

CLASS "A" OR "B"

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

ANNUAL REPORT

OF

CSWR-Florida Utility Operating Company, LLC - Sunshine

Exact Legal Name of Respondent

369W

Certificate Number(s)

Submitted To The

STATE OF FLORIDA



PUBLIC SERVICE COMMISSION

FOR THE

YEAR ENDED DECEMBER 31, 2022

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GENERAL INSTRUCTIONS

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

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

The fourth copy should be retained by the utility.

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EXECUTIVE SUMMARY

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CERTIFICATION OF ANNUAL REPORT

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


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

Items Certified

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

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

 (Signature of Chief Executive Officer of the utility) *


 (Signature of Chief Financial Officer of the utility) *

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

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

ANNUAL REPORT OF

YEAR OF REPORT

December 31, 2022

CSWR-Florida Utility Operating Company, LLC - Sunshine

(Exact Name of Utility)

County:

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

1630 Des Peres Rd, Suite 140

Des Peres, MO 63131

Telephone: 314-380-8505

E Mail Address: bthies@cswrgroup.com

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

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

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

1630 Des Peres Rd, Suite 140

Des Peres, MO 63131

Telephone: 314-380-8505

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

Telephone:

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

Date of original organization of the utility:

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

Individual

Partnership

Sub S Corporation

1120 Corporation

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

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

COMPANY PROFILE

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

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

See Supplemental

CSWR-Florida Utility Operating Company: COMPANY PROFILE

A. Brief Company History

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

B. Public Services Rendered

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

C. Major Goals and Objectives

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

D. Major Operating Divisions and Functions

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

E. Current and Projected Growth Patterns

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

F. Major Transactions Having a Material Effect on Operations

- Acquisition of the assets of Aquarina Utilities – 5/16/22
- Acquisition of the assets of Sunshine Utilities of Central Florida, Inc. – 5/24/22
- Acquisition of the assets of North Peninsula Utilities – 5/25/22
- Acquisition of the assets of Neighborhood Utilities, Inc. – 11/17/22
- Acquisition of the assets of Rolling Oaks – 11/30/22

UTILITY NAME: CSWR-Florida Utility Operating Company, LLC - Sunshine

YEAR OF REPORT December 31, 2022
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PARENT / AFFILIATE ORGANIZATION CHART

Current as of 12/31/22

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

<p>CSWR,LLC Florida-Central States Water Resources CSWR-Florida Utility Holding Company CSWR-Florida Utility Operating Company, LLC</p>

COMPENSATION OF OFFICERS

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

COMPENSATION OF DIRECTORS

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

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UTILITY NAME: CSWR-Florida Utility Operating Company, LLC - Sunshine

YEAR OF REPORT

December 31, 2022

**COMPARATIVE BALANCE SHEET
ASSETS AND OTHER DEBITS**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR (e)
UTILITY PLANT				
101-106	Utility Plant	F-7	\$ _____	\$ 4,587,562
108-110	Less: Accumulated Depreciation and Amortization	F-8		2,889,155
Net Plant			\$ _____ 0	\$ 1,698,407
114-115	Utility Plant Acquisition adjustment (Net)	F-7		0
116 *	Other Utility Plant Adjustments			
Total Net Utility Plant			\$ _____ 0	\$ 1,698,407
OTHER PROPERTY AND INVESTMENTS				
121	Nonutility Property	F-9	\$ _____	\$ _____ 0
122	Less: Accumulated Depreciation and Amortization			
Net Nonutility Property			\$ _____ 0	\$ _____ 0
123	Investment in Associated Companies	F-10		0
124	Utility Investments	F-10		0
125	Other Investments	F-10		0
126-127	Special Funds	F-10		0
Total Other Property & Investments			\$ _____ 0	\$ _____ 0
CURRENT AND ACCRUED ASSETS				
131	Cash		\$ _____	\$ 14,478
132	Special Deposits	F-9		0
133	Other Special Deposits	F-9		0
134	Working Funds			
135	Temporary Cash Investments			
141-144	Accounts and Notes Receivable, Less Accumulated Provision for Uncollectible Accounts	F-11		39,745
145	Accounts Receivable from Associated Companies	F-12		0
146	Notes Receivable from Associated Companies	F-12		0
151-153	Material and Supplies			
161	Stores Expense			
162	Prepayments			5,237
171	Accrued Interest and Dividends Receivable			
172 *	Rents Receivable			
173 *	Accrued Utility Revenues			61,424
174	Miscellaneous Current and Accrued Assets	F-12		0
Total Current and Accrued Assets			\$ _____ 0	\$ 120,884

* Not Applicable for Class B Utilities

UTILITY NAME: CSWR-Florida Utility Operating Company, LLC - Sunshine

YEAR OF REPORT December 31, 2022
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**COMPARATIVE BALANCE SHEET
ASSETS AND OTHER DEBITS**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR (e)
DEFERRED DEBITS				
181	Unamortized Debt Discount & Expense	F-13	\$ _____	\$ _____ 0
182	Extraordinary Property Losses	F-13	_____	_____ 0
183	Preliminary Survey & Investigation Charges		_____	_____ 105,424
184	Clearing Accounts		_____	_____ 3,090
185 *	Temporary Facilities		_____	_____ 5,177
186	Miscellaneous Deferred Debits	F-14	_____	_____ 5,896,135
187 *	Research & Development Expenditures		_____	_____
190	Accumulated Deferred Income Taxes		_____	_____
Total Deferred Debits			\$ _____ 0	\$ _____ 6,009,826
TOTAL ASSETS AND OTHER DEBITS			\$ _____ 0	\$ _____ 7,829,117

* Not Applicable for Class B Utilities

<p>NOTES TO THE BALANCE SHEET</p> <p>The space below is provided for important notes regarding the balance sheet</p>

UTILITY NAME: CSWR-Florida Utility Operating Company, LLC - Sunshine

YEAR OF REPORT December 31, 2022
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**COMPARATIVE BALANCE SHEET
EQUITY CAPITAL AND LIABILITIES**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR (e)
EQUITY CAPITAL				
201	Common Stock Issued	F-15	\$ _____	\$ 6,665,624
204	Preferred Stock Issued	F-15	_____	0
202,205 *	Capital Stock Subscribed		_____	_____
203,206 *	Capital Stock Liability for Conversion		_____	_____
207 *	Premium on Capital Stock		_____	_____
209 *	Reduction in Par or Stated Value of Capital Stock		_____	_____
210 *	Gain on Resale or Cancellation of Reacquired Capital Stock		_____	_____
211	Other Paid - In Capital		_____	_____
212	Discount On Capital Stock		_____	_____
213	Capital Stock Expense		_____	_____
214-215	Retained Earnings	F-16	_____	(99,474)
216	Reacquired Capital Stock		_____	_____
218	Proprietary Capital (Proprietorship and Partnership Only)		_____	_____
Total Equity Capital			\$ 0	\$ 6,566,150
LONG TERM DEBT				
221	Bonds	F-15	_____	0
222 *	Reacquired Bonds		_____	_____
223	Advances from Associated Companies	F-17	_____	0
224	Other Long Term Debt	F-17	_____	0
Total Long Term Debt			\$ 0	\$ 0
CURRENT AND ACCRUED LIABILITIES				
231	Accounts Payable		_____	145,641
232	Notes Payable	F-18	_____	0
233	Accounts Payable to Associated Companies	F-18	_____	0
234	Notes Payable to Associated Companies	F-18	_____	731,973
235	Customer Deposits		_____	_____
236	Accrued Taxes	W/S-3	_____	_____
237	Accrued Interest	F-19	_____	0
238	Accrued Dividends		_____	_____
239	Matured Long Term Debt		_____	_____
240	Matured Interest		_____	_____
241	Miscellaneous Current & Accrued Liabilities	F-20	_____	185,615
Total Current & Accrued Liabilities			\$ 0	\$ 1,063,229

* Not Applicable for Class B Utilities

UTILITY NAME: CSWR-Florida Utility Operating Company, LLC - Sunshine

YEAR OF REPORT December 31, 2022
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**COMPARATIVE BALANCE SHEET
EQUITY CAPITAL AND LIABILITIES**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR (e)
DEFERRED CREDITS				
251	Unamortized Premium On Debt	F-13	\$ _____	\$ _____ 0
252	Advances For Construction	F-20	_____	_____ 0
253	Other Deferred Credits	F-21	_____	_____ 0
255	Accumulated Deferred Investment Tax Credits			
Total Deferred Credits			\$ _____ 0	\$ _____ 0
OPERATING RESERVES				
261	Property Insurance Reserve		\$ _____	\$ _____
262	Injuries & Damages Reserve		_____	_____
263	Pensions and Benefits Reserve		_____	_____
265	Miscellaneous Operating Reserves		_____	_____
Total Operating Reserves			\$ _____ 0	\$ _____ 0
CONTRIBUTIONS IN AID OF CONSTRUCTION				
271	Contributions in Aid of Construction	F-22	\$ _____	\$ _____ 2,043,874
272	Accumulated Amortization of Contributions in Aid of Construction	F-22		_____ (1,844,135)
Total Net CIAC			\$ _____ 0	\$ _____ 199,739
ACCUMULATED DEFERRED INCOME TAXES				
281	Accumulated Deferred Income Taxes - Accelerated Depreciation		\$ _____	\$ _____
282	Accumulated Deferred Income Taxes - Liberalized Depreciation		_____	_____
283	Accumulated Deferred Income Taxes - Other		_____	_____
Total Accumulated Deferred Income Tax			\$ _____ 0	\$ _____ 0
TOTAL EQUITY CAPITAL AND LIABILITIES			\$ _____ 0	\$ _____ 7,829,118

