CLASS "A" OR "B"

WATER AND/OR WASTEWATER UTILITIES

(Gross Revenue of More Than \$200,000 Each)

ANNUAL REPORT

OF

CPI Citrus Park Utility TRS, L.L.C.

Exact Legal Name of Respondent

675 W / 576 S

Certificate Number(s)

Submitted To The

STATE OF FLORIDA



December 31, 2022

Form PSC/WAW 3 (Rev. 12/99)

FLORIDA RECEIVED COMMISSION SERVICE

2023 MAR 31 AN 9: 46

ACCOUNTING & FINANCE

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GENERAL INSTRUCTIONS

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

Florida Public Service Commission Division of Water and Wastewater 2540 Shumard Oak Boulevard Tallahassee, FL 32399-0873

The fourth copy should be retained by the utility.

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Basis for Wastewater Depreciation Charge	s S-6	Other Wastewater System Information	S-13					

EXECUTIVE SUMMARY

CERTIFICATION OF ANNUAL REPORT

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

YES X	NO	 The utility is in substantial compliance with the Uniform System of Accounts prescribed by the Florida Public Service Commission.
YES X	NO	2. The utility is in substantial compliance with all applicable rules and orders of the Florida Public Service Commission.
YES X	NO	 There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices that could have a material effect on the the financial statement of the utility.
YES	NO	 4. The annual report fairly represents the financial condition and results of operations of the respondent for the period presented and other information and statements presented in the the report as to the business affairs of the respondent are true, correct and complete for the period for which it represents. Items Certified 1. 2. 3. 4. (Signature of Senior Financial Analyst of the utility) *
		1. 2. 3. 4. X X X X X (Signature of Vice President of the utility, Officer of the utility) *

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

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

YEAR OF REPORT

December 31, 2022

ANNUAL REPORT OF

CPI Citrus Park Utility TRS, L.L.C.	County: Lee
(Exact Name of Utility)	
List below the exact mailing address of the utility for which norm 25581 Trost Blvd.,	nal correspondence should be sent:
Bonita Springs, FL 34135	
T-11 (220) 002 2020	
Telephone: (239) 992-3030	
E Mail Address: mangelino@murexproperties.com	
WEB Site: N/A	
Sunshine State One-Call of Florida, Inc. Member Number	11411
Name and address of person to whom correspondence concerning	g this report should be addressed:
Deborah Swain 2025 SW 32 Avenue	
Miami, FI 33145	
Transition 1 to 1 to	
Telephone: (305) 441-0123	
List below the address of where the utility's books and records ar	e located:
25581 Trost Blvd, Bonita Springs, FL 34135	
Doma Spings, LL 34133	
Telephone: (239 992-3030)	
List below any groups auditing or reviewing the records and open	rations:
Date of original organization of the utility: 5/31/2019	_
Check the appropriate business entity of the utility as filed with t	he Internal Revenue Service
Individual Partnership Sub S Corporation LI	LC X
List below every corporation or person owning or holding directly of the utility:	
Name	Percent <u>Ownership</u>
1. Carlyle Property Investors	
2. (Master REIT), LLC	100%
3.	
4.	
5. 6.	
7.	
8,	
	-

DIRECTORY OF PERSONNEL WHO CONTACT THE FLORIDA PUBLIC SERVICE COMMISSION

	Y		
NAME OF COMPANY REPRESENTATIVE (1)	TITLE OR POSITION (2)	ORGANIZATIONAL UNIT TITLE (3)	USUAL PURPOSE FOR CONTACT WITH FPSC
Keith Madden (239) 992-3030 ext 150	General Manager	CPI Citrus Park Owner d.b.a. Bonita Terra CPI Citrus Park Utility	All utility matters
Deborah Swain (305) 441-0123	Consultant	Milian, Swain & Assoc.	Annual Report

- (1) Also list appropriate legal counsel, accountants and others who may not be on general payroll.
- (2) Provide individual telephone numbers if the person is not normally reached at the company.
- (3) Name of company employed by if not on general payroll.

CPI Citrus Park Utility TRS, L.L.C.

YEAR OF REPORT December 31, 2022

COMPANY PROFILE

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

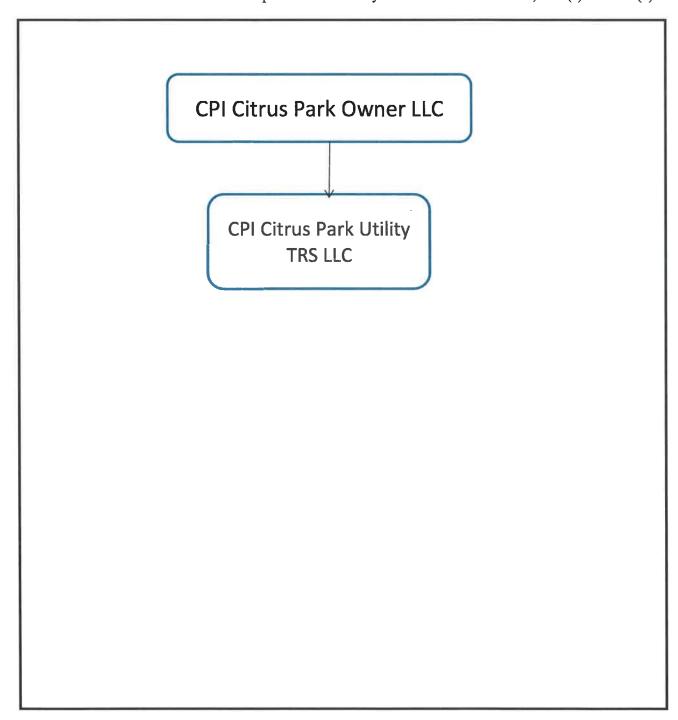
- A. Brief company history.
- B. Public services rendered.
- C. Major goals and objectives.
- D. Major operating divisions and functions.
- E. Current and projected growth patterns.

F.	Major transactions having a material effect on operations.
A.	Utility Established 2020
B.	Wastewater and Water Treatment and Distribution
C.	Provide services to Mobile Home park and neighboring subdivision.
D.	None.
E.	The system is virtually built out.
F.	None.

PARENT / AFFILIATE ORGANIZATION CHART

Current as of December 31, 2022

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



COMPENSATION OF OFFICERS

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

COMPENSATION OF DIRECTORS

For each director, list the number of director meetings attended by each director and the compensation received as a director from the respondent.						
NAME	TITLE	NUMBER OF DIRECTORS' MEETINGS ATTENDED	DIRECTORS' COMPENSATION			
(a)	(b)	(c)	(d)			
		<u></u>	<u></u>			
		A.				
		2	-			
		·				
			<u></u>			

BUSINESS CONTRACTS WITH OFFICERS, DIRECTORS AND AFFILIATES

List all contracts, agreements, or other business arrangements* entered into during the calendar year (other than compensation related to position with Respondents) between the Respondent and officer and director listed on page E-6. In addition, provide the same information with respect to professional services for each firm, partnership, or organization with which the officer or director is affiliated.

NAME OF OFFICER, DIRECTOR OR AFFILIATE (2)	IDENTIFICATION OF SERVICE OR PRODUCT (b)	AMOUNT (c)	NAME AND ADDRESS OF AFFILIATED ENTITY (d)
N/A			

^{*} Business Agreement, for this schedule, shall mean any oral or written business deal which binds the concerned parties for products or services during the reporting year or future years. Although the Respondent and/or other companies will benefit from the arrangement, the officer or director is, however, acting on his behalf or for the benefit of other companies or persons.

AFFILIATION OF OFFICERS AND DIRECTORS

For each of the officials listed on page E-6, list the principle occupation or business affiliations or connections with any other business or financial organizations, firms, or partnerships. For purposes of this part, an official will be considered to have an affiliation with any business or financial organization, firm or partnership in which he is an officer, director, trustee, partner, or a person exercising similar functions.

	PRINCIPLE		NAME AND ADDRESS
NAME	OCCUPATION OR BUSINESS AFFILIATION	AFFILIATION OR CONNECTION	NAME AND ADDRESS OF AFFILIATION OR CONNECTION
(a)	(b)	(c)	(d)
N/A			
1			

YEAR OF REPORT December 31, 2022

UTILITY NAME: CPI Citrus Park Utility TRS, L.L.C.

BUSINESSES WHICH ARE A BY-PRODUCT, COPRODUCT OR JOINT-PRODUCT RESULT OF PROVIDING WATER OR WASTEWATER SERVICE

fertilizer manufacturing, etc. This would not include any business for which the assets are properly included in Account 121 - Nonutility Property along with the associated Complete the following for any business which is conducted as a byproduct, coproduct, or joint product as a result of providing water and / or wastewater service. This would include any business which requires the use of utility land and facilities. Examples of these types of businesses would be orange groves, nurseries, tree farms, revenue and expenses segregated out as nonutility also.

Т			П				
EXPENSES	ACCOUNT NUMBER (g)						
EXPE	EXPENSES INCURRED (f)	69					
REVENUES	ACCOUNT NUMBER (e)						
REVE	REVENUES GENERATED (d)	69					
SSETS	ACCOUNT NUMBER (c)						
ASS	BOOK COST OF ASSETS (b)	69					
	BUSINESS OR SERVICE CONDUCTED (a)	N/A					

BUSINESS TRANSACTIONS WITH RELATED PARTIES

List each contract, agreement, or other business transaction exceeding a cumulative amount of \$500 in any on year, entered into between the Respondent and a business or financial organization, firm, or partnership named on pages E-2 and E-6, identifying the parties, amounts, dates and product, and asset, or service involved.

Part I. Specific Instructions: Services and Products Received or Provided

- 1. Enter in this part all transactions involving services and products received or provided.
- 2. Below are some types of transactions to include:
 - -management, legal and accounting services
 - -computer services
 - -engineering & construction services
 - -repairing and servicing of equipment

- -material and supplies furnished
- -leasing of structures, land, and equipment
- -rental transactions
- -sale, purchase or transfer of various products

-repairing and servicing o	1 cquipmont	-sale, purchase or transfer of	r various products	
NAME OF COMPANY OR RELATED PARTY (a)	DESCRIPTION SERVICE AND/OR NAME OF PRODUCT (b)	CONTRACT OR AGREEMENT EFFECTIVE DATES (c)	ANNUAL CHARGES (P)urchased (S)old (d)	AMOUNT (e)
CPI Citrus Park Owner LLC	Land Lease for Use of Utility Plant	9/1/2020	P	60,654.96
				VV,VV 17/V

CPI Citrus Park Utility TRS, L.L.C.

