

CLASS "A" OR "B"

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

ANNUAL REPORT

OF

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

Exact Legal Name of Respondent

675 W / 576 S

Certificate Number(s)

Submitted To The

STATE OF FLORIDA



December 31, 2023

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GENERAL INSTRUCTIONS

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

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

The fourth copy should be retained by the utility.

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EXECUTIVE SUMMARY

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 financial statement of the utility.

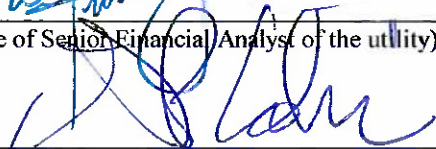
YES NO
 4. The annual report fairly represents the financial condition and results of operations of the respondent for the period presented and other information and statements presented in the report as to the business affairs of the respondent are true, correct and complete for the period for which it represents.

Items Certified			
1.	2.	3.	4.



(Signature of Senior Financial Analyst of the utility) *

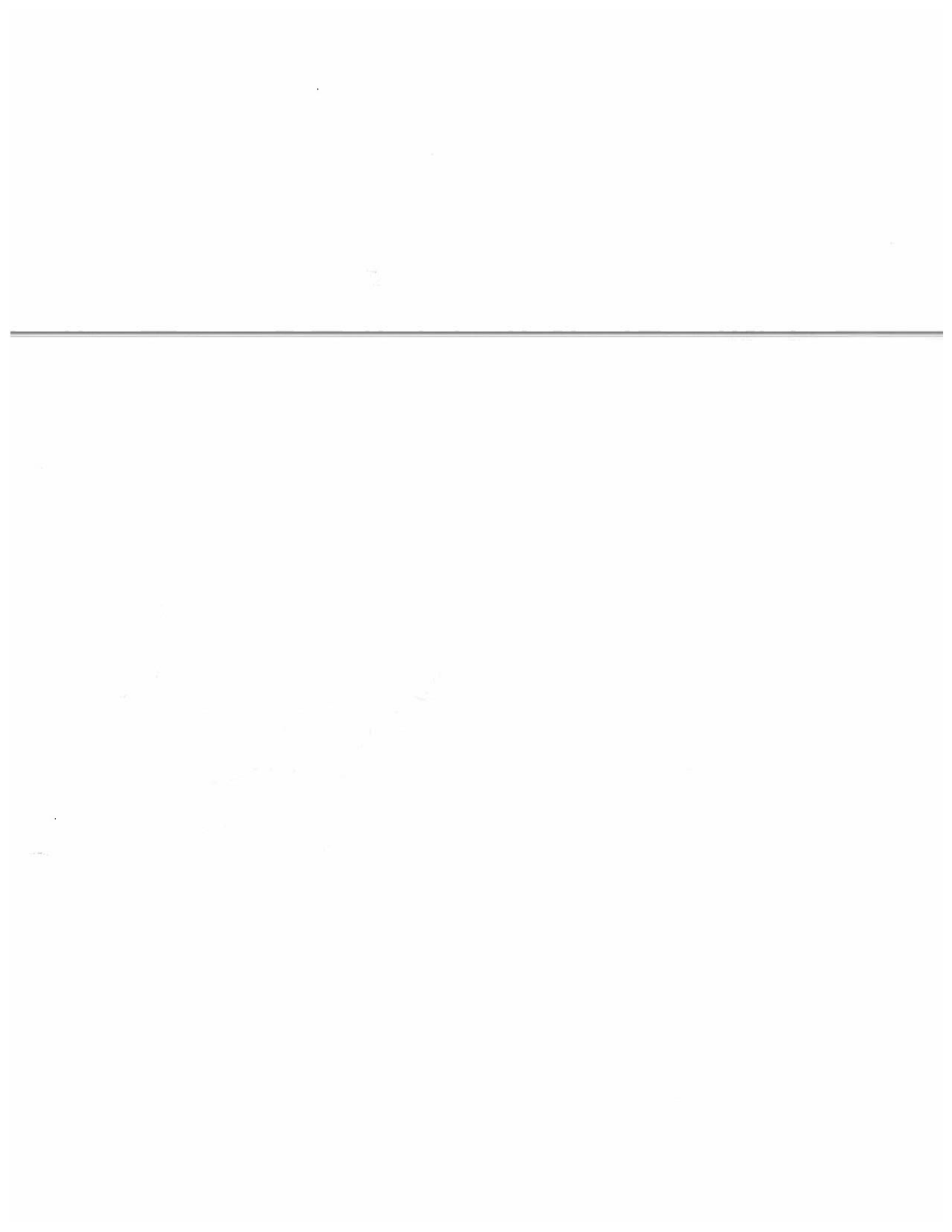
1.	2.	3.	4.
X	X	X	X



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

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

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



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

YEAR OF REPORT December 31, 2023

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

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

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

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

YEAR OF REPORT
December 31, 2023

COMPANY PROFILE

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

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

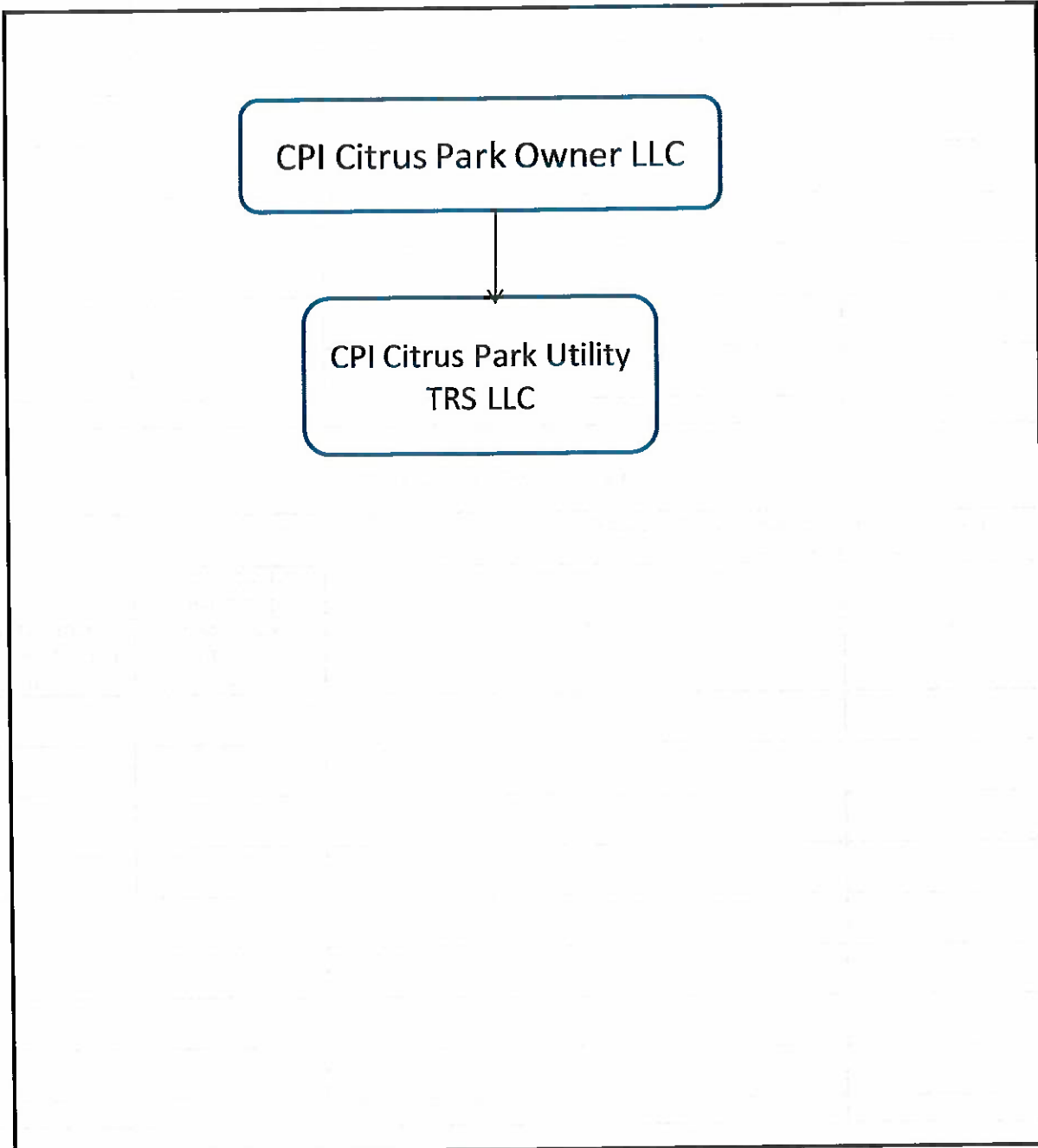
-
- A. Utility Established 2020
 - B. Wastewater and Water Treatment and Distribution
 - C. Provide services to Mobile Home park and neighboring subdivision.
 - D. None.
 - E. The system is virtually built out.
 - F. None.

