

CLASS "A" OR "B"

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

ANNUAL REPORT

OF

FLORIDA COMMUNITY WATER SYSTEMS, INC.

Exact Legal Name of Respondent

309157

Certificate Number(s)

654-W; 229-W; 002-W; 522-W; 565-S; 667-W; 507-S; 531-W; 567-W; 494-W; 450-W; 539-W; 507-W; 441-S

Submitted To The

STATE OF FLORIDA



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DIVISION OF
ACCOUNTING & FINANCE

FOR THE

YEAR ENDED DECEMBER 31, 2022

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EXECUTIVE SUMMARY

UTILITY NAME: FLORIDA COMMUNITY WATER SYSTEMS, INC.

YEAR OF REPORT
December 31, 2022

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.



(Signature of Chief Executive Officer of the utility) *

1. 2. 3. 4.



(Signature of Chief Financial Officer of the utility) *

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

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

ANNUAL REPORT OF

YEAR OF REPORT
December 31, 2022

FLORIDA COMMUNITY WATER SYSTEMS, INC.
(Exact Name of Utility)

County: Brevard, Lake, Sumter

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

4939 Cross Bayou Blvd.
New Port Richey, FL 34652

Telephone: (727) 848-8292

E Mail Address: trendell@uswatercorp.net

WEB Site: www.mywaterservice.com

Sunshine State One-Call of Florida, Inc. Member Number HU-1292; BW1386; FWS-627; FWS-628; HHU 542; AU-910; WBB530
SLU517; PH1849; RT1824; FW-1492

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

Troy Rendell
Vice President - Investor Owned Utilities

Telephone: (727) 848-8292

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

4939 Cross Bayou Blvd.
New Port Richey, FL 34652

Telephone: (727) 848-8292

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

Larry C. Scalles, CPA, PA
5320 Main St.
New Port Richey, FL 34652

Date of original organization of the utility: 01/01/22

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

Individual Partnership Sub S Corporation 1120 Corporation

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

	Name	Percent Ownership
1.	Gary Dereemer	60.70%
2.	Cecil Delcher and Diana Miller, JTRS	33.19%
3.		
4.		
5.		
6.		
7.		
8.		
9.		
10.		

**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
Troy Rendell	Vice President Invest Owned Util	U.S. Water Services Corporation, Inc.	All Matters
Gary Deremer	President	U.S. Water Services Corporation, Inc.	General Business
Joseph Gabay	Accounting Manager	U.S. Water Services Corporation, Inc.	Accounting / RAfs
Sharon Purviance	Utility Manager	U.S. Water Services Corporation, Inc.	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: FLORIDA COMMUNITY WATER SYSTEMS, INC.

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.

Florida Community Water Systems, Inc. was incorporated on January 1, 2022 for the purpose of merging ten (10) separate Florida corporations into one. These merged corporations were: Black Bear Waterworks, Brendenwood Waterworks, Brevard Waterworks, Harbor Waterworks, Jumper Creek Utility Company, Lake Idlewild Waterworks, Lakeside Waterworks, Pine Harbour Utility, Raintree Waterworks, The Woods Utility Company.

The merger and name change was approved by the Commission in Order No. PSC-2022-0095-FOF-WS, issued February 21, 2022.

This combined company provides potable water and wastewater service in Brevard, Lake, and Sumter counties.

Major goal is to provide reliable water and wastewater service to its customers at reasonable rates.

The Lakeside system is currently working with a developer building 265 additional homes. There currently is a developer agreement where developer will be paying the majority of the improvement cost.

The Harbor and Jumper Creek is also experiencing an increase in customers.

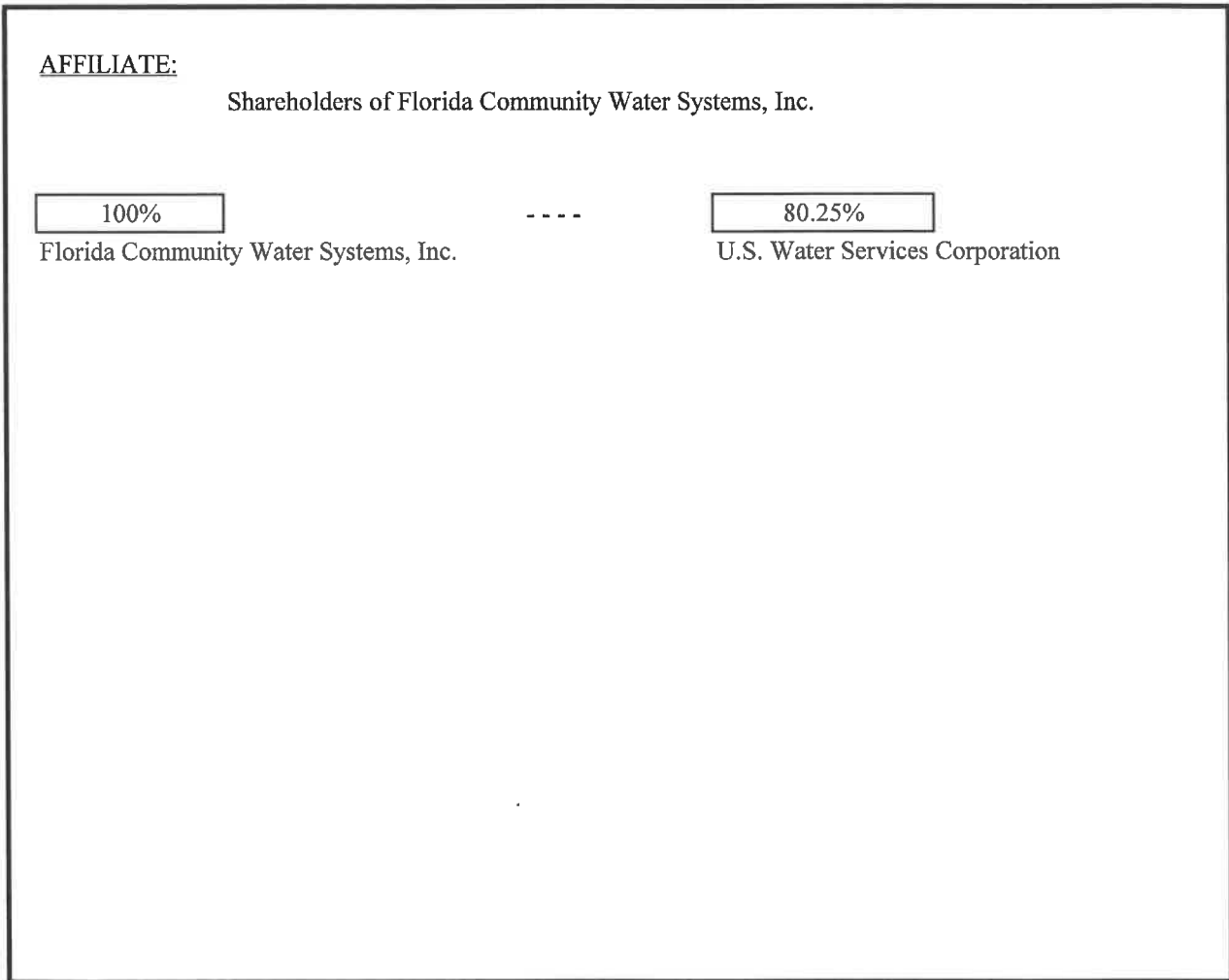
UTILITY NAME: FLORIDA COMMUNITY WATER SYSTEMS, INC.

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

Current as of 12/31/22

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



UTILITY NAME: FLORIDA COMMUNITY WATER SYSTEMS, INC.

YEAR OF REPORT December 31, 2022
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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)
Gary Deremer	President	20%	\$ 93,950

COMPENSATION OF DIRECTORS

For each director, list the number of directors' meetings attended by each director and the compensation received as a director from the respondent.			
NAME (a)	TITLE (b)	NUMBER OF DIRECTORS' MEETINGS ATTENDED (c)	DIRECTORS' COMPENSATION (d)
Gary Deremer	President	1 - Annual	\$ 0

YEAR OF REPORT

December 31, 2022

UTILITY NAME: FLORIDA COMMUNITY WATER SYSTEMS, INC.

BUSINESS CONTRACTS WITH OFFICERS, DIRECTORS AND AFFILIATES

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

NAME OF OFFICER, DIRECTOR OR AFFILIATE (a)	IDENTIFICATION OF SERVICE OR PRODUCT (b)	AMOUNT (c)	NAME AND ADDRESS OF AFFILIATED ENTITY (d)
Gary Deremer	Contracted Services	\$ See E10(a)	U.S. Water Services Corporation

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

YEAR OF REPORT

December 31, 2022

UTILITY NAME: FLORIDA COMMUNITY WATER SYSTEMS, INC.

AFFILIATION OF OFFICERS AND DIRECTORS

For each of the officials listed on page E-6, list the principal 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 (a)	PRINCIPAL OCCUPATION OR BUSINESS AFFILIATION (b)	AFFILIATION OR CONNECTION (c)	NAME AND ADDRESS OF AFFILIATION OR CONNECTION (d)
Gary Deremer	President	Shareholder	U.S. Water Services Corporation

YEAR OF REPORT
December 31, 2022

UTILITY NAME: FLORIDA COMMUNITY WATER SYSTEMS, INC.

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

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

	ASSETS		REVENUES		EXPENSES	
	BOOK COST OF ASSETS (b)	ACCOUNT NUMBER (c)	REVENUES GENERATED (d)	ACCOUNT NUMBER (e)	EXPENSES INCURRED (f)	ACCOUNT NUMBER (g)
N/A	\$		\$			

UTILITY NAME: FLORIDA COMMUNITY WATER SYSTEMS, INC.

<p>YEAR OF REPORT December 31, 2022</p>
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BUSINESS TRANSACTIONS WITH RELATED PARTIES

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

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

1. Enter in this part all transactions involving services and products received or provided.

2. Below are some types of transactions to include:

-management, legal and accounting services	-material and supplies furnished
-computer services	-leasing of structures, land, and equipment
-engineering & construction services	-rental transactions
-repairing and servicing of equipment	-sale, purchase or transfer of various products

NAME OF COMPANY OR RELATED PARTY (a)	DESCRIPTION SERVICE AND/OR NAME OF PRODUCT (b)	CONTRACT OR AGREEMENT EFFECTIVE DATE (c)	ANNUAL CHARGES	
			Purchased (S)old (d)	AMOUNT (e)
U.S. Water Services Corporation	Operations/Management	1/1/2022	P	\$
	Maint/Cust Service	Monthly		
	Financial			
		Water		\$ 521,210
		Wastewater		\$ 116,008

YEAR OF REPORT

December 31, 2021

UTILITY NAME: FLORIDA COMMUNITY WATER SYSTEMS, INC.

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:
 - (a) Enter name of related party or company.
 - (b) Describe briefly the type of assets purchased, sold or transferred.
 - (c) Enter the total received or paid. Indicate purchase with "P" and sale with "S".
 - (d) Enter the net book value for each item reported.
 - (e) Enter the net profit or loss for each item reported. (column (c) - column (d))
 - (f) Enter the fair market value for each item reported. In space below or in a supplemental schedule, describe the basis used to calculate fair market value.

NAME OF COMPANY OR RELATED PARTY (a)	DESCRIPTION OF ITEM (b)	SALE OR PURCHASE PRICE (c)	NET BOOK VALUE (d)	GAIN OR LOSS (e)	FAIR MARKET VALUE (f)
NONE	NONE	\$ _____	\$ _____	\$ _____	\$ _____
		_____	_____	_____	_____
		_____	_____	_____	_____
		_____	_____	_____	_____
		_____	_____	_____	_____
		_____	_____	_____	_____
		_____	_____	_____	_____
		_____	_____	_____	_____
		_____	_____	_____	_____
		_____	_____	_____	_____
		_____	_____	_____	_____
		_____	_____	_____	_____

FINANCIAL SECTION

UTILITY NAME: FLORIDA COMMUNITY WATER SYSTEMS, INC.

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

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR (e)
UTILITY PLANT				
101-106	Utility Plant	F-7	\$ 6,767,864	\$ 6,889,250
108-110	Less: Accumulated Depreciation and Amortization	F-8	(3,640,339)	(3,773,255)
Net Plant			\$ 3,127,525	\$ 3,115,995
114-115	Utility Plant Acquisition adjustment (Net)	F-7	(180,012)	(166,967)
116 *	Other Utility Plant Adjustments			
Total Net Utility Plant			\$ 2,947,513	\$ 2,949,028
OTHER PROPERTY AND INVESTMENTS				
121	Nonutility Property	F-9	\$	\$ 0
122	Less: Accumulated Depreciation and Amortization			
Net Nonutility Property			\$ 0	\$ 0
123	Investment in Associated Companies	F-10		0
124	Utility Investments	F-10		0
125	Other Investments	F-10		0
126-127	Special Funds	F-10		0
Total Other Property & Investments			\$ 0	\$ 0
CURRENT AND ACCRUED ASSETS				
131	Cash		\$ 914,010	\$ 1,013,343
132	Special Deposits	F-9		0
133	Other Special Deposits	F-9		0
134	Working Funds			
135	Temporary Cash Investments			
141-144	Accounts and Notes Receivable, Less Accumulated Provision for Uncollectible Accounts	F-11	196,976	202,640
145	Accounts Receivable from Associated Companies	F-12	1,342	3,125
146	Notes Receivable from Associated Companies	F-12		0
151-153	Material and Supplies			
161	Stores Expense			
162	Prepayments		26,840	18,105
171	Accrued Interest and Dividends Receivable			
172 *	Rents Receivable			
173 *	Accrued Utility Revenues			
174	Miscellaneous Current and Accrued Assets	F-12		0
Total Current and Accrued Assets			\$ 1,139,168	\$ 1,237,212

* Not Applicable for Class B Utilities

UTILITY NAME: FLORIDA COMMUNITY WATER SYSTEMS, INC.

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

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR (e)
DEFERRED DEBITS				
181	Unamortized Debt Discount & Expense	F-13	\$	\$ 0
182	Extraordinary Property Losses	F-13	14,463	14,461
183	Preliminary Survey & Investigation Charges			
184	Clearing Accounts			
185 *	Temporary Facilities			
186	Miscellaneous Deferred Debits	F-14	4,773	10,390
187 *	Research & Development Expenditures			
190	Accumulated Deferred Income Taxes			
Total Deferred Debits			\$ 19,236	\$ 24,851
TOTAL ASSETS AND OTHER DEBITS			\$ 4,105,917	\$ 4,211,091

* Not Applicable for Class B Utilities

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

UTILITY NAME: FLORIDA COMMUNITY WATER SYSTEMS, INC.

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

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR (e)
EQUITY CAPITAL				
201	Common Stock Issued	F-15	\$ 827,407	\$ 1,184,889
204	Preferred Stock Issued	F-15		0
202,205 *	Capital Stock Subscribed			
203,206 *	Capital Stock Liability for Conversion			
207 *	Premium on Capital Stock			
209 *	Reduction in Par or Stated Value of Capital Stock			
210 *	Gain on Resale or Cancellation of Reacquired Capital Stock			
211	Other Paid - In Capital		1,202,285	844,802
212	Discount On Capital Stock			
213	Capital Stock Expense			
214-215	Retained Earnings	F-16	605,005	557,728
216	Reacquired Capital Stock			
218	Proprietary Capital (Proprietorship and Partnership Only)			
Total Equity Capital			\$ 2,634,696	\$ 2,587,420
LONG TERM DEBT				
221	Bonds	F-15		0
222 *	Reacquired Bonds			
223	Advances from Associated Companies	F-17		0
224	Other Long Term Debt	F-17		0
Total Long Term Debt			\$ 0	\$ 0
CURRENT AND ACCRUED LIABILITIES				
231	Accounts Payable		20,859	9,391
232	Notes Payable	F-18		0
233	Accounts Payable to Associated Companies	F-18		0
234	Notes Payable to Associated Companies	F-18		0
235	Customer Deposits		61,008	51,021
236	Accrued Taxes	W/S-3		(1,188)
237	Accrued Interest	F-19		0
238	Accrued Dividends			
239	Matured Long Term Debt			
240	Matured Interest			
241	Miscellaneous Current & Accrued Liabilities	F-20	399,421	495,617
Total Current & Accrued Liabilities			\$ 481,288	\$ 554,841

* Not Applicable for Class B Utilities

UTILITY NAME: FLORIDA COMMUNITY WATER SYSTEMS, INC.

YEAR OF REPORT
December 31, 2022

**COMPARATIVE BALANCE SHEET
EQUITY CAPITAL AND LIABILITIES**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR (e)
DEFERRED CREDITS				
251	Unamortized Premium On Debt	F-13	\$ _____	\$ _____ 0
252	Advances For Construction	F-20	_____	_____ 0
253	Other Deferred Credits	F-21	_____	_____ 0
255	Accumulated Deferred Investment Tax Credits			
Total Deferred Credits			\$ _____ 0	\$ _____ 0
OPERATING RESERVES				
261	Property Insurance Reserve		\$ _____	\$ _____
262	Injuries & Damages Reserve		_____	_____
263	Pensions and Benefits Reserve		_____	_____
265	Miscellaneous Operating Reserves		_____	_____
Total Operating Reserves			\$ _____ 0	\$ _____ 0
CONTRIBUTIONS IN AID OF CONSTRUCTION				
271	Contributions in Aid of Construction	F-22	\$ 2,468,728	\$ 2,613,783
272	Accumulated Amortization of Contributions in Aid of Construction	F-22	1,478,795	1,544,952
Total Net CIAC			\$ _____ 989,933	\$ _____ 1,068,831
ACCUMULATED DEFERRED INCOME TAXES				
281	Accumulated Deferred Income Taxes - Accelerated Depreciation		\$ _____	\$ _____
282	Accumulated Deferred Income Taxes - Liberalized Depreciation		_____	_____
283	Accumulated Deferred Income Taxes - Other		_____	_____
Total Accumulated Deferred Income Tax			\$ _____ 0	\$ _____ 0
TOTAL EQUITY CAPITAL AND LIABILITIES			\$ _____ 4,105,917	\$ _____ 4,211,091

UTILITY NAME: FLORIDA COMMUNITY WATER SYSTEMS, INC.

YEAR OF REPORT December 31, 2022
--

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)	\$ 1,395,167	\$ 1,365,969
469, 530	Less: Guaranteed Revenue and AFPI	F-3(b)	15,145	5,048
Net Operating Revenues			\$ 1,380,022	\$ 1,360,921
401	Operating Expenses	F-3(b)	\$ 957,507	\$ 1,001,960
403	Depreciation Expense:	F-3(b)	\$ 212,627	\$ 199,031
	Less: Amortization of CIAC	F-22	66,080	(13,045)
Net Depreciation Expense			\$ 146,547	\$ 185,986
406	Amortization of Utility Plant Acquisition Adjustm	F-3(b)	(29,423)	(66,156)
407	Amortization Expense (Other than CIAC)	F-3(b)	6,993	2,171
408	Taxes Other Than Income	W/S-3	79,506	79,806
409	Current Income Taxes	W/S-3		0
410.1	Deferred Federal Income Taxes	W/S-3		0
410.1	Deferred State Income Taxes	W/S-3		0
411.1	Provision for Deferred Income Taxes - Credit	W/S-3		0
412.1	Investment Tax Credits Deferred to Future Period	W/S-3		0
412.1	Investment Tax Credits Restored to Operating Inc	W/S-3		0
Utility Operating Expenses			\$ 1,161,129	\$ 1,203,767
Net Utility Operating Income			\$ 218,893	\$ 157,154
469, 530	Add Back: Guaranteed Revenue and AFPI	F-3(b)		5,048
413	Income From Utility Plant Leased to Others			0
414	Gains (losses) From Disposition of Utility Property			0
420	Allowance for Funds Used During Construction			0
Total Utility Operating Income [Enter here and on Page F-3(c)]			\$ 218,893	\$ 162,203

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

UTILITY NAME: FLORIDA COMMUNITY WATER SYST

COMPARATIVE OPERATING STATEMENT (Cont'd)

WATER SCHEDULE W-3 * (f)	WASTEWATER SCHEDULE S-3 * (g)	OTHER THAN REPORTING SYSTEMS (h)
\$ 1,144,029 <u>5,048</u>	\$ 221,940 <u>0</u>	\$ _____
\$ 1,138,981	\$ 221,940	\$ 0
\$ 831,534	\$ 170,426	\$ _____
<u>164,373</u> (11,622)	<u>34,658</u> (1,423)	_____
\$ 152,751	\$ 33,235	\$ 0
<u>(55,110)</u> 2,171 <u>69,757</u> 0 0 0 0 0 0	<u>(11,047)</u> 0 <u>10,049</u> 0 0 0 0 0 0	_____ _____ _____ _____ _____ _____ _____ _____
\$ 1,001,103	\$ 202,664	\$ 0
\$ 137,878	\$ 19,277	\$ 0
<u>5,048</u> 0 0 0	<u>0</u> 0 0 0	_____ _____ _____ _____
\$ 142,926	\$ 19,277	\$ 0

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

UTILITY NAME: FLORIDA COMMUNITY WATER SYSTEMS, INC.

YEAR OF REPORT December 31, 2022
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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)]			\$ 218,893	\$ 162,203
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			\$ 0	\$ 0
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			\$ 0	\$ 0
INTEREST EXPENSE				
427	Interest Expense	F-19	\$ 447	\$ 3,714
428	Amortization of Debt Discount & Expense	F-13	_____	0
429	Amortization of Premium on Debt	F-13	_____	0
Total Interest Expense			\$ 447	\$ 3,714
EXTRAORDINARY ITEMS				
433	Extraordinary Income		\$ _____	\$ _____
434	Extraordinary Deductions		_____	_____
409.3	Income Taxes, Extraordinary Items		_____	_____
Total Extraordinary Items			\$ 0	\$ 0
NET INCOME			\$ 218,446	\$ 158,489

Explain Extraordinary Income:

UTILITY NAME: FLORIDA COMMUNITY WATER SYSTEMS, INC.

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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	\$ 5,890,228	\$ 957,741
	Less:			
	Nonused and Useful Plant (1)			
108	Accumulated Depreciation	F-8	<u>(3,255,060)</u>	<u>(518,195)</u>
110	Accumulated Amortization	F-8	<u>0</u>	<u>0</u>
271	Contributions in Aid of Construction	F-22	<u>(2,276,437)</u>	<u>(337,345)</u>
252	Advances for Construction	F-20		
Subtotal			\$ <u>358,731</u>	\$ <u>102,200</u>
272	Add: Accumulated Amortization of Contributions in Aid of Construction	F-22	1,314,442	230,509
Subtotal			\$ <u>1,673,173</u>	\$ <u>332,710</u>
	Plus or Minus:			
114	Acquisition Adjustments (2)	F-7	<u>(468,078)</u>	<u>(176,087)</u>
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	<u>348,796</u>	<u>128,402</u>
	Working Capital Allowance (3)		<u>103,942</u>	<u>21,303</u>
	Other (Specify): _____ _____ _____		_____ _____ _____	_____ _____ _____
RATE BASE			\$ <u>1,657,833</u>	\$ <u>306,328</u>
NET UTILITY OPERATING INCOME			\$ <u>137,878</u>	\$ <u>19,277</u>
ACHIEVED RATE OF RETURN (Operating Income / Rate Base)			<u>8.32%</u>	<u>6.29%</u>

NOTES :

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

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

CLASS OF CAPITAL (a)	DOLLAR AMOUNT (2) (b)	PERCENTAGE OF CAPITAL (c)	ACTUAL COST RATES (3) (d)	WEIGHTED COST (c x d) (e)
Common Equity	\$ 2,587,081	98.07%	7.87%	7.72%
Preferred Stock	0	0.00%		0.00%
Long Term Debt	0	0.00%		0.00%
Customer Deposits	51,021	1.93%	2.00%	0.04%
Tax Credits - Zero Cost	0	0.00%		0.00%
Tax Credits - Weighted Cost	0	0.00%		0.00%
Deferred Income Taxes	0	0.00%		0.00%
Other (Explain)	0	0.00%		0.00%
	0	0.00%		0.00%
Total	\$ 2,638,102	100.00%		7.76%

(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>6.10% + (1.74 / Equity Ratio)</u>
Commission order approving Return on Equity: <u>PSC-2022-0208-PAA-WS</u>

APPROVED AFUDC RATE

COMPLETION ONLY REQUIRED IF AFUDC WAS CHARGED DURING YEAR

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

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

UTILITY NAME: FLORIDA COMMUNITY WATER SYSTEMS, INC.

**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	\$ 2,587,081	\$	\$	\$	\$	\$ 2,587,081
Preferred Stock						0
Long Term Debt						0
Customer Deposits	51,021					51,021
Tax Credits - Zero Cost						0
Tax Credits - Weighted Cost						0
Deferred Inc. Taxes						0
Other (Explain)						0
Total	\$ 2,638,102	\$ 0	\$ 0	\$ 0	\$ 0	\$ 2,638,102

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

UTILITY NAME: FLORIDA COMMUNITY WATER SYSTEMS, INC.

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**UTILITY PLANT
ACCOUNTS 101 - 106**

ACCT. NO. (a)	DESCRIPTION (b)	WATER (c)	WASTEWATER (d)	OTHER THAN REPORTING SYSTEMS (e)	TOTAL (f)
101	Plant Accounts: Utility Plant In Service	\$ 5,890,228	\$ 957,741	\$ _____	\$ 6,847,969
102	Utility Plant Leased to Other	_____	_____	_____	0
103	Property Held for Future Use	_____	_____	_____	0
104	Utility Plant Purchased or Sold	_____	_____	_____	0
105	Construction Work in Progress	33,458	7,823	_____	41,281
106	Completed Construction Not Classified	_____	_____	_____	0
	Total Utility Plant	\$ 5,923,686	\$ 965,564	\$ 0	\$ 6,889,250

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

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

ACCT. NO. (a)	DESCRIPTION (b)	WATER (c)	WASTEWATER (d)	OTHER THAN REPORTING SYSTEMS (e)	TOTAL (f)
114	Acquisition Adjustment	\$ (468,078)	\$ (176,087)	\$ _____	\$ (644,165)
		_____	_____	_____	0
		_____	_____	_____	0
		_____	_____	_____	0
	Total Plant Acquisition Adjustments	\$ (468,078)	\$ (176,087)	\$ 0	\$ (644,165)
115	Accumulated Amortization	\$ 348,796	\$ 128,402	\$ _____	\$ 477,198
		_____	_____	_____	0
		_____	_____	_____	0
		_____	_____	_____	0
	Total Accumulated Amortization	\$ 348,796	\$ 128,402	\$ 0	\$ 477,198
	Net Acquisition Adjustments	\$ (119,282)	\$ (47,685)	\$ 0	\$ (166,967)

UTILITY NAME: FLORIDA COMMUNITY WATER SYSTEMS, INC.

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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)
ACCUMULATED DEPRECIATION				
Account 108				
Balance first of year	\$ 3,115,796	\$ 516,979	\$	\$ 3,632,775
Credit during year:				
Accruals charged to:				
Account 108.1 (1)	\$ 163,856	\$ 34,493	\$	\$ 198,349
Account 108.2 (2)				0
Account 108.3 (2)				0
Other Accounts (specify):				0
				0
				0
Salvage				0
Other Credits (Specify):				0
				0
Total Credits	\$ 163,856	\$ 34,493	\$ 0	\$ 198,349
Debits during year:				
Book cost of plant retired	31,243	34,872		66,115
Cost of Removal				0
Other Debits (specify):				0
				0
Total Debits	\$ 31,243	\$ 34,872	\$ 0	\$ 66,115
Balance end of year	\$ 3,248,409	\$ 516,600	\$ 0	\$ 3,765,009
ACCUMULATED AMORTIZATION				
Account 110				
Balance first of year	\$ 6,134	\$ 1,482	\$	\$ 7,616
Credit during year:				
Accruals charged to:				
Account 110.2 (3)	\$ 517	\$ 112	\$	\$ 630
Other Accounts (specify):				0
				0
Total credits	\$ 517	\$ 112	\$ 0	\$ 630
Debits during year:				
Book cost of plant retired				0
Other debits (specify):				0
				0
Total Debits	\$ 0	\$ 0	\$ 0	\$ 0
Balance end of year	\$ 6,651	\$ 1,595	\$ 0	\$ 8,246

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

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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)
The Woods - Dkt. PSC-2020-0087-PAA-WS	\$ _____	666	\$ 300
Amortize remaining Transfer fees (PSC)	_____	666	638
Amortized filing fees (PSC) 21 months	_____	666	437
Correct overamortization of rate case	_____	666	188
Correct overamortization of rate case	_____	666	75
Total	\$ <u>0</u>		\$ <u>1,638</u>

NONUTILITY PROPERTY (ACCOUNT 121)

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

Other Items may be grouped by classes of property.

DESCRIPTION (a)	BEGINNING YEAR (b)	ADDITIONS (c)	REDUCTIONS (d)	ENDING YEAR BALANCE (e)
NONE	\$ _____	\$ _____	\$ _____	\$ 0
	_____	_____	_____	0
	_____	_____	_____	0
	_____	_____	_____	0
Total Nonutility Property	\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>

SPECIAL DEPOSITS (ACCOUNTS 132 AND 133)

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

DESCRIPTION OF SPECIAL DEPOSITS (a)	YEAR END BOOK COST (b)
SPECIAL DEPOSITS (Account 132): NONE	\$ _____
_____	_____
_____	_____
Total Special Deposits	\$ <u>0</u>
OTHER SPECIAL DEPOSITS (Account 133):	\$ _____
_____	_____
_____	_____
Total Other Special Deposits	\$ <u>0</u>

UTILITY NAME: FLORIDA COMMUNITY WATER SYSTEMS, INC.

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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): _____ _____ _____ _____	\$ _____ _____ _____ _____	\$ _____ _____ _____ _____
Total Investment in Associated Companies		\$ <u>0</u>
UTILITY INVESTMENTS (Account 124): _____ _____ _____ _____	\$ _____ _____ _____ _____	\$ _____ _____ _____ _____
Total Utility Investment		\$ <u>0</u>
OTHER INVESTMENTS (Account 125): _____ _____ _____ _____	\$ _____ _____ _____ _____	\$ _____ _____ _____ _____
Total Other Investment		\$ <u>0</u>
SPECIAL FUNDS (Class A Utilities: Accounts 126 and 127; Class B Utilities: Account 127): _____ _____ _____ _____		\$ _____ _____ _____ _____
Total Special Funds		\$ <u>0</u>

UTILITY NAME: FLORIDA COMMUNITY WATER SYSTEMS, INC.

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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	\$ 217,119	
Other		
Total Customer Accounts Receivable		\$ 217,119
OTHER ACCOUNTS RECEIVABLE (Account 142):		
Affiliated Company	\$ 3,125	
Total Other Accounts Receivable		\$ 3,125
NOTES RECEIVABLE (Account 144):		
	\$	
Total Notes Receivable		\$ 0
Total Accounts and Notes Receivable		\$ 220,244
ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS (Account 143)		
Balance first of year	\$	
Add: Provision for uncollectibles for current year	\$ (14,480)	
Collection of accounts previously written off		
Utility Accounts		
Others		
Total Additions	\$ (14,480)	
Deduct accounts written off during year:		
Utility Accounts		
Others		
Total accounts written off	\$ 0	
Balance end of year		\$ (14,480)
TOTAL ACCOUNTS AND NOTES RECEIVABLE - NET		\$ 205,764

UTILITY NAME: FLORIDA COMMUNITY WATER SYSTEMS, INC.

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ACCOUNTS RECEIVABLE FROM ASSOCIATED COMPANIES
ACCOUNT 145

Report each account receivable from associated companies separately.

DESCRIPTION (a)	TOTAL (b)
Associated company for purchased power	\$ 3,125
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
Total	\$ 3,125

NOTES RECEIVABLE FROM ASSOCIATED COMPANIES
ACCOUNT 146

Report each note receivable from associated companies separately.

DESCRIPTION (a)	INTEREST RATE (b)	TOTAL (c)
_____	_____ %	\$ _____
_____	_____ %	_____
_____	_____ %	_____
_____	_____ %	_____
_____	_____ %	_____
_____	_____ %	_____
_____	_____ %	_____
_____	_____ %	_____
Total		\$ 0

MISCELLANEOUS CURRENT AND ACCRUED ASSETS
ACCOUNT 174

DESCRIPTION - Provide itemized listing (a)	BALANCE END OF YEAR (b)
_____	\$ _____
_____	_____
_____	_____
Total Miscellaneous Current and Accrued Liabilities	\$ 0

UTILITY NAME: FLORIDA COMMUNITY WATER SYSTEMS, INC.

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

**EXTRAORDINARY PROPERTY LOSSES
ACCOUNT 182**

Report each item separately.

DESCRIPTION (a)	TOTAL (b)
182.1 · Extraordinary Prop Loss - Water	\$ (12,278)
182.2 · Extraordinary Prop Loss - Wastewater	(7,012)
182 · Extraordinary Property Losses - Other	33,751
Total Extraordinary Property Losses	\$ <u>14,461</u>

UTILITY NAME: FLORIDA COMMUNITY WATER SYSTEMS, INC.

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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)		
	\$ 2,013	\$
Total Deferred Rate Case Expense	\$ 2,013	\$ 9,800
OTHER DEFERRED DEBITS (Class A Utilities: Account 186.2):		
	\$	\$
Total Other Deferred Debits	\$ 0	\$ 0
REGULATORY ASSETS (Class A Utilities: Account. 186.3):		
186.3 · Hydro Tank Recoat	\$ 1,796	\$ 1,028
186 · Deferred Assets - Other		(437)
Total Regulatory Assets	\$ 1,796	\$ 590
TOTAL MISCELLANEOUS DEFERRED DEBITS	\$ 3,809	\$ 10,390

UTILITY NAME: FLORIDA COMMUNITY WATER SYSTEMS, INC.

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**CAPITAL STOCK
ACCOUNTS 201 AND 204***

DESCRIPTION (a)	RATE (b)	TOTAL (c)
COMMON STOCK		
Par or stated value per share	%	\$
Shares authorized		10,000
Shares issued and outstanding		10,000
Total par value of stock issued	%	\$ 1,184,889
Dividends declared per share for year	%	\$
PREFERRED 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	%	\$

* 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)	
	%		\$
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
Total			\$ 0

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

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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	\$ 605,132
439	Changes to Account: Adjustments to Retained Earnings (requires Commission approval prior to use): Credits: _____ _____	\$ _____ _____
	Total Credits:	\$ 0
	Debits: _____ _____	\$ _____ _____
	Total Debits:	\$ 0
435	Balance Transferred from Income	\$ 156,015
436	Appropriations of Retained Earnings: _____ _____	_____ _____
	Total Appropriations of Retained Earnings	\$ 0
437	Dividends Declared: Preferred Stock Dividends Declared _____	(203,757)
438	Common Stock Dividends Declared _____	_____ _____
	Total Dividends Declared	\$ (203,757)
215	Year end Balance	\$ 557,390
214	Appropriated Retained Earnings (state balance and purpose of each appropriated amount at year end): _____ _____ _____	_____ _____ _____
214	Total Appropriated Retained Earnings	\$ 0
	Total Retained Earnings	\$ 557,390
Notes to Statement of Retained Earnings:		

UTILITY NAME: FLORIDA COMMUNITY WATER SYSTEMS, INC.

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**ADVANCES FROM ASSOCIATED COMPANIES
ACCOUNT 223**

Report each advance separately.

DESCRIPTION (a)	TOTAL (b)
	\$ 0
Total	\$ 0

**OTHER LONG-TERM DEBT
ACCOUNT 224**

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)	
	%		\$ 0
Total			\$ 0

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

UTILITY NAME: FLORIDA COMMUNITY WATER SYSTEMS, INC.

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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):			
_____	%		\$ 0
_____	%		
_____	%		
_____	%		
_____	%		
_____	%		
Total Account 232			\$ 0
NOTES PAYABLE TO ASSOC. COMPANIES (Account 234):			
_____	%		\$ 0
_____	%		
_____	%		
_____	%		
_____	%		
_____	%		
Total Account 234			\$ 0

* 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)
_____	\$ 0

Total	\$ 0

UTILITY NAME: FLORIDA COMMUNITY WATER SYSTEMS, INC.

**ACCRUED INTEREST AND EXPENSE
ACCOUNTS 237 AND 427**

DESCRIPTION OF DEBIT (a)	BALANCE BEGINNING OF YEAR (b)	INTEREST ACCRUED DURING YEAR		INTEREST PAID DURING YEAR (e)	BALANCE END OF YEAR (f)
		ACCT. DEBIT (c)	AMOUNT (d)		
ACCOUNT NO. 237.1 - Accrued Interest on Long Term Debt	\$ _____		\$ _____	\$ _____	\$ _____
Total Account 237.1	\$ _____		\$ _____	\$ _____	\$ _____
ACCOUNT NO. 237.2 - Accrued Interest on Other Liabilities	\$ _____	427	\$ 3,714	\$ 3,714	\$ _____
Customer Deposits	\$ _____		\$ _____	\$ _____	\$ _____
Total Account 237.2	\$ _____		\$ 3,714	\$ 3,714	\$ _____
Total Account 237 (1)	\$ _____		\$ 3,714	\$ 3,714	\$ _____
INTEREST EXPENSED:					
Total accrual Account 237		237	\$ 3,714		
Less Capitalized Interest Portion of AFUDC:					
Net Interest Expensed to Account No. 427 (2)			\$ 3,714		

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

UTILITY NAME: FLORIDA COMMUNITY WATER SYSTEMS, INC.

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MISCELLANEOUS CURRENT AND ACCRUED LIABILITIES
ACCOUNT 241

DESCRIPTION - Provide itemized listing (a)	BALANCE END OF YEAR (b)
241.1 - Accrued Water Purchased	\$ 27,000
241.3 - Accr Property Taxes	2,461
241.4 - Accr Gen Liability Ins	1,048
241.5 - Accr PSC Reg Fees	49,432
241.6 - Accr'd Officer Salaries	415,677
Total Miscellaneous Current and Accrued Liabilities	<u>\$ 495,617</u>

ADVANCES FOR CONSTRUCTION
ACCOUNT 252

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

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

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**OTHER DEFERRED CREDITS
ACCOUNT 253**

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

UTILITY NAME: FLORIDA COMMUNITY WATER SYSTEMS, INC.

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**CONTRIBUTIONS IN AID OF CONSTRUCTION
ACCOUNT 271**

DESCRIPTION (a)	WATER (W-7) (b)	WASTEWATER (S-7) (c)	W & WW OTHER THAN SYSTEM REPORTING (d)	TOTAL (e)
Balance first of year	\$ <u>(2,155,910)</u>	\$ <u>(312,818)</u>	\$ _____	\$ <u>(2,468,728)</u>
Add credits during year:	\$ <u>(120,527)</u>	\$ <u>(24,527)</u>	\$ _____	\$ <u>(145,055)</u>
Less debit charged during the year	\$ _____ 0	\$ _____ 0	\$ _____	\$ _____ 0
Total Contribution In Aid of Construction	\$ <u>(2,276,437)</u>	\$ <u>(337,345)</u>	\$ _____ 0	\$ <u>(2,613,783)</u>

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

DESCRIPTION (a)	WATER (W-8(a)) (b)	WASTEWATER (S-8(a)) (c)	W & WW OTHER THAN SYSTEM REPORTING (d)	TOTAL (e)
Balance first of year	\$ <u>1,259,332</u>	\$ <u>219,463</u>	\$ _____	\$ <u>1,478,795</u>
Debits during the year:	\$ <u>55,110</u>	\$ <u>11,047</u>	\$ _____	\$ <u>66,156</u>
Credits during the year	\$ _____ 0	\$ _____ 0	\$ _____	\$ _____ 0
Total Accumulated Amortization of Contributions In Aid of Construction	\$ <u>1,314,442</u>	\$ <u>230,509</u>	\$ _____ 0	\$ <u>1,544,952</u>

UTILITY NAME: FLORIDA COMMUNITY WATER SYSTEMS, INC.

YEAR OF REPORT December 31, 2022
--

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

- The reconciliation should include the same detail as furnished on Schedule M-1 of the federal tax return for the year. The reconciliation shall be submitted even though there is no taxable income for the year. Descriptions should clearly indicate the nature of each reconciling amount and show the computations of all tax accruals.
- If the utility is a member of a group which files a consolidated federal tax return, reconcile reported net income with taxable net income as if a separate return were to be filed, indicating intercompany amounts to be eliminated in such consolidated return. State names of group members, tax assigned to each group member, and basis of allocation, assignments or sharing of the consolidated tax among the group members.

DESCRIPTION (a)	REF. NO. (b)	AMOUNT (c)
Net income for the year	F-3(c)	\$ 158,489
Reconciling items for the year:		
Taxable income not reported on books:		
_____		_____
_____		_____
_____		_____
Deductions recorded on books not deducted for return:		
_____		_____
_____		_____
_____		_____
Income recorded on books not included in return:		
_____		_____
_____		_____
_____		_____
Deduction on return not charged against book income:		
_____		_____
_____		_____
_____		_____
Federal tax net income		\$ <u>158,489</u>

Computation of tax :

N/A

**WATER
OPERATION
SECTION**

UTILITY NAME: Florida Community Water Systems, Inc.

YEAR OF REPORT
December 31, 2022

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-14) must be filed for each system in the group.

All of the following water pages (W-2 through W-14) should be completed for each group and arranged by group number.

<u>SYSTEM NAME / COUNTY</u>	<u>CERTIFICATE NUMBER</u>	<u>GROUP NUMBER</u>
Brendenwood Water System - Lake	339-W	
Brevard Water System - Brevard	002-W	
Black Bear Water System - Lake	654-W	
Harbor Water & Wastewater Systems - Lake	522-W	565-S
Jumper Creek Water & Wastewater Systems - Sumter	667-W	507-S
Lake Idlewild Water System - Lake	531-W	
Lakeside Water & Wastewater Systems - Lake	567-W	494-S
Pine Harbour Water System - Lake	450-W	
Raintree Water System - Lake	539-W	
The Woods Water & Wastewater Systems - Sumter	507-W	441-S

YEAR OF REPORT December 31, 2022
--

UTILITY NAME: Florida Community Water Systems, Inc.

SYSTEM NAME / COUNTY : Black Bear / Lake

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)	\$ 1,319,744
	Less:		
	Nonused and Useful Plant (1)		-
108	Accumulated Depreciation	W-6(b)	<u>(785,882)</u>
110	Accumulated Amortization	F-8	-
271	Contributions in Aid of Construction	W-7	<u>(738,156)</u>
252	Advances for Construction	F-20	
Subtotal			\$ <u>(204,295)</u>
272	Add: Accumulated Amortization of Contributions in Aid of Construction	W-8(a)	\$ 387,289
Subtotal			\$ <u>182,995</u>
114	Plus or Minus: Acquisition Adjustments (2)	F-7	0
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	0
	Working Capital Allowance (3)		<u>13,674</u>
	Other (Specify):		
WATER RATE BASE			\$ <u>196,669</u>
WATER OPERATING INCOME		W-3	\$ <u>22,106</u>
ACHIEVED RATE OF RETURN (Water Operating Income / Water Rate Base)			<u>11.24%</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: Florida Community Water Systems, Inc.