UTILITY NAME:

BUSINESS TRANSACTIONS WITH RELATED PARTIES (Cont'd)

with "S". mn (d)) in a supplemental	FAIR MARKET VALUE (f)	69
ssets d, sold or transferred. irchase with "P" and sale rited. oorted. (column (c) - colu sorted. In space below or te fair market value.	GAIN OR LOSS	69
Specific Instructions: Sale, Purchase and Transfer of Assets 3. The columnar instructions follow: (a) Enter name of related party or company. (b) Describe briefly the type of assets purchased, sold or transferred. (c) Enter the total received or paid. Indicate purchase with "P" and sale with "S". (d) Enter the net book value for each item reported. (e) Enter the net profit or loss for each item reported. (column (c) - column (d)) (f) Enter the fair market value for each item reported. In space below or in a supplemental schedule, describe the basis used to calculate fair market value.	NET BOOK VALUE (d)	S
2	SALE OR PURCHASE PRICE (c)	69
Part II. nsactions nt structures	DESCRIPTION OF ITEMS (b)	
Part II. 1. Enter in this part all transactions relating to the purchase, sale, or transfer of assets. 2. Below are examples of some types of transactions 1-purchase, sale or transfer of equipment 1-purchase, sale or transfer of land and structures 1-purchase, sale or transfer of securities 1-noncash transfers of assets 1-noncash dividends other than stock dividends 1-write-off of bad debts or loans	NAME OF COMPANY OR RELATED PARTY (a)	N/A

FINANCIAL SECTION

COMPARATIVE BALANCE SHEET ASSETS AND OTHER DEBITS

ACCT.		REF.	Г	PREVIOUS	CURRENT
NO.	ACCOUNT NAME	PAGE		YEAR	YEAR
(a)	(b)	(c)		(d)	(e)
(")	UTILITY PLANT	1 (-)	\vdash	(")	(4)
101-106	Utility Plant	F-7	\$	2,856,180	\$ 2,904,426
108-110	Less: Accumulated Depreciation and Amortization	F-8	-	1,893,123	1,950,397
100 110	1144 Maria Department and a maria maria	1	Н	1,070,120	2,500,057
	Net Plant		\$_	963,058	954,029
114-115	Utility Plant Acquisition adjustment (Net)	F-7			
116 *	Other Utility Plant Adjustments				
	Total Net Utility Plant		\$_	963,058	954,029
	OTHER PROPERTY AND INVESTMENTS	7	T		
121	Nonutility Property	F-9	\$	_	\$ -
122	Less: Accumulated Depreciation and Amortization		1 -	-	-
	Net Nonutility Property		\$		\$ -
123	Investment In Associated Companies	F-10	Π	-	<u>-</u>
124	Utility Investments	F-10	1 -		_
125	Other Investments	F-10	1 -	-	
126-127	Special Funds	F-10	1 -	- "	
	Total Other Property & Investments		\$_	<u>-</u>	
	CURRENT AND ACCRUED ASSETS				
131	Cash		 \$_	229,424	\$ 298,836
132	Special Deposits	F-9	_	8,314	8,314
133	Other Special Deposits	F-9	_		
134	Working Funds		١.		
135	Temporary Cash Investments		١.		
141-144	Accounts and Notes Receivable, Less Accumulated				
	Provision for Uncollectible Accounts	F-11	۱.	4,460	18,696
145	Accounts Receivable from Associated Companies	F-12	_		
146	Notes Receivable from Associated Companies	F-12		(1,146,931)	(1,195,867)
151-153	Material and Supplies		_		
161	Stores Expense		_		
162	Prepayments		_		
171	Accrued Interest and Dividends Receivable				
172 *	Rents Receivable				n
173 *	Accrued Utility Revenues				
174	Misc. Current and Accrued Assets	F-12			2,709
	Total Current and Accrued Assets		\$_	(904,733)	\$(867,312)

^{*} Not Applicable for Class B Utilities

COMPARATIVE BALANCE SHEET ASSETS AND OTHER DEBITS

ACCT.		REF.	PREVIOUS	CURRENT
NO.	ACCOUNT NAME	PAGE	YEAR	YEAR
(a)	(b)	(c)	(d)	(e)
	DEFERRED DEBITS			
181	Unamortized Debt Discount & Expense	F-13	\$	\$
182	Extraordinary Property Losses	F-13	-	-
183	Preliminary Survey & Investigation Charges		-	
184	Clearing Accounts			
185 *	Temporary Facilities		<u> </u>	
186	Misc. Deferred Debits	F-14		
187 *	Research & Development Expenditures		·	
190	Accumulated Deferred Income Taxes		-	-
Total Deferred Debits			\$	\$
TOTAL ASSETS AND OTHER DEBITS			\$58,324	\$86,717

^{*} Not Applicable for Class B Utilities

NOTES TO THE BALANCE SHEET

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

COMPARATIVE BALANCE SHEET EQUITY CAPITAL AND LIABILITIES

ACCT.		REF.	PREVIOUS	CURRENT
NO.	A CCOUNTE NAME	PAGE		
	ACCOUNT NAME			YEAR
(a)	(b)	(c)	(d)	(e)
001	EQUITY CAPITAL	F 15		
201	Common Stock Issued	F-15	\$	\$ <u> </u>
204	Preferred Stock Issued	F-15		
202, 205 *	Capital Stock Subscribed			
203, 206 *	Capital Stock Liability for Conversion			
207 *	Premium on Capital Stock			
209 *	Reduction in Par or Stated Value of Capital Stock			
210 *	Gain on Resale or Cancellation of Reacquired			
	Capital Stock			
211	Other Paid - In Capital		100	100
212	Discount On Capital Stock			
213	Capital Stock Expense		-	
214-215	Retained Earnings	F-16	(102,500)	(8,762)
216	Reacquired Capital Stock			
218	Proprietary Capital			
	(Proprietorship and Partnership Only)		_	_
	(210pitotopinp with 1 without profile)			
	Total Equity Capital		\$(102,400)	\$ (8,662)
	LONG TERM DEBT			
221	Bonds	F-15	-	
222 *	Reacquired Bonds		-	
223	Advances from Associated Companies	F-17		
224	Other Long Term Debt	F-17		-
	Total Long Term Debt		\$	\$
	CURRENT AND ACCRUED LIABILITIES			
231	Accounts Payable		784	19,371
232	Notes Payable	F-18	-	
233	Accounts Payable to Associated Companies	F-18		
234	Notes Payable to Associated Companies	F-18	-	
235	Customer Deposits			
236	Accrued Taxes		17,884	14,193
237	Accrued Interest	F-19		- 1,223
238	Accrued Dividends	<u> </u>		
239	Matured Long Term Debt			
240	Matured Interest			
241	Miscellaneous Current & Accrued Liabilities	F-20	82,780	10,047
271	Misconditions Current & Accided Districtes	1-20	02,700	10,047
	Total Current & Accrued Liabilities		\$101,448	\$43,611

^{*} Not Applicable for Class B Utilities

COMPARATIVE BALANCE SHEET EQUITY CAPITAL AND LIABILITIES

ACCT.		REF.	PREVIOUS	CURRENT
NO.	ACCOUNT NAME	PAGE	YEAR	YEAR
(a)	(b)	(c)	(d)	(e)
	DEFERRED CREDITS			
251	Unamortized Premium On Debt	F-13	\$ -	\$
252	Advances For Construction	F-20	-	-
253	Other Deferred Credits	F-21	-	-
255	Accumulated Deferred Investment Tax Credits		-	
	Total Deferred Credits		\$	\$
	OPERATING RESERVES	T		
261	Property Insurance Reserve		s -	\$ -
262	Injuries & Damages Reserve		-	_
263	Pensions and Benefits Reserve		-	-
265	Miscellaneous Operating Reserves			
	Total Operating Reserves		\$	\$
	CONTRIBUTIONS IN AID OF CONSTRUCTION	1		
271	Contributions in Aid of Construction	F-22	\$ 483,710	\$ 483,710
272	Accumulated Amortization of Contributions			
	in Aid of Construction	F-22	424,433	431,943
	Total Net C.I.A.C.		\$59,277	\$ 51,767
	ACCUMULATED DEFERRED INCOME TAXES	T		
281	Accumulated Deferred Income Taxes -			
	Accelerated Depreciation		\$	\$
282	Accumulated Deferred Income Taxes -			
	Liberalized Depreciation			-
283	Accumulated Deferred Income Taxes - Other			
	Total Accumulated Deferred Income Tax		\$	\$
TOTAL	EQUITY CAPITAL AND LIABILITIES		\$58,324	\$86,717

COMPARATIVE OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	P	PREVIOUS YEAR (d)	CURR YEA (e)	R*
400 469, 530	UTILITY OPERATING INCOME Operating Revenues Less: Guaranteed Revenue and AFPI	F-3(b)	\$	397,424	\$45	56,738
105,000	Net Operating Revenues	1 2 (0)	\$_	397,424	\$45	56,738
401	Operating Expenses	F-3(b)	\$	393,815	\$ 2	292,681
403	Depreciation Expense: Less: Amortization of CIAC	F-3(b) F-22	\$	72,639 7,509	\$ <u>5</u>	57,275 7,509
	Net Depreciation Expense		<u>\$</u> _	65,130	 \$	19,766
406	Amortization of Utility Plant Acquisition Adjustment	F-3(b)			-	
407	Amortization Expense (Other than CIAC)	F-3(b)	1 _	*		
408	Taxes Other Than Income	W/S-3		17,884		20,553
409	Current Income Taxes	W/S-3				
410.10	Deferred Federal Income Taxes	W/S-3			-	
410.11	Deferred State Income Taxes	W/S-3	_		7	
411.10	Provision for Deferred Income Taxes - Credit	W/S-3		-		
412.10	Investment Tax Credits Deferred to Future Periods	W/S-3	_	-		
412.11	Investment Tax Credits Restored to Operating Income	W/S-3		-		
	Utility Operating Expenses				\$30 	63,000
	Net Utility Operating Income		\$_	(79,405)	\$ 	93,738
469, 530	Add Back: Guaranteed Revenue and AFPI	F-3(b)]	-		
413	Income From Utility Plant Leased to Others					
414						-
420	Allowance for Funds Used During Construction					
Total Util	Total Utility Operating Income [Enter here and on Page F-3(c)]				\$ 	93,738

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

COMPARATIVE OPERATING STATEMENT (Cont'd)

s	WATER SCHEDULE W-3 * (f)		WASTEWATER SCHEDULE S-3 * (g)		OTHER THAN REPORTING SYSTEMS (h)
\$_	255,164	 \$ 	201,574	 \$ 	-
\$_	255,164	\$ 	201,574	T \$ 	
\$	114,547	\$	178,134	\$	-
_	34,255 3,595		23,020 3,914		-
\$_	30,660	 \$ 	19,106	 	-
	- 11,482 - - - - -	C C C VI S 1186 WALL NO NO	- 9,071 - - - - - -		-
\$_	156,689	 \$ 	206,311	 	-
\$	98,475	\$ 	(4,736)	\$ 	-
-	- - - - -		- - - -		
\$_	98,475	 \$ 	(4,736)	 \$ 	-

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

COMPARATIVE OPERATING STATEMENT (Cont'd)

ACCT.		REF.		PREVIOUS	Ī	CURRENT	
NO.	ACCOUNT NAME	PAGE		YEAR	YEAR		
(a)	(b)	(c)	ļ	(d)		(e)	
Total Utili	ty Operating Income [from page F-3(a)]		\$_	(79,405)	 \$ 	93,738	
	OTHER INCOME AND DEDUCTIONS		Ì		Ī		
415	Revenues-Merchandising, Jobbing, and				l		
	Contract Deductions		\$	-	\$	-	
416	Costs & Expenses of Merchandising		1 –				
	Jobbing, and Contract Work						
419	Interest and Dividend Income		1 =	748			
421	Nonutility Income		1 _				
426	Miscellaneous Nonutility Expenses		1 —				
	Total Other Income and Deductions		s_	748	 \$		
	TAXES APPLICABLE TO OTHER INCOME						
408.2	Taxes Other Than Income		\$		\$	-	
409.2	Income Taxes						
410.2	Provision for Deferred Income Taxes						
411.2	Provision for Deferred Income Taxes - Credit						
412.2	Investment Tax Credits - Net		_	-	_	-	
412.3	Investment Tax Credits Restored to Operating Income			-		-	
	Total Taxes Applicable To Other Income	e	\$		 \$	-	
	INTEREST EXPENSE						
427	Interest Expense	F-19	\$		\$		
428	Interest Expense	F-13				-	
429	Amortization of Premium on Debt	F-13		<u>-</u>		-	
	Total Interest Expense				\$ 	_	
	EXTRAORDINARY ITEMS				Ť T		
433	Extraordinary Income		 \$	-	\$		
434	Extraordinary Deductions		1				
409.3	Income Taxes, Extraordinary Items						
Total Extraordinary Items			\$_	<u> </u>	\$ 	=	
	NET INCOME			(78,656)	\$ 	93,738	

xplain Extraordinary Income:			
xplain Extraordinary Income: NONE			

SCHEDULE OF YEAR END RATE BASE

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	WATER UTILITY (d)	WASTEWATER UTILITY (e)
101	Utility Plant In Service	F-7	\$ 1,404,574	\$ 1,485,307
108 110 271 252	Less: Nonused and Useful Plant (1) Accumulated Depreciation Accumulated Amortization Contributions In Aid of Construction Advances for Construction	F-8 F-8 F-22 F-20	858,023 - - 154,600	1,092,374 - - - - - - - - - - - - - - -
	Subtotal		\$391,951	\$ 63,823
272	Add: Accumulated Amortization of Contributions in Aid of Construction	F-22	145,252	286,691
	Subtotal		\$537,203	\$ 350,514
114	Plus or Minus: Acquisition Adjustments (2) Accumulated Amortization of	F-7		-
115	Accumulated Amortization of Acquisition Adjustments (2) Working Capital Allowance (3) Other (Specify):	F-7	284,944	284,944
	RATE BASE		\$ 822,146	\$ 635,458
	NET UTILITY OPERATING INCOME		\$98,475	\$ (4,736)
ACH	HEVED RATE OF RETURN (Operating Income / Rat	11.98%	-0.75%	

NOTES:

- (1) Estimate based on the methodology used in the last rate proceeding.
- (2) Include only those Acquisition Adjustments that have been approved by the Commission.
- (3) Calculation consistent with last rate proceeding.