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

PARENT / AFFILIATE ORGANIZATION CHART

Current as of December 31, 2023

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



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

YEAR OF REPORT
December 31, 2023

COMPENSATION OF OFFICERS

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

COMPENSATION OF DIRECTORS

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

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

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)
N/A			

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

AFFILIATION OF OFFICERS AND DIRECTORS

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

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

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

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

Complete the following for any business which is conducted as a byproduct, coproduct, or joint product as a result of providing water and / or wastewater service. This would include any business which requires the use of utility land and facilities. Examples of these types of businesses would be orange groves, nurseries, tree farms, 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.

BUSINESS OR SERVICE CONDUCTED (a)	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	\$		\$		\$	

BUSINESS TRANSACTIONS WITH RELATED PARTIES

List each contract, agreement, or other business transaction exceeding a cumulative amount of \$500 in any one 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 DATES (c)	ANNUAL CHARGES (P)urchased (S)old (d)	AMOUNT (e)
CPI Citrus Park Owner LLC	Land Lease for Use of Utility Plant	9/1/2020	P	60,654.96

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

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.
 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.
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

NAME OF COMPANY OR RELATED PARTY (a)	DESCRIPTION OF ITEMS (b)	SALE OR PURCHASE PRICE (c)	NET BOOK VALUE (d)	GAIN OR LOSS (e)	FAIR MARKET VALUE (f)
N/A		\$	\$	\$	\$

FINANCIAL SECTION

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

YEAR OF REPORT December 31, 2023

**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	\$ 2,904,426	\$ 3,082,620
108-110	Less: Accumulated Depreciation and Amortization	F-8	1,950,397	2,043,372
Net Plant			\$ 954,029	\$ 1,039,248
114-115	Utility Plant Acquisition adjustment (Net)	F-7		
116 *	Other Utility Plant Adjustments			
Total Net Utility Plant			\$ 954,029	\$ 1,039,248
OTHER PROPERTY AND INVESTMENTS				
121	Nonutility Property	F-9	\$ -	\$ -
122	Less: Accumulated Depreciation and Amortization		-	-
Net Nonutility Property			\$ -	\$ -
123	Investment In Associated Companies	F-10	-	-
124	Utility Investments	F-10	-	-
125	Other Investments	F-10	-	-
126-127	Special Funds	F-10	-	-
Total Other Property & Investments			\$ -	\$ -
CURRENT AND ACCRUED ASSETS				
131	Cash		\$ 298,836	\$ 369,206
132	Special Deposits	F-9	8,314	7,289
133	Other Special Deposits	F-9		
134	Working Funds			
135	Temporary Cash Investments			
141-144	Accounts and Notes Receivable, Less Accumulated Provision for Uncollectible Accounts	F-11	18,696	24,720
145	Accounts Receivable from Associated Companies	F-12	(1,195,867)	(1,298,788)
146	Notes Receivable from Associated Companies	F-12		
151-153	Material and Supplies			
161	Stores Expense			
162	Prepayments			
171	Accrued Interest and Dividends Receivable			
172 *	Rents Receivable			
173 *	Accrued Utility Revenues			
174	Misc. Current and Accrued Assets	F-12	2,709	-
Total Current and Accrued Assets			\$ (867,312)	\$ (897,573)