YEAR OF REPORT
December 31, 2022

SYSTEM NAME / COUNTY : Black Bear / Lake

WATER OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	CURRENT YEAR (d)
	UTILITY OPERATING INCOME		
400	Operating Revenues	W-9	\$ 155,798
469	Less: Guaranteed Revenue and AFPI	W-9	0
	Net Operating Revenues		\$ 155,798
401	Operating Expenses	W-10(a)	\$ 109,396
403	Depreciation Expense	W-6(a)	36,841
	Less: Amortization of CIAC	W-8(a)	(20,687)
	Net Depreciation Expense		\$ 16,154
406	Amortization of Utility Plant Acquisition Adjustment	F-7	
407	Amortization Expense (Other than CIAC)	F-8	0
408.10	Taxes Other Than Income Utility Regulatory Assessment Fee		7,732
408.11	Property Taxes		410
408.12	Payroll Taxes		
408.13	Other Taxes and Licenses		
408	Total Taxes Other Than Income		\$ 8,142
409.1	Income Taxes		
410.10	Deferred Federal Income Taxes		
410.11	Deferred State Income Taxes		
411.10	Provision for Deferred Income Taxes - Credit		
412.10	Investment Tax Credits Deferred to Future Periods		
412.11	Investment Tax Credits Restored to Operating Income		
	Utility Operating Expenses		\$ 133,693
	Utility Operating Income		\$ 22,106
469	Add Back: Guaranteed Revenue (and AFPI)	W-9	\$ 0
413	Income From Utility Plant Leased to Others		
414	Gains (losses) From Disposition of Utility Property		
420	Allowance for Funds Used During Construction		
	Total Utility Operating Income		\$ 22,106

YEAR OF REPORT December 31, 2022
--

UTILITY NAME: Florida Community Water Systems, Inc.

SYSTEM NAME / COUNTY : Black Bear / Lake

WATER UTILITY PLANT ACCOUNTS

ACCT. NO. (a)	ACCOUNT NAME (b)	PREVIOUS YEAR (c)	ADDITIONS (d)	RETIREMENTS (e)	CURRENT YEAR (f)
301	Organization	\$	\$	\$	\$ 0
302	Franchises				0
303	Land and Land Rights	5,000			5,000
304	Structures and Improvements	102,276			102,276
305	Collecting and Impounding Reservoirs				0
306	Lake, River and Other Intakes				0
307	Wells and Springs	181,758			181,758
308	Infiltration Galleries and Tunnels				0
309	Supply Mains	17,197			17,197
310	Power Generation Equipment	49,113	1,123	(843)	49,393
311	Pumping Equipment	17,819			17,819
320	Water Treatment Equipment	73,456			73,456
330	Distribution Reservoirs and Standpipes	58,182	1,977		60,159
331	Transmission and Distribution Mains	560,211	3,302	(947)	562,566
333	Services	53,700			53,700
334	Meters and Meter Installations	75,428	12,366	(7,691)	80,103
335	Hydrants	90,116			90,116
336	Backflow Prevention Devices				0
339	Other Plant Miscellaneous Equipment	5,084			5,084
340	Office Furniture and Equipment	11,110			11,110
341	Transportation Equipment	3,598			3,598
342	Stores Equipment				0
343	Tools, Shop and Garage Equipment				0
344	Laboratory Equipment				0
345	Power Operated Equipment				0
346	Communication Equipment	6,409			6,409
347	Miscellaneous Equipment				0
348	Other Tangible Plant				0
TOTAL WATER PLANT		\$ 1,310,456	\$ 18,768	\$ (9,480)	\$ 1,319,744

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

W-4(a)
GROUP _____

Florida Community Water Systems, Inc.

UTILITY NAME:

Black Bear / Lake

SYSTEM NAME / COUNTY :

WATER UTILITY PLANT MATRIX

ACCT. NO. (a)	ACCOUNT NAME (b)	CURRENT YEAR (c)	.1 INTANGIBLE PLANT (d)	.2 SOURCE OF SUPPLY AND PUMPING PLANT (e)	.3 WATER TREATMENT PLANT (f)	.4 TRANSMISSION AND DISTRIBUTION PLANT (g)	.5 GENERAL PLANT (h)
301	Organization	\$ 0	\$ 0	\$	\$	\$	\$
302	Franchises	0	0				
303	Land and Land Rights	5,000		5,000			
304	Structures and Improvements	102,276			102,276		
305	Collecting and Impounding Reservoirs	0		0			
306	Lake, River and Other Intakes	0		0			
307	Wells and Springs	181,758		181,758			
308	Infiltration Galleries and Tunnels	0		0			
309	Supply Mains	17,197		17,197			
310	Power Generation Equipment	49,393		49,393			
311	Pumping Equipment	17,819		17,819			
320	Water Treatment Equipment	73,456			73,456		
330	Distribution Reservoirs and Standpipes	60,159				60,159	
331	Transmission and Distribution Mains	562,566				562,566	
333	Services	53,700				53,700	
334	Meters and Meter Installations	80,103				80,103	
335	Hydrants	90,116				90,116	
336	Backflow Prevention Devices	0				0	
339	Other Plant Miscellaneous Equipment	5,084				5,084	
340	Office Furniture and Equipment	11,110					11,110
341	Transportation Equipment	3,598					3,598
342	Stores Equipment	0					0
343	Tools, Shop and Garage Equipment	0					0
344	Laboratory Equipment	0					0
345	Power Operated Equipment	0					0
346	Communication Equipment	6,409					6,409
347	Miscellaneous Equipment	0					0
348	Other Tangible Plant	0					0
TOTAL WATER PLANT		\$ 1,319,744	\$ 0	\$ 271,168	\$ 175,752	\$ 851,728	\$ 21,117

UTILITY NAME: Florida Community Water Systems, Inc.

YEAR OF REPORT December 31, 2022
--

SYSTEM NAME / COUNTY : Black Bear / Lake

BASIS FOR WATER DEPRECIATION CHARGES

ACCT. NO. (a)	ACCOUNT NAME (b)	AVERAGE SERVICE LIFE IN YEARS (c)	AVERAGE NET SALVAGE IN PERCENT (d)	DEPRECIATION RATE APPLIED IN PERCENT (100% - d) / c (e)
304	Structures and Improvements	32		3.13%
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	35		2.86%
310	Power Generation Equipment	20		5.00%
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			
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	18		5.56%
343	Tools, Shop and Garage Equipment	16		6.25%
344	Laboratory Equipment	15		6.67%
345	Power Operated Equipment	12		8.33%
346	Communication Equipment	10		10.00%
347	Miscellaneous Equipment	5		20.00%
348	Other Tangible Plant	10		10.00%
Water Plant Composite Depreciation Rate *				

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

UTILITY NAME:

Florida Community Water Systems, Inc.

YEAR OF REPORT
December 31, 2022

SYSTEM NAME / COUNTY :

Black Bear / Lake

ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	BALANCE AT BEGINNING OF YEAR (c)	ACCUALS (d)	OTHER CREDITS * (e)	TOTAL CREDITS (d + e) (f)
304	Structures and Improvements	\$ 38,258	\$ 3,196	\$	\$ 3,196
305	Collecting and Impounding Reservoirs		0		0
306	Lake, River and Other Intakes		0		0
307	Wells and Springs	120,971	6,059		6,059
308	Infiltration Galleries and Tunnels		0		0
309	Supply Mains	6,978	491		491
310	Power Generation Equipment	49,279	1,029		1,029
311	Pumping Equipment	17,819	0		0
320	Water Treatment Equipment	47,669	3,339		3,339
330	Distribution Reservoirs and Standpipes	24,981	1,606		1,606
331	Transmission and Distribution Mains	312,382	13,072		13,072
333	Services	27,743	1,342		1,342
334	Meters and Meter Installations	46,922	3,861		3,861
335	Hydrants	47,028	2,003		2,003
336	Backflow Prevention Devices		0		0
339	Other Plant Miscellaneous Equipment	3,356	203		203
340	Office Furniture and Equipment	11,111	(1)		(1)
341	Transportation Equipment	3,598			0
342	Stores Equipment				0
343	Tools, Shop and Garage Equipment				0
344	Laboratory Equipment				0
345	Power Operated Equipment				0
346	Communication Equipment	427	641		641
347	Miscellaneous Equipment				0
348	Other Tangible Plant				0
TOTAL WATER ACCUMULATED DEPRECIATION		\$ 758,521	36,841	0	36,841

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

W-6(a)
GROUP

UTILITY NAME:

Florida Community Water Systems, Inc.

YEAR OF REPORT
December 31, 2022

SYSTEM NAME / COUNTY :

Black Bear / Lake

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

ACCT. NO. (a)	ACCOUNT NAME (b)	PLANT RETIRED (g)	SALVAGE AND INSURANCE (h)	COST OF REMOVAL AND OTHER CHARGES (i)	TOTAL CHARGES (g+h+i)	BALANCE AT END OF YEAR (c+f-j) (k)
304	Structures and Improvements	\$	\$	\$	\$ 0	\$ 41,454
305	Collecting and Impounding Reservoirs				0	0
306	Lake, River and Other Intakes				0	0
307	Wells and Springs				0	127,029
308	Infiltration Galleries and Tunnels				0	0
309	Supply Mains				0	7,469
310	Power Generation Equipment	843			843	49,466
311	Pumping Equipment	0			0	17,819
320	Water Treatment Equipment	0			0	51,007
330	Distribution Reservoirs and Standpipes	0			0	26,587
331	Transmission and Distribution Mains	947			947	324,507
333	Services	0			0	29,086
334	Meters and Meter Installations	7,691			7,691	43,092
335	Hydrants				0	49,030
336	Backflow Prevention Devices				0	0
339	Other Plant Miscellaneous Equipment				0	3,559
340	Office Furniture and Equipment				0	11,110
341	Transportation Equipment				0	3,598
342	Stores Equipment				0	0
343	Tools, Shop and Garage Equipment				0	0
344	Laboratory Equipment				0	0
345	Power Operated Equipment				0	0
346	Communication Equipment				0	1,068
347	Miscellaneous Equipment				0	0
348	Other Tangible Plant				0	0
TOTAL WATER ACCUMULATED DEPRECIATION		\$ 9,480	\$ 0	\$ 0	\$ 9,480	\$ 785,882

W-6(b)

GROUP _____

Use () to denote reversal entries.

UTILITY NAME: Florida Community Water Systems, Inc.

YEAR OF REPORT
December 31, 2022

SYSTEM NAME / COUNTY : Black Bear / Lake

**CONTRIBUTIONS IN AID OF CONSTRUCTION
ACCOUNT 271**

DESCRIPTION (a)	REFERENCE (b)	WATER (c)
Balance first of year		\$ <u>727,600</u>
Add credits during year:		
Contributions received from Capacity, Main Extension and Customer Connection Charges	W-8(a)	\$ <u>10,556</u>
Contributions received from Developer or Contractor Agreements in cash or property	W-8(b)	<u>0</u>
Total Credits		\$ <u>10,556</u>
Less debits charged during the year (All debits charged during the year must be explained below)		\$ _____
Total Contributions In Aid of Construction		\$ <u>738,156</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: Florida Community Water Systems, Inc.

YEAR OF REPORT December 31, 2022
--

SYSTEM NAME / COUNTY : Black Bear / Lake

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)
Tap In Charge	4	\$ 320	\$ 1,280
Meter Installation	6	420	2,520
Main Extension Charge	4	1,689	6,756
			0
			0
			0
			0
			0
Total Credits			\$ 10,556

ACCUMULATED AMORTIZATION OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION

DESCRIPTION (a)	WATER (b)
Balance first of year	\$ 366,602
Debits during the year:	
Accruals charged to Account 272	\$ 20,687
Other debits (specify) :	
_____	_____
_____	_____
Total debits	\$ 20,687
Credits during the year (specify) :	
_____	\$ _____
_____	_____
Total credits	\$ 0
Balance end of year	\$ 387,289

UTILITY NAME: Florida Community Water Systems, Inc.

YEAR OF REPORT
December 31, 2022

SYSTEM NAME / COUNTY : Black Bear / Lake

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

DESCRIPTION (a)	INDICATE CASH OR PROPERTY (b)	AMOUNT (c)
NONE		\$ _____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
Total Credits		\$ _____ 0

UTILITY NAME: Florida Community Water Systems, Inc.

YEAR OF REPORT December 31, 2022
--

SYSTEM NAME / COUNTY : Black Bear / Lake

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	323	348	150,738
461.2	Sales to Commercial Customers	3	3	2,336
461.3	Sales to Industrial Customers			
461.4	Sales to Public Authorities			
461.5	Sales Multiple Family Dwellings			
Total Metered Sales		326	351	\$ 153,074
462.1	Fire Protection Revenue: Public Fire Protection			
462.2	Private Fire Protection			
Total Fire Protection Revenue		0	0	\$ 0
464	Other Sales To Public Authorities			
465	Sales To Irrigation Customers			
466	Sales For Resale			
467	Interdepartmental Sales			
Total Water Sales		326	351	\$ 153,074
469	Other Water Revenues: Guaranteed Revenues (Including Allowance for Funds Prudently Invested or AFPI)			\$
470	Forfeited Discounts			
471	Miscellaneous Service Revenues			2,724
472	Rents From Water Property			
473	Interdepartmental Rents			
474	Other Water Revenues			
Total Other Water Revenues				\$ 2,724
Total Water Operating Revenues				\$ 155,798

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

UTILITY NAME: Florida Community Water Systems, Inc.

YEAR OF REPORT December 31, 2022
--

SYSTEM NAME / COUNTY : Black Bear / Lake

WATER UTILITY EXPENSE ACCOUNT MATRIX

ACCT. NO. (a)	ACCOUNT NAME (b)	CURRENT YEAR (c)	.1 SOURCE OF SUPPLY AND EXPENSES - OPERATIONS (d)	.2 SOURCE OF SUPPLY AND EXPENSES - MAINTENANCE (e)
601	Salaries and Wages - Employees	\$ 0	\$	\$
603	Salaries and Wages - Officers, Directors and Majority Stockholders	15,708		
604	Employee Pensions and Benefits	0		
610	Purchased Water	0		
615	Purchased Power	4,823	4,823	
616	Fuel for Power Production	0		
618	Chemicals	431	431	
620	Materials and Supplies	0		
631	Contractual Services-Engineering	0		
632	Contractual Services - Accounting	1,050		
633	Contractual Services - Legal	138		
634	Contractual Services - Mgt. Fees	0		
635	Contractual Services - Testing	16	16	
636	Contractual Services - Other	83,615	317	317
641	Rental of Building/Real Property	0		
642	Rental of Equipment	0		
650	Transportation Expenses	0		
656	Insurance - Vehicle	0		
657	Insurance - General Liability	2,081		
658	Insurance - Workman's Comp.	0		
659	Insurance - Other	0		
660	Advertising Expense	0		
666	Regulatory Commission Expenses - Amortization of Rate Case Expense	638		
667	Regulatory Commission Exp.-Other	0		
668	Water Resource Conservation Exp.	(126)		
670	Bad Debt Expense	0		
675	Miscellaneous Expenses	1,023		
Total Water Utility Expenses		\$ 109,396	\$ 5,586	\$ 317

W-10(a)

GROUP _____

YEAR OF REPORT
December 31, 2022

UTILITY NAME: Florida Community Water Systems, Inc.

SYSTEM NAME / COUNTY : Black Bear / Lake

WATER UTILITY EXPENSE ACCOUNT MATRIX

.3 WATER TREATMENT EXPENSES - OPERATIONS (f)	.4 WATER TREATMENT & EXPENSES - MAINTENANCE (g)	.5 TRANSMISSION & DISTRIBUTION EXPENSES - OPERATIONS (h)	.6 TRANSMISSION & DISTRIBUTION EXPENSES - MAINTENANCE (i)	.7 CUSTOMER ACCOUNTS EXPENSE (j)	.8 ADMIN. & GENERAL EXPENSES (k)
\$ _____	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
_____	_____	_____	_____	_____	15,708
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	1,050
_____	_____	_____	_____	_____	138
_____	_____	_____	_____	_____	_____
26,125	_____	23,952	2,853	7,282	22,769
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	2,081
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	638
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	(126)	_____
_____	_____	_____	_____	_____	1,023
\$ 26,125	\$ 0	\$ 23,952	\$ 2,853	\$ 7,156	\$ 43,406

W-10(b)
GROUP _____

UTILITY NAME: Florida Community Water Systems, Inc.

YEAR OF REPORT
December 31, 2022

SYSTEM NAME / COUNTY : Black Bear / Lake

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		2,093	91	2,003	1,927
February		1,966	164	1,802	1,803
March		2,061	134	1,927	1,934
April		2,557	155	2,402	2,028
May		2,640	159	2,481	2,145
June		2,595	149	2,446	1,957
July		2,631	164	2,467	1,892
August		2,433	134	2,299	1,847
September		1,953	130	1,823	1,776
October		2,225	148	2,077	1,905
November		2,131	135	1,996	1,867
December		2,148	134	2,014	1,974
Total for Year	0	27,432	1,696	25,737	23,055

If water is purchased for resale, indicate the following:
 Vendor _____
 Point of delivery _____

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

SOURCE OF SUPPLY

List for each source of supply:	CAPACITY OF WELL	GALLONS PER DAY FROM SOURCE	TYPE OF SOURCE
Well #1	100,800		Ground
Well #2	720,000		Ground

UTILITY NAME: Florida Community Water Systems, Inc.

YEAR OF REPORT
December 31, 2022

SYSTEM NAME / COUNTY : Black Bear / Lake

WATER TREATMENT PLANT INFORMATION

Provide a separate sheet for each water treatment facility

Permitted Capacity of Plant (GPD):	<u>133,507</u>	<u>WMD CUP</u>
Location of measurement of capacity (i.e. Wellhead, Storage Tank):	<u>Well meter</u>	
Type of treatment (reverse osmosis, (sedimentation, chemical, aerated, etc.):	<u>Chlorine</u>	
LIME TREATMENT		
Unit rating (i.e., GPM, pounds per gallon):	<u>N/A</u>	Manufacturer: <u></u>
FILTRATION		
Type and size of area:	<u>N/A</u>	
Pressure (in square feet):	<u></u>	Manufacturer: <u></u>
Gravity (in GPM/square feet):	<u></u>	Manufacturer: <u></u>

UTILITY NAME: Florida Community Water Systems, Inc.

YEAR OF REPORT December 31, 2022
--

SYSTEM NAME / COUNTY : Black Bear / Lake

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 Customers		1.0		
5/8"	Displacement	1.0	351	351
3/4"	Displacement	1.5		
1"	Displacement	2.5		
1 1/2"	Displacement or Turbine	5.0		
2"	Displacement, Compound or Turbine	8.0		
3"	Displacement	15.0		
3"	Compound	16.0		
3"	Turbine	17.5		
4"	Displacement or Compound	25.0		
4"	Turbine	30.0		
6"	Displacement or Compound	50.0		
6"	Turbine	62.5		
8"	Compound	80.0		
8"	Turbine	90.0		
10"	Compound	115.0		
10"	Turbine	145.0		
12"	Turbine	215.0		
Total Water System Meter Equivalents				351

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:

YEAR OF REPORT
December 31, 2022

UTILITY NAME: Florida Community Water Systems, Inc.

SYSTEM NAME / COUNTY : Black Bear / Lake

OTHER WATER SYSTEM INFORMATION

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

1. Present ERCs * the system can efficiently serve. 381
2. Maximum number of ERCs * which can be served. 381
3. Present system connection capacity (in ERCs *) using existing lines. 329
4. Future connection capacity (in ERCs *) upon service area buildout. 381
5. Estimated annual increase in ERCs *. 2
6. Is the utility required to have fire flow capacity? Yes
If so, how much capacity is required? 500 gpm
7. Attach a description of the fire fighting facilities. 44 Hydrants
8. Describe any plans and estimated completion dates for any enlargements or improvements of this system:
N/A
9. When did the company last file a capacity analysis report with the DEP? N/A
10. If the present system **does not** meet the requirements of DEP rules:
 - a. Attach a description of the plant upgrade necessary to meet the DEP rules.
 - b. Have these plans been approved by DEP? _____
 - c. When will construction begin? _____
 - d. Attach plans for funding the required upgrading.
 - e. Is this system under any Consent Order with DEP? _____
11. Department of Environmental Protection ID # PWS3354938
12. Water Management District Consumptive Use Permit # 2959
 - a. Is the system in compliance with the requirements of the CUP? Yes
 - b. If not, what are the utility's plans to gain compliance? _____

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

YEAR OF REPORT December 31, 2022
--

UTILITY NAME: Florida Community Water Systems, Inc.

SYSTEM NAME / COUNTY : Brendenwood / Lake

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)	\$ 54,438
	Less:		
	Nonused and Useful Plant (1)		
108	Accumulated Depreciation	W-6(b)	<u>17,237</u>
110	Accumulated Amortization	F-8	<u>720</u>
271	Contributions in Aid of Construction	W-7	<u>1,577</u>
252	Advances for Construction	F-20	
Subtotal			\$ <u>34,904</u>
272	Add: Accumulated Amortization of Contributions in Aid of Construction	W-8(a)	\$ <u>1,577</u>
Subtotal			\$ <u>36,481</u>
	Plus or Minus:		
114	Acquisition Adjustments (2)	F-7	<u>0</u>
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	<u>0</u>
	Working Capital Allowance (3)		<u>3,528</u>
	Other (Specify):		
WATER RATE BASE			\$ <u>40,009</u>
WATER OPERATING INCOME		W-3	\$ <u>(2,816)</u>
ACHIEVED RATE OF RETURN (Water Operating Income / Water Rate Base)			<u><u>-7.04%</u></u>

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

YEAR OF REPORT December 31, 2022
--

UTILITY NAME: Florida Community Water Systems, Inc.

SYSTEM NAME / COUNTY : Brendenwood / Lake

WATER OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	CURRENT YEAR (d)
	UTILITY OPERATING INCOME		
400	Operating Revenues	W-9	\$ 29,518
469	Less: Guaranteed Revenue and AFPI	W-9	0
	Net Operating Revenues		\$ 29,518
401	Operating Expenses	W-10(a)	\$ 28,223
403	Depreciation Expense	W-6(a)	2,155
	Less: Amortization of CIAC	W-8(a)	0
	Net Depreciation Expense		\$ 2,155
406	Amortization of Utility Plant Acquisition Adjustment	F-7	
407	Amortization Expense (Other than CIAC)	F-8	69
408.10	Taxes Other Than Income Utility Regulatory Assessment Fee		1,441
408.11	Property Taxes		446
408.12	Payroll Taxes		
408.13	Other Taxes and Licenses		
408	Total Taxes Other Than Income		\$ 1,886
409.1	Income Taxes		
410.10	Deferred Federal Income Taxes		
410.11	Deferred State Income Taxes		
411.10	Provision for Deferred Income Taxes - Credit		
412.10	Investment Tax Credits Deferred to Future Periods		
412.11	Investment Tax Credits Restored to Operating Income		
	Utility Operating Expenses		\$ 32,333
	Utility Operating Income		\$ (2,816)
469	Add Back: Guaranteed Revenue (and AFPI)	W-9	\$ 0
413	Income From Utility Plant Leased to Others		
414	Gains (losses) From Disposition of Utility Property		
420	Allowance for Funds Used During Construction		
	Total Utility Operating Income		\$ (2,816)

YEAR OF REPORT December 31, 2022
--

UTILITY NAME: Florida Community Water Systems, Inc.

SYSTEM NAME / COUNTY : Brendenwood / Lake

WATER UTILITY PLANT ACCOUNTS

ACCT. NO. (a)	ACCOUNT NAME (b)	PREVIOUS YEAR (c)	ADDITIONS (d)	RETIREMENTS (e)	CURRENT YEAR (f)
301	Organization	\$ 2,762	\$	\$	\$ 2,762
302	Franchises				0
303	Land and Land Rights	1,100			1,100
304	Structures and Improvements	12,382			12,382
305	Collecting and Impounding Reservoirs				0
306	Lake, River and Other Intakes				0
307	Wells and Springs				0
308	Infiltration Galleries and Tunnels				0
309	Supply Mains				0
310	Power Generation Equipment		1,229		1,229
311	Pumping Equipment	19,309	3,685		22,994
320	Water Treatment Equipment	2,265			2,265
330	Distribution Reservoirs and Standpipes				0
331	Transmission and Distribution Mains	2,050			2,050
333	Services	6,065			6,065
334	Meters and Meter Installations	2,270	658	(494)	2,435
335	Hydrants				0
336	Backflow Prevention Devices				0
339	Other Plant Miscellaneous Equipment				0
340	Office Furniture and Equipment	1,156			1,156
341	Transportation Equipment				0
342	Stores Equipment				0
343	Tools, Shop and Garage Equipment				0
344	Laboratory Equipment				0
345	Power Operated Equipment				0
346	Communication Equipment				0
347	Miscellaneous Equipment				0
348	Other Tangible Plant				0
TOTAL WATER PLANT		\$ 49,359	\$ 5,573	\$ (494)	\$ 54,438

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

W-4(a)
GROUP _____

YEAR OF REPORT
December 31, 2022

UTILITY NAME:
Florida Community Water Systems, Inc.

SYSTEM NAME / COUNTY :
Brendenwood / Lake

WATER UTILITY PLANT MATRIX

ACCT. NO. (a)	ACCOUNT NAME (b)	CURRENT YEAR (c)	.1 INTANGIBLE PLANT (d)	.2 SOURCE OF SUPPLY AND PUMPING PLANT (e)	.3 WATER TREATMENT PLANT (f)	.4 TRANSMISSION AND DISTRIBUTION PLANT (g)	.5 GENERAL PLANT (h)
301	Organization	\$ 2,762	\$ 2,762				\$
302	Franchises	0					
303	Land and Land Rights	1,100		1,100			
304	Structures and Improvements	12,382		12,382			
305	Collecting and Impounding Reservoirs	0					
306	Lake, River and Other Intakes	0					
307	Wells and Springs	0					
308	Infiltration Galleries and Tunnels	0					
309	Supply Mains	0					
310	Power Generation Equipment	1,229		1,229			
311	Pumping Equipment	19,309		19,309	2,265		
320	Water Treatment Equipment	2,265					
330	Distribution Reservoirs and Standpipes	0				5,735	
331	Transmission and Distribution Mains	5,735				6,065	
333	Services	6,065				2,435	
334	Meters and Meter Installations	2,435					
335	Hydrants	0					
336	Backflow Prevention Devices	0					
339	Other Plant Miscellaneous Equipment	0					
340	Office Furniture and Equipment	1,156					1,156
341	Transportation Equipment	0					
342	Stores Equipment	0					
343	Tools, Shop and Garage Equipment	0					
344	Laboratory Equipment	0					
345	Power Operated Equipment	0					
346	Communication Equipment	0					
347	Miscellaneous Equipment	0					
348	Other Tangible Plant	0					
TOTAL WATER PLANT		\$ 54,438	\$ 2,762	\$ 34,020	\$ 2,265	\$ 14,235	\$ 1,156

UTILITY NAME: Florida Community Water Systems, Inc.

YEAR OF REPORT
December 31, 2022

SYSTEM NAME / COUNTY : Brendenwood / Lake

BASIS FOR WATER DEPRECIATION CHARGES

ACCT. NO. (a)	ACCOUNT NAME (b)	AVERAGE SERVICE LIFE IN YEARS (c)	AVERAGE NET SALVAGE IN PERCENT (d)	DEPRECIATION RATE APPLIED IN PERCENT (100% - d) / c (e)
304	Structures and Improvements	32		3.13%
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	35		2.86%
310	Power Generation Equipment	20		5.00%
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			
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	18		5.56%
343	Tools, Shop and Garage Equipment	16		6.25%
344	Laboratory Equipment	15		6.67%
345	Power Operated Equipment	12		8.33%
346	Communication Equipment	10		10.00%
347	Miscellaneous Equipment	5		20.00%
348	Other Tangible Plant	10		10.00%
Water Plant Composite Depreciation Rate *				

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

UTILITY NAME:

Florida Community Water Systems, Inc.

YEAR OF REPORT
December 31, 2022

SYSTEM NAME / COUNTY :

Brendenwood / Lake

ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	BALANCE AT BEGINNING OF YEAR (c)	ACCRUALS (d)	OTHER CREDITS * (e)	TOTAL CREDITS (d + e) (f)
304	Structures and Improvements	\$ 5,578	\$ 387	\$	\$ 387
305	Collecting and Impounding Reservoirs				0
306	Lake, River and Other Intakes				0
307	Wells and Springs				0
308	Infiltration Galleries and Tunnels				0
309	Supply Mains				0
310	Power Generation Equipment		46		46
311	Pumping Equipment	5,402	1,303		1,303
320	Water Treatment Equipment	2,265			0
330	Distribution Reservoirs and Standpipes				0
331	Transmission and Distribution Mains	157	73		73
333	Services	929	152		152
334	Meters and Meter Installations	497	117		117
335	Hydrants				0
336	Backflow Prevention Devices				0
339	Other Plant Miscellaneous Equipment				0
340	Office Furniture and Equipment	747	77		77
341	Transportation Equipment				0
342	Stores Equipment				0
343	Tools, Shop and Garage Equipment				0
344	Laboratory Equipment				0
345	Power Operated Equipment				0
346	Communication Equipment				0
347	Miscellaneous Equipment				0
348	Other Tangible Plant				0
TOTAL WATER ACCUMULATED DEPRECIATION		\$ 15,575	2,155	0	2,155

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

YEAR OF REPORT
December 31, 2022

UTILITY NAME:
Florida Community Water Systems, Inc.

SYSTEM NAME / COUNTY :
Brendenwood / Lake

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

ACCT. NO. (a)	ACCOUNT NAME (b)	PLANT RETIRED (g)	SALVAGE AND INSURANCE (h)	COST OF REMOVAL AND OTHER CHARGES (i)	TOTAL CHARGES (g-h+i)	BALANCE AT END OF YEAR (c+f-j)
304	Structures and Improvements	\$	\$	\$	\$	\$ 5,965
305	Collecting and Impounding Reservoirs				0	0
306	Lake, River and Other Intakes				0	0
307	Wells and Springs				0	0
308	Infiltration Galleries and Tunnels				0	0
309	Supply Mains				0	0
310	Power Generation Equipment				0	46
311	Pumping Equipment				0	6,705
320	Water Treatment Equipment				0	2,265
330	Distribution Reservoirs and Standpipes				0	0
331	Transmission and Distribution Mains				0	230
333	Services				0	1,080
334	Meters and Meter Installations	494			494	121
335	Hydrants				0	0
336	Backflow Prevention Devices				0	0
339	Other Plant Miscellaneous Equipment				0	0
340	Office Furniture and Equipment				0	824
341	Transportation Equipment				0	0
342	Stores Equipment				0	0
343	Tools, Shop and Garage Equipment				0	0
344	Laboratory Equipment				0	0
345	Power Operated Equipment				0	0
346	Communication Equipment				0	0
347	Miscellaneous Equipment				0	0
348	Other Tangible Plant				0	0
TOTAL WATER ACCUMULATED DEPRECIATION		\$ 494	\$ 0	\$ 0	\$ 494	\$ 17,237

W-6(b)
GROUP _____

Use () to denote reversal entries.

YEAR OF REPORT December 31, 2022
--

UTILITY NAME: Florida Community Water Systems, Inc.

SYSTEM NAME / COUNTY : Brendenwood / Lake

**CONTRIBUTIONS IN AID OF CONSTRUCTION
ACCOUNT 271**

DESCRIPTION (a)	REFERENCE (b)	WATER (c)
Balance first of year		\$ <u>1,577</u>
Add credits during year:		
Contributions received from Capacity, Main Extension and Customer Connection Charges	W-8(a)	\$ <u>0</u>
Contributions received from Developer or Contractor Agreements in cash or property	W-8(b)	<u>0</u>
Total Credits		\$ <u>0</u>
Less debits charged during the year (All debits charged during the year must be explained below)		\$ _____
Total Contributions In Aid of Construction		\$ <u>1,577</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: Florida Community Water Systems, Inc.

YEAR OF REPORT December 31, 2022
--

SYSTEM NAME / COUNTY : Brendenwood / Lake

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)
_____	_____	\$ _____	\$ _____ 0
_____	_____	_____	_____ 0
_____	_____	_____	_____ 0
_____	_____	_____	_____ 0
_____	_____	_____	_____ 0
_____	_____	_____	_____ 0
_____	_____	_____	_____ 0
_____	_____	_____	_____ 0
_____	_____	_____	_____ 0
Total Credits			\$ _____ 0

ACCUMULATED AMORTIZATION OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION

DESCRIPTION (a)	WATER (b)
Balance first of year	\$ 1,577
Debits during the year:	
Accruals charged to Account 272	\$ _____
Other debits (specify):	_____
_____	_____
Total debits	\$ _____ 0
Credits during the year (specify):	
_____	\$ _____
_____	_____
Total credits	\$ _____ 0
Balance end of year	\$ 1,577

UTILITY NAME: Florida Community Water Systems, Inc.

YEAR OF REPORT
December 31, 2022

SYSTEM NAME / COUNTY : Brendenwood / Lake

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

DESCRIPTION (a)	INDICATE CASH OR PROPERTY (b)	AMOUNT (c)
NONE		\$
Total Credits		\$ 0

UTILITY NAME: Florida Community Water Systems, Inc.

YEAR OF REPORT December 31, 2022
--

SYSTEM NAME / COUNTY : Brendenwood / Lake

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	57	56	28,574
461.2	Sales to Commercial Customers	1		250
461.3	Sales to Industrial Customers			
461.4	Sales to Public Authorities			
461.5	Sales Multiple Family Dwellings			
Total Metered Sales		58	56	\$ 28,823
462.1	Fire Protection Revenue: Public Fire Protection			
462.2	Private Fire Protection			
Total Fire Protection Revenue		0	0	\$ 0
464	Other Sales To Public Authorities			
465	Sales To Irrigation Customers			
466	Sales For Resale			
467	Interdepartmental Sales			
Total Water Sales		58	56	\$ 28,823
469	Other Water Revenues: Guaranteed Revenues (Including Allowance for Funds Prudently Invested or AFPI)			\$
470	Forfeited Discounts			
471	Miscellaneous Service Revenues			694
472	Rents From Water Property			
473	Interdepartmental Rents			
474	Other Water Revenues			
Total Other Water Revenues				\$ 694
Total Water Operating Revenues				\$ 29,518

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

UTILITY NAME: Florida Community Water Systems, Inc.

YEAR OF REPORT December 31, 2022
--

SYSTEM NAME / COUNTY : Brendenwood / Lake

WATER UTILITY EXPENSE ACCOUNT MATRIX

ACCT. NO. (a)	ACCOUNT NAME (b)	CURRENT YEAR (c)	.1 SOURCE OF SUPPLY AND EXPENSES - OPERATIONS (d)	.2 SOURCE OF SUPPLY AND EXPENSES - MAINTENANCE (e)
601	Salaries and Wages - Employees	\$ 0	\$	\$
603	Salaries and Wages - Officers, Directors and Majority Stockholders	2,650		
604	Employee Pensions and Benefits	0		
610	Purchased Water	0		
615	Purchased Power	2,780		
616	Fuel for Power Production	0		
618	Chemicals	340		
620	Materials and Supplies	0		
631	Contractual Services-Engineering	0		
632	Contractual Services - Accounting	100		
633	Contractual Services - Legal	19		
634	Contractual Services - Mgt. Fees	0		
635	Contractual Services - Testing	0		
636	Contractual Services - Other	20,977	79	79
641	Rental of Building/Real Property	0		
642	Rental of Equipment	0		
650	Transportation Expenses	0		
656	Insurance - Vehicle	0		
657	Insurance - General Liability	287		
658	Insurance - Workman's Comp.	0		
659	Insurance - Other	0		
660	Advertising Expense	0		
666	Regulatory Commission Expenses - Amortization of Rate Case Expense	437		
667	Regulatory Commission Exp.-Other	0		
668	Water Resource Conservation Exp.			
670	Bad Debt Expense	130		
675	Miscellaneous Expenses	503		
Total Water Utility Expenses		\$ 28,223	\$ 79	\$ 79

W-10(a)

GROUP _____

YEAR OF REPORT

December 31, 2022

UTILITY NAME: Florida Community Water Systems, Inc.

SYSTEM NAME / COUNTY : Black Bear / Lake

WATER UTILITY EXPENSE ACCOUNT MATRIX

.3 WATER TREATMENT EXPENSES - OPERATIONS (f)	.4 WATER TREATMENT EXPENSES - MAINTENANCE (g)	.5 TRANSMISSION & DISTRIBUTION EXPENSES - OPERATIONS (h)	.6 TRANSMISSION & DISTRIBUTION EXPENSES - MAINTENANCE (i)	.7 CUSTOMER ACCOUNTS EXPENSE (j)	.8 ADMIN. & GENERAL EXPENSES (k)
\$ _____	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
_____	_____	_____	_____	_____	2,650
_____	_____	_____	_____	_____	_____
2,780	_____	_____	_____	_____	_____
340	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	100
_____	_____	_____	_____	_____	19
_____	_____	_____	_____	_____	_____
6,554	_____	6,009	716	1,827	5,712
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	287
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	437
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	130	_____
_____	_____	_____	_____	503	_____
\$ <u>9,674</u>	\$ <u>0</u>	\$ <u>6,009</u>	\$ <u>716</u>	\$ <u>2,460</u>	\$ <u>9,205</u>

W-10(b)
GROUP _____

YEAR OF REPORT
December 31, 2022

UTILITY NAME: Florida Community Water Systems, Inc.

SYSTEM NAME / COUNTY : Brendenwood / Lake

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		675	160	515	447
February		777	0	777	516
March		756	10	747	546
April		1,067	16	1,052	679
May		1,167	2	1,165	1,043
June		1,029	153	876	720
July		938	88	850	555
August		758	67	691	463
September		540	4	536	410
October		648	3	646	432
November		565	25	540	469
December		674	82	592	450
Total for Year	0	9,594	608	8,986	6,730

If water is purchased for resale, indicate the following:
 Vendor _____
 Point of delivery _____

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

SOURCE OF SUPPLY

List for each source of supply:	CAPACITY OF WELL	GALLONS PER DAY FROM SOURCE	TYPE OF SOURCE
Well #1	216,000		Ground
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____

UTILITY NAME: Florida Community Water Systems, Inc.

YEAR OF REPORT
December 31, 2022

SYSTEM NAME / COUNTY : Brendenwood / Lake

WATER TREATMENT PLANT INFORMATION

Provide a separate sheet for each water treatment facility

Permitted Capacity of Plant (GPD):	<u>108,000</u>
Location of measurement of capacity (i.e. Wellhead, Storage Tank):	<u>Well meter</u>
Type of treatment (reverse osmosis, (sedimentation, chemical, aerated, etc.):	<u>Chlorine</u>
LIME TREATMENT	
Unit rating (i.e., GPM, pounds per gallon): <u>N/A</u>	Manufacturer: _____
FILTRATION	
Type and size of area: <u>N/A</u>	
Pressure (in square feet): _____	Manufacturer: _____
Gravity (in GPM/square feet): _____	Manufacturer: _____

UTILITY NAME: Florida Community Water Systems, Inc.

YEAR OF REPORT December 31, 2022
--

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		
5/8"	Displacement	1.0	56	56
3/4"	Displacement	1.5		
1"	Displacement	2.5		
1 1/2"	Displacement or Turbine	5.0		
2"	Displacement, Compound or Turbine	8.0		
3"	Displacement	15.0		
3"	Compound	16.0		
3"	Turbine	17.5		
4"	Displacement or Compound	25.0		
4"	Turbine	30.0		
6"	Displacement or Compound	50.0		
6"	Turbine	62.5		
8"	Compound	80.0		
8"	Turbine	90.0		
10"	Compound	115.0		
10"	Turbine	145.0		
12"	Turbine	215.0		
Total Water System Meter Equivalents				56

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:

YEAR OF REPORT
December 31, 2022

UTILITY NAME: Florida Community Water Systems, Inc.

SYSTEM NAME / COUNTY : Brendenwood / Lake

OTHER WATER SYSTEM INFORMATION

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

1. Present ERCs * the system can efficiently serve. 62
2. Maximum number of ERCs * which can be served. 303
3. Present system connection capacity (in ERCs *) using existing lines. 58
4. Future connection capacity (in ERCs *) upon service area buildout. 58
5. Estimated annual increase in ERCs *. 0
6. Is the utility required to have fire flow capacity? No
If so, how much capacity is required? N/A
7. Attach a description of the fire fighting facilities. N/A
8. Describe any plans and estimated completion dates for any enlargements or improvements of this system:
N/A
9. When did the company last file a capacity analysis report with the DEP? N/A
10. If the present system **does not** meet the requirements of DEP rules:
 - a. Attach a description of the plant upgrade necessary to meet the DEP rules. N/A
 - b. Have these plans been approved by DEP? N/A
 - c. When will construction begin? _____
 - d. Attach plans for funding the required upgrading.
 - e. Is this system under any Consent Order with DEP? _____
11. Department of Environmental Protection ID # 33554043
12. Water Management District Consumptive Use Permit # 2575
 - a. Is the system in compliance with the requirements of the CUP? Yes
 - b. If not, what are the utility's plans to gain compliance? _____

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

UTILITY NAME: Florida Community Water Systems, Inc.

SYSTEM NAME / COUNTY : Brevard / Brevard

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)	\$ 146,887
	Less:		
	Nonused and Useful Plant (1)		<u>44,983</u>
108	Accumulated Depreciation	W-6(b)	<u>0</u>
110	Accumulated Amortization	F-8	<u>11,999</u>
271	Contributions in Aid of Construction	W-7	
252	Advances for Construction	F-20	
Subtotal			\$ <u>89,905</u>
	Add:		
272	Accumulated Amortization of Contributions in Aid of Construction	W-8(a)	\$ 5,540
Subtotal			\$ <u>95,445</u>
	Plus or Minus:		
114	Acquisition Adjustments (2)	F-7	<u>0</u>
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	<u>0</u>
	Working Capital Allowance (3)		<u>16,659</u>
	Other (Specify):		
WATER RATE BASE			\$ <u>112,104</u>
WATER OPERATING INCOME		W-3	\$ <u>14,997</u>
ACHIEVED RATE OF RETURN (Water Operating Income / Water Rate Base)			<u>13.38%</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.

YEAR OF REPORT December 31, 2022
--

UTILITY NAME: Florida Community Water Systems, Inc.

