31/2025****Schedule: E-6
Page 1 of 1
Preparer: Todd Thomas**

Explanation: Provide a schedule of public fire hydrants (including standpipes, etc.) by size. This schedule is not required for a wastewater only rate application.

(1) Line No.	(2) Size	(3) Type	(4) Quantity
1	CSWR-Florida (TKCB, Inc.) provides wastewater service only, therefore		
2	this schedule is not applicable.		

Private Fire Protection Service**Florida Public Service Commission**

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

Schedule: E-7
Page 1 of 1
Preparer: Todd Thomas

Explanation: Provide a schedule of private fire protection service by size of connection. This schedule is not required for a wastewater only rate application.

(1) Line No.	(2) Size	(3) Type	(4) Quantity
1	CSWR-Florida (TKCB, Inc.) provides wastewater service only, therefore		
2	this schedule is not applicable.		

Contracts and Agreements Schedule**Florida Public Service Commission****Company: CSWR-Florida (TKCB, Inc.)
Docket No.: 20250052
Test Year Ended: 1/31/2025****Schedule: E-8
Page 1 of 1
Preparer: Aaron Silas**

Explanation: Provide a list of all outstanding contracts or agreements having rates or conditions different from those on approved tariffs. Describe with whom, the purpose and the elements of each contract shown.

(1) Line No.	(2) Type	(3) Description
1		No outstanding contracts/agreements having rates or conditions different from those on approved tariff.
2		

Tax or Franchise Fee Schedule

Florida Public Service Commission

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

Schedule: E-9
Page 1 of 1
Preparer: Brent Thies

Explanation: Provide a schedule of state, municipal, city or county franchise taxes or fees paid (or payable). State the type of agreement (i.e. contract, tax).

(1) Line No.	(2) Type Tax or Fee	(3) To Whom Paid	(4) Amount	(5) How Collected From Customers	(6) Type Agreement
-----	-----	-----	-----	-----	-----

CSWR-Florida incurred no franchise taxes or fees in the test period

Service Availability Charges Schedule

Florida Public Service Commission

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

Schedule: E-10
Page 1 of 1
Preparer: Aaron Silas

Explanation: Provide a schedule of present and proposed service availability charges. (See Rule 25-20.580, F.A.C.)
 If no change is proposed, then this schedule is not required.

(1)		(2)	(3)
Line	Type Charge	Present Charges	Proposed Charges
No.			
Sewer			
1	This utility does not have any present availability charges for wastewater services.		
2			
3	Main Extension Charge	N/A	Actual Cost

Guaranteed Revenues Received

Florida Public Service Commission

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

Schedule: E-11
Page 1 of 1
Preparer: Brent Thies

Explanation: Provide copies of all guaranteed revenue contracts with a schedule of billing and receipts on an annual basis by class.

Line No.	(1) For the Year Ended	(2) Residential	(3) General Service	(4) Other	(5) Total
-----	-----	-----	-----	-----	-----

1 This utility does not have any guaranteed revenue contracts; therefore this schedule is not applicable.

Class A Utility Cost of Service Study

Florida Public Service Commission

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

Schedule: E-12
Page 1 of 1
Preparer: Aaron Silas

Explanation: All Class A utilities whose service classes include industrial customers, whose utilization exceeds an average of 350,000 GPD, shall provide a fully allocated class cost of service study showing customer, base (commodity), and extra capacity (demand) components under present and proposed rates. This study shall include rate of return by class and load (demand) research studies used in the cost allocation. The analysis shall be based upon the AWWA Manual No. 1 and shall comply with current AWWA procedures and standard industrial practices for utilities providing water and wastewater service.

Line No.	(1) Customer	(2) Base	(3) Extra Capacity	(4) Present Charges	(5) Proposed Charges
1	This utility does not have any industrial customers, whose utilization exceeds an average of 350,000 GPD; therefore this schedule is not applicable.				
2					

Projected Test Year Revenue Calculation

Florida Public Service Commission

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

Schedule: E-13
Page 1 of 1
Preparer: Aaron Silas

Explanation: If a projected test year is used, provide a schedule of historical and projected bills and consumption by classification. Include a calculation of each projection factor on a separate schedule, if necessary. List other classes or meter sizes as applicable.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Line No.	Class/Meter Size	Historical Year Bills	Proj. Factor	Proj. Test Year Bills	Test Year Consumption	Proj. Factor	Project. TY Consumption	Present Rates	Projected TY Revenue	Proposed Rates	Proj. Rev. Requirement

