

CLASS "A" OR "B"

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

ANNUAL REPORT

OF

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

Exact Legal Name of Respondent

675 W / 576 S

Certificate Number(s)

Submitted To The

STATE OF FLORIDA



December 31, 2024

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

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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 emailed to AnnualReport@psc.state.fl.us or mailed to:

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

The fourth copy should be retained by the utility.

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EXECUTIVE SUMMARY

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

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CERTIFICATION OF ANNUAL REPORT

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

YES NO
☒ ☐

1. The utility is in substantial compliance with the Uniform System of Accounts prescribed by the Florida Public Service Commission.

YES NO
☒ ☐

2. The utility is in substantial compliance with all applicable rules and orders of the Florida Public Service Commission.

YES NO
☒ ☐

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 NO
☒ ☐

4. The annual report fairly represents the financial condition and results of operations of the respondent for the period presented and other information and statements presented in the the report as to the business affairs of the respondent are true, correct and complete for the period for which it represents.

Items Certified

1.	2.	3.	4.

1.	2.	3.	4.
X	X	X	X


(Signature of Senior Financial Analyst of the utility) *

(Signature of Vice President of the utility, Officer of the utility) *

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

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

Handwritten text, possibly a signature or initials, located in the lower-left quadrant of the page.

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

YEAR OF REPORT December 31, 2024

**DIRECTORY OF PERSONNEL WHO CONTACT
THE FLORIDA PUBLIC SERVICE COMMISSION**

NAME OF COMPANY REPRESENTATIVE (1)	TITLE OR POSITION (2)	ORGANIZATIONAL UNIT TITLE (3)	USUAL PURPOSE FOR CONTACT WITH FPSC
Mark Nicklas (239) 992-3030 ext 150	General Manager	CPI Citrus Park Owner d.b.a. Bonita Terra CPI Citrus Park Utility	All utility matters
Deborah Swain (305) 441-0123	Consultant	Millian, Swain & Assoc.	Annual Report
Gregor St. John (239) 872-4981	Plant Operator	Water Technology	Plant Operations

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

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

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COMPANY PROFILE

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

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

- A. Utility Established 2020
- B. Wastewater and Water Treatment and Distribution
- C. Provide services to Mobile Home park and neighboring subdivision.
- D. None.
- E. The system is virtually built out.
- F. None.

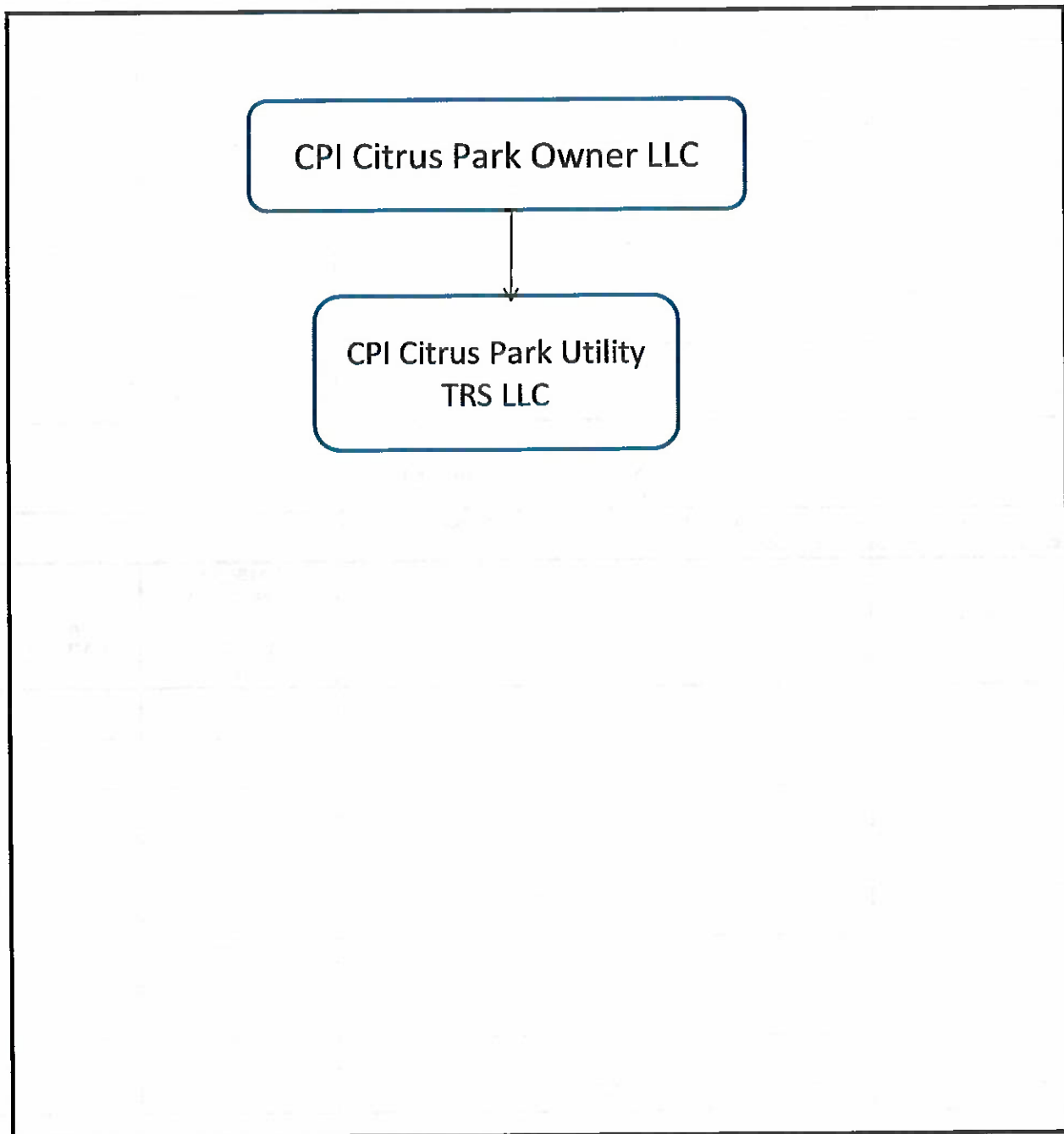
UTILITY NAME: CPI Citrus Park Utility TRS, L.L.C.

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PARENT / AFFILIATE ORGANIZATION CHART

Current as of December 31, 2024

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



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

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COMPENSATION OF OFFICERS

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

COMPENSATION OF DIRECTORS

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

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[illegible]

E-7

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

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AFFILIATION OF OFFICERS AND DIRECTORS

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

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

YEAR OF REPORT December 31, 2024
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[illegible]

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

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

1. Enter in this part all transactions involving services and products received or provided.
2. Below are some types of transactions to include:

- 2. Below are some types of transactions to include:**

- leasing of structures, land, and equipment

- rental transactions

- sale, purchase or transfer of various products

E-10(a)

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

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BUSINESS TRANSACTIONS WITH RELATED PARTIES (Cont'd)

Part II. Specific Instructions: Sale, Purchase and Transfer of Assets

1. Enter in this part all transactions relating to the purchase, sale, or transfer of assets.
2. Below are examples of some types of transactions to include:
- purchase, sale or transfer of equipment
 - purchase, sale or transfer of land and structures
 - purchase, sale or transfer of securities
 - noncash transfers of assets
 - noncash dividends other than stock dividends
 - write-off of bad debts or loans
3. The columnar instructions follow:
- Enter name of related party or company.
 - Describe briefly the type of assets purchased, sold or transferred.
 - Enter the total received or paid. Indicate purchase with "P" and sale with "S".
 - Enter the net book value for each item reported.
 - Enter the net profit or loss for each item reported. (column (c) - column (d))
 - Enter the fair market value for each item reported. In space below or in a supplemental schedule, describe the basis used to calculate fair market value.