SYSTEM NAME / COUNTY : Brevard / Brevard

WATER OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	CURRENT YEAR (d)
	UTILITY OPERATING INCOME		
400	Operating Revenues	W-9	\$ 161,005
469	Less: Guaranteed Revenue and AFPI	W-9	0
	Net Operating Revenues		\$ 161,005
401	Operating Expenses	W-10(a)	\$ 133,270
403	Depreciation Expense	W-6(a)	4,973
	Less: Amortization of CIAC	W-8(a)	423
	Net Depreciation Expense		\$ 4,550
406	Amortization of Utility Plant Acquisition Adjustment	F-7	
407	Amortization Expense (Other than CIAC)	F-8	83
408.10	Taxes Other Than Income Utility Regulatory Assessment Fee		7,550
408.11	Property Taxes		554
408.12	Payroll Taxes		
408.13	Other Taxes and Licenses		
408	Total Taxes Other Than Income		\$ 8,104
409.1	Income Taxes		
410.10	Deferred Federal Income Taxes		
410.11	Deferred State Income Taxes		
411.10	Provision for Deferred Income Taxes - Credit		
412.10	Investment Tax Credits Deferred to Future Periods		
412.11	Investment Tax Credits Restored to Operating Income		
	Utility Operating Expenses		\$ 146,008
	Utility Operating Income		\$ 14,997
469	Add Back: Guaranteed Revenue (and AFPI)	W-9	\$ 0
413	Income From Utility Plant Leased to Others		
414	Gains (losses) From Disposition of Utility Property		
420	Allowance for Funds Used During Construction		
	Total Utility Operating Income		\$ 14,997

YEAR OF REPORT December 31, 2022
--

UTILITY NAME: Florida Community Water Systems, Inc.

SYSTEM NAME / COUNTY : Brevard / Brevard

WATER UTILITY PLANT ACCOUNTS

ACCT. NO. (a)	ACCOUNT NAME (b)	PREVIOUS YEAR (c)	ADDITIONS (d)	RETIREMENTS (e)	CURRENT YEAR (f)
301	Organization	\$ 2,232	\$ _____	\$ _____	\$ 2,232
302	Franchises	1,105	_____	_____	1,105
303	Land and Land Rights	2,766	_____	_____	2,766
304	Structures and Improvements	5,320	_____	_____	5,320
305	Collecting and Impounding Reservoirs	_____	_____	_____	0
306	Lake, River and Other Intakes	_____	_____	_____	0
307	Wells and Springs	_____	_____	_____	0
308	Infiltration Galleries and Tunnels	_____	_____	_____	0
309	Supply Mains	755	_____	_____	755
310	Power Generation Equipment	_____	_____	_____	0
311	Pumping Equipment	_____	_____	_____	0
320	Water Treatment Equipment	_____	_____	_____	0
330	Distribution Reservoirs and Standpipes	_____	_____	_____	0
331	Transmission and Distribution Mains	25,913	1,302	_____	27,215
333	Services	36,615	_____	_____	36,615
334	Meters and Meter Installations	64,577	3,228	(2,288)	65,516
335	Hydrants	_____	_____	_____	0
336	Backflow Prevention Devices	5,362	_____	_____	5,362
339	Other Plant Miscellaneous Equipment	_____	_____	_____	0
340	Office Furniture and Equipment	_____	_____	_____	0
341	Transportation Equipment	_____	_____	_____	0
342	Stores Equipment	_____	_____	_____	0
343	Tools, Shop and Garage Equipment	_____	_____	_____	0
344	Laboratory Equipment	_____	_____	_____	0
345	Power Operated Equipment	_____	_____	_____	0
346	Communication Equipment	_____	_____	_____	0
347	Miscellaneous Equipment	_____	_____	_____	0
348	Other Tangible Plant	_____	_____	_____	0
TOTAL WATER PLANT		\$ 144,645	\$ 4,530	\$ (2,288)	\$ 146,887

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

W-4(a)
GROUP _____

YEAR OF REPORT
December 31, 2022

Florida Community Water Systems, Inc.

UTILITY NAME:

Brevard / Brevard

SYSTEM NAME / COUNTY :

WATER UTILITY PLANT MATRIX

ACCT. NO. (a)	ACCOUNT NAME (b)	CURRENT YEAR (c)	.1 INTANGIBLE PLANT (d)	.2 SOURCE OF SUPPLY AND PUMPING PLANT (e)	.3 WATER TREATMENT PLANT (f)	.4 TRANSMISSION AND DISTRIBUTION PLANT (g)	.5 GENERAL PLANT (h)
301	Organization	\$ 2,232	\$ 2,232				
302	Franchises	1,105	1,105				
303	Land and Land Rights	2,766		2,766			
304	Structures and Improvements	5,320		5,320			
305	Collecting and Impounding Reservoirs	0					
306	Lake, River and Other Intakes	0					
307	Wells and Springs	0					
308	Infiltration Galleries and Tunnels	0					
309	Supply Mains	755		755			
310	Power Generation Equipment	0					
311	Pumping Equipment	0					
320	Water Treatment Equipment	0					
330	Distribution Reservoirs and Standpipes	0					
331	Transmission and Distribution Mains	27,215				27,215	
333	Services	36,615				36,615	
334	Meters and Meter Installations	65,516				65,516	
335	Hydrants	0					
336	Backflow Prevention Devices	5,362				5,362	
339	Other Plant Miscellaneous Equipment	0					
340	Office Furniture and Equipment	0					
341	Transportation Equipment	0					
342	Stores Equipment	0					
343	Tools, Shop and Garage Equipment	0					
344	Laboratory Equipment	0					
345	Power Operated Equipment	0					
346	Communication Equipment	0					
347	Miscellaneous Equipment	0					
348	Other Tangible Plant	0					
TOTAL WATER PLANT		\$ 146,887	\$ 3,337	\$ 8,841	\$ 0	\$ 134,708	\$ 0

UTILITY NAME: Florida Community Water Systems, Inc.

YEAR OF REPORT December 31, 2022
--

SYSTEM NAME / COUNTY : Brevard / Brevard

BASIS FOR WATER DEPRECIATION CHARGES

ACCT. NO. (a)	ACCOUNT NAME (b)	AVERAGE SERVICE LIFE IN YEARS (c)	AVERAGE NET SALVAGE IN PERCENT (d)	DEPRECIATION RATE APPLIED IN PERCENT (100% - d) / c (e)
304	Structures and Improvements	32		3.13%
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	35		2.86%
310	Power Generation Equipment	20		5.00%
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	10		10.00%
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	18		5.56%
343	Tools, Shop and Garage Equipment	16		6.25%
344	Laboratory Equipment	15		6.67%
345	Power Operated Equipment	12		8.33%
346	Communication Equipment	10		10.00%
347	Miscellaneous Equipment	5		20.00%
348	Other Tangible Plant	10		10.00%
Water Plant Composite Depreciation Rate *				

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

UTILITY NAME:

Florida Community Water Systems, Inc.

YEAR OF REPORT
December 31, 2022

SYSTEM NAME / COUNTY :

Brevard / Brevard

ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	BALANCE AT BEGINNING OF YEAR (c)	ACCRUALS (d)	OTHER CREDITS * (e)	TOTAL CREDITS (d + e) (f)
304	Structures and Improvements	\$ 2,960	\$ 166	\$	\$ 166
305	Collecting and Impounding Reservoirs				0
306	Lake, River and Other Intakes				0
307	Wells and Springs				0
308	Infiltration Galleries and Tunnels				0
309	Supply Mains	45	22		22
310	Power Generation Equipment				0
311	Pumping Equipment				0
320	Water Treatment Equipment				0
330	Distribution Reservoirs and Standpipes				0
331	Transmission and Distribution Mains	14,532	624		624
333	Services	11,709	915		915
334	Meters and Meter Installations	7,675	3,261		3,261
335	Hydrants				0
336	Backflow Prevention Devices	5,377		(15)	(15)
339	Other Plant Miscellaneous Equipment				0
340	Office Furniture and Equipment				0
341	Transportation Equipment				0
342	Stores Equipment				0
343	Tools, Shop and Garage Equipment				0
344	Laboratory Equipment				0
345	Power Operated Equipment				0
346	Communication Equipment				0
347	Miscellaneous Equipment				0
348	Other Tangible Plant				0
TOTAL WATER ACCUMULATED DEPRECIATION		\$ 42,298	4,989	(15)	4,973

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

YEAR OF REPORT
December 31, 2022

UTILITY NAME:
Florida Community Water Systems, Inc.

SYSTEM NAME / COUNTY :
Brevard / Brevard

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

ACCT. NO. (a)	ACCOUNT NAME (b)	PLANT RETIRED (g)	SALVAGE AND INSURANCE (h)	COST OF REMOVAL AND OTHER CHARGES (i)	TOTAL CHARGES (g-h+i) (j)	BALANCE AT END OF YEAR (c+f-j) (k)
304	Structures and Improvements	\$	\$	\$	\$	\$ 3,126
305	Collecting and Impounding Reservoirs				0	0
306	Lake, River and Other Intakes				0	0
307	Wells and Springs				0	0
308	Infiltration Galleries and Tunnels				0	0
309	Supply Mains				0	67
310	Power Generation Equipment				0	0
311	Pumping Equipment				0	0
320	Water Treatment Equipment				0	0
330	Distribution Reservoirs and Standpipes				0	0
331	Transmission and Distribution Mains				0	15,156
333	Services				0	12,624
334	Meters and Meter Installations	2,288			2,288	8,648
335	Hydrants				0	0
336	Backflow Prevention Devices				0	5,362
339	Other Plant Miscellaneous Equipment				0	0
340	Office Furniture and Equipment				0	0
341	Transportation Equipment				0	0
342	Stores Equipment				0	0
343	Tools, Shop and Garage Equipment				0	0
344	Laboratory Equipment				0	0
345	Power Operated Equipment				0	0
346	Communication Equipment				0	0
347	Miscellaneous Equipment				0	0
348	Other Tangible Plant				0	0
TOTAL WATER ACCUMULATED DEPRECIATION		\$ 2,288	\$ 0	\$ 0	\$ 2,288	\$ 44,983

W-6(b)
GROUP _____

Use () to denote reversal entries.

UTILITY NAME: Florida Community Water Systems, Inc.

YEAR OF REPORT
December 31, 2022

SYSTEM NAME / COUNTY : Brevard / Brevard

**CONTRIBUTIONS IN AID OF CONSTRUCTION
ACCOUNT 271**

DESCRIPTION (a)	REFERENCE (b)	WATER (c)
Balance first of year		\$ <u>11,999</u>
Add credits during year:		
Contributions received from Capacity, Main Extension and Customer Connection Charges	W-8(a)	\$ <u>0</u>
Contributions received from Developer or Contractor Agreements in cash or property	W-8(b)	<u>0</u>
Total Credits		\$ <u>0</u>
Less debits charged during the year (All debits charged during the year must be explained below)		\$ _____
Total Contributions In Aid of Construction		\$ <u>11,999</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: Florida Community Water Systems, Inc.

YEAR OF REPORT December 31, 2022
--

SYSTEM NAME / COUNTY : Brevard / Brevard

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

ACCUMULATED AMORTIZATION OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION

DESCRIPTION (a)	WATER (b)
Balance first of year	\$ 5,117
Debits during the year:	
Accruals charged to Account 272	\$ 423
Other debits (specify) :	_____
_____	_____
Total debits	\$ 423
Credits during the year (specify) :	
_____	\$ _____
_____	_____
Total credits	\$ 0
Balance end of year	\$ <u>5,540</u>

UTILITY NAME: Florida Community Water Systems, Inc.

YEAR OF REPORT December 31, 2022
--

SYSTEM NAME / COUNTY : Brevard / Brevard

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	246	244	155,775
461.2	Sales to Commercial Customers			
461.3	Sales to Industrial Customers			
461.4	Sales to Public Authorities			
461.5	Sales Multiple Family Dwellings			
Total Metered Sales		246	244	\$ 155,775
462.1	Fire Protection Revenue: Public Fire Protection			
462.2	Private Fire Protection			
Total Fire Protection Revenue		0	0	\$ 0
464	Other Sales To Public Authorities			
465	Sales To Irrigation Customers			
466	Sales For Resale			
467	Interdepartmental Sales			
Total Water Sales		246	244	\$ 155,775
469	Other Water Revenues: Guaranteed Revenues (Including Allowance for Funds Prudently Invested or AFPI)			\$
470	Forfeited Discounts			
471	Miscellaneous Service Revenues			5,230
472	Rents From Water Property			
473	Interdepartmental Rents			
474	Other Water Revenues			
Total Other Water Revenues				\$ 5,230
Total Water Operating Revenues				\$ 161,005

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

YEAR OF REPORT December 31, 2022
--

UTILITY NAME: Florida Community Water Systems, Inc.

SYSTEM NAME / COUNTY : Brevard / Brevard

WATER UTILITY EXPENSE ACCOUNT MATRIX

ACCT. NO. (a)	ACCOUNT NAME (b)	CURRENT YEAR (c)	.1 SOURCE OF SUPPLY AND EXPENSES - OPERATIONS (d)	.2 SOURCE OF SUPPLY AND EXPENSES - MAINTENANCE (e)
601	Salaries and Wages - Employees	\$ 0	\$	\$
603	Salaries and Wages - Officers, Directors and Majority Stockholders	6,000		
604	Employee Pensions and Benefits	0		
610	Purchased Water	50,775	50,775	
615	Purchased Power	0		
616	Fuel for Power Production	0		
618	Chemicals	0		
620	Materials and Supplies	0		
631	Contractual Services-Engineering	0		
632	Contractual Services - Accounting	575		
633	Contractual Services - Legal	102		
634	Contractual Services - Mgt. Fees	0		
635	Contractual Services - Testing	31		
636	Contractual Services - Other	64,394	244	244
641	Rental of Building/Real Property	0		
642	Rental of Equipment	0		
650	Transportation Expenses	0		
656	Insurance - Vehicle	0		
657	Insurance - General Liability	1,539		
658	Insurance - Workman's Comp.	0		
659	Insurance - Other	0		
660	Advertising Expense	0		
666	Regulatory Commission Expenses - Amortization of Rate Case Expense	0		
667	Regulatory Commission Exp.-Other	0		
668	Water Resource Conservation Exp.	0		
670	Bad Debt Expense	9,736		
675	Miscellaneous Expenses	117		
Total Water Utility Expenses		\$ 133,270	\$ 51,019	\$ 244

W-10(a)

GROUP _____

UTILITY NAME: Florida Community Water Systems, Inc.

YEAR OF REPORT
December 31, 2022

SYSTEM NAME / COUNTY : Brevard / Brevard

WATER UTILITY EXPENSE ACCOUNT MATRIX

.3 WATER TREATMENT EXPENSES - OPERATIONS (f)	.4 WATER TREATMENT EXPENSES - MAINTENANCE (g)	.5 TRANSMISSION & DISTRIBUTION EXPENSES - OPERATIONS (h)	.6 TRANSMISSION & DISTRIBUTION EXPENSES - MAINTENANCE (i)	.7 CUSTOMER ACCOUNTS EXPENSE (j)	.8 ADMIN. & GENERAL EXPENSES (k)
\$ _____	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
					6,000
					575
					102
					31
20,119		18,446	2,197	5,608	17,535
					1,539
				9,736	
					117
\$ 20,119	\$ 0	\$ 18,446	\$ 2,197	\$ 15,344	\$ 25,900

W-10(b)
 GROUP _____

UTILITY NAME: Florida Community Water Systems, Inc.

YEAR OF REPORT
December 31, 2022

SYSTEM NAME / COUNTY : Brevard / Brevard

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	778		0	778	825
February	630		0	630	598
March	678		20	658	591
April	739		0	739	722
May	760		35	725	712
June	748		48	700	694
July	801		5	796	752
August	781		0	781	771
September	668		0	668	674
October	641		0	641	632
November	704		0	704	653
December	699		3	697	683
Total for Year	8,626	0	111	8,516	8,307

If water is purchased for resale, indicate the following:
 Vendor _____
 Point of delivery _____

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

SOURCE OF SUPPLY

List for each source of supply:	CAPACITY OF WELL	GALLONS PER DAY FROM SOURCE	TYPE OF SOURCE
N/A - purchased water from Brevard County	NA		Purchased

UTILITY NAME: Florida Community Water Systems, Inc.

YEAR OF REPORT
December 31, 2022

SYSTEM NAME / COUNTY : Brevard / Brevard

WATER TREATMENT PLANT INFORMATION

Provide a separate sheet for each water treatment facility

Permitted Capacity of Plant (GPD):	<u>N/A</u>
Location of measurement of capacity (i.e. Wellhead, Storage Tank):	<u>N/A</u>
Type of treatment (reverse osmosis, (sedimentation, chemical, aerated, etc.):	<u>Purchased</u>
LIME TREATMENT	
Unit rating (i.e., GPM, pounds per gallon):	<u>N/A</u> Manufacturer: _____
FILTRATION	
Type and size of area:	<u>N/A</u>
Pressure (in square feet):	_____ Manufacturer: _____
Gravity (in GPM/square feet):	_____ Manufacturer: _____

UTILITY NAME: Florida Community Water Systems, Inc.

YEAR OF REPORT December 31, 2022
--

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		
5/8"	Displacement	1.0	243	243
3/4"	Displacement	1.5		
1"	Displacement	2.5	1	3
1 1/2"	Displacement or Turbine	5.0		
2"	Displacement, Compound or Turbine	8.0		
3"	Displacement	15.0		
3"	Compound	16.0		
3"	Turbine	17.5		
4"	Displacement or Compound	25.0		
4"	Turbine	30.0		
6"	Displacement or Compound	50.0		
6"	Turbine	62.5		
8"	Compound	80.0		
8"	Turbine	90.0		
10"	Compound	115.0		
10"	Turbine	145.0		
12"	Turbine	215.0		
Total Water System Meter Equivalents				246

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:

UTILITY NAME: Florida Community Water Systems, Inc.

YEAR OF REPORT
December 31, 2022

SYSTEM NAME / COUNTY : Brevard / Brevard

OTHER WATER SYSTEM INFORMATION

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

1. Present ERCs * the system can efficiently serve.	<u>241</u>
2. Maximum number of ERCs * which can be served.	<u>267</u>
3. Present system connection capacity (in ERCs *) using existing lines.	<u>246.5</u>
4. Future connection capacity (in ERCs *) upon service area buildout.	<u>267</u>
5. Estimated annual increase in ERCs *.	<u>0</u>
6. Is the utility required to have fire flow capacity? If so, how much capacity is required?	<u>No</u> <u>N/A</u>
7. Attach a description of the fire fighting facilities.	<u>N/A</u>
8. Describe any plans and estimated completion dates for any enlargements or improvements of this system:	<u>N/A</u>
9. When did the company last file a capacity analysis report with the DEP?	<u>N/A</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></u>
d. Attach plans for funding the required upgrading.	<u></u>
e. Is this system under any Consent Order with DEP?	<u></u>
11. Department of Environmental Protection ID #	<u>3054100</u>
12. Water Management District Consumptive Use Permit #	<u></u>
a. Is the system in compliance with the requirements of the CUP?	<u>NA</u>
b. If not, what are the utility's plans to gain compliance?	<u></u>

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

UTILITY NAME: Florida Community Water Systems, Inc.

YEAR OF REPORT December 31, 2022
--

SYSTEM NAME / COUNTY : Harbor / Lake

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)	\$ 2,176,189
	Less:		
	Nonused and Useful Plant (1)		
108	Accumulated Depreciation	W-6(b)	1,132,339
110	Accumulated Amortization	F-8	1,979
271	Contributions in Aid of Construction	W-7	962,015
252	Advances for Construction	F-20	
Subtotal			\$ 79,856
272	Add: Accumulated Amortization of Contributions in Aid of Construction	W-8(a)	\$ 580,850
Subtotal			\$ 660,706
114	Plus or Minus: Acquisition Adjustments (2)	F-7	
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	
	Working Capital Allowance (3)		40,788
	Other (Specify):		
WATER RATE BASE			\$ 701,495
WATER OPERATING INCOME		W-3	\$ 85,053
ACHIEVED RATE OF RETURN (Water Operating Income / Water Rate Base)			12.12%

- 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: Florida Community Water Systems, Inc.

YEAR OF REPORT
December 31, 2022

SYSTEM NAME / COUNTY : Harbor / Lake

WATER OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	CURRENT YEAR (d)
UTILITY OPERATING INCOME			
400	Operating Revenues	W-9	\$ 476,156
469	Less: Guaranteed Revenue and AFPI	W-9	5,048
Net Operating Revenues			\$ 471,108
401	Operating Expenses	W-10(a)	\$ 326,308
403	Depreciation Expense	W-6(a)	52,342
	Less: Amortization of CIAC	W-8(a)	23,290
Net Depreciation Expense			\$ 29,052
406	Amortization of Utility Plant Acquisition Adjustment	F-7	
407	Amortization Expense (Other than CIAC)	F-8	206
408.10	Taxes Other Than Income Utility Regulatory Assessment Fee		21,427
408.11	Property Taxes		9,062
408.12	Payroll Taxes		
408.13	Other Taxes and Licenses		
408	Total Taxes Other Than Income		\$ 30,489
409.1	Income Taxes		
410.10	Deferred Federal Income Taxes		
410.11	Deferred State Income Taxes		
411.10	Provision for Deferred Income Taxes - Credit		
412.10	Investment Tax Credits Deferred to Future Periods		
412.11	Investment Tax Credits Restored to Operating Income		
Utility Operating Expenses			\$ 386,055
Utility Operating Income			\$ 85,053
469	Add Back: Guaranteed Revenue (and AFPI)	W-9	\$ 5,048
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			\$ 90,101

UTILITY NAME: Florida Community Water Systems, Inc.

YEAR OF REPORT December 31, 2022
--

SYSTEM NAME / COUNTY : Harbor / Lake

WATER UTILITY PLANT ACCOUNTS

ACCT. NO. (a)	ACCOUNT NAME (b)	PREVIOUS YEAR (c)	ADDITIONS (d)	RETIREMENTS (e)	CURRENT YEAR (f)
301	Organization	\$ 8,244	\$	\$	\$ 8,244
302	Franchises	0			0
303	Land and Land Rights	12,500			12,500
304	Structures and Improvements	9,999			9,999
305	Collecting and Impounding Reservoirs				0
306	Lake, River and Other Intakes				0
307	Wells and Springs	170,350			170,350
308	Infiltration Galleries and Tunnels				0
309	Supply Mains	14,066			14,066
310	Power Generation Equipment	11,520	3,890		15,410
311	Pumping Equipment	226,949	2,903	(2,177)	227,674
320	Water Treatment Equipment	47,512	6,578	(2,890)	51,200
330	Distribution Reservoirs and Standpipes	189,333			189,333
331	Transmission and Distribution Mains	1,009,585	1,423		1,011,007
333	Services	208,828			208,828
334	Meters and Meter Installations	52,448	3,917	(2,407)	53,957
335	Hydrants	163,071			163,071
336	Backflow Prevention Devices	26,703			26,703
339	Other Plant Miscellaneous Equipment				0
340	Office Furniture and Equipment				0
341	Transportation Equipment	13,847			13,847
342	Stores Equipment				0
343	Tools, Shop and Garage Equipment				0
344	Laboratory Equipment				0
345	Power Operated Equipment				0
346	Communication Equipment				0
347	Miscellaneous Equipment				0
348	Other Tangible Plant				0
TOTAL WATER PLANT		\$ 2,164,953	\$ 18,710	\$ (7,474)	\$ 2,176,189

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

W-4(a)
GROUP _____

YEAR OF REPORT
December 31, 2022

UTILITY NAME: Florida Community Water Systems, Inc.

SYSTEM NAME / COUNTY : Harbor / Lake

WATER UTILITY PLANT MATRIX

ACCT. NO. (a)	ACCOUNT NAME (b)	CURRENT YEAR (c)	.1 INLANGIBLE PLANT (d)	.2 SOURCE OF SUPPLY AND PUMPING PLANT (e)	.3 WATER TREATMENT PLANT (f)	.4 TRANSMISSION AND DISTRIBUTION PLANT (g)	.5 GENERAL PLANT (h)
301	Organization	\$ 8,244	\$ 8,244				
302	Franchises	0					
303	Land and Land Rights	12,500		12,500			
304	Structures and Improvements	9,999		9,999			
305	Collecting and Impounding Reservoirs	0					
306	Lake, River and Other Intakes	0					
307	Wells and Springs	170,350		170,350			
308	Infiltration Galleries and Tunnels	0					
309	Supply Mains	14,066		14,066			
310	Power Generation Equipment	15,410		15,410			
311	Pumping Equipment	227,674		227,674			
320	Water Treatment Equipment	51,200			51,200		
330	Distribution Reservoirs and Standpipes	189,333				189,333	
331	Transmission and Distribution Mains	1,011,007				1,011,007	
333	Services	208,828				208,828	
334	Meters and Meter Installations	53,957				53,957	
335	Hydrants	163,071				163,071	
336	Backflow Prevention Devices	26,703				26,703	
339	Other Plant Miscellaneous Equipment	0					
340	Office Furniture and Equipment	0					
341	Transportation Equipment	13,847					13,847
342	Stores Equipment	0					
343	Tools, Shop and Garage Equipment	0					
344	Laboratory Equipment	0					
345	Power Operated Equipment	0					
346	Communication Equipment	0					
347	Miscellaneous Equipment	0					
348	Other Tangible Plant	0					
TOTAL WATER PLANT		\$ 2,176,189	\$ 8,244	\$ 450,000	\$ 51,200	\$ 1,652,899	\$ 13,847

UTILITY NAME: Florida Community Water Systems, Inc.

YEAR OF REPORT December 31, 2022
--

SYSTEM NAME / COUNTY : Harbor / Lake

BASIS FOR WATER DEPRECIATION CHARGES

ACCT. NO. (a)	ACCOUNT NAME (b)	AVERAGE SERVICE LIFE IN YEARS (c)	AVERAGE NET SALVAGE IN PERCENT (d)	DEPRECIATION RATE APPLIED IN PERCENT (100% - d) / c (e)
304	Structures and Improvements	32		3.13%
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	35		2.86%
310	Power Generation Equipment	20		5.00%
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	10		10.00%
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	18		5.56%
343	Tools, Shop and Garage Equipment	16		6.25%
344	Laboratory Equipment	15		6.67%
345	Power Operated Equipment	12		8.33%
346	Communication Equipment	10		10.00%
347	Miscellaneous Equipment	5		20.00%
348	Other Tangible Plant	10		10.00%
Water Plant Composite Depreciation Rate *				

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

UTILITY NAME:

Florida Community Water Systems, Inc.

YEAR OF REPORT
December 31, 2022

SYSTEM NAME / COUNTY :

Harbor / Lake

ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	BALANCE AT BEGINNING OF YEAR (c)	ACCUALS (d)	OTHER CREDITS * (e)	TOTAL CREDITS (d + e) (f)
304	Structures and Improvements	\$ 4,045	\$ 312	\$	\$ 312
305	Collecting and Impounding Reservoirs				0
306	Lake, River and Other Intakes				0
307	Wells and Springs	147,952	5,678		5,678
308	Infiltration Galleries and Tunnels				0
309	Supply Mains	1,828	402		402
310	Power Generation Equipment	2,750	714		714
311	Pumping Equipment	205,913	1,106		1,106
320	Water Treatment Equipment	27,986	2,226		2,226
330	Distribution Reservoirs and Standpipes	18,815	5,117		5,117
331	Transmission and Distribution Mains	493,949	23,505		23,505
333	Services	87,584	5,221		5,221
334	Meters and Meter Installations	3,589	2,658		2,658
335	Hydrants	57,698	3,624		3,624
336	Backflow Prevention Devices	21,515	1,780		1,780
339	Other Plant Miscellaneous Equipment				0
340	Office Furniture and Equipment				0
341	Transportation Equipment	13,847			0
342	Stores Equipment				0
343	Tools, Shop and Garage Equipment				0
344	Laboratory Equipment				0
345	Power Operated Equipment				0
346	Communication Equipment				0
347	Miscellaneous Equipment				0
348	Other Tangible Plant				0
TOTAL WATER ACCUMULATED DEPRECIATION		\$ 1,087,471	\$ 52,342	0	\$ 52,342

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

W-6(a)
GROUP

UTILITY NAME:

Florida Community Water Systems, Inc.

YEAR OF REPORT
December 31, 2022

SYSTEM NAME / COUNTY :

Harbor / Lake

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

ACCT. NO. (a)	ACCOUNT NAME (b)	PLANT RETIRED (g)	SALVAGE AND INSURANCE (h)	COST OF REMOVAL AND OTHER CHARGES (i)	TOTAL CHARGES (g-h+i)	BALANCE AT END OF YEAR (c+f-j) (k)
304	Structures and Improvements	\$	\$	\$	\$	\$ 4,357
305	Collecting and Impounding Reservoirs					0
306	Lake, River and Other Intakes					0
307	Wells and Springs					153,631
308	Infiltration Galleries and Tunnels					0
309	Supply Mains					2,230
310	Power Generation Equipment					3,464
311	Pumping Equipment	2,177			2,177	204,841
320	Water Treatment Equipment	2,890			2,890	27,321
330	Distribution Reservoirs and Standpipes				0	23,932
331	Transmission and Distribution Mains				0	517,454
333	Services				0	92,805
334	Meters and Meter Installations	2,407			2,407	3,840
335	Hydrants				0	61,321
336	Backflow Prevention Devices				0	23,296
339	Other Plant Miscellaneous Equipment				0	0
340	Office Furniture and Equipment				0	0
341	Transportation Equipment				0	13,847
342	Stores Equipment				0	0
343	Tools, Shop and Garage Equipment				0	0
344	Laboratory Equipment				0	0
345	Power Operated Equipment				0	0
346	Communication Equipment				0	0
347	Miscellaneous Equipment				0	0
348	Other Tangible Plant				0	0
TOTAL WATER ACCUMULATED DEPRECIATION		\$ 7,474	\$ 0	\$ 0	\$ 7,474	\$ 1,132,339

W-6(b)
GROUP _____

Use () to denote reversal entries.

UTILITY NAME: Florida Community Water Systems, Inc.

YEAR OF REPORT December 31, 2022
--

SYSTEM NAME / COUNTY : Harbor / Lake

**CONTRIBUTIONS IN AID OF CONSTRUCTION
ACCOUNT 271**

DESCRIPTION (a)	REFERENCE (b)	WATER (c)
Balance first of year		\$ <u>953,870</u>
Add credits during year:		
Contributions received from Capacity, Main Extension and Customer Connection Charges	W-8(a)	\$ <u>8,145</u>
Contributions received from Developer or Contractor Agreements in cash or property	W-8(b)	<u>0</u>
Total Credits		\$ <u>8,145</u>
Less debits charged during the year (All debits charged during the year must be explained below)		\$ _____
Total Contributions In Aid of Construction		\$ <u>962,015</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: Florida Community Water Systems, Inc.

YEAR OF REPORT December 31, 2022
--

SYSTEM NAME / COUNTY : Harbor / Lake

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 Extension	9	\$ 457	\$ 4,113
Meter Installation	9	85	765
Plant Capacity	9	263	2,367
Service Installation	9	100	900
			0
			0
			0
			0
Total Credits			\$ 8,145

ACCUMULATED AMORTIZATION OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION

DESCRIPTION (a)	WATER (b)
Balance first of year	\$ 557,560
Debits during the year:	
Accruals charged to Account 272	\$ 23,290
Other debits (specify):	
Total debits	\$ 23,290
Credits during the year (specify):	
	\$
Total credits	\$ 0
Balance end of year	\$ 580,850

UTILITY NAME: Florida Community Water Systems, Inc.

YEAR OF REPORT
December 31, 2022

SYSTEM NAME / COUNTY : Harbor / Lake

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

DESCRIPTION (a)	INDICATE CASH OR PROPERTY (b)	AMOUNT (c)
NONE		\$
Total Credits		\$ 0

UTILITY NAME: Florida Community Water Systems, Inc.

YEAR OF REPORT December 31, 2022
--

SYSTEM NAME / COUNTY : Harbor / Lake

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	722	747	402,169
461.2	Sales to Commercial Customers	10	10	7,317
461.3	Sales to Industrial Customers			
461.4	Sales to Public Authorities			
461.5	Sales Multiple Family Dwellings			
Total Metered Sales		732	757	\$ 409,486
462.1	Fire Protection Revenue: Public Fire Protection			
462.2	Private Fire Protection			
Total Fire Protection Revenue		0	0	\$ 0
464	Other Sales To Public Authorities			
465	Sales To Irrigation Customers		87	58,610
466	Sales For Resale			
467	Interdepartmental Sales			
Total Water Sales		732	844	\$ 468,096
469	Other Water Revenues: Guaranteed Revenues (Including Allowance for Funds Prudently Invested or AFPI)			\$ 5,048
470	Forfeited Discounts			
471	Miscellaneous Service Revenues			3,012
472	Rents From Water Property			
473	Interdepartmental Rents			
474	Other Water Revenues			
Total Other Water Revenues				\$ 8,060
Total Water Operating Revenues				\$ 476,156

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

UTILITY NAME: Florida Community Water Systems, Inc.

YEAR OF REPORT December 31, 2022
--

SYSTEM NAME / COUNTY : Harbor / Lake

WATER UTILITY EXPENSE ACCOUNT MATRIX

ACCT. NO. (a)	ACCOUNT NAME (b)	CURRENT YEAR (c)	.1 SOURCE OF SUPPLY AND EXPENSES - OPERATIONS (d)	.2 SOURCE OF SUPPLY AND EXPENSES - MAINTENANCE (e)
601	Salaries and Wages - Employees	\$ 0	\$	\$
603	Salaries and Wages - Officers, Directors and Majority Stockholders	37,000		
604	Employee Pensions and Benefits	0		
610	Purchased Water	0		
615	Purchased Power	61,065	61,065	
616	Fuel for Power Production	0		
618	Chemicals	10,582	10,582	
620	Materials and Supplies	0		
631	Contractual Services-Engineering	0		
632	Contractual Services - Accounting	288		
633	Contractual Services - Legal	309		
634	Contractual Services - Mgt. Fees	0		
635	Contractual Services - Testing	0		
636	Contractual Services - Other	206,075	781	781
641	Rental of Building/Real Property	0		
642	Rental of Equipment	0		
650	Transportation Expenses	0		
656	Insurance - Vehicle	0		
657	Insurance - General Liability	4,661		
658	Insurance - Workman's Comp.	0		
659	Insurance - Other	0		
660	Advertising Expense	0		
666	Regulatory Commission Expenses - Amortization of Rate Case Expense	0		
667	Regulatory Commission Exp.-Other	0		
668	Water Resource Conservation Exp.	0		
670	Bad Debt Expense	1,294		
675	Miscellaneous Expenses	5,034		
Total Water Utility Expenses		\$ 326,308	\$ 72,428	\$ 781

W-10(a)

GROUP _____

UTILITY NAME: Florida Community Water Systems, Inc.

YEAR OF REPORT
December 31, 2022

SYSTEM NAME / COUNTY : Harbor / Lake

WATER UTILITY EXPENSE ACCOUNT MATRIX

.3 WATER TREATMENT EXPENSES - OPERATIONS (f)	.4 WATER TREATMENT EXPENSES - MAINTENANCE (g)	.5 TRANSMISSION & DISTRIBUTION EXPENSES - OPERATIONS (h)	.6 TRANSMISSION & DISTRIBUTION EXPENSES - MAINTENANCE (i)	.7 CUSTOMER ACCOUNTS EXPENSE (j)	.8 ADMIN. & GENERAL EXPENSES (k)
\$ _____	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
_____	_____	_____	_____	_____	37,000
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	288
_____	_____	_____	_____	_____	309
_____	_____	_____	_____	_____	_____
64,387	_____	59,032	7,031	17,947	56,117
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	4,661
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	1,294	5,034
\$ <u>64,387</u>	\$ <u>0</u>	\$ <u>59,032</u>	\$ <u>7,031</u>	\$ <u>19,241</u>	\$ <u>103,408</u>

W-10(b)
GROUP _____

UTILITY NAME: Florida Community Water Systems, Inc.

YEAR OF REPORT December 31, 2022
--

SYSTEM NAME / COUNTY : Harbor / Lake

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		23,198	23	23,175	20,843
February		22,589	30	22,559	18,634
March		23,534	0	23,534	22,987
April		27,595	0	27,595	27,847
May		32,116	8	32,108	29,243
June		28,267	0	28,267	27,105
July		25,984	0	25,984	26,168
August		28,995	327	28,669	23,896
September		21,594	47	21,547	24,090
October		30,207	167	30,040	24,961
November		24,008	31	23,977	23,887
December		23,654	6	23,648	22,627
Total for Year	0	311,740	638	311,102	292,288

If water is purchased for resale, indicate the following:
 Vendor _____
 Point of delivery _____

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

SOURCE OF SUPPLY

List for each source of supply:	CAPACITY OF WELL	GALLONS PER DAY FROM SOURCE	TYPE OF SOURCE
WELL #1	1,250 GPM	1,200,000 GPD	DEEP WELL
WELL #2	1,250 GPM	1,200,000 GPD	DEEP WELL

UTILITY NAME: Florida Community Water Systems, Inc.

YEAR OF REPORT
December 31, 2022

SYSTEM NAME / COUNTY : Harbor / Lake

WATER TREATMENT PLANT INFORMATION

Provide a separate sheet for each water treatment facility

Permitted Capacity of Plant (GPD):	<u>2,100,000</u>
Location of measurement of capacity (i.e. Wellhead, Storage Tank):	<u>WELL HEAD</u>
Type of treatment (reverse osmosis, (sedimentation, chemical, aerated, etc.):	<u>CHLORINATION</u>
LIME TREATMENT	
Unit rating (i.e., GPM, pounds per gallon):	<u>N/A</u> Manufacturer: _____
FILTRATION	
Type and size of area:	<u>N/A</u>
Pressure (in square feet):	_____ Manufacturer: _____
Gravity (in GPM/square feet):	_____ Manufacturer: _____

UTILITY NAME: Florida Community Water Systems, Inc.

YEAR OF REPORT
December 31, 2022

SYSTEM NAME / COUNTY : Harbor / Lake

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)
Residential, Commercial, Irrigation		1.0		
5/8"	Displacement	1.0	821	821
3/4"	Displacement	1.5	1	2
1"	Displacement	2.5	7	18
1 1/2"	Displacement or Turbine	5.0	7	35
2"	Displacement, Compound or Turbine	8.0	5	40
3"	Displacement	15.0	2	30
3"	Compound	16.0		
3"	Turbine	17.5		
4"	Displacement or Compound	25.0		
4"	Turbine	30.0		
6"	Displacement or Compound	50.0		
6"	Turbine	62.5		
8"	Compound	80.0		
8"	Turbine	90.0		
10"	Compound	115.0		
10"	Turbine	145.0		
12"	Turbine	215.0		
Total Water System Meter Equivalents				945

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:

UTILITY NAME: Florida Community Water Systems, Inc.

YEAR OF REPORT
December 31, 2022

SYSTEM NAME / COUNTY : Harbor / Lake

OTHER WATER SYSTEM INFORMATION

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

1. Present ERCs * the system can efficiently serve.	<u>900</u>
2. Maximum number of ERCs * which can be served.	<u>900</u>
3. Present system connection capacity (in ERCs *) using existing lines.	<u>890</u>
4. Future connection capacity (in ERCs *) upon service area buildout.	<u>900</u>
5. Estimated annual increase in ERCs *.	<u>0</u>
6. Is the utility required to have fire flow capacity? If so, how much capacity is required?	<u>YES</u> <u>500GPM,RES</u>
7. Attach a description of the fire fighting facilities.	<u></u>
8. Describe any plans and estimated completion dates for any enlargements or improvements of this system: Additional back up third well.	<u></u> <u></u> <u></u>
9. When did the company last file a capacity analysis report with the DEP?	<u>N/A</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></u>
d. Attach plans for funding the required upgrading.	<u></u>
e. Is this system under any Consent Order with DEP?	<u></u>
11. Department of Environmental Protection ID #	<u>3354781</u>
12. Water Management District Consumptive Use Permit #	<u>279-9</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></u> <u></u> <u></u>

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

UTILITY NAME: Florida Community Water Systems, Inc.

YEAR OF REPORT December 31, 2022
--

SYSTEM NAME / COUNTY : Jumper Creek / Sumter

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)	\$ 522,057
	Less:		
	Nonused and Useful Plant (1)		
108	Accumulated Depreciation	W-6(b)	341,646
110	Accumulated Amortization	F-8	317
271	Contributions in Aid of Construction	W-7	160,746
252	Advances for Construction	F-20	
Subtotal			\$ 19,349
272	Add: Accumulated Amortization of Contributions in Aid of Construction	W-8(a)	\$ 95,182
Subtotal			\$ 114,531
114	Plus or Minus: Acquisition Adjustments (2)	F-7	(208,895)
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	146,863
	Working Capital Allowance (3)		3,380
	Other (Specify):		
WATER RATE BASE			\$ 55,879
WATER OPERATING INCOME		W-3	\$ 1,508
ACHIEVED RATE OF RETURN (Water Operating Income / Water Rate Base)			2.70%

- 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: Florida Community Water Systems, Inc.

YEAR OF REPORT
December 31, 2022

SYSTEM NAME / COUNTY : Jumper Creek / Sumter

WATER OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	CURRENT YEAR (d)
	UTILITY OPERATING INCOME		
400	Operating Revenues	W-9	\$ 39,347
469	Less: Guaranteed Revenue and AFPI	W-9	0
	Net Operating Revenues		\$ 39,347
401	Operating Expenses	W-10(a)	\$ 27,041
403	Depreciation Expense	W-6(a)	19,504
	Less: Amortization of CIAC	W-8(a)	6,022
	Net Depreciation Expense		\$ 13,482
406	Amortization of Utility Plant Acquisition Adjustment	F-7	(5,145)
407	Amortization Expense (Other than CIAC)	F-8	34
408.10	Taxes Other Than Income Utility Regulatory Assessment Fee		1,920
408.11	Property Taxes		507
408.12	Payroll Taxes		
408.13	Other Taxes and Licenses		
408	Total Taxes Other Than Income		\$ 2,428
409.1	Income Taxes		
410.10	Deferred Federal Income Taxes		
410.11	Deferred State Income Taxes		
411.10	Provision for Deferred Income Taxes - Credit		
412.10	Investment Tax Credits Deferred to Future Periods		
412.11	Investment Tax Credits Restored to Operating Income		
	Utility Operating Expenses		\$ 37,839
	Utility Operating Income		\$ 1,508
469	Add Back: Guaranteed Revenue (and AFPI)	W-9	\$ 0
413	Income From Utility Plant Leased to Others		
414	Gains (losses) From Disposition of Utility Property		
420	Allowance for Funds Used During Construction		
	Total Utility Operating Income		\$ 1,508

YEAR OF REPORT December 31, 2022
--

UTILITY NAME: Florida Community Water Systems, Inc.

