

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

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

**CSWR-Florida Utility Operating Company, LLC -
Sebring Ridge Utilities, Inc.**

Docket No. 20250052-WS

VOLUME I



FLORIDA PUBLIC SERVICE COMMISSION

FOR THE

TEST YEAR ENDED: January 31, 2025

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 (Sebring Ridge Utilities, INC.)****Schedule: A-1****Docket No.: 20250052****Page 1 of 1****Schedule Year Ended: 1/31/2025****Preparer: Brent Thies****Interim [X] Final []****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)
		Balance	Utility	Adjusted	
Line	Description	Per	Adjustments	Utility	Supporting
No.		Books		Balance	Schedule(s)
1	CSWR-Florida (Sebring Ridge Utilities, INC.) provides wastewater service only, therefore				
2	this schedule is not applicable.				

Schedule of Wastewater Rate Base

Florida Public Service Commission

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

Schedule: A-2

Docket No.: 20250052

Page 1 of 1

Schedule Year Ended: 1/31/2025

Preparer: Brent Thies

Interim [X] Final []

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.

Line No.	(1) Description	(2) Balance Per Books	(3) Utility Adjustments	(4) Adjusted Utility Balance	(5) Supporting Schedule(s)
1	Utility Plant in Service	1,087,791	-	1,087,791	A-6
2	Utility Land & Land Rights	103,019	-	103,019	A-6
3	Less: Non-Used & Useful Plant	-	-	-	A-7
4	Construction Work in Progress	-	-	-	-
5	Less: Accumulated Depreciation	(425,073)	-	(425,073)	A-10
6	Less: CIAC	(282,771)	-	(282,771)	A-12
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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	713,808	-	713,808	

Schedule of Adjustments to Rate Base

Florida Public Service Commission

Company: CSWR-Florida (Sebring Ridge Utilities, INC.)
Docket No.: 20250052
Schedule Year Ended: 1/31/2025
Interim ☒ Final ☐
Historical ☒ Projected ☐

Schedule: A-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 (Sebring Ridge Utilities, 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	8/31/2023 Balance		495,063
2	2023 Additions		201,546
3	2023 Retirements		(1,124)
4	2023 Adjustments		
5	1/31/2024 Balance		695,485
6	2024 Additions		739,013
7	2024 Retirements		
8	2024 Adjustments		
9	1/31/2025 Balance		1,434,499
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	__/_/_ Balance		1,434,499
		=====	=====

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 (Sebring Ridge Utilities, INC.)
Docket No.: 20250052
Schedule Year Ended: 1/31/2025
Historical [X] 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 (Sebring Ridge Utilities, 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 (Sebring Ridge Utilities, INC.)
Docket No.: 20250052
Schedule Year Ended: 1/31/2025
Historical ☒ **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 (Sebring Ridge Utilities, 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 (Sebring Ridge Utilities, INC.)
Docket No.: 20250052
Schedule Year Ended: 1/31/2025
Historical [X] 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 (Sebring Ridge Utilities, 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 (Sebring Ridge Utilities, INC.)
Docket No.: 20250052
Schedule Year Ended: 1/31/2025
Historical [X] 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	103,019		
7	354.2 Structures & Improvements	362,695		
8	360.2 Collection Wastewaters - Force	53,744		
9	361.2 Collection Wastewaters - Gravity	160,220		
10	362.2 Special Collecting Structures	76,537		
11	363.2 Services to Customers	28,996		
12	364.2 Flow Measuring Devices	8,575		
13	365.2 Flow Measuring Installations	-		
14	389.2 Other Plant & Misc. Equipment	-		
15	<u>SYSTEM PUMPING PLANT</u>			
16	353.3 Land & Land Rights	-		
17	354.3 Structures & Improvements	-		
18	370.3 Receiving Wells	-		
19	371.3 Pumping Equipment	130,883		
20	389.3 Other Plant & Misc. Equipment	-		
21	<u>TREATMENT AND DISPOSAL PLANT</u>			
22	353.4 Land & Land Rights	-		
23	354.4 Structures & Improvements	-		
24	380.4 Treatment & Disposal Equipment	225,603		
25	381.4 Plant Wastewaters	660		
26	382.4 Outfall Wastewater Lines	-		
27	389.4 Other Plant & Misc. Equipment	1,828		
28	<u>GENERAL PLANT</u>			
29	353.5 Land & Land Rights	-		
30	354.5 Structures & Improvements	-		
31	390.5 Office Furniture & Equipment	-		
32	391.5 Transportation Equipment	-		
33	392.5 Stores Equipment	-		
34	393.5 Tools, Shop & Garage Equipment	-		
35	394.5 Laboratory Equipment	9,741		
36	395.5 Power Operated Equipment	-		
37	396.5 Communication Equipment	28,308		
38	397.5 Miscellaneous Equipment	-		
39	398.5 Other Tangible Plant	-		
40	TOTAL			
		\$ 1,190,811	\$	\$
		=====	=====	=====

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

Florida Public Service Commission

Company: CSWR-Florida (Sebring Ridge Utilities, INC. Explanation: Provide month ending balances for
Docket No.: 20250052 each month of the test year and the ending balance
Schedule Year Ended: 1/31/2025 for the prior year.
Historical [X] Projected []

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	103,019	103,019	103,019	103,019	103,019	103,019	103,019
7	354.2 Structures & Improvements	67,877	67,877	232,970	232,970	232,970	459,863	459,863
8	360.2 Collection Wastewaters - Force	10,264	10,264	14,862	14,862	14,862	79,195	79,195
9	361.2 Collection Wastewaters - Gravity	160,220	160,220	160,220	160,220	160,220	160,220	160,220
10	362.2 Special Collecting Structures	76,537	76,537	76,537	76,537	76,537	76,537	76,537
11	363.2 Services to Customers	-	-	-	-	-	-	53,851
12	364.2 Flow Measuring Devices	-	9,289	9,289	9,289	9,289	9,289	9,289
13	365.2 Flow Measuring Installations	-	-	-	-	-	-	-
14	389.2 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
15	<u>SYSTEM PUMPING PLANT</u>							
16	353.3 Land & Land Rights	-	-	-	-	-	-	-
17	354.3 Structures & Improvements	-	-	-	-	-	-	-
18	370.3 Receiving Wells	-	-	-	-	-	-	-
19	371.3 Pumping Equipment	100,034	100,034	115,843	115,843	115,843	144,235	144,235
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	148,506	148,506	157,896	186,975	186,975	254,360	256,609
25	381.4 Plant Wastewaters	660	660	660	660	660	660	660
26	382.4 Outfall Wastewater Lines	-	-	-	-	-	-	-
27	389.4 Other Plant & Misc. Equipment	60	60	2,150	2,150	2,150	2,150	2,150
28	<u>GENERAL PLANT</u>							
29	353.5 Land & Land Rights	-	-	-	-	-	-	-
30	354.5 Structures & Improvements	-	-	-	-	-	-	-
31	390.5 Office Furniture & Equipment	-	-	-	-	-	-	-
32	391.5 Transportation Equipment	-	-	-	-	-	-	-
33	392.5 Stores Equipment	-	-	-	-	-	-	-
34	393.5 Tools, Shop & Garage Equipment	-	-	-	-	-	-	-
35	394.5 Laboratory Equipment	-	-	-	-	-	-	18,091
36	395.5 Power Operated Equipment	-	-	-	-	-	-	-
37	396.5 Communication Equipment	28,308	28,308	28,308	28,308	28,308	28,308	28,308
38	397.5 Miscellaneous Equipment	-	-	-	-	-	-	-
39	398.5 Other Tangible Plant	-	-	-	-	-	-	-
40	TOTAL	\$ 695,485	\$ 704,775	\$ 901,756	\$ 930,834	\$ 930,834	\$ 1,317,837	\$ 1,392,026
		=====	=====	=====	=====	=====	=====	=====