[illegible]

FINANCIAL SECTION

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

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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)
UTILITY PLANT				
101-106	Utility Plant	F-7	\$ 3,082,620	\$ 3,484,776
108-110	Less: Accumulated Depreciation and Amortization	F-8	2,043,372	2,138,654
Net Plant			\$ 1,039,248	\$ 1,346,121
114-115	Utility Plant Acquisition adjustment (Net)	F-7		
116 *	Other Utility Plant Adjustments			
Total Net Utility Plant			\$ 1,039,248	\$ 1,346,121
OTHER PROPERTY AND INVESTMENTS				
121	Nonutility Property	F-9	\$ -	\$ -
122	Less: Accumulated Depreciation and Amortization		-	-
Net Nonutility Property			\$ -	\$ -
123	Investment In Associated Companies	F-10	-	-
124	Utility Investments	F-10	-	-
125	Other Investments	F-10	-	-
126-127	Special Funds	F-10	-	-
Total Other Property & Investments			\$ -	\$ -
CURRENT AND ACCRUED ASSETS				
131	Cash		\$ 369,206	\$ 67,648
132	Special Deposits	F-9	7,289	7,289
133	Other Special Deposits	F-9		
134	Working Funds			
135	Temporary Cash Investments			
141-144	Accounts and Notes Receivable, Less Accumulated Provision for Uncollectible Accounts	F-11	24,720	37,971
145	Accounts Receivable from Associated Companies	F-12	(1,298,788)	(1,557,762)
146	Notes Receivable from Associated Companies	F-12		
151-153	Material and Supplies			
161	Stores Expense			
162	Prepayments			
171	Accrued Interest and Dividends Receivable			
172 *	Rents Receivable			
173 *	Accrued Utility Revenues			
174	Misc. Current and Accrued Assets	F-12	-	-
Total Current and Accrued Assets			\$ (897,573)	\$ (1,444,855)

* Not Applicable for Class B Utilities

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

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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	\$ -	\$ -
182	Extraordinary Property Losses	F-12		
183	Preliminary Survey & Investigation Charges		-	-
184	Clearing Accounts			
185 *	Temporary Facilities		-	-
186	Misc. Deferred Debits	F-14		
187 *	Research & Development Expenditures		-	-
190	Accumulated Deferred Income Taxes		-	-
Total Deferred Debits			\$ -	\$ -
TOTAL ASSETS AND OTHER DEBITS			\$ <u>141,675</u>	\$ <u>(98,734)</u>
* Not Applicable for Class B Utilities				

NOTES TO THE BALANCE SHEET

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

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

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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	\$	\$ -
204	Preferred Stock Issued	F-15	-	-
202, 205 *	Capital Stock Subscribed			
203, 206 *	Capital Stock Liability for Conversion			
207 *	Premium on Capital Stock			
209 *	Reduction in Par or Stated Value of Capital Stock			
210 *	Gain on Resale or Cancellation of Reacquired Capital Stock			
211	Other Paid - In Capital		100	100
212	Discount On Capital Stock		-	
213	Capital Stock Expense		-	
214-215	Retained Earnings	F-16	(48,924)	(224,146)
216	Reacquired Capital Stock		-	-
218	Proprietary Capital (Proprietorship and Partnership Only)		-	-
Total Equity Capital			\$ (48,824)	\$ (224,046)
LONG TERM DEBT				
221	Bonds	F-15	-	-
222 *	Reacquired Bonds		-	-
223	Advances from Associated Companies	F-17		-
224	Other Long Term Debt	F-17		-
Total Long Term Debt			\$ -	\$ -
CURRENT AND ACCRUED LIABILITIES				
231	Accounts Payable		119,283	63,950
232	Notes Payable	F-18	-	-
233	Accounts Payable to Associated Companies	F-18		
234	Notes Payable to Associated Companies	F-18	-	
235	Customer Deposits			
236	Accrued Taxes		19,865	
237	Accrued Interest	F-19		-
238	Accrued Dividends		-	
239	Matured Long Term Debt		-	
240	Matured Interest		-	
241	Miscellaneous Current & Accrued Liabilities	F-20	7,092	24,621
Total Current & Accrued Liabilities			\$ 146,240	\$ 88,571

* Not Applicable for Class B Utilities

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

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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	\$ -	\$ -
252	Advances For Construction	F-20	-	-
253	Other Deferred Credits	F-21	-	-
255	Accumulated Deferred Investment Tax Credits		-	-
Total Deferred Credits			\$ -	\$ -
OPERATING RESERVES				
261	Property Insurance Reserve		\$ -	\$ -
262	Injuries & Damages Reserve		-	-
263	Pensions and Benefits Reserve		-	-
265	Miscellaneous Operating Reserves		-	-
Total Operating Reserves			\$ -	\$ -
CONTRIBUTIONS IN AID OF CONSTRUCTION				
271	Contributions in Aid of Construction	F-22	\$ 483,710	\$ 483,710
272	Accumulated Amortization of Contributions in Aid of Construction	F-22	439,452	446,968
Total Net C.I.A.C.			\$ 44,258	\$ 36,742
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			\$ -	\$ -
TOTAL EQUITY CAPITAL AND LIABILITIES			\$ 141,675	\$ (98,734)

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

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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)	\$ 438,729	\$ 425,266
469, 530	Less: Guaranteed Revenue and AFPI	F-3(b)		
Net Operating Revenues			\$ 438,729	\$ 425,266
401	Operating Expenses	F-3(b)	\$ 373,682	\$ 493,473
403	Depreciation Expense:	F-3(b)	\$ 92,974	\$ 95,283
	Less: Amortization of CIAC	F-22	7,509	7,516
Net Depreciation Expense			\$ 85,466	\$ 87,767
406	Amortization of Utility Plant Acquisition Adjustment	F-3(b)		
407	Amortization Expense (Other than CIAC)	F-3(b)		
408	Taxes Other Than Income	W/S-3	19,743	19,137
409	Current Income Taxes	W/S-3		
410.10	Deferred Federal Income Taxes	W/S-3		
410.11	Deferred State Income Taxes	W/S-3		
411.10	Provision for Deferred Income Taxes - Credit	W/S-3	-	
412.10	Investment Tax Credits Deferred to Future Periods	W/S-3	-	
412.11	Investment Tax Credits Restored to Operating Income	W/S-3	-	
Utility Operating Expenses			\$ 478,891	\$ 600,377
Net Utility Operating Income			\$ (40,162)	\$ (175,112)
469, 530	Add Back: Guaranteed Revenue and AFPI	F-3(b)	-	-
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 [Enter here and on Page F-3(c)]			\$ (40,162)	\$ (175,112)

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

COMPARATIVE OPERATING STATEMENT (Cont'd)

WATER SCHEDULE W-3 * (f)	WASTEWATER SCHEDULE S-3 * (g)	OTHER THAN REPORTING SYSTEMS (h)
\$ 241,256	\$ 184,010	\$ -
\$ 241,256	\$ 184,010	\$ -
\$ 225,569	\$ 267,904	\$ -
45,341	49,941	-
3,602	3,914	-
\$ 41,739	\$ 46,028	\$ -
-	-	-
-	-	-
10,895	8,242	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
\$ 278,204	\$ 322,174	\$ -
\$ (36,948)	\$ (138,164)	\$ -
-	-	-
-	-	-
-	-	-
\$ (36,948)	\$ (138,164)	\$ -

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

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

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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)]			\$ (40,162)	\$ (175,112)
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			\$ -	\$ -
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			\$ -	\$ -
INTEREST EXPENSE				
427	Interest Expense	F-19	\$ -	\$ -
428	Interest Expense	F-13		-
429	Amortization of Premium on Debt	F-13	-	-
Total Interest Expense			\$ -	\$ -
EXTRAORDINARY ITEMS				
433	Extraordinary Income		\$ -	\$ -
434	Extraordinary Deductions		-	
409.3	Income Taxes, Extraordinary Items		-	-
Total Extraordinary Items			\$ -	\$ -
NET INCOME			\$ (40,162)	\$ (175,112)

Explain Extraordinary Income:
NONE

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

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SCHEDULE OF YEAR END RATE BASE

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	WATER UTILITY (d)	WASTEWATER UTILITY (e)
101	Utility Plant In Service	F-7	\$ 1,551,932	\$ 1,932,844
	Less:			
	Nonused and Useful Plant (1)			
108	Accumulated Depreciation	F-8	951,451	1,187,203
110	Accumulated Amortization	F-8	-	-
271	Contributions In Aid of Construction	F-22	154,600	329,110
252	Advances for Construction	F-20	-	-
Subtotal			\$ 445,881	\$ 416,530
272	Add: Accumulated Amortization of Contributions in Aid of Construction	F-22	152,449	294,519
Subtotal			\$ 598,330	\$ 711,049
114	Plus or Minus: Acquisition Adjustments (2)	F-7	-	-
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	-	-
	Working Capital Allowance (3)		28,196	33,488
	Other (Specify):			
RATE BASE			\$ 626,527	\$ 744,537
NET UTILITY OPERATING INCOME			\$ (36,948)	\$ (138,164)
ACHIEVED RATE OF RETURN (Operating Income / Rate Base)			-5.90%	-18.56%

NOTES :

- (1) Estimate based on the methodology used in the last rate proceeding.
- (2) Include only those Acquisition Adjustments that have been approved by the Commission.
- (3) Calculation consistent with last rate proceeding.
In absence of a rate proceeding, Class A utilities will use the Balance Sheet Method and Class B Utilities will use the One-eighth Operating and Maintenance Expense Method.