SYSTEM NAME / COUNTY : Jumper Creek / Sumter

WATER UTILITY PLANT ACCOUNTS

ACCT. NO. (a)	ACCOUNT NAME (b)	PREVIOUS YEAR (c)	ADDITIONS (d)	RETIREMENTS (e)	CURRENT YEAR (f)
301	Organization	\$ 1,370	\$	\$	\$ 1,370
302	Franchises				0
303	Land and Land Rights	2,272			2,272
304	Structures and Improvements	6,486			6,486
305	Collecting and Impounding Reservoirs				0
306	Lake, River and Other Intakes				0
307	Wells and Springs	59,478			59,478
308	Infiltration Galleries and Tunnels				0
309	Supply Mains				0
310	Power Generation Equipment	2,070			2,070
311	Pumping Equipment	7,554	874		8,428
320	Water Treatment Equipment	275,782			275,782
330	Distribution Reservoirs and Standpipes				0
331	Transmission and Distribution Mains	85,232	3,115	(2,337)	86,011
333	Services	38,840			38,840
334	Meters and Meter Installations	14,026	478	(226)	14,278
335	Hydrants	27,042			27,042
336	Backflow Prevention Devices				0
339	Other Plant Miscellaneous Equipment				0
340	Office Furniture and Equipment				0
341	Transportation Equipment				0
342	Stores Equipment				0
343	Tools, Shop and Garage Equipment				0
344	Laboratory Equipment				0
345	Power Operated Equipment				0
346	Communication Equipment				0
347	Miscellaneous Equipment				0
348	Other Tangible Plant				0
TOTAL WATER PLANT		\$ 520,152	\$ 4,467	\$ (2,562)	\$ 522,057

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

W-4(a)
GROUP _____

YEAR OF REPORT
December 31, 2022

Florida Community Water Systems, Inc.

UTILITY NAME:

Jumper Creek / Sumter

SYSTEM NAME / COUNTY :

WATER UTILITY PLANT MATRIX

ACCT. NO. (a)	ACCOUNT NAME (b)	CURRENT YEAR (c)	.1 INTANGIBLE PLANT (d)	.2 SOURCE OF SUPPLY AND PUMPING PLANT (e)	.3 WATER TREATMENT PLANT (f)	.4 TRANSMISSION AND DISTRIBUTION PLANT (g)	.5 GENERAL PLANT (h)
301	Organization	\$ 1,370	\$ 1,370				
302	Franchises	0					
303	Land and Land Rights	2,272		2,272			
304	Structures and Improvements	6,486		6,486			
305	Collecting and Impounding Reservoirs	0					
306	Lake, River and Other Intakes	0					
307	Wells and Springs	59,478		59,478			
308	Infiltration Galleries and Tunnels	0					
309	Supply Mains	0					
310	Power Generation Equipment	2,070		2,070			
311	Pumping Equipment	8,428		8,428			
320	Water Treatment Equipment	275,782			275,782		
330	Distribution Reservoirs and Standpipes	0					
331	Transmission and Distribution Mains	86,011				86,011	
333	Services	38,840				38,840	
334	Meters and Meter Installations	14,278				14,278	
335	Hydrants	27,042				27,042	
336	Backflow Prevention Devices	0					
339	Other Plant Miscellaneous Equipment	0					
340	Office Furniture and Equipment	0					
341	Transportation Equipment	0					
342	Stores Equipment	0					
343	Tools, Shop and Garage Equipment	0					
344	Laboratory Equipment	0					
345	Power Operated Equipment	0					
346	Communication Equipment	0					
347	Miscellaneous Equipment	0					
348	Other Tangible Plant	0					
TOTAL WATER PLANT		\$ 522,057	\$ 1,370	\$ 78,734	\$ 275,782	\$ 166,171	\$ 0

UTILITY NAME: Florida Community Water Systems, Inc.

YEAR OF REPORT December 31, 2022
--

SYSTEM NAME / COUNTY : Jumper Creek / Sumter

BASIS FOR WATER DEPRECIATION CHARGES

ACCT. NO. (a)	ACCOUNT NAME (b)	AVERAGE SERVICE LIFE IN YEARS (c)	AVERAGE NET SALVAGE IN PERCENT (d)	DEPRECIATION RATE APPLIED IN PERCENT (100% - d) / c (e)
304	Structures and Improvements	32		3.13%
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	35		2.86%
310	Power Generation Equipment	20		5.00%
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	18		5.56%
343	Tools, Shop and Garage Equipment	16		6.25%
344	Laboratory Equipment	15		6.67%
345	Power Operated Equipment	12		8.33%
346	Communication Equipment	10		10.00%
347	Miscellaneous Equipment	15		6.67%
348	Other Tangible Plant	10		10.00%
Water Plant Composite Depreciation Rate *				

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

UTILITY NAME:

Florida Community Water Systems, Inc.

YEAR OF REPORT
December 31, 2022

SYSTEM NAME / COUNTY :

Jumper Creek / Sumter

ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	BALANCE AT BEGINNING OF YEAR (c)	ACCRUALS (d)	OTHER CREDITS * (e)	TOTAL CREDITS (d + e) (f)
304	Structures and Improvements	\$ 3,165	\$ 203	\$	\$ 203
305	Collecting and Impounding Reservoirs				0
306	Lake, River and Other Intakes				0
307	Wells and Springs	31,816	1,983		1,983
308	Infiltration Galleries and Tunnels				0
309	Supply Mains				0
310	Power Generation Equipment	964	104		104
311	Pumping Equipment	2,536	409		409
320	Water Treatment Equipment	223,928	12,536		12,536
330	Distribution Reservoirs and Standpipes				0
331	Transmission and Distribution Mains	32,263	1,994		1,994
333	Services	15,927	971		971
334	Meters and Meter Installations	8,140	705		705
335	Hydrants	5,965	601		601
336	Backflow Prevention Devices				0
339	Other Plant Miscellaneous Equipment				0
340	Office Furniture and Equipment				0
341	Transportation Equipment				0
342	Stores Equipment				0
343	Tools, Shop and Garage Equipment				0
344	Laboratory Equipment				0
345	Power Operated Equipment				0
346	Communication Equipment				0
347	Miscellaneous Equipment				0
348	Other Tangible Plant				0
TOTAL WATER ACCUMULATED DEPRECIATION		\$ 324,704	\$ 19,504	0	\$ 19,504

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

W-6(a)
GROUP _____

UTILITY NAME:

Florida Community Water Systems, Inc.

YEAR OF REPORT
December 31, 2022

SYSTEM NAME / COUNTY :

Jumper Creek / Sumter

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

ACCT. NO. (a)	ACCOUNT NAME (b)	PLANT RETIRED (g)	SALVAGE AND INSURANCE (h)	COST OF REMOVAL AND OTHER CHARGES (i)	TOTAL CHARGES (g-h+i)	BALANCE AT END OF YEAR (c+f-j) (k)
304	Structures and Improvements	\$	\$	\$	\$ 0	\$ 3,368
305	Collecting and Impounding Reservoirs				0	0
306	Lake, River and Other Intakes				0	0
307	Wells and Springs				0	33,799
308	Infiltration Galleries and Tunnels				0	0
309	Supply Mains				0	0
310	Power Generation Equipment				0	1,067
311	Pumping Equipment				0	2,945
320	Water Treatment Equipment				0	236,463
330	Distribution Reservoirs and Standpipes				0	0
331	Transmission and Distribution Mains	2,337			2,337	31,921
333	Services				0	16,898
334	Meters and Meter Installations	226			226	8,619
335	Hydrants				0	6,566
336	Backflow Prevention Devices				0	0
339	Other Plant Miscellaneous Equipment				0	0
340	Office Furniture and Equipment				0	0
341	Transportation Equipment				0	0
342	Stores Equipment				0	0
343	Tools, Shop and Garage Equipment				0	0
344	Laboratory Equipment				0	0
345	Power Operated Equipment				0	0
346	Communication Equipment				0	0
347	Miscellaneous Equipment				0	0
348	Other Tangible Plant				0	0
TOTAL WATER ACCUMULATED DEPRECIATION		\$ 2,562	\$ 0	\$ 0	\$ 2,562	\$ 341,646

W-6(b)
GROUP _____

Use () to denote reversal entries.

UTILITY NAME: Florida Community Water Systems, Inc.

YEAR OF REPORT December 31, 2022
--

SYSTEM NAME / COUNTY : Jumper Creek / Sumter

**CONTRIBUTIONS IN AID OF CONSTRUCTION
ACCOUNT 271**

DESCRIPTION (a)	REFERENCE (b)	WATER (c)
Balance first of year		\$ <u>159,646</u>
Add credits during year:		
Contributions received from Capacity, Main Extension and Customer Connection Charges	W-8(a)	\$ <u>1,100</u>
Contributions received from Developer or Contractor Agreements in cash or property	W-8(b)	<u>0</u>
Total Credits		\$ <u>1,100</u>
Less debits charged during the year (All debits charged during the year must be explained below)		\$ _____
Total Contributions In Aid of Construction		\$ <u>160,746</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: Florida Community Water Systems, Inc.

YEAR OF REPORT December 31, 2022
--

SYSTEM NAME / COUNTY : Jumper Creek / Sumter

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)
Meter Installations	5	\$ 220	\$ 1,100
			0
			0
			0
			0
			0
			0
			0
			0
			0
Total Credits			\$ 1,100

ACCUMULATED AMORTIZATION OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION

DESCRIPTION (a)	WATER (b)
Balance first of year	\$ 89,160
Debits during the year:	
Accruals charged to Account 272	\$ 6,022
Other debits (specify):	
_____	_____
_____	_____
Total debits	\$ 6,022
Credits during the year (specify):	
_____	\$ _____
_____	_____
Total credits	\$ 0
Balance end of year	\$ 95,182

UTILITY NAME: Florida Community Water Systems, Inc.

YEAR OF REPORT December 31, 2022
--

SYSTEM NAME / COUNTY : Jumper Creek / Sumter

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

DESCRIPTION (a)	INDICATE CASH OR PROPERTY (b)	AMOUNT (c)
NONE		\$
Total Credits		\$ 0

UTILITY NAME: Florida Community Water Systems, Inc.

YEAR OF REPORT December 31, 2022
--

SYSTEM NAME / COUNTY : Jumper Creek / Sumter

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	57	59	38,585
461.2	Sales to Commercial Customers			
461.3	Sales to Industrial Customers			
461.4	Sales to Public Authorities			
461.5	Sales Multiple Family Dwellings			
Total Metered Sales		57	59	\$ 38,585
462.1	Fire Protection Revenue: Public Fire Protection			
462.2	Private Fire Protection			
Total Fire Protection Revenue		0	0	\$ 0
464	Other Sales To Public Authorities			
465	Sales To Irrigation Customers			
466	Sales For Resale			
467	Interdepartmental Sales			
Total Water Sales		57	59	\$ 38,585
469	Other Water Revenues: Guaranteed Revenues (Including Allowance for Funds Prudently Invested or AFPI)			\$
470	Forfeited Discounts			
471	Miscellaneous Service Revenues			762
472	Rents From Water Property			
473	Interdepartmental Rents			
474	Other Water Revenues			
Total Other Water Revenues				\$ 762
Total Water Operating Revenues				\$ 39,347

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

UTILITY NAME: Florida Community Water Systems, Inc.

YEAR OF REPORT December 31, 2022
--

SYSTEM NAME / COUNTY : Jumper Creek / Sumter

WATER UTILITY EXPENSE ACCOUNT MATRIX

ACCT. NO. (a)	ACCOUNT NAME (b)	CURRENT YEAR (c)	.1 SOURCE OF SUPPLY AND EXPENSES - OPERATIONS (d)	.2 SOURCE OF SUPPLY AND EXPENSES - MAINTENANCE (e)
601	Salaries and Wages - Employees	\$ 0	\$	\$
603	Salaries and Wages - Officers, Directors and Majority Stockholders	2,300		
604	Employee Pensions and Benefits	0		
610	Purchased Water	0		
615	Purchased Power	1,357	1,357	
616	Fuel for Power Production	0		
618	Chemicals	440	440	
620	Materials and Supplies	0		
631	Contractual Services-Engineering	0		
632	Contractual Services - Accounting	288		
633	Contractual Services - Legal	17		
634	Contractual Services - Mgt. Fees	0		
635	Contractual Services - Testing	0		
636	Contractual Services - Other	22,319	85	85
641	Rental of Building/Real Property	0		
642	Rental of Equipment	0		
650	Transportation Expenses	0		
656	Insurance - Vehicle	0		
657	Insurance - General Liability	262		
658	Insurance - Workman's Comp.	0		
659	Insurance - Other	0		
660	Advertising Expense	0		
666	Regulatory Commission Expenses - Amortization of Rate Case Expense	0		
667	Regulatory Commission Exp.-Other	0		
668	Water Resource Conservation Exp.	0		
670	Bad Debt Expense	(45)		
675	Miscellaneous Expenses	103		
Total Water Utility Expenses		\$ 27,041	\$ 1,881	\$ 85

W-10(a)

GROUP _____

YEAR OF REPORT

December 31, 2022

UTILITY NAME: Florida Community Water Systems, Inc.

SYSTEM NAME / COUNTY : Jumper Creek / Sumter

WATER UTILITY EXPENSE ACCOUNT MATRIX

.3 WATER TREATMENT EXPENSES - OPERATIONS (f)	.4 WATER TREATMENT & EXPENSES - MAINTENANCE (g)	.5 TRANSMISSION & DISTRIBUTION EXPENSES - OPERATIONS (h)	.6 TRANSMISSION & DISTRIBUTION EXPENSES - MAINTENANCE (i)	.7 CUSTOMER ACCOUNTS EXPENSE (j)	.8 ADMIN. & GENERAL EXPENSES (k)
\$ _____	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
					2,300.04
					288
					17
6,973		6,394	762	1,944	6,078
					262
				(45)	
					103
\$ 6,973	\$ 0	\$ 6,394	\$ 762	\$ 1,899	\$ 9,047

UTILITY NAME: Florida Community Water Systems, Inc.

YEAR OF REPORT December 31, 2022
--

SYSTEM NAME / COUNTY : Jumper Creek / Sumter

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		492	211	280	251
February		217	2	214	225
March		248	1	247	212
April		241	1	240	231
May		372	4	368	282
June		335	0	335	415
July		303	1	302	299
August		346	3	343	263
September		290	0	290	317
October		279	0	279	272
November		262	0	262	251
December		307	0	307	242
Total for Year	0	3,690	224	3,467	3,260

If water is purchased for resale, indicate the following:
 Vendor _____
 Point of delivery _____

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

SOURCE OF SUPPLY

List for each source of supply:	CAPACITY OF WELL	GALLONS PER DAY FROM SOURCE	TYPE OF SOURCE
WELL #1	576,000		DEEP WELL
WELL #2	547,200		DEEP WELL

UTILITY NAME: Florida Community Water Systems, Inc.

YEAR OF REPORT
December 31, 2022

SYSTEM NAME / COUNTY : Jumper Creek / Sumter

WATER TREATMENT PLANT INFORMATION

Provide a separate sheet for each water treatment facility

Permitted Capacity of Plant (GPD):	<u>37,800</u>	CUP
Location of measurement of capacity (i.e. Wellhead, Storage Tank):	<u>WELL HEAD</u>	
Type of treatment (reverse osmosis, (sedimentation, chemical, aerated, etc.):	<u>CHLORINATION</u>	
LIME TREATMENT		
Unit rating (i.e., GPM, pounds per gallon):	<u>N/A</u>	Manufacturer: _____
FILTRATION		
Type and size of area:	<u>N/A</u>	
Pressure (in square feet):	_____	Manufacturer: _____
Gravity (in GPM/square feet):	_____	Manufacturer: _____

UTILITY NAME: Florida Community Water Systems, Inc.

YEAR OF REPORT December 31, 2022
--

SYSTEM NAME / COUNTY : Jumper Creek / Sumter

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 Customers		1.0		
5/8"	Displacement	1.0	59	59
3/4"	Displacement	1.5		
1"	Displacement	2.5		
1 1/2"	Displacement or Turbine	5.0		
2"	Displacement, Compound or Turbine	8.0		
3"	Displacement	15.0		
3"	Compound	16.0		
3"	Turbine	17.5		
4"	Displacement or Compound	25.0		
4"	Turbine	30.0		
6"	Displacement or Compound	50.0		
6"	Turbine	62.5		
8"	Compound	80.0		
8"	Turbine	90.0		
10"	Compound	115.0		
10"	Turbine	145.0		
12"	Turbine	215.0		
Total Water System Meter Equivalents				59

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:

UTILITY NAME: Florida Community Water Systems, Inc.

YEAR OF REPORT
December 31, 2022

SYSTEM NAME / COUNTY : Jumper Creek / Sumter

OTHER WATER SYSTEM INFORMATION

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

1. Present ERCs * the system can efficiently serve. 63
2. Maximum number of ERCs * which can be served. 63
3. Present system connection capacity (in ERCs *) using existing lines. 57
4. Future connection capacity (in ERCs *) upon service area buildout. 63
5. Estimated annual increase in ERCs *. 2
6. Is the utility required to have fire flow capacity?
If so, how much capacity is required? YES
500 GPM
7. Attach a description of the fire fighting facilities. 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? N/A
10. If the present system **does not** meet the requirements of DEP rules:
 - a. Attach a description of the plant upgrade necessary to meet the DEP rules. N/A
 - b. Have these plans been approved by DEP? N/A
 - c. When will construction begin? _____
 - d. Attach plans for funding the required upgrading.
 - e. Is this system under any Consent Order with DEP? _____
11. Department of Environmental Protection ID # 660-5002
12. Water Management District Consumptive Use Permit # 12434.002
 - a. Is the system in compliance with the requirements of the CUP? Yes
 - b. If not, what are the utility's plans to gain compliance? _____

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

UTILITY NAME: Florida Community Water Systems, Inc.

YEAR OF REPORT December 31, 2022
--

SYSTEM NAME / COUNTY : Lake Idlewild / Lake

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)	\$ 222,673
	Less:		
	Nonused and Useful Plant (1)		
108	Accumulated Depreciation	W-6(b)	112,166
110	Accumulated Amortization	F-8	0
271	Contributions in Aid of Construction	W-7	91,720
252	Advances for Construction	F-20	
Subtotal			\$ 18,787
272	Add: Accumulated Amortization of Contributions in Aid of Construction	W-8(a)	\$ 61,464
Subtotal			\$ 80,251
114	Plus or Minus: Acquisition Adjustments (2)	F-7	
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	
	Working Capital Allowance (3)		5,169
	Other (Specify):		
WATER RATE BASE			\$ 85,420
WATER OPERATING INCOME		W-3	\$ 4,985
ACHIEVED RATE OF RETURN (Water Operating Income / Water Rate Base)			<u>5.84%</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: Florida Community Water Systems, Inc.

YEAR OF REPORT
December 31, 2022

SYSTEM NAME / COUNTY : Lake Idlewild / Lake

WATER OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	CURRENT YEAR (d)
	UTILITY OPERATING INCOME		
400	Operating Revenues	W-9	\$ 52,372
469	Less: Guaranteed Revenue and AFPI	W-9	0
	Net Operating Revenues		\$ 52,372
401	Operating Expenses	W-10(a)	\$ 41,351
403	Depreciation Expense	W-6(a)	4,556
	Less: Amortization of CIAC	W-8(a)	1,912
	Net Depreciation Expense		\$ 2,644
406	Amortization of Utility Plant Acquisition Adjustment	F-7	
407	Amortization Expense (Other than CIAC)	F-8	0
408.10	Taxes Other Than Income Utility Regulatory Assessment Fee		2,546
408.11	Property Taxes		846
408.12	Payroll Taxes		
408.13	Other Taxes and Licenses		
408	Total Taxes Other Than Income		\$ 3,392
409.1	Income Taxes		
410.10	Deferred Federal Income Taxes		
410.11	Deferred State Income Taxes		
411.10	Provision for Deferred Income Taxes - Credit		
412.10	Investment Tax Credits Deferred to Future Periods		
412.11	Investment Tax Credits Restored to Operating Income		
	Utility Operating Expenses		\$ 47,387
	Utility Operating Income		\$ 4,985
469	Add Back: Guaranteed Revenue (and AFPI)	W-9	\$ 0
413	Income From Utility Plant Leased to Others		
414	Gains (losses) From Disposition of Utility Property		
420	Allowance for Funds Used During Construction		
	Total Utility Operating Income		\$ 4,985

YEAR OF REPORT
December 31, 2022

UTILITY NAME: Florida Community Water Systems, Inc.

SYSTEM NAME / COUNTY : Lake Idlewild / Lake

WATER UTILITY PLANT ACCOUNTS

ACCT. NO. (a)	ACCOUNT NAME (b)	PREVIOUS YEAR (c)	ADDITIONS (d)	RETIREMENTS (e)	CURRENT YEAR (f)
301	Organization	\$ _____	\$ _____	\$ _____	\$ 0
302	Franchises	_____	_____	_____	0
303	Land and Land Rights	1,905	_____	_____	1,905
304	Structures and Improvements	5,642	_____	_____	5,642
305	Collecting and Impounding Reservoirs	_____	_____	_____	0
306	Lake, River and Other Intakes	_____	_____	_____	0
307	Wells and Springs	30,386	_____	_____	30,386
308	Infiltration Galleries and Tunnels	_____	_____	_____	0
309	Supply Mains	16,386	_____	_____	16,386
310	Power Generation Equipment	3,038	_____	_____	3,038
311	Pumping Equipment	20,285	_____	_____	20,285
320	Water Treatment Equipment	20,337	_____	_____	20,337
330	Distribution Reservoirs and Standpipes	33,530	_____	_____	33,530
331	Transmission and Distribution Mains	61,779	7,488	_____	69,267
333	Services	1,756	_____	_____	1,756
334	Meters and Meter Installations	9,075	118	(88)	9,104
335	Hydrants	11,037	_____	_____	11,037
336	Backflow Prevention Devices	_____	_____	_____	0
339	Other Plant Miscellaneous Equipment	_____	_____	_____	0
340	Office Furniture and Equipment	_____	_____	_____	0
341	Transportation Equipment	_____	_____	_____	0
342	Stores Equipment	_____	_____	_____	0
343	Tools, Shop and Garage Equipment	_____	_____	_____	0
344	Laboratory Equipment	_____	_____	_____	0
345	Power Operated Equipment	_____	_____	_____	0
346	Communication Equipment	_____	_____	_____	0
347	Miscellaneous Equipment	_____	_____	_____	0
348	Other Tangible Plant	_____	_____	_____	0
TOTAL WATER PLANT		\$ 215,156	\$ 7,606	\$ (88)	\$ 222,673

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

W-4(a)
GROUP _____

YEAR OF REPORT
December 31, 2022

Florida Community Water Systems, Inc.

UTILITY NAME:

Lake Idlewild / Lake

SYSTEM NAME / COUNTY :

WATER UTILITY PLANT MATRIX

ACCT. NO. (a)	ACCOUNT NAME (b)	CURRENT YEAR (c)	.1 INTANGIBLE PLANT (d)	.2 SOURCE OF SUPPLY AND PUMPING PLANT (e)	.3 WATER TREATMENT PLANT (f)	.4 TRANSMISSION AND DISTRIBUTION PLANT (g)	.5 GENERAL PLANT (h)
301	Organization	\$ 0	\$	\$	\$	\$	\$
302	Franchises	0					
303	Land and Land Rights	1,905		1,905			
304	Structures and Improvements	5,642		5,642			
305	Collecting and Impounding Reservoirs	0					
306	Lakes, River and Other Intakes	0					
307	Wells and Springs	30,386		30,386			
308	Infiltration Galleries and Tunnels	0					
309	Supply Mains	16,386		16,386			
310	Power Generation Equipment	3,038		3,038			
311	Pumping Equipment	20,285		20,285			
320	Water Treatment Equipment	20,337			20,337		
330	Distribution Reservoirs and Standpipes	33,530				33,530	
331	Transmission and Distribution Mains	69,267				69,267	
333	Services	1,756				1,756	
334	Meters and Meter Installations	9,104				9,104	
335	Hydrants	11,037				11,037	
336	Backflow Prevention Devices	0					
339	Other Plant Miscellaneous Equipment	0					
340	Office Furniture and Equipment	0					
341	Transportation Equipment	0					
342	Stores Equipment	0					
343	Tools, Shop and Garage Equipment	0					
344	Laboratory Equipment	0					
345	Power Operated Equipment	0					
346	Communication Equipment	0					
347	Miscellaneous Equipment	0					
348	Other Tangible Plant	0					
TOTAL WATER PLANT		\$ 222,673	\$ 0	\$ 77,642	\$ 20,337	\$ 124,694	\$ 0

UTILITY NAME: Florida Community Water Systems, Inc.

YEAR OF REPORT
December 31, 2022

SYSTEM NAME / COUNTY : Lake Idlewild / Lake

BASIS FOR WATER DEPRECIATION CHARGES

ACCT. NO. (a)	ACCOUNT NAME (b)	AVERAGE SERVICE LIFE IN YEARS (c)	AVERAGE NET SALVAGE IN PERCENT (d)	DEPRECIATION RATE APPLIED IN PERCENT (100% - d) / c (e)
304	Structures and Improvements	32		3.13%
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	35		2.86%
310	Power Generation Equipment	20		5.00%
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	18		5.56%
343	Tools, Shop and Garage Equipment	16		6.25%
344	Laboratory Equipment	15		6.67%
345	Power Operated Equipment	12		8.33%
346	Communication Equipment	10		10.00%
347	Miscellaneous Equipment	15		6.67%
348	Other Tangible Plant	10		10.00%
Water Plant Composite Depreciation Rate *				

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

UTILITY NAME:

Florida Community Water Systems, Inc.

YEAR OF REPORT
December 31, 2022

SYSTEM NAME / COUNTY :

Lake Idlewild / Lake

ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	BALANCE AT BEGINNING OF YEAR (c)	ACCRUALS (d)	OTHER CREDITS * (e)	TOTAL CREDITS (d + e) (f)
304	Structures and Improvements	\$ 2,162	\$ 176		\$ 176
305	Collecting and Impounding Reservoirs				0
306	Lake, River and Other Intakes				0
307	Wells and Springs	1,089	1,013		1,013
308	Infiltration Galleries and Tunnels				0
309	Supply Mains	7,206	468		468
310	Power Generation Equipment	3,038			0
311	Pumping Equipment	20,285			0
320	Water Treatment Equipment	20,337			0
330	Distribution Reservoirs and Standpipes	7,207	906		906
331	Transmission and Distribution Mains	35,422	1,551		1,551
333	Services	180	44		44
334	Meters and Meter Installations	9,075	152		152
335	Hydrants	1,697	245		245
336	Backflow Prevention Devices				0
339	Other Plant Miscellaneous Equipment				0
340	Office Furniture and Equipment				0
341	Transportation Equipment				0
342	Stores Equipment				0
343	Tools, Shop and Garage Equipment				0
344	Laboratory Equipment				0
345	Power Operated Equipment				0
346	Communication Equipment				0
347	Miscellaneous Equipment				0
348	Other Tangible Plant				0
TOTAL WATER ACCUMULATED DEPRECIATION		\$ 107,698	4,556	0	4,556

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

UTILITY NAME:

Florida Community Water Systems, Inc.

YEAR OF REPORT
December 31, 2022

SYSTEM NAME / COUNTY :

Lake Idlewild / Lake

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

ACCT. NO. (a)	ACCOUNT NAME (b)	PLANT RETIRED (g)	SALVAGE AND INSURANCE (h)	COST OF REMOVAL AND OTHER CHARGES (i)	TOTAL CHARGES (g-h+i)	BALANCE AT END OF YEAR (c+f-j)
304	Structures and Improvements	\$	\$	\$	\$ 0	\$ 2,338
305	Collecting and Impounding Reservoirs				0	0
306	Lake, River and Other Intakes				0	0
307	Wells and Springs				0	2,102
308	Infiltration Galleries and Tunnels				0	0
309	Supply Mains				0	7,674
310	Power Generation Equipment				0	3,038
311	Pumping Equipment				0	20,285
320	Water Treatment Equipment				0	20,337
330	Distribution Reservoirs and Standpipes				0	8,114
331	Transmission and Distribution Mains				0	36,973
333	Services				0	224
334	Meters and Meter Installations	88			88	9,138
335	Hydrants				0	1,942
336	Backflow Prevention Devices				0	0
339	Other Plant Miscellaneous Equipment				0	0
340	Office Furniture and Equipment				0	0
341	Transportation Equipment				0	0
342	Stores Equipment				0	0
343	Tools, Shop and Garage Equipment				0	0
344	Laboratory Equipment				0	0
345	Power Operated Equipment				0	0
346	Communication Equipment				0	0
347	Miscellaneous Equipment				0	0
348	Other Tangible Plant				0	0
TOTAL WATER ACCUMULATED DEPRECIATION		\$ 88	\$ 0	\$ 0	\$ 88	\$ 112,166

W-6(b)
GROUP _____

Use () to denote reversal entries.

UTILITY NAME: Florida Community Water Systems, Inc.

YEAR OF REPORT December 31, 2022
--

SYSTEM NAME / COUNTY : Lake Idlewild / Lake

**CONTRIBUTIONS IN AID OF CONSTRUCTION
ACCOUNT 271**

DESCRIPTION (a)	REFERENCE (b)	WATER (c)
Balance first of year		\$ <u>91,720</u>
Add credits during year:		
Contributions received from Capacity, Main Extension and Customer Connection Charges	W-8(a)	\$ <u>0</u>
Contributions received from Developer or Contractor Agreements in cash or property	W-8(b)	<u>0</u>
Total Credits		\$ <u>0</u>
Less debits charged during the year (All debits charged during the year must be explained below)		\$ _____
Total Contributions In Aid of Construction		\$ <u>91,720</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: Florida Community Water Systems, Inc.

YEAR OF REPORT December 31, 2022
--

SYSTEM NAME / COUNTY : Lake Idlewild / Lake

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)
_____	_____	\$ _____	\$ _____ 0
_____	_____	_____	_____ 0
_____	_____	_____	_____ 0
_____	_____	_____	_____ 0
_____	_____	_____	_____ 0
_____	_____	_____	_____ 0
_____	_____	_____	_____ 0
_____	_____	_____	_____ 0
_____	_____	_____	_____ 0
Total Credits			\$ _____ 0

ACCUMULATED AMORTIZATION OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION

DESCRIPTION (a)	WATER (b)
Balance first of year	\$ 59,552
Debits during the year:	
Accruals charged to Account 272	\$ 1,912
Other debits (specify) :	
_____	_____
_____	_____
Total debits	\$ 1,912
Credits during the year (specify) :	
_____	\$ _____
_____	_____
Total credits	\$ 0
Balance end of year	\$ 61,464

UTILITY NAME: Florida Community Water Systems, Inc.

YEAR OF REPORT
December 31, 2022

SYSTEM NAME / COUNTY : Lake Idlewild / Lake

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

DESCRIPTION (a)	INDICATE CASH OR PROPERTY (b)	AMOUNT (c)
NONE		\$ _____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
Total Credits		\$ _____ 0

UTILITY NAME: Florida Community Water Systems, Inc.

YEAR OF REPORT December 31, 2022
--

SYSTEM NAME / COUNTY : Lake Idlewild / Lake

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	67	75	52,064
461.2	Sales to Commercial Customers			
461.3	Sales to Industrial Customers			
461.4	Sales to Public Authorities			
461.5	Sales Multiple Family Dwellings			
Total Metered Sales		67	75	\$ 52,064
462.1	Fire Protection Revenue: Public Fire Protection			
462.2	Private Fire Protection			
Total Fire Protection Revenue		0	0	\$ 0
464	Other Sales To Public Authorities			
465	Sales To Irrigation Customers			
466	Sales For Resale			
467	Interdepartmental Sales			
Total Water Sales		67	75	\$ 52,064
469	Other Water Revenues: Guaranteed Revenues (Including Allowance for Funds Prudently Invested or AFPI)			\$
470	Forfeited Discounts			
471	Miscellaneous Service Revenues			308
472	Rents From Water Property			
473	Interdepartmental Rents			
474	Other Water Revenues			
Total Other Water Revenues				\$ 308
Total Water Operating Revenues				\$ 52,372

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

UTILITY NAME: Florida Community Water Systems, Inc.

YEAR OF REPORT
December 31, 2022

SYSTEM NAME / COUNTY : Lake Idlewild / Lake

WATER UTILITY EXPENSE ACCOUNT MATRIX

ACCT. NO. (a)	ACCOUNT NAME (b)	CURRENT YEAR (c)	.1 SOURCE OF SUPPLY AND EXPENSES - OPERATIONS (d)	.2 SOURCE OF SUPPLY AND EXPENSES - MAINTENANCE (e)
601	Salaries and Wages - Employees	\$ 0	\$	\$
603	Salaries and Wages - Officers, Directors and Majority Stockholders	5,000		
604	Employee Pensions and Benefits	0		
610	Purchased Water	0		
615	Purchased Power	3,577	3,577	
616	Fuel for Power Production	0		
618	Chemicals	249		
620	Materials and Supplies	0		
631	Contractual Services-Engineering	0		
632	Contractual Services - Accounting	575		
633	Contractual Services - Legal	25		
634	Contractual Services - Mgt. Fees	0		
635	Contractual Services - Testing	319		
636	Contractual Services - Other	29,654	112	112
641	Rental of Building/Real Property	0		
642	Rental of Equipment	0		
650	Transportation Expenses	0		
656	Insurance - Vehicle	0		
657	Insurance - General Liability	371		
658	Insurance - Workman's Comp.	0		
659	Insurance - Other	0		
660	Advertising Expense	0		
666	Regulatory Commission Expenses - Amortization of Rate Case Expense	0		
667	Regulatory Commission Exp.-Other	0		
668	Water Resource Conservation Exp.	0		
670	Bad Debt Expense	1,078		
675	Miscellaneous Expenses	504		
Total Water Utility Expenses		\$ 41,351	\$ 3,689	\$ 112

W-10(a)

GROUP _____

UTILITY NAME: Florida Community Water Systems, Inc.

YEAR OF REPORT
December 31, 2022

SYSTEM NAME / COUNTY : Lake Idlewild / Lake

WATER UTILITY EXPENSE ACCOUNT MATRIX

.3 WATER TREATMENT EXPENSES - OPERATIONS (f)	.4 WATER TREATMENT EXPENSES - MAINTENANCE (g)	.5 TRANSMISSION & DISTRIBUTION EXPENSES - OPERATIONS (h)	.6 TRANSMISSION & DISTRIBUTION EXPENSES - MAINTENANCE (i)	.7 CUSTOMER ACCOUNTS EXPENSE (j)	.8 ADMIN. & GENERAL EXPENSES (k)
\$ _____	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
_____	_____	_____	_____	_____	5,000
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
249	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	575
_____	_____	_____	_____	_____	25
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	319
9,265	_____	8,495	1,012	2,583	8,075
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	371
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	1,078	_____
_____	_____	_____	_____	_____	504
\$ 9,514	\$ 0	\$ 8,495	\$ 1,012	\$ 3,660	\$ 14,869

W-10(b)
GROUP _____

UTILITY NAME: Florida Community Water Systems, Inc.

YEAR OF REPORT December 31, 2022
--

SYSTEM NAME / COUNTY : Lake Idlewild / Lake

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		1,208	150	1,058	873
February		1,008	0	1,008	974
March		1,199	0	1,199	941
April		1,361	0	1,361	1,243
May		1,583	0	1,583	1,441
June		1,295	0	1,295	1,359
July		1,137	13	1,124	1,140
August		1,301	41	1,260	1,052
September		906	0	906	1,068
October		1,400	3	1,397	877
November		1,076	0	1,076	1,173
December		1,272	0	1,272	1,174
Total for Year	0	14,747	207	14,539	13,315

If water is purchased for resale, indicate the following:
 Vendor _____
 Point of delivery _____

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

SOURCE OF SUPPLY

List for each source of supply:	CAPACITY OF WELL	GALLONS PER DAY FROM SOURCE	TYPE OF SOURCE
WELL #1	28,800		DEEP WELL
WELL #2	480,000		DEEP WELL

UTILITY NAME: Florida Community Water Systems, Inc.

YEAR OF REPORT
December 31, 2022

SYSTEM NAME / COUNTY : Lake Idlewild / Lake

WATER TREATMENT PLANT INFORMATION

Provide a separate sheet for each water treatment facility

Permitted Capacity of Plant (GPD):	<u>60,000</u>	CUP
Location of measurement of capacity (i.e. Wellhead, Storage Tank):	<u>WELL HEAD</u>	
Type of treatment (reverse osmosis, (sedimentation, chemical, aerated, etc.):	<u>CHLORINATION</u>	
LIME TREATMENT		
Unit rating (i.e., GPM, pounds per gallon):	<u>N/A</u>	Manufacturer: _____
FILTRATION		
Type and size of area:	<u>N/A</u>	
Pressure (in square feet):	_____	Manufacturer: _____
Gravity (in GPM/square feet):	_____	Manufacturer: _____

UTILITY NAME: Florida Community Water Systems, Inc.

YEAR OF REPORT December 31, 2022
--

SYSTEM NAME / COUNTY : Lake Idlewild / Lake

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 Customers		1.0		
5/8"	Displacement	1.0	75	75
3/4"	Displacement	1.5		
1"	Displacement	2.5		
1 1/2"	Displacement or Turbine	5.0		
2"	Displacement, Compound or Turbine	8.0		
3"	Displacement	15.0		
3"	Compound	16.0		
3"	Turbine	17.5		
4"	Displacement or Compound	25.0		
4"	Turbine	30.0		
6"	Displacement or Compound	50.0		
6"	Turbine	62.5		
8"	Compound	80.0		
8"	Turbine	90.0		
10"	Compound	115.0		
10"	Turbine	145.0		
12"	Turbine	215.0		
Total Water System Meter Equivalents				<u>75</u>

CALCULATION OF THE WATER SYSTEM EQUIVALENT RESIDENTIAL CONNECTIONS

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

Use one of the following methods:

- (a) If actual flow data are available from the preceding 12 months, divide the total annual single family residence (SFR) gallons sold by the average number of single family residence customers for the same period and divide the result by 365 days.
- (b) If no historical flow data are available, use:
 $ERC = (\text{Total SFR gallons sold (Omit 000)} / 365 \text{ days} / 350 \text{ gallons per day})$

ERC Calculation:

UTILITY NAME: Florida Community Water Systems, Inc.

YEAR OF REPORT
December 31, 2022

SYSTEM NAME / COUNTY : Lake Idlewild / Lake

OTHER WATER SYSTEM INFORMATION

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

1. Present ERCs * the system can efficiently serve.	<u>76</u>
2. Maximum number of ERCs * which can be served.	<u>1234</u>
3. Present system connection capacity (in ERCs *) using existing lines.	<u>67</u>
4. Future connection capacity (in ERCs *) upon service area buildout.	<u>76</u>
5. Estimated annual increase in ERCs *.	<u>0</u>
6. Is the utility required to have fire flow capacity? If so, how much capacity is required?	<u>No</u> <u>N/A</u>
7. Attach a description of the fire fighting facilities.	<u></u>
8. Describe any plans and estimated completion dates for any enlargements or improvements of this system: NONE.	<u></u> <u></u> <u></u>
9. When did the company last file a capacity analysis report with the DEP?	<u>N/A</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></u>
d. Attach plans for funding the required upgrading.	<u></u>
e. Is this system under any Consent Order with DEP?	<u></u>
11. Department of Environmental Protection ID #	<u>3354656</u>
12. Water Management District Consumptive Use Permit #	<u>5753</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></u> <u></u> <u></u>

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

UTILITY NAME: Florida Community Water Systems, Inc.

YEAR OF REPORT December 31, 2022
--

SYSTEM NAME / COUNTY : Lakeside / Lake

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)	\$ 350,720
	Less:		
	Nonused and Useful Plant (1)		
108	Accumulated Depreciation	W-6(b)	138,216
110	Accumulated Amortization	F-8	605
271	Contributions in Aid of Construction	W-7	124,692
252	Advances for Construction	F-20	
Subtotal			\$ 87,206
272	Add: Accumulated Amortization of Contributions in Aid of Construction	W-8(a)	\$ 12,618
Subtotal			\$ 99,824
114	Plus or Minus: Acquisition Adjustments (2)	F-7	
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	
	Working Capital Allowance (3)		7,108
	Other (Specify):		
WATER RATE BASE			\$ 106,932
WATER OPERATING INCOME		W-3	\$ 18,989
ACHIEVED RATE OF RETURN (Water Operating Income / Water Rate Base)			17.76%

- 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: Florida Community Water Systems, Inc.

YEAR OF REPORT December 31, 2022
--

SYSTEM NAME / COUNTY : Lakeside / Lake

WATER OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	CURRENT YEAR (d)
	UTILITY OPERATING INCOME		
400	Operating Revenues	W-9	\$ 88,869
469	Less: Guaranteed Revenue and AFPI	W-9	0
	Net Operating Revenues		\$ 88,869
401	Operating Expenses	W-10(a)	\$ 56,860
403	Depreciation Expense	W-6(a)	10,485
	Less: Amortization of CIAC	W-8(a)	1,865
	Net Depreciation Expense		\$ 8,620
406	Amortization of Utility Plant Acquisition Adjustment	F-7	
407	Amortization Expense (Other than CIAC)	F-8	400
408.10	Taxes Other Than Income Utility Regulatory Assessment Fee		3,999
408.11	Property Taxes		
408.12	Payroll Taxes		
408.13	Other Taxes and Licenses		
408	Total Taxes Other Than Income		\$ 3,999
409.1	Income Taxes		
410.10	Deferred Federal Income Taxes		
410.11	Deferred State Income Taxes		
411.10	Provision for Deferred Income Taxes - Credit		
412.10	Investment Tax Credits Deferred to Future Periods		
412.11	Investment Tax Credits Restored to Operating Income		
	Utility Operating Expenses		\$ 69,880
	Utility Operating Income		\$ 18,989
469	Add Back: Guaranteed Revenue (and AFPI)	W-9	\$ 0
413	Income From Utility Plant Leased to Others		
414	Gains (losses) From Disposition of Utility Property		
420	Allowance for Funds Used During Construction		
	Total Utility Operating Income		\$ 18,989

UTILITY NAME: Florida Community Water Systems, Inc.

YEAR OF REPORT December 31, 2022
--

SYSTEM NAME / COUNTY : Lakeside / Lake

WATER UTILITY PLANT ACCOUNTS

ACCT. NO. (a)	ACCOUNT NAME (b)	PREVIOUS YEAR (c)	ADDITIONS (d)	RETIREMENTS (e)	CURRENT YEAR (f)
301	Organization	\$ 1,010	\$	\$	\$ 1,010
302	Franchises				0
303	Land and Land Rights				0
304	Structures and Improvements	22,553			22,553
305	Collecting and Impounding Reservoirs				0
306	Lake, River and Other Intakes				0
307	Wells and Springs	102,665			102,665
308	Infiltration Galleries and Tunnels				0
309	Supply Mains	4,223	866		5,088
310	Power Generation Equipment	0			0
311	Pumping Equipment	17,465			17,465
320	Water Treatment Equipment	33,171			33,171
330	Distribution Reservoirs and Standpipes	36,422			36,422
331	Transmission and Distribution Mains	79,786	6,788	(4,525)	82,050
333	Services	9,335	5,462		14,797
334	Meters and Meter Installations	31,291	1,414	(707)	31,998
335	Hydrants				0
336	Backflow Prevention Devices				0
339	Other Plant Miscellaneous Equipment	3,501			3,501
340	Office Furniture and Equipment				0
341	Transportation Equipment				0
342	Stores Equipment				0
343	Tools, Shop and Garage Equipment				0
344	Laboratory Equipment				0
345	Power Operated Equipment				0
346	Communication Equipment				0
347	Miscellaneous Equipment				0
348	Other Tangible Plant				0
TOTAL WATER PLANT		\$ 341,421	\$ 14,530	\$ (5,232)	\$ 350,720

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

W-4(a)
GROUP _____

YEAR OF REPORT
December 31, 2022

UTILITY NAME:
Florida Community Water Systems, Inc.