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

Florida Public Service Commission

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

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	103,019	103,019	103,019	103,019	103,019	103,019	103,019
7	354.2 Structures & Improvements	493,441	493,441	493,441	493,441	493,441	493,441	362,695
8	360.2 Collection Wastewaters - Force	79,195	79,195	79,195	79,195	79,195	79,195	53,744
9	361.2 Collection Wastewaters - Gravity	160,220	160,220	160,220	160,220	160,220	160,220	160,220
10	362.2 Special Collecting Structures	76,537	76,537	76,537	76,537	76,537	76,537	76,537
11	363.2 Services to Customers	53,851	53,851	53,851	53,851	53,851	53,851	28,996
12	364.2 Flow Measuring Devices	9,289	9,289	9,289	9,289	9,289	9,289	8,575
13	365.2 Flow Measuring Installations	-	-	-	-	-	-	-
14	389.2 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
15	<u>SYSTEM PUMPING PLANT</u>							
16	353.3 Land & Land Rights	-	-	-	-	-	-	-
17	354.3 Structures & Improvements	-	-	-	-	-	-	-
18	370.3 Receiving Wells	-	-	-	-	-	-	-
19	371.3 Pumping Equipment	144,235	144,235	144,235	144,235	144,235	144,235	130,883
20	389.3 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
21	<u>TREATMENT AND DISPOSAL PLANT</u>							
22	353.4 Land & Land Rights	-	-	-	-	-	-	-
23	354.4 Structures & Improvements	-	-	-	-	-	-	-
24	380.4 Treatment & Disposal Equipment	265,502	265,502	265,502	265,502	265,502	265,502	225,603
25	381.4 Plant Wastewaters	660	660	660	660	660	660	660
26	382.4 Outfall Wastewater Lines	-	-	-	-	-	-	-
27	389.4 Other Plant & Misc. Equipment	2,150	2,150	2,150	2,150	2,150	2,150	1,828
28	<u>GENERAL PLANT</u>							
29	353.5 Land & Land Rights	-	-	-	-	-	-	-
30	354.5 Structures & Improvements	-	-	-	-	-	-	-
31	390.5 Office Furniture & Equipment	-	-	-	-	-	-	-
32	391.5 Transportation Equipment	-	-	-	-	-	-	-
33	392.5 Stores Equipment	-	-	-	-	-	-	-
34	393.5 Tools, Shop & Garage Equipment	-	-	-	-	-	-	-
35	394.5 Laboratory Equipment	18,091	18,091	18,091	18,091	18,091	18,091	9,741
36	395.5 Power Operated Equipment	-	-	-	-	-	-	-
37	396.5 Communication Equipment	28,308	28,308	28,308	28,308	28,308	28,308	28,308
38	397.5 Miscellaneous Equipment	-	-	-	-	-	-	-
39	398.5 Other Tangible Plant	-	-	-	-	-	-	-
40	TOTAL	\$ 1,434,499	\$ 1,434,499	\$ 1,434,499	\$ 1,434,499	\$ 1,434,499	\$ 1,434,499	\$ 1,190,811

Non-Used and Useful Plant - Summary

Florida Public Service Commission

Company: CSWR-Florida (Sebring Ridge Utilities, 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 (Sebring Ridge Utilities, 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	08/31/2023 Balance	-	410,687
2	2023 Additions	-	1,706
3	2023 Retirements	-	(1,124)
4	2023 Adjustments	-	-
5	01/31/2024 Balance	-	411,268
6	2024 Additions	-	32,257
7	2024 Retirements	-	-
8	2024 Adjustments	-	-
9	01/31/2025 Balance	-	443,525
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	-	443,525
		=====	=====

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 (Sebring Ridge Utilities, INC.)
Docket No.: 20250052
Schedule Year Ended: 1/31/2025
Historical ☒ 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 (Sebring Ridge Utilities, 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 (Sebring Ridge Utilities, INC.)
Docket No.: 20250052
Schedule Year Ended: 1/31/2025
Historical ☒ 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 (Sebring Ridge Utilities, 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 (Sebring Ridge Utilities, INC.)
Docket No.: 20250052
Schedule Year Ended: 1/31/2025
Historical ☒ 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 (Sebring Ridge Utilities, 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 (Sebring Ridge Utilities, INC.)

Docket No.: 20250052

Schedule Year Ended: 1/31/2025

Historical [X] 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	14,169		-
8	360.2 Collection Wastewaters - Force	10,823		-
9	361.2 Collection Wastewaters - Gravity	160,220		-
10	362.2 Special Collecting Structures	76,537		-
11	363.2 Services to Customers	254		-
12	364.2 Flow Measuring Devices	929		-
13	365.2 Flow Measuring Installations	-		-
14	389.2 Other Plant & Misc. Equipment	-		-
15	<u>SYSTEM PUMPING PLANT</u>			
16	353.3 Land & Land Rights	-		-
17	354.3 Structures & Improvements	-		-
18	370.3 Receiving Wells	-		-
19	371.3 Pumping Equipment	12,320		-
20	389.3 Other Plant & Misc. Equipment	-		-
21	<u>TREATMENT AND DISPOSAL PLANT</u>			
22	353.4 Land & Land Rights	-		-
23	354.4 Structures & Improvements	-		-
24	380.4 Treatment & Disposal Equipment	147,208		-
25	381.4 Plant Wastewaters	640		-
26	382.4 Outfall Wastewater Lines	-		-
27	389.4 Other Plant & Misc. Equipment	103		-
28	<u>GENERAL PLANT</u>			
29	353.5 Land & Land Rights	-		-
30	354.5 Structures & Improvements	-		-
31	390.5 Office Furniture & Equipment	-		-
32	391.5 Transportation Equipment	-		-
33	392.5 Stores Equipment	-		-
34	393.5 Tools, Shop & Garage Equipment	-		-
35	394.5 Laboratory Equipment	217		-
36	395.5 Power Operated Equipment	-		-
37	396.5 Communication Equipment	1,651		-
38	397.5 Miscellaneous Equipment	-		-
39	398.5 Other Tangible Plant	-		-
40	TOTAL	\$ 425,073	\$ -	\$ -

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

Florida Public Service Commission

Company: CSWR-Florida (Sebring Ridge Utilities, INC.) Explanation: Provide month ending balances for
Docket No.: 20250052 each month of the test year and the ending balance
Schedule Year Ended: 1/31/2025 for the prior year.
Historical [X] Projected []

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	9,148	9,325	9,931	10,538	11,145	12,342	13,540
8	360.2 Collection Wastewaters - Force	10,264	10,264	10,277	10,290	10,302	10,494	10,685
9	361.2 Collection Wastewaters - Gravity	160,220	160,220	160,220	160,220	160,220	160,220	160,220
10	362.2 Special Collecting Structures	76,537	76,537	76,537	76,537	76,537	76,537	76,537
11	363.2 Services to Customers	-	-	-	-	-	-	118
12	364.2 Flow Measuring Devices	-	155	310	464	619	774	929
13	365.2 Flow Measuring Installations	-	-	-	-	-	-	-
14	389.2 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
15	<u>SYSTEM PUMPING PLANT</u>	-	-	-	-	-	-	-
16	353.3 Land & Land Rights	-	-	-	-	-	-	-
17	354.3 Structures & Improvements	-	-	-	-	-	-	-
18	370.3 Receiving Wells	-	-	-	-	-	-	-
19	371.3 Pumping Equipment	8,803	9,267	9,804	10,340	10,877	11,545	12,214
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	145,377	145,391	145,449	145,642	145,835	146,340	146,855
25	381.4 Plant Wastewaters	631	633	634	636	637	639	640
26	382.4 Outfall Wastewater Lines	-	-	-	-	-	-	-
27	389.4 Other Plant & Misc. Equipment	53	53	63	73	83	93	103
28	<u>GENERAL PLANT</u>	-	-	-	-	-	-	-
29	353.5 Land & Land Rights	-	-	-	-	-	-	-
30	354.5 Structures & Improvements	-	-	-	-	-	-	-
31	390.5 Office Furniture & Equipment	-	-	-	-	-	-	-
32	391.5 Transportation Equipment	-	-	-	-	-	-	-
33	392.5 Stores Equipment	-	-	-	-	-	-	-
34	393.5 Tools, Shop & Garage Equipment	-	-	-	-	-	-	-
35	394.5 Laboratory Equipment	-	-	-	-	-	-	101
36	395.5 Power Operated Equipment	-	-	-	-	-	-	-
37	396.5 Communication Equipment	236	472	708	944	1,179	1,415	1,651
38	397.5 Miscellaneous Equipment	-	-	-	-	-	-	-
39	398.5 Other Tangible Plant	-	-	-	-	-	-	-
40	TOTAL	\$ 411,268	\$ 412,316	\$ 413,932	\$ 415,684	\$ 417,435	\$ 420,399	\$ 423,593