* Not Applicable for Class B Utilities

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

YEAR OF REPORT December 31, 2023

COMPARATIVE BALANCE SHEET
ASSETS AND OTHER DEBITS

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR (e)
DEFERRED DEBITS				
181	Unamortized Debt Discount & Expense	F-13	\$ -	\$ -
182	Extraordinary Property Losses	F-13	-	-
183	Preliminary Survey & Investigation Charges		-	-
184	Clearing Accounts		-	-
185 *	Temporary Facilities		-	-
186	Misc. Deferred Debits	F-14	-	-
187 *	Research & Development Expenditures		-	-
190	Accumulated Deferred Income Taxes		-	-
Total Deferred Debits			\$ -	\$ -
TOTAL ASSETS AND OTHER DEBITS			\$ 86,717	\$ 141,675

* Not Applicable for Class B Utilities

NOTES TO THE BALANCE SHEET

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

**COMPARATIVE BALANCE SHEET
EQUITY CAPITAL AND LIABILITIES**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR (e)
EQUITY CAPITAL				
201	Common Stock Issued	F-15	\$	\$ -
204	Preferred Stock Issued	F-15	-	-
202, 205 *	Capital Stock Subscribed			
203, 206 *	Capital Stock Liability for Conversion			
207 *	Premium on Capital Stock			
209 *	Reduction in Par or Stated Value of Capital Stock			
210 *	Gain on Resale or Cancellation of Reacquired Capital Stock			
211	Other Paid - In Capital		100	100
212	Discount On Capital Stock		-	
213	Capital Stock Expense		-	
214-215	Retained Earnings	F-16	(8,762)	(48,924)
216	Reacquired Capital Stock		-	-
218	Proprietary Capital (Proprietorship and Partnership Only)		-	-
Total Equity Capital			\$ (8,662)	\$ (48,824)
LONG TERM DEBT				
221	Bonds	F-15	-	-
222 *	Reacquired Bonds		-	-
223	Advances from Associated Companies	F-17		-
224	Other Long Term Debt	F-17		-
Total Long Term Debt			\$ -	\$ -
CURRENT AND ACCRUED LIABILITIES				
231	Accounts Payable		19,371	119,283
232	Notes Payable	F-18	-	-
233	Accounts Payable to Associated Companies	F-18		
234	Notes Payable to Associated Companies	F-18	-	
235	Customer Deposits			
236	Accrued Taxes		14,193	19,865
237	Accrued Interest	F-19		-
238	Accrued Dividends		-	
239	Matured Long Term Debt		-	
240	Matured Interest		-	
241	Miscellaneous Current & Accrued Liabilities	F-20	10,047	7,092
Total Current & Accrued Liabilities			\$ 43,611	\$ 146,240

* Not Applicable for Class B Utilities

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

YEAR OF REPORT December 31, 2023

**COMPARATIVE BALANCE SHEET
EQUITY CAPITAL AND LIABILITIES**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR (e)
DEFERRED CREDITS				
251	Unamortized Premium On Debt	F-13	\$ -	\$ -
252	Advances For Construction	F-20	-	-
253	Other Deferred Credits	F-21	-	-
255	Accumulated Deferred Investment Tax Credits		-	-
Total Deferred Credits			\$ -	\$ -
OPERATING RESERVES				
261	Property Insurance Reserve		\$ -	\$ -
262	Injuries & Damages Reserve		-	-
263	Pensions and Benefits Reserve		-	-
265	Miscellaneous Operating Reserves		-	-
Total Operating Reserves			\$ -	\$ -
CONTRIBUTIONS IN AID OF CONSTRUCTION				
271	Contributions in Aid of Construction	F-22	\$ 483,710	\$ 483,710
272	Accumulated Amortization of Contributions in Aid of Construction	F-22	431,943	439,452
Total Net C.I.A.C.			\$ 51,767	\$ 44,258
ACCUMULATED DEFERRED INCOME TAXES				
281	Accumulated Deferred Income Taxes - Accelerated Depreciation		\$ -	\$ -
282	Accumulated Deferred Income Taxes - Liberalized Depreciation		-	-
283	Accumulated Deferred Income Taxes - Other		-	-
Total Accumulated Deferred Income Tax			\$ -	\$ -
TOTAL EQUITY CAPITAL AND LIABILITIES			\$ 86,717	\$ 141,675