COMPARATIVE OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR * (e)
UTILITY OPERATING INCOME				
400	Operating Revenues	F-3(b)	\$ _____	\$ 560,796
469, 530	Less: Guaranteed Revenue and AFPI	F-3(b)		0
Net Operating Revenues			\$ 0	\$ 560,796
401	Operating Expenses	F-3(b)	\$ _____	\$ 650,705
403	Depreciation Expense:	F-3(b)	\$ _____	\$ 49,148
	Less: Amortization of CIAC	F-22		39,583
Net Depreciation Expense			\$ 0	\$ 9,564
406	Amortization of Utility Plant Acquisition Adjustment	F-3(b)	_____	0
407	Amortization Expense (Other than CIAC)	F-3(b)	_____	0
408	Taxes Other Than Income	W/S-3	_____	0
409	Current Income Taxes	W/S-3	_____	0
410.1	Deferred Federal Income Taxes	W/S-3	_____	0
410.11	Deferred State Income Taxes	W/S-3	_____	0
411.1	Provision for Deferred Income Taxes - Credit	W/S-3	_____	0
412.1	Investment Tax Credits Deferred to Future Periods	W/S-3	_____	0
412.11	Investment Tax Credits Restored to Operating Income	W/S-3	_____	0
Utility Operating Expenses			\$ 0	\$ 660,269
Net Utility Operating Income			\$ 0	\$ (99,474)
469, 530	Add Back: Guaranteed Revenue and AFPI	F-3(b)	_____	0
413	Income From Utility Plant Leased to Others		_____	0
414	Gains (losses) From Disposition of Utility Property		_____	0
420	Allowance for Funds Used During Construction		_____	0
Total Utility Operating Income [Enter here and on Page F-3(c)]			\$ 0	\$ (99,474)

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

UTILITY NAME: CSWR-Florida Utility Operating Company, LLC

YEAR OF REPORT

COMPARATIVE OPERATING STATEMENT (Cont'd)

WATER SCHEDULE W-3 * (f)	WASTEWATER SCHEDULE S-3 * (g)	OTHER THAN REPORTING SYSTEMS (h)
\$ <u>560,796</u> 0	\$ <u>0</u> 0	\$ _____
\$ <u>560,796</u>	\$ <u>0</u>	\$ <u>0</u>
\$ 650,705	\$ 0	\$ _____
<u>49,148</u> <u>39,583</u>	<u>0</u> <u>0</u>	_____
\$ <u>9,564</u>	\$ <u>0</u>	\$ <u>0</u>
<u>0</u> <u>0</u> <u>0</u> <u>0</u> <u>0</u> <u>0</u> <u>0</u> <u>0</u> <u>0</u> <u>0</u>	<u>0</u> <u>0</u> <u>0</u> <u>0</u> <u>0</u> <u>0</u> <u>0</u> <u>0</u> <u>0</u> <u>0</u>	_____ _____ _____ _____ _____ _____ _____ _____ _____ _____
\$ <u>660,269</u>	\$ <u>0</u>	\$ <u>0</u>
\$ <u>(99,474)</u>	\$ <u>0</u>	\$ <u>0</u>
<u>0</u> <u>0</u> <u>0</u> <u>0</u>	<u>0</u> <u>0</u> <u>0</u> <u>0</u>	_____ _____ _____ _____
\$ <u>(99,474)</u>	\$ <u>0</u>	\$ <u>0</u>

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

COMPARATIVE OPERATING STATEMENT (Cont'd)

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR (e)
Total Utility Operating Income [from page F-3(a)]			\$ <u>0</u>	\$ <u>(99,474)</u>
OTHER INCOME AND DEDUCTIONS				
415	Revenues-Merchandising, Jobbing, and Contract Deductions		\$ _____	\$ _____
416	Costs & Expenses of Merchandising Jobbing, and Contract Work		_____	_____
419	Interest and Dividend Income		_____	_____
421	Nonutility Income		_____	_____
426	Miscellaneous Nonutility Expenses		_____	_____
Total Other Income and Deductions			\$ <u>0</u>	\$ <u>0</u>
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			\$ <u>0</u>	\$ <u>0</u>
INTEREST EXPENSE				
427	Interest Expense	F-19	\$ _____	\$ <u>0</u>
428	Amortization of Debt Discount & Expense	F-13	_____	_____
429	Amortization of Premium on Debt	F-13	_____	_____
Total Interest Expense			\$ <u>0</u>	\$ <u>0</u>
EXTRAORDINARY ITEMS				
433	Extraordinary Income		\$ _____	\$ _____
434	Extraordinary Deductions		_____	_____
409.3	Income Taxes, Extraordinary Items		_____	_____
Total Extraordinary Items			\$ <u>0</u>	\$ <u>0</u>
NET INCOME			\$ <u><u>0</u></u>	\$ <u><u>(99,474)</u></u>

Explain Extraordinary Income:

SCHEDULE OF YEAR END RATE BASE

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	WATER UTILITY (d)	WASTEWATER UTILITY (e)
101	Utility Plant In Service	F-7	\$ 3,956,052	\$ 0
	Less:			
	Nonused and Useful Plant (1)			
108	Accumulated Depreciation	F-8	<u>2,889,155</u>	<u>0</u>
110	Accumulated Amortization	F-8	<u>0</u>	<u>0</u>
271	Contributions in Aid of Construction	F-22	<u>2,043,874</u>	<u>0</u>
252	Advances for Construction	F-20		
Subtotal			\$ <u>(976,977)</u>	\$ <u>0</u>
272	Add: Accumulated Amortization of Contributions in Aid of Construction	F-22	1,844,135	0
Subtotal			\$ <u>867,158</u>	\$ <u>0</u>
114	Plus or Minus: Acquisition Adjustments (2)	F-7	<u>0</u>	<u>0</u>
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	<u>0</u>	<u>0</u>
	Working Capital Allowance (3)		<u>0</u>	<u>0</u>
	Other (Specify): _____ _____ _____			
RATE BASE			\$ <u><u>867,158</u></u>	\$ <u><u>0</u></u>
NET UTILITY OPERATING INCOME			\$ <u><u>(99,474)</u></u>	\$ <u><u>0</u></u>
ACHIEVED RATE OF RETURN (Operating Income / Rate Base)			<u><u>-11.47%</u></u>	<u><u>0.00%</u></u>

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.

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

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

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

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

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

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

APPROVED RETURN ON EQUITY

Current Commission Return on Equity:	_____
Commission order approving Return on Equity:	_____

APPROVED AFUDC RATE

COMPLETION ONLY REQUIRED IF AFUDC WAS CHARGED DURING YEAR

Current Commission Approved AFUDC rate:	_____
Commission order approving AFUDC rate:	_____

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

UTILITY NAME: CSWR-Florida Utility Operating Company, LLC - Sunshine

YEAR OF REPORT December 31, 2022
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**UTILITY PLANT
ACCOUNTS 101 - 106**

ACCT. NO. (a)	DESCRIPTION (b)	WATER (c)	WASTEWATER (d)	OTHER THAN REPORTING SYSTEMS (e)	TOTAL (f)
101	Plant Accounts: Utility Plant In Service	\$ 3,956,052	\$ 0	\$	\$ 3,956,052
102	Utility Plant Leased to Other				0
103	Property Held for Future Use				0
104	Utility Plant Purchased or Sold				0
105	Construction Work in Progress	631,510			631,510
106	Completed Construction Not Classified				0
	Total Utility Plant	\$ 4,587,562	\$ 0	\$ 0	\$ 4,587,562

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

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

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

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

DESCRIPTION (a)	WATER (b)	WASTEWATER (c)	OTHER THAN REPORTING SYSTEMS (d)	TOTAL (e)
ACCUMULATED DEPRECIATION				
Account 108				
Balance first of year	\$ 0	\$ 0	\$ 0	\$ 0
Credit during year:				
Accruals charged to:				
Account 108.1 (1)	\$ 49,148	\$ _____	\$ _____	\$ 49,148
Account 108.2 (2)	_____	_____	_____	0
Account 108.3 (2)	_____	_____	_____	0
Other Accounts (specify):	_____	_____	_____	0
_____	_____	_____	_____	0
Salvage	_____	_____	_____	0
Other Credits (Specify):	2,840,008	_____	_____	2,840,008
_____	_____	_____	_____	0
Total Credits	\$ 2,889,155	\$ 0	\$ 0	\$ 2,889,155
Debits during year:				
Book cost of plant retired	_____	_____	_____	0
Cost of Removal	_____	_____	_____	0
Other Debits (specify):	_____	_____	_____	0
_____	_____	_____	_____	0
Total Debits	\$ 0	\$ 0	\$ 0	\$ 0
Balance end of year	\$ <u>2,889,155</u>	\$ <u>0</u>	\$ <u>0</u>	\$ <u>2,889,155</u>
ACCUMULATED AMORTIZATION				
Account 110				
Balance first of year	\$ 0	\$ 0	\$ 0	\$ 0
Credit during year:				
Accruals charged to:				
Account 110.2 (3)	\$ _____	\$ _____	\$ _____	\$ 0
Other Accounts (specify):	_____	_____	_____	0
_____	_____	_____	_____	0
Total credits	\$ 0	\$ 0	\$ 0	\$ 0
Debits during year:				
Book cost of plant retired	_____	_____	_____	0
Other debits (specify):	_____	_____	_____	0
_____	_____	_____	_____	0
Total Debits	\$ 0	\$ 0	\$ 0	\$ 0
Balance end of year	\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>

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

UTILITY NAME: CSWR-Florida Utility Operating Company, LLC - Sunshine

YEAR OF REPORT December 31, 2022
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**REGULATORY COMMISSION EXPENSE
AMORTIZATION OF RATE CASE EXPENSE (ACCOUNTS 666 AND 766)**

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

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)
N/A	\$ _____	\$ _____	\$ _____	\$ _____ 0
_____	_____	_____	_____	_____ 0
_____	_____	_____	_____	_____ 0
_____	_____	_____	_____	_____ 0
Total Nonutility Property	\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>

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): N/A	\$ _____
_____	_____
_____	_____
Total Special Deposits	\$ <u>0</u>
OTHER SPECIAL DEPOSITS (Account 133): N/A	\$ _____
_____	_____
_____	_____
Total Other Special Deposits	\$ <u>0</u>