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

Florida Public Service Commission

Company: CSWR-Florida (Sebring Ridge Utilities, II)
Docket No.: 20250052
Schedule Year Ended: 1/31/2025
Historical [X] 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	14,825	16,110	17,395	18,680	19,965	21,250	14,169
8	360.2 Collection Wastewaters - Force	10,876	11,067	11,259	11,450	11,641	11,833	10,823
9	361.2 Collection Wastewaters - Gravity	160,220	160,220	160,220	160,220	160,220	160,220	160,220
10	362.2 Special Collecting Structures	76,537	76,537	76,537	76,537	76,537	76,537	76,537
11	363.2 Services to Customers	236	354	472	590	708	826	254
12	364.2 Flow Measuring Devices	1,084	1,239	1,393	1,548	1,703	1,858	929
13	365.2 Flow Measuring Installations	-	-	-	-	-	-	-
14	389.2 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
15	<u>SYSTEM PUMPING PLANT</u>							
16	353.3 Land & Land Rights	-	-	-	-	-	-	-
17	354.3 Structures & Improvements	-	-	-	-	-	-	-
18	370.3 Receiving Wells	-	-	-	-	-	-	-
19	371.3 Pumping Equipment	12,882	13,550	14,219	14,887	15,555	16,223	12,320
20	389.3 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
21	<u>TREATMENT AND DISPOSAL PLANT</u>							
22	353.4 Land & Land Rights	-	-	-	-	-	-	-
23	354.4 Structures & Improvements	-	-	-	-	-	-	-
24	380.4 Treatment & Disposal Equipment	147,412	147,969	148,525	149,082	149,639	150,195	147,208
25	381.4 Plant Wastewaters	642	644	645	647	648	650	640
26	382.4 Outfall Wastewater Lines	-	-	-	-	-	-	-
27	389.4 Other Plant & Misc. Equipment	113	123	133	143	153	163	103
28	<u>GENERAL PLANT</u>							
29	353.5 Land & Land Rights	-	-	-	-	-	-	-
30	354.5 Structures & Improvements	-	-	-	-	-	-	-
31	390.5 Office Furniture & Equipment	-	-	-	-	-	-	-
32	391.5 Transportation Equipment	-	-	-	-	-	-	-
33	392.5 Stores Equipment	-	-	-	-	-	-	-
34	393.5 Tools, Shop & Garage Equipment	-	-	-	-	-	-	-
35	394.5 Laboratory Equipment	201	302	402	503	603	704	217
36	395.5 Power Operated Equipment	-	-	-	-	-	-	-
37	396.5 Communication Equipment	1,887	2,123	2,359	2,595	2,831	3,067	1,651
38	397.5 Miscellaneous Equipment	-	-	-	-	-	-	-
39	398.5 Other Tangible Plant	-	-	-	-	-	-	-
40	TOTAL	\$ 426,915	\$ 430,237	\$ 433,559	\$ 436,881	\$ 440,203	\$ 443,525	\$ 425,073

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 (Sebring Ridge Utilities, 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	08/31/2023 Balance	-	279,575
2	2023 Additions	-	1,015
3	2023 Adjustments	-	-
4	01/31/2024 Balance	-	280,590
5	2024 Additions	-	2,730
6	2024 Adjustments	-	-
7	01/31/2025 Balance	-	283,320
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	-	283,320
		= = = = =	= = = = =

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 (Sebring Ridge Utilities, INC.)
Docket No.: 20250052
Schedule Year Ended: 1/31/2025
Historical ☒ 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)	282,771		
12				
13	Total	\$ 282,771	\$	\$
		= = = = =	=====	=====

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

Florida Public Service Commission

Company: CSWR-Florida (Sebring Ridge Utilities, INC.)
Docket No.: 20250052
Schedule Year Ended: 1/31/2025
Historical [X] 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)	280,590	283,005	282,690	282,690	282,690	282,690	282,690
12								
13	Total	\$ 280,590	\$ 283,005	\$ 282,690	\$ 282,690	\$ 282,690	\$ 282,690	\$ 282,690
		=====	=====	=====	=====	=====	=====	=====

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

Florida Public Service Commission

Company: CSWR-Florida (Sebring Ridge Utilities, INC.)
Docket No.: 20250052
Schedule Year Ended: 1/31/2025
Historical [X] 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)	282,690	283,005	283,320	283,320	283,320	283,320	282,771
12								
13	Total	\$ 282,690	\$ 283,005	\$ 283,320	\$ 283,320	\$ 283,320	\$ 283,320	\$ 282,771
		=====	=====	=====	=====	=====	=====	=====

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

Florida Public Service Commission

Company: CSWR-Florida (Sebring Ridge Utilities, 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	08/31/2023 Balance	-	223,032
2	2023 Additions	- - - - -	3,113
3	2023 Adjustments	- - - - -	- - - - -
4	01/31/2024 Balance	-	226,145
5	2024 Additions	-	9,399
6	2024 Adjustments	- - - - -	- - - - -
7	01/31/2025 Balance	-	235,544
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	-	235,544
		=====	=====

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

Schedule of Accumulated Amortization - CIAC
Test Year Average Balance

Florida Public Service Commission

Company: CSWR-Florida (Sebring Ridge Utilities, INC.)
Docket No.: 20250052
Schedule Year Ended: 1/31/2025
Historical [X] 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)	230,841		
12				
13	Total	\$ 230,841	\$	\$
		=====	=====	=====

Schedule of Accumulated Amortization - CIAC
Test Year Average Balance

Florida Public Service Commission

Company: CSWR-Florida (Sebring Ridge Utilities, INC.)
Docket No.: 20250052
Schedule Year Ended: 1/31/2025
Historical ☒ 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)	226,145	226,924	227,710	228,491	229,274	230,057	230,840
12								
13	Total	\$ 226,145	\$ 226,924	\$ 227,710	\$ 228,491	\$ 229,274	\$ 230,057	\$ 230,840
		=====	=====	=====	=====	=====	=====	=====

Schedule of Accumulated Amortization - CIAC
Test Year Average Balance

Florida Public Service Commission

Company: CSWR-Florida (Sebring Ridge Utilities, INC.)
Docket No.: 20250052
Schedule Year Ended: 1/31/2025
Historical [X] 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)	231,623	232,406	233,190	233,975	234,759	235,544	230,841
12								
13	Total	\$ 231,623	\$ 232,406	\$ 233,190	\$ 233,975	\$ 234,759	\$ 235,544	\$ 230,841
		=====	=====	=====	=====	=====	=====	=====

Schedule of Annual AFUDC Rates Used

Florida Public Service Commission

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

Schedule: A-15

Docket No.: 20250052

Page 1 of 1

Test Year Ended: 1/31/2025

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 (Sebring Ridge Utilities, 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 (Sebring Ridge Utilities, 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	-	1,267	1,266.60
4	Accounts Rec'b - Customer	-	10,576	10,575.77
5	Notes & Accts. Rec'b - Assoc. Cos.	-	-	-
6	Accounts Rec'b - Other	-	4	4.34
7	Allowance for Bad Debts	-	(2,010)	(2,010.37)
8	Prepayments	-	529	528.72
9	Miscellaneous Current & Accrued Assets	-	4,458	4,458.19
10				
11	Current Liabilities (13 month average)			
12	Accounts Payable	-	(48,224)	(48,223.87)
13	Notes Payable	-	-	-
14	Notes & Accounts Payable - Assoc. Cos.	-	(41,912)	(41,912)
15	Customer Deposits	-	-	-
16	Accrued Taxes	-	-	-
17	Accrued Interest	-	-	-
18	Accrued Dividends	-	-	-
19	Misc. Current & Accrued Liabilities	-	(4,502)	(4,502.00)
20				
21	Working Capital (Balance Sheet Method)	\$ -	\$ (79,814)	\$ (79,814)
22				
23	Working Capital to Rate Base Summary	-	-	-

Comparative Balance Sheet - Assets

Florida Public Service Commission

Company: CSWR-Florida (Sebring Ridge Utilities, INC.) Explanation: Provide a balance sheet for years requested. Provide same for historical base or intermediate years, if not already shown.

