

CLASS "A" OR "B"

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

ANNUAL REPORT

OF

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

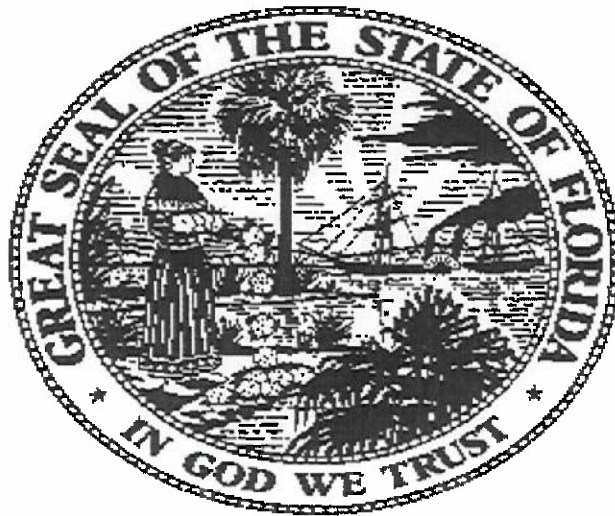
Exact Legal Name of Respondent

675 W / 576 S

Certificate Number(s)

Submitted To The

STATE OF FLORIDA



December 31, 2025

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

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FLORIDA PUBLIC SERVICE COMMISSION



## 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](mailto: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.


**YEAR OF REPORT**  
**December 31, 2025**

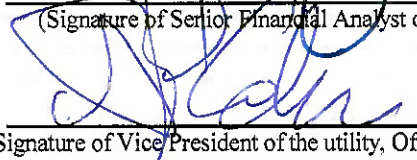
**CERTIFICATION OF ANNUAL REPORT**

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.
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.

ANNUAL REPORT OF

YEAR OF REPORT  
December 31, 2025

CPI Citrus Park Utility TRS, L.L.C.  
(Exact Name of Utility)

County: Lee

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

25581 Trost Blvd.,  
Bonita Springs, FL 34135

Telephone: (239) 992-3030

E Mail Address: [kbrechel@murexproperties.com](mailto:kbrechel@murexproperties.com)

WEB Site: N/A

Sunshine State One-Call of Florida, Inc. Member Number 11411

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

Deborah Swain  
2025 SW 32 Avenue  
Miami, FL 33145

Telephone: (305) 441-0123

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

25581 Trost Blvd,  
Bonita Springs, FL 34135

Telephone: (239 992-3030)

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

Date of original organization of the utility: 5/31/2019

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

Individual  Partnership  Sub S Corporation  LLC

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.	<u>Carlyle Property Investors</u>	
2.	<u>(Master REIT), LLC</u>	<u>100%</u>
3.	<u></u>	<u></u>
4.	<u></u>	<u></u>
5.	<u></u>	<u></u>
6.	<u></u>	<u></u>
7.	<u></u>	<u></u>
8.	<u></u>	<u></u>



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

**YEAR OF REPORT**  
**December 31, 2025**

**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.

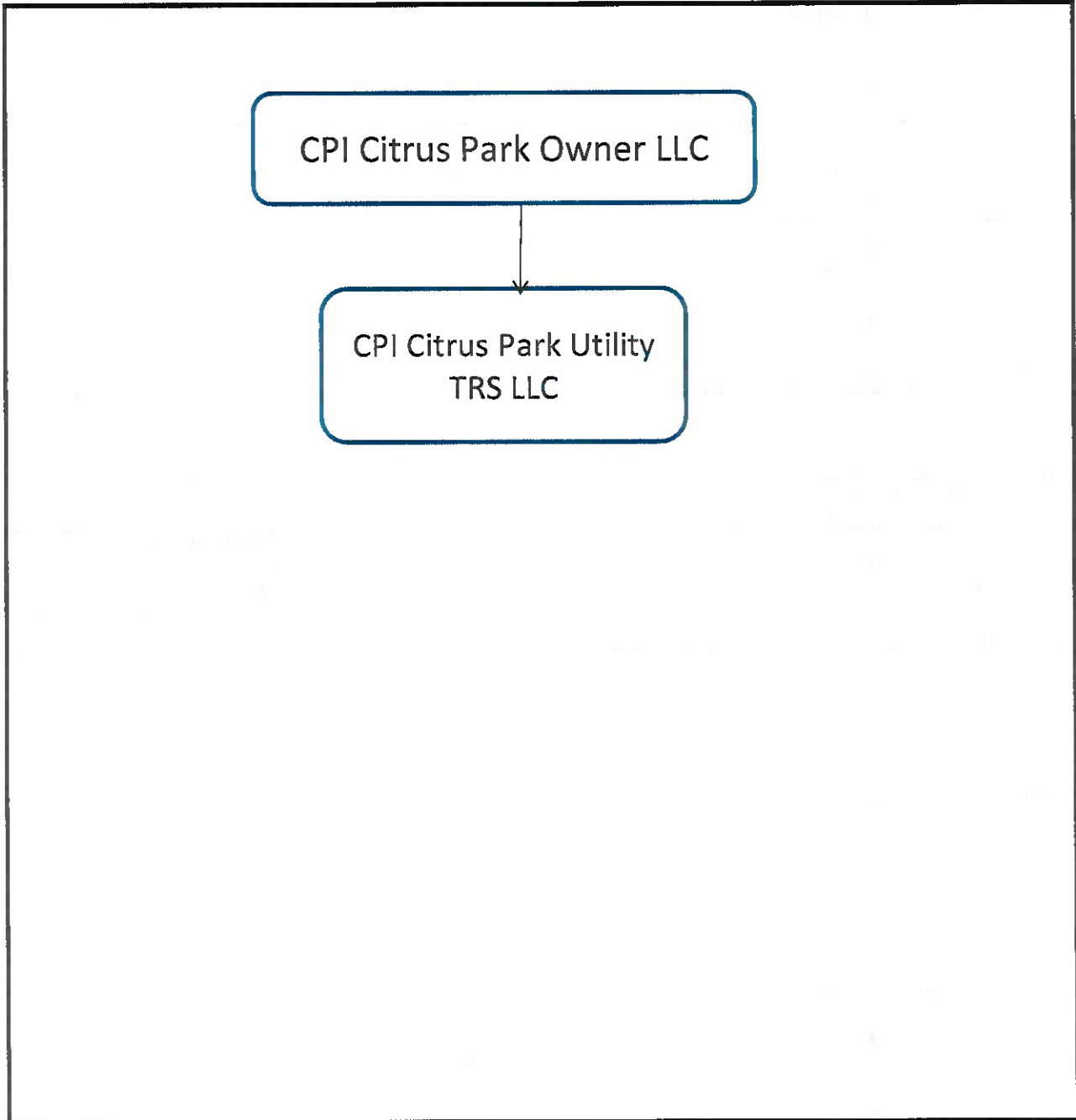
UTILITY NAME: CPI Citrus Park Utility TRS, L.L.C.