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

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**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	\$ (224,046)	100.00%	7.85%	7.85%
Preferred Stock	-	0.00%	0.00%	0.00%
Long Term Debt	-	0.00%	5.69%	0.00%
Short Term Debt	-	0.00%	0.00%	0.00%
Customer Deposits	-	0.00%	6.00%	0.00%
Tax Credits - Zero Cost	-	0.00%	0.00%	0.00%
Tax Credits - Weighted Cost	-	0.00%	0.00%	0.00%
Deferred Income Taxes	-	0.00%	0.00%	0.00%
Other (Explain) Short Term Debt	-	0.00%	0.00%	0.00%
Total	\$ (224,046)	100.00%		7.85%

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

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

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

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

APPROVED RETURN ON EQUITY

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

APPROVED AFUDC RATE

COMPLETION ONLY REQUIRED IF AFUDC WAS CHARGED DURING YEAR

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

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.

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

December 31, 2024

SCHEDULE OF CAPITAL STRUCTURE ADJUSTMENTS

CONSISTENT WITH THE METHODOLOGY USED IN THE LAST RATE PROCEEDING						
CLASS OF CAPITAL (a)	PER BOOK BALANCE (b)	NON-UTILITY ADJUSTMENTS (c)	NON-JURISDICTIONAL ADJUSTMENTS (d)	OTHER (1) ADJUSTMENTS SPECIFIC (e)	OTHER (1) ADJUSTMENTS PRO RATA (f)	CAPITAL STRUCTURE (g)
Common Equity	\$ (224,046)	\$			\$	\$ (224,046)
Preferred Stock						
Long Term Debt	-					-
Short Term Debt						-
Customer Deposits						-
Tax Credits - Zero Cost						-
Tax Credits - Weighted Cost						-
Deferred Inc. Taxes						-
Other (Explain) Short Term Debt						-
Total	\$ (224,046)	\$ 0	0	0	\$ -	\$ (224,046)

Explain below all adjustments made in Columns (e) and (f):

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

YEAR OF REPORT
December 31, 2024

**UTILITY PLANT
ACCOUNTS 101 - 106**

ACCT. (a)	DESCRIPTION (b)	WATER (c)	WASTEWATER (d)	OTHER THAN REPORTING SYSTEMS (e)	TOTAL (f)
101	Plant Accounts: Utility Plant In Service	\$ 1,551,932	\$ 1,932,844	\$	\$ 3,484,776
102	Utility Plant Leased to Other				-
103	Property Held for Future Use		-		-
104	Utility Plant Purchased or Sold				-
105	Construction Work in Progress				-
106	Completed Construction Not Classified				-
	Total Utility Plant	\$ 1,551,932	\$ 1,932,844	\$ -	\$ 3,484,776

**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. (a)	DESCRIPTION (b)	WATER (c)	WASTEWATER (d)	OTHER THAN REPORTING SYSTEMS (e)	TOTAL (f)
114	Acquisition Adjustment	\$			-
	Total Plant Acquisition Adjustments	\$ -	\$ -	\$ -	\$ -
115	Beginning Bal	\$	\$	\$	\$ -
	Accumulated Amortization				
	Accruals charged during year				
	Total Accumulated Amortization	\$ -	\$ -	\$ -	\$ -
	Net Acquisition Adjustments	\$ -	\$ -	\$ -	\$ -

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

YEAR OF REPORT
December 31, 2024

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	\$ 906,110	\$ 1,137,262		2,043,372
Credit during year:				
Accruals charged to:				
Account 108.1 (1)	\$ 45,341	\$ 49,941	\$ -	\$ 95,283
Account 108.2 (2)				-
Account 108.3 (2)				-
Other Accounts (specify):				-
Salvage				-
Other Credits (Specify):				-
Total Credits	\$ 45,341	\$ 49,941	\$ -	\$ 95,283
Debits during year:				
Book cost of plant retired	-	-		-
Cost of Removal	-	-		-
Other Debits (specify):				-
Total Debits	\$ -	\$ -	\$ -	\$ -
Balance end of year	\$ 951,451	\$ 1,187,203	\$ -	\$ 2,138,654
ACCUMULATED AMORTIZATION Account 110				
Balance first of year	\$ -			
Credit during year:				
Accruals charged to:				
Account 110.2 (2)	\$ -	\$ -	\$ -	\$ -
Other Accounts (specify):				-
Total credits	\$ -	\$ -	\$ -	\$ -
Debits during year:				
Book cost of plant retired				-
Other debits (specify):				-
Total Debits	\$ -	\$ -	\$ -	\$ -
Balance end of year	\$ -	\$ -	\$ -	\$ -

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

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

YEAR OF REPORT
December 31, 2024

**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)
	\$ _____	_____	\$ _____ 0
	_____	_____	_____
	_____	_____	_____
Total	\$ _____	_____	\$ _____ 0

NONUTILITY PROPERTY (ACCOUNT 121)

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

Other Items may be grouped by classes of property.

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

SPECIAL DEPOSITS (ACCOUNTS 132 AND 133)

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

DESCRIPTION OF SPECIAL DEPOSITS (a)	YEAR END BOOK COST (b)
SPECIAL DEPOSITS (Account 132):	
Security Deposit Utilities	\$ _____ 7,289

Total Special Deposits	\$ _____ 7,289
OTHER SPECIAL DEPOSITS (Account 133):	
_____	\$ _____
_____	_____
_____	_____
Total Other Special Deposits	\$ _____ -

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

YEAR OF REPORT
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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): NONE	\$ -	\$ -
Total Investment in Associated Companies		\$ -
UTILITY INVESTMENTS (Account 124): NONE	\$ -	\$ -
Total Utility Investment		\$ -
OTHER INVESTMENTS (Account 125): NONE	\$ -	\$ -
Total Other Investment		\$ -
SPECIAL FUNDS (Class A Utilities: Accounts 126 and 127; Class B Utilities: Account 127): NONE		\$ -
Total Special Funds		\$ -

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

YEAR OF REPORT
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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 & Wastewater - Combined	\$ 13,673	
_____	_____	
_____	_____	
Total Customer Accounts Receivable		\$ 13,673
OTHER ACCOUNTS RECEIVABLE (Account 142):		
Other	\$ 24,298	
_____	_____	
_____	_____	
Total Other Accounts Receivable		\$ 24,298
NOTES RECEIVABLE (Account 144):		
_____	\$ _____	
_____	_____	
_____	_____	
Total Notes Receivable		\$ -
Total Accounts and Notes Receivable		\$ 37,971
ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS (Account 143)		
Balance first of year	\$ -	
Add:	\$ _____	
_____	_____	
_____	_____	
_____	_____	
_____	_____	
Total Additions	\$ -	
Deduct accounts written off during year:		
_____	_____	
_____	_____	
_____	_____	
Total accounts written off	\$ -	
Balance end of year		\$ -
TOTAL ACCOUNTS AND NOTES RECEIVABLE - NET		\$ 37,971

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

YEAR OF REPORT
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ACCOUNTS RECEIVABLE FROM ASSOCIATED COMPANIES
ACCOUNT 145

Report each account receivable from associated companies separately.