Docket No.: 20250052

Test Year Ended: 1/31/2025

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	695,485	704,775	901,756	930,834	930,834	1,317,837	1,392,026
2	Construction Work in Progress	366,731	679,531	848,476	995,423	1,054,885	1,076,759	1,131,788
3	Other Utility Plant Adjustments	236,271	236,271	236,271	236,271	236,271	236,271	236,271
4	GROSS UTILITY PLANT	\$ 1,298,488	\$ 1,620,577	\$ 1,986,503	\$ 2,162,528	\$ 2,221,990	\$ 2,630,867	\$ 2,760,086
5	Less: Accumulated Depreciation	(411,268)	(412,316)	(413,932)	(415,684)	(417,435)	(420,399)	(423,593)
6	NET UTILITY PLANT	\$ 887,220	\$ 1,208,261	\$ 1,572,571	\$ 1,746,844	\$ 1,804,555	\$ 2,210,467	\$ 2,336,493
7	Cash	4,596	1,902	376	1,312	1,227	326	815
8	Accounts Rec'b - Customer	8,596	11,481	12,953	9,891	8,775	9,269	9,369
9	Notes & Accts. Rec'b - Assoc. Cos.	-	-	-	-	-	-	-
10	Accounts Rec'b - Other	-	-	-	7	7	7	7
11	Allowance for Bad Debts	(1,208)	(2,001)	(1,682)	(2,057)	(1,748)	(1,797)	(1,734)
12	Prepayments	15	13	12	11	9	8	6
13	Miscellaneous Current & Accrued Assets	4,149	4,224	3,621	4,494	4,361	4,387	4,632
14	TOTAL CURRENT ASSETS	\$ 16,148	\$ 15,620	\$ 15,280	\$ 13,658	\$ 12,630	\$ 12,199	\$ 13,095
15	Unamortized Debt Discount & Exp.	-	-	-	-	-	-	-
16	Prelim. Survey & Investigation Charges	6,955	487	508	560	537	537	633
17	Clearing Accounts	(998)	(1,034)	(1,190)	(1,307)	(1,385)	(1,363)	(1,639)
18	Deferred Rate Case Expense	-	3	3	3	3	3	499
19	Other Miscellaneous Deferred Debits	1,555	9,989	9,989	9,989	9,924	10,686	10,559
20	Accum. Deferred Income Taxes	-	-	-	-	-	-	-
21	TOTAL DEFERRED DEBITS	\$ 7,512	\$ 9,446	\$ 9,310	\$ 9,245	\$ 9,078	\$ 9,862	\$ 10,051
22	TOTAL ASSETS	\$ 910,879	\$ 1,233,327	\$ 1,597,161	\$ 1,769,748	\$ 1,826,263	\$ 2,232,529	\$ 2,359,639
		=====	=====	=====	=====	=====	=====	=====
		-	-	-	-	-	-	-

Comparative Balance Sheet - Assets

Florida Public Service Commission

Company: CSWR-Florida (Sebring Ridge Utilities, IN)
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	1,434,499	1,434,499	1,434,499	1,434,499	1,434,499	1,434,499	1,190,811
2	Construction Work in Progress	1,177,307	1,251,168	1,240,383	361,814	381,168	411,172	844,354
3	Other Utility Plant Adjustments	236,271	236,271	236,271	236,271	236,271	236,271	236,271
4	GROSS UTILITY PLANT	\$ 2,848,076	\$ 2,921,938	\$ 2,911,152	\$ 2,032,584	\$ 2,051,938	\$ 2,081,942	\$ 2,271,436
5	Less: Accumulated Depreciation	(426,915)	(430,237)	(433,559)	(436,881)	(440,203)	(443,525)	(425,073)
6	NET UTILITY PLANT	2,421,162	2,491,701	2,477,594	1,595,703	1,611,735	1,638,417	1,846,363
7	Cash	52	1,271	1,089	2,145	216	1,139	1,267
8	Accounts Rec'b - Customer	9,904	9,934	10,557	10,790	14,507	11,459	10,576
9	Notes & Accts. Rec'b - Assoc. Cos.	-	-	-	-	-	-	-
10	Accounts Rec'b - Other	7	7	7	7	-	-	4
11	Allowance for Bad Debts	(1,975)	(2,143)	(2,643)	(2,172)	(3,411)	(1,562)	(2,010)
12	Prepayments	5	590	519	470	2,730	2,485	529
13	Miscellaneous Current & Accrued Assets	4,724	4,778	4,598	4,587	4,674	4,728	4,458
14	TOTAL CURRENT ASSETS	12,717	14,436	14,127	15,827	18,716	18,248	14,823
15	Unamortized Debt Discount & Exp.	-	-	-	-	-	-	-
16	Prelim. Survey & Investigation Charges	633	633	633	633	633	633	1,078
17	Clearing Accounts	(1,602)	(1,550)	(2,057)	(1,950)	419	725	(1,149)
18	Deferred Rate Case Expense	499	528	579	613	613	613	304
19	Other Miscellaneous Deferred Debits	10,432	10,305	10,178	21,048	23,054	23,054	12,366
20	Accum. Deferred Income Taxes	-	-	-	-	-	-	-
21	TOTAL DEFERRED DEBITS	9,961	9,915	9,333	20,343	24,718	25,025	12,600
22	TOTAL ASSETS	2,443,840	2,516,052	2,501,053	1,631,872	1,655,169	1,681,690	1,873,786
		=====	=====	=====	=====	=====	=====	=====
		-	-	-	-	0	0	-

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

Company: CSWR-Florida (Sebring Ridge Utilities, 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	294,409	294,409	294,409	294,409	294,374	294,374	1,514,537
2	Preferred Stock Issued	-	-	-	-	-	-	-
3	Additional Paid in Capital	-	-	-	-	-	-	-
4	Retained Earnings	(34,915)	(43,899)	(51,672)	(61,726)	(71,257)	(80,662)	(94,166)
5	Other Equity Capital	-	-	-	-	-	-	-
6	TOTAL EQUITY CAPITAL	259,494	250,509	242,737	232,683	223,117	213,712	1,420,372
7	Bonds	-	-	-	-	-	-	-
8	Reacquired Bonds	-	-	-	-	-	-	-
9	Advances From Associated Companies	554,939	862,645	1,220,665	1,406,971	1,498,375	1,908,922	847,585
10	Other Long-Term Debt	-	-	-	-	-	-	-
11	TOTAL LONG-TERM DEBT	554,939	862,645	1,220,665	1,406,971	1,498,375	1,908,922	847,585
12	Accounts Payable	39,199	61,112	75,560	72,416	48,373	50,967	37,136
13	Notes Payable	-	-	-	-	-	-	-
14	Notes & Accounts Payable - Assoc. Cos.	-	-	-	-	-	-	-
15	Customer Deposits	-	-	-	-	-	-	-
16	Accrued Taxes	-	-	-	-	-	-	-
17	Accrued Interest	-	-	-	-	-	-	-
18	Accrued Dividends	-	-	-	-	-	-	-
19	Misc. Current & Accrued Liabilities	2,802	2,980	3,219	3,478	2,983	6,295	2,696
20	TOTAL CURRENT & ACC. LIABILITIES	42,001	64,092	78,780	75,894	51,355	57,262	39,832
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	280,590	283,005	282,690	282,690	282,690	282,690	282,690
27	Less: Accum. Amortization of CIAC	(226,145)	(226,924)	(227,710)	(228,491)	(229,274)	(230,057)	(230,840)
28	Accumulated Deferred Income Taxes	-	-	-	-	-	-	-
29	TOTAL EQUITY CAPITAL & LIABILITIES	910,879	1,233,327	1,597,161	1,769,748	1,826,263	2,232,529	2,359,639

Comparative Balance Sheet - Equity Capital & Liabilities

Florida Public Service Commission

Company: CSWR-Florida (Sebring Ridge Utilities, 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	1,514,537	1,514,537	1,514,537	1,514,537	1,490,889	1,442,280	944,019
2	Preferred Stock Issued	-	-	-	-	-	-	-
3	Additional Paid in Capital	-	-	-	-	-	-	-
4	Retained Earnings	(100,079)	(103,936)	(107,364)	(106,789)	(107,948)	(115,687)	(83,085)
5	Other Equity Capital	-	-	-	-	-	-	-
6	TOTAL EQUITY CAPITAL	1,414,459	1,410,601	1,407,174	1,407,749	1,382,941	1,326,592	860,934
7	Bonds	-	-	-	-	-	-	-
8	Reacquired Bonds	-	-	-	-	-	-	-
9	Advances From Associated Companies	925,073	994,685	979,816	62,035	-	-	866,285
10	Other Long-Term Debt	-	-	-	-	-	-	-
11	TOTAL LONG-TERM DEBT	925,073	994,685	979,816	62,035	-	-	866,285
12	Accounts Payable	46,686	52,522	59,181	8,106	42,540	33,113	48,224
13	Notes Payable	-	-	-	-	-	-	-
14	Notes & Accounts Payable - Assoc. Cos.	-	-	-	99,484	174,887	270,481	41,912
15	Customer Deposits	-	-	-	-	-	-	-
16	Accrued Taxes	-	-	-	-	-	-	-
17	Accrued Interest	-	-	-	-	-	-	-
18	Accrued Dividends	-	-	-	-	-	-	-
19	Misc. Current & Accrued Liabilities	6,555	7,645	4,753	5,153	6,240	3,728	4,502
20	TOTAL CURRENT & ACC. LIABILITIES	53,241	60,167	63,934	112,743	223,667	307,322	94,638
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	282,690	283,005	283,320	283,320	283,320	283,320	282,771
27	Less: Accum. Amortization of CIAC	(231,623)	(232,406)	(233,190)	(233,975)	(234,759)	(235,544)	(230,841)
28	Accumulated Deferred Income Taxes	-	-	-	-	-	-	-
29	TOTAL EQUITY CAPITAL & LIABILITIES	2,443,840	2,516,052	2,501,053	1,631,872	1,655,169	1,681,690	1,873,786

Schedule of Water Net Operating Income

Florida Public Service Commission

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

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

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

	(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 (Sebring Ridge Utilities, 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 (Sebring Ridge Utilities, INC.)