**YEAR OF REPORT**  
**December 31, 2025**

**PARENT / AFFILIATE ORGANIZATION CHART**

Current as of December 31, 2025

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.

**YEAR OF REPORT**  
December 31, 2025

**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)











**FINANCIAL  
SECTION**

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

<b>YEAR OF REPORT</b> December 31, 2025
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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)
<b>UTILITY PLANT</b>				
101-106	Utility Plant	F-7	\$ 3,484,776	\$ 3,684,743
108-110	Less: Accumulated Depreciation and Amortization	F-8	2,138,654	2,250,028
Net Plant			\$ 1,346,122	\$ 1,434,715
114-115	Utility Plant Acquisition adjustment (Net)	F-7		
116 *	Other Utility Plant Adjustments			
Total Net Utility Plant			\$ 1,346,122	\$ 1,434,715
<b>OTHER PROPERTY AND INVESTMENTS</b>				
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			\$ -	\$ -
<b>CURRENT AND ACCRUED ASSETS</b>				
131	Cash		\$ 67,648	\$ 48,829
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	37,971	16,005
145	Accounts Receivable from Associated Companies	F-12	(1,557,762)	(1,862,192)
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			\$ (1,444,855)	\$ (1,790,069)

\* Not Applicable for Class B Utilities

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

<b>YEAR OF REPORT</b> <b>December 31, 2025</b>
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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)
<b>DEFERRED DEBITS</b>				
181	Unamortized Debt Discount & Expense	F-13	\$ -	\$ -
182	Extraordinary Property Losses	F-13	-	-
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			\$ -	\$ -
<b>TOTAL ASSETS AND OTHER DEBITS</b>			<b>\$ (98,734)</b>	<b>\$ (355,355)</b>

\* 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.

**YEAR OF REPORT**  
December 31, 2025

**COMPARATIVE BALANCE SHEET  
EQUITY CAPITAL AND LIABILITIES**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR (e)
<b>EQUITY CAPITAL</b>				
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	(224,146)	(414,411)
216	Reacquired Capital Stock		-	-
218	Proprietary Capital (Proprietorship and Partnership Only)		-	-
<b>Total Equity Capital</b>			\$ align="right">(224,046)	\$ align="right">(414,311)
<b>LONG TERM DEBT</b>				
221	Bonds	F-15	-	-
222 *	Reacquired Bonds		-	-
223	Advances from Associated Companies	F-17	_____	_____
224	Other Long Term Debt	F-17	_____	_____
<b>Total Long Term Debt</b>			\$ align="right">-	\$ align="right">-
<b>CURRENT AND ACCRUED LIABILITIES</b>				
231	Accounts Payable		63,950	13,030
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		-	-
237	Accrued Interest	F-19	_____	-
238	Accrued Dividends		-	-
239	Matured Long Term Debt		-	-
240	Matured Interest		-	-
241	Miscellaneous Current & Accrued Liabilities	F-20	24,621	15,250
<b>Total Current &amp; Accrued Liabilities</b>			\$ align="right">88,571	\$ align="right">28,280

\* Not Applicable for Class B Utilities

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

<b>YEAR OF REPORT</b> <b>December 31, 2025</b>
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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)
<b>DEFERRED CREDITS</b>				
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			\$ -	\$ -
<b>OPERATING RESERVES</b>				
261	Property Insurance Reserve		\$ -	\$ -
262	Injuries & Damages Reserve		-	-
263	Pensions and Benefits Reserve		-	-
265	Miscellaneous Operating Reserves		-	-
Total Operating Reserves			\$ -	\$ -
<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>				
271	Contributions in Aid of Construction	F-22	\$ 483,710	\$ 483,710
272	Accumulated Amortization of Contributions in Aid of Construction	F-22	446,968	453,033
Total Net C.I.A.C.			\$ 36,742	\$ 30,677
<b>ACCUMULATED DEFERRED INCOME TAXES</b>				
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			\$ -	\$ -
<b>TOTAL EQUITY CAPITAL AND LIABILITIES</b>			\$ (98,734)	\$ (355,355)