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

UTILITY NAME:

CPI Citrus Park Utility TRS, L.L.C.

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

CLASS OF CAPITAL (a)	DOLLAR AMOUNT (2) (b)	PERCENTAGE OF CAPITAL (c)	ACTUAL COST RATES (3) (d)	WEIGHTED COST (c x d) (e)
Common Equity Preferred Stock Long Term Debt Short Term Debt Customer Deposits Tax Credits - Zero Cost Tax Credits - Weighted Cost Deferred Income Taxes Other (Explain) Short Term Debt	\$ (8,662) - - - - - - - - - - -	100.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00%	7.85% 0.00% 5.69% 0.00% 6.00% 0.00% 0.00% 0.00%	7.85% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00%
Total	\$ (8,662)	100.00%		7.85%

1	If the utility's capital structure is not used, explain which capital structure is used.				
2	Should equal amounts on Schedule F-6, Column (g).				
3	Mid-point of the last authorized Return On Equity or current leverage formula if none has been established.				

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

APPROVED RETURN ON EQUITY

Current Commission Return on Equity:	7.85%
Commission order approving Return on Equity:	Order No. PSC-2020-0263-PAA-WS

APPROVED AFUDC RATE COMPLETION ONLY REQUIRED IF AFUDC WAS CHARGED DURING YEAR

Current Commission Approved AFUDC rate:	None	
Commission order approving AFUDC rate:	N/A	

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

YEAR OF REPORT December 31, 2022

CPI Citrus Park Utility TRS, L.L.C.

UTILITY NAME:

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

CAPITAL STRUCTURE (g)	8,662)	(8,662)	
OTHER (1) ADJUSTMENTS PRO RATA (f)	Sept.	-	
OTHER (1) ADJUSTMENTS SPECIFIC (e)		0	
ER BOOK NON-UTILITY JURISDICTIONAL ADJUSTMENTS ADJUSTMENTS (b) (d)		0	
NON-UTILITY ADJUSTMENTS (c)	S	0 8	
PER BOOK BALANCE (b)	\$ (8,662)	\$ (8,662)	in Columns (e) and (f):
CLASS OF CAPITAL (a)	mmon Equity ferred Stock ng Term Debt ort Term Debt stonner Deposits c Credits - Zero Cost c Credits - Weighted Cost ferred Inc. Taxes oer (Explain) Short Term Debt	Total	Explain below all adjustments made in Columns (e) and (f):

UTILITY PLANT ACCOUNTS 101 - 106

ACCT.	DESCRIPTION (b)	WATER (c)	WASTEWATER (d)	OTHER THAN REPORTING SYSTEMS (e)	TOTAL (f)
101 102	Plant Accounts: Utility Plant In Service Utility Plant Leased to Other	\$1,404,574	\$1,485,307	\$	\$2,889,880
103	Property Held for Future Use		-		
104	Utility Plant Purchased or Sold				
105	Construction Work in Progress	9,220	5,326		14,546
106	Completed Construction Not Classified				-
	Total Utility Plant	\$1,413,794	\$ 1,490,633	\$ 	\$ 2,904,426

UTILITY PLANT ACQUISITION ADJUSTMENTS ACCOUNTS 114 AND 115

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

ACCT.	DESCRIPTION (b)	WATER (c)	WASTEWATER (d)	OTHER THAN REPORTING SYSTEMS (e)	TOTAL (f)
114	Acquisition Adjustment	\$			
Total Pla	ant Acquisition Adjustments	\$	\$	\$	s
115	Beginning Bal Accumulated Amortization Accruals charged during year	\$	\$	\$ 	\$
Total Ac	cumulated Amortization	\$	\$	\$ 	\$:
Net Acq	uisition Adjustments	\$	\$ 	\$ 	\$

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

ACCUMULATED DE DESCRIPTION (a)		WATER (b)		ASTEWATER (c)	OTHER THAN REPORTING SYSTEMS (d)		TOTAL (e)
ACCUMULATED DEPRECIATION						П	
Account 108			1			1	
Balance first of year	\$	823,768	\$	1,069,354			1,893,123
Credit during year:						П	
Accruals charged to:	1						
Account 108.1 (1)	\$	34,255	\$	23,020	\$	\$	57,275
Account 108.2 (2)							-
Account 108.3 (2)			S==			-	-
Other Accounts (specify):				-		-	-
Salvage	=		=			[=	
Other Credits (Specify):						-	
Total Credits	\$	34,255	\$	23,020	\$ -	\$	57,275
Debits during year:							
Book cost of plant retired						l	
Cost of Removal				-			-
Other Debits (specify):						_	-
Total Debits	s	_	\$	-	\$ -	\$	<u>-</u>
Balance end of year	\$	858,023	¦\$ —	1,092,374	\$	\$ 	1,950,397
ACCUMULATED AMORTIZATION			\top			T	
Account 110	1		1			1	
Balance first of year	\$					L	
Credit during year: Accruals charged to:	\$:	\$	Ţ	
Account 110.2 (2)			ı –		ı* ———	ı" -	
Other Accounts (specify):	1-		-			-	
	+		+		 	+-	
Total credits Debits during year:	\$	**	\$	-	\$ -	\$	
Book cost of plant retired			1			1	
Other debits (specify):	1-		-	•		-	
Total Debits	\$	-	\$	_	\$ -	\$	-
Balance end of year	\$		\$ =		\$	\$ 	

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

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

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

NONUTILITY PROPERTY (ACCOUNT 121)

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

Other Items may be grouped by classes of property.

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

SPECIAL DEPOSITS (ACCOUNTS 132 AND 133)

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

DESCRIPTION OF SPECIAL DEPOSITS (a)	YEAR END BOOK COST (b)
SPECIAL DEPOSITS (Account 132): Security Deposit Utilities	\$
Total Special Deposits	\$8,314_
OTHER SPECIAL DEPOSITS (Account 133):	\$
Total Other Special Deposits	\$

INVESTMENTS AND SPECIAL FUNDS ACCOUNTS 123 - 127

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

DESCRIPTION OF SECURITY OR SPECIAL FUND (a)	FACE OR PAR VALUE (b)	YEAR END BOOK COST (c)
INVESTMENT IN ASSOCIATED COMPANIES (Account 123): NONE	\$\$	\$
Total Investment in Associated Companies		\$
UTILITY INVESTMENTS (Account 124): NONE	\$	\$
Total Utility Investment		\$
OTHER INVESTMENTS (Account 125): NONE	\$\$	\$
Total Other Investment		\$
SPECIAL FUNDS (Class A Utilities: Accounts 126 and 127; Class B NONE	Utilities: Account 127):	\$
Total Special Funds		s

ACCOUNTS AND NOTES RECEIVABLE - NET ACCOUNTS 141 - 144

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

DESCRIPTION			.,	TOTAL
(a)			_	(b)
CUSTOMER ACCOUNTS RECEIVABLE (Account 141): Water & Wastewater - Combined	\$	5,458		
Total Customer Accounts Receivable			\$	5,458
OTHER ACCOUNTS RECEIVABLE (Account 142):		40.000		
Other	\$	13,238		
Total Other Accounts Receivable			\$	13,238
NOTES RECEIVABLE (Account 144):				
, , ,	\$			
			_	
Total Notes Receivable			\$	-
Total Accounts and Notes Receivable			\$	18,696
ACCUMULATED PROVISION FOR				
UNCOLLECTIBLE ACCOUNTS (Account 143)	- 1		1	
Balance first of year	\$	-		
Add:	\$		1	
			l	
			1	
Total Additions	\$	_		
Deduct accounts written off during year:			1	
	- 1		1	
			l	
			l	
]	
Total accounts written off	\$	_		
Balance end of year			\$	•
TOTAL ACCOUNTS AND NOTES RECEIVABLE - NE	Т		\$	18,696

ACCOUNTS RECEIVABLE FROM ASSOCIATED COMPANIES ACCOUNT 145

Report each account receivable from associated companies separately.

DESCRIPTION (a)		TOTAL (b)
IC Loan - Bonita Terra IC Loan - Bell Villa IC Loan - TRS Bonita	\$	(1,142,849) 42,993 (96,010)
Total	\$_	(1,195,867)

NOTES RECEIVABLE FROM ASSOCIATED COMPANIES ACCOUNT 146

Report each note receivable from associated companies separately.

DESCRIPTION (a)	INTEREST RATE (b)	TOTAL (c)
NONE	9% 9% 9% 9% 9%	
Total		\$

MISCELLANEOUS CURRENT AND ACCRUED ASSETS ACCOUNT 174

DESCRIPTION - Provide itemized listing (a)	BALANCE END OF YEAR (b)
Undeposited Funds	\$
Total Miscellaneous Current and Accrued Assets	\$\$

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

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

DESCRIPTION (a)	AMOUNT WRITTEN OFF DURING YEAR (b)	YEAR END BALANCE (c)
UNAMORTIZED DEBT DISCOUNT AND EXPENSE (Account 181): NONE	\$	\$
Total Unamortized Debt Discount and Expense	\$	\$
UNAMORTIZED PREMIUM ON DEBT (Account 251):	\$	\$
Total Unamortized Premium on Debt	\$	\$

EXTRAORDINARY PROPERTY LOSSES ACCOUNT 182

Report each item separately.

DESCRIPTION (a)	TOTAL (b)
NONE	\$
Total Extraordinary Property Losses	\$

MISCELLANEOUS DEFERRED DEBITS ACCOUNT 186

DESCRIPTION - Provide itemized listing (a)	AMOUNT WRITTEN OFF DURING YEAR (b)	YEAR END BALANCE (c)
DEFERRED RATE CASE EXPENSE (Class A Utilities: Account 186.1)		
Total Deferred Rate Case Expense	\$	\$
OTHER DEFERRED DEBITS (Class A Utilities: Account 186.2): NONE		
Total Other Deferred Debits	\$	\$
REGULATORY ASSETS (Class A Utilities: Account. 186.3): NONE	\$	\$
Total Regulatory Assets	\$	\$
TOTAL MISCELLANEOUS DEFERRED DEBITS	\$	\$

CPI Citrus Park Utility TRS, L.L.C.

UTILITY NAME:

CAPITAL STOCK ACCOUNTS 201 AND 204*

DESCRIPTION (a)	RATE (b)	TOTAL (c)
COMMON STOCK		
Par or stated value per share		
Shares authorized		
Shares issued and outstanding		
Total par value of stock issued		
Dividends declared per share for year	None	None
REFERRED STOCK		
Par or stated value per share		
Shares authorized		
Shares issued and outstanding		
Total par value of stock issued		
Dividends declared per share for year	None	None

^{*} Account 204 not applicable for Class B utilities.