DESCRIPTION (a)	TOTAL (b)
IC Loan - Bonita Terra	\$ (1,461,745)
IC Loan - Bell Villa	106,536
IC Loan - TRS Bonita	(202,553)
Total	\$ (1,557,762)

NOTES RECEIVABLE FROM ASSOCIATED COMPANIES
ACCOUNT 146

Report each note receivable from associated companies separately.

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

MISCELLANEOUS CURRENT AND ACCRUED ASSETS
ACCOUNT 174

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

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

YEAR OF REPORT December 31, 2024

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

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

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

EXTRAORDINARY PROPERTY LOSSES
ACCOUNT 182

Report each item separately.

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

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

YEAR OF REPORT December 31, 2024
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**MISCELLANEOUS DEFERRED DEBITS
ACCOUNT 186**

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

UTILITY NAME:

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

YEAR OF REPORT
December 31, 2024

CAPITAL STOCK
ACCOUNTS 201 AND 204*

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

* Account 204 not applicable for Class B utilities.

BONDS
ACCOUNT 221

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

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

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

YEAR OF REPORT
December 31, 2024

STATEMENT OF RETAINED EARNINGS

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

ACCT. NO. (a)	DESCRIPTION (b)	AMOUNTS (c)
215	Unappropriated Retained Earnings:	
	Balance Beginning of Year	\$ (48,924)
439	Changes to Account:	
	Credits:	\$
	Prior Year Adjustments	(110)
	Total Credits:	\$ (110)
	Debits:	\$
	Total Debits:	\$ -
435	Balance Transferred from Income {income/(loss)}	\$ (175,112)
436	Appropriations of Retained Earnings:	
	Total Appropriations of Retained Earnings	\$ -
437	Dividends Declared:	
	Preferred Stock Dividends Declared	
438	Common Stock Dividends Declared	
	Total Dividends Declared	\$ -
215	Year end Balance	\$ (224,146)
214	Appropriated Retained Earnings (state balance and purpose of each appropriated amount at year end):	
214	Total Appropriated Retained Earnings	\$
	Total Retained Earnings	\$ (224,146)
Notes to Statement of Retained Earnings:		

YEAR OF REPORT
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Report each advance separately.

OTHER LONG-TERM DEBT
ACCOUNT 224

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

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

YEAR OF REPORT
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**NOTES PAYABLE
ACCOUNTS 232 AND 234**

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

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

**ACCOUNTS PAYABLE TO ASSOCIATED COMPANIES
ACCOUNT 233**

Report each account payable separately.

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

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

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	\$ _____	427.0	\$ _____	\$ _____	\$ _____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
Total Account 237.1	\$ _____ -	_____	\$ _____ -	\$ _____ -	\$ _____ -
ACCOUNT NO. 237.2 - Accrued Interest on Other Liabilities	\$ _____	_____	\$ _____	_____	\$ _____
_____	_____ -	_____	_____	_____	_____ -
_____	_____	_____	_____	_____	_____
Total Account 237.2	\$ _____	_____	\$ _____ -	\$ _____ -	\$ _____ -
Total Account 237 (1)	\$ _____ -	_____	\$ _____ -	\$ _____ -	\$ _____ -
INTEREST EXPENSED:		_____	\$ _____ -	(1) Must agree to F-2 (a), Beginning and Ending Balance of Accrued Interest.	
Total accrual Account 237		_____	_____		
Short Term Interest Expense		_____	_____	(2) Must agree to F-3 (c), Current Year Interest Expense	
_____		_____	_____		
Net Interest Expensed to Account No. 427 (2)			\$ _____ -		

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

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MISCELLANEOUS CURRENT AND ACCRUED LIABILITIES
ACCOUNT 241

DESCRIPTION - Provide itemized listing (a)	BALANCE END OF YEAR (b)
Other Accrued Expenses	\$ 24,621
Total Miscellaneous Current and Accrued Liabilities	\$ 24,621

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)		
NONE	\$		\$	\$	\$ -
Total	\$		\$	\$	\$ -

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

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

YEAR OF REPORT December 31, 2024

**OTHER DEFERRED CREDITS
ACCOUNT 253**

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

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

YEAR OF REPORT
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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>154,600</u>	\$ <u>329,110</u>	\$ <u>-</u>	\$ <u>483,710</u>
Add credits during year:	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>
Less debit charged during the year	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>
Total Contribution In Aid of Construction	\$ <u>154,600</u>	\$ <u>329,110</u>	\$ <u>-</u>	\$ <u>483,710</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>148,847</u>	\$ <u>290,605</u>	\$ <u>-</u>	\$ <u>439,452</u>
Debits during the year:	\$ <u>3,602</u>	\$ <u>3,914</u>	\$ <u>-</u>	\$ <u>7,516</u>
Credits during the year	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>
Total Accumulated Amortization of Contributions In Aid of Construction	\$ <u>152,449</u>	\$ <u>294,519</u>	\$ <u>-</u>	\$ <u>446,968</u>

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

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

- | DESCRIPTION
(a) | REF. NO.
(b) | AMOUNT
(c) |
|--|-----------------|---------------|
| Net income for the year | F-3(c) | \$ (175,112) |
| Reconciling items for the year: | | |
| Taxable income not reported on books: | | |
| | | |
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| Deductions recorded on books not deducted for return: | | |
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| Income recorded on books not included in return: | | |
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| | | |
| Deduction on return not charged against book income: | | |
| | | |
| | | |
| | | |
| | | |
| Federal tax net income | | \$ N/A |
| Computation of tax : | | |
| The Utility is a partnership, therefore this schedule is not applicable. | | |

WATER OPERATION SECTION

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

YEAR OF REPORT
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WATER LISTING OF SYSTEM GROUPS

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

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

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

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

[illegible]

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

YEAR OF REPORT
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SYSTEM NAME / COUNTY : _____

SCHEDULE OF YEAR END WATER RATE BASE

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	WATER UTILITY (d)
101	Utility Plant In Service	W-4(b)	\$ 1,551,932
	Less:		
	Nonused and Useful Plant (1)		
108	Accumulated Depreciation	W-6(b)	951,451
110	Accumulated Amortization	F-8	-
271	Contributions In Aid of Construction	W-7	154,600
252	Advances for Construction	F-20	-
Subtotal			\$ 445,881
272	Add: Accumulated Amortization of Contributions in Aid of Construction	W-8(a)	\$ 152,449
Subtotal			\$ 598,330
114	Plus or Minus: Acquisition Adjustments (2)	F-7	
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	-
	Working Capital Allowance (3)		28,196
	Other (Specify):		
WATER RATE BASE			\$ 626,526
WATER OPERATING INCOME		W-3	\$ (36,948)
ACHIEVED RATE OF RETURN (Water Operating Income / Water Rate Base)			-5.90%

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

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

(3) Calculation consistent with last rate proceeding.

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

UTILITY NAME:

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

YEAR OF REPORT December 31, 2024
--

SYSTEM NAME / COUNTY :

WATER OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	CURRENT YEAR (d)
	UTILITY OPERATING INCOME		
400	Operating Revenues	W-9	\$ 241,256
469	Less: Guaranteed Revenue and AFPI	W-9	-
	Net Operating Revenues		\$ 241,256
401	Operating Expenses	W-10(a)	\$ 225,569
403	Depreciation Expense	W-6(a)	45,341
	Less: Amortization of CIAC	W-8(a)	(3,602)
	Net Depreciation Expense		\$ 41,739
406	Amortization of Utility Plant Acquisition Adjustment	F-7	-
407	Amortization Expense (Other than CIAC)	F-8	-
408.1	Taxes Other Than Income Utility Regulatory Assessment Fee		10,895
408.11	Property Taxes		
408.12	Payroll Taxes		
408.13	Other Taxes and Licenses		
408	Total Taxes Other Than Income		\$ 10,895
409.1	Income Taxes		
410.1	Deferred Federal Income Taxes		
410.11	Deferred State Income Taxes		
411.1	Deferred Income Taxes - Credit		-
412.1	Investment Tax Credits Deferred to Future Periods		-
412.11	Investment Tax Credits Amortized		
	Utility Operating Expenses		\$ 278,204
	Utility Operating Income		\$ (36,948)
469	Add Back: Guaranteed Revenue (and AFPI)	W-9	\$ -
413	Income From Utility Plant Leased to Others		-
414	Gains (losses) From Disposition of Utility Property		
420	Allowance for Funds Used During Construction		
	Total Utility Operating Income		\$ (36,948)