Schedule Year Ended: 1/31/2025

Interim ☒ Final ☐Historical ☒ Projected ☐

Schedule: B-2

Page 1 of 1

Docket No.: 20250052

Preparer: Brent Thies

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

Line No.	(1) 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	\$ 114,578	-	\$ 114,578	\$ 147,276	\$ 261,854	B-4
2	Operation & Maintenance	\$ 172,493	(6,135)	\$ 166,357	\$ 6,627	\$ 172,985	B-6
3	Depreciation, net of CIAC Amort.	\$ 22,857	-	\$ 22,857	\$ -	\$ 22,857	B-14
4	Amortization	\$ -	-	\$ -	\$ -	\$ -	
5	Taxes Other Than Income	\$ 2,248	-	\$ 2,248	\$ -	\$ 2,248	B-15
6	Provision for Income Taxes	\$ -	-	\$ -	\$ 1,276	\$ 1,276	C-1
7	OPERATING EXPENSES	\$ 197,598	\$ (6,135)	\$ 191,463	\$ 7,904	\$ 199,367	
8	NET OPERATING INCOME	\$ (83,020)	\$ 6,135	\$ (76,885)	\$ 139,372	\$ 62,488	
9	RATE BASE	\$ 713,808		\$ 713,808		\$ 713,808	
10	RATE OF RETURN	-11.63%		-10.77%		8.75%	

Schedule of Adjustments to Operating Income

Florida Public Service Commission

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

Schedule: B-3

Schedule Year Ended: 1/31/2025

Page 1 of 1

Interim [X] Final []

Docket No.: 20250052

Historical [X] 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	-	(1,155)
4	New third party provider contract began 1/1/25		
5	Property Insurance	-	5,153
6	New policy as of 2/1/25		
7	Admin Expenses Transferred	-	(6,332)
8	Adjustment to overhead allocation		
9	Contract Operations	-	15,460
10	New third party contract began 10/1/2024		
11	Testing	-	(3,030)
12	Cost included in new contract that began 10/1/2024		
13	Chemicals	-	(16,420)
14	Cost included in new contract that began 10/1/2024		
15	Sludge Removal	-	188
16	Cost included in new contract that began 10/1/2024		
17			
18	Total Adjustment Operation & Maintenance	-	(6,135)
19			
20	Adjustment for Income Tax		
21	Taxable Income before State Tax	5,158.41	
22	Less State Tax Exemption	(711.66)	
23	State Taxable Income	4,446.75	
24	State Income tax (5.5%)	244.57	
25			
26	Federal Taxable Income	4,913.84	
27	Federal Income Tax (21%)	1,031.91	
28			
	Total Adjustment for Income Tax		1,276
	Revenues		
	Adjustment for required return		62,488
	Adjustment for negative operating income		76,885
	Adjustment to revenue for Income Tax		1,276
	Adjustment for RAF fees on increased revenue		6,627
	Total Adjustment to Revenues		147,276

Test Year Operating Revenues

Florida Public Service Commission

Company: CSWR-Florida (Sebring Ridge Utilities, 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

WATER SALES			WASTEWATER SALES		(1)
Line No.	Account No. and Description	Total Water	Account No. and Description	Total Wastewater	
1	460 Unmetered Water Revenue	\$ -	521.1 Flat Rate - Residential	\$ 68,016	
2	461.1 Metered - Residential	\$ -	521.2 Flat Rate - Commercial	\$ 46,562	
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	\$ 114,578	
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	\$ 114,578	
				=====	

Detail of Operation & Maintenance Expenses By Month - Water

Florida Public Service Commission

Company: CSWR-Florida (Sebring Ridge Utilities, INC.)
Docket No.: 20250052
Schedule Year Ended: 1/31/2025
Historical ☒ 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 (Sebring Ridge Utilities, 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 (Sebring Ridge Utilities, INC.)
Docket No.: 20250052
Schedule Year Ended: 1/31/2025
Historical [X] 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	\$ -	\$ -	\$ -	\$ (188)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (188)
6	715 Purchased Power	\$ 1,175	\$ 1,755	\$ 1,736	\$ 232	\$ 1,490	\$ 975	\$ 1,055	\$ 950	\$ 1,089	\$ 1,162	\$ 1,296	\$ 1,535	\$ 14,451
7	716 Fuel for Power Purchased	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8	718 Chemicals	\$ 3,761	\$ 3,984	\$ -	\$ 4,734	\$ 2,906	\$ 1,631	\$ 2,172	\$ 2,520	\$ 560	\$ (4,040)	\$ (1,810)	\$ -	\$ 16,420
9	720 Materials & Supplies	\$ 1,316	\$ 209	\$ -	\$ 343	\$ 184	\$ 1,136	\$ 64	\$ 1,309	\$ (1,211)	\$ (816)	\$ -	\$ -	\$ 2,533
10	731 Contractual Services - Engr.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
11	732 Contractual Services - Acct.	\$ -	\$ -	\$ 9	\$ -	\$ -	\$ -	\$ -	\$ 39	\$ -	\$ -	\$ -	\$ 41	\$ 88
12	733 Contractual Services - Legal	\$ 13	\$ 10	\$ -	\$ 73	\$ -	\$ 133	\$ 5	\$ 23	\$ -	\$ -	\$ 60	\$ -	\$ 318
13	734 Contractual Services - Mgmt. Fees	\$ 2,348	\$ 2,551	\$ 2,213	\$ 1,993	\$ 2,354	\$ 2,350	\$ 2,260	\$ 2,756	\$ 1,710	\$ 1,160	\$ 5,492	\$ 1,876	\$ 29,063
14	735 Contractual Services - Other	\$ 10,623	\$ 7,331	\$ 6,103	\$ 8,674	\$ 7,530	\$ 9,898	\$ 5,621	\$ 8,012	\$ 6,358	\$ 5,398	\$ 6,929	\$ 8,036	\$ 90,514
15	741 Rental of Building/Real Prop.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
16	742 Rental of Equipment	\$ 100	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (14)	\$ (11)	\$ (18)	\$ -	\$ -	\$ 56
17	750 Transportation Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
18	756 Insurance - Vehicle	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
19	757 Insurance - General Liability	\$ 299	\$ 299	\$ 299	\$ 286	\$ 286	\$ 286	\$ 286	\$ 286	\$ 363	\$ 286	\$ 286	\$ 337	\$ 3,600
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	\$ 178	\$ 495	\$ 7,636	\$ (28)	\$ 291	\$ 2,046	\$ (231)	\$ (6,912)	\$ 371	\$ 400	\$ 427	\$ (2,440)	\$ 2,232
25	770 Bad Debt Expense	\$ 151	\$ 154	\$ 149	\$ 141	\$ 143	\$ 162	\$ 152	\$ 160	\$ 158	\$ 161	\$ (1,106)	\$ 153	\$ 578
26	775 Miscellaneous Expenses	\$ 1,070	\$ 1,016	\$ 1,180	\$ 1,083	\$ 1,002	\$ 1,300	\$ 1,091	\$ 1,135	\$ 989	\$ 1,273	\$ 658	\$ 1,070	\$ 12,867
27	TOTAL	\$ 21,034	\$ 17,804	\$ 19,325	\$ 17,343	\$ 16,186	\$ 19,918	\$ 12,475	\$ 10,264	\$ 10,377	\$ 4,967	\$ 12,192	\$ 10,609	\$ 172,493

Operation & Maintenance Expense Comparison - Water
 Company: CSWR-Florida (Sebring Ridge Utilities, 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		Prior TY	Current TY	\$	%	
No.	Account No. and Name	__/__/__	__/__/__	Difference	Difference	Explanation
1	CSWR-Florida (Sebring Ridge Utilities, INC.) provides wastewater service only, therefore					
2	this schedule is not applicable.					

Operation & Maintenance Expense Comparison - Wastewater

Florida Public Service Commission

Company: CSWR-Florida (Sebring Ridge Utilities, 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 test year.