SYSTEM NAME / COUNTY :
Lakeside / Lake

WATER UTILITY PLANT MATRIX

ACCT. NO. (a)	ACCOUNT NAME (b)	CURRENT YEAR (c)	.1 INTANGIBLE PLANT (d)	.2 SOURCE OF SUPPLY AND PUMPING PLANT (e)	.3 WATER TREATMENT PLANT (f)	.4 TRANSMISSION AND DISTRIBUTION PLANT (g)	.5 GENERAL PLANT (h)
301	Organization	\$ 1,010	\$ 1,010				
302	Franchises	0	0				
303	Land and Land Rights	0					
304	Structures and Improvements	22,553			22,553		
305	Collecting and Impounding Reservoirs	0					
306	Lake, River and Other Intakes	0					
307	Wells and Springs	102,665		102,665			
308	Infiltration Galleries and Tunnels	0					
309	Supply Mains	5,088		5,088			
310	Power Generation Equipment	0					
311	Pumping Equipment	17,465		17,465			
320	Water Treatment Equipment	33,171			33,171		
330	Distribution Reservoirs and Standpipes	36,422				36,422	
331	Transmission and Distribution Mains	82,050				82,050	
333	Services	14,797				14,797	
334	Meters and Meter Installations	31,998				31,998	
335	Hydrants	0					
336	Backflow Prevention Devices	0					
339	Other Plant Miscellaneous Equipment	3,501				3,501	
340	Office Furniture and Equipment	0					
341	Transportation Equipment	0					
342	Stores Equipment	0					
343	Tools, Shop and Garage Equipment	0					
344	Laboratory Equipment	0					
345	Power Operated Equipment	0					
346	Communication Equipment	0					
347	Miscellaneous Equipment	0					
348	Other Tangible Plant	0					
	TOTAL WATER PLANT	\$ 350,720	\$ 1,010	\$ 125,218	\$ 55,725	\$ 168,767	\$ 0

UTILITY NAME: Florida Community Water Systems, Inc.

YEAR OF REPORT
December 31, 2022

SYSTEM NAME / COUNTY : Lakeside / Lake

BASIS FOR WATER DEPRECIATION CHARGES

ACCT. NO. (a)	ACCOUNT NAME (b)	AVERAGE SERVICE LIFE IN YEARS (c)	AVERAGE NET SALVAGE IN PERCENT (d)	DEPRECIATION RATE APPLIED IN PERCENT (100% - d) / c (e)
304	Structures and Improvements	32		3.13%
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	35		2.86%
310	Power Generation Equipment	20		5.00%
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	18		5.56%
343	Tools, Shop and Garage Equipment	16		6.25%
344	Laboratory Equipment	15		6.67%
345	Power Operated Equipment	12		8.33%
346	Communication Equipment	10		10.00%
347	Miscellaneous Equipment	15		6.67%
348	Other Tangible Plant	10		10.00%
Water Plant Composite Depreciation Rate *				

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

UTILITY NAME:

Florida Community Water Systems, Inc.

YEAR OF REPORT
December 31, 2022

SYSTEM NAME / COUNTY :

Lakeside / Lake

ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	BALANCE AT BEGINNING OF YEAR (c)	ACCRUALS (d)	OTHER CREDITS * (e)	TOTAL CREDITS (d + e) (f)
304	Structures and Improvements	\$ 2,364	705		\$ 705
305	Collecting and Impounding Reservoirs				0
306	Lake, River and Other Intakes				0
307	Wells and Springs	30,536	3,422		3,422
308	Infiltration Galleries and Tunnels				0
309	Supply Mains	525	130		130
310	Power Generation Equipment	0			0
311	Pumping Equipment	488	873		873
320	Water Treatment Equipment	17,064	1,508		1,508
330	Distribution Reservoirs and Standpipes	5,211	984		984
331	Transmission and Distribution Mains	34,999	1,900		1,900
333	Services	8,443	299		299
334	Meters and Meter Installations	30,305	524		524
335	Hydrants				0
336	Backflow Prevention Devices				0
339	Other Plant Miscellaneous Equipment	3,026	140		140
340	Office Furniture and Equipment				0
341	Transportation Equipment				0
342	Stores Equipment				0
343	Tools, Shop and Garage Equipment				0
344	Laboratory Equipment				0
345	Power Operated Equipment				0
346	Communication Equipment				0
347	Miscellaneous Equipment				0
348	Other Tangible Plant				0
TOTAL WATER ACCUMULATED DEPRECIATION		\$ 132,962	10,485	0	10,485

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

W-6(a)
GROUP _____

YEAR OF REPORT
December 31, 2022

UTILITY NAME:
Florida Community Water Systems, Inc.

SYSTEM NAME / COUNTY :
Lakeside / Lake

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

ACCT. NO. (a)	ACCOUNT NAME (b)	PLANT RETIRED (g)	SALVAGE AND INSURANCE (h)	COST OF REMOVAL AND OTHER CHARGES (i)	TOTAL CHARGES (g-h+i) (j)	BALANCE AT END OF YEAR (c+f-j) (k)
304	Structures and Improvements	\$	\$	\$	\$ 0	\$ 3,069
305	Collecting and Impounding Reservoirs				0	0
306	Lake, River and Other Intakes				0	0
307	Wells and Springs				0	33,959
308	Infiltration Galleries and Tunnels				0	0
309	Supply Mains				0	655
310	Power Generation Equipment				0	0
311	Pumping Equipment				0	1,361
320	Water Treatment Equipment				0	18,572
330	Distribution Reservoirs and Standpipes				0	6,196
331	Transmission and Distribution Mains	4,525			4,525	32,374
333	Services				0	8,742
334	Meters and Meter Installations	707			707	30,123
335	Hydrants				0	0
336	Backflow Prevention Devices				0	0
339	Other Plant Miscellaneous Equipment				0	3,166
340	Office Furniture and Equipment				0	0
341	Transportation Equipment				0	0
342	Stores Equipment				0	0
343	Tools, Shop and Garage Equipment				0	0
344	Laboratory Equipment				0	0
345	Power Operated Equipment				0	0
346	Communication Equipment				0	0
347	Miscellaneous Equipment				0	0
348	Other Tangible Plant				0	0
TOTAL WATER ACCUMULATED DEPRECIATION		\$ 5,232	\$ 0	\$ 0	\$ 5,232	\$ 138,216

W-6(b)

GROUP _____

Use () to denote reversal entries.

UTILITY NAME: Florida Community Water Systems, Inc.

YEAR OF REPORT
December 31, 2022

SYSTEM NAME / COUNTY : Lakeside / Lake

**CONTRIBUTIONS IN AID OF CONSTRUCTION
ACCOUNT 271**

DESCRIPTION (a)	REFERENCE (b)	WATER (c)
Balance first of year		\$ <u>23,966</u>
Add credits during year:		
Contributions received from Capacity, Main Extension and Customer Connection Charges	W-8(a)	\$ <u>3,685</u>
Contributions received from Developer or Contractor Agreements in cash or property	W-8(b)	<u>97,041</u>
Total Credits		\$ <u>100,726</u>
Less debits charged during the year (All debits charged during the year must be explained below)		\$ _____
Total Contributions In Aid of Construction		\$ <u>124,692</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: Florida Community Water Systems, Inc.

YEAR OF REPORT December 31, 2022
--

SYSTEM NAME / COUNTY : Lakeside / Lake

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 Extension	11	\$ 125	\$ 1,375
Meter Installation	11	210	2,310
Engineering Fees from Developer	1	97,041	97,041
			0
			0
			0
			0
			0
Total Credits			\$ 100,726

ACCUMULATED AMORTIZATION OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION

DESCRIPTION (a)	WATER (b)
Balance first of year	\$ 10,753
Debits during the year:	
Accruals charged to Account 272	\$ 1,865
Other debits (specify):	
Total debits	\$ 1,865
Credits during the year (specify):	
	\$
Total credits	\$ 0
Balance end of year	\$ 12,618

UTILITY NAME: Florida Community Water Systems, Inc.

YEAR OF REPORT December 31, 2022
--

SYSTEM NAME / COUNTY : Lakeside / Lake

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

DESCRIPTION (a)	INDICATE CASH OR PROPERTY (b)	AMOUNT (c)
NONE		\$
Total Credits		\$ 0

UTILITY NAME: Florida Community Water Systems, Inc.

YEAR OF REPORT December 31, 2022
--

SYSTEM NAME / COUNTY : Lakeside / Lake

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	208	225	82,126
461.2	Sales to Commercial Customers	6	2	974
461.3	Sales to Industrial Customers			
461.4	Sales to Public Authorities			
461.5	Sales Multiple Family Dwellings			
Total Metered Sales		214	227	\$ 83,100
462.1	Fire Protection Revenue: Public Fire Protection			
462.2	Private Fire Protection			
Total Fire Protection Revenue		0	0	\$ 0
464	Other Sales To Public Authorities			
465	Sales To Irrigation Customers	67	65	3,262
466	Sales For Resale			
467	Interdepartmental Sales			
Total Water Sales		281	292	\$ 86,362
469	Other Water Revenues: Guaranteed Revenues (Including Allowance for Funds Prudently Invested or AFPI)			\$
470	Forfeited Discounts			
471	Miscellaneous Service Revenues			2,507
472	Rents From Water Property			
473	Interdepartmental Rents			
474	Other Water Revenues			
Total Other Water Revenues				\$ 2,507
Total Water Operating Revenues				\$ 88,869

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

UTILITY NAME: Florida Community Water Systems, Inc.

YEAR OF REPORT December 31, 2022
--

SYSTEM NAME / COUNTY : Lakeside / Lake

WATER UTILITY EXPENSE ACCOUNT MATRIX

ACCT. NO. (a)	ACCOUNT NAME (b)	CURRENT YEAR (c)	.1 SOURCE OF SUPPLY AND EXPENSES - OPERATIONS (d)	.2 SOURCE OF SUPPLY AND EXPENSES - MAINTENANCE (e)
601	Salaries and Wages - Employees	\$ 0	\$	\$
603	Salaries and Wages - Officers, Directors and Majority Stockholders	4,500		
604	Employee Pensions and Benefits	0		
610	Purchased Water	0		
615	Purchased Power	2,701	2,701	
616	Fuel for Power Production	0		
618	Chemicals	1,099		
620	Materials and Supplies	0		
631	Contractual Services-Engineering	0		
632	Contractual Services - Accounting	288		
633	Contractual Services - Legal	96		
634	Contractual Services - Mgt. Fees	0		
635	Contractual Services - Testing	94	94	
636	Contractual Services - Other	42,868	162	162
641	Rental of Building/Real Property	2,688	2,688	
642	Rental of Equipment	0		
650	Transportation Expenses	0		
656	Insurance - Vehicle	0		
657	Insurance - General Liability	1,453		
658	Insurance - Workman's Comp.	0		
659	Insurance - Other	0		
660	Advertising Expense	0		
666	Regulatory Commission Expenses - Amortization of Rate Case Expense	0		
667	Regulatory Commission Exp.-Other	0		
668	Water Resource Conservation Exp.	0		
670	Bad Debt Expense	557		
675	Miscellaneous Expenses	516		
Total Water Utility Expenses		\$ 56,860	\$ 5,645	\$ 162

W-10(a)

GROUP _____

YEAR OF REPORT

December 31, 2022

UTILITY NAME: Florida Community Water Systems, Inc.

SYSTEM NAME / COUNTY : Lakeside / Lake

WATER UTILITY EXPENSE ACCOUNT MATRIX

.3 WATER TREATMENT EXPENSES - OPERATIONS (f)	.4 WATER TREATMENT & EXPENSES - MAINTENANCE (g)	.5 TRANSMISSION & DISTRIBUTION EXPENSES - OPERATIONS (h)	.6 TRANSMISSION & DISTRIBUTION EXPENSES - MAINTENANCE (i)	.7 CUSTOMER ACCOUNTS EXPENSE (j)	.8 ADMIN. & GENERAL EXPENSES (k)
\$ _____	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
					4,500
1,099					
					288
					96
13,394		12,280	1,463	3,733	11,674
					1,453
				557	
					516
\$ 14,493	\$ 0	\$ 12,280	\$ 1,463	\$ 4,290	\$ 18,526

W-10(b)
GROUP _____

UTILITY NAME: Florida Community Water Systems, Inc.

YEAR OF REPORT December 31, 2022
--

SYSTEM NAME / COUNTY : Lakeside / Lake

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		783	119	664	522
February		884	27	858	532
March		981	24	957	728
April		936	50	886	676
May		870	106	765	634
June		745	61	683	531
July		687	45	642	662
August		620	43	577	537
September		657	42	615	508
October		676	55	621	491
November		705	4	701	510
December		777	27	750	582
Total for Year	0	9,320	602	8,718	6,913

If water is purchased for resale, indicate the following:

Vendor _____
Point of delivery _____

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

SOURCE OF SUPPLY

List for each source of supply:	CAPACITY OF WELL	GALLONS PER DAY FROM SOURCE	TYPE OF SOURCE
WELL #1	259,200		DEEP WELL
WELL #2	403,200		DEEP WELL

UTILITY NAME: Florida Community Water Systems, Inc.

YEAR OF REPORT
December 31, 2022

SYSTEM NAME / COUNTY : Lakeside / Lake

WATER TREATMENT PLANT INFORMATION

Provide a separate sheet for each water treatment facility

Permitted Capacity of Plant (GPD):	<u>180,000</u>
Location of measurement of capacity (i.e. Wellhead, Storage Tank):	<u>WELL HEAD</u>
Type of treatment (reverse osmosis, sedimentation, chemical, aerated, etc.):	<u>CHLORINATION AERATION</u>
LIME TREATMENT	
Unit rating (i.e., GPM, pounds per gallon): <u>N/A</u>	Manufacturer: _____
FILTRATION	
Type and size of area: <u>N/A</u>	
Pressure (in square feet): _____	Manufacturer: _____
Gravity (in GPM/square feet): _____	Manufacturer: _____

UTILITY NAME: Florida Community Water Systems, Inc.

YEAR OF REPORT December 31, 2022
--

SYSTEM NAME / COUNTY : Lakeside / Lake

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 Customers		1.0		
5/8"	Displacement	1.0	283	283
3/4"	Displacement	1.5		
1"	Displacement	2.5	4	10
1 1/2"	Displacement or Turbine	5.0		
2"	Displacement, Compound or Turbine	8.0		
3"	Displacement	15.0		
3"	Compound	16.0		
3"	Turbine	17.5		
4"	Displacement or Compound	25.0		
4"	Turbine	30.0		
6"	Displacement or Compound	50.0		
6"	Turbine	62.5		
8"	Compound	80.0		
8"	Turbine	90.0		
10"	Compound	115.0		
10"	Turbine	145.0		
12"	Turbine	215.0		
Total Water System Meter Equivalents				<u>293</u>

CALCULATION OF THE WATER SYSTEM EQUIVALENT RESIDENTIAL CONNECTIONS

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

Use one of the following methods:

- (a) If actual flow data are available from the preceding 12 months, divide the total annual single family residence (SFR) gallons sold by the average number of single family residence customers for the same period and divide the result by 365 days.
- (b) If no historical flow data are available, use:
 $ERC = (\text{Total SFR gallons sold (Omit 000)} / 365 \text{ days} / 350 \text{ gallons per day})$

ERC Calculation:

UTILITY NAME: Florida Community Water Systems, Inc.

YEAR OF REPORT
December 31, 2022

SYSTEM NAME / COUNTY : Lakeside / Lake

OTHER WATER SYSTEM INFORMATION

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

1. Present ERCs * the system can efficiently serve.	<u>260</u>
2. Maximum number of ERCs * which can be served.	<u>451</u>
3. Present system connection capacity (in ERCs *) using existing lines.	<u>287</u>
4. Future connection capacity (in ERCs *) upon service area buildout.	<u>323</u>
5. Estimated annual increase in ERCs *.	<u>0</u>
6. Is the utility required to have fire flow capacity? If so, how much capacity is required?	<u>YES</u> <u>500 GPM RES</u>
7. Attach a description of the fire fighting facilities.	<u>HYDRANTS</u>
8. Describe any plans and estimated completion dates for any enlargements or improvements of this system: <u>Replace water aeration & high service pumps. Also install a new ground storage tank</u> <u>for fire protection. Shared cost wih developer.</u>	
9. When did the company last file a capacity analysis report with the DEP?	<u>40127</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></u>
d. Attach plans for funding the required upgrading.	
e. Is this system under any Consent Order with DEP?	<u></u>
11. Department of Environmental Protection ID #	<u>335-4078</u>
12. Water Management District Consumptive Use Permit #	<u>6781</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></u>

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

YEAR OF REPORT December 31, 2022
--

UTILITY NAME: Florida Community Water Systems, Inc.

SYSTEM NAME / COUNTY : Pine Harbour / Lake

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)	\$ 136,913
	Less:		
	Nonused and Useful Plant (1)		
108	Accumulated Depreciation	W-6(b)	81,193
110	Accumulated Amortization	F-8	462
271	Contributions in Aid of Construction	W-7	62,440
252	Advances for Construction	F-20	
Subtotal			\$ (7,182)
272	Add: Accumulated Amortization of Contributions in Aid of Construction	W-8(a)	\$ 57,901
Subtotal			\$ 50,720
114	Plus or Minus: Acquisition Adjustments (2)	F-7	
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	
	Working Capital Allowance (3)		3,572
	Other (Specify):		
WATER RATE BASE			\$ 54,292
WATER OPERATING INCOME		W-3	\$ 5,436
ACHIEVED RATE OF RETURN (Water Operating Income / Water Rate Base)			<u>10.01%</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: Florida Community Water Systems, Inc.

YEAR OF REPORT December 31, 2022
--

SYSTEM NAME / COUNTY : Pine Harbour / Lake

WATER OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	CURRENT YEAR (d)
	UTILITY OPERATING INCOME		
400	Operating Revenues	W-9	\$ 39,961
469	Less: Guaranteed Revenue and AFPI	W-9	0
	Net Operating Revenues		\$ 39,961
401	Operating Expenses	W-10(a)	\$ 28,576
403	Depreciation Expense	W-6(a)	3,624
	Less: Amortization of CIAC	W-8(a)	167
	Net Depreciation Expense		\$ 3,457
406	Amortization of Utility Plant Acquisition Adjustment	F-7	
407	Amortization Expense (Other than CIAC)	F-8	13
408.10	Taxes Other Than Income Utility Regulatory Assessment Fee		1,843
408.11	Property Taxes		637
408.12	Payroll Taxes		
408.13	Other Taxes and Licenses		
408	Total Taxes Other Than Income		\$ 2,480
409.1	Income Taxes		
410.10	Deferred Federal Income Taxes		
410.11	Deferred State Income Taxes		
411.10	Provision for Deferred Income Taxes - Credit		
412.10	Investment Tax Credits Deferred to Future Periods		
412.11	Investment Tax Credits Restored to Operating Income		
	Utility Operating Expenses		\$ 34,525
	Utility Operating Income		\$ 5,436
469	Add Back: Guaranteed Revenue (and AFPI)	W-9	\$ 0
413	Income From Utility Plant Leased to Others		
414	Gains (losses) From Disposition of Utility Property		
420	Allowance for Funds Used During Construction		
	Total Utility Operating Income		\$ 5,436

YEAR OF REPORT
December 31, 2022

UTILITY NAME: Florida Community Water Systems, Inc.

SYSTEM NAME / COUNTY : Pine Harbour / Lake

WATER UTILITY PLANT ACCOUNTS

ACCT. NO. (a)	ACCOUNT NAME (b)	PREVIOUS YEAR (c)	ADDITIONS (d)	RETIREMENTS (e)	CURRENT YEAR (f)
301	Organization	\$ 500	\$	\$	\$ 500
302	Franchises				0
303	Land and Land Rights	5,000			5,000
304	Structures and Improvements	13,905			13,905
305	Collecting and Impounding Reservoirs				0
306	Lake, River and Other Intakes				0
307	Wells and Springs	7,763			7,763
308	Infiltration Galleries and Tunnels				0
309	Supply Mains	6,885			6,885
310	Power Generation Equipment	0			0
311	Pumping Equipment	17,452	21,024		38,476
320	Water Treatment Equipment	350			350
330	Distribution Reservoirs and Standpipes	16,876			16,876
331	Transmission and Distribution Mains	30,765			30,765
333	Services	6,153			6,153
334	Meters and Meter Installations	5,679	59	(44)	5,694
335	Hydrants	4,547			4,547
336	Backflow Prevention Devices				0
339	Other Plant Miscellaneous Equipment				0
340	Office Furniture and Equipment				0
341	Transportation Equipment				0
342	Stores Equipment				0
343	Tools, Shop and Garage Equipment				0
344	Laboratory Equipment				0
345	Power Operated Equipment				0
346	Communication Equipment				0
347	Miscellaneous Equipment				0
348	Other Tangible Plant				0
TOTAL WATER PLANT		\$ 115,875	\$ 21,083	\$ (44)	\$ 136,913

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

W-4(a)
GROUP _____

YEAR OF REPORT
December 31, 2022

Florida Community Water Systems, Inc.

Pine Harbour / Lake

UTILITY NAME:

SYSTEM NAME / COUNTY :

WATER UTILITY PLANT MATRIX

ACCT. NO. (a)	ACCOUNT NAME (b)	CURRENT YEAR (c)	.1 INTANGIBLE PLANT (d)	.2 SOURCE OF SUPPLY AND PUMPING PLANT (e)	.3 WATER TREATMENT PLANT (f)	.4 TRANSMISSION AND DISTRIBUTION PLANT (g)	.5 GENERAL PLANT (h)
301	Organization	\$ 500	\$ 500		\$	\$	\$
302	Franchises	0					
303	Land and Land Rights	5,000		5,000			
304	Structures and Improvements	13,905		13,905			
305	Collecting and Impounding Reservoirs	0					
306	Lake, River and Other Intakes	0					
307	Wells and Springs	7,763		7,763			
308	Infiltration Galleries and Tunnels	0					
309	Supply Mains	6,885		6,885			
310	Power Generation Equipment	0					
311	Pumping Equipment	38,476		38,476			
320	Water Treatment Equipment	350			350		
330	Distribution Reservoirs and Standpipes	16,876				16,876	
331	Transmission and Distribution Mains	30,765				30,765	
333	Services	6,153				6,153	
334	Meters and Meter Installations	5,694				5,694	
335	Hydrants	4,547				4,547	
336	Backflow Prevention Devices	0					
339	Other Plant Miscellaneous Equipment	0					
340	Office Furniture and Equipment	0					
341	Transportation Equipment	0					
342	Stores Equipment	0					
343	Tools, Shop and Garage Equipment	0					
344	Laboratory Equipment	0					
345	Power Operated Equipment	0					
346	Communication Equipment	0					
347	Miscellaneous Equipment	0					
348	Other Tangible Plant	0					
TOTAL WATER PLANT		\$ 136,913	\$ 500	\$ 72,028	\$ 350	\$ 64,035	\$ 0

UTILITY NAME: Florida Community Water Systems, Inc.

YEAR OF REPORT December 31, 2022
--

SYSTEM NAME / COUNTY : Pine Harbour / Lake

BASIS FOR WATER DEPRECIATION CHARGES

ACCT. NO. (a)	ACCOUNT NAME (b)	AVERAGE SERVICE LIFE IN YEARS (c)	AVERAGE NET SALVAGE IN PERCENT (d)	DEPRECIATION RATE APPLIED IN PERCENT (100% - d) / c (e)
304	Structures and Improvements	32		3.13%
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	35		2.86%
310	Power Generation Equipment	20		5.00%
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	18		5.56%
343	Tools, Shop and Garage Equipment	16		6.25%
344	Laboratory Equipment	15		6.67%
345	Power Operated Equipment	12		8.33%
346	Communication Equipment	10		10.00%
347	Miscellaneous Equipment	15		6.67%
348	Other Tangible Plant	10		10.00%
Water Plant Composite Depreciation Rate *				

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

UTILITY NAME:

Florida Community Water Systems, Inc.

YEAR OF REPORT
December 31, 2022

SYSTEM NAME / COUNTY :

Pine Harbour / Lake

ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	BALANCE AT BEGINNING OF YEAR (c)	ACCRUALS (d)	OTHER CREDITS * (e)	TOTAL CREDITS (d + e) (f)
304	Structures and Improvements	\$ 2,327	\$ 435	\$	\$ 435
305	Collecting and Impounding Reservoirs				0
306	Lake, River and Other Intakes				0
307	Wells and Springs	7,764	(1)		(1)
308	Infiltration Galleries and Tunnels				0
309	Supply Mains	3,873	197		197
310	Power Generation Equipment	0			0
311	Pumping Equipment	17,468	1,283		1,283
320	Water Treatment Equipment	350	0		0
330	Distribution Reservoirs and Standpipes	14,072	456		456
331	Transmission and Distribution Mains	21,940	715		715
333	Services	5,812	154		154
334	Meters and Meter Installations	(84)	284		284
335	Hydrants	4,091	101		101
336	Backflow Prevention Devices				0
339	Other Plant Miscellaneous Equipment				0
340	Office Furniture and Equipment				0
341	Transportation Equipment				0
342	Stores Equipment				0
343	Tools, Shop and Garage Equipment				0
344	Laboratory Equipment				0
345	Power Operated Equipment				0
346	Communication Equipment				0
347	Miscellaneous Equipment				0
348	Other Tangible Plant				0
TOTAL WATER ACCUMULATED DEPRECIATION		\$ 77,613	3,624	0	3,624

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

W-6(a)
GROUP _____

YEAR OF REPORT
December 31, 2022

UTILITY NAME:
Florida Community Water Systems, Inc.

SYSTEM NAME / COUNTY :
Pine Harbour / Lake

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

ACCT. NO. (a)	ACCOUNT NAME (b)	PLANT RETIRED (g)	SALVAGE AND INSURANCE (h)	COST OF REMOVAL AND OTHER CHARGES (i)	TOTAL CHARGES (g-h+i)	BALANCE AT END OF YEAR (c+f-j) (k)
304	Structures and Improvements	\$	\$	\$	\$	\$ 2,761
305	Collecting and Impounding Reservoirs				0	0
306	Lake, River and Other Intakes				0	0
307	Wells and Springs				0	7,763
308	Infiltration Galleries and Tunnels				0	0
309	Supply Mains				0	4,070
310	Power Generation Equipment				0	0
311	Pumping Equipment				0	18,750
320	Water Treatment Equipment				0	350
330	Distribution Reservoirs and Standpipes				0	14,528
331	Transmission and Distribution Mains				0	22,655
333	Services				0	5,966
334	Meters and Meter Installations	44			44	156
335	Hydrants				0	4,192
336	Backflow Prevention Devices				0	0
339	Other Plant Miscellaneous Equipment				0	0
340	Office Furniture and Equipment				0	0
341	Transportation Equipment				0	0
342	Stores Equipment				0	0
343	Tools, Shop and Garage Equipment				0	0
344	Laboratory Equipment				0	0
345	Power Operated Equipment				0	0
346	Communication Equipment				0	0
347	Miscellaneous Equipment				0	0
348	Other Tangible Plant				0	0
TOTAL WATER ACCUMULATED DEPRECIATION		\$ 44	\$ 0	\$ 0	\$ 44	\$ 81,193

W-6(b)
GROUP _____

Use () to denote reversal entries.

UTILITY NAME: Florida Community Water Systems, Inc.

YEAR OF REPORT December 31, 2022
--

SYSTEM NAME / COUNTY : Pine Harbour / Lake

**CONTRIBUTIONS IN AID OF CONSTRUCTION
ACCOUNT 271**

DESCRIPTION (a)	REFERENCE (b)	WATER (c)
Balance first of year		\$ <u>62,440</u>
Add credits during year:		
Contributions received from Capacity, Main Extension and Customer Connection Charges	W-8(a)	\$ <u>0</u>
Contributions received from Developer or Contractor Agreements in cash or property	W-8(b)	<u>0</u>
Total Credits		\$ <u>0</u>
Less debits charged during the year (All debits charged during the year must be explained below)		\$ _____
Total Contributions In Aid of Construction		\$ <u>62,440</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: Florida Community Water Systems, Inc.

YEAR OF REPORT December 31, 2022
--

SYSTEM NAME / COUNTY : Pine Harbour / Lake

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)
_____	_____	\$ _____	\$ _____ 0
_____	_____	_____	_____ 0
_____	_____	_____	_____ 0
_____	_____	_____	_____ 0
_____	_____	_____	_____ 0
_____	_____	_____	_____ 0
_____	_____	_____	_____ 0
_____	_____	_____	_____ 0
Total Credits			\$ _____ 0

ACCUMULATED AMORTIZATION OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION

DESCRIPTION (a)	WATER (b)
Balance first of year	\$ _____ 57,735
Debits during the year:	
Accruals charged to Account 272	\$ _____ 167
Other debits (specify):	_____
_____	_____
_____	_____
Total debits	\$ _____ 167
Credits during the year (specify):	
_____	\$ _____
_____	_____
Total credits	\$ _____ 0
Balance end of year	\$ _____ 57,901

UTILITY NAME: Florida Community Water Systems, Inc.

YEAR OF REPORT
December 31, 2022

SYSTEM NAME / COUNTY : Pine Harbour / Lake

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

DESCRIPTION (a)	INDICATE CASH OR PROPERTY (b)	AMOUNT (c)
NONE		\$ _____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
Total Credits		\$ _____ 0

UTILITY NAME: Florida Community Water Systems, Inc.

YEAR OF REPORT
December 31, 2022

SYSTEM NAME / COUNTY : Pine Harbour / Lake

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	66	65	39,433
461.2	Sales to Commercial Customers	2	2	
461.3	Sales to Industrial Customers			
461.4	Sales to Public Authorities			
461.5	Sales Multiple Family Dwellings			
Total Metered Sales		68	67	\$ 39,433
462.1	Fire Protection Revenue: Public Fire Protection			
462.2	Private Fire Protection			
Total Fire Protection Revenue		0	0	\$ 0
464	Other Sales To Public Authorities			
465	Sales To Irrigation Customers			
466	Sales For Resale			
467	Interdepartmental Sales			
Total Water Sales		68	67	\$ 39,433
469	Other Water Revenues: Guaranteed Revenues (Including Allowance for Funds Prudently Invested or AFPI)			\$
470	Forfeited Discounts			
471	Miscellaneous Service Revenues			528
472	Rents From Water Property			
473	Interdepartmental Rents			
474	Other Water Revenues			
Total Other Water Revenues				\$ 528
Total Water Operating Revenues				\$ 39,961

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

UTILITY NAME: Florida Community Water Systems, Inc.

YEAR OF REPORT December 31, 2022
--

SYSTEM NAME / COUNTY : Pine Harbour / Lake

WATER UTILITY EXPENSE ACCOUNT MATRIX

ACCT. NO. (a)	ACCOUNT NAME (b)	CURRENT YEAR (c)	.1 SOURCE OF SUPPLY AND EXPENSES - OPERATIONS (d)	.2 SOURCE OF SUPPLY AND EXPENSES - MAINTENANCE (e)
601	Salaries and Wages - Employees	\$ 0	\$	\$
603	Salaries and Wages - Officers, Directors and Majority Stockholders	3,200		
604	Employee Pensions and Benefits	0		
610	Purchased Water	0		
615	Purchased Power	1,614	1,614	
616	Fuel for Power Production	0		
618	Chemicals	665	665	
620	Materials and Supplies	0		
631	Contractual Services-Engineering	0		
632	Contractual Services - Accounting	575		
633	Contractual Services - Legal	22		
634	Contractual Services - Mgt. Fees	0		
635	Contractual Services - Testing	31		
636	Contractual Services - Other	21,875	83	83
641	Rental of Building/Real Property	0		
642	Rental of Equipment	0		
650	Transportation Expenses	0		
656	Insurance - Vehicle	0		
657	Insurance - General Liability	331		
658	Insurance - Workman's Comp.	0		
659	Insurance - Other	0		
660	Advertising Expense	0		
666	Regulatory Commission Expenses - Amortization of Rate Case Expense	0		
667	Regulatory Commission Exp.-Other	0		
668	Water Resource Conservation Exp.	0		
670	Bad Debt Expense	126		
675	Miscellaneous Expenses	137		
Total Water Utility Expenses		\$ 28,576	\$ 2,361	\$ 83

W-10(a)

GROUP _____

UTILITY NAME: Florida Community Water Systems, Inc.

YEAR OF REPORT
December 31, 2022

SYSTEM NAME / COUNTY : Pine Harbour / Lake

WATER UTILITY EXPENSE ACCOUNT MATRIX

.3 WATER TREATMENT EXPENSES - OPERATIONS (f)	.4 WATER TREATMENT & EXPENSES - MAINTENANCE (g)	.5 TRANSMISSION & DISTRIBUTION EXPENSES - OPERATIONS (h)	.6 TRANSMISSION & DISTRIBUTION EXPENSES - MAINTENANCE (i)	.7 CUSTOMER ACCOUNTS EXPENSE (j)	.8 ADMIN. & GENERAL EXPENSES (k)
\$ _____	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
_____	_____	_____	_____	_____	3,200
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	575
_____	_____	_____	_____	_____	22
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	31
6,835	_____	6,266	746	1,905	5,957
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	331
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	126	_____
_____	_____	_____	_____	_____	137
\$ 6,835	\$ 0	\$ 6,266	\$ 746	\$ 2,031	\$ 10,253

W-10(b)
 GROUP _____

UTILITY NAME: Florida Community Water Systems, Inc.

YEAR OF REPORT December 31, 2022
--

SYSTEM NAME / COUNTY : Pine Harbour / Lake

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		421		421	421
February		417		417	388
March		356		356	356
April		385		385	385
May		466		466	466
June		457		457	457
July		287		287	287
August		337		337	337
September		336	2	334	336
October		342		342	342
November		364		364	364
December		372		372	336
Total for Year	0	4,540	2	4,538	4,475

If water is purchased for resale, indicate the following:
 Vendor _____
 Point of delivery _____

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

SOURCE OF SUPPLY

List for each source of supply:	CAPACITY OF WELL	GALLONS PER DAY FROM SOURCE	TYPE OF SOURCE
WELL #1	185,000		DEEP WELL

UTILITY NAME: Florida Community Water Systems, Inc.

YEAR OF REPORT
December 31, 2022

SYSTEM NAME / COUNTY : Pine Harbour / Lake

WATER TREATMENT PLANT INFORMATION

Provide a separate sheet for each water treatment facility

Permitted Capacity of Plant (GPD):	<u>16,164 - CUP</u>	
Location of measurement of capacity (i.e. Wellhead, Storage Tank):	<u>WELL HEAD</u>	
Type of treatment (reverse osmosis, (sedimentation, chemical, aerated, etc.):	<u>CHLORINATION</u>	<u>AERATION</u>
LIME TREATMENT		
Unit rating (i.e., GPM, pounds per gallon):	<u>N/A</u>	Manufacturer: _____
FILTRATION		
Type and size of area:	<u>N/A</u>	
Pressure (in square feet):	_____	Manufacturer: _____
Gravity (in GPM/square feet):	_____	Manufacturer: _____

UTILITY NAME: Florida Community Water Systems, Inc.

YEAR OF REPORT December 31, 2022
--

SYSTEM NAME / COUNTY : Pine Harbour / Lake

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 Customers		1.0		
5/8"	Displacement	1.0	67	67
3/4"	Displacement	1.5		
1"	Displacement	2.5		
1 1/2"	Displacement or Turbine	5.0		
2"	Displacement, Compound or Turbine	8.0		
3"	Displacement	15.0		
3"	Compound	16.0		
3"	Turbine	17.5		
4"	Displacement or Compound	25.0		
4"	Turbine	30.0		
6"	Displacement or Compound	50.0		
6"	Turbine	62.5		
8"	Compound	80.0		
8"	Turbine	90.0		
10"	Compound	115.0		
10"	Turbine	145.0		
12"	Turbine	215.0		
Total Water System Meter Equivalents				67

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:

UTILITY NAME: Florida Community Water Systems, Inc.

YEAR OF REPORT
December 31, 2022

SYSTEM NAME / COUNTY : Pine Harbour / Lake

OTHER WATER SYSTEM INFORMATION

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

- 1. Present ERCs * the system can efficiently serve. 172.8
- 2. Maximum number of ERCs * which can be served. 172.8
- 3. Present system connection capacity (in ERCs *) using existing lines. 68
- 4. Future connection capacity (in ERCs *) upon service area buildout. 68
- 5. Estimated annual increase in ERCs *. 0
- 6. Is the utility required to have fire flow capacity?
If so, how much capacity is required? YES
three hydrants - 500 gpm for 2 hours
- 7. Attach a description of the fire fighting facilities. HYDRANTS
- 8. Describe any plans and estimated completion dates for any enlargements or improvements of this system:
Replace water aeration & high service pumps. Also install a new ground storage tank
- 9. When did the company last file a capacity analysis report with the DEP? N/A
- 10. If the present system **does not** meet the requirements of DEP rules:
 - a. Attach a description of the plant upgrade necessary to meet the DEP rules. N/A
 - b. Have these plans been approved by DEP? N/A
 - c. When will construction begin? _____
 - d. Attach plans for funding the required upgrading.
 - e. Is this system under any Consent Order with DEP? _____
- 11. Department of Environmental Protection ID # 3354644
- 12. Water Management District Consumptive Use Permit # 2901
 - a. Is the system in compliance with the requirements of the CUP? Yes
 - b. If not, what are the utility's plans to gain compliance? _____

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

UTILITY NAME: Florida Community Water Systems, Inc.

YEAR OF REPORT December 31, 2022
--

SYSTEM NAME / COUNTY : Raintree / Lake

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)	\$ 319,091
	Less:		
	Nonused and Useful Plant (1)		
108	Accumulated Depreciation	W-6(b)	<u>228,681</u>
110	Accumulated Amortization	F-8	<u>678</u>
271	Contributions in Aid of Construction	W-7	<u>29,943</u>
252	Advances for Construction	F-20	
Subtotal			\$ <u>59,788</u>
272	Add: Accumulated Amortization of Contributions in Aid of Construction	W-8(a)	\$ <u>20,887</u>
Subtotal			\$ <u>80,675</u>
114	Plus or Minus: Acquisition Adjustments (2)	F-7	
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	
	Working Capital Allowance (3)		<u>5,621</u>
	Other (Specify):		
WATER RATE BASE			\$ <u>86,296</u>
WATER OPERATING INCOME		W-3	\$ <u>2,707</u>
ACHIEVED RATE OF RETURN (Water Operating Income / Water Rate Base)			<u>3.14%</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: Florida Community Water Systems, Inc.

YEAR OF REPORT December 31, 2022
--

SYSTEM NAME / COUNTY : Raintree / Lake

WATER OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	CURRENT YEAR (d)
UTILITY OPERATING INCOME			
400	Operating Revenues	W-9	\$ 57,442
469	Less: Guaranteed Revenue and AFPI	W-9	0
Net Operating Revenues			\$ 57,442
401	Operating Expenses	W-10(a)	\$ 44,967
403	Depreciation Expense	W-6(a)	6,820
	Less: Amortization of CIAC	W-8(a)	660
Net Depreciation Expense			\$ 6,160
406	Amortization of Utility Plant Acquisition Adjustment	F-7	
407	Amortization Expense (Other than CIAC)	F-8	65
408.10	Taxes Other Than Income Utility Regulatory Assessment Fee		2,830
408.11	Property Taxes		713
408.12	Payroll Taxes		
408.13	Other Taxes and Licenses		
408	Total Taxes Other Than Income		\$ 3,543
409.1	Income Taxes		
410.10	Deferred Federal Income Taxes		
410.11	Deferred State Income Taxes		
411.10	Provision for Deferred Income Taxes - Credit		
412.10	Investment Tax Credits Deferred to Future Periods		
412.11	Investment Tax Credits Restored to Operating Income		
Utility Operating Expenses			\$ 54,735
Utility Operating Income			\$ 2,707
469	Add Back: Guaranteed Revenue (and AFPI)	W-9	\$ 0
413	Income From Utility Plant Leased to Others		
414	Gains (losses) From Disposition of Utility Property		
420	Allowance for Funds Used During Construction		
Total Utility Operating Income			\$ 2,707

UTILITY NAME: Florida Community Water Systems, Inc.

YEAR OF REPORT
December 31, 2022

SYSTEM NAME / COUNTY : Raintree / Lake

WATER UTILITY PLANT ACCOUNTS

ACCT. NO. (a)	ACCOUNT NAME (b)	PREVIOUS YEAR (c)	ADDITIONS (d)	RETIREMENTS (e)	CURRENT YEAR (f)
301	Organization	\$ 2,587	\$	\$	\$ 2,587
302	Franchises				0
303	Land and Land Rights	5,740			5,740
304	Structures and Improvements	13,979			13,979
305	Collecting and Impounding Reservoirs				0
306	Lake, River and Other Intakes				0
307	Wells and Springs	29,178			29,178
308	Infiltration Galleries and Tunnels				0
309	Supply Mains	5,571			5,571
310	Power Generation Equipment	897			897
311	Pumping Equipment	40,241	4,096		44,337
320	Water Treatment Equipment	56,506			56,506
330	Distribution Reservoirs and Standpipes	43,055			43,055
331	Transmission and Distribution Mains	62,668			62,668
333	Services	17,550			17,550
334	Meters and Meter Installations	11,831	295	(221)	11,905
335	Hydrants	12,879			12,879
336	Backflow Prevention Devices	6,500			6,500
339	Other Plant Miscellaneous Equipment				0
340	Office Furniture and Equipment	5,739			5,739
341	Transportation Equipment				0
342	Stores Equipment				0
343	Tools, Shop and Garage Equipment				0
344	Laboratory Equipment				0
345	Power Operated Equipment				0
346	Communication Equipment				0
347	Miscellaneous Equipment				0
348	Other Tangible Plant				0
TOTAL WATER PLANT		\$ 314,921	\$ 4,391	\$ (221)	\$ 319,091

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

W-4(a)
GROUP _____

YEAR OF REPORT
December 31, 2022

Florida Community Water Systems, Inc.