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

YEAR OF REPORT
December 31, 2024

SYSTEM NAME / COUNTY : _____

WATER UTILITY PLANT ACCOUNTS

ACCT. NO. (a)	ACCOUNT NAME (b)	PREVIOUS YEAR (c)	ADDITIONS (d)	RETIREMENTS (e)	CURRENT YEAR (f)
301	Organization	\$ 106,923	\$		\$ 106,923
302	Franchises	-			-
303	Land and Land Rights	-			-
304	Structures and Improvements	117,298			117,298
305	Collecting and Impounding Reservoirs	-			-
306	Lake, River and Other Intakes	-			-
307	Wells and Springs	55,942			55,942
308	Infiltration Galleries and Tunnels	-			-
309	Supply Mains	-			-
310	Power Generation Equipment	35,553			35,553
311	Pumping Equipment	142,859	20,054		162,914
320	Water Treatment Equipment	398,061	35,952		434,013
330	Distribution Reservoirs and Standpipes	357,184			357,184
331	Transmission and Distribution Mains	211,679			211,679
333	Services	-			-
334	Meters and Meter Installations	65,010			65,010
335	Hydrants	-			-
336	Backflow Prevention Devices	-			-
339	Other Plant Miscellaneous Equipment	-			-
340	Office Furniture and Equipment	-			-
341	Transportation Equipment	-			-
342	Stores Equipment	-			-
343	Tools, Shop and Garage Equipment	-			-
344	Laboratory Equipment	-			-
345	Power Operated Equipment	-			-
346	Communication Equipment	-			-
347	Miscellaneous Equipment	-			-
348	Other Tangible Plant	5,417			5,417
TOTAL WATER PLANT		\$ 1,495,926	\$ 56,006	\$ -	\$ 1,551,932

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

W-4(a)

YEAR OF REPORT December 31, 2024
--

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

SYSTEM NAME / COUNTY : _____

WATER UTILITY PLANT MATRIX

ACCT. NO.	ACCOUNT NAME	CURRENT YEAR	.1 INTANGIBLE PLANT	.2 SOURCE OF SUPPLY AND PUMPING PLANT	.3 WATER TREATMENT PLANT	.4 TRANSMISSION AND DISTRIBUTION PLANT	.5 GENERAL PLANT
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
301	Organization	\$ 106,923	\$ 106,923	\$	\$	\$	\$
302	Franchises	-	-	-	-	-	-
303	Land and Land Rights	-	-	-	-	-	-
304	Structures and Improvements	117,298	-	117,298	-	-	-
305	Collecting and Impounding Reservoirs	-	-	-	-	-	-
306	Lake, River and Other Intakes	-	-	-	-	-	-
307	Wells and Springs	55,942	-	55,942	-	-	-
308	Infiltration Galleries and Tunnels	-	-	-	-	-	-
309	Supply Mains	-	-	-	-	-	-
310	Power Generation Equipment	35,553	-	35,553	-	-	-
311	Pumping Equipment	162,914	-	162,914	-	-	-
320	Water Treatment Equipment	434,013	-	-	434,013	-	-
330	Distribution Reservoirs and Standpipes	357,184	-	-	-	357,184	-
331	Transmission and Distribution Mains	211,679	-	-	-	211,679	-
333	Services	-	-	-	-	-	-
334	Meters and Meter Installations	65,010	-	-	-	65,010	-
335	Hydrants	-	-	-	-	-	-
336	Backflow Prevention Devices	-	-	-	-	-	-
339	Other Plant Miscellaneous Equipment	-	-	-	-	-	-
340	Office Furniture and Equipment	-	-	-	-	-	-
341	Transportation Equipment	-	-	-	-	-	-
342	Stores Equipment	-	-	-	-	-	-
343	Tools, Shop and Garage Equipment	-	-	-	-	-	-
344	Laboratory Equipment	-	-	-	-	-	-
345	Power Operated Equipment	-	-	-	-	-	-
346	Communication Equipment	-	-	-	-	-	-
347	Miscellaneous Equipment	-	-	-	-	-	-
348	Other Tangible Plant	5,417	-	-	-	-	5,417
TOTAL WATER PLANT		\$ 1,551,932	\$ 106,923	\$ 371,706	\$ 434,013	\$ 633,873	\$ 5,417

W-4(b)

UTILITY NAME:

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

YEAR OF REPORT December 31, 2024

SYSTEM NAME / COUNTY : _____

BASIS FOR WATER DEPRECIATION CHARGES

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

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

YEAR OF REPORT
December 31, 2024

SYSTEM NAME / COUNTY : _____

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)
301	Organization	\$ 8,903	2,673		\$ 2,673
302	Franchises	-			-
304	Structures and Improvements	32,128	3,623		3,623
305	Collecting and Impounding Reservoirs	-			-
306	Lake, River and Other Intakes	-			-
307	Wells and Springs	4,627	1,762		1,762
308	Infiltration Galleries and Tunnels	-			-
309	Supply Mains	-			-
310	Power Generation Equipment	16,888	1,778		1,778
311	Pumping Equipment	44,428	8,866		8,866
320	Water Treatment Equipment	422,969	10,406		10,406
330	Distribution Reservoirs and Standpipes	177,877	9,654		9,654
331	Transmission and Distribution Mains	146,539	3,175		3,175
333	Services	-			-
334	Meters and Meter Installations	46,334	3,405		3,405
335	Hydrants	-			-
336	Backflow Prevention Devices	-			-
339	Other Plant Miscellaneous Equipment	-			-
340	Office Furniture and Equipment	-			-
341	Transportation Equipment	-			-
342	Stores Equipment	-			-
343	Tools, Shop and Garage Equipment	-			-
344	Laboratory Equipment	-			-
345	Power Operated Equipment	-			-
346	Communication Equipment	-			-
347	Miscellaneous Equipment	-			-
348	Other Tangible Plant	5,417	-		-
TOTAL WATER ACCUMULATED DEPRECIATION		\$ 906,110	\$ 45,341	\$ -	\$ 45,341

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

W-6(a)

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

YEAR OF REPORT
December 31, 2024

SYSTEM NAME / COUNTY : _____

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

ACCT. NO.	ACCOUNT NAME	PLANT RETIRED	SALVAGE AND INSURANCE	COST OF REMOVAL AND OTHER CHARGES	TOTAL CHARGES (g-h+i)	BALANCE AT END OF YEAR (c+f-j)
(a)	(b)	(g)	(h)	(i)	(j)	(k)
301	Organization	\$ -	\$ -	\$ -	\$ -	\$ 11,576
302	Franchises	-	-	-	-	-
304	Structures and Improvements	-	-	-	-	35,751
305	Collecting and Impounding Reservoirs	-	-	-	-	-
306	Lake, River and Other Intakes	-	-	-	-	-
307	Wells and Springs	-	-	-	-	6,389
308	Infiltration Galleries and Tunnels	-	-	-	-	-
309	Supply Mains	-	-	-	-	-
310	Power Generation Equipment	-	-	-	-	18,666
311	Pumping Equipment	-	-	-	-	53,294
320	Water Treatment Equipment	-	-	-	-	433,375
330	Distribution Reservoirs and Standpipes	-	-	-	-	187,531
331	Transmission and Distribution Mains	-	-	-	-	149,715
333	Services	-	-	-	-	-
334	Meters and Meter Installations	-	-	-	-	49,738
335	Hydrants	-	-	-	-	-
336	Backflow Prevention Devices	-	-	-	-	-
339	Other Plant Miscellaneous Equipment	-	-	-	-	-
340	Office Furniture and Equipment	-	-	-	-	-
341	Transportation Equipment	-	-	-	-	-
342	Stores Equipment	-	-	-	-	-
343	Tools, Shop and Garage Equipment	-	-	-	-	-
344	Laboratory Equipment	-	-	-	-	-
345	Power Operated Equipment	-	-	-	-	-
346	Communication Equipment	-	-	-	-	-
347	Miscellaneous Equipment	-	-	-	-	-
348	Other Tangible Plant	-	-	-	-	5,417
TOTAL WATER ACCUMULATED DEPRECIATION		\$ -	\$ -	\$ -	\$ -	\$ 951,451