1 This utility is not utilizing a projected test year; therefore this schedule is not applicable.

Billing Analysis Schedules

Florida Public Service Commission

Company: CSWR-Florida (TKCB, Inc.)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Water [] or Wastewater [X]
Customer Class: Residential
Meter Size: All Meter Sizes

Schedule: E-14
Page 1 of 1
Preparer: Aaron Silas

Explanation: Provide a billing analysis for the residential class of service, including any separately metered irrigation, by meter size. Round consumption to nearest 1,000 gallons and begin at zero.

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Consumpt.	Number	Cumulative	Gallons	Cumulative	Reversed	Consolidated	Percentage
Level	of Bills	Bills	Consumed	Gallons	Bills	Factor	of Total
-----	-----	-----	(1)x(2)	-----	-----	[(1)x(6)]+(5)	-----
CSWR-Florida does not have individual usage data due to being a sewer only provider billing through a 3rd party water provider							

**Gallons of Water Pumped, Sold and Unaccounted For
In Thousands of Gallons**

Florida Public Service Commission

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

**Schedule F-1
Page 1 of 1
Preparer: Todd Thomas**

Explanation: Provide a schedule of gallons of water pumped, sold and unaccounted for each month of the test year. The gallons pumped should match the flows shown on the monthly operating reports sent to DEP. The other uses may include plant use, flushing of hydrants and water and wastewater lines, line breakages and fire flows. Provide all calculations to substantiate the other uses. If unaccounted for water is greater than 10%, provide an explanation as to the reasons why; if less than 10%, Columns 4 & 5 may be omitted.

	(1)	(2)	(3)	(4)	(5)	(6)
Month/ Year	Total Gallons Pumped	Gallons Purchased	Gallons Sold	Other Uses	Unaccounted For Water (1)+(2)-(3)-(4)	% Unaccounted For Water

CSWR-Florida (TKCB, Inc.) provides wastewater service only, therefore this schedule is not applicable.

Gallons of Wastewater Treated
In Thousands of Gallons

Florida Public Service Commission

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

Schedule F-2
Page 1 of 1
Preparer: Todd Thomas

Explanation: Provide a schedule of gallons of wastewater treated by individual plant for each month of the historical test year. Flow data should match the monthly operating reports sent to DEP.

	(1)	(2)	(3)	(4)	(5)	(6)
		Individual Plant Flows			Total Plant	Total Purch.
Month/ Year	Sunlakes WWTP	(Name)	(Name)	(Name)	Flows	Sewage Treatment
Feb-24	14,200.00				14,200.00	
Mar-24	21,548.00				21,548.00	
Apr-24	21,103.00				21,103.00	
May-24	22,537.00				22,537.00	
Jun-24	21,374.00				21,374.00	
Jul-24	20,134.00				20,134.00	
Aug-24	20,822.00				20,822.00	
Sep-24	20,352.00				20,352.00	
Oct-24	20,100.00				20,100.00	
Nov-24	18,600.00				18,600.00	
Des-24	15,100.00				15,100.00	
Jan-25	15,800.00				15,800.00	
Total	231,670.00				231,670.00	
	=====	=====	=====	=====	=====	=====

Water Treatment Plant Data

Florida Public Service Commission

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

Schedule F-3
Page 1 of 1
Preparer: Todd Thomas

Explanation: Provide the following information for each water treatment plant. If the system has water plants that are interconnected, the data for these plants may be combined. All flow data must be obtained from the monthly operating reports (MORs) sent to the Department of Environmental Protection.

	DATE	GPD
--	------	-----

CSWR-Florida (TKCB, Inc.) provides wastewater service only, therefore this schedule is not applicable.

Wastewater Treatment Plant Data**Florida Public Service Commission**

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

Schedule F-4
Page 1 of 1
Preparer: Todd Thomas

Explanation: Provide the following information for each wastewater treatment plant. All flow data must be obtained from the monthly operating reports (MORs) sent to the Department of Environmental Protection.