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

YEAR OF REPORT December 31, 2025
-------------------------------------

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)	\$ 425,266	\$ 433,069
469, 530	Less: Guaranteed Revenue and AFPI	F-3(b)		
Net Operating Revenues			\$ 425,266	\$ 433,069
401	Operating Expenses	F-3(b)	\$ 493,473	\$ 499,425
403	Depreciation Expense:	F-3(b)	\$ 95,283	\$ 106,529
	Less: Amortization of CIAC	F-22	7,516	6,065
Net Depreciation Expense			\$ 87,767	\$ 100,464
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	19,137	19,530
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			\$ 600,377	\$ 619,420
Net Utility Operating Income			\$ (175,112)	\$ (186,351)
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(e)]			\$ (175,112)	\$ (186,351)

\* For each account, Column e should agree with Clourmns 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)
\$ 249,205	\$ 183,864	\$ -
\$ 249,205	\$ 183,864	\$ -
\$ 210,776	\$ 288,649	\$ -
50,452	56,077	-
2,151	3,914	-
\$ 48,301	\$ 52,163	\$ -
-	-	-
-	-	-
11,214	8,316	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
\$ 270,291	\$ 349,128	\$ -
\$ (21,087)	\$ (165,264)	\$ -
-	-	-
-	-	-
-	-	-
-	-	-
\$ (21,087)	\$ (165,264)	\$ -

\* 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)]			\$ (175,112)	\$ (186,351)
<b>OTHER INCOME AND DEDUCTIONS</b>				
415	Revenues-Merchandising, Jobbing, and Contract Deductions		\$ -	\$ -
416	Costs & Expenses of Merchandising Jobbing, and Contract Work			
419	Interest and Dividend Income			930
421	Nonutility Income			
426	Miscellaneous Nonutility Expenses			
Total Other Income and Deductions			\$ -	\$ 930
<b>TAXES APPLICABLE TO OTHER INCOME</b>				
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			\$ -	\$ -
<b>INTEREST EXPENSE</b>				
427	Interest Expense	F-19	\$ -	\$ -
428	Interest Expense	F-13		-
429	Amortization of Premium on Debt	F-13	-	-
Total Interest Expense			\$ -	\$ -
<b>EXTRAORDINARY ITEMS</b>				
433	Extraordinary Income		\$ -	\$ -
434	Extraordinary Deductions		-	-
409.3	Income Taxes, Extraordinary Items		-	-
Total Extraordinary Items			\$ -	\$ -
<b>NET INCOME</b>			<b>\$ (175,112)</b>	<b>\$ (185,421)</b>

Explain Extraordinary Income:  
 NONE

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

<b>YEAR OF REPORT</b> <b>December 31, 2025</b>
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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	\$ 1,667,932	\$ 2,016,810
	Less:			
	Nonused and Useful Plant (1)			
108	Accumulated Depreciation	F-8	1,001,870	1,248,159
110	Accumulated Amortization	F-8	-	-
271	Contributions In Aid of Construction	F-22	154,600	329,110
252	Advances for Construction	F-20	-	-
Subtotal			\$ 511,463	\$ 439,541
	Add:			
272	Accumulated Amortization of Contributions in Aid of Construction	F-22	154,600	298,433
Subtotal			\$ 666,063	\$ 737,974
	Plus or Minus:			
114	Acquisition Adjustments (2)	F-7	-	-
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	-	-
	Working Capital Allowance (3)		26,347	36,081
	Other (Specify):			
RATE BASE			\$ 692,410	\$ 774,055
NET UTILITY OPERATING INCOME			\$ (21,087)	\$ (165,264)
ACHIEVED RATE OF RETURN (Operating Income / Rate Base)			-3.05%	-21.35%

**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	\$ (414,311)	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%
<b>Total</b>	<b>\$ (414,311)</b>	<b>100.00%</b>		<b>7.85%</b>

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.



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

<b>YEAR OF REPORT</b> December 31, 2025
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**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	\$ 1,667,932	\$ 2,016,810	\$	\$ 3,684,743
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	\$ 1,667,932	\$ 2,016,810	\$ -	\$ 3,684,743

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

DESCRIPTION (a)	WATER (b)	WASTEWATER (c)	OTHER THAN REPORTING SYSTEMS (d)	TOTAL (e)
<b>ACCUMULATED DEPRECIATION</b>				
Account 108				
Balance first of year	\$ 951,451	\$ 1,187,203		2,138,655
Credit during year:				
Accruals charged to:				
Account 108.1 (1)	\$ 50,452	\$ 56,077	\$ -	\$ 106,529
Account 108.2 (2)				-
Account 108.3 (2)				-
Other Accounts (specify):				
Prior Year adjustments	(34)	4,878		4,844
Salvage				-
Other Credits (Specify):				
Total Credits	\$ 50,418	\$ 60,955	\$ -	\$ 111,373
Debits during year:				
Book cost of plant retired	-	-		-
Cost of Removal	-	-		-
Other Debits (specify):				-
Total Debits	\$ -	\$ -	\$ -	\$ -
Balance end of year	\$ <u>1,001,870</u>	\$ <u>1,248,159</u>	\$ -	\$ <u>2,250,028</u>
<b>ACCUMULATED AMORTIZATION</b>				
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.

<b>YEAR OF REPORT</b> December 31, 2025
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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)
_____	\$ _____	_____	\$ _____ 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.

<b>YEAR OF REPORT</b> December 31, 2025
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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.