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

YEAR OF REPORT
December 31, 2024

SYSTEM NAME / COUNTY : _____

CONTRIBUTIONS IN AID OF CONSTRUCTION
ACCOUNT 271

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

YEAR OF REPORT
December 31, 2024

SYSTEM NAME / COUNTY : _____

WATER CIAC SCHEDULE "A"

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

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

**ACCUMULATED AMORTIZATION OF WATER
CONTRIBUTIONS IN AID OF CONSTRUCTION**

DESCRIPTION (a)	WATER (b)
Balance first of year	\$ 148,847
Debits during the year:	
Accruals charged to Account 272	\$ 3,602
Other debits (specify) :	

Total debits	\$ 3,602
Credits during the year (specify) :	
_____	\$ -

Total credits	\$ -
Balance end of year	\$ <u>152,449</u>

YEAR OF REPORT
December 31, 2024

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

[illegible]

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

YEAR OF REPORT
December 31, 2024

SYSTEM NAME / COUNTY : _____

WATER OPERATING REVENUE

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS * (c)	YEAR END NUMBER OF CUSTOMERS (d)	AMOUNT (e)
Water Sales:				
460	Unmetered Water Revenue			\$
461.1	Metered Water Revenue: Sales to Residential Customers			
461.2	Sales to Commercial Customers	2	2	240,038
461.3	Sales to Industrial Customers			
461.4	Sales to Public Authorities			
461.5	Sales Multiple Family Dwellings			
461.6	Other Revenues			
Total Metered Sales		2	2	\$ 240,038
Fire Protection Revenue:				
462.1	Public Fire Protection			
462.2	Private Fire Protection			
Total Fire Protection Revenue				\$ -
464	Other Sales To Public Authorities			
465	Sales To Irrigation Customers			
466	Sales For Resale			
467	Interdepartmental Sales			
Total Water Sales		2	2	\$ 240,038
Other Water Revenues:				
469	Guaranteed Revenues (Including Allowance for Funds Prudently Invested or AFPI)			\$
470	Forfeited Discounts			
471	Miscellaneous Service Revenues			1,218
472	Rents From Water Property			
473	Interdepartmental Rents			
474	Other Water Revenues			
Total Other Water Revenues				\$ 1,218
Total Water Operating Revenues				\$ 241,256

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

UTILITY NAME:

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

YEAR OF REPORT December 31, 2024

SYSTEM NAME / COUNTY : _____

WATER UTILITY EXPENSE ACCOUNTS

ACCT. NO.	ACCOUNT NAME	CURRENT YEAR	.1 SOURCE OF SUPPLY AND EXPENSES - OPERATIONS	.2 SOURCE OF SUPPLY AND EXPENSES - MAINTENANCE
(a)	(b)	(c)	(d)	(e)
601	Salaries and Wages - Employees	\$ _____	\$ -	-
603	Salaries and Wages - Officers, Directors and Majority Stockholders	_____	_____	_____
604	Employee Pensions and Benefits	_____	_____	_____
610	Purchased Water	_____	-	_____
615	Purchased Power	6,041	-	_____
616	Fuel for Power Purchased	_____	-	-
618	Chemicals	41,335	_____	_____
620	Materials and Supplies	58,380	_____	_____
631	Contractual Services-Engineering	_____	-	-
632	Contractual Services - Accounting	3,029	-	-
633	Contractual Services - Legal	_____	-	-
634	Contractual Services - Mgt. Fees	5,930	-	-
636	Other - Plant Operations	88,268	_____	_____
636	Other - Annual Report	_____	_____	_____
636	Other - Fire Hydrant Inspection	8,077	_____	_____
640	Rental of Building/Real Property	4,662	-	-
642	Rental of Equipment	_____	-	-
650	Transportation Expenses	_____	-	-
656	Insurance - Vehicle	_____	-	-
657	Insurance - General Liability	_____	-	-
658	Insurance - Workman's Comp.	_____	-	-
659	Insurance - Other	_____	-	-
660	Advertising Expense	_____	_____	_____
666	Regulatory Commission Expenses - Amortization of Rate Case Expense	_____	_____	_____
667	Regulatory Commission Exp.-Other	_____	-	-
668	Water Resource Conservation Exp.	_____	-	_____
670	Bad Debt Expense	_____	_____	_____
675	Miscellaneous Expenses	9,846	_____	_____
Total Water Utility Expenses		\$ 225,569	\$ -	\$ -

W-10(a)

UTILITY NAME:

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

YEAR OF REPORT

December 31, 2024

SYSTEM NAME / COUNTY :

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		6,090		6,090	5,437
February		6,779		6,779	3,072
March		7,766		7,766	3,380
April		7,010		7,010	3,949
May		6,038		6,038	3,720
June		4,081		4,081	4,081
July		3,379		3,379	5,688
August		3,578		3,578	6,640
September		2,830		2,830	7,408
October		3,453		3,453	6,250
November		8,981		8,981	6,334
December		6,374		6,374	5,451
Total for Year		66,357	0	66,357	61,408

If water is purchased for resale, indicate the following:

Vendor N/A

Point of delivery

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

N/A

Based on 16hrs/day

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

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

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

YEAR OF REPORT
December 31, 2024

SYSTEM NAME / COUNTY :

WATER TREATMENT PLANT INFORMATION

Provide a separate sheet for each water treatment facility

Permitted Capacity of Plant (GPD): 495,000

Location of measurement of capacity
(i.e. Wellhead, Storage Tank): Distribution Point

Type of treatment (reverse osmosis,
(sedimentation, chemical, aerated, etc.): Reverse Osmosis Nano-filtration

LIME TREATMENT

Unit rating (i.e., GPM, pounds
per gallon): N/A

Manufacturer: _____

FILTRATION

Type and size of area: N/A

Pressure (in square feet): _____

Manufacturer: _____

Gravity (in GPM/square feet): _____

Manufacturer: _____

UTILITY NAME:

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

YEAR OF REPORT
December 31, 2024

SYSTEM NAME / COUNTY :

CALCULATION OF THE WATER SYSTEM METER EQUIVALENTS

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

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:

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

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

YEAR OF REPORT
December 31, 2024

SYSTEM NAME / COUNTY :

OTHER WATER SYSTEM INFORMATION

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

1. Present ERC's * the system can efficiently serve. 1662
2. Maximum number of ERCs * which can be served. 5578
3. Present system connection capacity (in ERCs *) using existing lines. 1676
4. Future connection capacity (in ERCs *) upon service area buildout. 1700
5. Estimated annual increase in ERCs *. 7 +/-
6. Is the utility required to have fire flow capacity? Yes
If so, how much capacity is required? 1000 gpm for 2 hrs
7. Attach a description of the fire fighting facilities. System includes a dedicated fire booster pump and fire hydrants
8. Describe any plans and estimated completion dates for any enlargements or improvements of this system.
None
9. When did the company last file a capacity analysis report with the DEP? DOH 6/5/13
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. N/A
 - b. Have these plans been approved by DEP? N/A
 - c. When will construction begin? N/A
 - d. Attach plans for funding the required upgrading.
 - e. Is this system under any Consent Order with DEP? No
11. Department of Environmental Protection ID # 5360048
12. Water Management District Consumptive Use Permit # 36-00208-W
 - a. Is the system in compliance with the requirements of the CUP? Yes
 - b. If not, what are the utility's plans to gain compliance? N/A

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

Reconciliation of Revenue to
Regulatory Assessment Fee Revenue
Water Operations

YEAR OF REPORT December 31, 2024
--

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

(A)	(B)	(C)	(D)
Accounts	Gross Water Revenues per Sch W-9	Gross Water Revenues per RAF Return	Difference (B)-(C)
Gross Revenues:			
Unmetered Water Revenues	-		
Total Metered Sales	240,038	240,038	-
Total Fire Protection Revenue	-		-
Other Sales to Public Authorities	-		-
Sales to Irrigation Customers			-
Sales for Resale	-		-
Interdepartmental Sales	-		-
Total Other Water Revenue	2,065	2,065	-
Total Water Operating Revenue	242,103	242,103	-
Less: Expense for Purchased Water from FPSC Regulated Utility			-
Net Water Operating Revenues	242,103	242,103	-