	MONTH	GPD
1. Plant Capacity		99,000
The hydraulic rated capacity. If different from that shown on the DER operating or construction permit, provide an explanation.		
2. Average Daily Flow Max Month	APR	22,537
An average of the daily flows during the peak usage month during the test year. Explain, on a separate page, if this peak-month was influenced by abnormal infiltration due to rainfall periods.		

**Used and Useful Calculations
Water Treatment Plant**

Florida Public Service Commission

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

**Schedule F-5
Page 1 of 1
Preparer: Todd Thomas**

Explanation: Provide all calculations, analyses and governmental requirements used to determine the used and useful percentages for the water treatment plant(s) for the historical test year and the projected test year (if applicable).

Recap Schedules: A-5,A-9,B-13

CSWR-Florida (TKCB, Inc.) provides wastewater service only, therefore this schedule is not applicable.

**Used and Useful Calculations
Wastewater Treatment Plant**

Florida Public Service Commission

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

**Schedule F-6
Page 1 of 1
Preparer: Todd Thomas**

Explanation: Provide all calculations, analyses and governmental requirements used to determine the used and useful percentages for the wastewater treatment plant(s) for the historical test year and the projected test year (if applicable).

Recap Schedules: A-6,A-10,B-14
Line No.

1	Used and Useful Flow	45,000.00
2	Property Needed for Post Test Year Period	0
3	Permitted Capacity	99,000.00 gpd
4	Used and Useful Percentage	45.45%
5	Please note that the used and useful percentage for the wastewater treatment plant	
6	reflects that the facility was constructed with excess capacity to accommodate anticipated	
7	future development.	

**Used and Useful Calculations
Water Distribution and Wastewater Collection Systems**

Florida Public Service Commission

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

**Schedule F-7
Page 1 of 1
Preparer: Todd Thomas**

Explanation: Provide all calculations, analyses and governmental requirements used to determine the used and useful percentages for the water distribution and wastewater collection systems for the historical and the projected test year (if applicable). The capacity should be in terms of ability to serve a designated number of connections. It should then be related to actual connected density for historical year calculations. Explain all assumptions for projected calculations. If the distribution and collection systems are entirely contributed or built-out, this schedule is not required.

Recap Schedules: A-5,A-6,A-9,A-10,B-13,B-14

The distribution/collection systems are entirely built-out and therefore this schedule is not required.

Margin Reserve Calculations

Florida Public Service Commission

Company: CSWR-Florida (TKCB, Inc.)

Schedule F-8

Docket No.: 20250052

Page 1 of 1

Test Year Ended: 1/31/2025

Preparer: Todd Thomas

Explanation: If a margin reserve is requested, provide all calculations and analyses used to determine the amount of margin reserve for each portion of used and useful plant.

Recap Schedules: F-5,F-6,F-7

A margin reserve has not been requested and therefore this schedule is not required.

Equivalent Residential Connections - Water

Florida Public Service Commission

Company: CSWR-Florida (TKCB, Inc.)

Docket No.: 20250052

Test Year Ended: 1/31/2025

Schedule F-9

Page 1 of 1

Preparer: Aaron Silas

Explanation: Provide the following information in order to calculate the average growth in ERCs for the last five years, including the test year. If the utility does not have single-family residential (SFR) customers, the largest customer class should be used as a substitute.

CSWR-Florida (TKCB, Inc.) provides wastewater service only, therefore this schedule is not applicable.

Equivalent Residential Connections - Wastewater

Florida Public Service Commission

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

Schedule F-10
Page 1 of 1
Preparer: Aaron Silas

Explanation: Provide the following information in order to calculate the average growth in ERCs for the last five years, including the test year. If the utility does not have single-family residential (SFR) customers, the largest customer class should be used as a substitute.