UTILITY NAME:

Raintree / Lake

SYSTEM NAME / COUNTY :

WATER UTILITY PLANT MATRIX

ACCT. NO. (a)	ACCOUNT NAME (b)	CURRENT YEAR (c)	.1 INTANGIBLE PLANT (d)	.2 SOURCE OF SUPPLY AND PUMPING PLANT (e)	.3 WATER TREATMENT PLANT (f)	.4 TRANSMISSION AND DISTRIBUTION PLANT (g)	.5 GENERAL PLANT (h)
301	Organization	\$ 2,587	\$ 2,587				
302	Franchises	0					
303	Land and Land Rights	5,740		5,740			
304	Structures and Improvements	13,979		13,979			
305	Collecting and Impounding Reservoirs	0					
306	Lake, River and Other Intakes	0					
307	Wells and Springs	29,178		29,178			
308	Infiltration Galleries and Tunnels	0					
309	Supply Mains	5,571		5,571			
310	Power Generation Equipment	897		897			
311	Pumping Equipment	44,337		44,337			
320	Water Treatment Equipment	56,506			56,506		
330	Distribution Reservoirs and Standpipes	43,055				43,055	
331	Transmission and Distribution Mains	62,668				62,668	
333	Services	17,550				17,550	
334	Meters and Meter Installations	11,905				11,905	
335	Hydrants	12,879				12,879	
336	Backflow Prevention Devices	6,500				6,500	
339	Other Plant Miscellaneous Equipment	0					
340	Office Furniture and Equipment	5,739					5,739
341	Transportation Equipment	0					
342	Stores Equipment	0					
343	Tools, Shop and Garage Equipment	0					
344	Laboratory Equipment	0					
345	Power Operated Equipment	0					
346	Communication Equipment	0					
347	Miscellaneous Equipment	0					
348	Other Tangible Plant	0					
	TOTAL WATER PLANT	\$ 319,091	\$ 2,587	\$ 99,703	\$ 56,506	\$ 154,556	\$ 5,739

UTILITY NAME: Florida Community Water Systems, Inc.

YEAR OF REPORT
December 31, 2022

SYSTEM NAME / COUNTY : Raintree / Lake

BASIS FOR WATER DEPRECIATION CHARGES

ACCT. NO. (a)	ACCOUNT NAME (b)	AVERAGE SERVICE LIFE IN YEARS (c)	AVERAGE NET SALVAGE IN PERCENT (d)	DEPRECIATION RATE APPLIED IN PERCENT (100% - d) / c (e)
304	Structures and Improvements	32		3.13%
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	35		2.86%
310	Power Generation Equipment	20		5.00%
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	18		5.56%
343	Tools, Shop and Garage Equipment	16		6.25%
344	Laboratory Equipment	15		6.67%
345	Power Operated Equipment	12		8.33%
346	Communication Equipment	10		10.00%
347	Miscellaneous Equipment	15		6.67%
348	Other Tangible Plant	10		10.00%
Water Plant Composite Depreciation Rate *				

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

UTILITY NAME:

Florida Community Water Systems, Inc.

YEAR OF REPORT
December 31, 2022

SYSTEM NAME / COUNTY :

Raintree / Lake

ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	BALANCE AT BEGINNING OF YEAR (c)	ACCRUALS (d)	OTHER CREDITS * (e)	TOTAL CREDITS (d + e) (f)
304	Structures and Improvements	\$ 11,224	\$ 437	\$	\$ 437
305	Collecting and Impounding Reservoirs				0
306	Lake, River and Other Intakes				0
307	Wells and Springs	13,415	973		973
308	Infiltration Galleries and Tunnels				0
309	Supply Mains	3,877	159		159
310	Power Generation Equipment	233	45		45
311	Pumping Equipment	40,241	1,293		1,293
320	Water Treatment Equipment	56,506	0		0
330	Distribution Reservoirs and Standpipes	2,609	1,164		1,164
331	Transmission and Distribution Mains	56,885	1,457		1,457
333	Services	11,984	439		439
334	Meters and Meter Installations	1,735	595		595
335	Hydrants	11,107	286		286
336	Backflow Prevention Devices	6,528	(28)		(28)
339	Other Plant Miscellaneous Equipment				0
340	Office Furniture and Equipment	5,739			0
341	Transportation Equipment				0
342	Stores Equipment				0
343	Tools, Shop and Garage Equipment				0
344	Laboratory Equipment				0
345	Power Operated Equipment				0
346	Communication Equipment				0
347	Miscellaneous Equipment				0
348	Other Tangible Plant				0
TOTAL WATER ACCUMULATED DEPRECIATION		\$ 222,082	6,820	0	6,820

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

YEAR OF REPORT
December 31, 2022

UTILITY NAME:
Florida Community Water Systems, Inc.

SYSTEM NAME / COUNTY :
Raintree / Lake

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

ACCT. NO. (a)	ACCOUNT NAME (b)	PLANT RETIRED (g)	SALVAGE AND INSURANCE (h)	COST OF REMOVAL AND OTHER CHARGES (i)	TOTAL CHARGES (g-h+i)	BALANCE AT END OF YEAR (c+f-j)
304	Structures and Improvements	\$	\$	\$	\$	\$ 11,661
305	Collecting and Impounding Reservoirs				0	0
306	Lake, River and Other Intakes				0	0
307	Wells and Springs				0	14,388
308	Infiltration Galleries and Tunnels				0	0
309	Supply Mains				0	4,036
310	Power Generation Equipment				0	278
311	Pumping Equipment				0	41,534
320	Water Treatment Equipment				0	56,506
330	Distribution Reservoirs and Standpipes				0	3,773
331	Transmission and Distribution Mains				0	58,343
333	Services				0	12,423
334	Meters and Meter Installations	221			221	2,109
335	Hydrants				0	11,393
336	Backflow Prevention Devices				0	6,500
339	Other Plant Miscellaneous Equipment				0	0
340	Office Furniture and Equipment				0	5,739
341	Transportation Equipment				0	0
342	Stores Equipment				0	0
343	Tools, Shop and Garage Equipment				0	0
344	Laboratory Equipment				0	0
345	Power Operated Equipment				0	0
346	Communication Equipment				0	0
347	Miscellaneous Equipment				0	0
348	Other Tangible Plant				0	0
TOTAL WATER ACCUMULATED DEPRECIATION						\$ 228,681

W-6(b)
GROUP _____

Use () to denote reversal entries.

UTILITY NAME: Florida Community Water Systems, Inc.

YEAR OF REPORT
December 31, 2022

SYSTEM NAME / COUNTY : Raintree / Lake

**CONTRIBUTIONS IN AID OF CONSTRUCTION
ACCOUNT 271**

DESCRIPTION (a)	REFERENCE (b)	WATER (c)
Balance first of year		\$ <u>29,943</u>
Add credits during year:		
Contributions received from Capacity, Main Extension and Customer Connection Charges	W-8(a)	\$ <u>0</u>
Contributions received from Developer or Contractor Agreements in cash or property	W-8(b)	<u>0</u>
Total Credits		\$ <u>0</u>
Less debits charged during the year (All debits charged during the year must be explained below)		\$ _____
Total Contributions In Aid of Construction		\$ <u>29,943</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: Florida Community Water Systems, Inc.

YEAR OF REPORT December 31, 2022
--

SYSTEM NAME / COUNTY : Raintree / Lake

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)
_____	_____	\$ _____	\$ _____ 0
_____	_____	_____	_____ 0
_____	_____	_____	_____ 0
_____	_____	_____	_____ 0
_____	_____	_____	_____ 0
_____	_____	_____	_____ 0
_____	_____	_____	_____ 0
_____	_____	_____	_____ 0
_____	_____	_____	_____ 0
Total Credits			\$ _____ 0

ACCUMULATED AMORTIZATION OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION

DESCRIPTION (a)	WATER (b)
Balance first of year	\$ <u>20,227</u>
Debits during the year:	
Accruals charged to Account 272	\$ <u>660</u>
Other debits (specify) :	_____
_____	_____
_____	_____
Total debits	\$ <u>660</u>
Credits during the year (specify) :	
_____	\$ _____
_____	_____
Total credits	\$ <u>0</u>
Balance end of year	\$ <u><u>20,887</u></u>

UTILITY NAME: Florida Community Water Systems, Inc.

YEAR OF REPORT December 31, 2022
--

SYSTEM NAME / COUNTY : Raintree / Lake

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

DESCRIPTION (a)	INDICATE CASH OR PROPERTY (b)	AMOUNT (c)
NONE	_____	\$ _____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
Total Credits		\$ _____ 0

UTILITY NAME: Florida Community Water Systems, Inc.

YEAR OF REPORT December 31, 2022
--

SYSTEM NAME / COUNTY : Raintree / Lake

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	112	111	56,736
461.2	Sales to Commercial Customers			
461.3	Sales to Industrial Customers			
461.4	Sales to Public Authorities			
461.5	Sales Multiple Family Dwellings			
Total Metered Sales		112	111	\$ 56,736
462.1	Fire Protection Revenue: Public Fire Protection			
462.2	Private Fire Protection			
Total Fire Protection Revenue		0	0	\$ 0
464	Other Sales To Public Authorities			
465	Sales To Irrigation Customers			
466	Sales For Resale			
467	Interdepartmental Sales			
Total Water Sales		112	111	\$ 56,736
469	Other Water Revenues: Guaranteed Revenues (Including Allowance for Funds Prudently Invested or AFPI)			\$
470	Forfeited Discounts			
471	Miscellaneous Service Revenues			706
472	Rents From Water Property			
473	Interdepartmental Rents			
474	Other Water Revenues			
Total Other Water Revenues				\$ 706
Total Water Operating Revenues				\$ 57,442

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

UTILITY NAME: Florida Community Water Systems, Inc.

YEAR OF REPORT December 31, 2022
--

SYSTEM NAME / COUNTY : Raintree / Lake

WATER UTILITY EXPENSE ACCOUNT MATRIX

ACCT. NO. (a)	ACCOUNT NAME (b)	CURRENT YEAR (c)	.1 SOURCE OF SUPPLY AND EXPENSES - OPERATIONS (d)	.2 SOURCE OF SUPPLY AND EXPENSES - MAINTENANCE (e)
601	Salaries and Wages - Employees	\$ 0	\$	\$
603	Salaries and Wages - Officers, Directors and Majority Stockholders	4,500		
604	Employee Pensions and Benefits	0		
610	Purchased Water	0		
615	Purchased Power	4,829	4,829	
616	Fuel for Power Production	0		
618	Chemicals	1,093	1,093	
620	Materials and Supplies	0		
631	Contractual Services-Engineering	0		
632	Contractual Services - Accounting	575		
633	Contractual Services - Legal	39		
634	Contractual Services - Mgt. Fees	0		
635	Contractual Services - Testing	0		
636	Contractual Services - Other	32,536	123	123
641	Rental of Building/Real Property	0		
642	Rental of Equipment	0		
650	Transportation Expenses	0		
656	Insurance - Vehicle	0		
657	Insurance - General Liability	588		
658	Insurance - Workman's Comp.	0		
659	Insurance - Other	0		
660	Advertising Expense	0		
666	Regulatory Commission Expenses - Amortization of Rate Case Expense	263		
667	Regulatory Commission Exp.-Other	0		
668	Water Resource Conservation Exp.	0		
670	Bad Debt Expense	38		
675	Miscellaneous Expenses	506		
Total Water Utility Expenses		\$ 44,967	\$ 6,045	\$ 123

W-10(a)

GROUP _____

UTILITY NAME: Florida Community Water Systems, Inc.

YEAR OF REPORT
December 31, 2022

SYSTEM NAME / COUNTY : Raintree / Lake

WATER UTILITY EXPENSE ACCOUNT MATRIX

.3 WATER TREATMENT EXPENSES - OPERATIONS (f)	.4 WATER TREATMENT & EXPENSES - MAINTENANCE (g)	.5 TRANSMISSION & DISTRIBUTION EXPENSES - OPERATIONS (h)	.6 TRANSMISSION & DISTRIBUTION EXPENSES - MAINTENANCE (i)	.7 CUSTOMER ACCOUNTS EXPENSE (j)	.8 ADMIN. & GENERAL EXPENSES (k)
\$ _____	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
					4,500
					575
					39
10,166		9,320	1,110	2,833	8,860
					588
					263
				38	
					506
\$ <u>10,166</u>	\$ <u>0</u>	\$ <u>9,320</u>	\$ <u>1,110</u>	\$ <u>2,871</u>	\$ <u>15,331</u>

W-10(b)
 GROUP _____

UTILITY NAME: Florida Community Water Systems, Inc.

YEAR OF REPORT December 31, 2022
--

SYSTEM NAME / COUNTY : Raintree / Lake

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		754	0	754	971
February		1,359	0	1,359	1,102
March		1,473	8	1,465	1,020
April		1,788	3	1,785	1,147
May		2,000	3	1,997	1,334
June		1,769	3	1,766	1,546
July		1,549	0	1,549	1,670
August		1,624	41	1,583	1,029
September		1,243	20	1,223	1,214
October		1,530	13	1,517	1,097
November		1,442	4	1,438	1,055
December		1,386	5	1,381	1,174
Total for Year	0	17,919	101	17,819	14,359

If water is purchased for resale, indicate the following:

Vendor _____
Point of delivery _____

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

SOURCE OF SUPPLY

List for each source of supply:	CAPACITY OF WELL	GALLONS PER DAY FROM SOURCE	TYPE OF SOURCE
WELL #1	129,600		DEEP WELL
WELL #2	864,000		DEEP WELL
WELL #3	129,600		DEEP WELL

UTILITY NAME: Florida Community Water Systems, Inc.

YEAR OF REPORT
December 31, 2022

SYSTEM NAME / COUNTY : Raintree / Lake

WATER TREATMENT PLANT INFORMATION

Provide a separate sheet for each water treatment facility

Permitted Capacity of Plant (GPD):	<u>130,000</u>
Location of measurement of capacity (i.e. Wellhead, Storage Tank):	<u>WELL HEAD</u>
Type of treatment (reverse osmosis, (sedimentation, chemical, aerated, etc.):	<u>CHLORINATION</u>
LIME TREATMENT	
Unit rating (i.e., GPM, pounds per gallon):	<u>N/A</u> Manufacturer: _____
FILTRATION	
Type and size of area:	<u>N/A</u>
Pressure (in square feet):	_____ Manufacturer: _____
Gravity (in GPM/square feet):	_____ Manufacturer: _____

UTILITY NAME: Florida Community Water Systems, Inc.

YEAR OF REPORT December 31, 2022
--

SYSTEM NAME / COUNTY : Raintree / Lake

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 Customers		1.0		
5/8"	Displacement	1.0	108	108
3/4"	Displacement	1.5		
1"	Displacement	2.5	3	8
1 1/2"	Displacement or Turbine	5.0		
2"	Displacement, Compound or Turbine	8.0		
3"	Displacement	15.0		
3"	Compound	16.0		
3"	Turbine	17.5		
4"	Displacement or Compound	25.0		
4"	Turbine	30.0		
6"	Displacement or Compound	50.0		
6"	Turbine	62.5		
8"	Compound	80.0		
8"	Turbine	90.0		
10"	Compound	115.0		
10"	Turbine	145.0		
12"	Turbine	215.0		
Total Water System Meter Equivalents				<u>116</u>

CALCULATION OF THE WATER SYSTEM EQUIVALENT RESIDENTIAL CONNECTIONS

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

Use one of the following methods:

- (a) If actual flow data are available from the preceding 12 months, divide the total annual single family residence (SFR) gallons sold by the average number of single family residence customers for the same period and divide the result by 365 days.
- (b) If no historical flow data are available, use:
 $ERC = (\text{Total SFR gallons sold (Omit 000)} / 365 \text{ days} / 350 \text{ gallons per day})$

ERC Calculation:

UTILITY NAME: Florida Community Water Systems, Inc.

YEAR OF REPORT
December 31, 2022

SYSTEM NAME / COUNTY : Raintree / Lake

OTHER WATER SYSTEM INFORMATION

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

1. Present ERCs * the system can efficiently serve. 114
2. Maximum number of ERCs * which can be served. 371.4285714
3. Present system connection capacity (in ERCs *) using existing lines. 116.5
4. Future connection capacity (in ERCs *) upon service area buildout. 114
5. Estimated annual increase in ERCs *. 0
6. Is the utility required to have fire flow capacity?
If so, how much capacity is required? NO
N/A
7. Attach a description of the fire fighting facilities. _____
8. Describe any plans and estimated completion dates for any enlargements or improvements of this system:

9. When did the company last file a capacity analysis report with the DEP? N/A
10. If the present system **does not** meet the requirements of DEP rules:
 - a. Attach a description of the plant upgrade necessary to meet the DEP rules. N/A
 - b. Have these plans been approved by DEP? N/A
 - c. When will construction begin? _____
 - d. Attach plans for funding the required upgrading.
 - e. Is this system under any Consent Order with DEP? _____
11. Department of Environmental Protection ID # 3354687
12. Water Management District Consumptive Use Permit # 2782
 - a. Is the system in compliance with the requirements of the CUP? Yes
 - b. If not, what are the utility's plans to gain compliance? _____

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

UTILITY NAME: Florida Community Water Systems, Inc.

SYSTEM NAME / COUNTY : The Woods / Sumter

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)	\$ 641,517
	Less:		
	Nonused and Useful Plant (1)		
108	Accumulated Depreciation	W-6(b)	<u>366,067</u>
110	Accumulated Amortization	F-8	<u>22</u>
271	Contributions in Aid of Construction	W-7	<u>93,149</u>
252	Advances for Construction	F-20	
Subtotal			\$ <u>182,279</u>
272	Add: Accumulated Amortization of Contributions in Aid of Construction	W-8(a)	\$ 91,134
Subtotal			\$ <u>273,412</u>
114	Plus or Minus: Acquisition Adjustments (2)	F-7	<u>(259,183)</u>
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	<u>201,933</u>
	Working Capital Allowance (3)		
	Other (Specify):		
WATER RATE BASE			\$ <u>216,162</u>
WATER OPERATING INCOME		W-3	\$ <u>(15,088)</u>
ACHIEVED RATE OF RETURN (Water Operating Income / Water Rate Base)			<u><u>-6.98%</u></u>

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

UTILITY NAME: Florida Community Water Systems, Inc.

YEAR OF REPORT
December 31, 2022

SYSTEM NAME / COUNTY : The Woods / Sumter

WATER OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	CURRENT YEAR (d)
	UTILITY OPERATING INCOME		
400	Operating Revenues	W-9	\$ 43,561
469	Less: Guaranteed Revenue and AFPI	W-9	0
	Net Operating Revenues		\$ 43,561
401	Operating Expenses	W-10(a)	\$ 35,543
403	Depreciation Expense	W-6(a)	22,555
	Less: Amortization of CIAC	W-8(a)	84
	Net Depreciation Expense		\$ 22,471
406	Amortization of Utility Plant Acquisition Adjustment	F-7	(6,477)
407	Amortization Expense (Other than CIAC)	F-8	1,818
408.10	Taxes Other Than Income Utility Regulatory Assessment Fee		3,979
408.11	Property Taxes		1,314
408.12	Payroll Taxes		
408.13	Other Taxes and Licenses		
408	Total Taxes Other Than Income		\$ 5,294
409.1	Income Taxes		
410.10	Deferred Federal Income Taxes		
410.11	Deferred State Income Taxes		
411.10	Provision for Deferred Income Taxes - Credit		
412.10	Investment Tax Credits Deferred to Future Periods		
412.11	Investment Tax Credits Restored to Operating Income		
	Utility Operating Expenses		\$ 58,649
	Utility Operating Income		\$ (15,088)
469	Add Back: Guaranteed Revenue (and AFPI)	W-9	\$ 0
413	Income From Utility Plant Leased to Others		
414	Gains (losses) From Disposition of Utility Property		
420	Allowance for Funds Used During Construction		
	Total Utility Operating Income		\$ (15,088)

UTILITY NAME: Florida Community Water Systems, Inc.

YEAR OF REPORT December 31, 2022
--

SYSTEM NAME / COUNTY : The Woods / Sumter

WATER UTILITY PLANT ACCOUNTS

ACCT. NO. (a)	ACCOUNT NAME (b)	PREVIOUS YEAR (c)	ADDITIONS (d)	RETIREMENTS (e)	CURRENT YEAR (f)
301	Organization	\$ 351	\$	\$	\$ 351
302	Franchises	535			535
303	Land and Land Rights	3,500			3,500
304	Structures and Improvements	27,274			27,274
305	Collecting and Impounding Reservoirs	836			836
306	Lake, River and Other Intakes				0
307	Wells and Springs	1,601			1,601
308	Infiltration Galleries and Tunnels				0
309	Supply Mains	8,469			8,469
310	Power Generation Equipment				0
311	Pumping Equipment	9,901	2,645	(1,984)	10,562
320	Water Treatment Equipment	343,106	3,058		346,164
330	Distribution Reservoirs and Standpipes	35,181			35,181
331	Transmission and Distribution Mains	43,670			43,670
333	Services	11,687			11,687
334	Meters and Meter Installations	22,450	1,834	(1,376)	22,909
335	Hydrants				0
336	Backflow Prevention Devices				0
339	Other Plant Miscellaneous Equipment	112,728			112,728
340	Office Furniture and Equipment	121			121
341	Transportation Equipment				0
342	Stores Equipment				0
343	Tools, Shop and Garage Equipment	15,289			15,289
344	Laboratory Equipment	639			639
345	Power Operated Equipment				0
346	Communication Equipment				0
347	Miscellaneous Equipment				0
348	Other Tangible Plant				0
TOTAL WATER PLANT		\$ 637,339	\$ 7,537	\$ (3,360)	\$ 641,517

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

W-4(a)
GROUP _____

YEAR OF REPORT
December 31, 2022

Florida Community Water Systems, Inc.

UTILITY NAME:

The Woods / Sumter

SYSTEM NAME / COUNTY :

WATER UTILITY PLANT MATRIX

ACCT. NO. (a)	ACCOUNT NAME (b)	CURRENT YEAR (c)	.1 INTANGIBLE PLANT (d)	.2 SOURCE OF SUPPLY AND PUMPING PLANT (e)	.3 WATER TREATMENT PLANT (f)	.4 TRANSMISSION AND DISTRIBUTION PLANT (g)	.5 GENERAL PLANT (h)
301	Organization	\$ 351	\$ 351				
302	Franchises	535	535				
303	Land and Land Rights	3,500		3,500			
304	Structures and Improvements	27,274			27,274		
305	Collecting and Impounding Reservoirs	836		836			
306	Lake, River and Other Intakes	0		0			
307	Wells and Springs	1,601		1,601			
308	Infiltration Galleries and Tunnels	0		0			
309	Supply Mains	8,469		8,469			
310	Power Generation Equipment	0		0			
311	Pumping Equipment	10,562		10,562			
320	Water Treatment Equipment	346,164			346,164		
330	Distribution Reservoirs and Standpipes	35,181				35,181	
331	Transmission and Distribution Mains	43,670				43,670	
333	Services	11,687				11,687	
334	Meters and Meter Installations	22,909				22,909	
335	Hydrants	0				0	
336	Backflow Prevention Devices	0				0	
339	Other Plant Miscellaneous Equipment	112,728				112,728	
340	Office Furniture and Equipment	121					121
341	Transportation Equipment	0					0
342	Stores Equipment	0					0
343	Tools, Shop and Garage Equipment	15,289					15,289
344	Laboratory Equipment	639					639
345	Power Operated Equipment	0					0
346	Communication Equipment	0					0
347	Miscellaneous Equipment	0					0
348	Other Tangible Plant	0					0
TOTAL WATER PLANT		\$ 641,517	\$ 886	\$ 24,969	\$ 373,438	\$ 226,175	\$ 16,049

UTILITY NAME: Florida Community Water Systems, Inc.

YEAR OF REPORT
December 31, 2022

SYSTEM NAME / COUNTY : The Woods / Sumter

BASIS FOR WATER DEPRECIATION CHARGES

ACCT. NO. (a)	ACCOUNT NAME (b)	AVERAGE SERVICE LIFE IN YEARS (c)	AVERAGE NET SALVAGE IN PERCENT (d)	DEPRECIATION RATE APPLIED IN PERCENT (100% - d) / c (e)
304	Structures and Improvements	32		3.13%
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	35		2.86%
310	Power Generation Equipment	20		5.00%
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	18		5.56%
343	Tools, Shop and Garage Equipment	16		6.25%
344	Laboratory Equipment	15		6.67%
345	Power Operated Equipment	12		8.33%
346	Communication Equipment	10		10.00%
347	Miscellaneous Equipment	15		6.67%
348	Other Tangible Plant	10		10.00%
Water Plant Composite Depreciation Rate *				

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

UTILITY NAME: Florida Community Water Systems, Inc.
 YEAR OF REPORT
 December 31, 2022

SYSTEM NAME / COUNTY : The Woods / Sumter

ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	BALANCE AT BEGINNING OF YEAR (c)	ACCUALS (d)	OTHER CREDITS * (e)	TOTAL CREDITS (d + e) (f)
304	Structures and Improvements	\$ 11,184	\$ (568)		\$ (568)
305	Collecting and Impounding Reservoirs	33	21		21
306	Lake, River and Other Intakes				0
307	Wells and Springs	(4,528)	3,000		3,000
308	Infiltration Galleries and Tunnels				0
309	Supply Mains	824	242		242
310	Power Generation Equipment	0	0		0
311	Pumping Equipment	4,985	509		509
320	Water Treatment Equipment	178,956	15,671		15,671
330	Distribution Reservoirs and Standpipes	13,623	951		951
331	Transmission and Distribution Mains	3,987	1,340		1,340
333	Services	2,338	292		292
334	Meters and Meter Installations	7,127	1,140		1,140
335	Hydrants				0
336	Backflow Prevention Devices				0
339	Other Plant Miscellaneous Equipment	112,728			0
340	Office Furniture and Equipment	121			0
341	Transportation Equipment				0
342	Stores Equipment				0
343	Tools, Shop and Garage Equipment	15,374	(85)		(85)
344	Laboratory Equipment	121	43		43
345	Power Operated Equipment				0
346	Communication Equipment				0
347	Miscellaneous Equipment				0
348	Other Tangible Plant				0
TOTAL WATER ACCUMULATED DEPRECIATION		\$ 346,872	22,555	0	22,555

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

W-6(a)
 GROUP _____

YEAR OF REPORT
December 31, 2022

UTILITY NAME:
Florida Community Water Systems, Inc.

SYSTEM NAME / COUNTY :
The Woods / Sumter

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

ACCT. NO. (a)	ACCOUNT NAME (b)	PLANT RETIRED (g)	SALVAGE AND INSURANCE (h)	COST OF REMOVAL AND OTHER CHARGES (i)	TOTAL CHARGES (g-h+i)	BALANCE AT END OF YEAR (c+f-j) (k)
304	Structures and Improvements	\$	\$	\$	\$	\$ 10,616
305	Collecting and Impounding Reservoirs					54
306	Lake, River and Other Intakes					0
307	Wells and Springs					(1,528)
308	Infiltration Galleries and Tunnels					0
309	Supply Mains					1,066
310	Power Generation Equipment					0
311	Pumping Equipment	1,984			1,984	3,510
320	Water Treatment Equipment					194,627
330	Distribution Reservoirs and Standpipes					14,574
331	Transmission and Distribution Mains					5,327
333	Services					2,630
334	Meters and Meter Installations	1,376			1,376	6,891
335	Hydrants					0
336	Backflow Prevention Devices					0
339	Other Plant Miscellaneous Equipment					112,728
340	Office Furniture and Equipment					121
341	Transportation Equipment					0
342	Stores Equipment					0
343	Tools, Shop and Garage Equipment					15,289
344	Laboratory Equipment					163
345	Power Operated Equipment					0
346	Communication Equipment					0
347	Miscellaneous Equipment					0
348	Other Tangible Plant					0
TOTAL WATER ACCUMULATED DEPRECIATION		\$ 3,360	\$ 0	\$ 0	\$ 3,360	\$ 366,067

W-6(b)
GROUP _____

Use () to denote reversal entries.

UTILITY NAME: Florida Community Water Systems, Inc.

YEAR OF REPORT
December 31, 2022

SYSTEM NAME / COUNTY : The Woods / Sumter

CONTRIBUTIONS IN AID OF CONSTRUCTION
ACCOUNT 271

DESCRIPTION (a)	REFERENCE (b)	WATER (c)
Balance first of year		\$ <u>93,149</u>
Add credits during year:		
Contributions received from Capacity, Main Extension and Customer Connection Charges	W-8(a)	\$ <u>0</u>
Contributions received from Developer or Contractor Agreements in cash or property	W-8(b)	<u>0</u>
Total Credits		\$ <u>0</u>
Less debits charged during the year (All debits charged during the year must be explained below)		\$ _____
Total Contributions In Aid of Construction		\$ <u>93,149</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: Florida Community Water Systems, Inc.

YEAR OF REPORT December 31, 2022

SYSTEM NAME / COUNTY : The Woods / Sumter

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)
_____	_____	\$ _____	\$ _____ 0
_____	_____	_____	_____ 0
_____	_____	_____	_____ 0
_____	_____	_____	_____ 0
_____	_____	_____	_____ 0
_____	_____	_____	_____ 0
_____	_____	_____	_____ 0
_____	_____	_____	_____ 0
Total Credits			\$ _____ 0

ACCUMULATED AMORTIZATION OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION

DESCRIPTION (a)	WATER (b)
Balance first of year	\$ 91,050
Debits during the year:	
Accruals charged to Account 272	\$ 84
Other debits (specify) :	
_____	_____
_____	_____
Total debits	\$ 84
Credits during the year (specify) :	
_____	\$ _____
_____	_____
Total credits	\$ 0
Balance end of year	\$ 91,134

UTILITY NAME: Florida Community Water Systems, Inc.

YEAR OF REPORT
December 31, 2022

SYSTEM NAME / COUNTY : The Woods / Sumter

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

DESCRIPTION (a)	INDICATE CASH OR PROPERTY (b)	AMOUNT (c)
NONE		\$ _____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
Total Credits		\$ _____ 0

UTILITY NAME: Florida Community Water Systems, Inc.

YEAR OF REPORT December 31, 2022
--

SYSTEM NAME / COUNTY : The Woods / Sumter

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	55	57	32,909
461.2	Sales to Commercial Customers	1	1	5,545
461.3	Sales to Industrial Customers			
461.4	Sales to Public Authorities			
461.5	Sales Multiple Family Dwellings			
Total Metered Sales		56	58	\$ 38,454
462.1	Fire Protection Revenue: Public Fire Protection			
462.2	Private Fire Protection			
Total Fire Protection Revenue		0	0	\$ 0
464	Other Sales To Public Authorities			
465	Sales To Irrigation Customers			
466	Sales For Resale			
467	Interdepartmental Sales			
Total Water Sales		56	58	\$ 38,454
469	Other Water Revenues: Guaranteed Revenues (Including Allowance for Funds Prudently Invested or AFPI)			\$
470	Forfeited Discounts			
471	Miscellaneous Service Revenues			5,107
472	Rents From Water Property			
473	Interdepartmental Rents			
474	Other Water Revenues			
Total Other Water Revenues				\$ 5,107
Total Water Operating Revenues				\$ 43,561

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

UTILITY NAME: Florida Community Water Systems, Inc.

YEAR OF REPORT December 31, 2022
--

SYSTEM NAME / COUNTY : The Woods / Sumter

WATER UTILITY EXPENSE ACCOUNT MATRIX

ACCT. NO. (a)	ACCOUNT NAME (b)	CURRENT YEAR (c)	.1 SOURCE OF SUPPLY AND EXPENSES - OPERATIONS (d)	.2 SOURCE OF SUPPLY AND EXPENSES - MAINTENANCE (e)
601	Salaries and Wages - Employees	\$ 0	\$	\$
603	Salaries and Wages - Officers, Directors and Majority Stockholders	3,150		
604	Employee Pensions and Benefits	0		
610	Purchased Water	0		
615	Purchased Power	2,307		
616	Fuel for Power Production	0		
618	Chemicals	2,542		
620	Materials and Supplies	0		
631	Contractual Services-Engineering	0		
632	Contractual Services - Accounting	288		
633	Contractual Services - Legal	32		
634	Contractual Services - Mgt. Fees	0		
635	Contractual Services - Testing	292	292	
636	Contractual Services - Other	20,230	77	77
641	Rental of Building/Real Property	0		
642	Rental of Equipment	0		
650	Transportation Expenses	0		
656	Insurance - Vehicle	0		
657	Insurance - General Liability	484		
658	Insurance - Workman's Comp.	0		
659	Insurance - Other	0		
660	Advertising Expense	0		
666	Regulatory Commission Expenses - Amortization of Rate Case Expense	300		
667	Regulatory Commission Exp.-Other	0		
668	Water Resource Conservation Exp.	0		
670	Bad Debt Expense	5,413		
675	Miscellaneous Expenses	505		
Total Water Utility Expenses		\$ 35,543	\$ 369	\$ 77

W-10(a)

GROUP _____

UTILITY NAME: Florida Community Water Systems, Inc.

YEAR OF REPORT
December 31, 2022

SYSTEM NAME / COUNTY : The Woods / Sumter

WATER UTILITY EXPENSE ACCOUNT MATRIX

.3 WATER TREATMENT EXPENSES - OPERATIONS (f)	.4 WATER TREATMENT & EXPENSES - MAINTENANCE (g)	.5 TRANSMISSION & DISTRIBUTION EXPENSES - OPERATIONS (h)	.6 TRANSMISSION & DISTRIBUTION EXPENSES - MAINTENANCE (i)	.7 CUSTOMER ACCOUNTS EXPENSE (j)	.8 ADMIN. & GENERAL EXPENSES (k)
\$ _____	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
_____	_____	_____	_____	_____	3,150
2,307	_____	_____	_____	_____	_____
2,542	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	288
_____	_____	_____	_____	_____	32
6,321	_____	5,795	690	1,762	5,509
_____	_____	_____	_____	_____	484
_____	_____	_____	_____	_____	300
_____	_____	_____	_____	5,413	505
\$ <u>11,169</u>	\$ <u>0</u>	\$ <u>5,795</u>	\$ <u>690</u>	\$ <u>7,175</u>	\$ <u>10,268</u>

W-10(b)
GROUP _____

UTILITY NAME: Florida Community Water Systems, Inc.

YEAR OF REPORT December 31, 2022
--

SYSTEM NAME / COUNTY : The Woods / Sumter

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		460	177	283	263
February		433	137	296	296
March		505	161	344	200
April		431	136	294	226
May		463	150	313	237
June		520	228	292	239
July		546	194	353	255
August		722	374	348	241
September		613	244	369	250
October		591	257	333	236
November		587	196	391	230
December		394	142	252	223
Total for Year	0	6,264	2,396	3,868	2,896

If water is purchased for resale, indicate the following:

Vendor _____
Point of delivery _____

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

SOURCE OF SUPPLY

List for each source of supply:	CAPACITY OF WELL	GALLONS PER DAY FROM SOURCE	TYPE OF SOURCE
WELL #1	63,500		DEEP WELL

UTILITY NAME: Florida Community Water Systems, Inc.

YEAR OF REPORT
December 31, 2022

SYSTEM NAME / COUNTY : The Woods / Sumter

WATER TREATMENT PLANT INFORMATION

Provide a separate sheet for each water treatment facility

Permitted Capacity of Plant (GPD):	<u>63,500</u>
Location of measurement of capacity (i.e. Wellhead, Storage Tank):	<u>WELL HEAD</u>
Type of treatment (reverse osmosis, sedimentation, chemical, aerated, etc.):	<u>CHLORINATION Iron Filtration Aeration</u>
LIME TREATMENT	
Unit rating (i.e., GPM, pounds per gallon): <u>N/A</u>	Manufacturer: _____
FILTRATION	
Type and size of area: <u>N/A</u>	
Pressure (in square feet): _____	Manufacturer: _____
Gravity (in GPM/square feet): _____	Manufacturer: _____

UTILITY NAME: Florida Community Water Systems, Inc.

YEAR OF REPORT December 31, 2022

SYSTEM NAME / COUNTY : The Woods / Sumter

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 Customers		1.0		
5/8"	Displacement	1.0	57	57
3/4"	Displacement	1.5		
1"	Displacement	2.5		
1 1/2"	Displacement or Turbine	5.0	1	5
2"	Displacement, Compound or Turbine	8.0		
3"	Displacement	15.0		
3"	Compound	16.0		
3"	Turbine	17.5		
4"	Displacement or Compound	25.0		
4"	Turbine	30.0		
6"	Displacement or Compound	50.0		
6"	Turbine	62.5		
8"	Compound	80.0		
8"	Turbine	90.0		
10"	Compound	115.0		
10"	Turbine	145.0		
12"	Turbine	215.0		
Total Water System Meter Equivalents				<u>62</u>

CALCULATION OF THE WATER SYSTEM EQUIVALENT RESIDENTIAL CONNECTIONS

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

Use one of the following methods:

- (a) If actual flow data are available from the preceding 12 months, divide the total annual single family residence (SFR) gallons sold by the average number of single family residence customers for the same period and divide the result by 365 days.
- (b) If no historical flow data are available, use:
 $ERC = (\text{Total SFR gallons sold (Omit 000)} / 365 \text{ days} / 350 \text{ gallons per day})$

ERC Calculation:

YEAR OF REPORT
December 31, 2022

UTILITY NAME: Florida Community Water Systems, Inc.

SYSTEM NAME / COUNTY : The Woods / Sumter

OTHER WATER SYSTEM INFORMATION

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

1. Present ERCs * the system can efficiently serve. 60
2. Maximum number of ERCs * which can be served. 84
3. Present system connection capacity (in ERCs *) using existing lines. 60
4. Future connection capacity (in ERCs *) upon service area buildout. 84
5. Estimated annual increase in ERCs *. 0
6. Is the utility required to have fire flow capacity?
If so, how much capacity is required? NO
N/A
7. Attach a description of the fire fighting facilities. _____
8. Describe any plans and estimated completion dates for any enlargements or improvements of this system:

9. When did the company last file a capacity analysis report with the DEP? N/A
10. If the present system **does not** meet the requirements of DEP rules:
 - a. Attach a description of the plant upgrade necessary to meet the DEP rules. N/A
 - b. Have these plans been approved by DEP? N/A
 - c. When will construction begin? _____
 - d. Attach plans for funding the required upgrading.
 - e. Is this system under any Consent Order with DEP? _____
11. Department of Environmental Protection ID # 6600347
12. Water Management District Consumptive Use Permit # N/A
 - a. Is the system in compliance with the requirements of the CUP? N/A
 - b. If not, what are the utility's plans to gain compliance? _____

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

**WASTEWATER
OPERATION
SECTION**

UTILITY NAME: Florida Community Water Systems, Inc.

YEAR OF REPORT
December 31, 2022

WASTEWATER LISTING OF SYSTEM GROUPS

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

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

The wastewater engineering schedules (S-11 through S-13) must be filed for each system in the group.

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

<u>SYSTEM NAME / COUNTY</u>	<u>CERTIFICATE NUMBER</u>	<u>GROUP NUMBER</u>
Harbor Water & Wastewater Systems - Lake	565-S	
Jumper Creek Water & Wastewater Systems - Sumter	507-S	
Lakeside Water & Wastewater Systems - Lake	494-S	
The Woods Water & Wastewater Systems - Sumter	441-S	

UTILITY NAME: Florida Community Water Systems, Inc.

YEAR OF REPORT December 31, 2022
--

SYSTEM NAME / COUNTY : Harbor / Lake

SCHEDULE OF YEAR END WASTEWATER RATE BASE

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	WASTEWATER UTILITY (d)
101	Utility Plant In Service	S-4(a)	\$ 78,276
	Less:		
	Nonused and Useful Plant (1)		
108	Accumulated Depreciation	S-6(b)	<u>18,303</u>
110	Accumulated Amortization	F-8	<u>51</u>
271	Contributions in Aid of Construction	S-7	<u>0</u>
252	Advances for Construction	F-20	
Subtotal			\$ <u>59,922</u>
	Add:		
272	Accumulated Amortization of Contributions in Aid of Construction	S-8(a)	\$ 0
Subtotal			\$ <u>59,922</u>
	Plus or Minus:		
114	Acquisition Adjustments (2)	F-7	
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	
	Working Capital Allowance (3)		<u>5,838</u>
	Other (Specify):		
WASTEWATER RATE BASE			\$ <u>65,760</u>
WASTEWATER OPERATING INCOME		S-3	\$ <u>89</u>
ACHIEVED RATE OF RETURN (Wastewater Operating Income / Wastewater Rate Base)			<u>0.14%</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: Florida Community Water Systems, Inc.

YEAR OF REPORT December 31, 2022
--

SYSTEM NAME / COUNTY : Harbor / Lake

WASTEWATER OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	WASTEWATER UTILITY (d)
UTILITY OPERATING INCOME			
400	Operating Revenues	S-9(a)	\$ 52,833
530	Less: Guaranteed Revenue (and AFPI)	S-9(a)	0
Net Operating Revenues			\$ 52,833
401	Operating Expenses	S-10(a)	\$ 46,702
403	Depreciation Expense	S-6(a)	3,554
	Less: Amortization of CIAC	S-8(a)	0
Net Depreciation Expense			\$ 3,554
406	Amortization of Utility Plant Acquisition Adjustment	F-7	
407	Amortization Expense (Other than CIAC)	F-8	6
408.10	Taxes Other Than Income Utility Regulatory Assessment Fee		2,377
408.11	Property Taxes		104
408.12	Payroll Taxes		
408.13	Other Taxes and Licenses		
408	Total Taxes Other Than Income		\$ 2,482
409.1	Income Taxes		
410.10	Deferred Federal Income Taxes		
410.11	Deferred State Income Taxes		
411.10	Provision for Deferred Income Taxes - Credit		
412.10	Investment Tax Credits Deferred to Future Periods		
412.11	Investment Tax Credits Restored to Operating Income		
Utility Operating Expenses			\$ 52,744
Utility Operating Income			\$ 89
530	Add Back: Guaranteed Revenue (and AFPI)	S-9(a)	\$ 0
413	Income From Utility Plant Leased to Others		
414	Gains (losses) From Disposition of Utility Property		
420	Allowance for Funds Used During Construction		
Total Utility Operating Income			\$ 89

YEAR OF REPORT December 31, 2022
--

UTILITY NAME: Florida Community Water Systems, Inc.

SYSTEM NAME / COUNTY : Harbor / Lake

WASTEWATER UTILITY PLANT ACCOUNTS

ACCT. NO. (a)	ACCOUNT NAME (b)	PREVIOUS YEAR (c)	ADDITIONS (d)	RETIREMENTS (e)	CURRENT YEAR (f)
351	Organization	\$ 234	\$	\$	\$ 234
352	Franchises				0
353	Land and Land Rights				0
354	Structures and Improvements	7,179			7,179
355	Power Generation Equipment	0			0
360	Collection Sewers - Force	31,861			31,861
361	Collection Sewers - Gravity	0			0
362	Special Collecting Structures	0			0
363	Services to Customers	0			0
364	Flow Measuring Devices	0			0
365	Flow Measuring Installations	0			0
366	Reuse Services	0			0
367	Reuse Meters and Meter Installations	0			0
370	Receiving Wells	0			0
371	Pumping Equipment	14,710	6,445	4,834	16,321
374	Reuse Distribution Reservoirs	0			0
375	Reuse Transmission and Distribution System	0			0
380	Treatment and Disposal Equipment	21,202			21,202
381	Plant Sewers	0			0
382	Outfall Sewer Lines	0			0
389	Other Plant Miscellaneous Equipment	1,480			1,480
390	Office Furniture and Equipment				0
391	Transportation Equipment				0
392	Stores Equipment				0
393	Tools, Shop and Garage Equipment				0
394	Laboratory Equipment				0
395	Power Operated Equipment				0
396	Communication Equipment				0
397	Miscellaneous Equipment				0
398	Other Tangible Plant				0
Total Wastewater Plant		\$ 76,665	\$ 6,445	\$ 4,834	\$ 78,276

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

S-4(a)
GROUP _____

YEAR OF REPORT
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UTILITY NAME: Florida Community Water Systems, Inc.