WASTEWATER OPERATION SECTION

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

YEAR OF REPORT
December 31, 2024

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-4A	\$ 1,932,844
	Less:		
	Nonused and Useful Plant (1)		
108	Accumulated Depreciation	S-6B	1,187,203
110	Accumulated Amortization	F-8	-
271	Contributions In Aid of Construction	S-7	329,110
252	Advances for Construction	F-20	
Subtotal			\$ 416,530
272	Add: Accumulated Amortization of Contributions in Aid of Construction	S-8A	\$ 294,519
Subtotal			\$ 711,049
114	Plus or Minus: Acquisition Adjustments (2)	F-7	-
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	-
	Working Capital Allowance (3)		33,488
	Other (Specify):		-
WASTEWATER RATE BASE			\$ 744,537
WASTEWATER OPERATING INCOME		S-3	\$ (138,164)
ACHIEVED RATE OF RETURN (Wastewater Operating Income / Wastewater Rate Base)			-18.56%

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

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

(3) Calculation consistent with last rate proceeding.

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

UTILITY NAME:

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

YEAR OF REPORT December 31, 2024

SYSTEM NAME / COUNTY :

WASTEWATER OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	WASTEWATER UTILITY (d)
	UTILITY OPERATING INCOME		
400	Operating Revenues	S-9A	\$ 184,010
530	Less: Guaranteed Revenue (and AFPI)	S-9A	-
	Net Operating Revenues		\$ 184,010
401	Operating Expenses	S-10A	\$ 267,904
403	Depreciation Expense	S-6A	49,941
	Less: Amortization of CIAC	S-8A	(3,914)
	Net Depreciation Expense		\$ 46,028
406	Amortization of Utility Plant Acquisition Adjustment	F-7	
407	Amortization Expense (Other than CIAC)	F-8	-
408.1	Taxes Other Than Income		
	Utility Regulatory Assessment Fee		8,242
408.11	Property Taxes		
408.12	Payroll Taxes		
408.13	Other Taxes and Licenses		
408	Total Taxes Other Than Income		\$ 8,242
409.1	Income Taxes		-
410.1	Deferred Federal Income Taxes		-
410.11	Deferred State Income Taxes		-
411.1	Provision for Deferred Income Taxes - Credit		
412.1	Investment Tax Credits Deferred to Future Periods		
412.11	Investment Tax Credits Restored to Operating Income		-
	Utility Operating Expenses		\$ 322,174
	Utility Operating Income		\$ (138,164)
	Add Back:		
530	Guaranteed Revenue (and AFPI)	S-9A	\$ -
413	Income From Utility Plant Leased to Others		-
414	Gains (losses) From Disposition of Utility Property		
420	Allowance for Funds Used During Construction		
	Total Utility Operating Income		\$ (138,164)

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

YEAR OF REPORT
December 31, 2024

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	\$ 108,723		\$	\$ 108,723
352	Franchises	-			-
353	Land and Land Rights	-			-
354	Structures and Improvements	250,976	94,582	-	345,558
355	Power Generation Equipment	9,583		-	9,583
360	Collection Sewers - Force	152,992		-	152,992
361	Collection Sewers - Gravity	176,118		-	176,118
361	Manholes	33,226		-	33,226
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	188,780	49,540	-	238,320
374	Reuse Distribution Reservoirs	-		-	-
375	Reuse Transmission and Distribution System	-		-	-
380	Treatment and Disposal Equipment	652,095	202,028	-	854,123
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	527		-	527
394	Laboratory Equipment	-		-	-
395	Power Operated Equipment	-		-	-
396	Communication Equipment	-		-	-
397	Miscellaneous Equipment	-		-	-
398	Other Tangible Plant	13,675		-	13,675
Total Wastewater Plant		\$ 1,586,694	\$ 346,150	\$ 0	\$ 1,932,844

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

S-4(a)

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

YEAR OF REPORT
December 31, 2024

SYSTEM NAME / COUNTY : _____

WASTEWATER UTILITY PLANT MATRIX

ACCT. NO.	ACCOUNT NAME	.1 INTANGIBLE PLANT	.2 COLLECTION PLANT	.3 SYSTEM PUMPING PLANT	.4 TREATMENT AND DISPOSAL	.5 RECLAIMED WASTEWATER TREATMENT PLANT	.6 RECLAIMED WASTEWATER DISTRIBUTION PLANT	.7 GENERAL PLANT
(a)	(b)	(g)	(h)	(i)	(j)	(k)	(l)	(m)
351	Organization	\$ 108,723						
352	Franchises							
353	Land and Land Rights							
354	Structures and Improvements				345,558			
355	Power Generation Equipment				9,583			
360	Collection Sewers - Force		152,992					
361	Collection Sewers - Gravity		176,118					
361	Manholes		33,226					
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			238,320				
374	Reuse Distribution Reservoirs							
375	Reuse Transmission and Distribution System							
380	Treatment and Disposal Equipment				854,123			
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							527
394	Laboratory Equipment							-
395	Power Operated Equipment							-
396	Communication Equipment							-
397	Miscellaneous Equipment							-
398	Other Tangible Plant							13,675
	Total Wastewater Plant	\$ 108,723	\$ 362,336	\$ 238,320	\$ 1,209,263	\$ -	\$ -	\$ 14,202

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

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

YEAR OF REPORT
December 31, 2024

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)
351	Organization	40		2.50%
352	Franchises			
354	Structures and Improvements	32		3.13%
355	Power Generation Equipment	20		5.00%
360	Collection Sewers - Force	30		3.33%
361	Collection Sewers - Gravity	45		2.22%
362	Special Collecting Structures	30		3.33%
363	Services to Customers	38		2.63%
364	Flow Measuring Devices	5		20.00%
365	Flow Measuring Installations			
366	Reuse Services			
367	Reuse Meters and Meter Installations			
370	Receiving Wells	25		4.00%
371	Pumping Equipment	18		5.56%
375	Reuse Transmission and Distribution System			
380	Treatment and Disposal Equipment	18		5.56%
381	Plant Sewers			
382	Outfall Sewer Lines	18		5.56%
389	Other Plant Miscellaneous Equipment	18		5.56%
390	Office Furniture and Equipment	15		6.67%
391	Transportation Equipment	6		16.67%
392	Stores Equipment			
393	Tools, Shop and Garage Equipment	15		6.67%
394	Laboratory Equipment	15		6.67%
395	Power Operated Equipment	12		8.33%
396	Communication Equipment			
397	Miscellaneous Equipment			
398	Other Tangible Plant	15		6.67%
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: CPI Citrus Park Utility TRS. L.L.C.

YEAR OF REPORT
December 31, 2024

SYSTEM NAME / COUNTY : _____

ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION

NO.	ACCT. ACCOUNT NAME	BALANCE AT BEGINNING OF YEAR	ACCRUALS	OTHER CREDITS *	TOTAL CREDITS (d + e)
(a)	(b)	(c)	(d)	(e)	(f)
301	Organization	\$ 8,948	\$ 2,718		\$ 2,718
302	Franchises	-			-
354	Structures and Improvements	42,131	11,951		11,951
355	Power Generation Equipment	1,677	479		479
360	Collection Sewers - Force	152,992	-		-
361	Collection Sewers - Gravity	136,763	5,021		5,021
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	108,971	12,941		12,941
375	Reuse Transmission and Distribution System	-			-
380	Treatment and Disposal Equipment	671,578	16,831		16,831
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	527			-
394	Laboratory Equipment	-			-
395	Power Operated Equipment	-			-
396	Communication Equipment	-			-
397	Miscellaneous Equipment	-			-
398	Other Tangible Plant	13,675			-
Total Depreciable Wastewater Plant in Service		\$ 1,137,262	\$ 49,941	\$ -	\$ 49,941