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

YEAR OF REPORT December 31, 2023

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)	\$ 456,738	\$ 438,729
469, 530	Less: Guaranteed Revenue and AFPI	F-3(b)		
	Net Operating Revenues		\$ 456,738	\$ 438,729
401	Operating Expenses	F-3(b)	\$ 292,681	\$ 373,682
403	Depreciation Expense:	F-3(b)	\$ 57,275	\$ 92,974
	Less: Amortization of CIAC	F-22	7,509	7,509
	Net Depreciation Expense		\$ 49,766	\$ 85,466
406	Amortization of Utility Plant Acquisition Adjustment	F-3(b)		
407	Amortization Expense (Other than CIAC)	F-3(b)		
408	Taxes Other Than Income	W/S-3	20,553	19,743
409	Current Income Taxes	W/S-3		
410.10	Deferred Federal Income Taxes	W/S-3		
410.11	Deferred State Income Taxes	W/S-3		
411.10	Provision for Deferred Income Taxes - Credit	W/S-3	-	
412.10	Investment Tax Credits Deferred to Future Periods	W/S-3	-	
412.11	Investment Tax Credits Restored to Operating Income	W/S-3	-	
	Utility Operating Expenses		\$ 363,000	\$ 478,891
	Net Utility Operating Income		\$ 93,738	\$ (40,162)
469, 530	Add Back: Guaranteed Revenue and AFPI	F-3(b)	-	-
413	Income From Utility Plant Leased to Others		-	-
414	Gains (losses) From Disposition of Utility Property		-	-
420	Allowance for Funds Used During Construction			
	Total Utility Operating Income [Enter here and on Page F-3(c)]		\$ 93,738	\$ (40,162)

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

COMPARATIVE OPERATING STATEMENT (Cont'd)

WATER SCHEDULE W-3 * (f)	WASTEWATER SCHEDULE S-3 * (g)	OTHER THAN REPORTING SYSTEMS (h)
\$ 257,705	\$ 181,024	\$ -
\$ 257,705	\$ 181,024	\$ -
\$ 126,350	\$ 247,332	\$ -
48,086	44,888	-
3,595	3,914	-
\$ 44,491	\$ 40,974	\$ -
-	-	-
-	-	-
11,597	8,146	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
\$ 182,438	\$ 296,453	\$ -
\$ 75,267	\$ (115,429)	\$ -
-	-	-
-	-	-
-	-	-
-	-	-
\$ 75,267	\$ (115,429)	\$ -

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

COMPARATIVE OPERATING STATEMENT (Cont'd)

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR (e)
Total Utility Operating Income [from page F-3(a)]			\$ 93,738	\$ (40,162)
OTHER INCOME AND DEDUCTIONS				
415	Revenues-Merchandising, Jobbing, and Contract Deductions		\$ -	\$ -
416	Costs & Expenses of Merchandising Jobbing, and Contract Work			
419	Interest and Dividend Income			
421	Nonutility Income			
426	Miscellaneous Nonutility Expenses			
Total Other Income and Deductions			\$ -	\$ -
TAXES APPLICABLE TO OTHER INCOME				
408.2	Taxes Other Than Income		\$ -	\$ -
409.2	Income Taxes			
410.2	Provision for Deferred Income Taxes			
411.2	Provision for Deferred Income Taxes - Credit			
412.2	Investment Tax Credits - Net		-	-
412.3	Investment Tax Credits Restored to Operating Income		-	-
Total Taxes Applicable To Other Income			\$ -	\$ -
INTEREST EXPENSE				
427	Interest Expense	F-19	\$ -	\$ -
428	Interest Expense	F-13		-
429	Amortization of Premium on Debt	F-13	-	-
Total Interest Expense			\$ -	\$ -
EXTRAORDINARY ITEMS				
433	Extraordinary Income		\$ -	\$ -
434	Extraordinary Deductions		-	
409.3	Income Taxes, Extraordinary Items		-	-
Total Extraordinary Items			\$ -	\$ -
NET INCOME			\$ 93,738	\$ (40,162)

Explain Extraordinary Income:

NONE

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

YEAR OF REPORT December 31, 2023

SCHEDULE OF YEAR END RATE BASE

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	WATER UTILITY (d)	WASTEWATER UTILITY (e)
101	Utility Plant In Service	F-7	\$ 1,495,926	\$ 1,586,694
	Less:			
	Nonused and Useful Plant (1)			
108	Accumulated Depreciation	F-8	906,110	1,137,262
110	Accumulated Amortization	F-8	-	-
271	Contributions In Aid of Construction	F-22	154,600	329,110
252	Advances for Construction	F-20	-	-
Subtotal			\$ 435,217	\$ 120,322
272	Add: Accumulated Amortization of Contributions in Aid of Construction	F-22	148,847	290,605
Subtotal			\$ 584,064	\$ 410,927
114	Plus or Minus: Acquisition Adjustments (2)	F-7	-	-
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	-	-
	Working Capital Allowance (3)		15,794	30,917
	Other (Specify):			
RATE BASE			\$ 599,857	\$ 441,843
NET UTILITY OPERATING INCOME			\$ 75,267	\$ (115,429)
ACHIEVED RATE OF RETURN (Operating Income / Rate Base)			12.55%	-26.12%

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.

**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	\$ (48,824)	100.00%	7.85%	7.85%
Preferred Stock	-	0.00%	0.00%	0.00%
Long Term Debt	-	0.00%	5.69%	0.00%
Short Term Debt	-	0.00%	0.00%	0.00%
Customer Deposits	-	0.00%	6.00%	0.00%
Tax Credits - Zero Cost	-	0.00%	0.00%	0.00%
Tax Credits - Weighted Cost	-	0.00%	0.00%	0.00%
Deferred Income Taxes	-	0.00%	0.00%	0.00%
Other (Explain) Short Term Debt	-	0.00%	0.00%	0.00%
Total	\$ <u>(48,824)</u>	<u>100.00%</u>		<u>7.85%</u>

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

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

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

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

APPROVED RETURN ON EQUITY

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

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

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

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

UTILITY NAME:

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

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**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 (I) ADJUSTMENTS SPECIFIC (e)	OTHER (I) ADJUSTMENTS PRO RATA (f)	CAPITAL STRUCTURE (g)
Common Equity	\$ (48,824)					(48,824)
Preferred Stock						
Long Term Debt						
Short Term Debt						
Customer Deposits						
Tax Credits - Zero Cost						
Tax Credits - Weighted Cost						
Deferred Inc. Taxes						
Other (Explain) Short Term Debt						
Total	\$ (48,824)	0	0	0	0	(48,824)
Explain below all adjustments made in Columns (e) and (f):						

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

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**UTILITY PLANT
ACCOUNTS 101 - 106**

ACCT. (a)	DESCRIPTION (b)	WATER (c)	WASTEWATER (d)	OTHER THAN REPORTING SYSTEMS (e)	TOTAL (f)
101	Plant Accounts: Utility Plant In Service	\$ 1,495,926	\$ 1,586,694	\$ _____	\$ 3,082,620
102	Utility Plant Leased to Other	_____	_____	_____	-
103	Property Held for Future Use	_____	-	_____	-
104	Utility Plant Purchased or Sold	_____	_____	_____	-
105	Construction Work in Progress	_____	_____	_____	-
106	Completed Construction Not Classified	_____	_____	_____	-
	Total Utility Plant	\$ <u>1,495,926</u>	\$ <u>1,586,694</u>	\$ <u>-</u>	\$ <u>3,082,620</u>

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

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

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

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	\$ 858,023	\$ 1,092,374		1,950,397
Credit during year:				
Accruals charged to:				
Account 108.1 (1)	\$ 48,086	\$ 44,888	\$ -	\$ 92,974
Account 108.2 (2)				
Account 108.3 (2)				
Other Accounts (specify):				
Salvage				
Other Credits (Specify):				
Total Credits	\$ 48,086	\$ 44,888	\$ -	\$ 92,974
Debits during year:				
Book cost of plant retired	-	-		-
Cost of Removal	-	-		-
Other Debits (specify):				
Total Debits	\$ -	\$ -	\$ -	\$ -
Balance end of year	\$ 906,110	\$ 1,137,262	\$ -	\$ 2,043,372
ACCUMULATED AMORTIZATION				
Account 110				
Balance first of year	\$ -			
Credit during year:				
Accruals charged to:				
Account 110.2 (2)	\$ -	\$ -	\$ -	\$ -
Other Accounts (specify):				
Total credits	\$ -	\$ -	\$ -	\$ -
Debits during year:				
Book cost of plant retired				
Other debits (specify):				
Total Debits	\$ -	\$ -	\$ -	\$ -
Balance end of year	\$ -	\$ -	\$ -	\$ -