UTILITY NAME: CSWR-Florida Utility Operating Company, LLC - Sunshine

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**INVESTMENTS AND SPECIAL FUNDS
ACCOUNTS 123 - 127**

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

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

UTILITY NAME: CSWR-Florida Utility Operating Company, LLC - Sunshine

YEAR OF REPORT December 31, 2022
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ACCOUNTS AND NOTES RECEIVABLE - NET
ACCOUNTS 141 - 144

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

DESCRIPTION (a)	TOTAL (b)
CUSTOMER ACCOUNTS RECEIVABLE (Account 141):	
Water	\$ 42,598
Wastewater	_____
Other	_____
Total Customer Accounts Receivable	\$ 42,598
OTHER ACCOUNTS RECEIVABLE (Account 142):	
_____	\$ _____
_____	_____
_____	_____
Total Other Accounts Receivable	\$ 0
NOTES RECEIVABLE (Account 144):	
_____	\$ _____
_____	_____
_____	_____
Total Notes Receivable	\$ 0
Total Accounts and Notes Receivable	\$ 42,598
ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS (Account 143)	
Balance first of year	\$ _____
Add: Provision for uncollectibles for current year	\$ 2,853
Collection of accounts previously written off	_____
Utility Accounts	_____
Others	_____
Total Additions	\$ 2,853
Deduct accounts written off during year:	
Utility Accounts	_____
Others	_____
Total accounts written off	\$ 0
Balance end of year	\$ 2,853
TOTAL ACCOUNTS AND NOTES RECEIVABLE - NET	\$ 39,745

UTILITY NAME: CSWR-Florida Utility Operating Company, LLC - Sunshine

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**ACCOUNTS RECEIVABLE FROM ASSOCIATED COMPANIES
ACCOUNT 145**

Report each account receivable from associated companies separately.

DESCRIPTION (a)	TOTAL (b)
N/A	\$ _____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
Total	\$ <u> 0</u>

**NOTES RECEIVABLE FROM ASSOCIATED COMPANIES
ACCOUNT 146**

Report each note receivable from associated companies separately.

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

**MISCELLANEOUS CURRENT AND ACCRUED ASSETS
ACCOUNT 174**

DESCRIPTION - Provide itemized listing (a)	BALANCE END OF YEAR (b)
N/A	\$ _____
_____	_____
_____	_____
_____	_____
Total Miscellaneous Current and Accrued Liabilities	\$ <u> 0</u>

YEAR OF REPORT

UTILITY NAME: CSWR-Florida Utility Operating Company, LLC - Sunshine

**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): N/A	\$ _____	\$ _____
_____	_____	_____
_____	_____	_____
_____	_____	_____
Total Unamortized Debt Discount and Expense	\$ <u>0</u>	\$ <u>0</u>
UNAMORTIZED PREMIUM ON DEBT (Account 251): N/A	\$ _____	\$ _____
_____	_____	_____
_____	_____	_____
_____	_____	_____
Total Unamortized Premium on Debt	\$ <u>0</u>	\$ <u>0</u>

**EXTRAORDINARY PROPERTY LOSSES
ACCOUNT 182**

Report each item separately.

DESCRIPTION (a)	TOTAL (b)
N/A	\$ _____
_____	_____
_____	_____
Total Extraordinary Property Losses	\$ <u>0</u>

UTILITY NAME: CSWR-Florida Utility Operating Company, LLC - Sunshine

YEAR OF REPORT

**MISCELLANEOUS DEFERRED DEBITS
ACCOUNT 186**

DESCRIPTION - Provide itemized listing (a)	AMOUNT WRITTEN OFF DURING YEAR (b)	YEAR END BALANCE (c)
DEFERRED RATE CASE EXPENSE (Class A Utilities: Account 186.1)		
N/A	\$ _____	\$ _____
_____	_____	_____
_____	_____	_____
_____	_____	_____
Total Deferred Rate Case Expense	\$ <u>0</u>	\$ <u>0</u>
OTHER DEFERRED DEBITS (Class A Utilities: Account 186.2):		
Misc. Deferred Debits	\$ _____	\$ <u>5,896,135</u>
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
Total Other Deferred Debits	\$ <u>0</u>	\$ <u>5,896,135</u>
REGULATORY ASSETS (Class A Utilities: Account. 186.3):		
N/A	\$ _____	\$ _____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
Total Regulatory Assets	\$ <u>0</u>	\$ <u>0</u>
TOTAL MISCELLANEOUS DEFERRED DEBITS	\$ <u>0</u>	\$ <u>5,896,135</u>

UTILITY NAME: CSWR-Florida Utility Operating Company, LLC - Sunshine

YEAR OF REPORT December 31, 2022
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STATEMENT OF RETAINED EARNINGS

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

ACCT. NO. (a)	DESCRIPTION (b)	AMOUNTS (c)
215	Unappropriated Retained Earnings: Balance Beginning of Year	\$ _____
439	Changes to Account: Adjustments to Retained Earnings (requires Commission approval prior to use): Credits: _____	\$ _____
	Total Credits:	\$ 0
	Debits: _____	\$ _____
	Total Debits:	\$ 0
435	Balance Transferred from Income	\$ (99,474)
436	Appropriations of Retained Earnings: _____	_____
	Total Appropriations of Retained Earnings	\$ 0
437	Dividends Declared: Preferred Stock Dividends Declared _____	_____
438	Common Stock Dividends Declared _____	_____
	Total Dividends Declared	\$ 0
215	Year end Balance	\$ (99,474)
214	Appropriated Retained Earnings (state balance and purpose of each appropriated amount at year end): _____	_____
214	Total Appropriated Retained Earnings	\$ 0
	Total Retained Earnings	\$ <u>(99,474)</u>
Notes to Statement of Retained Earnings:		

UTILITY NAME: CSWR-Florida Utility Operating Company, LLC - Sunshine

YEAR OF REPORT
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**ACCRUED INTEREST AND EXPENSE
ACCOUNTS 237 AND 427**

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

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

UTILITY NAME: CSWR-Florida Utility Operating Company, LLC - Sunshine

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MISCELLANEOUS CURRENT AND ACCRUED LIABILITIES
ACCOUNT 241

DESCRIPTION - Provide itemized listing (a)	BALANCE END OF YEAR (b)
Misc. Liabilities	\$ 185,615
Total Miscellaneous Current and Accrued Liabilities	\$ 185,615

ADVANCES FOR CONSTRUCTION
ACCOUNT 252

NAME OF PAYOR * (a)	BALANCE BEGINNING OF YEAR (b)	DEBITS		CREDITS (e)	BALANCE END OF YEAR (f)
		ACCT. DEBIT (c)	AMOUNT (d)		
	\$ 0				\$ 0
Total	\$ 0			\$ 0	\$ 0

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

UTILITY NAME: CSWR-Florida Utility Operating Company, LLC - Sunshine

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**OTHER DEFERRED CREDITS
ACCOUNT 253**

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

UTILITY NAME: CSWR-Florida Utility Operating Company, LLC - Sunshine

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**CONTRIBUTIONS IN AID OF CONSTRUCTION
ACCOUNT 271**

DESCRIPTION (a)	WATER (W-7) (b)	WASTEWATER (S-7) (c)	W & WW OTHER THAN SYSTEM REPORTING (d)	TOTAL (e)
Balance first of year	\$ <u>2,043,874</u>	\$ <u>0</u>	\$ _____	\$ <u>2,043,874</u>
Add credits during year:	\$ <u>0</u>	\$ <u>0</u>	\$ _____	\$ <u>0</u>
Less debit charged during the year	\$ <u>0</u>	\$ <u>0</u>	\$ _____	\$ <u>0</u>
Total Contribution In Aid of Construction	\$ <u><u>2,043,874</u></u>	\$ <u><u>0</u></u>	\$ <u><u>0</u></u>	\$ <u><u>2,043,874</u></u>

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

DESCRIPTION (a)	WATER (W-8(a)) (b)	WASTEWATER (S-8(a)) (c)	W & WW OTHER THAN SYSTEM REPORTING (d)	TOTAL (e)
Balance first of year	\$ <u>1,804,552</u>	\$ <u>0</u>	\$ _____	\$ <u>1,804,552</u>
Debits during the year:	\$ <u>39,583</u>	\$ <u>0</u>	\$ _____	\$ <u>39,583</u>
Credits during the year	\$ <u>0</u>	\$ <u>0</u>	\$ _____	\$ <u>0</u>
Total Accumulated Amortization of Contributions In Aid of Construction	\$ <u><u>1,844,135</u></u>	\$ <u><u>0</u></u>	\$ <u><u>0</u></u>	\$ <u><u>1,844,135</u></u>

UTILITY NAME: CSWR-Florida Utility Operating Company, LLC - Sunshine

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

- 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.
- 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)	\$ <u>(99,474)</u>
Reconciling items for the year:		
Taxable income not reported on books:		
_____		_____
_____		_____
_____		_____
_____		_____
Deductions recorded on books not deducted for return:		
_____		_____
_____		_____
_____		_____
_____		_____
Income recorded on books not included in return:		
_____		_____
_____		_____
_____		_____
_____		_____
Deduction on return not charged against book income:		
_____		_____
_____		_____
_____		_____
_____		_____
Federal tax net income		\$ <u><u>(99,474)</u></u>

Computation of tax :

**WATER
OPERATION
SECTION**

UTILITY NAME:

CSWR-Florida Utility Operating Company, LLC - Sunshine

YEAR OF REPORT

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SYSTEM NAME / COUNTY :

Sunshine

SCHEDULE OF YEAR END WATER RATE BASE

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	WATER UTILITY (d)
101	Utility Plant In Service	W-4(b)	\$ 3,956,052
	Less:		
	Nonused and Useful Plant (1)		
108	Accumulated Depreciation	W-6(b)	2,883,949
110	Accumulated Amortization	F-8	0
271	Contributions in Aid of Construction	W-7	2,043,874
252	Advances for Construction	F-20	
Subtotal			\$ (971,771)
272	Add: Accumulated Amortization of Contributions in Aid of Construction	W-8(a)	\$ 1,844,135
Subtotal			\$ 872,364
	Plus or Minus:		
114	Acquisition Adjustments (2)	F-7	
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	
	Working Capital Allowance (3)		
	Other (Specify):		
WATER RATE BASE			\$ 872,364
WATER OPERATING INCOME		W-3	\$ (99,474)
ACHIEVED RATE OF RETURN (Water Operating Income / Water Rate Base)			<u>-11.40%</u>

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

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

(3) Calculation consistent with last rate proceeding.