<b>YEAR OF REPORT</b> December 31, 2025
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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	\$ 2,767	
_____	_____	
_____	_____	
Total Customer Accounts Receivable		\$ 2,767
OTHER ACCOUNTS RECEIVABLE ( Account 142):		
Other	\$ 13,238	
_____	_____	
_____	_____	
Total Other Accounts Receivable		\$ 13,238
NOTES RECEIVABLE (Account 144 ):		
_____	\$ _____	
_____	_____	
_____	_____	
Total Notes Receivable		\$ -
Total Accounts and Notes Receivable		\$ 16,005
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		\$ _____
<b>TOTAL ACCOUNTS AND NOTES RECEIVABLE - NET</b>		<b>\$ 16,005</b>



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

<b>YEAR OF REPORT</b> December 31, 2025
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**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	\$ _____	\$ _____
_____	_____	_____
_____	_____	_____
_____	_____	_____
<b>Total Unamortized Debt Discount and Expense</b>	\$ _____	\$ _____ -
UNAMORTIZED PREMIUM ON DEBT (Account 251):	\$ _____	\$ _____ -
_____	_____	_____
_____	_____	_____
_____	_____	_____
<b>Total Unamortized Premium on Debt</b>	\$ _____	\$ _____ -

**EXTRAORDINARY PROPERTY LOSSES  
ACCOUNT 182**

Report each item separately.

DESCRIPTION (a)	TOTAL (b)
NONE	\$ _____ -
_____	_____
_____	_____
<b>Total Extraordinary Property Losses</b>	\$ _____ -

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

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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	\$ _____ -	\$ _____ -
<b>TOTAL MISCELLANEOUS DEFERRED DEBITS</b>	\$ _____ -	\$ _____ -

UTILITY NAME:

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

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**CAPITAL STOCK  
ACCOUNTS 201 AND 204\***

DESCRIPTION (a)	RATE (b)	TOTAL (c)
<b>COMMON STOCK</b>		
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
<b>REFERRED STOCK</b>		
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	_____ %	_____	\$ _____ -
_____	_____ %	_____	_____
_____	_____ %	_____	_____
_____	_____ %	_____	_____
_____	_____ %	_____	_____
_____	_____ %	_____	_____
_____	_____ %	_____	_____
_____	_____ %	_____	_____
_____	_____ %	_____	_____
<b>Total</b>			<b>\$ _____ -</b>

\* 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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**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	\$ (224,146)
439	Changes to Account:  Credits: 2024 mmeter/meter installation depreciation adjustment _____ Prior Year Adjustments: to recalculate/ reclassify depr exp from water to wastewater _____	\$ _____ (3,268) _____ (1,575)
	Total Credits:	\$ (4,843)
	Debits: _____ _____	\$ _____ _____
	Total Debits:	\$ -
435	Balance Transferred from Income {income/(loss)}	\$ (185,421)
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	\$ (414,411)
214	Appropriated Retained Earnings (state balance and purpose of each appropriated amount at year end): _____ _____ _____	_____ _____ _____
214	Total Appropriated Retained Earnings	\$ _____
Total Retained Earnings		\$ (414,411)
Notes to Statement of Retained Earnings:		



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

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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	\$ -

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

**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 NONE	\$ _____	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:					
Total accrual Account 237			\$ _____		
Short Term Interest Expense			_____		
			_____		
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

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

MISCELLANEOUS CURRENT AND ACCRUED LIABILITIES  
ACCOUNT 241

DESCRIPTION - Provide itemized listing (a)	BALANCE END OF YEAR (b)
Other Accrued Expenses _____ _____ _____	\$ 15,250 _____ _____
Total Miscellaneous Current and Accrued Liabilities	\$ 15,250 _____

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.

<b>YEAR OF REPORT</b> December 31, 2025
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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):		
<u>NONE</u>	\$ <u>                    </u>	\$ <u>                    -</u>
_____	_____	_____
_____	_____	_____
_____	_____	_____
Total Regulatory Liabilities	\$ <u>                    </u>	\$ <u>                    -</u>
OTHER DEFERRED LIABILITIES (Class A Utilities: Account 253.2):		
<u>NONE</u>	\$ <u>                    </u>	\$ <u>                    -</u>
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
Total Other Deferred Liabilities	\$ <u>                    </u>	\$ <u>                    -</u>
<b>TOTAL OTHER DEFERRED CREDITS</b>	\$ <u>                    </u>	\$ <u>                    -</u>

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

<b>YEAR OF REPORT</b> <b>December 31, 2025</b>
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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>152,449</u>	\$ <u>294,519</u>	\$ <u>-</u>	\$ <u>446,968</u>
Debits during the year:	\$ <u>2,151</u>	<u>3,914</u>	\$ <u>-</u>	\$ <u>6,065</u>
Credits during the year	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>
Total Accumulated Amortization of Contributions In Aid of Construction	\$ <u>154,600</u>	\$ <u>298,433</u>	\$ <u>-</u>	\$ <u>453,033</u>



**WATER  
OPERATION  
SECTION**



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

<b>YEAR OF REPORT</b> <b>December 31, 2025</b>
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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)	\$ 1,667,932
	Less:		
	Nonused and Useful Plant (1)		
108	Accumulated Depreciation	W-6(b)	1,001,870
110	Accumulated Amortization	F-8	-
271	Contributions In Aid of Construction	W-7	154,600
252	Advances for Construction	F-20	-
Subtotal			\$ 511,463
272	Add: Accumulated Amortization of Contributions in Aid of Construction	W-8(a)	\$ 154,600
Subtotal			\$ 666,063
114	Plus or Minus: Acquisition Adjustments (2)	F-7	
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	-
	Working Capital Allowance (3)		26,347
	Other (Specify):		
WATER RATE BASE			\$ 692,410
WATER OPERATING INCOME		W-3	\$ (21,087)
ACHIEVED RATE OF RETURN (Water Operating Income / Water Rate Base)			<u>-3.05%</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:

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

<p>YEAR OF REPORT December 31, 2025</p>
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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	\$ 249,205
469	Less: Guaranteed Revenue and AFPI	W-9	-
	Net Operating Revenues		\$ 249,205
401	Operating Expenses	W-10(a)	\$ 210,776
403	Depreciation Expense	W-6(a)	50,452
	Less: Amortization of CIAC	W-8(a)	(2,151)
	Net Depreciation Expense		\$ 48,301
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		11,214
408.11	Property Taxes		
408.12	Payroll Taxes		
408.13	Other Taxes and Licenses		
408	Total Taxes Other Than Income		\$ 11,214
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		\$ 270,291
	Utility Operating Income		\$ (21,087)
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		\$ (21,087)

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

YEAR OF REPORT  
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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		(1,352) *	115,946
305	Collecting and Impounding Reservoirs	-			-
306	Lake, River and Other Intakes	-			-
307	Wells and Springs	55,942	17,880	(3,082) *	70,740
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	49,720		483,733
330	Distribution Reservoirs and Standpipes	357,184	7,200		364,384
331	Transmission and Distribution Mains	211,679		1,352 *	213,031
333	Services	-			-
334	Meters and Meter Installations	65,010	41,200	3,082 *	109,292
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	\$ 116,000	\$ -	\$ 1,667,932

NOTE: \*Reclassification

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

SYSTEM NAME / COUNTY : \_\_\_\_\_

**WATER UTILITY PLANT MATRIX**

ACCT. NO.	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)
(a)		\$ 106,923	\$ 106,923	\$ -	\$ -	\$ -	\$ -
301	Organization	-	-	-	-	-	-
302	Franchises	-	-	-	-	-	-
303	Land and Land Rights	-	-	-	-	-	-
304	Structures and Improvements	115,946	-	115,946	-	-	-
305	Collecting and Impounding Reservoirs	-	-	-	-	-	-
306	Lake, River and Other Intakes	-	-	-	-	-	-
307	Wells and Springs	70,740	-	70,740	-	-	-
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	483,733	-	-	483,733	-	-
330	Distribution Reservoirs and Standpipes	364,384	-	-	-	364,384	-
331	Transmission and Distribution Mains	213,031	-	-	-	213,031	-
333	Services	-	-	-	-	-	-
334	Meters and Meter Installations	109,292	-	-	-	109,292	-
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
	<b>TOTAL WATER PLANT</b>	<b>\$ 1,667,932</b>	<b>\$ 106,923</b>	<b>\$ 385,152</b>	<b>\$ 483,733</b>	<b>\$ 686,707</b>	<b>\$ 5,417</b>

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

<b>YEAR OF REPORT</b> <b>December 31, 2025</b>
---

SYSTEM NAME / COUNTY : \_\_\_\_\_

**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)
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.

YEAR OF REPORT  
December 31, 2025

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

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	\$ 11,576	2,673		\$ 2,673
302	Franchises	-			-
304	Structures and Improvements	35,751	3,623	(42)	3,581
305	Collecting and Impounding Reservoirs	-			-
306	Lake, River and Other Intakes	-			-
307	Wells and Springs	6,389	2,358	(103)	2,255
308	Infiltration Galleries and Tunnels	-			-
309	Supply Mains	-			-
310	Power Generation Equipment	18,666	1,778		1,778
311	Pumping Equipment	53,294	8,866		8,866
320	Water Treatment Equipment	433,376	12,666		12,666
330	Distribution Reservoirs and Standpipes	187,530	9,848		9,848
331	Transmission and Distribution Mains	149,715	3,175	111	3,286
333	Services				
334	Meters and Meter Installations	49,738	5,465		5,465
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	-		-
<b>TOTAL WATER ACCUMULATED DEPRECIATION</b>		<b>\$ 951,451</b>	<b>\$ 50,452</b>	<b>\$ (34)</b>	<b>\$ 50,418</b>

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

UTILITY NAME: CPI Citrus Park Utility TRS, L.L.C.  
 YEAR OF REPORT  
 December 31, 2025

SYSTEM NAME / COUNTY : \_\_\_\_\_

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

ACCT. NO.	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)
301	Organization	\$ -	\$ -	\$ -	\$ -	\$ 14,249
302	Franchises	-	-	-	-	-
304	Structures and Improvements	-	-	-	-	39,332
305	Collecting and Impounding Reservoirs	-	-	-	-	-
306	Lake, River and Other Intakes	-	-	-	-	-
307	Wells and Springs	-	-	-	-	8,644
308	Infiltration Galleries and Tunnels	-	-	-	-	-
309	Supply Mains	-	-	-	-	-
310	Power Generation Equipment	-	-	-	-	20,443
311	Pumping Equipment	-	-	-	-	62,160
320	Water Treatment Equipment	-	-	-	-	446,042
330	Distribution Reservoirs and Standpipes	-	-	-	-	197,379
331	Transmission and Distribution Mains	-	-	-	-	153,001
333	Services	-	-	-	-	-
334	Meters and Meter Installations	-	-	-	-	55,203
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						\$ 1,001,870



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

**YEAR OF REPORT**  
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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	\$ <u>          152,449</u>
Debits during the year:	
Accruals charged to Account 272	\$ <u>          2,151</u>
Other debits (specify) :	
_____	_____
_____	_____
Total debits	\$ <u>          2,151</u>
Credits during the year (specify) :	
_____	\$ <u>          -</u>
_____	_____
Total credits	\$ <u>          -</u>
Balance end of year	\$ <u>          154,600</u>



UTILITY NAME:

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

<b>YEAR OF REPORT</b> December 31, 2025
--

SYSTEM NAME / COUNTY : \_\_\_\_\_

**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			
461.2	Sales to Commercial Customers	<u>2</u>	<u>2</u>	<u>249,205</u>
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	<u>2</u>	<u>2</u>	\$ <u>249,205</u>
462.1	Fire Protection Revenue: 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	<u>2</u>	<u>2</u>	\$ <u>249,205</u>
469	Other Water Revenues: Guaranteed Revenues (Including Allowance for Funds Prudently Invested or AFPI)			\$
470	Forfeited Discounts			
471	Miscellaneous Service Revenues			
472	Rents From Water Property			
473	Interdepartmental Rents			
474	Other Water Revenues			
	Total Other Water Revenues			\$ -
	Total Water Operating Revenues			\$ <u>249,205</u>

\* 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.