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

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

YEAR OF REPORT December 31, 2023
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**REGULATORY COMMISSION EXPENSE
AMORTIZATION OF RATE CASE EXPENSE (ACCOUNTS 666 AND 766)**

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

NONUTILITY PROPERTY (ACCOUNT 121)

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

Other Items may be grouped by classes of property.

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

SPECIAL DEPOSITS (ACCOUNTS 132 AND 133)

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

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

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

Total Other Special Deposits	\$ _____ -

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

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

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

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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):		
<u>Water & Wastewater - Combined</u>	\$ <u>11,482</u>	
_____	_____	
_____	_____	
Total Customer Accounts Receivable		\$ 11,482
OTHER ACCOUNTS RECEIVABLE (Account 142):		
<u>Other</u>	\$ <u>13,238</u>	
_____	_____	
_____	_____	
Total Other Accounts Receivable		\$ 13,238
NOTES RECEIVABLE (Account 144):		
_____	\$ _____	
_____	_____	
_____	_____	
Total Notes Receivable		\$ -
Total Accounts and Notes Receivable		\$ <u>24,720</u>
ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS (Account 143)		
<u>Balance first of year</u>	\$ -	
<u>Add:</u>	\$ _____	
_____	_____	
_____	_____	
_____	_____	
Total Additions		\$ -
Deduct accounts written off during year:		
_____	_____	
_____	_____	
Total accounts written off		\$ -
Balance end of year		\$ -
TOTAL ACCOUNTS AND NOTES RECEIVABLE - NET		\$ <u>24,720</u>

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

YEAR OF REPORT December 31, 2023

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

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

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

**EXTRAORDINARY PROPERTY LOSSES
ACCOUNT 182**

Report each item separately.

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

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

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MISCELLANEOUS DEFERRED DEBITS
ACCOUNT 186

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

UTILITY NAME:

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

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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	_____	_____
Shares issued and outstanding	_____	_____
Total par value of stock issued	_____	_____
Dividends declared per share for year	None	None
REFERRED STOCK		
Par or stated value per share	_____	_____
Shares authorized	_____	_____
Shares issued and outstanding	_____	_____
Total par value of stock issued	_____	_____
Dividends declared per share for year	None	None

* Account 204 not applicable for Class B utilities.

**BONDS
ACCOUNT 221**

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

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

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

YEAR OF REPORT
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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	\$ (8,762)
439	Changes to Account:	
	Credits:	\$ _____
	<u>Prior Year Adjustments</u>	_____
	Total Credits:	\$ -
	Debits:	\$ _____
	_____	_____
	Total Debits:	\$ -
435	Balance Transferred from Income {income/(loss)}	\$ (40,162)
436	Appropriations of Retained Earnings:	
	_____	_____
	_____	_____
	Total Appropriations of Retained Earnings	\$ -
	Dividends Declared:	
437	Preferred Stock Dividends Declared _____	_____
438	Common Stock Dividends Declared _____	_____
	_____	_____
	Total Dividends Declared	\$ -
215	Year end Balance	\$ (48,924)
214	Appropriated Retained Earnings (state balance and purpose of each appropriated amount at year end):	
	_____	_____
	_____	_____
	_____	_____
214	Total Appropriated Retained Earnings	\$ _____
	Total Retained Earnings	\$ (48,924)
Notes to Statement of Retained Earnings:		

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

YEAR OF REPORT December 31, 2023
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**ADVANCES FROM ASSOCIATED COMPANIES
ACCOUNT 223**

Report each advance separately.