BONDS ACCOUNT 221

	IN	ΓEREST	PRINCIPAL
DESCRIPTION OF OBLIGATION	ANNUAL	FIXED OR	AMOUNT PER
(INCLUDING DATE OF ISSUE AND DATE OF MATURITY)	RATE	VARIABLE *	BALANCE SHEET
(a)	(b)	(c)	(d)
NONE	% % % % % % % % %		\$
Total			\$

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

STATEMENT OF RETAINED EARNINGS

1 Dividends should be shown for each class and series of capital stock. Show amounts as dividends per share.

2 Show separately the state and federal income tax effect of items shown in Account No. 439.

	how separately the state and federal income tax effect of items shown in Account No	1. 433.
ACCT.	THE CONTROL OF	AROUNTE
NO.	DESCRIPTION	AMOUNTS
(a)	(b)	(c)
215	Unappropriated Retained Earnings:	(100.500)
	Balance Beginning of Year	\$ (102,500)
	Changes to Account:	
439		l.
	Credits:	\$
	Prior Year Adjustments	
	m . 10 . %	ф.
	Total Credits:	\$ -
	Debits:	\$
	Total Debits:	
	Total Debits:	\$ -
435	Balance Transferred from Income {income/(loss)}	\$ 93,738
		\$ 93,736
436	Appropriations of Retained Earnings:	
		
	Total Appropriations of Retained Earnings	-
	Dividends Declared:	-
437	Preferred Stock Dividends Declared	
157	Tribited Stock Sividorial Social Co	-
438	Common Stock Dividends Declared	
150	COMMON DOOR DIVIDURE DOOR OF	-
		-
	Total Dividends Declared	-
215	Year end Balance	\$ (8,762)
		*
214	Appropriated Retained Earnings (state balance and	
	purpose of each appropriated amount at year end):	
214	Total Annualistad Datainad Familia	
214	Total Appropriated Retained Earnings	\$
Total D	etained Earnings	(8.762)
TOTAL K	eramen narmings	\$ (8,762)
Motor t	Statement of Datained Fernings	
Notes t	o Statement of Retained Earnings:	

ADVANCES FROM ASSOCIATED COMPANIES ACCOUNT 223

Report each advance separately.

DESCRIPTION (a)	TOTAL (b)
	\$
Total	\$

OTHER LONG-TERM DEBT ACCOUNT 224

	INTE	EREST	PRINCIPAL
DESCRIPTION OF OBLIGATION	ANNUAL	FIXED OR	AMOUNT PER
INCLUDING DATE OF ISSUE AND DATE OF MATURITY	RATE	VARIABLE *	BALANCE SHEET
(a)	(b)	(c)	(d)
	%		g.
	%		\$
	%		
	%		
		-	
	·—— %		
	%		
	%		
	%		
	%		
-	%		
	%		
	%		
Total			\$

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

NOTES PAYABLE ACCOUNTS 232 AND 234

	INTE	REST	PRINCIPAL
DESCRIPTION OF OBLIGATION	ANNUAL	FIXED OR	AMOUNT PER
(INCLUDING DATE OF ISSUE AND DATE OF MATURITY)	RATE	VARIABLE *	BALANCE SHEET
(a)	(b)	(c)	(d)
NOTES PAYABLE (Account 232):	% % % % %		\$
Total Account 232			\$
NOTES PAYABLE TO ASSOC. COMPANIES (Account 234): NONE	% % % % % % %		\$
Total Account 234			\$

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

ACCOUNTS PAYABLE TO ASSOCIATED COMPANIES ACCOUNT 233

Report each account payable separately.

DESCRIPTION (a)	TOTAL (b)
NONE	\$
Total	\$

UTILITY NAME: CPI Citrus Park Utility TRS, L.L.C.

ACCRUED INTEREST AND EXPENSE ACCOUNTS 237 AND 427

	ACCOUNTS 237 AND 427	7 AND 427			
	BALANCE	INTERES	INTEREST ACCRUED DURING YEAR	INTEREST	
DESCRIPTION	BEGINNING	ACCT.		PAID DURING	BALANCE END
OF DEBIT	OF YEAR	DEBIT	AMOUNT	YEAR	OF YEAR
(a)	(p)	(c)	(p)	(e)	Œ
ACCOUNT NO. 237.1 - Accrued Interest on Long Term Debt					
	69	427.0	<u>~</u>	64	€ 5
Total Account 237.1	1		·	-	-
ACCOUNT NO. 237.2 - Accrued Interest on Other Liabilities	€9		\$		- 6 9 1
Total Account 237.2	e s		·	-	- - -
Total Account 237 (1)	-				-
INTEREST EXPENSED:					
Total accrual Account 237			·	(1) Must agree to f	(1) Must agree to F-2 (a), Beginning and
				Ending Balance	Ending Balance of Accrued Interest.
Short Term Interest Expense					
				(2) Must agree to F-3 (c), Current	F-3 (c), Current
				Year Interest Expense	tbense
Net Interest Expensed to Account No. 427 (2)					

UTILITY NAME: CPI Citrus Park Utility TRS, L.L.C.

MISCELLANEOUS CURRENT AND ACCRUED LIABILITIES ACCOUNT 241

	BALANCE END
DESCRIPTION - Provide itemized listing	OF YEAR
$\qquad \qquad (a)$	(p)
Other Accrued Expenses	\$ 10,047
Total Miscellaneous Current and Accrued Liabilities	\$ 10,047

ADVANCES FOR CONSTRUCTION ACCOUNT 252

		E END	EAR		.]]]]] [
		BALANCE END	OF YEAR	Ĵ)	ea	69
			CREDITS	(e)	69	69
	DEBITS		AMOUNT	(d)	69	S
767 1		ACCT.	DEBIT	(3)		
ACCOUNT	BALANCE	BEGINNING	OF YEAR	(p)	SA	s
			NAME OF PAYOR *	(a)	NONE	Total

^{*} Report advances separately by reporting group, designating water or wastewater in column (a).

OTHER DEFERRED CREDITS ACCOUNT 253

DESCRIPTION - Provide itemized listing (a)	AMOUNT WRITTEN OFF DURING YEAR (b)	YEAR END BALANCE (c)
REGULATORY LIABILITIES (Class A Utilities: Account 253.1): NONE	\$	\$
Total Regulatory Liabilities	\$	\$
OTHER DEFERRED LIABILITIES (Class A Utilities: Account 253.2 NONE	\$	\$
Total Other Deferred Liabilities	\$	\$
TOTAL OTHER DEFERRED CREDITS	\$	\$

CONTRIBUTIONS IN AID OF CONSTRUCTION ACCOUNT 271

DESCRIPTION (a)	WATER (W-7) (b)	WASTEWATER (S-7) (c)	W & WW OTHER THAN SYSTEM REPORTING (d)	TOTAL (e)
Balance first of year	\$154,600	\$329,110_	\$	\$483,710_
Add credits during year:	\$	\$ 	\$ 	\$
Less debit charged during the year	\$	\$ 	\$ 	\$
Total Contribution In Aid of Construction	\$154,600	\$ 329,110	\$	\$ 483,710

ACCUMULATED AMORTIZATION OF CONTRIBUTIONS IN AID OF CONSTRUCTION ACCOUNT 272

DESCRIPTION (a)	(W-	TER 8(a)) b)		TEWATER S-8(a)) (c)	THAN S	V OTHER SYSTEM RTING d)		TOTAL (e)
Balance first of year	\$	141,657	\$	282,777	\$		\$	424,433
Debits during the year:	\$	3,595	:3 	3,914	\$ 	<u>-</u>	\$ 	7,509
Credits during the year	\$	-	\$ 		\$ 		\$ 	
Total Accumulated Amortization of Contributions In Aid of Construction	\$	145,252	\$ 	286,691	\$		\$ 	431,943

CPI Citrus Park Utility TRS, L.L.C.

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

1 The reconciliation should include the same detail as furnished on Schedule M-1 of the federal tax return for the year.

The reconciliation shall be submitted even though there is no taxable income for the year.

Descriptions should clearly indicate the nature of each reconciling amount and show the computations of all tax accruals.

2 If the utility is a member of a group which files a consolidated federal tax return, reconcile reported net income with taxable net income as if a separate return were to be filed, indicating intercompany amounts to be eliminated in such consolidated return. State names of group members, tax assigned to each group member, and basis of allocation, assignments or sharing of the consolidated tax among the group members.

DESCRIPTION (a)	REF. NO. (b)	AMOUNT (c)
Net income for the year	F-3(c)	\$93,738_
Reconciling items for the year:	1	
Taxable income not reported on books:		
Deductions recorded on books not deducted for return:		
Income recorded on books not included in return:		
Deduction on return not charged against book income:		
Federal tax net income		\$ <u>N/A</u>
Computation of tax: The Utility is a partnership, therefore this schedule is not app	licable.	
-		

WATER OPERATION SECTION

CPI Citrus Park Utility TRS, L.L.C.

WATER LISTING OF SYSTEM GROUPS

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

The water financial schedules (W-2 through W-10) should be filed for the group in total.

The water engineering schedules (W-11 through W-15) must be filed for each system in the group.

All of the following water pages (W-2 through W-15) should be completed for each group and arranged by group number.

SYSTEM NAME / COUNTY	CERTIFICATE NUMBER	GROUP NUMBER
CPI Citrus Park Utility TRS, L.L.C.	575 W	(c a
	94	
	-	
	Ş	
	:	:

UTILITY NAME:	CPI Citrus Park Utility TRS, L.L.C.
SYSTEM NAME / COUNTY:	

SCHEDULE OF YEAR END WATER RATE BASE

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	WATER UTILITY (d)
101	Utility Plant In Service	W-4(b)	\$ 1,404,574
	Less: Nonused and Useful Plant (1)		
108	Accumulated Depreciation	W-6(b)	858,023
110	Accumulated Amortization	F-8	-
271	Contributions In Aid of Construction	W-7	154,600
252	Advances for Construction	F-20	-
	Subtotal		\$391,950
272	Add: Accumulated Amortization of Contributions in Aid of Construction	W-8(a)	\$ 145,252
	Subtotal		\$537,202
114	Plus or Minus:	F. 7	
114	Acquisition Adjustments (2) Accumulated Amortization of Acquisition Adjustments (2)	F-7 F-7	
113	Working Capital Allowance (3)	Γ-/	284,944
	Other (Specify):		204,944
	Other (specify).		
	WATER RATE BASE	.1.	\$822,146_
	WATER OPERATING INCOME	W-3	\$ 98,475
ACHIEVE	D RATE OF RETURN (Water Operating Income / Water Rate Base)		11.98%

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

- (2) Include only those Acquisition Adjustments that have been approved by the Commission.
- (3) Calculation consistent with last rate proceeding.

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

YEAR	OF	REP	ORT
Dece	mbe	er 31.	2022

UTILITY NAME:	CPI Citrus Park Utility TRS, L.L.C.

SYSTEM NAME / COUNTY:

WATER OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	•	CURRENT YEAR (d)
	UTILITY OPERATING INCOME			
400	Operating Revenues	W-9	\$	255,164
469	Less: Guaranteed Revenue and AFPI	W-9	_	
	Net Operating Revenues		\$	255,164
401	Operating Expenses	W-10(a)	\$	114,547
403	Depreciation Expense	W-6(a)	_	34,255
	Less: Amortization of CIAC	W-8(a)	-	(3,595)
	Net Depreciation Expense		 \$	30,660
406	Amortization of Utility Plant Acquisition Adjustment	F-7	╫	20,000
407	Amortization Expense (Other than CIAC)	F-8	-	
		†		
	Taxes Other Than Income	1	1	
408.1	Utility Regulatory Assessment Fee			11,482
408.11	Property Taxes		1	
408.12	Payroll Taxes			
408.13	Other Taxes and Licenses			
408	Total Taxes Other Than Income		\$	11,482
409.1	Income Taxes			
410.1	Deferred Federal Income Taxes			
410.11	Deferred State Income Taxes		_	
411.1	Deferred Income Taxes - Credit		-	-
412.1	Investment Tax Credits Deferred to Future Periods		-	-
412.11	Investment Tax Credits Amortized		-	
	Utility Operating Expenses		\$	156,689
	Utility Operating Income		s	98,475
	Add Back:			
469	Guaranteed Revenue (and AFPI)	W-9	\$	
413	Income From Utility Plant Leased to Others			-
414	Gains (losses) From Disposition of Utility Property			
420	Allowance for Funds Used During Construction			
	Total Utility Operating Income		<u> </u> \$	98,475

CPI Citrus Park Utility TRS, L.L.C.