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

UTILITY NAME:

CSWR-Florida Utility Operating Company, LLC - Sunshine

YEAR OF REPORT

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SYSTEM NAME / COUNTY :

Sunshine

WATER OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	CURRENT YEAR (d)
	UTILITY OPERATING INCOME		
400	Operating Revenues	W-9	\$ 560,796
469	Less: Guaranteed Revenue and AFPI	W-9	0
	Net Operating Revenues		\$ 560,796
401	Operating Expenses	W-10(a)	\$ 650,705
403	Depreciation Expense	W-6(a)	49,148
	Less: Amortization of CIAC	W-8(a)	39,583
	Net Depreciation Expense		\$ 9,564
406	Amortization of Utility Plant Acquisition Adjustment	F-7	
407	Amortization Expense (Other than CIAC)	F-8	0
408.10	Taxes Other Than Income		
	Utility Regulatory Assessment Fee		
408.11	Property Taxes		
408.12	Payroll Taxes		
408.13	Other Taxes and Licenses		
408	Total Taxes Other Than Income		\$ 0
409.1	Income Taxes		
410.10	Deferred Federal Income Taxes		
410.11	Deferred State Income Taxes		
411.10	Provision for Deferred Income Taxes - Credit		
412.10	Investment Tax Credits Deferred to Future Periods		
412.11	Investment Tax Credits Restored to Operating Income		
	Utility Operating Expenses		\$ 660,269
	Utility Operating Income		\$ (99,474)
469	Add Back: Guaranteed Revenue (and AFPI)	W-9	\$ 0
413	Income From Utility Plant Leased to Others		
414	Gains (losses) From Disposition of Utility Property		
420	Allowance for Funds Used During Construction		
	Total Utility Operating Income		\$ (99,474)

UTILITY NAME:

CSWR-Florida Utility Operating Company, LLC - Sunshine

SYSTEM NAME / COUNTY :

Sunshine

YEAR OF REPORT
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WATER UTILITY PLANT ACCOUNTS

ACCT. NO. (a)	ACCOUNT NAME (b)	PREVIOUS YEAR (c)	ADDITIONS (d)	RETIREMENTS (e)	CURRENT YEAR (f)
301	Organization	\$	1,660	\$	1,660
302	Franchises				0
303	Land and Land Rights		153,920		153,920
304	Structures and Improvements		11,434		11,434
305	Collecting and Impounding Reservoirs				0
306	Lake, River and Other Intakes				0
307	Wells and Springs		120,006		120,006
308	Infiltration Galleries and Tunnels				0
309	Supply Mains		110,236		110,236
310	Power Generation Equipment		92,882		92,882
311	Pumping Equipment		539,881		539,881
320	Water Treatment Equipment		204,274		204,274
330	Distribution Reservoirs and Standpipes		120,373		120,373
331	Transmission and Distribution Mains		1,670,245		1,670,245
333	Services		149,227		149,227
334	Meters and Meter Installations		235,907		235,907
335	Hydrants				0
336	Backflow Prevention Devices				0
339	Other Plant Miscellaneous Equipment		25,858		25,858
340	Office Furniture and Equipment		79,087		79,087
341	Transportation Equipment		113,594		113,594
342	Stores Equipment		4,424		4,424
343	Tools, Shop and Garage Equipment		39,491		39,491
344	Laboratory Equipment				0
345	Power Operated Equipment		5,200		5,200
346	Communication Equipment		21,565		21,565
347	Miscellaneous Equipment		17,436		17,436
348	Other Tangible Plant		239,353		239,353
TOTAL WATER PLANT		\$	<u>3,956,052</u>	\$	<u>3,956,052</u>

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

YEAR OF REPORT
December 31, 2022

UTILITY NAME: Cswr-Florida Utility Operating Company, LLC - Sunshine

SYSTEM NAME / COUNTY : Sunshine

WATER UTILITY PLANT MATRIX

ACCT. NO. (a)	ACCOUNT NAME (b)	CURRENT YEAR (c)	.1 INTANGIBLE PLANT (d)	.2 SOURCE OF SUPPLY AND PUMPING PLANT (e)	.3 WATER TREATMENT PLANT (f)	.4 TRANSMISSION AND DISTRIBUTION PLANT (g)	.5 GENERAL PLANT (h)
301	Organization	\$ 1,660	\$ 1,660	\$	\$	\$	\$
302	Franchises	0					
303	Land and Land Rights	153,920					153,920
304	Structures and Improvements	11,434			11,434		
305	Collecting and Impounding Reservoirs	0					
306	Lake, River and Other Intakes	0					
307	Wells and Springs	120,006		120,006			
308	Infiltration Galleries and Tunnels	0					
309	Supply Mains	110,236		110,236			
310	Power Generation Equipment	92,882		92,882			
311	Pumping Equipment	539,881		539,881			
320	Water Treatment Equipment	204,274			204,274		
330	Distribution Reservoirs and Standpipes	120,373				120,373	
331	Transmission and Distribution Mains	1,670,245				1,670,245	
333	Services	149,227				149,227	
334	Meters and Meter Installations	235,907				235,907	
335	Hydrants	0					
336	Backflow Prevention Devices	0					
339	Other Plant Miscellaneous Equipment	25,858					
340	Office Furniture and Equipment	79,087			25,858		79,087
341	Transportation Equipment	113,594					113,594
342	Stores Equipment	4,424					4,424
343	Tools, Shop and Garage Equipment	39,491					39,491
344	Laboratory Equipment	0					
345	Power Operated Equipment	5,200					5,200
346	Communication Equipment	21,565					21,565
347	Miscellaneous Equipment	17,436					17,436
348	Other Tangible Plant	239,353					239,353
	TOTAL WATER PLANT	\$ 3,956,052	\$ 1,660	\$ 863,005	\$ 241,566	\$ 2,175,752	\$ 674,070

W-4(b)
GROUP _____

UTILITY NAME:

CSWR-Florida Utility Operating Company, LLC - Sunshine

YEAR OF REPORT

December 31, 2022

SYSTEM NAME / COUNTY :

Sunshine

BASIS FOR WATER DEPRECIATION CHARGES

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

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

YEAR OF REPORT
December 31, 2022

UTILITY NAME: CSWR-Florida Utility Operating Company, LLC - Sunshine

SYSTEM NAME / COUNTY : Sunshine

ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	BALANCE AT BEGINNING OF YEAR (c)	ACCRUALS (d)	OTHER CREDITS * (e)	TOTAL CREDITS (d + e) (f)
304	Structures and Improvements	\$	167	\$ 5,123	\$ 5,290
305	Collecting and Impounding Reservoirs				0
306	Lake, River and Other Intakes				0
307	Wells and Springs		295	108,787	109,082
308	Infiltration Galleries and Tunnels				0
309	Supply Mains		1,286	49,751	51,038
310	Power Generation Equipment		3,612	74,217	77,829
311	Pumping Equipment		1,162	535,495	536,657
320	Water Treatment Equipment		194	200,541	200,735
330	Distribution Reservoirs and Standpipes		1,756	44,703	46,458
331	Transmission and Distribution Mains		14,599	1,034,042	1,048,641
333	Services		2,176	61,892	64,068
334	Meters and Meter Installations		13,731	204,779	218,510
335	Hydrants				0
336	Backflow Prevention Devices				0
339	Other Plant Miscellaneous Equipment			25,858	25,858
340	Office Furniture and Equipment		8,599	68,438	77,037
341	Transportation Equipment			113,594	113,594
342	Stores Equipment		175	4,249	4,424
343	Tools, Shop and Garage Equipment		1,152	34,391	35,542
344	Laboratory Equipment				0
345	Power Operated Equipment		0	5,200	5,200
346	Communication Equipment		178	10,912	11,090
347	Miscellaneous Equipment		0	17,436	17,436
348	Other Tangible Plant		66	235,393	235,459
TOTAL WATER ACCUMULATED DEPRECIATION		\$ 0	49,148	2,834,801	2,883,949

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

UTILITY NAME:

CSWR-Florida Utility Operating Company, LLC - Sunshine

YEAR OF REPORT
December 31, 2022

SYSTEM NAME / COUNTY : Sunshine

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

ACCT. NO. (a)	ACCOUNT NAME (b)	PLANT RETIRED (g)	SALVAGE AND INSURANCE (h)	COST OF REMOVAL AND OTHER CHARGES (f)	TOTAL CHARGES (g-h+i) (i)	BALANCE AT END OF YEAR (c+f-j) (k)
304	Structures and Improvements	\$	\$	\$	\$	\$ 5,290
305	Collecting and Impounding Reservoirs				0	0
306	Lake, River and Other Intakes				0	0
307	Wells and Springs				0	109,082
308	Infiltration Galleries and Tunnels				0	0
309	Supply Mains				0	51,038
310	Power Generation Equipment				0	77,829
311	Pumping Equipment				0	536,657
320	Water Treatment Equipment				0	200,735
330	Distribution Reservoirs and Standpipes				0	46,458
331	Transmission and Distribution Mains				0	1,048,641
333	Services				0	64,068
334	Meters and Meter Installations				0	218,510
335	Hydrants				0	0
336	Backflow Prevention Devices				0	0
339	Other Plant Miscellaneous Equipment				0	25,858
340	Office Furniture and Equipment				0	77,037
341	Transportation Equipment				0	113,594
342	Stores Equipment				0	4,424
343	Tools, Shop and Garage Equipment				0	35,542
344	Laboratory Equipment				0	0
345	Power Operated Equipment				0	5,200
346	Communication Equipment				0	11,090
347	Miscellaneous Equipment				0	17,436
348	Other Tangible Plant				0	235,459
TOTAL WATER ACCUMULATED DEPRECIATION						\$ 2,883,949