SYSTEM NAME / COUNTY : Harbor / Lake

WASTEWATER UTILITY PLANT MATRIX

ACCT. NO. (a)	ACCOUNT NAME (b)	.1 INTANGIBLE PLANT (g)	.2 COLLECTION PLANT (h)	.3 SYSTEM PUMPING PLANT (i)	.4 TREATMENT AND DISPOSAL (j)	.5 RECLAIMED WASTEWATER TREATMENT PLANT (k)	.6 RECLAIMED WASTEWATER DISTRIBUTION PLANT (l)	.7 GENERAL PLANT (m)
351	Organization	\$ 234						
352	Franchises							
353	Land and Land Rights							
354	Structures and Improvements				7,179			
355	Power Generation Equipment							
356	Collection Sewers - Force		31,861					
357	Collection Sewers - Gravity							
358	Special Collecting Structures							
359	Services to Customers							
360	Flow Measuring Devices							
361	Flow Measuring Installations							
362	Reuse Services							
363	Reuse Meters and Meter Installations							
364	Receiving Wells							
365	Pumping Equipment			16,321				
366	Reuse Distribution Reservoirs							
367	Reuse Transmission and Distribution System							
368	Treatment and Disposal Equipment				21,202			
369	Plant Sewers							
370	Outfall Sewer Lines							
371	Other Plant Miscellaneous Equipment				1,480			
372	Office Furniture and Equipment							
373	Transportation Equipment							
374	Stores Equipment							
375	Tools, Shop and Garage Equipment							
376	Laboratory Equipment							
377	Power Operated Equipment							
378	Communication Equipment							
379	Miscellaneous Equipment							
380	Other Intangible Plant							
	Total Wastewater Plant	\$ 234	\$ 31,861	\$ 16,321	\$ 29,861	\$ 0	\$ 0	\$ 0

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

UTILITY NAME: Florida Community Water Systems, Inc.

SYSTEM NAME / COUNTY : Harbor / Lake

BASIS FOR WASTEWATER DEPRECIATION CHARGES

ACCT. NO. (a)	ACCOUNT NAME (b)	AVERAGE SERVICE LIFE IN YEARS (c)	AVERAGE NET SALVAGE IN PERCENT (d)	DEPRECIATION RATE APPLIED IN PERCENT (100% - D) / C (e)
354	Structures and Improvements	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	40		2.50%
363	Services to Customers	38		2.63%
364	Flow Measuring Devices	5		20.00%
365	Flow Measuring Installations	38		2.63%
366	Reuse Services	40		2.50%
367	Reuse Meters and Meter Installations	20		5.00%
370	Receiving Wells	30		3.33%
371	Pumping Equipment	15		6.67%
374	Reuse Distribution Reservoirs	37		2.70%
375	Reuse Transmission/Distribution Sys.	43		2.33%
380	Treatment and Disposal Equipment	18		5.56%
381	Plant Sewers	35		2.86%
382	Outfall Sewer Lines	30		3.33%
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	18		5.56%
393	Tools, Shop and Garage Equipment	16		6.25%
394	Laboratory Equipment	15		6.67%
395	Power Operated Equipment	12		8.33%
396	Communication Equipment	10		10.00%
397	Miscellaneous Equipment	15		6.67%
398	Other Tangible Plant	10		10.00%
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: Florida Community Water Systems, Inc.

YEAR OF REPORT
December 31, 2022

SYSTEM NAME / COUNTY : Harbor / Lake

ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	BALANCE AT BEGINNING OF YEAR (c)	ACCRUALS (d)	OTHER CREDITS * (e)	TOTAL CREDITS (d + e) (f)
354	Structures and Improvements	\$ 1,172	\$ 224		\$ 224
355	Power Generation Equipment				0
360	Collection Sewers - Force	8,593	1,062		1,062
361	Collection Sewers - Gravity				0
362	Special Collecting Structures				0
363	Services to Customers				0
364	Flow Measuring Devices				0
365	Flow Measuring Installations				0
366	Reuse Services				0
367	Reuse Meters and Meter Installations				0
370	Receiving Wells				0
371	Pumping Equipment	308	1,007		1,007
374	Reuse Distribution Reservoirs				0
375	Reuse Transmission/Distribution Sys.				0
380	Treatment and Disposal Equipment	9,075	1,178		1,178
381	Plant Sewers				0
382	Outfall Sewer Lines				0
389	Other Plant Miscellaneous Equipment	436	82		82
390	Office Furniture and Equipment				0
391	Transportation Equipment				0
392	Stores Equipment				0
393	Tools, Shop and Garage Equipment				0
394	Laboratory Equipment				0
395	Power Operated Equipment				0
396	Communication Equipment				0
397	Miscellaneous Equipment				0
398	Other Tangible Plant				0
Total Depreciable Wastewater Plant in Service		\$ 19,583	\$ 3,554	\$ 0	\$ 3,554

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

UTILITY NAME: Florida Community Water Systems, Inc.

SYSTEM NAME / COUNTY : Harbor / Lake

YEAR OF REPORT
December 31, 2022

ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	PLANT RETIRED (e)	SALVAGE AND INSURANCE (h)	COST OF REMOVAL AND OTHER CHARGES (i)	TOTAL CHARGES (g-h+i)	BALANCE AT END OF YEAR (c+f-j) (k)
354	Structures and Improvements	\$	\$	\$	\$	\$ 1,396
355	Power Generation Equipment					0
360	Collection Sewers - Force					9,655
361	Collection Sewers - Gravity					0
362	Special Collecting Structures					0
363	Services to Customers					0
364	Flow Measuring Devices					0
365	Flow Measuring Installations					0
366	Reuse Services					0
367	Reuse Meters and Meter Installations					0
370	Receiving Wells					0
371	Pumping Equipment	4,834			4,834	(3,519)
374	Reuse Distribution Reservoirs					0
375	Reuse Transmission/Distribution Sys.					0
380	Treatment and Disposal Equipment					10,252
381	Plant Sewers					0
382	Outfall Sewer Lines					0
389	Other Plant Miscellaneous Equipment					518
390	Office Furniture and Equipment					0
391	Transportation Equipment					0
392	Stores Equipment					0
393	Tools, Shop and Garage Equipment					0
394	Laboratory Equipment					0
395	Power Operated Equipment					0
396	Communication Equipment					0
397	Miscellaneous Equipment					0
398	Other Tangible Plant					0
Total Depreciable Wastewater Plant in Service						\$ 18,303

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

UTILITY NAME: Florida Community Water Systems, Inc.

YEAR OF REPORT December 31, 2022
--

SYSTEM NAME / COUNTY : Harbor / Lake

**CONTRIBUTIONS IN AID OF CONSTRUCTION
ACCOUNT 271**

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

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

UTILITY NAME: Florida Community Water Systems, Inc.

YEAR OF REPORT December 31, 2022
--

SYSTEM NAME / COUNTY : Harbor / Lake

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)
_____	_____	\$ _____	\$ _____ 0
_____	_____	_____	_____ 0
_____	_____	_____	_____ 0
_____	_____	_____	_____ 0
_____	_____	_____	_____ 0
_____	_____	_____	_____ 0
_____	_____	_____	_____ 0
_____	_____	_____	_____ 0
_____	_____	_____	_____ 0
Total Credits			\$ _____ 0

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

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

UTILITY NAME: Florida Community Water Systems, Inc.

YEAR OF REPORT
December 31, 2022

SYSTEM NAME / COUNTY : Harbor / Lake

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

DESCRIPTION (a)	INDICATE CASH OR PROPERTY (b)	AMOUNT (c)
NONE.		\$ _____
_____		_____
_____		_____
_____		_____
_____		_____
_____		_____
_____		_____
_____		_____
_____		_____
_____		_____
_____		_____
_____		_____
_____		_____
_____		_____
_____		_____
Total Credits		\$ _____ 0

UTILITY NAME: Florida Community Water Systems, Inc.

YEAR OF REPORT
December 31, 2022

SYSTEM NAME / COUNTY : Harbor / Lake

WASTEWATER OPERATING REVENUE

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS * (c)	YEAR END NUMBER OF CUSTOMERS * (d)	AMOUNTS (e)
WASTEWATER SALES				
	Flat Rate Revenues:			
521.1	Residential Revenues			\$ _____
521.2	Commercial Revenues			_____
521.3	Industrial Revenues			_____
521.4	Revenues From Public Authorities			_____
521.5	Multiple Family Dwelling Revenues			_____
521.6	Other Revenues			_____
521	Total Flat Rate Revenues	0	0	\$ _____ 0
	Measured Revenues:			
522.1	Residential Revenues	61	60	38,138
522.2	Commercial Revenues	3	3	14,695
522.3	Industrial Revenues			_____
522.4	Revenues From Public Authorities			_____
522.5	Multiple Family Dwelling Revenues			_____
522	Total Measured Revenues	64	63	\$ _____ 52,833
523	Revenues From Public Authorities			_____
524	Revenues From Other Systems			_____
525	Interdepartmental Revenues			_____
Total Wastewater Sales		<u>64</u>	<u>63</u>	\$ _____ <u>52,833</u>
OTHER WASTEWATER REVENUES				
530	Guaranteed Revenues (Including Allowance for Funds Prudently Invested or AFPI)			\$ _____
531	Sale of Sludge			_____
532	Forfeited Discounts			_____
534	Rents From Wastewater Property			_____
535	Interdepartmental Rents			_____
536	Other Wastewater Revenues			_____
Total Other Wastewater Revenues				\$ _____ 0

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

UTILITY NAME: Florida Community Water Systems, Inc.

YEAR OF REPORT December 31, 2022
--

SYSTEM NAME / COUNTY : Harbor / Lake

WASTEWATER OPERATING REVENUE

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS * (c)	YEAR END NUMBER OF CUSTOMERS * (d)	AMOUNTS (e)
RECLAIMED WATER SALES				
540.1	Flat Rate Reuse Revenues: Residential Reuse Revenues	_____	_____	\$ _____
540.2	Commercial Reuse Revenues	_____	_____	_____
540.3	Industrial Reuse Revenues	_____	_____	_____
540.4	Reuse Revenues From Public Authorities	_____	_____	_____
540.5	Other Revenues	_____	_____	_____
540	Total Flat Rate Reuse Revenues	0	0	\$ _____ 0
541.1	Measured Reuse Revenues: Residential Reuse Revenues	_____	_____	_____
541.2	Commercial Reuse Revenues	_____	_____	_____
541.3	Industrial Reuse Revenues	_____	_____	_____
541.4	Reuse Revenues From Public Authorities	_____	_____	_____
541	Total Measured Reuse Revenues	0	0	\$ _____ 0
544	Reuse Revenues From Other Systems	_____	_____	_____
Total Reclaimed Water Sales				\$ _____ 0
Total Wastewater Operating Revenues				\$ <u>52,833</u>

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

UTILITY NAME: Florida Community Water Systems, Inc.

SYSTEM NAME / COUNTY : Harbor / Lake

YEAR OF REPORT
December 31, 2022

WASTEWATER UTILITY EXPENSE ACCOUNT MATRIX

ACCT. NO. (a)	ACCOUNT NAME (b)	CURRENT YEAR (c)	.1 COLLECTION EXPENSES - OPERATIONS (d)	.2 COLLECTION EXPENSES - MAINTENANCE (e)	.3 PUMPING EXPENSES - OPERATIONS (f)	.4 PUMPING EXPENSES - MAINTENANCE (g)	.5 TREATMENT & DISPOSAL EXPENSES - OPERATIONS (h)	.6 TREATMENT & DISPOSAL EXPENSES - MAINTENANCE (i)
701	Salaries and Wages - Employees	\$ 0	\$	\$	\$	\$	\$	\$
703	Salaries and Wages - Officers, Directors and Majority Stockholders	2,500						
704	Employee Pensions and Benefits	0						
710	Purchased Sewage Treatment	0					4,780	
711	Sludge Removal Expense	4,780					4,900	
715	Purchased Power	4,900						
716	Fuel for Power Production	0						
718	Chemicals	1,057					1,057	
720	Materials and Supplies	0						
731	Contractual Services-Engineering	0						
732	Contractual Services - Accounting	288						
733	Contractual Services - Legal	21						
734	Contractual Services - Mgt. Fees	0						
735	Contractual Services - Testing	0						
736	Contractual Services - Other	31,368	119	119	9,801		8,986	1,070
741	Rental of Building/Real Property	0						
742	Rental of Equipment	0						
750	Transportation Expenses	0						
756	Insurance - Vehicle	0						
757	Insurance - General Liability	324						
758	Insurance - Workman's Comp.	0						
759	Insurance - Other	0						
760	Advertising Expense	0						
766	Regulatory Commission Expenses - Amortization of Rate Case Expense	0						
767	Regulatory Commission Exp.-Other	0						
770	Bad Debt Expense	54						
775	Miscellaneous Expenses	1,411						
Total Wastewater Utility Expenses		\$ 46,702	\$ 119	\$ 119	\$ 9,801	\$ 0	\$ 19,722	\$ 1,070

UTILITY NAME: Florida Community Water Systems, Inc.

SYSTEM NAME / COUNTY : Harbor / Lake

YEAR OF REPORT
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WASTEWATER UTILITY EXPENSE ACCOUNT MATRIX

ACCT. NO. (a)	ACCOUNT NAME (b)	.7 CUSTOMER ACCOUNTS EXPENSE (f)	.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		2,500				
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		288				
733	Contractual Services - Legal		21				
734	Contractual Services - Mgt. Fees						
735	Contractual Services - Testing						
736	Contractual Services - Other	2,732	8,542				
741	Rental of Building/Real Property						
742	Rental of Equipment						
750	Transportation Expenses						
756	Insurance - Vehicle						
757	Insurance - General Liability		324				
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	54					
775	Miscellaneous Expenses		1,411				
	Total Wastewater Utility Expenses	\$ 2,786	\$ 13,086	\$ 0	\$ 0	\$ 0	\$ 0

UTILITY NAME: Florida Community Water Systems, Inc.

YEAR OF REPORT December 31, 2022
--

SYSTEM NAME / COUNTY : Harbor / Lake

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)
Residential & Commercial				0
5/8"	Displacement	1.0	60	60
3/4"	Displacement	1.5		0
1"	Displacement	2.5		0
1 1/2"	Displacement or Turbine	5.0	2	10
2"	Displacement, Compound or Turbine	8.0		0
3"	Displacement	15.0	1	15
3"	Compound	16.0		0
3"	Turbine	17.5		0
4"	Displacement or Compound	25.0		0
4"	Turbine	30.0		0
6"	Displacement or Compound	50.0		0
6"	Turbine	62.5		0
8"	Compound	80.0		0
8"	Turbine	90.0		0
10"	Compound	115.0		0
10"	Turbine	145.0		0
12"	Turbine	215.0		0
Total Wastewater System Meter Equivalents				<u>85</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:

YEAR OF REPORT December 31, 2022
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UTILITY NAME: Florida Community Water Systems, Inc.

SYSTEM NAME / COUNTY : Harbor / Lake

WASTEWATER TREATMENT PLANT INFORMATION

Provide a separate sheet for each wastewater treatment facility

Permitted Capacity	40,000 gpd		
Basis of Permit Capacity (1)	DEP		
Manufacturer	Unknown		
Type (2)	Ext. Aeration		
Hydraulic Capacity	40,000 GPD		
Average Daily Flow	14,518		
Total Gallons of Wastewater Treated	5,299,000		
Method of Effluent Disposal	Rapid Infiltration (2)		

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

(2) Contact stabilization, advanced treatment, etc.

UTILITY NAME: Florida Community Water Systems, Inc.

YEAR OF REPORT
December 31, 2022

SYSTEM NAME / COUNTY : Harbor / Lake

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 62
2. Maximum number of ERCs* which can be served 143
3. Present system connection capacity (in ERCs*) using existing lines 91
4. Future connection capacity (in ERCs*) upon service area buildout 99
5. Estimated annual increase in ERCs* 0
6. Describe any plans and estimated completion dates for any enlargements or improvements of this system
N/A - 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 - none
8. If the utility does not engage in reuse, has a reuse feasibility study been completed? _____
If so, when? _____
9. Has the utility been required by the DEP or water management district to implement reuse? N/A no reuse
If so, what are the utility's plans to comply with this requirement? _____
10. When did the company last file a capacity analysis report with the DEP? _____
11. If the present system does not meet the requirements of DEP rules:
a. Attach a description of the plant upgrade necessary to meet the DEP rules. _____
b. Have these plans been approved by DEP? _____
c. When will construction begin? _____
d. Attach plans for funding the required upgrading. _____
e. Is this system under any Consent Order with DEP? _____
12. Department of Environmental Protection ID # FLA010608

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

UTILITY NAME: Florida Community Water Systems, Inc.

YEAR OF REPORT December 31, 2022
--

SYSTEM NAME / COUNTY : Jumper Creek / Sumter

SCHEDULE OF YEAR END WASTEWATER RATE BASE

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	WASTEWATER UTILITY (d)
101	Utility Plant In Service	S-4(a)	\$ 425,354
	Less:		
	Nonused and Useful Plant (1)		
108	Accumulated Depreciation	S-6(b)	262,254
110	Accumulated Amortization	F-8	246
271	Contributions in Aid of Construction	S-7	221,828
252	Advances for Construction	F-20	
Subtotal			\$ (58,974)
	Add:		
272	Accumulated Amortization of Contributions in Aid of Construction	S-8(a)	\$ 151,560
Subtotal			\$ 92,586
	Plus or Minus:		
114	Acquisition Adjustments (2)	F-7	(104,855)
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	77,564
	Working Capital Allowance (3)		3,825
	Other (Specify):		
WASTEWATER RATE BASE			\$ 69,120
WASTEWATER OPERATING INCOME		S-3	\$ 4,796
ACHIEVED RATE OF RETURN (Wastewater Operating Income / Wastewater Rate Base)			6.94%

- 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: Florida Community Water Systems, Inc.

YEAR OF REPORT December 31, 2022
--

SYSTEM NAME / COUNTY : Jumper Creek / Sumter

WASTEWATER OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	WASTEWATER UTILITY (d)
UTILITY OPERATING INCOME			
400	Operating Revenues	S-9(a)	\$ 42,674
530	Less: Guaranteed Revenue (and AFPI)	S-9(a)	0
Net Operating Revenues			\$ 42,674
401	Operating Expenses	S-10(a)	\$ 30,598
403	Depreciation Expense	S-6(a)	17,657
	Less: Amortization of CIAC	S-8(a)	9,700
Net Depreciation Expense			\$ 7,957
406	Amortization of Utility Plant Acquisition Adjustment	F-7	(2,982)
407	Amortization Expense (Other than CIAC)	F-8	27
408.10	Taxes Other Than Income Utility Regulatory Assessment Fee		1,771
408.11	Property Taxes		507
408.12	Payroll Taxes		
408.13	Other Taxes and Licenses		
408	Total Taxes Other Than Income		\$ 2,278
409.1	Income Taxes		
410.10	Deferred Federal Income Taxes		
410.11	Deferred State Income Taxes		
411.10	Provision for Deferred Income Taxes - Credit		
412.10	Investment Tax Credits Deferred to Future Periods		
412.11	Investment Tax Credits Restored to Operating Income		
Utility Operating Expenses			\$ 37,877
Utility Operating Income			\$ 4,796
530	Add Back: Guaranteed Revenue (and AFPI)	S-9(a)	\$ 0
413	Income From Utility Plant Leased to Others		
414	Gains (losses) From Disposition of Utility Property		
420	Allowance for Funds Used During Construction		
Total Utility Operating Income			\$ 4,796

UTILITY NAME: Florida Community Water Systems, Inc.

YEAR OF REPORT December 31, 2022
--

SYSTEM NAME / COUNTY : Jumper Creek / Sumter

WASTEWATER UTILITY PLANT ACCOUNTS

ACCT. NO. (a)	ACCOUNT NAME (b)	PREVIOUS YEAR (c)	ADDITIONS (d)	RETIREMENTS (e)	CURRENT YEAR (f)
351	Organization	\$ 1,067	\$	\$	\$ 1,067
352	Franchises				0
353	Land and Land Rights	18,722			18,722
354	Structures and Improvements	8,231			8,231
355	Power Generation Equipment				0
360	Collection Sewers - Force	33,352			33,352
361	Collection Sewers - Gravity	83,951			83,951
362	Special Collecting Structures	54,509			54,509
363	Services to Customers				0
364	Flow Measuring Devices				0
365	Flow Measuring Installations				0
366	Reuse Services				0
367	Reuse Meters and Meter Installations				0
370	Receiving Wells				0
371	Pumping Equipment	54,732	11,821	8,866	57,688
374	Reuse Distribution Reservoirs				0
375	Reuse Transmission and Distribution System				0
380	Treatment and Disposal Equipment	165,449	9,539	7,155	167,834
381	Plant Sewers	1			1
382	Outfall Sewer Lines				0
389	Other Plant Miscellaneous Equipment				0
390	Office Furniture and Equipment				0
391	Transportation Equipment				0
392	Stores Equipment				0
393	Tools, Shop and Garage Equipment				0
394	Laboratory Equipment				0
395	Power Operated Equipment				0
396	Communication Equipment				0
397	Miscellaneous Equipment				0
398	Other Tangible Plant				0
Total Wastewater Plant		\$ 420,014	\$ 21,360	\$ 16,020	\$ 425,354

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

S-4(a)
GROUP _____

YEAR OF REPORT
December 31, 2022

UTILITY NAME: Florida Community Water Systems, Inc.

SYSTEM NAME / COUNTY : Jumper Creek / Sumter

WASTEWATER UTILITY PLANT MATRIX

ACCT. NO. (a)	ACCOUNT NAME (b)	.1 INTANGIBLE PLANT (g)	.2 COLLECTION PLANT (h)	.3 SYSTEM PUMPING PLANT (i)	.4 TREATMENT AND DISPOSAL (j)	.5 RECLAIMED WASTEWATER TREATMENT PLANT (k)	.6 RECLAIMED WASTEWATER DISTRIBUTION PLANT (l)	.7 GENERAL PLANT (m)
351	Organization	\$ 1,067						
352	Franchises							
353	Land and Land Rights				18,722			
354	Structures and Improvements				8,231			
355	Power Generation Equipment							
360	Collection Sewers - Force		33,352					
361	Collection Sewers - Gravity		83,951					
362	Special Collecting Structures		54,509					
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			57,688				
374	Reuse Distribution Reservoirs							
375	Reuse Transmission and Distribution System							
380	Treatment and Disposal Equipment				167,834			
381	Plant Sewers							
382	Outfall Sewer Lines							
389	Other Plant Miscellaneous Equipment							
390	Office Furniture and Equipment							
391	Transportation Equipment							
392	Stores Equipment							
393	Tools, Shop and Garage Equipment							
394	Laboratory Equipment							
395	Power Operated Equipment							
396	Communication Equipment							
397	Miscellaneous Equipment							
398	Other Intangible Plant							
	Total Wastewater Plant	\$ 1,067	\$ 171,812	\$ 57,688	\$ 194,787	\$ 0	\$ 0	\$ 0

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

YEAR OF REPORT December 31, 2022
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UTILITY NAME: Florida Community Water Systems, Inc.

SYSTEM NAME / COUNTY : Jumper Creek / Sumter

BASIS FOR WASTEWATER DEPRECIATION CHARGES

ACCT. NO. (a)	ACCOUNT NAME (b)	AVERAGE SERVICE LIFE IN YEARS (c)	AVERAGE NET SALVAGE IN PERCENT (d)	DEPRECIATION RATE APPLIED IN PERCENT (100% - D) / C (e)
354	Structures and Improvements	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	40		2.50%
363	Services to Customers	38		2.63%
364	Flow Measuring Devices	5		20.00%
365	Flow Measuring Installations	38		2.63%
366	Reuse Services	40		2.50%
367	Reuse Meters and Meter Installations	20		5.00%
370	Receiving Wells	30		3.33%
371	Pumping Equipment	15		6.67%
374	Reuse Distribution Reservoirs	37		2.70%
375	Reuse Transmission/Distribution Sys.	43		2.33%
380	Treatment and Disposal Equipment	18		5.56%
381	Plant Sewers	35		2.86%
382	Outfall Sewer Lines	30		3.33%
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	18		5.56%
393	Tools, Shop and Garage Equipment	16		6.25%
394	Laboratory Equipment	15		6.67%
395	Power Operated Equipment	12		8.33%
396	Communication Equipment	10		10.00%
397	Miscellaneous Equipment	15		6.67%
398	Other Tangible Plant	10		10.00%
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: Florida Community Water Systems, Inc.

YEAR OF REPORT
December 31, 2022

SYSTEM NAME / COUNTY : Juniper Creek / Sumter

ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	BALANCE AT BEGINNING OF YEAR (c)	ACCRUALS (d)	OTHER CREDITS * (e)	TOTAL CREDITS (d + e) (f)
354	Structures and Improvements	\$ 3,379	\$ 257	\$	\$ 257
355	Power Generation Equipment				0
360	Collection Sewers - Force	17,652	1,112		1,112
361	Collection Sewers - Gravity	30,257	1,866		1,866
362	Special Collecting Structures	21,519	1,363		1,363
363	Services to Customers				0
364	Flow Measuring Devices				0
365	Flow Measuring Installations				0
366	Reuse Services				0
367	Reuse Meters and Meter Installations				0
370	Receiving Wells				0
371	Pumping Equipment	41,486	3,780		3,780
374	Reuse Distribution Reservoirs				0
375	Reuse Transmission/Distribution Sys.				0
380	Treatment and Disposal Equipment	146,324	9,280		9,280
381	Plant Sewers				0
382	Outfall Sewer Lines				0
389	Other Plant Miscellaneous Equipment				0
390	Office Furniture and Equipment				0
391	Transportation Equipment				0
392	Stores Equipment				0
393	Tools, Shop and Garage Equipment				0
394	Laboratory Equipment				0
395	Power Operated Equipment				0
396	Communication Equipment				0
397	Miscellaneous Equipment				0
398	Other Tangible Plant				0
Total Depreciable Wastewater Plant in Service		\$ 260,617	\$ 17,657	\$ 0	\$ 17,657

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

UTILITY NAME: Florida Community Water Systems, Inc.

SYSTEM NAME / COUNTY : Jumper Creek / Sumter

YEAR OF REPORT
December 31, 2022

ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	PLANT RETIRED (e)	SALVAGE AND INSURANCE (h)	COST OF REMOVAL AND OTHER CHARGES (i)	TOTAL CHARGES (g-h+i) (j)	BALANCE AT END OF YEAR (c+f-j) (k)
354	Structures and Improvements					\$ 3,637
355	Power Generation Equipment					0
360	Collection Sewers - Force					18,763
361	Collection Sewers - Gravity					32,122
362	Special Collecting Structures					22,882
363	Services to Customers					0
364	Flow Measuring Devices					0
365	Flow Measuring Installations					0
366	Reuse Services					0
367	Reuse Meters and Meter Installations					0
370	Receiving Wells					0
371	Pumping Equipment	8,866			8,866	36,400
374	Reuse Distribution Reservoirs					0
375	Reuse Transmission/Distribution Sys.					0
380	Treatment and Disposal Equipment	7,155			7,155	148,449
381	Plant Sewers					0
382	Outfall Sewer Lines					0
389	Other Plant Miscellaneous Equipment					0
390	Office Furniture and Equipment					0
391	Transportation Equipment					0
392	Stores Equipment					0
393	Tools, Shop and Garage Equipment					0
394	Laboratory Equipment					0
395	Power Operated Equipment					0
396	Communication Equipment					0
397	Miscellaneous Equipment					0
398	Other Tangible Plant					0
Total Depreciable Wastewater Plant in Service						\$ 262,254

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

S-6(b)
GROUP _____

YEAR OF REPORT December 31, 2022
--

UTILITY NAME: Florida Community Water Systems, Inc.

SYSTEM NAME / COUNTY : Jumper Creek / Sumter

**CONTRIBUTIONS IN AID OF CONSTRUCTION
ACCOUNT 271**

DESCRIPTION (a)	REFERENCE (b)	WASTEWATER (c)
Balance first of year		\$ <u>221,828</u>
Add credits during year:		
Contributions received from Capacity, Main Extension and Customer Connection Charges	S-8(a)	\$ <u>0</u>
Contributions received from Developer or Contractor Agreements in cash or property	S-8(b)	<u>0</u>
Total Credits		\$ <u>0</u>
Less debits charged during the year (All debits charged during the year must be explained below)		\$ _____
Total Contributions In Aid of Construction		\$ <u>221,828</u>

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

UTILITY NAME: Florida Community Water Systems, Inc.

YEAR OF REPORT December 31, 2022
--

SYSTEM NAME / COUNTY : Jumper Creek / Sumter

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

ACCUMULATED AMORTIZATION OF WASTEWATER CONTRIBUTIONS IN AID OF CONSTRUCTION

DESCRIPTION (a)	WASTEWATER (b)
Balance first of year	\$ <u>141,860</u>
Debits during the year:	
Accruals charged to Account 272	\$ <u>9,700</u>
Other debits (specify) :	_____
_____	_____
_____	_____
Total debits	\$ <u>9,700</u>
Credits during the year (specify) :	
_____	\$ _____
_____	_____
Total credits	\$ <u>0</u>
Balance end of year	\$ <u><u>151,560</u></u>

YEAR OF REPORT
December 31, 2022

UTILITY NAME: Florida Community Water Systems, Inc.

SYSTEM NAME / COUNTY : Jumper Creek / Sumter

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

DESCRIPTION (a)	INDICATE CASH OR PROPERTY (b)	AMOUNT (c)
NONE.		\$ _____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
Total Credits		\$ _____ 0

UTILITY NAME: Florida Community Water Systems, Inc.

YEAR OF REPORT December 31, 2022
--

SYSTEM NAME / COUNTY : Jumper Creek / Sumter

WASTEWATER OPERATING REVENUE

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS * (c)	YEAR END NUMBER OF CUSTOMERS * (d)	AMOUNTS (e)
WASTEWATER SALES				
	Flat Rate Revenues:			
521.1	Residential Revenues	_____	_____	\$ _____
521.2	Commercial Revenues	_____	_____	_____
521.3	Industrial Revenues	_____	_____	_____
521.4	Revenues From Public Authorities	_____	_____	_____
521.5	Multiple Family Dwelling Revenues	_____	_____	_____
521.6	Other Revenues	_____	_____	_____
521	Total Flat Rate Revenues	0	0	\$ 0
	Measured Revenues:			
522.1	Residential Revenues	61	59	42,674
522.2	Commercial Revenues	3	_____	_____
522.3	Industrial Revenues	_____	_____	_____
522.4	Revenues From Public Authorities	_____	_____	_____
522.5	Multiple Family Dwelling Revenues	_____	_____	_____
522	Total Measured Revenues	64	59	\$ 42,674
523	Revenues From Public Authorities	_____	_____	_____
524	Revenues From Other Systems	_____	_____	_____
525	Interdepartmental Revenues	_____	_____	_____
Total Wastewater Sales		64	59	\$ 42,674
OTHER WASTEWATER REVENUES				
530	Guaranteed Revenues (Including Allowance for Funds Prudently Invested or AFPI)			\$ _____
531	Sale of Sludge			_____
532	Forfeited Discounts			_____
534	Rents From Wastewater Property			_____
535	Interdepartmental Rents			_____
536	Other Wastewater Revenues			_____
Total Other Wastewater Revenues				\$ 0

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

UTILITY NAME: Florida Community Water Systems, Inc.

YEAR OF REPORT December 31, 2022
--

SYSTEM NAME / COUNTY : Jumper Creek / Sumter

WASTEWATER OPERATING REVENUE

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS * (c)	YEAR END NUMBER OF CUSTOMERS * (d)	AMOUNTS (e)
RECLAIMED WATER SALES				
	Flat Rate Reuse Revenues:			
540.1	Residential Reuse Revenues	_____	_____	\$ _____
540.2	Commercial Reuse Revenues	_____	_____	_____
540.3	Industrial Reuse Revenues	_____	_____	_____
540.4	Reuse Revenues From Public Authorities	_____	_____	_____
540.5	Other Revenues	_____	_____	_____
540	Total Flat Rate Reuse Revenues	0	0	\$ 0
	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	0	0	\$ 0
544	Reuse Revenues From Other Systems			
Total Reclaimed Water Sales				\$ 0
Total Wastewater Operating Revenues				\$ 42,674

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

YEAR OF REPORT
December 31, 2022

UTILITY NAME: Florida Community Water Systems, Inc.

SYSTEM NAME / COUNTY : Jumper Creek / Sumter

WASTEWATER UTILITY EXPENSE ACCOUNT MATRIX

ACCT. NO. (a)	ACCOUNT NAME (b)	CURRENT YEAR (c)	.1 COLLECTION EXPENSES - OPERATIONS (d)	.2 COLLECTION EXPENSES - MAINTENANCE (e)	.3 PUMPING EXPENSES - OPERATIONS (f)	.4 PUMPING EXPENSES - MAINTENANCE (g)	.5 TREATMENT & DISPOSAL EXPENSES - OPERATIONS (h)	.6 TREATMENT & DISPOSAL EXPENSES - MAINTENANCE (i)
701	Salaries and Wages - Employees	\$ 0	\$	\$	\$	\$	\$	\$
703	Salaries and Wages - Officers, Directors and Majority Stockholders	2,300						
704	Employee Pensions and Benefits	0						
710	Purchased Sewage Treatment	0						
711	Sludge Removal Expense	0						
715	Purchased Power	4,458					4,458	
716	Fuel for Power Production	0						
718	Chemicals	1,178					1,178	
720	Materials and Supplies	0						
731	Contractual Services-Engineering	0						
732	Contractual Services - Accounting	288						
733	Contractual Services - Legal	17						
734	Contractual Services - Mgr. Fees	0						
735	Contractual Services - Testing	0						
736	Contractual Services - Other	22,092	84	84	6,902		6,328	754
741	Rental of Building/Real Property	0						
742	Rental of Equipment	0						
750	Transportation Expenses	0						
756	Insurance - Vehicle	0						
757	Insurance - General Liability	262						
758	Insurance - Workman's Comp.	0						
759	Insurance - Other	0						
760	Advertising Expense	0						
766	Regulatory Commission Expenses - Amortization of Rate Case Expense	0						
767	Regulatory Commission Exp.-Other	0						
770	Bad Debt Expense	0						
775	Miscellaneous Expenses	3						
Total Wastewater Utility Expenses		\$ 30,598	\$ 84	\$ 84	\$ 6,902	\$ 0	\$ 11,964	\$ 754

UTILITY NAME: Florida Community Water Systems, Inc.

SYSTEM NAME / COUNTY : Jumper Creek / Sumter

YEAR OF REPORT
December 31, 2022

WASTEWATER UTILITY EXPENSE ACCOUNT MATRIX

ACCT. NO. (a)	ACCOUNT NAME (b)	.7 CUSTOMER ACCOUNTS EXPENSE (i)	.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		2,300				
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		288				
733	Contractual Services - Legal		17				
734	Contractual Services - Mgt. Fees						
735	Contractual Services - Testing						
736	Contractual Services - Other	1,924	6,016				
741	Rental of Building/Real Property						
742	Rental of Equipment						
750	Transportation Expenses						
756	Insurance - Vehicle						
757	Insurance - General Liability		262				
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		3				
Total Wastewater Utility Expenses		\$ 1,924	\$ 8,886	\$ 0	\$ 0	\$ 0	\$ 0

YEAR OF REPORT December 31, 2022
--

UTILITY NAME: Florida Community Water Systems, Inc.

SYSTEM NAME / COUNTY : Jumper Creek / Sumter

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	59	59
3/4"	Displacement	1.5		0
1"	Displacement	2.5		0
1 1/2"	Displacement or Turbine	5.0		0
2"	Displacement, Compound or Turbine	8.0		0
3"	Displacement	15.0		0
3"	Compound	16.0		0
3"	Turbine	17.5		0
4"	Displacement or Compound	25.0		0
4"	Turbine	30.0		0
6"	Displacement or Compound	50.0		0
6"	Turbine	62.5		0
8"	Compound	80.0		0
8"	Turbine	90.0		0
10"	Compound	115.0		0
10"	Turbine	145.0		0
12"	Turbine	215.0		0
Total Wastewater System Meter Equivalents				59

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:

YEAR OF REPORT December 31, 2022
--

UTILITY NAME: Florida Community Water Systems, Inc.

SYSTEM NAME / COUNTY : Jumper Creek / Sumter

WASTEWATER TREATMENT PLANT INFORMATION

Provide a separate sheet for each wastewater treatment facility

Permitted Capacity	0.035 MGD		
Basis of Permit Capacity (1)	DEP		
Manufacturer	Mack		
Type (2)	Ext. Aeration		
Hydraulic Capacity	0.035 MGD		
Average Daily Flow	10,542		
Total Gallons of Wastewater Treated	3,848,000		
Method of Effluent Disposal	Rapid Infiltration (2)		

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

(2) Contact stabilization, advanced treatment, etc.

UTILITY NAME: Florida Community Water Systems, Inc.

SYSTEM NAME / COUNTY : Jumper Creek / Sumter

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 59
2. Maximum number of ERCs* which can be served 125
3. Present system connection capacity (in ERCs*) using existing lines 59
4. Future connection capacity (in ERCs*) upon service area buildout 125
5. Estimated annual increase in ERCs* 3
6. Describe any plans and estimated completion dates for any enlargements or improvements of this system
N/A - 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 - none
8. If the utility does not engage in reuse, has a reuse feasibility study been completed? _____
If so, when? _____
9. Has the utility been required by the DEP or water management district to implement reuse? N/A no reuse
If so, what are the utility's plans to comply with this requirement? _____
10. When did the company last file a capacity analysis report with the DEP? _____
11. If the present system does not meet the requirements of DEP rules:
 - a. Attach a description of the plant upgrade necessary to meet the DEP rules. _____
 - b. Have these plans been approved by DEP? _____
 - c. When will construction begin? _____
 - d. Attach plans for funding the required upgrading. _____
 - e. Is this system under any Consent Order with DEP? _____
12. Department of Environmental Protection ID # FLA336963

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

UTILITY NAME: Florida Community Water Systems, Inc.

YEAR OF REPORT December 31, 2022
--

SYSTEM NAME / COUNTY : Lakeside / Lake

SCHEDULE OF YEAR END WASTEWATER RATE BASE

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	WASTEWATER UTILITY (d)
101	Utility Plant In Service	S-4(a)	\$ 244,245
	Less:		
	Nonused and Useful Plant (1)		
108	Accumulated Depreciation	S-6(b)	105,970
110	Accumulated Amortization	F-8	605
271	Contributions in Aid of Construction	S-7	46,452
252	Advances for Construction	F-20	
Subtotal			\$ 91,218
	Add:		
272	Accumulated Amortization of Contributions in Aid of Construction	S-8(a)	\$ 13,231
Subtotal			\$ 104,449
	Plus or Minus:		
114	Acquisition Adjustments (2)	F-7	
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	
	Working Capital Allowance (3)		7,454
	Other (Specify):		
WASTEWATER RATE BASE			\$ 111,903
WASTEWATER OPERATING INCOME		S-3	\$ 16,586
ACHIEVED RATE OF RETURN (Wastewater Operating Income / Wastewater Rate Base)			14.82%

- 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: Florida Community Water Systems, Inc.

YEAR OF REPORT December 31, 2022
--

SYSTEM NAME / COUNTY : Lakeside / Lake

WASTEWATER OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	WASTEWATER UTILITY (d)
UTILITY OPERATING INCOME			
400	Operating Revenues	S-9(a)	\$ 88,322
530	Less: Guaranteed Revenue (and AFPI)	S-9(a)	0
Net Operating Revenues			\$ 88,322
401	Operating Expenses	S-10(a)	\$ 59,633
403	Depreciation Expense	S-6(a)	9,371
	Less: Amortization of CIAC	S-8(a)	1,268
Net Depreciation Expense			\$ 8,103
406	Amortization of Utility Plant Acquisition Adjustment	F-7	
407	Amortization Expense (Other than CIAC)	F-8	25
408.10	Taxes Other Than Income Utility Regulatory Assessment Fee		3,975
408.11	Property Taxes		
408.12	Payroll Taxes		
408.13	Other Taxes and Licenses		
408	Total Taxes Other Than Income		\$ 3,975
409.1	Income Taxes		
410.10	Deferred Federal Income Taxes		
410.11	Deferred State Income Taxes		
411.10	Provision for Deferred Income Taxes - Credit		
412.10	Investment Tax Credits Deferred to Future Periods		
412.11	Investment Tax Credits Restored to Operating Income		
Utility Operating Expenses			\$ 71,736
Utility Operating Income			\$ 16,586
530	Add Back: Guaranteed Revenue (and AFPI)	S-9(a)	\$ 0
413	Income From Utility Plant Leased to Others		
414	Gains (losses) From Disposition of Utility Property		
420	Allowance for Funds Used During Construction		
Total Utility Operating Income			\$ 16,586

YEAR OF REPORT December 31, 2022
--

UTILITY NAME: Florida Community Water Systems, Inc.

SYSTEM NAME / COUNTY : Lakeside / Lake

WASTEWATER UTILITY PLANT ACCOUNTS

ACCT. NO. (a)	ACCOUNT NAME (b)	PREVIOUS YEAR (c)	ADDITIONS (d)	RETIREMENTS (e)	CURRENT YEAR (f)
351	Organization	\$ 1,010	\$	\$	\$ 1,010
352	Franchises				0
353	Land and Land Rights				0
354	Structures and Improvements	11,279	538	403	11,414
355	Power Generation Equipment				0
360	Collection Sewers - Force	16,335	5,828	4,371	17,792
361	Collection Sewers - Gravity	75,631	2,891		78,523
362	Special Collecting Structures	200			200
363	Services to Customers	6,123	516		6,639
364	Flow Measuring Devices	2,474			2,474
365	Flow Measuring Installations	2,540			2,540
366	Reuse Services				0
367	Reuse Meters and Meter Installations				0
370	Receiving Wells	16,000			16,000
371	Pumping Equipment	9,516	9,008	6,756	11,768
374	Reuse Distribution Reservoirs				0
375	Reuse Transmission and Distribution System				0
380	Treatment and Disposal Equipment	92,734			92,734
381	Plant Sewers				0
382	Outfall Sewer Lines				0
389	Other Plant Miscellaneous Equipment	2,949			2,949
390	Office Furniture and Equipment				0
391	Transportation Equipment				0
392	Stores Equipment				0
393	Tools, Shop and Garage Equipment	203			203
394	Laboratory Equipment				0
395	Power Operated Equipment				0
396	Communication Equipment				0
397	Miscellaneous Equipment				0
398	Other Tangible Plant				0
Total Wastewater Plant		\$ 236,995	\$ 18,781	\$ 11,531	\$ 244,245

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

S-4(a)
GROUP _____

YEAR OF REPORT
December 31, 2022

UTILITY NAME: Florida Community Water Systems, Inc.