UTILITY NAME:

SYSTEM NAME / COUNTY:

	CURRENT	YEAR	⊕	\$ 106,923		1	102,012	-	1	34,524			35,553	126,560	398,061	329,663	200,850		65,010		,		-		•	1		•	-		5,417	\$ 1,404,574
		RETIREMENTS	(e)																													8
UNT ACCOUNTS		ADDITIONS	(p)	\$			9,739							3,082					1,800											39		\$
WATER UTILITY PLANT ACCOUNTS	PREVIOUS	YEAR	<u> </u>	\$ 106,923			92,273			34,524			35,553	123,478	398,061	329,663	200,850		63,210												5,417	\$ 1,389,952
		ACCOUNT NAME	(b)	Organization	Franchises	Land and Land Rights	Structures and Improvements	Collecting and Impounding Reservoirs	Lake, River and Other Intakes	Wells and Springs	Infiltration Galleries and Tunnels	Supply Mains	Power Generation Equipment	Pumping Equipment	Water Treatment Equipment	Distribution Reservoirs and Standpipes	Transmission and Distribution Mains	Services	Meters and Meter Installations	Hydrants	Backflow Prevention Devices	Other Plant Miscellaneous Equipment	Office Furniture and Equipment	Transportation Equipment	Stores Equipment	Tools, Shop and Garage Equipment	Laboratory Equipment	Power Operated Equipment	Communication Equipment	Miscellaneous Equipment	Other Tangible Plant	TOTAL WATER PLANT
	ACCT.	NO.	(a)	301	302	303	304	305	306	307	308	309	310	311	320	330	331	333	334	335	336	339	340	341	342	343	344	345	346	347	348	

Any adjustments made to reclassify property from one account to another must be footnoted. Additions are netted against all Commission Ordered Adjustments. NOTE:

CPI Citrus Park Utility TRS, L.L.C.

SYSTEM NAME / COUNTY:

UTILITY NAME:

WATER UTILITY PLANT MATRIX

5,417 5,417 GENERAL **PLANT** \equiv 69 TRANSMISSION DISTRIBUTION 65,010 595,523 329,663 200,850 PLANT 60 ↔ 398,061 TREATMENT 398,061 WATER PLANT $\boldsymbol{\Xi}$ €? AND PUMPING 35,553 298,650 102,012 34,524 126,560 OF SUPPLY SOURCE **PLANT ම** S INTANGIBLE 106,923 106,923 **PLANT** 3 643 65,010 200,850 126,560 329,663 102,012 34,524 35,553 5,417 1,404,574 106,923 398,061 CURRENT YEAR 9 60 Distribution Reservoirs and Standpipes Collecting and Impounding Reservoirs Other Plant Miscellaneous Equipment Transmission and Distribution Mains Tools, Shop and Garage Equipment Infiltration Galleries and Tunnels Office Furniture and Equipment ACCOUNT NAME Meters and Meter Installations Lake, River and Other Intakes **Backflow Prevention Devices** Structures and Improvements Power Generation Equipment Water Treatment Equipment Power Operated Equipment Communication Equipment TOTAL WATER PLANT Transportation Equipment Miscellaneous Equipment Land and Land Rights Laboratory Equipment 9 Other Tangible Plant Pumping Equipment Wells and Springs Stores Equipment Supply Mains Organization Franchises Hydrants Services ACCT. 336 NO. 302 304 305 306 308 320 333 334 335 339 342 343 345 346 348 309 310 311 330 340 331 341 (B) 301

UTILITY NAME:	CPI Citrus Park Utility TRS, L.L.C.
SYSTEM NAME / COUNTY:	

BASIS FOR WATER DEPRECIATION CHARGES

		AVERAGE	AVERAGE	DEPRECIATION
		SERVICE	NET	RATE APPLIED
ACCT.		LIFE IN	SALVAGE IN	IN PERCENT
NO.	ACCOUNT NAME	YEARS	PERCENT	(100% - d) / c
(a)	(b)	(c)	(d)	(e)
301	Organization	40		2.50%
302	Franchises			
304	Structures and Improvements	33		3.03%
305	Collecting and Impounding Reservoirs			
306	Lake, River and Other Intakes			
307	Wells and Springs	30		3.33%
308	Infiltration Galleries and Tunnels			
309	Supply Mains	32		3.13%
310	Power Generation Equipment	17		5.88%
311	Pumping Equipment	20		5.00%
320	Water Treatment Equipment	22		4.55%
330	Distribution Reservoirs and Standpipes	37	***************************************	2.70%
331	Transmission and Distribution Mains	43		2.33%
333	Services	40		2.50%
334	Meters and Meter Installations	20		5.00%
335	Hydrants	45		2.22%
336	Backflow Prevention Devices	15		6.67%
339	Other Plant Miscellaneous Equipment	25	*	4.00%
340	Office Furniture and Equipment	15		6.67%
341	Transportation Equipment	6	*	16.67%
342	Stores Equipment			\ <u></u>
343	Tools, Shop and Garage Equipment	15		6.67%
344	Laboratory Equipment			
345	Power Operated Equipment	12		8.33%
346	Communication Equipment			
347	Miscellaneous Equipment			0
348	Other Tangible Plant			
Wa	ater Plant Composite Depreciation Rate *		-	

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

CPI Citrus Park Utility TRS, L.L.C.

UTILITY NAME:

SYSTEM NAME / COUNTY:

ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION

OTHER TOTAL CREDITS * CREDITS (d + e) (e) (f)		- \$ 34,255
ACCRUALS (d)	884 2,707 2,707 1,778 6,110 6,110 8,910 8,910 2,354 2,354	\$ 34,255 \$
BALANCE AT BEGINNING OF YEAR (c)	3,557 25,275 29,422 405,425 159,314 140,583 39,833	\$ 823,768
ACCOUNT NAME (b)		TOTAL WATER ACCUMULATED DEPRECIATION
ACCT. NO.	301 302 302 304 306 306 308 309 310 311 320 331 331 331 332 334 341 342 343 344 344 344 346 346	TOTAL W

* To correct prior year accum depreciation Use () to denote reversal entries.

CPI Citrus Park Utility TRS, L.L.C.

SYSTEM NAME / COUNTY:

UTILITY NAME:

		BALANCE AT	END OF YEAR	(i-i-j-) ⊕	(w)	4,441		27,982	•		2,073	•	•	15,110	35,531	413,316	168,224	142,938		42,993	t	•	•				-				•	5,417	\$ 858,023
ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION (CONT'D)		TOTAL	CHARGES	(g-n+1)		-	ı			1	-	•	•	•	•			1				•		•				•		1	•		·
	COST OF	REMOVAL	AND OTHER	CHARGES																													1
		SALVAGE AND	INSURANCE	3		1	-		1				•			•	1	•				•	•	•									1 69
		PLANT	RETIRED	(6)	(8)	1	1		•	1	1				•	•	•			•	•	•	•	1	•	•	•		1	•		_	·
ANALYSIS C			ACCOUNT NAME	3	(a)	Organization	Franchises	Structures and Improvements	Collecting and Impounding Reservoirs	Lake, River and Other Intakes	Wells and Springs	Infiltration Galleries and Tunnels	Supply Mains	Power Generation Equipment	Pumping Equipment	Water Treatment Equipment	Distribution Reservoirs and Standpipes	Transmission and Distribution Mains	Services	Meters and Meter Installations	Hydrants	Backflow Prevention Devices	Other Plant Miscellaneous Equipment	Office Furniture and Equipment	Transportation Equipment	Stores Equipment	Tools, Shop and Garage Equipment	Laboratory Equipment	Power Operated Equipment	Communication Equipment	Miscellaneous Equipment	Other Tangible Plant	TOTAL WATER ACCUMULATED DEPRECIATION
		ACCT.	NO.	3	(g)	301	302	304	305	306	307	308	309	310	311	320	330	331	333	334	335	336	339	340	341	342	343	344	345	346	347	348	TOTAL

UTILITY NAME:	CPI Citrus Park Utility TRS, L.L.C

SYSTEM NAME / COUNTY:

CONTRIBUTIONS IN AID OF CONSTRUCTION ACCOUNT 271

DESCRIPTION (a)	REFERENCE (b)	WATER (c)
Balance first of year		\$154,600
Add credits during year: Contributions received from Capacity, Main Extension and Customer Connection Charges Contributions received from Developer or Contractor Agreements in cash or property	W-8(a) W-8(b)	\$
Total Credits		\$
Less debits charged during the year (All debits charged during the year must be explained below)		\$
Total Contributions In Aid of Construction	\$154,600	

	If any prepaid CIAC has been collected, provide a supporting schedule showing how the amount is determined.
	Explain all debits charged to Account 271 during the year below:
_	
-	
_	

UTILITY NAME:	CPI Citrus Park Utility TRS, L.L.C					

SISLEMINAME/COUNTI:	

WATER CIAC SCHEDULE "A"

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

DESCRIPTION OF CHARGE (a)	NUMBER OF CONNECTIONS (b)	CHARGE PER CONNECTION (c)	AMOUNT (d)
Main Line Extension Capacity Charge Meter Installation			
Total Credits			\$

ACCUMULATED AMORTIZATION OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION

DESCRIPTION	WATER
(a)	(b)
Balance first of year	\$141,657_
Debits during the year: Accruals charged to Account 272 Other debits (specify):	\$3,595_
Total debits	\$3,595_
Credits during the year (specify):	\$
Total credits	\$
Balance end of year	\$145,252

YEAR	OF I	REP	ORT
Dece	mber	31.	2022

UTILITY NAME:	CPI Citrus Park Utility TRS, L.L.C.
SYSTEM NAME / COUNTY:	

WATER CIAC SCHEDULE "B"

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

DESCRIPTION (a)	INDICATE CASH OR PROPERTY (b)	AMOUNT (c)
		s
		·
		:
		2
Total Credits		\$ N/A

FILITY NAME:	CPI Citrus Park Utility TRS, L.L.C.
STEM NAME / COUNTY:	

WATER OPERATING REVENUE

		BEGINNING	YEAR END	
ACCT.		YEAR NO.	NUMBER OF	
NO.	DESCRIPTION	CUSTOMERS *	CUSTOMERS	AMOUNT
(a)	(b)	(c)	(d)	(e)
460	Water Sales: Unmetered Water Revenue			\$
-100	Metered Water Revenue:			D .
461.1	Sales to Residential Customers			
461.2	Sales to Residential Customers Sales to Commercial Customers		·	254,024
461.3	Sales to Commercial Customers		(234,024
461.4	Sales to Industrial Customers Sales to Public Authorities		X 	:x
461.5		*		·
461.6	Sales Multiple Family Dwellings Other Revenues	,	2	i 8
401.0	Other Revenues			
	Total Metered Sales	2	·	\$254,024_
	Fire Protection Revenue:			
462.1	Public Fire Protection	50		
462.2	Private Fire Protection			
	Total Fire Protection Revenue			\$
464	Other Sales To Public Authorities			
465	Sales To Irrigation Customers			S
466	Sales For Resale			
467	Interdepartmental Sales			
	Total Water Sales	2	-	\$ 254,024
	Other Water Revenues:			
469	Guaranteed Revenues (Including Allowance	e for Funds Prudently In	nvested or AFPI)	\$
470	Forfeited Discounts			
471	Miscellaneous Service Revenues			23
472	Rents From Water Property			,————
473	Interdepartmental Rents			
474	Other Water Revenues			1,117
	Total Other Water Revenues			\$1,140_
	Total Water Operating Revenues			\$\$

^{*} Customer is defined by Rule 25-30.210(1), Florida Administrative Code. Accruals are recorded in account 461.1.