W-6(b)
GROUP _____

UTILITY NAME:

CSWR-Florida Utility Operating Company, LLC - Sunshine

YEAR OF REPORT

December 31, 2022

SYSTEM NAME / COUNTY :

Sunshine

**CONTRIBUTIONS IN AID OF CONSTRUCTION
ACCOUNT 271**

DESCRIPTION (a)	REFERENCE (b)	WATER (c)
Balance first of year		\$ <u>2,043,874</u>
Add credits during year: Contributions received from Capacity, Main Extension and Customer Connection Charges	W-8(a)	\$ <u>0</u>
Contributions received from Developer or Contractor Agreements in cash or property	W-8(b)	<u>0</u>
Total Credits		\$ <u>0</u>
Less debits charged during the year (All debits charged during the year must be explained below)		\$ _____
Total Contributions In Aid of Construction		\$ <u>2,043,874</u>

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:

CSWR-Florida Utility Operating Company, LLC - Sunshine

YEAR OF REPORT December 31, 2022
--

SYSTEM NAME / COUNTY :

Sunshine

WATER CIAC SCHEDULE "A"

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

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

ACCUMULATED AMORTIZATION OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION

DESCRIPTION (a)	WATER (b)
Balance first of year	\$ 1,804,552
Debits during the year:	
Accruals charged to Account 272	\$ 39,583
Other debits (specify) :	
_____	_____
_____	_____
Total debits	\$ 39,583
Credits during the year (specify) :	
_____	\$ _____
_____	_____
Total credits	\$ 0
Balance end of year	\$ 1,844,135

UTILITY NAME:

CSWR-Florida Utility Operating Company, LLC - Sunshine

YEAR OF REPORT

December 31, 2022

SYSTEM NAME / COUNTY :

Sunshine

WATER CIAC SCHEDULE "B"

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

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

UTILITY NAME:

CSWR-Florida Utility Operating Company, LLC - Sunshine

YEAR OF REPORT

December 31, 2022

SYSTEM NAME / COUNTY :

Sunshine

WATER OPERATING REVENUE

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS * (c)	YEAR END NUMBER OF CUSTOMERS (d)	AMOUNT (e)
460	Water Sales: Unmetered Water Revenue			\$
461.1	Metered Water Revenue: Sales to Residential Customers		3,880	547,035
461.2	Sales to Commercial Customers			
461.3	Sales to Industrial Customers			
461.4	Sales to Public Authorities			
461.5	Sales Multiple Family Dwellings			
Total Metered Sales		0	3,880	\$ 547,035
462.1	Fire Protection Revenue: Public Fire Protection			
462.2	Private Fire Protection			
Total Fire Protection Revenue		0	0	\$ 0
464	Other Sales To Public Authorities			
465	Sales To Irrigation Customers			
466	Sales For Resale			
467	Interdepartmental Sales			
Total Water Sales		0	3,880	\$ 547,035
469	Other Water Revenues: Guaranteed Revenues (Including Allowance for Funds Prudently Invested or AFPI)			\$
470	Forfeited Discounts			11,920
471	Miscellaneous Service Revenues			1,841
472	Rents From Water Property			
473	Interdepartmental Rents			
474	Other Water Revenues			
Total Other Water Revenues				\$ 13,761
Total Water Operating Revenues				\$ 560,796

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

UTILITY NAME:

CSWR-Florida Utility Operating Company, LLC - Sunshine

YEAR OF REPORT

December 31, 2022

SYSTEM NAME / COUNTY :

Sunshine

WATER UTILITY EXPENSE ACCOUNT MATRIX

ACCT. NO. (a)	ACCOUNT NAME (b)	CURRENT YEAR (c)	.1 SOURCE OF SUPPLY AND EXPENSES - OPERATIONS (d)	.2 SOURCE OF SUPPLY AND EXPENSES - MAINTENANCE (e)
601	Salaries and Wages - Employees	\$ 0	\$	\$
603	Salaries and Wages - Officers, Directors and Majority Stockholders	0		
604	Employee Pensions and Benefits	0		
610	Purchased Water	0		
615	Purchased Power	58,947	58,947	
616	Fuel for Power Production	0		
618	Chemicals	22,711		22,711
620	Materials and Supplies	0		
631	Contractual Services-Engineering	0		
632	Contractual Services - Accounting	0		
633	Contractual Services - Legal	87		
634	Contractual Services - Mgt. Fees	336,911		
635	Contractual Services - Testing	2,554		
636	Contractual Services - Other	5,652	2,826	
641	Rental of Building/Real Property	0		
642	Rental of Equipment	0		
650	Transportation Expenses	0		
656	Insurance - Vehicle	0		
657	Insurance - General Liability	75,041		
658	Insurance - Workman's Comp.	0		
659	Insurance - Other	0		
660	Advertising Expense	0		
666	Regulatory Commission Expenses - Amortization of Rate Case Expense	0		
667	Regulatory Commission Exp.-Other	4,363		
668	Water Resource Conservation Exp.	0		
670	Bad Debt Expense	2,905		
675	Miscellaneous Expenses	141,534		
Total Water Utility Expenses		\$ 650,705	\$ 61,773	\$ 22,711

UTILITY NAME:

CSWR-Florida Utility Operating Company, LLC - Sunshine

YEAR OF REPORT December 31, 2022
--

SYSTEM NAME / COUNTY :

Sunshine

PUMPING AND PURCHASED WATER STATISTICS

MONTH (a)	WATER PURCHASED FOR RESALE (Omit 000's) (b)	FINISHED WATER PUMPED FROM WELLS (Omit 000's) (c)	WATER USED FOR LINE FLUSHING, FIGHTING FIRES, ETC. (d)	TOTAL WATER PUMPED AND PURCHASED (Omit 000's) [(b)+(c)-(d)] (e)	WATER SOLD TO CUSTOMERS (Omit 000's) (f)
January		26,079		26,079	26,079
February		27,063		27,063	27,063
March		29,383		29,383	29,383
April		30,541		30,541	30,541
May		9,195		9,195	9,195
June		36,770		36,770	36,770
July		36,802		36,802	36,802
August		35,566		35,566	35,566
September		33,025		33,025	33,025
October		38,047		38,047	38,047
November		34,894		34,894	34,894
December		36,482		36,482	36,482
Total for Year	0	373,847	0	373,847	373,847

If water is purchased for resale, indicate the following:

Vendor _____

Point of delivery _____

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

SOURCE OF SUPPLY

List for each source of supply:	CAPACITY OF WELL	GALLONS PER DAY FROM SOURCE	TYPE OF SOURCE
SEE SUPPLEMENTAL	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____

W-11 Supplementals

Utility Name: CSWR-Florida Utility Operating Company, LLC
 System Name/County: Quail Run

List for each source of supply:	Capacity of Well	Gallons per day	Type of Source
Well	189,216,000	24,595	Ground Water

Utility Name: CSWR-Florida Utility Operating Company, LLC
 System Name/County: Ponderosa Pines

List for each source of supply:	Capacity of Well	Gallons per day	Type of Source
Well	189,000,000	43,189	Ground Water

Utility Name: CSWR-Florida Utility Operating Company, LLC
 System Name/County: Ashley Heights

List for each source of supply:	Capacity of Well	Gallons per day	Type of Source
Well	22,630,000	9,137	Ground Water

Utility Name: CSWR-Florida Utility Operating Company, LLC
 System Name/County: Belleview Oaks

List for each source of supply:	Capacity of Well	Gallons per day	Type of Source
Well	7,700,000	18,356	Ground Water

Utility Name: CSWR-Florida Utility Operating Company, LLC
 System Name/County: Florida Heights

List for each source of supply:	Capacity of Well	Gallons per day	Type of Source
Well	11,000,000	24,167	Ground Water



Utility Name: CSWR-Florida Utility Operating Company, LLC
 System Name/County: Floyd Clark

List for each source of supply:	Capacity of Well	Gallons per day	Type of Source
Well	24,820,000	20,660	Ground Water



Utility Name: CSWR-Florida Utility Operating Company, LLC
 System Name/County: Fore Oakes

List for each source of supply:	Capacity of Well	Gallons per day	Type of Source
Well	19,000,000	50,036	Ground Water



Utility Name: CSWR-Florida Utility Operating Company, LLC
 System Name/County: Hilltop

List for each source of supply:	Capacity of Well	Gallons per day	Type of Source
Well	6,800,000	56,279	Ground Water



Utility Name: CSWR-Florida Utility Operating Company, LLC
 System Name/County: Ocklawaha

List for each source of supply:	Capacity of Well	Gallons per day	Type of Source
Well	60,955,000	87,367	Ground Water



Utility Name: CSWR-Florida Utility Operating Company, LLC
 System Name/County: Sunlight Acres

List for each source of supply:	Capacity of Well	Gallons per day	Type of Source
Well	6,500,000	14,405	Ground Water



Utility Name: CSWR-Florida Utility Operating Company, LLC
 System Name/County: Sun Resort

List for each source of supply:	Capacity of Well	Gallons per day	Type of Source
Well	7,665,000	3,493	Ground Water



Utility Name: CSWR-Florida Utility Operating Company, LLC
 System Name/County: Whispering Sands

List for each source of supply:	Capacity of Well	Gallons per day	Type of Source
Well	15,000,000	43,986	Ground Water



UTILITY NAME:

CSWR-Florida Utility Operating Company, LLC - Sunshine

YEAR OF REPORT

December 31, 2022

SYSTEM NAME / COUNTY :

Sunshine

WATER TREATMENT PLANT INFORMATION

Provide a separate sheet for each water treatment facility

Permitted Capacity of Plant (GPD): _____

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

SEE SUPPLEMENTAL

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

SEE SUPPLEMENTAL

LIME TREATMENT

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

Manufacturer: _____

FILTRATION

Type and size of area: _____

Pressure (in square feet): _____

Manufacturer: _____

Gravity (in GPM/square feet): _____

Manufacturer: _____

W-12 Supplemental

Utility Name: CSWR-Florida Utility Operating Company, LLC
System Name/County: Ponderosa