Line No.	(1) Account No. and Name	(2) Prior TY _/_/_	(3) Current TY _/_/_	(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	\$ 199	\$ (188)	\$ (387)	-194%	
6	715 Purchased Power	\$ 5,687	\$ 14,451	\$ 8,764	154%	Less than a full year of data - 8/31/23 acquisition
7	716 Fuel for Power Purchased	\$ -	\$ -	\$ -	0%	
8	718 Chemicals	\$ 7,934	\$ 16,420	\$ 8,486	107%	Less than a full year of data - 8/31/23 acquisition
9	720 Materials & Supplies	\$ 226	\$ 2,533	\$ 2,307	1019%	Less than a full year of data - 8/31/23 acquisition
10	731 Contractual Services - Engr.	\$ -	\$ -	\$ -	0%	
11	732 Contractual Services - Acct.	\$ 48	\$ 88	\$ 40	83%	Less than a full year of data - 8/31/23 acquisition
12	733 Contractual Services - Legal	\$ 69	\$ 318	\$ 249	363%	Less than a full year of data - 8/31/23 acquisition
13	634 Contractual Services - Mgmt. Fees7	\$ 15,205	\$ 29,063	\$ 13,858	91%	Less than a full year of data - 8/31/23 acquisition
14	735 Contractual Services - Other	\$ 32,277	\$ 90,514	\$ 58,236	180%	Less than a full year of data - 8/31/23 acquisition
15	741 Rental of Building/Real Prop.	\$ -	\$ -	\$ -	0%	
16	742 Rental of Equipment	\$ -	\$ 56	\$ 56	0%	
17	750 Transportation Expenses	\$ -	\$ -	\$ -	0%	
18	756 Insurance - Vehicle	\$ -	\$ -	\$ -	0%	
19	757 Insurance - General Liability	\$ 9,156	\$ 3,600	\$ (5,556)	-61%	Normal Flucuation
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	\$ (277)	\$ -	\$ 277	-100%	Immaterial Value
25	770 Bad Debt Expense	\$ 700	\$ 578	\$ (122)	-17%	Year End Customer Write Offs
26	775 Miscellaneous Expenses	\$ 5,773	\$ 12,851	\$ 7,079	123%	Less than a full year of data - 8/31/23 acquisition
27	TOTAL	\$ 76,998	\$ 170,245	\$ 93,247	121%	
28	Total Customers	287	287			
29	Consumer Price Index - U	\$ 268.29	\$ 593.19			

Contractual Services

Florida Public Service Commission

Company: CSWR-Florida (Sebring Ridge Utilities, 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	\$ 403	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	\$ 244	Legal Services
10				
11	McGuireWoods LLP	OSS - MGMT Consult	\$ 690	System Operations Consultant
12				
13	PNC & Invoice Cloud	OSS - Bank Fees	\$ 1,178	Bank Fees
14				
15	UHY Advisors	OSS - Audit and Accounting	\$ 47	Tax Preparation
16	Leo Berwick LP	OSS - Audit and Accounting	\$ 41	Property Tax Consulting
17				
18			\$ 2,690	

Analysis of Rate Case Expense

Florida Public Service Commission

Company: CSWR-Florida (Sebring Ridge Utilities, 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	Total				
16					
17	Estimate Through				
18	[] PAA				
19	[x] Commission Hearing				
20					
21	Amortization Period 4 Years				
22	Explanation if different from Section 367.0816, Florida Statutes:				
23					
24					
25					
26	Amortization of Rate Case Expense:			(A)	(B)
27				Water	Wastewater
28					Total
29		Prior Unamortized Rate Case Expense		-	-
30		Current Rate Case Expense			613
31				- - - - -	- - - - -
32		Total Projected Rate Case Expense		-	52,878
33				= = = = =	= = = = =
34		Annual Amortization		-	13,220
35				= = = = =	= = = = =
36		Method of Allocation Between Systems:		0%	100%
37		(Provide Calculation)			

**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 (Sebring Ridge Utilities, 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 (Sebring Ridge Utilities, INC.)
Docket No.: 20250052
Schedule Year Ended: 1/31/2025
Historical ☒ 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

All expenses recorded in the general ledger for this system are recorded to water only or sewer only service types.

Net Depreciation Expense - Water

Florida Public Service Commission

Company: CSWR-Florida (Sebring Ridge Utilities, 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 (Sebring Ridge Utilities, INC.) provides wastewater service only, therefore					
2	this schedule is not applicable.					

Net Depreciation Expense - Wastewater

Florida Public Service Commission

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

Docket No.: 20250052

Test Year Ended: 1/31/2025

Historical ☒ 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	\$ 12,102				
8	360.2 Collection Wastewaters - Force	\$ 1,569				
9	361.2 Collection Wastewaters - Gravity	\$ -				
10	362.2 Special Collecting Structures	\$ -				
11	363.2 Services to Customers	\$ 826				
12	364.2 Flow Measuring Devices	\$ 1,858				
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	\$ -				
19	371.3 Pumping Equipment	\$ 7,420				
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	\$ 4,819				
25	381.4 Plant Wastewaters	\$ 19				
26	382.4 Outfall Wastewater Lines	\$ -				
27	389.4 Other Plant & Misc. Equipment	\$ 110				
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	\$ -				
35	394.5 Laboratory Equipment	\$ 704				
36	395.5 Power Operated Equipment	\$ -				
37	396.5 Communication Equipment	\$ 2,831				
38	397.5 Miscellaneous Equipment	\$ -				
39	398.5 Other Tangible Plant	\$ -				
40						
41	TOTAL DEPRECIATION EXPENSE	\$ 32,257	\$	\$		\$
42						
43	LESS: AMORTIZATION OF CIAC	\$ 9,399				
44						
45	NET DEPRECIATION EXPENSE - WASTEWATER	\$ 22,857	\$	\$		\$
46		=====	=====	=====		=====
47						
48						

Taxes Other Than Income

Florida Public Service Commission

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

Docket No.: 20250052

Schedule Year Ended: 1/31/2025

Historical [X] 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	\$ 2,232	\$ -	\$ 16	\$ -	\$ 2,248
	Adjustments to Test Year (Explain)					
11		\$ -	\$ -	\$ -	\$ -	\$ -
12		\$ -	\$ -	\$ -	\$ -	\$ -
13		\$ -	\$ -	\$ -	\$ -	\$ -
14		\$ -	\$ -	\$ -	\$ -	\$ -
15	Total Test Year Adjustments	\$ -	\$ -	\$ -	\$ -	\$ -
16	Adjusted Test Year	\$ 2,232	\$ -	\$ 16	\$ -	\$ 2,248
17	RAFTs Assoc. with Revenue Increase	\$ -	\$ -	\$ -	\$ -	\$ -
18	Total Balance	\$ 2,232	\$ -	\$ 16	\$ -	\$ 2,248
=====						

Reconciliation of Total Income Tax Provision
Florida Public Service Commission

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

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

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	(18,244.68)	18,244.68	(0.00)	-	-
2	Deferred Income Tax Expense	C-5	-	-	-	-	-
3	ITC Realized This Year	C-8	-	-	-	-	-
4	ITC Amortization (3% ITC and IRC 46(f)(2))	C-8	-	-	-	-	-
5	Parent Debt Adjustment	C-9	-	-	-	-	-
6	Total Income Tax Expense		-	-	-	-	-

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 (Sebring Ridge Utilities, INC.)

Schedule: C-2

Docket No.: 20250052

Page 1 of 1

Test Year Ended: 1/31/2025

Preparer: Brent Thies

Historical [X] Projected []

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)	(83,020.08)	6,135.44	(76,884.64)	-	(76,884.64)
2 Add: Income Tax Expense Per Books (Sch. B-1)	-	-	-	-	-
3 Subtotal	(83,020.08)	6,135.44	(76,884.64)	-	(76,884.64)
4 Less: Interest Charges (Sch. C-3)	3,859.37	-	3,859.37	-	3,859.37
5 Taxable Income Per Books	(86,879.45)	6,135.44	(80,744.01)	-	(80,744.01)
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	(86,879.45)	6,135.44	(80,744.01)	-	(80,744.01)
10 Less: State Income Tax Exemption (\$5,000)	-	-	-	-	-
11 State Taxable Income	(86,879.45)	6,135.44	(80,744.01)	-	(80,744.01)
12 State Income Tax (5.5% of Line 11)	-	337.45	(4,440.92)	-	(4,440.92)
13 Emergency Excise Tax	-	-	-	-	-
14 Credits	-	-	-	-	-
15 Current State Income Taxes	-	337.45	(4,440.92)	-	(4,440.92)
16 Federal Taxable Income (Line 9 - Line 15)	(86,879.45)	5,797.99	(76,303.09)	-	(76,303.09)
17 Federal Income Tax Rate	0.21	0.21	0.21	0.21	0.21
18 Federal Income Taxes (Line 16 x Line 17)	(18,244.68)	1,217.58	(16,023.65)	-	(16,023.65)
19 Less: Investment Tax Credit Realized This Year (Sch. C-8)	-	-	-	-	-
20 Current Federal Inc. Taxes (Line 18 - Line 19)	(18,244.68)	1,217.58	(16,023.65)	-	(16,023.65)
Summary:					
21 Current State Income Taxes (Line 15)	-	337.45	(4,440.92)	-	(4,440.92)
22 Current Federal Income Taxes (Line 20)	(18,244.68)	1,217.58	(16,023.65)	-	(16,023.65)
23 Total Current Income Tax Expense (To C-1)	(18,244.68)	1,555.03	(20,464.57)	-	(20,464.57)
	= = = = =	= = = = =	= = = = =	= = = = =	= = = = =

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 (Sebring Ridge Utilities, INC.)