SYSTEM NAME / COUNTY : Lakeside / Lake

WASTEWATER UTILITY PLANT MATRIX

ACCT. NO. (a)	ACCOUNT NAME (b)	.1 INTANGIBLE PLANT (e)	.2 COLLECTION PLANT (h)	.3 SYSTEM PUMPING PLANT (i)	.4 TREATMENT AND DISPOSAL PLANT (i)	.5 RECLAIMED WASTEWATER TREATMENT PLANT (i)	.6 RECLAIMED WASTEWATER DISTRIBUTION PLANT (i)	.7 GENERAL PLANT (k)
351	Organization	\$						
352	Franchises							
353	Land and Land Rights							
354	Structures and Improvements				11,414			
355	Power Generation Equipment							
360	Collection Sewers - Force		17,792					
361	Collection Sewers - Gravity		78,523					
362	Special Collecting Structures		200					
363	Services to Customers		6,639					
364	Flow Measuring Devices		2,474					
365	Flow Measuring Installations		2,540					
366	Reuse Services							
367	Reuse Meters and Meter Installations							
370	Receiving Wells			16,000				
371	Pumping Equipment			11,768				
374	Reuse Distribution Reservoirs							
375	Reuse Transmission and Distribution System							
380	Treatment and Disposal Equipment				92,734			
381	Plant Sewers							
382	Outfall Sewer Lines							
389	Other Plant Miscellaneous Equipment				2,949			
390	Office Furniture and Equipment							
391	Transportation Equipment							
392	Stores Equipment							
393	Tools, Shop and Garage Equipment							203
394	Laboratory Equipment							
395	Power Operated Equipment							
396	Communication Equipment							
397	Miscellaneous Equipment							
398	Other Intangible Plant							
	Total Wastewater Plant	\$ 0	\$ 108,168	\$ 27,768	\$ 107,097	\$ 0	\$ 0	\$ 203

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

S-4(b)
GROUP

YEAR OF REPORT December 31, 2022
--

UTILITY NAME: Florida Community Water Systems, Inc.

SYSTEM NAME / COUNTY : Lakeside / Lake

BASIS FOR WASTEWATER DEPRECIATION CHARGES

ACCT. NO. (a)	ACCOUNT NAME (b)	AVERAGE SERVICE LIFE IN YEARS (c)	AVERAGE NET SALVAGE IN PERCENT (d)	DEPRECIATION RATE APPLIED IN PERCENT (100% - D) / C (e)
354	Structures and Improvements	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	40		2.50%
363	Services to Customers	38		2.63%
364	Flow Measuring Devices	5		20.00%
365	Flow Measuring Installations	38		2.63%
366	Reuse Services	40		2.50%
367	Reuse Meters and Meter Installations	20		5.00%
370	Receiving Wells	30		3.33%
371	Pumping Equipment	15		6.67%
374	Reuse Distribution Reservoirs	37		2.70%
375	Reuse Transmission/Distribution Sys.	43		2.33%
380	Treatment and Disposal Equipment	18		5.56%
381	Plant Sewers	35		2.86%
382	Outfall Sewer Lines	30		3.33%
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	18		5.56%
393	Tools, Shop and Garage Equipment	16		6.25%
394	Laboratory Equipment	15		6.67%
395	Power Operated Equipment	12		8.33%
396	Communication Equipment	10		10.00%
397	Miscellaneous Equipment	15		6.67%
398	Other Tangible Plant	10		10.00%
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.

YEAR OF REPORT
December 31, 2022

UTILITY NAME: Florida Community Water Systems, Inc.

SYSTEM NAME / COUNTY : Lakeside / Lake

ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	BALANCE AT BEGINNING OF YEAR (c)	ACCRUALS (d)	OTHER CREDITS * (e)	TOTAL CREDITS (d + e) (f)
354	Structures and Improvements	\$ 7,991	\$ 357	\$	\$ 357
355	Power Generation Equipment				0
360	Collection Sewers - Force	1,692	589		589
361	Collection Sewers - Gravity	39,089	1,726		1,726
362	Special Collecting Structures	151	5		5
363	Services to Customers	5,727	171		171
364	Flow Measuring Devices	2,474	0		0
365	Flow Measuring Installations	2,033	67		67
366	Reuse Services				0
367	Reuse Meters and Meter Installations				0
370	Receiving Wells	7,573	533		533
371	Pumping Equipment	1,216	785		785
374	Reuse Distribution Reservoirs				0
375	Reuse Transmission/Distribution Sys.				0
380	Treatment and Disposal Equipment	37,020	5,152		5,152
381	Plant Sewers				0
382	Outfall Sewer Lines				0
389	Other Plant Miscellaneous Equipment	2,962	(13)		(13)
390	Office Furniture and Equipment				0
391	Transportation Equipment				0
392	Stores Equipment				0
393	Tools, Shop and Garage Equipment	203			0
394	Laboratory Equipment				0
395	Power Operated Equipment				0
396	Communication Equipment				0
397	Miscellaneous Equipment				0
398	Other Tangible Plant				0
Total Depreciable Wastewater Plant in Service		\$ 108,129	\$ 9,371	\$ 0	\$ 9,371

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

UTILITY NAME: Florida Community Water Systems, Inc.

YEAR OF REPORT
December 31, 2022

SYSTEM NAME / COUNTY : Lakeside / Lake

ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	PLANT RETIRED (g)	SALVAGE AND INSURANCE (h)	COST OF REMOVAL AND OTHER CHARGES (i)	TOTAL CHARGES (g-h+i)	BALANCE AT END OF YEAR (c+f-j) (k)
354	Structures and Improvements	\$ 403	\$	\$	\$ 403	\$ 7,944
355	Power Generation Equipment				0	0
360	Collection Sewers - Force	4,371			4,371	(2,090)
361	Collection Sewers - Gravity				0	40,815
362	Special Collecting Structures				0	156
363	Services to Customers				0	5,897
364	Flow Measuring Devices				0	2,474
365	Flow Measuring Installations				0	2,100
366	Reuse Services				0	0
367	Reuse Meters and Meter Installations				0	0
370	Receiving Wells				0	8,107
371	Pumping Equipment	6,756			6,756	(4,756)
374	Reuse Distribution Reservoirs				0	0
375	Reuse Transmission/Distribution Sys.				0	0
380	Treatment and Disposal Equipment				0	42,171
381	Plant Sewers				0	0
382	Outfall Sewer Lines				0	0
389	Other Plant Miscellaneous Equipment				0	2,949
390	Office Furniture and Equipment				0	0
391	Transportation Equipment				0	0
392	Stores Equipment				0	0
393	Tools, Shop and Garage Equipment				0	203
394	Laboratory Equipment				0	0
395	Power Operated Equipment				0	0
396	Communication Equipment				0	0
397	Miscellaneous Equipment				0	0
398	Other Tangible Plant				0	0
Total Depreciable Wastewater Plant in Service		\$ 11,531	\$ 0	\$ 0	\$ 11,531	\$ 105,970

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

UTILITY NAME: Florida Community Water Systems, Inc.

YEAR OF REPORT December 31, 2022
--

SYSTEM NAME / COUNTY : Lakeside / Lake

**CONTRIBUTIONS IN AID OF CONSTRUCTION
ACCOUNT 271**

DESCRIPTION (a)	REFERENCE (b)	WASTEWATER (c)
Balance first of year		\$ <u>21,925</u>
Add credits during year:		
Contributions received from Capacity, Main Extension and Customer Connection Charges	S-8(a)	\$ <u>1,441</u>
Contributions received from Developer or Contractor Agreements in cash or property	S-8(b)	<u>23,086</u>
Total Credits		\$ <u>24,527</u>
Less debits charged during the year (All debits charged during the year must be explained below)		\$ _____
Total Contributions In Aid of Construction		\$ <u>46,452</u>

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

UTILITY NAME: Florida Community Water Systems, Inc.

YEAR OF REPORT December 31, 2022
--

SYSTEM NAME / COUNTY : Lakeside / Lake

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)
Main Extension	11	\$ 131	\$ 1,441
Engineering Fees - New Development	1	23,086	23,086
			0
			0
			0
			0
			0
			0
			0
Total Credits			\$ 24,527

ACCUMULATED AMORTIZATION OF WASTEWATER CONTRIBUTIONS IN AID OF CONSTRUCTION

DESCRIPTION (a)	WASTEWATER (b)
Balance first of year	\$ 11,963
Debits during the year:	
Accruals charged to Account 272	\$ 1,268
Other debits (specify) :	
Total debits	\$ 1,268
Credits during the year (specify) :	
Total credits	\$ 0
Balance end of year	\$ 13,231

YEAR OF REPORT December 31, 2022
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UTILITY NAME: Florida Community Water Systems, Inc.

SYSTEM NAME / COUNTY : Lakeside / Lake

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

DESCRIPTION (a)	INDICATE CASH OR PROPERTY (b)	AMOUNT (c)
NONE.		\$ _____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
Total Credits		\$ _____ 0

UTILITY NAME: Florida Community Water Systems, Inc.

YEAR OF REPORT December 31, 2022
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SYSTEM NAME / COUNTY : Lakeside / Lake

WASTEWATER OPERATING REVENUE

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS * (c)	YEAR END NUMBER OF CUSTOMERS * (d)	AMOUNTS (e)
WASTEWATER SALES				
	Flat Rate Revenues:			
521.1	Residential Revenues	_____	_____	\$ _____
521.2	Commercial Revenues	_____	_____	_____
521.3	Industrial Revenues	_____	_____	_____
521.4	Revenues From Public Authorities	_____	_____	_____
521.5	Multiple Family Dwelling Revenues	_____	_____	_____
521.6	Other Revenues	_____	_____	_____
521	Total Flat Rate Revenues	0	0	\$ 0
	Measured Revenues:			
522.1	Residential Revenues	200	213	88,191
522.2	Commercial Revenues	2	2	132
522.3	Industrial Revenues	_____	_____	_____
522.4	Revenues From Public Authorities	_____	_____	_____
522.5	Multiple Family Dwelling Revenues	_____	_____	_____
522	Total Measured Revenues	202	215	\$ 88,322
523	Revenues From Public Authorities	_____	_____	_____
524	Revenues From Other Systems	_____	_____	_____
525	Interdepartmental Revenues	_____	_____	_____
Total Wastewater Sales		<u>202</u>	<u>215</u>	\$ <u>88,322</u>
OTHER WASTEWATER REVENUES				
530	Guaranteed Revenues (Including Allowance for Funds Prudently Invested or AFPI)			\$ _____
531	Sale of Sludge			_____
532	Forfeited Discounts			_____
534	Rents From Wastewater Property			_____
535	Interdepartmental Rents			_____
536	Other Wastewater Revenues			_____
Total Other Wastewater Revenues				\$ 0

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

UTILITY NAME: Florida Community Water Systems, Inc.

YEAR OF REPORT December 31, 2022
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SYSTEM NAME / COUNTY : Lakeside / Lake

WASTEWATER OPERATING REVENUE

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS * (c)	YEAR END NUMBER OF CUSTOMERS * (d)	AMOUNTS (e)
RECLAIMED WATER SALES				
540.1	Flat Rate Reuse Revenues: Residential Reuse Revenues	_____	_____	\$ _____
540.2	Commercial Reuse Revenues	_____	_____	_____
540.3	Industrial Reuse Revenues	_____	_____	_____
540.4	Reuse Revenues From Public Authorities	_____	_____	_____
540.5	Other Revenues	_____	_____	_____
540	Total Flat Rate Reuse Revenues	0	0	\$ 0
541.1	Measured Reuse Revenues: Residential Reuse Revenues	_____	_____	_____
541.2	Commercial Reuse Revenues	_____	_____	_____
541.3	Industrial Reuse Revenues	_____	_____	_____
541.4	Reuse Revenues From Public Authorities	_____	_____	_____
541	Total Measured Reuse Revenues	0	0	\$ 0
544	Reuse Revenues From Other Systems	_____	_____	_____
Total Reclaimed Water Sales				\$ 0
Total Wastewater Operating Revenues				\$ <u>88,322</u>

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

UTILITY NAME: Florida Community Water Systems, Inc.

SYSTEM NAME / COUNTY : Lakeside / Lake

YEAR OF REPORT
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WASTEWATER UTILITY EXPENSE ACCOUNT MATRIX

ACCT. NO. (a)	ACCOUNT NAME (b)	CURRENT YEAR (c)	.1 COLLECTION EXPENSES- OPERATIONS (d)	.2 COLLECTION EXPENSES- MAINTENANCE (e)	.3 PUMPING EXPENSES- OPERATIONS (f)	.4 PUMPING EXPENSES- MAINTENANCE (g)	.5 TREATMENT & DISPOSAL EXPENSES - OPERATIONS (h)	.6 TREATMENT & DISPOSAL EXPENSES - MAINTENANCE (i)
701	Salaries and Wages - Employees	\$ 0	\$	\$	\$	\$	\$	\$
703	Salaries and Wages - Officers, Directors and Majority Stockholders	3,200						
704	Employee Pensions and Benefits	0						
710	Purchased Sewage Treatment	0						
711	Sludge Removal Expense	0					5,749	
715	Purchased Power	5,749						
716	Fuel for Power Production	0						
718	Chemicals	844					844	
720	Materials and Supplies	0						
731	Contractual Services-Engineering	0						
732	Contractual Services - Accounting	288						
733	Contractual Services - Legal	65						
734	Contractual Services - Mgt. Fees	0						
735	Contractual Services - Testing	0						
736	Contractual Services - Other	43,385	164	164	13,555		12,428	1,480
741	Rental of Building/Real Property	2,657					2,657	
742	Rental of Equipment	0						
750	Transportation Expenses	0						
756	Insurance - Vehicle	0						
757	Insurance - General Liability	974						
758	Insurance - Workman's Comp.	0						
759	Insurance - Other	0						
760	Advertising Expense	0						
766	Regulatory Commission Expenses - Amortization of Rate Case Expense	0						
767	Regulatory Commission Exp.-Other	0						
770	Bad Debt Expense	812						
775	Miscellaneous Expenses	1,661						
Total Wastewater Utility Expenses		\$ 59,633	\$ 164	\$ 164	\$ 13,555	\$ 0	\$ 21,678	\$ 1,480

UTILITY NAME: Florida Community Water Systems, Inc.

SYSTEM NAME / COUNTY : Lakeside / Lake

YEAR OF REPORT
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WASTEWATER UTILITY EXPENSE ACCOUNT MATRIX

ACCT. NO. (a)	ACCOUNT NAME (b)	.7 CUSTOMER ACCOUNTS EXPENSE (j)	.8 ADMIN. & GENERAL EXPENSES (k)	.9 RECLAIMED WATER TREATMENT EXPENSES- OPERATIONS (l)	.10 RECLAIMED WATER TREATMENT EXPENSES- MAINTENANCE (m)	.11 RECLAIMED WATER DISTRIBUTION EXPENSES- OPERATIONS (n)	.12 RECLAIMED WATER DISTRIBUTION EXPENSES- MAINTENANCE (o)
701	Salaries and Wages - Employees	\$					
703	Salaries and Wages - Officers, Directors and Majority Stockholders		3,200				
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		288				
733	Contractual Services - Legal		65				
734	Contractual Services - Mgt. Fees						
735	Contractual Services - Testing						
736	Contractual Services - Other	3,778	11,814				
741	Rental of Building/Real Property						
742	Rental of Equipment						
750	Transportation Expenses						
756	Insurance - Vehicle						
757	Insurance - General Liability		974				
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	812					
775	Miscellaneous Expenses		1,661				
	Total Wastewater Utility Expenses	\$ 4,591	\$ 18,000	\$ 0	\$ 0	\$ 0	\$ 0

YEAR OF REPORT December 31, 2022
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UTILITY NAME: Florida Community Water Systems, Inc.

SYSTEM NAME / COUNTY : Lakeside / Lake

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				0
5/8"	Displacement	1.0	215	215
3/4"	Displacement	1.5		0
1"	Displacement	2.5		0
1 1/2"	Displacement or Turbine	5.0		0
2"	Displacement, Compound or Turbine	8.0		0
3"	Displacement	15.0		0
3"	Compound	16.0		0
3"	Turbine	17.5		0
4"	Displacement or Compound	25.0		0
4"	Turbine	30.0		0
6"	Displacement or Compound	50.0		0
6"	Turbine	62.5		0
8"	Compound	80.0		0
8"	Turbine	90.0		0
10"	Compound	115.0		0
10"	Turbine	145.0		0
12"	Turbine	215.0		0
Total Wastewater System Meter Equivalents				<u>215</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:

UTILITY NAME: Florida Community Water Systems, Inc.

YEAR OF REPORT December 31, 2022
--

SYSTEM NAME / COUNTY : Lakeside / Lake

WASTEWATER TREATMENT PLANT INFORMATION

Provide a separate sheet for each wastewater treatment facility

Permitted Capacity	15,000 gpd		
Basis of Permit Capacity (1)	DEP		
Manufacturer	Mack		
Type (2)	Ext. Aeration		
Hydraulic Capacity	15,000 gpd		
Average Daily Flow	8,926		
Total Gallons of Wastewater Treated	3,258,000		
Method of Effluent Disposal	Spray Fields		

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

(2) Contact stabilization, advanced treatment, etc.

UTILITY NAME: Florida Community Water Systems, Inc.

SYSTEM NAME / COUNTY : Lakeside / Lake

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 | 185 | |
| 2. Maximum number of ERCs* which can be served | 185 | |
| 3. Present system connection capacity (in ERCs*) using existing lines | 202 | |
| 4. Future connection capacity (in ERCs*) upon service area buildout | 258 | |
| 5. Estimated annual increase in ERCs* | 3 | |
| 6. Describe any plans and estimated completion dates for any enlargements or improvements of this system
<u>Increase capacity of wwtp for developer/growth. Replace spray fields with rapid infiltration.</u>
<u>All developer paid.</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 - none</u> | | |
| 8. If the utility does not engage in reuse, has a reuse feasibility study been completed? _____
If so, when? _____ | | |
| 9. Has the utility been required by the DEP or water management district to implement reuse? <u>N/A no reuse</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? _____ | | |
| 11. If the present system does not meet the requirements of DEP rules: | | |
| a. Attach a description of the plant upgrade necessary to meet the DEP rules. _____ | | |
| b. Have these plans been approved by DEP? _____ | | |
| c. When will construction begin? _____ | | |
| d. Attach plans for funding the required upgrading. _____ | | |
| e. Is this system under any Consent Order with DEP? _____ | | |
| 12. Department of Environmental Protection ID # <u>FLA 01052</u> | | |

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

UTILITY NAME: Florida Community Water Systems, Inc.

YEAR OF REPORT December 31, 2022
--

SYSTEM NAME / COUNTY : The Woods / Sumter

SCHEDULE OF YEAR END WASTEWATER RATE BASE

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	WASTEWATER UTILITY (d)
101	Utility Plant In Service	S-4(a)	\$ 209,865
	Less:		
	Nonused and Useful Plant (1)		
108	Accumulated Depreciation	S-6(b)	130,073
110	Accumulated Amortization	F-8	693
271	Contributions in Aid of Construction	S-7	69,065
252	Advances for Construction	F-20	
Subtotal			\$ 10,034
	Add:		
272	Accumulated Amortization of Contributions in Aid of Construction	S-8(a)	\$ 65,718
Subtotal			\$ 75,752
	Plus or Minus:		
114	Acquisition Adjustments (2)	F-7	(71,232)
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	50,839
	Working Capital Allowance (3)		4,187
	Other (Specify):		
WASTEWATER RATE BASE			\$ 59,545
WASTEWATER OPERATING INCOME		S-3	\$ (2,142)
ACHIEVED RATE OF RETURN (Wastewater Operating Income / Wastewater Rate Base)			-3.60%

- 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: Florida Community Water Systems, Inc.

YEAR OF REPORT December 31, 2022
--

SYSTEM NAME / COUNTY : The Woods / Sumter

WASTEWATER OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	WASTEWATER UTILITY (d)
UTILITY OPERATING INCOME			
400	Operating Revenues	S-9(a)	\$ 38,111
530	Less: Guaranteed Revenue (and AFPI)	S-9(a)	0
Net Operating Revenues			\$ 38,111
401	Operating Expenses	S-10(a)	\$ 33,493
403	Depreciation Expense	S-6(a)	3,910
	Less: Amortization of CIAC	S-8(a)	79
Net Depreciation Expense			\$ 3,831
406	Amortization of Utility Plant Acquisition Adjustment	F-7	1,560
407	Amortization Expense (Other than CIAC)	F-8	55
Taxes Other Than Income			
408.10	Utility Regulatory Assessment Fee		0
408.11	Property Taxes		1,314
408.12	Payroll Taxes		
408.13	Other Taxes and Licenses		
408	Total Taxes Other Than Income		\$ 1,314
409.1	Income Taxes		
410.10	Deferred Federal Income Taxes		
410.11	Deferred State Income Taxes		
411.10	Provision for Deferred Income Taxes - Credit		
412.10	Investment Tax Credits Deferred to Future Periods		
412.11	Investment Tax Credits Restored to Operating Income		
Utility Operating Expenses			\$ 40,253
Utility Operating Income			\$ (2,142)
Add Back:			
530	Guaranteed Revenue (and AFPI)	S-9(a)	\$ 0
413	Income From Utility Plant Leased to Others		
414	Gains (losses) From Disposition of Utility Property		
420	Allowance for Funds Used During Construction		
Total Utility Operating Income			\$ (2,142)

YEAR OF REPORT
December 31, 2022

UTILITY NAME: Florida Community Water Systems, Inc.

SYSTEM NAME / COUNTY : The Woods / Sumter

WASTEWATER UTILITY PLANT ACCOUNTS

ACCT. NO. (a)	ACCOUNT NAME (b)	PREVIOUS YEAR (c)	ADDITIONS (d)	RETIREMENTS (e)	CURRENT YEAR (f)
351	Organization	\$ 1,556	\$	\$	\$ 1,556
352	Franchises	427			427
353	Land and Land Rights	7,500			7,500
354	Structures and Improvements	46,394			46,394
355	Power Generation Equipment				0
360	Collection Sewers - Force	13,119			13,119
361	Collection Sewers - Gravity	31,025			31,025
362	Special Collecting Structures				0
363	Services to Customers		1,009		1,009
364	Flow Measuring Devices				0
365	Flow Measuring Installations	1,061			1,061
366	Reuse Services				0
367	Reuse Meters and Meter Installations				0
370	Receiving Wells				0
371	Pumping Equipment	11,870	3,316	2,487	12,699
374	Reuse Distribution Reservoirs				0
375	Reuse Transmission and Distribution System				0
380	Treatment and Disposal Equipment	8,449			8,449
381	Plant Sewers	837			837
382	Outfall Sewer Lines				0
389	Other Plant Miscellaneous Equipment	81,665			81,665
390	Office Furniture and Equipment	100			100
391	Transportation Equipment				0
392	Stores Equipment				0
393	Tools, Shop and Garage Equipment				0
394	Laboratory Equipment				0
395	Power Operated Equipment				0
396	Communication Equipment				0
397	Miscellaneous Equipment				0
398	Other Tangible Plant	4,024			4,024
Total Wastewater Plant		\$ 208,027	\$ 4,325	\$ 2,487	\$ 209,865

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

S-4(a)
GROUP _____

YEAR OF REPORT
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UTILITY NAME: Florida Community Water Systems, Inc.

SYSTEM NAME / COUNTY : The Woods / Sumter

WASTEWATER UTILITY PLANT MATRIX

ACCT. NO. (a)	ACCOUNT NAME (b)	.1 INTANGIBLE PLANT (g)	.2 COLLECTION PLANT (h)	.3 SYSTEM PUMPING PLANT (i)	.4 TREATMENT AND DISPOSAL PLANT (j)	.5 RECLAIMED WASTEWATER TREATMENT PLANT (k)	.6 RECLAIMED WASTEWATER DISTRIBUTION PLANT (l)	.7 GENERAL PLANT (m)
351	Organization	\$ 1,556						
352	Franchises	427						
353	Land and Land Rights				7,500			
354	Structures and Improvements				46,394			
355	Power Generation Equipment							
360	Collection Sewers - Force		13,119					
361	Collection Sewers - Gravity		31,025					
362	Special Collecting Structures							
363	Services to Customers		1,009					
364	Flow Measuring Devices							
365	Flow Measuring Installations		1,061					
366	Reuse Services							
367	Reuse Meters and Meter Installations							
370	Receiving Wells							
371	Pumping Equipment			12,699				
374	Reuse Distribution Reservoirs							
375	Reuse Transmission and Distribution System							
380	Treatment and Disposal Equipment				8,449			
381	Plant Sewers				837			
382	Outfall Sewer Lines							
389	Other Plant Miscellaneous Equipment				81,665			
390	Office Furniture and Equipment							100
391	Transportation Equipment							
392	Stores Equipment							
393	Tools, Shop and Garage Equipment							
394	Laboratory Equipment							
395	Power Operated Equipment							
396	Communication Equipment							
397	Miscellaneous Equipment							4,024
398	Other Tangible Plant							
	Total Wastewater Plant	\$ 1,983	\$ 46,214	\$ 12,699	\$ 144,845	\$ 0	\$ 0	\$ 4,124

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

UTILITY NAME: Florida Community Water Systems, Inc.

YEAR OF REPORT December 31, 2022
--

SYSTEM NAME / COUNTY : The Woods / Sumter

BASIS FOR WASTEWATER DEPRECIATION CHARGES

ACCT. NO. (a)	ACCOUNT NAME (b)	AVERAGE SERVICE LIFE IN YEARS (c)	AVERAGE NET SALVAGE IN PERCENT (d)	DEPRECIATION RATE APPLIED IN PERCENT (100% - D) / C (e)
354	Structures and Improvements	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	40		2.50%
363	Services to Customers	38		2.63%
364	Flow Measuring Devices	5		20.00%
365	Flow Measuring Installations	38		2.63%
366	Reuse Services	40		2.50%
367	Reuse Meters and Meter Installations	20		5.00%
370	Receiving Wells	30		3.33%
371	Pumping Equipment	15		6.67%
374	Reuse Distribution Reservoirs	37		2.70%
375	Reuse Transmission/Distribution Sys.	43		2.33%
380	Treatment and Disposal Equipment	18		5.56%
381	Plant Sewers	35		2.86%
382	Outfall Sewer Lines	30		3.33%
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	18		5.56%
393	Tools, Shop and Garage Equipment	16		6.25%
394	Laboratory Equipment	15		6.67%
395	Power Operated Equipment	12		8.33%
396	Communication Equipment	10		10.00%
397	Miscellaneous Equipment	15		6.67%
398	Other Tangible Plant	10		10.00%
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: Florida Community Water Systems, Inc.

YEAR OF REPORT
December 31, 2022

SYSTEM NAME / COUNTY : The Woods / Sumter

ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION

ACCT. NO.	ACCOUNT NAME (b)	BALANCE AT BEGINNING OF YEAR (c)	ACCRUALS (d)	OTHER CREDITS * (e)	TOTAL CREDITS (d + e) (f)
354	Structures and Improvements	\$ 19,191	\$ 1,450	\$	\$ 1,450
355	Power Generation Equipment				0
360	Collection Sewers - Force	4,839	437		437
361	Collection Sewers - Gravity	6,739	689		689
362	Special Collecting Structures				0
363	Services to Customers		18		18
364	Flow Measuring Devices				0
365	Flow Measuring Installations	440	28		28
366	Reuse Services				0
367	Reuse Meters and Meter Installations				0
370	Receiving Wells				0
371	Pumping Equipment	3,386	814		814
374	Reuse Distribution Reservoirs				0
375	Reuse Transmission/Distribution Sys.				0
380	Treatment and Disposal Equipment	7,617	469		469
381	Plant Sewers	630	24		24
382	Outfall Sewer Lines				0
389	Other Plant Miscellaneous Equipment	81,665	0		0
390	Office Furniture and Equipment	99			0
391	Transportation Equipment				0
392	Stores Equipment				0
393	Tools, Shop and Garage Equipment				0
394	Laboratory Equipment				0
395	Power Operated Equipment				0
396	Communication Equipment				0
397	Miscellaneous Equipment				0
398	Other Tangible Plant	4,044	(20)		(20)
Total Depreciable Wastewater Plant in Service		\$ 128,650	\$ 3,910	\$ 0	\$ 3,910

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

UTILITY NAME: Florida Community Water Systems, Inc.

YEAR OF REPORT
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SYSTEM NAME / COUNTY : The Woods / Sumter

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-j) (k)
354	Structures and Improvements	\$	\$	\$	\$	\$ 20,640
355	Power Generation Equipment					0
360	Collection Sewers - Force					5,277
361	Collection Sewers - Gravity					7,428
362	Special Collecting Structures					0
363	Services to Customers					18
364	Flow Measuring Devices					0
365	Flow Measuring Installations					468
366	Reuse Services					0
367	Reuse Meters and Meter Installations					0
370	Receiving Wells					0
371	Pumping Equipment	2,487			2,487	1,713
374	Reuse Distribution Reservoirs					0
375	Reuse Transmission/Distribution Sys.					0
380	Treatment and Disposal Equipment					8,086
381	Plant Sewers					654
382	Outfall Sewer Lines					0
389	Other Plant Miscellaneous Equipment					81,665
390	Office Furniture and Equipment					99
391	Transportation Equipment					0
392	Stores Equipment					0
393	Tools, Shop and Garage Equipment					0
394	Laboratory Equipment					0
395	Power Operated Equipment					0
396	Communication Equipment					0
397	Miscellaneous Equipment					0
398	Other Tangible Plant					4,025
Total Depreciable Wastewater Plant in Service		\$ 2,487	\$ 0	\$ 0	\$ 2,487	\$ 130,073

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

UTILITY NAME: Florida Community Water Systems, Inc.

YEAR OF REPORT December 31, 2022
--

SYSTEM NAME / COUNTY : The Woods / Sumter

**CONTRIBUTIONS IN AID OF CONSTRUCTION
ACCOUNT 271**

DESCRIPTION (a)	REFERENCE (b)	WASTEWATER (c)
Balance first of year		\$ <u>69,065</u>
Add credits during year:		
Contributions received from Capacity, Main Extension and Customer Connection Charges	S-8(a)	\$ <u>0</u>
Contributions received from Developer or Contractor Agreements in cash or property	S-8(b)	<u>0</u>
Total Credits		\$ <u>0</u>
Less debits charged during the year (All debits charged during the year must be explained below)		\$ _____
Total Contributions In Aid of Construction		\$ <u>69,065</u>

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

UTILITY NAME: Florida Community Water Systems, Inc.

YEAR OF REPORT
December 31, 2022

SYSTEM NAME / COUNTY : The Woods / Sumter

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)
_____	_____	\$ _____	\$ _____ 0
_____	_____	_____	_____ 0
_____	_____	_____	_____ 0
_____	_____	_____	_____ 0
_____	_____	_____	_____ 0
_____	_____	_____	_____ 0
_____	_____	_____	_____ 0
_____	_____	_____	_____ 0
Total Credits			\$ _____ 0

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

DESCRIPTION (a)	WASTEWATER (b)
Balance first of year	\$ _____ 65,639
Debits during the year: Accruals charged to Account 272 Other debits (specify): _____ _____	\$ _____ 79 _____ _____
Total debits	\$ _____ 79
Credits during the year (specify): _____ _____	\$ _____ _____
Total credits	\$ _____ 0
Balance end of year	\$ _____ 65,718

UTILITY NAME: Florida Community Water Systems, Inc.

YEAR OF REPORT
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SYSTEM NAME / COUNTY : The Woods / Sumter

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

DESCRIPTION (a)	INDICATE CASH OR PROPERTY (b)	AMOUNT (c)
NONE.		\$ _____
_____		_____
_____		_____
_____		_____
_____		_____
_____		_____
_____		_____
_____		_____
_____		_____
_____		_____
_____		_____
_____		_____
_____		_____
_____		_____
_____		_____
_____		_____
_____		_____
Total Credits		\$ _____ 0

S-8(b)
GROUP _____

UTILITY NAME: Florida Community Water Systems, Inc.

YEAR OF REPORT December 31, 2022
--

SYSTEM NAME / COUNTY : The Woods / Sumter

WASTEWATER OPERATING REVENUE

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS * (c)	YEAR END NUMBER OF CUSTOMERS * (d)	AMOUNTS (e)
WASTEWATER SALES				
	Flat Rate Revenues:			
521.1	Residential Revenues	_____	_____	\$ _____
521.2	Commercial Revenues	_____	_____	_____
521.3	Industrial Revenues	_____	_____	_____
521.4	Revenues From Public Authorities	_____	_____	_____
521.5	Multiple Family Dwelling Revenues	_____	_____	_____
521.6	Other Revenues	_____	_____	_____
521	Total Flat Rate Revenues	0	0	\$ 0
	Measured Revenues:			
522.1	Residential Revenues	49	53	38,111
522.2	Commercial Revenues	_____	_____	_____
522.3	Industrial Revenues	_____	_____	_____
522.4	Revenues From Public Authorities	_____	_____	_____
522.5	Multiple Family Dwelling Revenues	_____	_____	_____
522	Total Measured Revenues	49	53	\$ 38,111
523	Revenues From Public Authorities	_____	_____	_____
524	Revenues From Other Systems	_____	_____	_____
525	Interdepartmental Revenues	_____	_____	_____
Total Wastewater Sales		49	53	\$ 38,111
OTHER WASTEWATER REVENUES				
530	Guaranteed Revenues (Including Allowance for Funds Prudently Invested or AFPI)			\$ _____
531	Sale of Sludge			_____
532	Forfeited Discounts			_____
534	Rents From Wastewater Property			_____
535	Interdepartmental Rents			_____
536	Other Wastewater Revenues			_____
Total Other Wastewater Revenues				\$ 0

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

UTILITY NAME: Florida Community Water Systems, Inc.

YEAR OF REPORT December 31, 2022

SYSTEM NAME / COUNTY : The Woods / Sumter

WASTEWATER OPERATING REVENUE

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS * (c)	YEAR END NUMBER OF CUSTOMERS * (d)	AMOUNTS (e)
RECLAIMED WATER SALES				
	Flat Rate Reuse Revenues:			
540.1	Residential Reuse Revenues	_____	_____	\$ _____
540.2	Commercial Reuse Revenues	_____	_____	_____
540.3	Industrial Reuse Revenues	_____	_____	_____
540.4	Reuse Revenues From Public Authorities	_____	_____	_____
540.5	Other Revenues	_____	_____	_____
540	Total Flat Rate Reuse Revenues	0	0	\$ _____ 0
	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	0	0	\$ _____ 0
544	Reuse Revenues From Other Systems			
Total Reclaimed Water Sales				\$ _____ 0
Total Wastewater Operating Revenues				\$ <u>38,111</u>

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

UTILITY NAME: Florida Community Water Systems, Inc.

SYSTEM NAME / COUNTY : The Woods / Sumter

YEAR OF REPORT
December 31, 2022

WASTEWATER UTILITY EXPENSE ACCOUNT MATRIX

ACCT. NO. (a)	ACCOUNT NAME (b)	CURRENT YEAR (c)	.1 COLLECTION EXPENSES - OPERATIONS (d)	.2 COLLECTION EXPENSES - MAINTENANCE (e)	.3 PUMPING EXPENSES - OPERATIONS (f)	.4 PUMPING EXPENSES - MAINTENANCE (g)	.5 TREATMENT & DISPOSAL EXPENSES - OPERATIONS (h)	.6 TREATMENT & DISPOSAL EXPENSES - MAINTENANCE (i)
701	Salaries and Wages - Employees	\$ 0	\$	\$	\$	\$	\$	\$
703	Salaries and Wages - Officers, Directors and Majority Stockholders	3,150						
704	Employee Pensions and Benefits	0						
710	Purchased Sewage Treatment	0					735	
711	Sludge Removal Expense	735					3,828	
715	Purchased Power	3,828						
716	Fuel for Power Production	0						
718	Chemicals	685					685	
720	Materials and Supplies	0						
731	Contractual Services-Engineering	0						
732	Contractual Services - Accounting	288						
733	Contractual Services - Legal	16						
734	Contractual Services - Mgt. Fees	0						
735	Contractual Services - Testing	0						
736	Contractual Services - Other	24,404	92	92	7,625		6,991	833
741	Rental of Building/Real Property	0						
742	Rental of Equipment	0						
750	Transportation Expenses	0						
756	Insurance - Vehicle	0						
757	Insurance - General Liability	242						
758	Insurance - Workman's Comp.	0						
759	Insurance - Other	0						
760	Advertising Expense	0						
766	Regulatory Commission Expenses - Amortization of Rate Case Expense	0						
767	Regulatory Commission Exp.-Other	0						
770	Bad Debt Expense	144						
775	Miscellaneous Expenses	3						
Total Wastewater Utility Expenses		\$ 33,493	\$ 92	\$ 92	\$ 7,625	\$ 0	\$ 12,238	\$ 833

S-10(a)
GROUP _____

UTILITY NAME: Florida Community Water Systems, Inc.

YEAR OF REPORT
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SYSTEM NAME / COUNTY : The Woods / Sumter

WASTEWATER UTILITY EXPENSE ACCOUNT MATRIX

ACCT. NO. (a)	ACCOUNT NAME (b)	.7 CUSTOMER ACCOUNTS EXPENSE (f)	.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		3,150				
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		288				
733	Contractual Services - Legal		16				
734	Contractual Services - Mgt. Fees						
735	Contractual Services - Testing		6,645				
736	Contractual Services - Other	2,125					
741	Rental of Building/Real Property						
742	Rental of Equipment						
750	Transportation Expenses						
756	Insurance - Vehicle						
757	Insurance - General Liability		242				
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	144					
770	Bad Debt Expense		3				
775	Miscellaneous Expenses						
Total Wastewater Utility Expenses		\$ 2,269	\$ 10,344	\$ 0	\$ 0	\$ 0	\$ 0

UTILITY NAME: Florida Community Water Systems, Inc.

YEAR OF REPORT
December 31, 2022

SYSTEM NAME / COUNTY : The Woods / Sumter

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	53	53
3/4"	Displacement	1.5		0
1"	Displacement	2.5		0
1 1/2"	Displacement or Turbine	5.0		0
2"	Displacement, Compound or Turbine	8.0		0
3"	Displacement	15.0		0
3"	Compound	16.0		0
3"	Turbine	17.5		0
4"	Displacement or Compound	25.0		0
4"	Turbine	30.0		0
6"	Displacement or Compound	50.0		0
6"	Turbine	62.5		0
8"	Compound	80.0		0
8"	Turbine	90.0		0
10"	Compound	115.0		0
10"	Turbine	145.0		0
12"	Turbine	215.0		0
Total Wastewater System Meter Equivalents				<u>53</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:

UTILITY NAME: Florida Community Water Systems, Inc.

YEAR OF REPORT December 31, 2022
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SYSTEM NAME / COUNTY : The Woods / Sumter

WASTEWATER TREATMENT PLANT INFORMATION

Provide a separate sheet for each wastewater treatment facility

Permitted Capacity	0.015 MGD		
Basis of Permit Capacity (1)	DEP		
Manufacturer	Unknown		
Type (2)	Ext. Aeration		
Hydraulic Capacity	0.015 MGD		
Average Daily Flow	7,699		
Total Gallons of Wastewater Treated	2,810,000		
Method of Effluent Disposal	RIB's		

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

(2) Contact stabilization, advanced treatment, etc.

UTILITY NAME: Florida Community Water Systems, Inc.

YEAR OF REPORT
December 31, 2022

SYSTEM NAME / COUNTY : The Woods / Sumter

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 53
2. Maximum number of ERCs* which can be served 55
3. Present system connection capacity (in ERCs*) using existing lines 53
4. Future connection capacity (in ERCs*) upon service area buildout 55
5. Estimated annual increase in ERCs* 0
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 - none
8. If the utility does not engage in reuse, has a reuse feasibility study been completed? _____
If so, when? _____
9. Has the utility been required by the DEP or water management district to implement reuse? N/A no reuse
If so, what are the utility's plans to comply with this requirement? _____
10. When did the company last file a capacity analysis report with the DEP? _____
11. If the present system does not meet the requirements of DEP rules:
a. Attach a description of the plant upgrade necessary to meet the DEP rules. _____
b. Have these plans been approved by DEP? _____
c. When will construction begin? _____
d. Attach plans for funding the required upgrading. _____
e. Is this system under any Consent Order with DEP? _____
12. Department of Environmental Protection ID # FLA013500

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

**Reconciliation of Revenue to
Regulatory Assessment Fee Revenue
Water Operations
Class A & B**

**Company: FLORIDA COMMUNITY WATER SYSTEMS, INC.
For the Year Ended December 31, 2022**

(a)	(b)	(c)	(d)
Accounts	Gross Water Revenues Per Sch. W-9	Gross Water Revenues Per RAF Return	Difference (b) - (c)
Gross Revenue:			
Unmetered Water Revenues (460)	\$ _____	\$ _____	\$ _____
Total Metered Sales (461.1 - 461.5)	1,055,530	1,055,530	0
Total Fire Protection Revenue (462.1 - 462.2)	_____	_____	_____
Other Sales to Public Authorities (464)	_____	_____	_____
Sales to Irrigation Customers (465)	61,872	61,872	0
Sales for Resale (466)	_____	_____	_____
Interdepartmental Sales (467)	_____	_____	_____
Total Other Water Revenues (469 - 474)	26,627	26,627	0
Total Water Operating Revenue	1,144,029	1,144,029	0
LESS: Expense for Purchased Water from FPSC-Regulated Utility	_____	_____	_____
Net Water Operating Revenues	\$1,144,029	\$1,144,029	\$0

Explanations:

Instructions:

For the current year, reconcile the gross water revenues reported on Schedule W-9 with the gross water revenues reported on the company's regulatory assessment fee return. Explain any differences reported in column (d).

**Reconciliation of Revenue to
Regulatory Assessment Fee Revenue
Wastewater Operations
Class A & B**

**Company: FLORIDA COMMUNITY WATER SYSTEMS, INC.
For the Year Ended December 31, 2022**

(a)	(b)	(c)	(d)
Accounts	Gross Wastewater Revenues Per Sch. S-9	Gross Wastewater Revenues Per RAF Return	Difference (b) - (c)
Gross Revenue:			
Total Flat-Rate Revenues (521.1 - 521.6)	\$ _____	\$ _____	_____
Total Measured Revenues (522.1 - 522.5)	221,940	221,940	0
Revenues from Public Authorities (523)	_____	_____	_____
Revenues from Other Systems (524)	_____	_____	_____
Interdepartmental Revenues (525)	_____	_____	_____
Total Other Wastewater Revenues (530 - 536)	_____	_____	_____
Reclaimed Water Sales (540.1 - 544)	_____	_____	_____
Total Wastewater Operating Revenue	221,940	221,940	0
LESS: Expense for Purchased Wastewater from FPSC-Regulated Utility	_____	_____	_____
Net Wastewater Operating Revenues	\$221,940	\$221,940	\$0

Explanations:

Instructions:

For the current year, reconcile the gross wastewater revenues reported on Schedule S-9 with the gross wastewater revenues reported on the company's regulatory assessment fee return. Explain any differences reported in column (d).