Permitted Capacity of Plant (GPD): 517,808
Location of measurement of capacity: Storage Tank
Type of treatment (reverse osmosis, (sedimentation, chemical, aerated, etc.): Chlorinator

LIME TREATMENT

Unit Rating: N/A
Manufacturing: N/A

Filtration

Type and size of area: N/A
Pressure (in square feet): N/A
Manufacturing: N/A
Gravity (in GPM/square feet): N/A
Manufacturing: N/A

Utility Name: CSWR-Florida Utility Operating Company, LLC
System Name/County: Quail Run

Permitted Capacity of Plant (GPD): 518,400
Location of measurement of capacity: Storage Tank
Type of treatment (reverse osmosis, (sedimentation, chemical, aerated, etc.): Chlorinator

LIME TREATMENT

Unit Rating: N/A
Manufacturing: N/A

Filtration

Type and size of area: N/A
Pressure (in square feet): N/A
Manufacturing: N/A
Gravity (in GPM/square feet): N/A
Manufacturing: N/A

Utility Name: CSWR-Florida Utility Operating Company, LLC
System Name/County: Ashley Heights

Permitted Capacity of Plant (GPD): 6,200
Location of measurement of capacity: Wellhead
Type of treatment (reverse osmosis, (sedimentation, chemical, aerated, etc.): Chlorinator

LIME TREATMENT

Unit Rating: N/A
Manufacturing: N/A

Filtration

Type and size of area: N/A
Pressure (in square feet): N/A
Manufacturing: N/A
Gravity (in GPM/square feet): N/A
Manufacturing: N/A

Utility Name: CSWR-Florida Utility Operating Company, LLC
System Name/County: Belleview Oaks

Permitted Capacity of Plant (GPD): 21,096
Location of measurement of capacity: Wellhead
Type of treatment (reverse osmosis, (sedimentation, chemical, aerated, etc.): Chlorinator

LIME TREATMENT

Unit Rating: N/A
Manufacturing: N/A

Filtration

Type and size of area: N/A
Pressure (in square feet) N/A
Manufacturing: N/A
Gravity (in GPM/square feet) N/A
Manufacturing: N/A

Utility Name: CSWR-Florida Utility Operating Company, LLC
System Name/County: Burks;Ocala Garden

Permitted Capacity of Plant (GPD): 19,000
Location of measurement of capacity: Wellhead
Type of treatment (reverse osmosis, (sedimentation, chemical, aerated, etc.): Chlorinator

LIME TREATMENT

Unit Rating: N/A
Manufacturing: N/A

Filtration

Type and size of area: N/A
Pressure (in square feet) N/A
Manufacturing: N/A
Gravity (in GPM/square feet) N/A
Manufacturing: N/A

Utility Name: CSWR-Florida Utility Operating Company, LLC
System Name/County: Country Walk

Permitted Capacity of Plant (GPD): 66,000
Location of measurement of capacity: Wellhead
Type of treatment (reverse osmosis, (sedimentation, chemical, aerated, etc.): Chlorinator

LIME TREATMENT

Unit Rating: N/A
Manufacturing: N/A

Filtration

Type and size of area: N/A
Pressure (in square feet) N/A
Manufacturing: N/A
Gravity (in GPM/square feet) N/A
Manufacturing: N/A

Utility Name: CSWR-Florida Utility Operating Company, LLC
System Name/County: Eleven Oaks

Permitted Capacity of Plant (GPD): 39,000
Location of measurement of capacity: Wellhead
Type of treatment (reverse osmosis, (sedimentation, chemical, aerated, etc.): Chlorinator

LIME TREATMENT

Unit Rating: N/A
Manufacturing: N/A

Filtration

Type and size of area: N/A
Pressure (in square feet) N/A
Manufacturing: N/A
Gravity (in GPM/square feet) N/A
Manufacturing: N/A

Utility Name: CSWR-Florida Utility Operating Company, LLC
System Name/County: SunRay

Permitted Capacity of Plant (GPD): 229,041
Location of measurement of capacity: Wellhead
Type of treatment (reverse osmosis, (sedimentation, chemical, aerated, etc.): Chlorinator

LIME TREATMENT

Unit Rating: N/A
Manufacturing: N/A

Filtration

Type and size of area: N/A
Pressure (in square feet) N/A
Manufacturing: N/A
Gravity (in GPM/square feet) N/A
Manufacturing: N/A

Utility Name: CSWR-Florida Utility Operating Company, LLC
System Name/County: Florida Heights

Permitted Capacity of Plant (GPD): 30,137
Location of measurement of capacity: Wellhead
Type of treatment (reverse osmosis, (sedimentation, chemical, aerated, etc.): Chlorinator

LIME TREATMENT

Unit Rating: N/A
Manufacturing: N/A

Filtration

Type and size of area: N/A
Pressure (in square feet) N/A
Manufacturing: N/A
Gravity (in GPM/square feet) N/A
Manufacturing: N/A

Utility Name: CSWR-Florida Utility Operating Company, LLC
System Name/County: Floyd Clark

Permitted Capacity of Plant (GPD): 68,000
Location of measurement of capacity: Wellhead
Type of treatment (reverse osmosis, (sedimentation, chemical, aerated, etc.): Chlorinator

LIME TREATMENT

Unit Rating: N/A
Manufacturing: N/A

Filtration

Type and size of area: N/A
Pressure (in square feet) N/A
Manufacturing: N/A
Gravity (in GPM/square feet) N/A
Manufacturing: N/A

Utility Name: CSWR-Florida Utility Operating Company, LLC
System Name/County: Fore Oakes

Permitted Capacity of Plant (GPD): 52,055
Location of measurement of capacity: Wellhead
Type of treatment (reverse osmosis, (sedimentation, chemical, aerated, etc.): Chlorinator

LIME TREATMENT

Unit Rating: N/A
Manufacturing: N/A

Filtration

Type and size of area: N/A
Pressure (in square feet) N/A
Manufacturing: N/A
Gravity (in GPM/square feet) N/A
Manufacturing: N/A

Utility Name: CSWR-Florida Utility Operating Company, LLC
System Name/County: Hilltop

Permitted Capacity of Plant (GPD): 18,630
Location of measurement of capacity: Wellhead
Type of treatment (reverse osmosis, (sedimentation, chemical, aerated, etc.): Chlorinator

LIME TREATMENT

Unit Rating: N/A
Manufacturing: N/A

Filtration

Type and size of area: N/A
Pressure (in square feet) N/A
Manufacturing: N/A
Gravity (in GPM/square feet) N/A
Manufacturing: N/A

Utility Name: CSWR-Florida Utility Operating Company, LLC
System Name/County Little Lake Weir

Permitted Capacity of Plant (GPD): 84,500
Location of measurement of capacity: Wellhead
Type of treatment (reverse osmosis, sedimentation, chemical, aerated, etc.): Chlorinator

LIME TREATMENT

Unit Rating: N/A
Manufacturing: N/A

Filtration

Type and size of area: N/A
Pressure (in square feet) N/A
Manufacturing: N/A
Gravity (in GPM/square feet) N/A
Manufacturing: N/A

Utility Name: CSWR-Florida Utility Operating Company, LLC
System Name/County Oak Haven

Permitted Capacity of Plant (GPD): 49,315
Location of measurement of capacity: Wellhead
Type of treatment (reverse osmosis, sedimentation, chemical, aerated, etc.): Chlorinator

LIME TREATMENT

Unit Rating: N/A
Manufacturing: N/A

Filtration

Type and size of area: N/A
Pressure (in square feet) N/A
Manufacturing: N/A
Gravity (in GPM/square feet) N/A
Manufacturing: N/A

Utility Name: CSWR-Florida Utility Operating Company, LLC
System Name/County Oakhurst

Permitted Capacity of Plant (GPD): 35,616
Location of measurement of capacity: Wellhead
Type of treatment (reverse osmosis, sedimentation, chemical, aerated, etc.): Chlorinator

LIME TREATMENT

Unit Rating: N/A
Manufacturing: N/A

Filtration

Type and size of area: N/A
Pressure (in square feet) N/A
Manufacturing: N/A
Gravity (in GPM/square feet) N/A
Manufacturing: N/A

Utility Name: CSWR-Florida Utility Operating Company, LLC
System Name/County: Ocala Heights

Permitted Capacity of Plant (GPD): 108,493
Location of measurement of capacity: Wellhead
Type of treatment (reverse osmosis, (sedimentation, chemical, aerated, etc.): Chlorinator

LIME TREATMENT

Unit Rating: N/A
Manufacturing: N/A

Filtration

Type and size of area: N/A
Pressure (in square feet): N/A
Manufacturing: N/A
Gravity (in GPM/square feet): N/A
Manufacturing: N/A

Utility Name: CSWR-Florida Utility Operating Company, LLC
System Name/County: Ocklawaha

Permitted Capacity of Plant (GPD): 167,000
Location of measurement of capacity: Wellhead
Type of treatment (reverse osmosis, (sedimentation, chemical, aerated, etc.): Chlorinator

LIME TREATMENT

Unit Rating: N/A
Manufacturing: N/A

Filtration

Type and size of area: N/A
Pressure (in square feet): N/A
Manufacturing: N/A
Gravity (in GPM/square feet): N/A
Manufacturing: N/A

Utility Name: CSWR-Florida Utility Operating Company, LLC
System Name/County: Sunlight Acres

Permitted Capacity of Plant (GPD): 17,808
Location of measurement of capacity: Wellhead
Type of treatment (reverse osmosis, (sedimentation, chemical, aerated, etc.): Chlorinator

LIME TREATMENT

Unit Rating: N/A
Manufacturing: N/A

Filtration

Type and size of area: N/A
Pressure (in square feet): N/A
Manufacturing: N/A
Gravity (in GPM/square feet): N/A
Manufacturing: N/A