Page 1 of 1

Docket No.: 20250052

Preparer: Brent Thies

Test Year Ended: 1/31/2025

Supporting Schedules: D-1,C-8

Historical [X] 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	3,859.37	0	3,859.37	-	3,859.37
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	3,859.37	-	3,859.37	-	3,859.37

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 (Sebring Ridge Utilities, INC.)

Schedule: C-4

Docket No.: 20250052

Page 1 of 1

Test Year Ended: 1/31/2025

Preparer: Brent Thies

Historical ☒ **Projected** ☐

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 (Sebring Ridge Utilities, INC.)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Historical ☒ Projected ☐

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

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 (Sebring Ridge Utilities, 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 (Sebring Ridge Utilities, 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 (Sebring Ridge Utilities, INC.)

Schedule: C-6

Docket No.: 20250052

Page 3 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

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

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

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 (Sebring Ridge Utilities, INC.)

Schedule: C-8

Docket No.: 20250052

Page 1 of 1

Test Year Ended: 1/31/2025

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	% of Total	Cost Rate	Weighted Cost
		Amount			
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 (Sebring Ridge Utilities, 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 (Sebring Ridge Utilities, 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 (Sebring Ridge Utilities, INC.)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Schedule Year Ended: 1/31/2025
Historical [X] Projected []**

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

Subsidiary [X] or Consolidated []

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

Line No.	Class of Capital	(1) Reconciled To Requested Rate Base	(2) Ratio	(3) Cost Rate	(4) Weighted Cost
1	Long-Term Debt	-			
2	Short-Term Debt	41,912	5.87%	8.50%	0.50%
3	Preferred Stock	-			
4	Customer Deposits	-			
5	Common Equity	671,896	94.13%	8.77%	8.26%
6	Tax Credits - Zero Cost	-			
7	Tax Credits - Wtd. Cost	-			
8	Accum. Deferred Income Taxes	-			
9	Other (Explain)	-			
10	Total	713,808	100.00%		8.75%
		=====	=====		=====

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

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

Florida Public Service Commission

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

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

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

Line No.	(1) 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	41,912				41,912
3	Preferred Stock	-				-
4	Common Equity	860,934	A		(189,038)	671,896
5	Customer Deposits	-				-
6	Tax Credits - Zero Cost	-				-
7	Tax Credits - Wtd. Cost	-				-
8	Accum. Deferred Income Tax	-				-
9	Other (Explain)	-				-
10	Total	902,846				713,808

* 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	189038

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 (Sebring Ridge Utilities, INC.)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Utility ☒ or Parent ☐
Historical ☒ 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 (Sebring Ridge Utilities, INC.)

Schedule: D-4

Docket No.: 20250052

Page 1 of 1

Test Year Ended: 1/31/2025

Preparer: Brent Thies

Utility ☒ or Parent ☐

Historical ☒ 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	3,859.37	11/22/2026	41,911.71	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 (Sebring Ridge Utilities, INC)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Utility ☒ or Parent ☐
Historical ☒ 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)-(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 (Sebring Ridge Utilities, INC.)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Utility ☒ or Parent ☐
Historical ☒ 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)
		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))
Line No.	Description, Coupon Rate, Years of Life												

CSWR-Florida has no variable rate long-term date

Total

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

Schedule of Customer Deposits

Florida Public Service Commission

Company: CSWR-Florida (Sebring Ridge Utilities, INC.)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Utility ☒ or Parent ☐
Historical ☒ 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 - Water

Florida Public Service Commission

Company: CSWR-Florida (Sebring Ridge Utilities, 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	\$ 16.17	\$ 52.31
3	Gallonge charge per 1,000 Gallons	\$ 3.51	\$ 11.36
4			
5	General Service		
6	5/8" x 3/4"	\$ 16.17	\$ 52.31
7	3/4"	\$ 24.26	\$ 78.47
8	1"	\$ 40.43	\$ 130.78
9	1-1/2"	\$ 80.85	\$ 261.56
10	2"	\$ 129.36	\$ 418.50
11	3"	\$ 258.72	\$ 784.69
12	4"	\$ 404.25	\$ 1,307.82
13	6"	\$ 808.50	\$ 2,615.65
14	Gallonge charge per 1,000 Gallons	\$ 4.20	\$ 4.20

Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission

Company: CSWR-Florida (Sebring Ridge Utilities, 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	3,388	3,108,829	\$ 16.17	\$ 54,783.96	\$ 52.31	\$ 177,236.30
3	Gallage charge per 1,000 Gallons						
4	10,000 gallon cap			\$ 3.51	\$ 10,911.99	\$ 11.36	\$ 35,302.32
5	Total Residential	3,388	3,108,829		\$ 65,695.95		\$ 212,538.61
6		=====	=====		=====		=====
7	Average Bill				\$ 19.39		\$ 62.73
8					=====		=====
9	General Service						
10	5/8" x 3/4"	12		\$ 16.17	\$ 194.04	\$ 52.31	\$ 627.76
11	3/4"			\$ 24.26	\$ -	\$ 78.47	\$ -
12	1"			\$ 40.43	\$ -	\$ 130.78	\$ -
13	1-1/2"			\$ 80.85	\$ -	\$ 261.56	\$ -
14	2"			\$ 129.36	\$ -	\$ 418.50	\$ -
15	3"			\$ 258.72	\$ -	\$ 784.69	\$ -
16	4"			\$ 404.25	\$ -	\$ 1,307.82	\$ -
17	6"			\$ 808.50	\$ -	\$ 2,615.65	\$ -
18	Gallage charge per 1,000 Gallons			\$ 4.20	\$ -	\$ 4.20	\$ -
19		=====	=====		=====		=====
20	Total Gen. Serv.	12	0		\$ 194.04		\$ 627.76
21		=====	=====		=====		=====
22	Average Bill				\$ 16.17		\$ 52.31
23					=====		=====
24	Unbilled Revenues						
25	Other Revenue				\$ -		
26	Misc. Serv. Charges						
27					=====		=====
28	Total Revenue				\$ 65,889.99		\$ 213,166.37
29							
30	Booked Revenue				\$ 114,577.98		
31					=====		=====
32	Difference (Explain)				\$ 48,687.99		
33					=====		=====

34 The Company believes the difference between modeled and booked revenue is primarily due to a timing mismatch.

35 The model is based on bills dated within the test year (2/21/2024–1/20/2025), while the booked revenue reflects revenue 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 (Sebring Ridge Utilities, 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	280	1				281
2	March	282	1				283
3	April	280	1				281
4	May	280	1				281
5	June	283	1				284
6	July	283	1				284
7	August	281	1				282
8	September	281	1				282
9	October	283	1				284
10	November	284	1				285
11	December	285	1				286
12	January	286	1				287
	Total	3,388	12				3,400
		=====	=====	=====	=====	=====	=====

Miscellaneous Service Charges

Florida Public Service Commission

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

Docket No.: 20250052

Test Year Ended: 1/31/2025

Water [] or Wastewater [X]

Schedule: E-4

Page 1 of 1

Preparer: Aaron Silas

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.

(1)		(2)		(3)	
		Present		Proposed	
Line No.	Type Charge	Bus. Hrs.	After Hrs.	Bus. Hrs.	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	Actual Cost	Actual Cost	\$ 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 (Sebring Ridge Utilities, 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	\$ 2,730.00	N/A	N/A	N/A	N/A	\$ 2,730.00
2						
3	Other Charges as follows:					
4	Connection Meter Fee					
5	NSF Check Charges					
6	Other Miscellaneous Fees					
7	Total					
8					\$ -	
9	Misc Fees Description					
10	The revenues associated with Miscellaneous Fees relate to late fees incurred due to late payments during the test year.					

Public Fire Hydrants Schedule**Florida Public Service Commission**

Company: CSWR-Florida (Sebring Ridge Utilities, 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 (Sebring Ridge Utilities, INC.) provides wastewater service only, therefore		
2	this schedule is not applicable.		

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

Company: CSWR-Florida (Sebring Ridge Utilities, 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 (Sebring Ridge Utilities, INC.) provides wastewater service only, therefore		
2	this schedule is not applicable.		

Contracts and Agreements Schedule**Florida Public Service Commission****Company: CSWR-Florida (Sebring Ridge Utilities, 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)	(2)	(3)
Line No.	Type	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 (Sebring Ridge Utilities, 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)	(2)	(3)	(4)	(5)	(6)
Line	Type Tax	To Whom	Amount	How Collected	Type
No.	or Fee	Paid		From Customers	Agreement
-----	-----	-----	-----	-----	-----

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

Service Availability Charges Schedule

Florida Public Service Commission

Company: CSWR-Florida (Sebring Ridge Utilities, 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.