<b>YEAR OF REPORT</b> December 31, 2025
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SYSTEM NAME / COUNTY : \_\_\_\_\_

**WATER UTILITY EXPENSE ACCOUNTS**

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	\$ _____	\$ _____ -	_____ -
603	Salaries and Wages - Officers, Directors and Majority Stockholders	_____	_____	_____
604	Employee Pensions and Benefits	_____	_____	_____
610	Purchased Water	_____	_____ -	_____
615	Purchased Power	6,635	_____ -	_____
616	Fuel for Power Purchased	_____	_____ -	_____ -
618	Chemicals	42,627	_____	_____
620	Materials and Supplies	58,996	_____	_____
631	Contractual Services-Engineering	18,400	_____ -	_____ -
632	Contractual Services - Accounting	4,383	_____ -	_____ -
633	Contractual Services - Legal	_____	_____ -	_____ -
634	Contractual Services - Mgt. Fees	_____	_____ -	_____ -
636	Other - Plant Operations	69,927	_____	_____
636	Other - Annual Report	_____	_____	_____
636	Other - Fire Hydrant Inspection	2,502	_____	_____
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	2,646	_____	_____
Total Water Utility Expenses		\$ <u>210,776</u>	\$ _____ -	\$ _____ -



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

YEAR OF REPORT December 31, 2025
-------------------------------------

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		6,921		6,921	6,921
February		7,199		7,199	7,199
March		8,456		8,456	8,456
April		7,988		7,988	7,988
May		4,922		4,922	4,922
June		3,423		3,423	3,423
July		2,937		2,937	2,937
August		3,380		3,380	3,381
September		3,195		3,195	3,195
October		4,106		4,106	4,106
November		6,210		6,210	6,210
December		6,191		6,191	6,191
Total for Year		64,928	0	64,928	64,928

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
<u>21395</u>	<u>200 gpm</u>	<u>192,000</u>	<u>Lower Tamiami</u>
<u>21396</u>	<u>197 gpm</u>	<u>189,120</u>	<u>Lower Tamiami</u>
<u>21397</u>	<u>50 gpm</u>	<u>48,000</u>	<u>Surficial</u>
_____	_____	_____	_____

\* 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, 2025**

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.

<b>YEAR OF REPORT</b> December 31, 2025
--

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**  
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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.	<u>1662</u>
2. Maximum number of ERCs * which can be served.	<u>3576</u>
3. Present system connection capacity (in ERCs *) using existing lines.	<u>1676</u>
4. Future connection capacity (in ERCs *) upon service area buildout.	<u>1700</u>
5. Estimated annual increase in ERCs *.	<u>7 +/-</u>
6. Is the utility required to have fire flow capacity? If so, how much capacity is required?	<u>Yes</u> <u>1000 gpm for 2 hrs</u>
7. Attach a description of the fire fighting facilities.	<u>System includes a dedicated fire booster pump and fire hydrants</u>
8. Describe any plans and estimated completion dates for any enlargements or improvements of this system.	<u>None</u>
9. When did the company last file a capacity analysis report with the DEP?	<u>DOH 6/5/13</u>
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.	<u>N/A</u>
b. Have these plans been approved by DEP?	<u>N/A</u>
c. When will construction begin?	<u>N/A</u>
d. Attach plans for funding the required upgrading.	
e. Is this system under any Consent Order with DEP?	<u>No</u>
11. Department of Environmental Protection ID #	<u>5360048</u>
12. Water Management District Consumptive Use Permit #	<u>36-00208-W</u>
a. Is the system in compliance with the requirements of the CUP?	<u>Yes</u>
b. If not, what are the utility's plans to gain compliance?	<u>N/A</u>

\* 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, 2025
-------------------------------------

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	249,205	249,205	-
Total Fire Protection Revenue	-		-
Other Sales to Public Authorities	-		-
Sales to Irrigation Customers			-
Sales for Resale	-		-
Interdepartmental Sales	-		-
Total Other Water Revenue			-
Total Water Operating Revenue	249,205	249,205	-
Less: Expense for Purchased Water from FPSC Regulated Utility			-
Net Water Operating Revenues	249,205	249,205	-

**WASTEWATER  
OPERATION  
SECTION**



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

**YEAR OF REPORT**  
December 31, 2025

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	\$ 2,016,810
	Less:		
	Nonused and Useful Plant (1)		
108	Accumulated Depreciation	S-6B	1,248,158
110	Accumulated Amortization	F-8	-
271	Contributions In Aid of Construction	S-7	329,110
252	Advances for Construction	F-20	
Subtotal			\$ 439,543
	Add:		
272	Accumulated Amortization of Contributions in Aid of Construction	S-8A	\$ 298,433
Subtotal			\$ 737,975
	Plus or Minus:		
114	Acquisition Adjustments (2)	F-7	-
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	-
	Working Capital Allowance (3)		36,081
	Other (Specify):		-
WASTEWATER RATE BASE			\$ 774,057
WASTEWATER OPERATING INCOME		S-3	\$ (165,264)
ACHIEVED RATE OF RETURN (Wastewater Operating Income / Wastewater Rate Base)			<u>-21.35%</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:

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

<b>YEAR OF REPORT</b> December 31, 2025
--

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	\$ 183,864
530	Less: Guaranteed Revenue (and AFPI)	S-9A	-
	Net Operating Revenues		\$ 183,864
401	Operating Expenses	S-10A	\$ 288,649
403	Depreciation Expense	S-6A	56,077
	Less: Amortization of CIAC	S-8A	(3,914)
	Net Depreciation Expense		\$ 52,163
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		8,316
408.11	Property Taxes		
408.12	Payroll Taxes		
408.13	Other Taxes and Licenses		
408	Total Taxes Other Than Income		\$ 8,316
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		\$ 349,128
	Utility Operating Income		\$ (165,264)
530	Add Back: 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		\$ (165,264)

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

SYSTEM NAME / COUNTY :

WASTEWATER UTILITY PLANT ACCOUNTS					
ACCT. NO.	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	345,558	6,200		351,758
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	238,320	47,647		285,967
374	Reuse Distribution Reservoirs	-			-
375	Reuse Transmission and Distribution System	-			-
380	Treatment and Disposal Equipment	854,123	30,120		884,243
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	\$ 1,932,844	\$ 83,967	\$ 0	\$ 2,016,810

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

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

SYSTEM NAME / COUNTY : \_\_\_\_\_

WASTEWATER UTILITY PLANT MATRIX

ACCT. NO.	ACCOUNT NAME	.1 INTANGIBLE PLANT (g)	.2 COLLECTION PLANT (h)	.3 SYSTEM PUMPING PLANT (i)	.4 TREATMENT AND DISPOSAL (j)	.5 RECLAIMED WASTEWATER TREATMENT PLANT (k)	.6 RECLAIMED WASTEWATER DISTRIBUTION PLANT (l)	.7 GENERAL PLANT (m)
351	Organization	\$ 108,723						
352	Franchises							
353	Land and Land Rights							
354	Structures and Improvements				351,758			
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			285,967				
371	Pumping Equipment							
374	Reuse Distribution Reservoirs							
375	Reuse Transmission and Distribution System							
380	Treatment and Disposal Equipment				884,243			
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	\$ 285,967	\$ 1,245,584	\$ -	\$ -	\$ 14,201

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, 2025

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.

SYSTEM NAME / COUNTY :

**ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION**

NO.	ACCT. ACCOUNT NAME (b)	BALANCE AT BEGINNING OF YEAR (c)	ACCRUALS (d)	OTHER CREDITS * (e)	TOTAL CREDITS (d + e) (f)
301	Organization	\$ 11,666	\$ 2,718		\$ 2,718
302	Franchises	-			-
354	Structures and Improvements	54,082	13,090	3,078 *	16,168
355	Power Generation Equipment	2,156	479		479
360	Collection Sewers - Force	152,992	-		-
361	Collection Sewers - Gravity	141,784	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	121,912	15,495		15,495
375	Reuse Transmission and Distribution System	-			-
380	Treatment and Disposal Equipment	688,409	19,274	1,800 *	21,074
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	\$ 56,077	\$ 4,878	\$ 60,955

\* Reclass assets from Water to Wastewater  
Use ( ) to denote reversal entries.

UTILITY NAME: CPI Citrus Park Utility TRS, L.L.C.  
 YEAR OF REPORT  
 December 31, 2025

SYSTEM NAME / COUNTY : \_\_\_\_\_

ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION

ACCT. NO.	ACCOUNT NAME (b)	PLANT RETIRED (g)	SALVAGE AND INSURANCE (h)	COST OF REMOVAL AND OTHER CHARGES (i)	TOTAL CHARGES (g-h+i)	BALANCE AT END OF YEAR (c+f-f) (k)
301	Organization	\$ -	\$ -	\$ -	\$ -	14,384
302	Franchises	-	-	-	-	-
354	Structures and Improvements	-	-	-	-	70,250
355	Power Generation Equipment	-	-	-	-	2,635
360	Collection Sewers - Forcc	-	-	-	-	152,992
361	Collection Sewers - Gravity	-	-	-	-	146,805
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	-	-	-	-	137,407
	Reuse Transmission and Distribution System	-	-	-	-	-
375		-	-	-	-	-
380	Treatment and Disposal Equipment	-	-	-	-	709,483
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						\$ 1,248,158

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



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

**YEAR OF REPORT**  
**December 31, 2025**

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	\$ 294,519
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	\$ 298,433



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

**YEAR OF REPORT**  
December 31, 2025

SYSTEM NAME / COUNTY : \_\_\_\_\_

**WASTEWATER OPERATING REVENUE**

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS * (c)	YEAR END NUMBER OF CUSTOMERS * (d)	AMOUNTS (e)
<b>WASTEWATER SALES</b>				
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	183,864
522.3	Industrial Revenues			
522.4	Revenues From Public Authorities			
522.5	Multiple Family Dwelling Revenues			
522	Total Measured Revenues	1	1	\$ 183,864
523	Revenues From Public Authorities			
524	Revenues From Other Systems			
525	Interdepartmental Revenues			
Total Wastewater Sales		<u>1</u>	<u>1</u>	<u>\$ 183,864</u>
<b>OTHER WASTEWATER REVENUES</b>				
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)			
Total Other Wastewater Revenues				\$ -