Utility Name: CSWR-Florida Utility Operating Company, LLC
System Name/County: Sun Resort

Permitted Capacity of Plant (GPD): 21,000
Location of measurement of capacity: Wellhead
Type of treatment (reverse osmosis, (sedimentation, chemical, aerated, etc.): Chlorinator

LIME TREATMENT

Unit Rating: N/A
Manufacturing: N/A

Filtration

Type and size of area: N/A
Pressure (in square feet) N/A
Manufacturing: N/A
Gravity (in GPM/square feet) N/A
Manufacturing: N/A

Utility Name: CSWR-Florida Utility Operating Company, LLC
System Name/County: Whispering Sands

Permitted Capacity of Plant (GPD): 41,096
Location of measurement of capacity: Wellhead
Type of treatment (reverse osmosis, (sedimentation, chemical, aerated, etc.): Chlorinator

LIME TREATMENT

Unit Rating: N/A
Manufacturing: N/A

Filtration

Type and size of area: N/A
Pressure (in square feet) N/A
Manufacturing: N/A
Gravity (in GPM/square feet) N/A
Manufacturing: N/A

Utility Name: CSWR-Florida Utility Operating Company, LLC
System Name/County: Winding Waters

Permitted Capacity of Plant (GPD): 153,973
Location of measurement of capacity: Wellhead
Type of treatment (reverse osmosis, (sedimentation, chemical, aerated, etc.): Chlorinator

LIME TREATMENT

Unit Rating: N/A
Manufacturing: N/A

Filtration

Type and size of area: N/A
Pressure (in square feet) N/A
Manufacturing: N/A
Gravity (in GPM/square feet) N/A
Manufacturing: N/A

Utility Name: CSWR-Florida Utility Operating Company, LLC
System Name/County: Sandy Acres

Permitted Capacity of Plant (GPD): 459,360
Location of measurement of capacity: Wellhead
Type of treatment (reverse osmosis, (sedimentation, chemical, aerated, etc.): Chlorinator

LIME TREATMENT

Unit Rating: N/A
Manufacturing: N/A

Filtration

Type and size of area: N/A
Pressure (in square feet) N/A
Manufacturing: N/A
Gravity (in GPM/square feet) N/A
Manufacturing: N/A

UTILITY NAME:

CSWR-Florida Utility Operating Company, LLC - Sunshine

YEAR OF REPORT

December 31, 2022

SYSTEM NAME / COUNTY :

Sunshine

CALCULATION OF THE WATER SYSTEM METER EQUIVALENTS

METER SIZE (a)	TYPE OF METER (b)	EQUIVALENT FACTOR (c)	NUMBER OF METERS (d)	TOTAL NUMBER OF METER EQUIVALENTS (c x d) (e)
All Residential		1.0		
5/8"	Displacement	1.0	3,742	3,742
3/4"	Displacement	1.5	60	90
1"	Displacement	2.5	49	123
1 1/2"	Displacement or Turbine	5.0	13	65
2"	Displacement, Compound or Turbine	8.0	13	104
3"	Displacement	15.0		
3"	Compound	16.0	2	32
3"	Turbine	17.5		
4"	Displacement or Compound	25.0	1	25
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 Water System Meter Equivalents				<u>4,181</u>

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

ERC Calculation:

$$373847/365/350 = 2.9264$$

UTILITY NAME:

CSWR-Florida Utility Operating Company, LLC - Sunshine

YEAR OF REPORT

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SYSTEM NAME / COUNTY :

Sunshine

OTHER WATER SYSTEM INFORMATION

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

1. Present ERCs * the system can efficiently serve. 244

2. Maximum number of ERCs * which can be served. 716

3. Present system connection capacity (in ERCs *) using existing lines. 646

4. Future connection capacity (in ERCs *) upon service area buildout. 646

5. Estimated annual increase in ERCs *. 10

6. Is the utility required to have fire flow capacity?
If so, how much capacity is required? No

7. Attach a description of the fire fighting facilities.

8. Describe any plans and estimated completion dates for any enlargements or improvements of this system:
None Planned

9. When did the company last file a capacity analysis report with the DEP? N/A

10. If the present system **does not** meet the requirements of DEP rules:

a. Attach a description of the plant upgrade necessary to meet the DEP rules.

b. Have these plans been approved by DEP? N/A

c. When will construction begin? N/A

d. Attach plans for funding the required upgrading.

e. Is this system under any Consent Order with DEP? N/A

11. Department of Environmental Protection ID # 3424691

12. Water Management District Consumptive Use Permit # 3093

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?

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

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**WASTEWATER
OPERATION
SECTION**

UTILITY NAME:

CSWR-Florida Utility Operating Company, LLC - Sunshine

YEAR OF REPORT

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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 through S-13) must be filed for each system in the group.

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

SYSTEM NAME / COUNTY	CERTIFICATE NUMBER	GROUP NUMBER
N/A		

UTILITY NAME:

CSWR-Florida Utility Operating Company, LLC - Sunshine

YEAR OF REPORT

December 31, 2022

SYSTEM NAME / COUNTY :

SCHEDULE OF YEAR END WASTEWATER RATE BASE

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	WASTEWATER UTILITY (d)
101	Utility Plant In Service	S-4(a)	\$ 0
	Less:		
	Nonused and Useful Plant (1)		
108	Accumulated Depreciation	S-6(b)	0
110	Accumulated Amortization	F-8	0
271	Contributions in Aid of Construction	S-7	0
252	Advances for Construction	F-20	
Subtotal			\$ 0
	Add:		
272	Accumulated Amortization of Contributions in Aid of Construction	S-8(a)	\$ 0
Subtotal			\$ 0
	Plus or Minus:		
114	Acquisition Adjustments (2)	F-7	
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	
	Working Capital Allowance (3)		
	Other (Specify):		
WASTEWATER RATE BASE			\$ 0
WASTEWATER OPERATING INCOME		S-3	\$ 0
ACHIEVED RATE OF RETURN (Wastewater Operating Income / Wastewater Rate Base)			0.00%

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

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

(3) Calculation consistent with last rate proceeding.

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

UTILITY NAME:

CSWR-Florida Utility Operating Company, LLC - Sunshine

YEAR OF REPORT December 31, 2022
--

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-9(a)	\$ 0
530	Less: Guaranteed Revenue (and AFPI)	S-9(a)	0
Net Operating Revenues			\$ 0
401	Operating Expenses	S-10(a)	\$ 0
403	Depreciation Expense	S-6(a)	0
	Less: Amortization of CIAC	S-8(a)	0
Net Depreciation Expense			\$ 0
406	Amortization of Utility Plant Acquisition Adjustment	F-7	
407	Amortization Expense (Other than CIAC)	F-8	0
Taxes Other Than Income			
408.10	Utility Regulatory Assessment Fee		
408.11	Property Taxes		
408.12	Payroll Taxes		
408.13	Other Taxes and Licenses		
408	Total Taxes Other Than Income		\$ 0
409.1	Income Taxes		
410.10	Deferred Federal Income Taxes		
410.11	Deferred State Income Taxes		
411.10	Provision for Deferred Income Taxes - Credit		
412.10	Investment Tax Credits Deferred to Future Periods		
412.11	Investment Tax Credits Restored to Operating Income		
Utility Operating Expenses			\$ 0
Utility Operating Income			\$ 0
Add Back:			
530	Guaranteed Revenue (and AFPI)	S-9(a)	\$ 0
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			\$ 0

YEAR OF REPORT
December 31, 2022

UTILITY NAME: CSWR-Florida Utility Operating Company, LLC - Sunshine

SYSTEM NAME / COUNTY : _____

WASTEWATER UTILITY PLANT ACCOUNTS

ACCT. NO. (a)	ACCOUNT NAME (b)	PREVIOUS YEAR (c)	ADDITIONS (d)	RETIREMENTS (e)	CURRENT YEAR (f)
351	Organization	\$	\$	\$	\$
352	Franchises				0
353	Land and Land Rights				0
354	Structures and Improvements				0
355	Power Generation Equipment				0
360	Collection Sewers - Force				0
361	Collection Sewers - Gravity				0
362	Special Collecting Structures				0
363	Services to Customers				0
364	Flow Measuring Devices				0
365	Flow Measuring Installations				0
366	Reuse Services				0
367	Reuse Meters and Meter Installations				0
370	Receiving Wells				0
371	Pumping Equipment				0
374	Reuse Distribution Reservoirs				0
375	Reuse Transmission and Distribution System				0
380	Treatment and Disposal Equipment				0
381	Plant Sewers				0
382	Outfall Sewer Lines				0
389	Other Plant Miscellaneous Equipment				0
390	Office Furniture and Equipment				0
391	Transportation Equipment				0
392	Stores Equipment				0
393	Tools, Shop and Garage Equipment				0
394	Laboratory Equipment				0
395	Power Operated Equipment				0
396	Communication Equipment				0
397	Miscellaneous Equipment				0
398	Other Tangible Plant				0
Total Wastewater Plant		\$ 0	\$ 0	\$ 0	\$ 0

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

UTILITY NAME: CSWR-Florida Utility Operating Company, LLC - Sunshine

SYSTEM NAME / COUNTY : _____

WASTEWATER UTILITY PLANT MATRIX

ACCT. NO. (a)	ACCOUNT NAME (b)	.1 INTANGIBLE PLANT (g)	.2 COLLECTION PLANT (h)	.3 SYSTEM PUMPING PLANT (i)	.4 TREATMENT AND DISPOSAL (j)	.5 RECLAIMED WASTEWATER TREATMENT PLANT (i)	.6 RECLAIMED WASTEWATER DISTRIBUTION PLANT (j)	.7 GENERAL PLANT (k)
351	Organization	\$	\$	\$	\$	\$	\$	\$
352	Franchises							
353	Land and Land Rights							
354	Structures and Improvements							
355	Power Generation Equipment							
360	Collection Sewers - Force							
361	Collection Sewers - Gravity							
362	Special Collecting Structures							
363	Services to Customers							
364	Flow Measuring Devices							
365	Flow Measuring Installations							
366	Reuse Services							
367	Reuse Meters and Meter Installations							
370	Receiving Wells							
371	Pumping Equipment							
374	Reuse Distribution Reservoirs							
375	Reuse Transmission and Distribution System							
380	Treatment and Disposal Equipment							
381	Plant Sewers							
382	Outfall Sewer Lines							
389	Other Plant Miscellaneous Equipment							
390	Office Furniture and Equipment							
391	Transportation Equipment							
392	Stores Equipment							
393	Tools, Shop and Garage Equipment							
394	Laboratory Equipment							
395	Power Operated Equipment							
396	Communication Equipment							
397	Miscellaneous Equipment							
398	Other Tangible Plant							
Total Wastewater Plant		\$	\$	\$	\$	\$	\$	\$