Line No.	(1) Year	(2) Beginning	(3) SFR Customers Ending	(4) Average	(5) SFR Gallons Treated	(6) Gallons/ SFR (5)/(4)	(7) Total Gallons Treated	(8) Total ERCs (7)/(6)	(9) Annual % Incr. in ERCs
1	TY-4								---
2	TY-3								
3	TY-2								
4	TY-1								
5	TY	281	257	269	9,091,328	33,796.76	9,091,328	269	N/A
<u>CSWR-Florida has only owned this system for the test year therefore has no data to provide prior to the test year.</u>									

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Interim Rate - Revenue Deficiency - Wastewater

Florida Public Service Commission

Company: CSWR-Florida (TKCB, Inc.)**Docket No.: 20250052****Test Year Ended: 1/31/2025****Page 1 of 1****Preparer: Aaron Silas****Explanation: Revenue deficiency calculation using the Company's Year End Rate Base, Net Operating Income Cost of Capital from the most recent rate case, and the minimum from the last authorized ROE range**

Rate Base	245,271.04
Net Operating Income	(66,288.75)
Equity Percentage	92.82%
Debt Percentage	7.18%
Last Authorized ROE (Min)	6.85%
Current Cost of Debt	8.50%
Achieved Rate of Return	-27.03%
Required Rate of Return	6.97%
Revenue Deficiency	83,380.38
Percentage Increase	83.62%

Interim Rate Design - Wastewater

Florida Public Service Commission

Company: CSWR-Florida (TKCB, Inc.)

Docket No.: 20250052

Test Year Ended: 1/31/2025

Page 1 of 1

Preparer: Aaron Silas

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

Customer Type (B)	Base Year Bill Count (C)	Residential Customer Equivalent (D)	Customer Equivalents (E)	Base Year At Present Rates Revenue (F)	Proposed Revenue Increase (G)	Base Year Proposed Revenue (H)	Proposed Monthly Charge (I)
Residential							
All Meter Sizes	3,059.00	1.00	3,059.00	\$ 61,944.75	40,715.01	\$ 102,659.76	\$ 33.56
Gallorage charge per 1,000 Gallons			9,091,327.73	\$ 64,912.08	42,665.37	\$ 107,577.45	\$ 11.83
General Service							
5/8" x 3/4"	-	1.00	-	\$ -	-	\$ -	\$ 33.56
3/4"	-	1.50	-	\$ -	-	\$ -	\$ 50.34
1"	-	2.50	-	\$ -	-	\$ -	\$ 83.90
1-1/2"	-	5.00	-	\$ -	-	\$ -	\$ 167.80
2"	-	8.00	-	\$ -	-	\$ -	\$ 268.48
3"	-	15.00	-	\$ -	-	\$ -	\$ 503.40
4"	-	25.00	-	\$ -	-	\$ -	\$ 839.00
6"	-	50.00	-	\$ -	-	\$ -	\$ 1,678.00
Gallorage charge per 1,000 Gallons				\$ -	-	\$ -	\$ 11.83
Total:	3,059.00		3,059.00	\$ 126,856.83	83,380.38	\$ 210,237.21	

Standalone Rate Design - Wastewater

Florida Public Service Commission

Company: CSWR-Florida (TKCB, Inc.)

Docket No.: 20250052

Test Year Ended: 1/31/2025

Page 1 of 1

Preparer: Aaron Silas

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

Customer Type (B)	Base Year Bill Count (C)	Residential Customer Equivalent (D)	Customer Equivalents (E)	Base Year At Present Rates Revenue (F)	Proposed Revenue Increase (G)	Base Year Proposed Revenue (H)	Proposed Monthly Charge (I)
Residential							
All Meter Sizes	3,059.00	1.00	3,059.00	\$ 61,944.75	49,018.35	\$ 110,963.10	\$ 36.27
Gallorage charge per 1,000 Gallons			9,091,327.73	\$ 64,912.08	51,366.47	\$ 116,278.55	\$ 12.79
General Service							
5/8" x 3/4"	-	1.00	-	\$ -	-	\$ -	\$ 36.27
3/4"	-	1.50	-	\$ -	-	\$ -	\$ 54.41
1"	-	2.50	-	\$ -	-	\$ -	\$ 90.69
1-1/2"	-	5.00	-	\$ -	-	\$ -	\$ 181.37
2"	-	8.00	-	\$ -	-	\$ -	\$ 290.19
3"	-	15.00	-	\$ -	-	\$ -	\$ 544.11
4"	-	25.00	-	\$ -	-	\$ -	\$ 906.86
6"	-	50.00	-	\$ -	-	\$ -	\$ 1,813.72
Gallorage charge per 1,000 Gallons				\$ -	-	\$ -	\$ 12.79
Total:	3,059.00		3,059.00	\$ 126,856.83	100,384.82	\$ 227,241.65	