UTILITY NAME:	CPI Citrus Park Utility TRS, L.L.C.

SYSTEM NAME	/ COUNTY:	

WATER UTILITY EXPENSE ACCOUNTS

ACCT. NO.	ACCOUNT NAME (b)	CURRENT YEAR (c)	.1 SOURCE OF SUPPLY AND EXPENSES - OPERATIONS (d)	.2 SOURCE OF SUPPLY AND EXPENSES - MAINTENANCE (e)
601	Calarias and Wassa Employees	\$		
603	Salaries and Wages - Employees Salaries and Wages - Officers,	-	, ————————————————————————————————————	·
003	Directors and Majority Stockholders			
604	Employee Pensions and Benefits	-		
610	Purchased Water		-	
615	Purchased Power	6,814		
616	Fuel for Power Purchased	-	-	
618	Chemicals	31,142		
620	Materials and Supplies	11,379		
631	Contractual Services-Engineering		-	-
632	Contractual Services - Accounting		-	-
633	Contractual Services - Legal		-	
634	Contractual Services - Mgt. Fees		-	-
636	Other - Plant Operations	54,839		***************************************
636	Other - Annual Report	5,513		
641	Rental of Building/Real Property	4,662	•	-
642	Rental of Equipment		-	-
650	Transportation Expenses		-	_
656	Insurance - Vehicle		-	
657	Insurance - General Liability		-	-
658	Insurance - Workman's Comp.		-	-
659	Insurance - Other			-
660	Advertising Expense			
666	Regulatory Commission Expenses			
	- Amortization of Rate Case Expense			
667	Regulatory Commission ExpOther			
668	Water Resource Conservation Exp.		-	· · · · · · · · · · · · · · · · · · ·
670	Bad Debt Expense			
675	Miscellaneous Expenses	198		
	Total Water Utility Expenses	\$114,547	\$	\$

CPI Citrus Park Utility TRS, L.L.C.

SYSTEM NAME / COUNTY:

WATER EXPENSE ACCOUNT MATRIX						
.3 WATER TREATMENT EXPENSES - OPERATIONS (f)	.4 WATER TREATMENT EXPENSES - MAINTENANCE (g)	.5 TRANSMISSION & DISTRIBUTION EXPENSES - OPERATIONS (h)	.6 TRANSMISSION & DISTRIBUTION EXPENSES - MAINTENANCE (i)	.7 CUSTOMER ACCOUNTS EXPENSE (j)	.8 ADMIN. & GENERAL EXPENSES (k)	
\$	-				\$ 	
6,814	11,379				5,513 4,662	
\$92,795	\$ <u>11,379</u>	\$	\$ ====================================	\$	\$10,372_	

CPI Citrus Park Utility TRS, L.L.C.

SYSTEM NAME / COUNTY:

PUMPING AND PURCHASED WATER STATISTICS

		FINISHED	WATER USED	TOTAL WATER	
	WATER	WATER	FOR LINE	PUMPED AND	WATER SOLD
	PURCHASED	PUMPED	FLUSHING,	PURCHASED	TO
		FROM WELLS	FIGHTING	(Omit 000's)	CUSTOMERS
MONTH	(Omit 000's)		FIRES, ETC.	[(b)+(c)-(d)]	(Omit 000's)
(a)	(b)	(c)	(d)	(e)	(f)
January	(6)	7,877	0	7,877	7,878
February	-	7,747		7,747	8,767
March		9,083	0	9,083	7,828
April	1	7,663		7,663	7,830
May	=	4,928		4,928	4,928
June	1	3,819	0	3,819	3,819
July	7	3,256	0	3,256	3,256
August		4,164	375	3,789	3,789
September	(4,713	913	3,800	3,800
October	2	5,347	1,146	4,202	4,202
November	-	8,973	2,700	6,273	6,271
December	. હ	6,428	0	6,428	6,428
Total for Year	\$ 	74,000	5,134	68,866	68,795
If water is purchased for resale, indicate the following: Vendor N/A Point of delivery					
If water is sold to other water utilities for redistribution, list names of such utilities below: N/A					

Based on 16hrs/day

List for each source of supply:	CAPACITY OF WELL	GALLONS PER DAY FROM SOURCE	TYPE OF SOURCE
21395	200 gpm	192,000	Lower Tamiami
21396	197 gpm	189,120	Lower Tamiami
21397	50 gpm	48,000	Surficial

^{*} These wells do not operate simultaneously, but are operated in alternate weeks. Of total capacity of primary wells, 93 GPM is used to feed to the reverse osmosis system and 107 GPM is bypassed to the de-gasifier system

CPI Citrus Park Utility TRS, L.L.C.

SYSTEM NAME / COUNTY:

WATER TREATMENT PLANT INFORMATION

Provide a separate sheet for each water treatment facility

Permitted Capacity of Plant (GPD):	495,000
Location of measurement of capacity (i.e. Wellhead, Storage Tank):	Distribution Point
Type of treatment (reverse osmosis, (sedimentation, chemical, aerated, etc.):	Reverse Osmosis Nano-filtration
	LIME TREATMENT
Unit rating (i.e., GPM, pounds per gallon): N/A	Manufacturer:
Type and size of area: N/A	FILTRATION
Pressure (in square feet):	Manufacturer:
Gravity (in GPM/square feet):	Manufacturer:

SYSTEM NAME / COUNTY:

CALCULATION OF THE WATER SYSTEM METER EQUIVALENTS

METER SIZE (a)	TYPE OF METER (b)	EQUIVALENT FACTOR (c)	NUMBER OF METERS (d)	TOTAL NUMBER OF METER EQUIVALENTS (c x d) (e)
All Residential		1.0		0
5/8"	Displacement	1.0	·	
3/4"	Displacement	1.5	:	0
1"	Displacement	2.5	*	0
1 1/2"	Displacement or Turbine	5.0		0
2"	Displacement, Compound or Turbine	8.0		0
3"	Displacement	15.0	-	0
3"	Compound	16.0		0
3"	Turbine	17.5	2	35
4"	Displacement or Compound	25.0		0
4"	Turbine	30.0		0
6"	Displacement or Compound	50.0		0
6"	Turbine	62.5		0
8"	Compound	80.0	-	0
8"	Turbine	90.0	-	0
10"	Compound	115.0		0
10"	Turbine	145.0		0
12"	Turbine	215.0		0

CALCULATION OF THE WATER SYSTEM EQUIVALENT RESIDENTIAL CONNECTIONS

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

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

ERC = (Total SFR gallons sold (Omit 000) / 365 days / 350 gallons per day)

ERC	Calcu	lation
	Cuion	LULIVII

N/A. The Utility does not have any residential customers.

SYSTEM NAME / COUNTY:

OTHER WATER SYSTEM INFORMATION

Furnish information below for each system. A separate page should be supplied where necessary.
1. Present ERC's * the system can efficiently serve. 1662
2. Maximum number of ERCs * which can be served. 3576
3. Present system connection capacity (in ERCs *) using existing lines. 1676
4. Future connection capacity (in ERCs *) upon service area buildout. 1700
5. Estimated annual increase in ERCs *. 7+/-
6. Is the utility required to have fire flow capacity? Yes If so, how much capacity is required? 1000 gpm for 2 hrs
7. Attach a description of the fire fighting facilities. System includes a dedicated fire booster pump and fire hydrants
Describe any plans and estimated completion dates for any enlargements or improvements of this system. None
9. When did the company last file a capacity analysis report with the DEP? DOH 6/5/1310. If the present system does not meet the requirements of DEP rules:
a. Attach a description of the plant upgrade necessary to meet the DEP rules. N/A
b. Have these plans been approved by DEP?N/A
c. When will construction begin? N/A
d. Attach plans for funding the required upgrading.
e. Is this system under any Consent Order with DEP?No
11. Department of Environmental Protection ID # 5360048
12. Water Management District Consumptive Use Permit # 36-00208-W
a. Is the system in compliance with the requirements of the CUP?Yes
b. If not, what are the utility's plans to gain compliance?N/A

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

Reconciliation of Revenue to Regulatory Assessment Fee Revenue Water Operations

YEAR OF REPORT December 31, 2022

UTILITY NAME:

CPI Citrus Park Utility TRS, L.L.C.

(A)	(B)	(C)	(D)
Accounts	Gross Water Revenues per Sch W-9	Gross Water Revenues per RAF Return	Difference (B)-(C)
Gross Revenues: Unmetered Water Revenues	-		
Total Metered Sales	254,024	254,024	0
Total Fire Protection Revenue	-		-
Other Sales to Public Authorities	-		-
Sales to Irrigation Customers			-
Sales for Resale	-		-
Interdepartmental Sales	-		-
Total Other Water Revenue	1,140	1,140	(0)
Total Water Operating Revenue	255,164	255,164	(0)
Less: Expense for Purchased Water from FPSC Regulated Utility			-
Net Water Operating Revenues	255,164	255,164	(0)

WASTEWATER OPERATION SECTION

CPI Citrus Park Utility TRS, L.L.C.

WASTEWATER LISTING OF SYSTEM GROUPS

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

The wastewater financial schedules (S-2 through S-10) should be filed for the group in total.

The wastewater engineering schedules (S-11 and S-12) must be filed for each system in the group.

All of the following wastewater pages (S-2 through S-12) should be completed for each group and arranged by group number.

by group number.		
SYSTEM NAME / COUNTY	CERTIFICATE NUMBER	GROUP NUMBER
CPI Citrus Park Utility TRS, L.L.C.	576 S	
	*	
		8
	= = = = = = = = = = = = = = = = = = = =	S
		-
		-
 		.7
-		-
		-

UTILITY NAME:	CPI Citrus Park Utility TRS, L.L.C.

SYSTEM NAME / C	OUNTY:	

SCHEDULE OF YEAR END WASTEWATER RATE BASE

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	WASTEWATER UTILITY (d)
101	Utility Plant In Service	S-4A	\$ 1,485,307
	Less: Nonused and Useful Plant (1)		
108	Accumulated Depreciation	S-6B	1,092,374
110	Accumulated Amortization	F-8	
271	Contributions In Aid of Construction	S-7	176,118
252	Advances for Construction	F-20	
	Subtotal		\$216,815_
272	Add: Accumulated Amortization of Contributions in Aid of Construction	S-8A	\$ 133,699
	Subtotal		\$350,514
114	Plus or Minus: Acquisition Adjustments (2)	F-7	_
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	
110	Working Capital Allowance (3)		284,944
	Other (Specify):		
	WASTEWATER RATE BASE		\$635,458
WASTE	WATER OPERATING INCOME	S-3	\$(4,736)
ACHI	EVED RATE OF RETURN (Wastewater Operating Income / Wastewa	ter Rate Base)	-0.75%

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

- (2) Include only those Acquisition Adjustments that have been approved by the Commission.
- (3) Calculation consistent with last rate proceeding.

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

UTILITY NAME:	CPI Citrus Park Utility TRS, L.L.C.
SYSTEM NAME / COUNTY:	

WASTEWATER OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	WASTEWATER UTILITY (d)
	UTILITY OPERATING INCOME		
400	Operating Revenues	S-9A	\$ 201,574
530	Less: Guaranteed Revenue (and AFPI)	S-9A	
	Net Operating Revenues		\$201,574
401	Operating Expenses	S-10A	\$ 178,134
403	Depreciation Expense Less: Amortization of CIAC	S-6A S-8A	23,020
	Less: Amoruzation of CIAC	5-8A	(3,914)
	Net Depreciation Expense		\$ 19,106
406	Amortization of Utility Plant Acquisition Adjustment	F-7	
407	Amortization Expense (Other than CIAC)	F-8	-
408.1 408.11 408.12 408.13	Taxes Other Than Income Utility Regulatory Assessment Fee Property Taxes Payroll Taxes Other Taxes and Licenses		9,071
408	Total Taxes Other Than Income		\$ 9,071
409.1	Income Taxes Deferred Federal Income Taxes		y=====================================
410.1 410.11	Deferred State Income Taxes		S
411.1	Provision for Deferred Income Taxes - Credit		×
412.1	Investment Tax Credits Deferred to Future Periods		S===
412.11	Investment Tax Credits Restored to Operating Income		-
	Utility Operating Expenses		\$
	Utility Operating Income		\$(4,736)
	Add Back:		
530	Guaranteed Revenue (and AFPI)	S-9A	\$
413	Income From Utility Plant Leased to Others		
414	Gains (losses) From Disposition of Utility Property		l
420	Allowance for Funds Used During Construction		
	Total Utility Operating Income		\$(4,736)

CPI Citrus Park Utility TRS, L.L.C.