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

UTILITY NAME:

CSWR-Florida Utility Operating Company, LLC - Sunshine

YEAR OF REPORT

December 31, 2022

SYSTEM NAME / COUNTY :

BASIS FOR WASTEWATER DEPRECIATION CHARGES

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

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

UTILITY NAME:

CSWR-Florida Utility Operating Company, LLC - Sunshine

YEAR OF REPORT
December 31, 2022

SYSTEM NAME / COUNTY :

ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	BALANCE AT BEGINNING OF YEAR (c)	ACCRUALS (d)	OTHER CREDITS * (e)	TOTAL CREDITS (d + e) (f)
354	Structures and Improvements	\$			\$ 0
355	Power Generation Equipment				0
360	Collection Sewers - Force				0
361	Collection Sewers - Gravity				0
362	Special Collecting Structures				0
363	Services to Customers				0
364	Flow Measuring Devices				0
365	Flow Measuring Installations				0
366	Reuse Services				0
367	Reuse Meters and Meter Installations				0
370	Receiving Wells				0
371	Pumping Equipment				0
374	Reuse Distribution Reservoirs				0
375	Reuse Transmission/Distribution Sys.				0
380	Treatment and Disposal Equipment				0
381	Plant Sewers				0
382	Outfall Sewer Lines				0
389	Other Plant Miscellaneous Equipment				0
390	Office Furniture and Equipment				0
391	Transportation Equipment				0
392	Stores Equipment				0
393	Tools, Shop and Garage Equipment				0
394	Laboratory Equipment				0
395	Power Operated Equipment				0
396	Communication Equipment				0
397	Miscellaneous Equipment				0
398	Other Tangible Plant				0
Total Depreciable Wastewater Plant in Service		\$ 0	\$ 0	\$ 0	\$ 0

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

YEAR OF REPORT
December 31, 2022

UTILITY NAME: CSWR-Florida Utility Operating Company, LLC - Sunshine

SYSTEM NAME / COUNTY : _____

ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION

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

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

UTILITY NAME:

CSWR-Florida Utility Operating Company, LLC - Sunshine

YEAR OF REPORT

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SYSTEM NAME / COUNTY :

**CONTRIBUTIONS IN AID OF CONSTRUCTION
ACCOUNT 271**

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

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

UTILITY NAME: CSWR-Florida Utility Operating Company, LLC - Sunshine

YEAR OF REPORT December 31, 2022
--

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)
N/A		\$	0
_____	_____	_____	0
_____	_____	_____	0
_____	_____	_____	0
_____	_____	_____	0
_____	_____	_____	0
_____	_____	_____	0
_____	_____	_____	0
_____	_____	_____	0
Total Credits			\$ <u>0</u>

ACCUMULATED AMORTIZATION OF WASTEWATER CONTRIBUTIONS IN AID OF CONSTRUCTION

DESCRIPTION (a)	WASTEWATER (b)
Balance first of year	\$ _____
Debits during the year:	
Accruals charged to Account 272	\$ _____
Other debits (specify) :	_____
_____	_____
_____	_____
Total debits	\$ <u>0</u>
Credits during the year (specify) :	
_____	\$ _____
_____	_____
Total credits	\$ <u>0</u>
Balance end of year	\$ <u>0</u>

UTILITY NAME:

CSWR-Florida Utility Operating Company, LLC - Sunshine

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SYSTEM 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)
N/A		\$ _____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
Total Credits		\$ _____ 0

UTILITY NAME:

CSWR-Florida Utility Operating Company, LLC - Sunshine

YEAR OF REPORT

December 31, 2022

SYSTEM NAME / COUNTY :

WASTEWATER OPERATING REVENUE

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

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

UTILITY NAME:

CSWR-Florida Utility Operating Company, LLC - Sunshine

YEAR OF REPORT

December 31, 2022

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				
540.1	Flat Rate Reuse Revenues: Residential Reuse Revenues	_____	_____	\$ _____
540.2	Commercial Reuse Revenues	_____	_____	_____
540.3	Industrial Reuse Revenues	_____	_____	_____
540.4	Reuse Revenues From Public Authorities	_____	_____	_____
540.5	Other Revenues	_____	_____	_____
540	Total Flat Rate Reuse Revenues	0	0	\$ 0
541.1	Measured Reuse Revenues: Residential Reuse Revenues	_____	_____	_____
541.2	Commercial Reuse Revenues	_____	_____	_____
541.3	Industrial Reuse Revenues	_____	_____	_____
541.4	Reuse Revenues From Public Authorities	_____	_____	_____
541	Total Measured Reuse Revenues	0	0	\$ 0
544	Reuse Revenues From Other Systems	_____	_____	_____
Total Reclaimed Water Sales				\$ 0
Total Wastewater Operating Revenues				\$ 0

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

UTILITY NAME: CSWR-Florida Utility Operating Company, LLC - Sunshine

SYSTEM NAME / COUNTY : _____

WASTEWATER UTILITY EXPENSE ACCOUNT MATRIX

ACCT. NO. (a)	ACCOUNT NAME (b)	CURRENT YEAR (c)	.1 COLLECTION EXPENSES- OPERATIONS (d)	.2 COLLECTION EXPENSES- MAINTENANCE (e)	.3 PUMPING EXPENSES - OPERATIONS (f)	.4 PUMPING EXPENSES - MAINTENANCE (g)	.5 TREATMENT & DISPOSAL EXPENSES - OPERATIONS (h)	.6 TREATMENT & DISPOSAL EXPENSES - MAINTENANCE (i)
701	Salaries and Wages - Employees	\$ 0	\$	\$	\$	\$	\$	\$
703	Salaries and Wages - Officers, Directors and Majority Stockholders	0						
704	Employee Pensions and Benefits	0						
710	Purchased Sewage Treatment	0						
711	Sludge Removal Expense	0						
715	Purchased Power	0						
716	Fuel for Power Production	0						
718	Chemicals	0						
720	Materials and Supplies	0						
731	Contractual Services-Engineering	0						
732	Contractual Services - Accounting	0						
733	Contractual Services - Legal	0						
734	Contractual Services - Mgt. Fees	0						
735	Contractual Services - Testing	0						
736	Contractual Services - Other	0						
741	Rental of Building/Real Property	0						
742	Rental of Equipment	0						
750	Transportation Expenses	0						
756	Insurance - Vehicle	0						
757	Insurance - General Liability	0						
758	Insurance - Workman's Comp.	0						
759	Insurance - Other	0						
760	Advertising Expense	0						
766	Regulatory Commission Expenses - Amortization of Rate Case Expense	0						
767	Regulatory Commission Exp -Other	0						
770	Bad Debt Expense	0						
775	Miscellaneous Expenses	0						
Total Wastewater Utility Expenses		\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0

YEAR OF REPORT
December 31, 2022

UTILITY NAME: CSWR-Florida Utility Operating Company, LLC - Sunshine

SYSTEM NAME / COUNTY : _____

WASTEWATER UTILITY EXPENSE ACCOUNT MATRIX

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

UTILITY NAME:

CSWR-Florida Utility Operating Company, LLC - Sunshine

YEAR OF REPORT December 31, 2022
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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		0
5/8"	Displacement	1.0		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		0
4"	Displacement or Compound	25.0		0
4"	Turbine	30.0		0
6"	Displacement or Compound	50.0		0
6"	Turbine	62.5		0
8"	Compound	80.0		0
8"	Turbine	90.0		0
10"	Compound	115.0		0
10"	Turbine	145.0		0
12"	Turbine	215.0		0
Total Wastewater System Meter Equivalents				0

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:

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

For wastewater only utilities:

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

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

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

ERC Calculation:

UTILITY NAME:

CSWR-Florida Utility Operating Company, LLC - Sunshine

YEAR OF REPORT

December 31, 2022

SYSTEM NAME / COUNTY :

WASTEWATER TREATMENT PLANT INFORMATION

Provide a separate sheet for each wastewater treatment facility

Permitted Capacity	_____	_____	_____
Basis of Permit Capacity (1)	_____	_____	_____
Manufacturer	_____	_____	_____
Type (2)	_____	_____	_____
Hydraulic Capacity	_____	_____	_____
Average Daily Flow	_____	_____	_____
Total Gallons of Wastewater Treated	_____	_____	_____
Method of Effluent Disposal	_____	_____	_____

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

(2) Contact stabilization, advanced treatment, etc.

UTILITY NAME: CSWR-Florida Utility Operating Company, LLC - Sunshine

YEAR OF REPORT
December 31, 2022

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 _____

2. Maximum number of ERCs* which can be served _____

3. Present system connection capacity (in ERCs*) using existing lines _____

4. Future connection capacity (in ERCs*) upon service area buildout _____

5. Estimated annual increase in ERCs* _____

6. Describe any plans and estimated completion dates for any enlargements or improvements of this system

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. _____

8. If the utility does not engage in reuse, has a reuse feasibility study been completed? _____

If so, when? _____

9. Has the utility been required by the DEP or water management district to implement reuse? _____

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? _____

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? _____
d. Attach plans for funding the required upgrading.
e. Is this system under any Consent Order with DEP? _____

12. Department of Environmental Protection ID # _____

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

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