Line No.	(1) Type Charge	(2) Present Charges	(3) Proposed Charges
1	Main Extension Charge		
2	Residential-per ERC (350 GPD)	\$ 385.00	Actual Cost
3	All others-per Gallon	\$ 1.10	Actual Cost
4			
5	Plant Capacity Charge	\$ 315.00	\$ 315.00
6	Residential-per ERC (350 GPD)	\$ 0.90	\$ 0.90
7	All others-per Gallon		
8			
9	Customer Connection (Tap In) Charge	N/A	Actual Cost

Guaranteed Revenues Received**Florida Public Service Commission**

Company: CSWR-Florida (Sebring Ridge Utilities, INC.)
Docket No.: 20250052
Test Year Ended: 1/31/2025
Water ☐ or Wastewater ☒
Historical ☒ 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 (Sebring Ridge Utilities, 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 (Sebring Ridge Utilities, INC.)

Schedule: E-13

Docket No.: 20250052

Page 1 of 1

Test Year Ended: 1/31/2025

Preparer: Aaron Silas

Water [] or Wastewater [X]

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 (Sebring Ridge Utilities, 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. Level	Number of Bills	Cumulative Bills	Gallons Consumed (1)x(2)	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1)x(6)]+(5)	Percentage of Total
-----	-----	-----	-----	-----	-----	-----	-----

The billing analysis is contained in Volume II.

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

Florida Public Service Commission

Company: CSWR-Florida (Sebring Ridge Utilities, 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

- 1 CSWR-Florida (Sebring Ridge Utilities, INC.) provides wastewater service only, therefore
- 2 this schedule is not applicable.

Gallons of Wastewater Treated
In Thousands of Gallons

Florida Public Service Commission

Company: CSWR-Florida (Sebring Ridge Utilities, 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) Individual Plant Flows			(4)	(5)	(6)
Month/ Year	Sebring Ridge	(Name)	(Name)	(Name)		Total Plant Flows	Total Purc Sewage Treatmen
Feb-24	46,000.00					46,000.00	
Mar-24	48,000.00					48,000.00	
Apr-24	42,000.00					42,000.00	
May-24	37,000.00					37,000.00	
Jun-24	41,000.00					41,000.00	
Jul-24	43,000.00					43,000.00	
Aug-24	39,000.00					39,000.00	
Sep-24	38,100.00					38,100.00	
Oct-24	79,400.00					79,400.00	
Nov-24	106,300.00					106,300.00	
Dec-24	51,500.00					51,500.00	
Jan-25	52,300.00					52,300.00	
Total	623,600.00					623,600.00	
	=====	=====	=====	=====		=====	=====

Water Treatment Plant Data

Florida Public Service Commission

Company: CSWR-Florida (Sebring Ridge Utilities, 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
--	--	--	--	--	--	--	--	--	--	------	-----

- 1
- CSWR-Florida (Sebring Ridge Utilities, INC.) provides wastewater service only, therefore
- 2
- this schedule is not applicable.

Wastewater Treatment Plant Data

Florida Public Service Commission

Company: CSWR-Florida (Sebring Ridge Utilities, 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		181,000
	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	OCT	106,300
	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 (Sebring Ridge Utilities, 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

- 1 CSWR-Florida (Sebring Ridge Utilities, INC.) provides wastewater service only, therefore
- 2 this schedule is not applicable.

**Used and Useful Calculations
Wastewater Treatment Plant**

Florida Public Service Commission

**Company: CSWR-Florida (Sebring Ridge Utilities, 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	51,967
2	Property Needed for Post Test Year Period	0
4	Permitted Capacity	181,000 gpd
5	Used and Useful Percentage	29%
6	Please note that the used and useful percentage for the wastewater treatment plant	
7	reflects that the facility was constructed with excess capacity to accommodate anticipated	
8	future development.	

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

Florida Public Service Commission

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

Schedule F-8
Page 1 of 1
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 (Sebring Ridge Utilities, INC.)

Schedule F-9

Docket No.: 20250052

Page 1 of 1

Test Year Ended: 1/31/2025

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 does not have water customers at Sebring Ridge Utilities, INC.

Equivalent Residential Connections - Wastewater

Florida Public Service Commission

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

Schedule F-10

Docket No.: 20250052

Page 1 of 1

Test Year Ended: 1/31/2025

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 acquired this system on 8/31/2023 and therefore does not have enough data beyond the Test Year.

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	279	285	282	3,108,829	11,024.22	3,108,829	282	N/A
Average Growth Through 5-Year Period (Col. 8)									N/A
									=====

Interim Rate - Revenue Deficiency - Wastewater

Florida Public Service Commission

Company: CSWR-Florida (Sebring Ridge Utilities, INC.)**Docket No.: 20250052****Test Year Ended: 1/31/2025****Page 1 of 1****Preparer: Aaron Silas**

Explanation: Revenue deficiency calculation using the Company's Year End Rate Base, Net Operating Income Cost of Capital from the most recent rate case, and the minimum from the last authorized ROE range

Rate Base	713,808.30
Net Operating Income	(83,020.08)
Equity Percentage	92.82%
Debt Percentage	7.18%
Last Authorized ROE (Min)	9.60%
Current Cost of Debt	8.50%
Achieved Rate of Return	-11.63%
Required Rate of Return	9.52%
Revenue Deficiency	150,981.91
Percentage Increase	131.77%

Interim Rate Design - Wastewater

Florida Public Service Commission

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

Docket No.: 20250052

Test Year Ended: 1/31/2025

Page 1 of 1

Preparer: Aaron Silas

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

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

Customer Type (B)	Base Year Bill Count (C)	Residential Customer Equivalent (D)	Customer Equivalents (E)	Base Year At Present Rates Revenue (F)	Proposed Revenue Increase (G)	Base Year Proposed Revenue (H)	Proposed Monthly Charge (I)
Residential							
All Meter Sizes	3,388.00	1.00	3,388.00	\$ 54,783.96	125,533.29	\$ 180,317.25	\$ 53.22
Gallorage			3,108,829.00	\$ 10,911.99	25,004.00	\$ 35,915.99	\$ 11.55
General Service							
5/8" x 3/4"	12.00	1.00	12.00	\$ 194.04	444.63	\$ 638.67	\$ 53.22
3/4"	-	1.50	-	\$ -	-	\$ -	\$ 79.83
1"	-	2.50	-	\$ -	-	\$ -	\$ 133.06
1-1/2"	-	5.00	-	\$ -	-	\$ -	\$ 266.11
2"	-	8.00	-	\$ -	-	\$ -	\$ 425.78
3"	-	15.00	-	\$ -	-	\$ -	\$ 798.33
4"	-	25.00	-	\$ -	-	\$ -	\$ 1,330.56
6"	-	50.00	-	\$ -	-	\$ -	\$ 2,661.12
Gallorage							\$ 4.20
Total	3,400.00		3,400.00	\$ 65,889.99	150,981.91	\$ 216,871.90	

Standalone Rate Design - Wastewater

Florida Public Service Commission

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

Docket No.: 20250052

Test Year Ended: 1/31/2025

Page 1 of 1

Preparer: Aaron Silas

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

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

Customer Type (B)	Base Year Bill Count (C)	Residential Customer Equivalent (D)	Customer Equivalents (E)	Base Year At Present Rates Revenue (F)	Proposed Revenue Increase (G)	Base Year Proposed Revenue (H)	Proposed Monthly Charge (I)
Residential							
All Meter Sizes	3,388.00	1.00	3,388.00	\$ 54,783.96	122,452.34	\$ 177,236.30	\$ 52.31
Gallorage			3,108,829.00	\$ 10,911.99	24,390.33	\$ 35,302.32	\$ 11.36
General Service							
5/8" x 3/4"	12.00	1.00	12.00	\$ 194.04	433.72	\$ 627.76	\$ 52.31
3/4"	-	1.50	-	\$ -	-	\$ -	\$ 78.47
1"	-	2.50	-	\$ -	-	\$ -	\$ 130.78
1-1/2"	-	5.00	-	\$ -	-	\$ -	\$ 261.56
2"	-	8.00	-	\$ -	-	\$ -	\$ 418.50
3"	-	15.00	-	\$ -	-	\$ -	\$ 784.69
4"	-	25.00	-	\$ -	-	\$ -	\$ 1,307.82
6"	-	50.00	-	\$ -	-	\$ -	\$ 2,615.65
Gallorage							\$ 4.20
Total	3,400.00		3,400.00	\$ 65,889.99	147,276.38	\$ 213,166.37	