UTILITY NAME:

SYSTEM NAME / COUNTY:

WASTEWATER UTILITY PLANT ACCOUNTS

250,976 176,118 106,923 175,679 13,675 9,583 152,992 598,834 1,485,307 CURRENT YEAR $\boldsymbol{\varepsilon}$ 69 0 RETIREMENTS **ම** 69 19,079 1,193 17,886 **ADDITIONS** € 176,118 106,923 249,783 9,583 157,793 13,675 1,466,228 152,992 598,834 527 PREVIOUS YEAR छ Other Plant Miscellaneous Equipment Reuse Meters and Meter Installations Tools, Shop and Garage Equipment Treatment and Disposal Equipment Office Furniture and Equipment ACCOUNT NAME Reuse Distribution Reservoirs Power Generation Equipment Structures and Improvements Special Collecting Structures Flow Measuring Installations Power Operated Equipment Communication Equipment Collection Sewers - Gravity Transportation Equipment Miscellaneous Equipment Collection Sewers - Force Flow Measuring Devices Reuse Transmission and Total Wastewater Plant Services to Customers Laboratory Equipment **a** Land and Land Rights Other Tangible Plant Pumping Equipment Outfall Sewer Lines Distribution System Stores Equipment Receiving Wells Reuse Services Plant Sewers Organization Franchises Manholes ACCT. 366 Š. 380 351 352 353 354 355 360 361 361 362 364 365 367 370 374 375 381 382 390 391 392 393 394 395 396 397 398 Œ 371

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

Additions are netted against all Commission Ordered Adjustments.

CPI Citrus Park Utility TRS, L.L.C.

UTILITY NAME: C
SYSTEM NAME / COUNTY: ___

WASTEWATER UTILITY PLANT MATRIX

COLLECTION SYSTEM TREATMENT WASTEWATED RASTEWATED PLANT PLAN			1.	.2	.3	4.	5.	9.	7.
PUMPING PUMPING PLANT	ELE	SLE	COLLE	CTION	SYSTEM	TREATMENT	WASTEWATER	WASTEWATER	GENERAL
\$ 00 0 00 00 00 00 00 00 00 00 00 00 00	PLANT PLA		PLA	L	PUMPING	AND DISPOSAL	TREATMENT	DISTRIBUTION	PLANT
\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	(p) (g) (q)		(h)	((1)	0)	(j)	0)	(k)
175,679 S98,834 S98,	Organization \$ 106,923 \$	106,923			S			64	
175,679 \$ 859,393 \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	Franchises								
175,679 250,976	Land and Land Rights								
9,583 1,75,679	Structures and Improvements					250,976			
175,679 S98,834 S98,	Power Generation Equipment					9,583			
175,679 S98,834 S98,839 S98,	Collection Sewers - Force			152,992					
175,679	Collection Sewers - Gravity			176,118			7. 19 1		
\$ 175,679 \$ 859,393 \$ \$ - \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	Manholes								
175,679 S98,834 S98,83	Special Collecting Structures								
\$ 175,679 \$ \$859,393 \$ \$ \$ \$ \$	Services to Customers								
\$ 175,679 \$ 859,393 \$ \$ - \$ \$ - \$ \$	Flow Measuring Devices			ı					
175,679	Flow Measuring Installations								
175,679	Reuse Services								
\$ 175,679	Reuse Meters and Meter Installations								
\$ 175,679	Receiving Wells							x 3	
\$ 598,834	Pumping Equipment				175,679				
\$ 175,679 \$ 859,393 \$	Reuse Distribution Reservoirs								
\$ 175,679 \$ 859,393 \$ \$	Reuse Transmission and								
\$ 175,679 \$ 859,393 \$	Distribution System								
\$ - 175,679 \$ 859,393 \$ - \$ \$ - \$	Treatment and Disposal Equipment					598,834			
\$ - 175,679 \$ 859,393 \$ - \$ \$ - \$ \$ - \$	Plant Sewers								
\$	Outfall Sewer Lines								
\$ \$ = - \$ = - \$ = - \$ = - \$ = - \$ = - \$	Other Plant Miscellaneous Equipment								
\$ \$ = - \$ = - \$ \$ \$	Office Furniture and Equipment								
\$ \$ = - \$	Transportation Equipment								
\$ \$ \$ \$ - \$ \$ - \$ \$ - \$ \$ - \$ \$ - \$ \$ - \$ \$ \$ - \$ \$	Stores Equipment								
\$ \$ = -	Tools, Shop and Garage Equipment		Į,	Ì					527
\$ \$	Laboratory Equipment								1
\$ - \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \	Power Operated Equipment	N 10						(V)	
\$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -	Communication Equipment								t
\$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -	Miscellaneous Equipment								•
\$ 175,679 \$ 859,393 \$ - \$ - \$	Other Tangible Plant								13,675
	Total Wastewater Plant S 106.923 \$	106.923	**		175.679		1		14.202

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

UTILITY NAME:	CPI Citrus Park Utility TRS, L.L.C.

SYSTEM NAME / COUNTY:

BASIS FOR WASTEWATER DEPRECIATION CHARGES

ACCT.	ACCOUNT NAME	AVERAGE SERVICE LIFE IN YEARS	AVERAGE NET SALVAGE IN PERCENT	DEPRECIATION RATE APPLIED IN PERCENT (100% - d)/c
(a)	(b)	(c)	(d)	(e)
351	Organization	40	(-)	2.50%
352	Franchises			
354	Structures and Improvements	32		3.13%
355	Power Generation Equipment	20		5.00%
360	Collection Sewers - Force	30	7	3.33%
361	Collection Sewers - Gravity	45		2.22%
362	Special Collecting Structures	30		3.33%
363	Services to Customers	38		2.63%
364	Flow Measuring Devices	5		20.00%
365	Flow Measuring Installations			
366	Reuse Services			
367	Reuse Meters and Meter Installations			
370	Receiving Wells	25		4.00%
371	Pumping Equipment	18	-	5.56%
375	Reuse Transmission and			
	Distribution System			
380	Treatment and Disposal Equipment	18		5.56%
381	Plant Sewers			
382	Outfall Sewer Lines	18		5.56%
389	Other Plant Miscellaneous Equipment	18		5.56%
390	Office Furniture and Equipment	15		6.67%
391	Transportation Equipment	6		16.67%
392	Stores Equipment			
393	Tools, Shop and Garage Equipment	15		6.67%
394	Laboratory Equipment	15		6.67%
395	Power Operated Equipment	12		8.33%
396	Communication Equipment			y
397	Miscellaneous Equipment			
398	Other Tangible Plant	15		6.67%
Waste	water Plant Composite Depreciation Rate *			:

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

YEAR OF REPORT December 31, 2022

CPI Citrus Park Utility TRS, L.L.C.

UTILITY NAME:

SYSTEM NAME / COUNTY:

23,020 3,809 3.914 8,208 5,965 884 240 CREDITS TOTAL (d+e) $\boldsymbol{\varepsilon}$ CREDITS * ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION OTHER **e** 23,020 ACCRUALS 3,809 240 3,914 8,208 5,965 884 ੁ AT BEGINNING 13,675 3,557 24,927 152,992 88,993 719 127,828 656,137 1,069,354 527 BALANCE OF YEAR છ Total Depreciable Wastewater Plant in Service Other Plant Miscellaneous Equipment Reuse Meters and Meter Installations Tools, Shop and Garage Equipment Treatment and Disposal Equipment Office Furniture and Equipment ACCOUNT NAME Power Generation Equipment Structures and Improvements Special Collecting Structures Flow Measuring Installations Collection Sewers - Gravity Communication Equipment Power Operated Equipment Collection Sewers - Force Transportation Equipment Miscellaneous Equipment Other Tangible Plant Flow Measuring Devices Reuse Transmission and **a** Services to Customers Laboratory Equipment Pumping Equipment Outfall Sewer Lines Distribution System ACCT. Stores Equipment Receiving Wells Reuse Services Plant Sewers Organization Franchises NO. 355 364 367 380 395 366 389 382 396 301 354 360 362 363 375 392 393 394 398 361 371 Ø 391

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

YEAR OF REPORT December 31, 2022

CPI Citrus Park Utility TRS, L.L.C.

UTILITY NAME: CPI C

SYSTEM NAME / COUNTY:

ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION

CIATION	TOTAL	S (g-h+i) (c+f-j)	(k)	\$ - \$ 4,441		28,736	- 959	152,992	- 131,742		1		1	1		,	- 97,201			- 662,102				1	1		527		1			- 13,675	
ULAIED DEFKE	REMOVAL	CHARGES	(i)	6 / 3								5 · 10			R.						N 13									8 1			
SIS OF ENTRIES IN WASTEWATER ACCUMULATED DEFRECIATION	SALVAGE AND	INSURANCE	(h)	ı	1	1	-		1	'	•	•	1		•		-		•		•	•	•			•				•	5) S)		
S OF ENIRES IN WA	PLANT	Kellkeb	(g)	· S	•	1						•		8			1		1	1	1		ı				,	•	ı		1		
ANALYSI		ACCOUNT NAME	(b)	Organization	Franchises	Structures and Improvements	Power Generation Equipment	Collection Sewers - Force	Collection Sewers - Gravity	Special Collecting Structures	Services to Customers	Flow Measuring Devices	Flow Measuring Installations	Reuse Services	Reuse Meters and Meter Installations	Receiving Wells	Pumping Equipment	Reuse Transmission and	Distribution System	Treatment and Disposal Equipment	Plant Sewers	Outfall Sewer Lines	Other Plant Miscellaneous Equipment	Office Furniture and Equipment	Transportation Equipment	Stores Equipment	Tools, Shop and Garage Equipment	Laboratory Equipment	Power Operated Equipment	Communication Equipment	Miscellaneous Equipment	Other Tangible Plant	
	ACCT.	ON	(a)	301	302	354	355	360	361	362	363	364	365	366	367	370	371		375	380	381	382	389	390	391	392	393	394	395	396	397	398	

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

YEAR	OF I	REP	ORT
Dece	mbei	r 31 ,	2022

UTILITY NAME:	CPI Citrus Park Utility TRS, L.L.C.

SYSTEM NAME / COUNTY:

CONTRIBUTIONS IN AID OF CONSTRUCTION ACCOUNT 271

		•
DESCRIPTION (a)	REFERENCE (b)	WASTEWATER (c)
Balance first of year		\$329,110
Add credits during year: Contributions received from Capacity, Main Extension and Customer Connection Charges Contributions received from Developer or Contractor Agreements in cash or property	S-8A S-8B	\$
Total Credits		\$
Less debits charged during the year (All debits charged during the year must be explained below)		\$
Total Contributions In Aid of Construction		\$329,110

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

UTILITY NAME:	CPI Citrus Park Utility TRS, L.L.C.

SYSTEM NAME / COUNTY:

WASTEWATER CIAC SCHEDULE "A"

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

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

ACCUMULATED AMORTIZATION OF WASTEWATER CONTRIBUTIONS IN AID OF CONSTRUCTION

DESCRIPTION (a)	WASTEWATER (b)
Balance first of year	\$ 282,777
Debits during the year: Accruals charged to Account 272 Other debits (specify):	\$ 3,914
Total debits	\$
Credits during the year (specify):	\$
Total credits	\$
Balance end of year	\$286,691

UTILITY NAME:	CPI Citrus Park Utility TRS, L.L.C.
SVSTEM NAME / COUNTY.	