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

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

YEAR OF REPORT
December 31, 2024

SYSTEM NAME / COUNTY : _____

ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION

ACCT. NO.	ACCOUNT NAME	PLANT RETIRED	SALVAGE AND INSURANCE	COST OF REMOVAL AND OTHER CHARGES	TOTAL CHARGES (g-h+i)	BALANCE AT END OF YEAR (c+f-j)
(a)	(b)	(g)	(h)	(i)	(j)	(k)
301	Organization	\$ -	\$ -	\$ -	\$ -	\$ 11,666
302	Franchises	-	-	-	-	-
354	Structures and Improvements	-	-	-	-	54,082
355	Power Generation Equipment	-	-	-	-	2,156
360	Collection Sewers - Force	-	-	-	-	152,992
361	Collection Sewers - Gravity	-	-	-	-	141,784
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	-	-	-	-	121,912
375	Reuse Transmission and Distribution System	-	-	-	-	-
380	Treatment and Disposal Equipment	-	-	-	-	688,409
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	-	-	-	-	527
394	Laboratory Equipment	-	-	-	-	-
395	Power Operated Equipment	-	-	-	-	-
396	Communication Equipment	-	-	-	-	-
397	Miscellaneous Equipment	-	-	-	-	-
398	Other Tangible Plant	-	-	-	-	13,675
Total Depreciable Wastewater Plant in Service		\$ -	\$ -	\$ -	\$ -	\$ 1,187,203

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

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

YEAR OF REPORT
December 31, 2024

SYSTEM NAME / COUNTY : _____

**CONTRIBUTIONS IN AID OF CONSTRUCTION
ACCOUNT 271**

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

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

[illegible]

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

YEAR OF REPORT
December 31, 2024

SYSTEM NAME / COUNTY : _____

WASTEWATER CIAC SCHEDULE "A"

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

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

**ACCUMULATED AMORTIZATION OF WASTEWATER
CONTRIBUTIONS IN AID OF CONSTRUCTION**

DESCRIPTION (a)	WASTEWATER (b)
Balance first of year	\$ 290,605
Debits during the year:	
Accruals charged to Account 272	\$ 3,914
Other debits (specify) :	_____
_____	_____
_____	_____
Total debits	\$ 3,914
Credits during the year (specify) :	\$ _____
_____	_____
_____	_____
Total credits	\$ -
Balance end of year	\$ 294,519

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

SYSTEM NAME / COUNTY : _____

DESCRIPTION (a)	INDICATE CASH OR PROPERTY (b)	AMOUNT (c)
NONE		\$ -
Total Credits		\$ -

UTILITY NAME:

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

YEAR OF REPORT December 31, 2024

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	-	-	\$ -
522.1	Measured Revenues: Residential Revenues			
522.2	Commercial Revenues	1	1	183,163
522.3	Industrial Revenues			
522.4	Revenues From Public Authorities			
522.5	Multiple Family Dwelling Revenues			
522	Total Measured Revenues	1	1	\$ 183,163
523	Revenues From Public Authorities			
524	Revenues From Other Systems			
525	Interdepartmental Revenues			
Total Wastewater Sales		1	1	\$ 183,163
OTHER WASTEWATER REVENUES				
530	Guaranteed Revenues			\$
531	Sale of Sludge			
532	Forfeited Discounts			
534	Rents From Wastewater Property			
535	Interdepartmental Rents			
536	Other Wastewater Revenues (Including Allowance for Funds Prudently Invested or AFPI)			847
Total Other Wastewater Revenues				\$ 847

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

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

YEAR OF REPORT
December 31, 2024

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	_____	_____	\$ _____ -
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	_____	_____	\$ _____ -
544	Reuse Revenues From Other Systems	_____	_____	_____
Total Reclaimed Water Sales				\$ _____ -
Total Wastewater Operating Revenues				\$ <u>184,010</u>

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

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

YEAR OF REPORT
December 31, 2024

SYSTEM NAME / COUNTY : _____

WASTEWATER UTILITY EXPENSE ACCOUNT MATRIX

ACCT. NO.	ACCOUNT NAME	CURRENT YEAR	.1 COLLECTION EXPENSES- OPERATIONS	.2 COLLECTION EXPENSES- MAINTENANCE	.3 PUMPING EXPENSES - OPERATIONS	.4 PUMPING EXPENSES - MAINTENANCE	.5 TREATMENT & DISPOSAL EXPENSES - OPERATIONS	.6 TREATMENT & DISPOSAL EXPENSES - MAINTENANCE
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
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	29,029					29,029	
715	Purchased Power	31,718					31,718	
716	Fuel for Power Purchased						-	
718	Chemicals	26,511					26,511	
720	Materials and Supplies	53,261					53,261	
731	Contractual Services-Engineering							
732	Contractual Services - Accounting	3,029						
733	Contractual Services - Legal							
734	Contractual Services - Mgt. Fees	5,930						
735	Other - Plant Operations	59,469					59,469	
736	Other- Testing	504						
740	Rental of Building/Real Property	55,993					55,993	
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	2,459						
Total Wastewater Utility Expenses		\$ 267,904	\$ -	\$ -	\$ -	\$ -	\$ 255,981	\$ -

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

YEAR OF REPORT
December 31, 2024

SYSTEM NAME / COUNTY :

WASTEWATER UTILITY EXPENSE ACCOUNT MATRIX

ACCT. NO.	ACCOUNT NAME	.7 CUSTOMER ACCOUNTS EXPENSE	.8 ADMIN. & GENERAL EXPENSES	.9 RECLAIMED WATER TREATMENT EXPENSES- OPERATIONS	.10 RECLAIMED WATER TREATMENT EXPENSES- MAINTENANCE	.11 RECLAIMED WATER DISTRIBUTION EXPENSES- OPERATIONS	.12 RECLAIMED WATER DISTRIBUTION EXPENSES- MAINTENANCE
(a)	(b)	(j)	(k)	(l)	(m)	(n)	(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		3,029				
733	Contractual Services - Legal		-				
734	Contractual Services - Mgt. Fees		5,930				
735	Contractual Services - Testing						
736	Contractual Services - Other		504				
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	-	2,459				
Total Wastewater Utility Expenses		\$ -	\$ 11,923	\$ -	\$ -	\$ -	\$ -

UTILITY NAME:

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

YEAR OF REPORT
December 31, 2024

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	1	17.5
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				17.5

**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:

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

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:

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

UTILITY NAME:

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

YEAR OF REPORT

December 31, 2024

SYSTEM NAME / COUNTY :

WASTEWATER TREATMENT PLANT INFORMATION

Provide a separate sheet for each wastewater treatment facility

Permitted Capacity	199,000 GPD		
Basis of Permit Capacity (1)	TMADF		
Manufacturer	NA		
Type	Extended aeration		
Hydraulic Capacity			
Average Daily Flow	76,951		
Total Gallons of Wastewater Treated	28,087,000		
Method of Effluent Disposal	Perk Pond		

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

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

YEAR OF REPORT
December 31, 2024

SYSTEM NAME / COUNTY : _____

OTHER WASTEWATER SYSTEM INFORMATION

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

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

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

Reconciliation of Revenue to
Regulatory Assessment Fee Revenue
Wastewater Operations

YEAR OF REPORT December 31, 2024
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UTILITY NAME: **CPI Citrus Park Utility TRS, L.L.C.**

(A)	(B)	(C)	(D)
Accounts	Gross Wastewater Revenues per Sch S-9	Gross Wastewater Revenues per RAF Return	Difference (B)-(C)
Gross Revenues:			
Total Flat-Rate Revenues	0		0
Total Measured Revenues	183,163	183,163	0
Revenues from Public Authorities	0		
Revenues from Other Systems	0		
Interdepartmental Revenues	0		
Total Other Wastewater Revenues	0	0	0
Reclaimed Water Sales			
Total Wastewater Operating Revenue	183,163	183,163	0
Less: Expense for Purchased Wastewater from FPSC Regulated Utility			
Net Wastewater Operating Revenues	183,163	183,163	0
Reconciliation:			
Instructions: For the current year, reconcile the gross wastewater revenues reported on Schedule F-3 with the gross wastewater revenues reported on the company's regulatory assessment fee return. Explain any differences reported in column (d).			

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