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

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

<b>YEAR OF REPORT</b> December 31, 2025
--

SYSTEM NAME / COUNTY : \_\_\_\_\_

**WASTEWATER OPERATING REVENUE**

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS * (c)	YEAR END NUMBER OF CUSTOMERS * (d)	AMOUNTS (e)
<b>RECLAIMED WATER SALES</b>				
Flat Rate Reuse Revenues:				
540.1	Residential Reuse Revenues	_____	_____	\$ _____
540.2	Commercial Reuse Revenues	_____	_____	_____
540.3	Industrial Reuse Revenues	_____	_____	_____
540.4	Reuse Revenues From Public Authorities	_____	_____	_____
540.5	Other Revenues	_____	_____	_____
540	Total Flat Rate Reuse Revenues	_____	_____	\$ _____ -
Measured Reuse Revenues:				
541.1	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>183,864</u>

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

YEAR OF REPORT  
December 31, 2025

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

SYSTEM NAME / COUNTY :

WASTEWATER UTILITY EXPENSE ACCOUNT MATRIX

ACCT. NO.	ACCOUNT NAME	CURRENT YEAR	.1 COLLECTION EXPENSES- OPERATIONS (d)	.2 COLLECTION EXPENSES- MAINTENANCE (c)	.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	\$	-	-	-	-	-	-
703	Salaries and Wages - Officers, Directors and Majority Stockholders							
704	Employee Pensions and Benefits							
710	Purchased Sewage Treatment							
711	Sludge Removal Expense	49,116					49,116	
715	Purchased Power	34,833					34,833	
716	Fuel for Power Purchased							
718	Chemicals	20,434					20,434	
720	Materials and Supplies	75,880					75,880	
731	Contractual Services-Engineering	6,400						
732	Contractual Services - Accounting	4,383						
733	Contractual Services - Legal							
734	Contractual Services - Mgt. Fees							
735	Other - Plant Operations	40,177					40,177	
736	Other - Testing							
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	1,433						
Total Wastewater Utility Expenses		\$ 288,649	\$ -	\$ -	\$ -	\$ -	\$ 276,433	\$ -

YEAR OF REPORT  
December 31, 2025

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

SYSTEM NAME / COUNTY :

WASTEWATER UTILITY EXPENSE ACCOUNT MATRIX

ACCT. NO.	ACCOUNT NAME	.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		6,400				
732	Contractual Services - Accounting		4,383				
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		1,433				
Total Wastewater Utility Expenses		\$ -	\$ 12,216	\$ -	\$ -	\$ -	\$ -

UTILITY NAME:

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

**YEAR OF REPORT**  
December 31, 2025

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				<u>17.5</u>

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

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

<b>YEAR OF REPORT</b> December 31, 2025
--

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, 2025

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	<u>1537</u>
2. Maximum number of ERCs* which can be served	<u>2042</u>
3. Present system connection capacity (in ERCs*) using existing lines	<u>2042</u>
4. Future connection capacity (in ERCs*) upon service area buildout	<u>2042</u>
5. Estimated annual increase in ERCs*	<u>7</u>
6. Describe any plans and estimated completion dates for any enlargements or improvements of this system	<u>None</u>
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.	<u>N/A</u>
8. If the utility does not engage in reuse, has a reuse feasibility study been completed?	<u>N/A</u>
If so, when?	<u>N/A</u>
9. Has the utility been required by the DEP or water management district to implement reuse?	<u>No</u>
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?	<u>Feb-21</u>
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?	<u>N/A</u>
c. When will construction begin?	<u>N/A</u>
d. Attach plans for funding the required upgrading.	<u>N/A</u>
e. Is this system under any Consent Order with DEP?	<u>No</u>
12. Department of Environmental Protection ID #	<u>FLA01447</u>

\* 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, 2025
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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	183,864	183,864	0
Revenues from Public Authorities	0		0
Revenues from Other Systems	0		
Interdepartmental Revenues	0		
Total Other Wastewater Revenues		930	-930
Reclaimed Water Sales			
Total Wastewater Operating Revenue	183,864	184,794	-930
Less: Expense for Purchased Wastewater from FPSC Regulated Utility			
Net Wastewater Operating Revenues	183,864	184,794	-930

FPL account deposit interest included in error on RAF Return.	\$	930
	\$	-

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).



**Jonathan Harbour Community Association, Inc.**

Board of Directors Meeting via Zoom

March 3, 2026 — 10:00 a.m.

NOTICE IS HEREBY GIVEN THAT a Board of Directors Meeting will be held on March 3, 2026, at 10:00 a.m. via Zoom.

**AGENDA**

1. Call to Order / Establish a Quorum
2. Proof of Notice
3. Approval of Prior Meeting Minutes
4. Financial Reports
5. Updates on Ongoing Maintenance Violations
6. Any Unpaid Dues
7. Road Project and Discussion of the Levying of a Special Assessment
8. Discussion of Proposals for Reserve Study
9. Adjournment

**ZOOM INFORMATION**

Topic: Jonathan Harbour Community Association

Join Zoom Meeting:

<https://us06web.zoom.us/j/81846785865?pwd=cweYYDoVGGdrok9HPgruAATWtWP6H1.1>

Meeting ID: 818 4678 5865

Passcode: 710913

Join Instructions:

[https://us06web.zoom.us/join/81846785865/invitations?signature=yhFVrImckw9TkW\\_70kWLnNd4gxNgoHOgQN05Nk-xbZI](https://us06web.zoom.us/join/81846785865/invitations?signature=yhFVrImckw9TkW_70kWLnNd4gxNgoHOgQN05Nk-xbZI)