WASTEWATER CIAC SCHEDULE "B"

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

DESCRIPTION (a)	INDICATE CASH OR PROPERTY (b)	AMOUNT (c)
NONE		\$
)
Y		
·		
		2
		8
Total Credits		\$

UTILITY NAME:	CPI Citrus Park Utility TRS, L.L.	

SYSTEM NAME / COUNTY:

WASTEWATER OPERATING REVENUE

ACCT.	DESCRIPTION	BEGINNING YEAR NO. CUSTOMERS *	YEAR END NUMBER OF CUSTOMERS *	AMOUNTS			
(a)	(b)	(c)	(d)	(e)			
	WASTEWATER SALES						
	Flat Rate Revenues:						
521.1	Residential Revenues						
521.2	Commercial Revenues	1	1	201,574			
521.3	Industrial Revenues						
521.4	Revenues From Public Authorities			0			
521.5	Multiple Family Dwelling Revenues						
521.6	Other Revenues						
521	Total Flat Rate Revenues	1	1	\$			
	Measured Revenues:						
522.1	Residential Revenues						
522.2	Commercial Revenues		-				
522.3	Industrial Revenues			×			
522.4	Revenues From Public Authorities	1		1.2			
522.5	Multiple Family Dwelling Revenues			N			
522	Total Measured Revenues	<u>-</u> _		\$			
523	Revenues From Public Authorities						
524	Revenues From Other Systems						
525	Interdepartmental Revenues						
	Total Wastewater Sales	1	1	\$ 201,574			
	OTHER WASTEWATER REVENUES						
530	Guaranteed Revenues			\$			
531	Sale of Sludge						
532	Forfeited Discounts						
534							
535	Interdepartmental Rents						
536							
	(Including Allowance for Funds Prudently Invested or AFPI)						
	Total Other Wastewater Revenues						

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

521.1 includes accruals

UTILITY NAME:	CPI Citrus Park Utility TRS, L.L.	

SYSTEM NAME / COUNTY :

WASTEWATER OPERATING REVENUE

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS * (c)	YEAR END NUMBER OF CUSTOMERS * (d)	AMOUNTS (e)
	RECLAIMED WATER SALES			
	Flat Rate Reuse Revenues:			
540.1	Residential Reuse Revenues			\$
540.2	Commercial Reuse Revenues			
540.3	Industrial Reuse Revenues			
540.4	Reuse Revenues From Public Authorities			
540.5	Other Revenues			
540	Total Flat Rate Reuse Revenues	 3	,	\$
	Measured Reuse Revenues:			
541.1	Residential Reuse Revenues			
541.2	Commercial Reuse Revenues		2	
541.3	Industrial Reuse Revenues			2
541.4	Reuse Revenues From Public Authorities			
541	Total Measured Reuse Revenues		:	\$
544	Reuse Revenues From Other Syste	ms		
	Total Reclaimed Water Sales			\$
	Total Wastewater Operating Revenue	es		\$201,574

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

CPI Citrus Park Utility TRS, L.L.C.

YEAR OF REPORT December 31, 2022

SYSTEM NAME / COUNTY:

UTILITY NAME:

	9.	TREATMENT & DISPOSAL	MAINTENANCE																															
	ιĊ	TREATMENT & DISPOSAL	OPERATIONS (h)						2,293	35,776		15,224	17,528					26,489		55,993													153,303	
	4.	PUMPING	MAINTENANCE	j G																														
UNT MATRIX	٤3	PUMPING	OPERATIONS	6																														
STEWATER UTILITY EXPENSE ACCOUNT MATRIX	.2	COLLECTION	EAFENSES- MAINTENANCE	(2)																											33		1	
EWATER UTILIT	1.	COLLECTION	OPERATIONS	·																														
WAST		CURRENT	YEAR						2,293	35,776		15,224	17,528	19,120				26,489	5,513	55,993												198	\$ 178,134	
			ACCOUNT NAME	- Employees	Salaries and Wages - Officers,	Directors and Majority Stockholders	Employee Pensions and Benefits	Purchased Sewage Treatment	Sludge Removal Expense	Purchased Power	Fuel for Power Purchased	Chemicals	Materials and Supplies	Contractual Services-Engineering	Contractual Services - Accounting	Contractual Services - Legal	Contractual Services - Mgt. Fees	Other - Plant Operations	Other- Annual Report	Rental of Building/Real Property	Rental of Equipment	Transportation Expenses	Insurance - Vehicle	Insurance - General Liability	Insurance - Workman's Comp.	Insurance - Other	Advertising Expense	Regulatory Commission Expenses	- Amortization of Rate Case Expense	Regulatory Commission ExpOther	Bad Debt Expense	Miscellaneous Expenses	Total Wastewater Utility Expenses	
		ACCT.		701	703		704	710	711	715	716	718	720	731	732	733	734	735	736	741	742	750	756	757	758	759	160	992		192	170	775	Tot	

CPI Citrus Park Utility TRS, L.L.C.

YEAR OF REPORT December 31, 2022

UTILITY NAME:

SYSTEM NAME / COUNTY:

WASTEWATER UTILITY EXPENSE ACCOUNT MATRIX

		WASIEWAIEK	WASTEWATER UTILITY EAFENDE ACCOUNT MATERIA	SE ACCOUNT MA	Л		
		/:	κę.	٧.	OT.	II.	7T.
				RECLAIMED	RECLAIMED	RECLAIMED	RECLAIMED
				WATER	WATER	WATER	WATER
ACCT.		CUSTOMER	ADMIN. &	TREATMENT	TREATMENT	DISTRIBUTION	DISTRIBUTION
NO.	ACCOUNT NAME	ACCOUNTS	GENERAL	EXPENSES-	EXPENSES	EXPENSES-	EXPENSES-
(a)	(b)	(j)	EAFENSES (k)	OFERALIONS (I)	(m)	OFEKALIONS (n)	MAINTENANCE (0)
701	Salaries and Wages - Employees	- 8					
703	Salaries and Wages - Officers,						
	Directors and Majority Stockholders						
704	Employee Pensions and Benefits			8 30		D 7.4	
710	Purchased Sewage Treatment				0 34		
711	Sludge Removal Expense						
715	Purchased Power						
716	Fuel for Power Purchased						
718	Chemicals						
720	Materials and Supplies						
731	Contractual Services-Engineering		19,120				
732	Contractual Services - Accounting						
733	Contractual Services - Legal						
734	Contractual Services - Mgt. Fees						
735	Contractual Services - Testing				6. 19		
736	Contractual Services - Other	1 19	5,513				
741	Rental of Building/Real Property						
742	Rental of Equipment						
750	Transportation Expenses						
756	Insurance - Vehicle						
757	Insurance - General Liability						
758	Insurance - Workman's Comp.					() (<u>)</u>	
759	Insurance - Other			A L			
092	Advertising Expense						
992	Regulatory Commission Expenses						
	- Amortization of Rate Case Expense						
167	Regulatory Commission ExpOther						
770	Bad Debt Expense						
775	Miscellaneous Expenses		198			200	
£	Total Wastewater Utility Exnenses	,	74 831		,		,
1						1	

UTILITY NAME:

SYSTEM NAME / COUNTY:

CALCULATION OF THE WASTEWATER SYSTEM METER EQUIVALENTS

WATER METER SIZE (a)	TYPE OF WATER METER (b)	EQUIVALENT FACTOR (c)	NUMBER OF WATER METERS (d)	TOTAL NUMBER OF METER EQUIVALENTS (c x d) (e)
All Residential		1.0		
5/8"	Displacement	1.0		
3/4"	Displacement	1.5	· · · · · · · · · · · · · · · · · · ·	
1"	Displacement	2.5		
1 1/2"	Displacement or Turbine	5.0	.======================================	2000
2"	Displacement, Compound or Turbine	8.0	-	* =====================================
3"	Displacement	15.0	·	
3"	Compound	16.0	5 : 5	·
3"	Turbine	17.5	1	17.
4"	Displacement or Compound	25.0		
4"	Turbine	30.0	-	-
6"	Displacement or Compound	50.0		-
6"	Turbine	62.5		
8"	Compound	80.0		
8"	Turbine	90.0		
10"	Compound	115.0		
10"	Turbine	145.0		
12"	Turbine	215.0		
	Total Wastewater System Meter Equiv	alents	n.	17.:

CALCULATION OF THE WASTEWATER SYSTEM EQUIVALENT RESIDENTIAL CONNECTIONS

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

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

ERC = (Total SFR gallons treated (Omit 000) / 365 days / 280 gallons per day)

For wastewater only utilities:

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

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

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

ERC Calculation:

N/A. The Utility does not have any residential customers.

UTILITY NAME:	CPI Citrus Park Utility TRS, L.L.C

SYSTEM NAME / COUNTY:	

WASTEWATER TREATMENT PLANT INFORMATION

Provide a separate sheet for each wastewater treatment facility

Permitted Capacity	199,000 GPD	
Basis of Permit Capacity (1)	TMADF	
Manufacturer	NA	
Туре	Extended aeration	
Hydraulic Capacity	0======================================	
Average Daily Flow	64,000	
Total Gallons of Wastewater Treated	1,984,000	
Method of Effluent Disposal	Perk Pond	

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

UTII	ITY	NA	ME:

CPI Citrus Park Utility TRS, L.L.C.

SYSTEM NAME / COUNTY : _____

OTHER WASTEWATER SYSTEM INFORMATION

Furnish information below for each system. A separate page should be supplied where necessary.
1. Present number of ERCs* now being served 1537
2. Maximum number of ERCs* which can be served 2042
3. Present system connection capacity (in ERCs*) using existing lines 2042
4. Future connection capacity (in ERCs*) upon service area buildout 2042
5. Estimated annual increase in ERCs* 7
6. Describe any plans and estimated completion dates for any enlargements or improvements of this system None
7. If the utility uses reuse as a means of effluent disposal, attach a list of the reuse end users and the amount of reuse provided to each, if known. N/A
8. If the utility does not engage in reuse, has a reuse feasibility study been completed? N/A
If so, when? N/A
9. Has the utility been required by the DEP or water management district to implement reuse? No
If so, what are the utility's plans to comply with this requirement?
10. When did the company last file a capacity analysis report with the DEP? Feb-21
 11. If the present system does not meet the requirements of DEP rules: a. Attach a description of the plant upgrade necessary to meet the DEP rules. b. Have these plans been approved by DEP?
c. When will construction begin? N/A d. Attach plans for funding the required upgrading. N/A
d. Attach plans for funding the required upgrading. N/A e. Is this system under any Consent Order with DEP? No
12. Department of Environmental Protection ID # FLA01447

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

Reconciliation of Revenue to Regulatory Assessment Fee Revenue Wastewater Operations

YEAR OF REPORT December 31, 2022

UTILITY NAME:

CPI Citrus Park Utility TRS, L.L.C.

(A)	(B)	(C)	(D)
Accounts	Gross Wastewater Revenues per Sch S-9	Gross Wastewater Revenues per RAF Return	Difference (B)-(C)
Gross Revenues:			
Total Flat-Rate Revenues	201,574	201,574	0
Total Measured Revenues	0		0
Revenues from Public Authorities	0		
Revenues from Other Systems	0		
Interdepartmental Revenues	o		
Total Other Wastewater Revenues	0		0
Reclaimed Water Sales			
Total Wastewater Operating Revenue	201,574	201,574	0
Less: Expense for Purchased Wastewater from FPSC Regulated Utility			
Net Wastewater Operating Revenues	201,574	201,574	0

Reconciliation:

Instructions:

For the current year, reconcile the gross wastewater revenues reported on Schedule F-3 with the gross wastewater revenues reported on the company's regulatory assessment fee return. Explain any differences reported in column (d).