DESCRIPTION (a)	TOTAL (b)
	\$ _____

Total	\$ _____

**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)	
	%		\$ _____
	%		_____
	%		_____
	%		_____
	%		_____
	%		_____
	%		_____
	%		_____
	%		_____
	%		_____
	%		_____
	%		_____
	%		_____
	%		_____
	%		_____
	%		_____
	%		_____
	%		_____
	%		_____
	%		_____
	%		_____
Total			\$ _____

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

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

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**NOTES PAYABLE
ACCOUNTS 232 AND 234**

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

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

**ACCOUNTS PAYABLE TO ASSOCIATED COMPANIES
ACCOUNT 233**

Report each account payable separately.

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

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

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

DESCRIPTION OF DEBIT (a)	BALANCE BEGINNING OF YEAR (b)	INTEREST ACCRUED DURING YEAR		INTEREST PAID DURING YEAR (e)	BALANCE END OF YEAR (f)
		ACCT. DEBIT (c)	AMOUNT (d)		
ACCOUNT NO. 237.1 - Accrued Interest on Long Term Debt	\$	427.0	\$	\$	\$
Total Account 237.1	\$ -		\$ -	\$ -	\$ -
ACCOUNT NO. 237.2 - Accrued Interest on Other Liabilities	\$		\$	\$	\$
Total Account 237.2	\$		\$ -	\$ -	\$ -
Total Account 237 (1)	\$ -		\$ -	\$ -	\$ -
INTEREST EXPENSED:					
Total accrual Account 237			\$ -		
Short Term Interest Expense					
Net Interest Expensed to Account No. 427 (2)			\$ -		\$ -

(1) Must agree to F-2 (a), Beginning and Ending Balance of Accrued Interest.

(2) Must agree to F-3 (c), Current Year Interest Expense

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

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MISCELLANEOUS CURRENT AND ACCRUED LIABILITIES
ACCOUNT 241

DESCRIPTION - Provide itemized listing (a)	BALANCE END OF YEAR (b)
Other Accrued Expenses	\$ 7,092
Total Miscellaneous Current and Accrued Liabilities	\$ 7,092

ADVANCES FOR CONSTRUCTION
ACCOUNT 252

NAME OF PAYOR * (a)	BALANCE BEGINNING OF YEAR (b)	DEBITS		CREDITS (e)	BALANCE END OF YEAR (f)
		ACCT. DEBIT (c)	AMOUNT (d)		
NONE	\$			\$	\$
Total	\$			\$	\$

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

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

**OTHER DEFERRED CREDITS
ACCOUNT 253**

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

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

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**CONTRIBUTIONS IN AID OF CONSTRUCTION
ACCOUNT 271**

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

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

DESCRIPTION (a)	WATER (W-8(a)) (b)	WASTEWATER (S-8(a)) (c)	W & WW OTHER THAN SYSTEM REPORTING (d)	TOTAL (e)
Balance first of year	\$ <u>145,252</u>	\$ <u>286,691</u>	\$ <u>-</u>	\$ <u>431,943</u>
Debits during the year:	\$ <u>3,595</u>	<u>3,914</u>	\$ <u>-</u>	\$ <u>7,509</u>
Credits during the year	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>
Total Accumulated Amortization of Contributions In Aid of Construction	\$ <u>148,847</u>	\$ <u>290,605</u>	\$ <u>-</u>	\$ <u>439,452</u>

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

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

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

DESCRIPTION (a)	REF. NO. (b)	AMOUNT (c)
Net income for the year	F-3(c)	\$ (40,162)
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		\$ N/A

Computation of tax :

The Utility is a partnership, therefore this schedule is not applicable.

**WATER
OPERATION
SECTION**

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

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SYSTEM NAME / COUNTY : _____

SCHEDULE OF YEAR END WATER RATE BASE

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	WATER UTILITY (d)
101	Utility Plant In Service	W-4(b)	\$ 1,495,926
	Less:		
	Nonused and Useful Plant (1)		
108	Accumulated Depreciation	W-6(b)	906,110
110	Accumulated Amortization	F-8	-
271	Contributions In Aid of Construction	W-7	154,600
252	Advances for Construction	F-20	-
Subtotal			\$ 435,216
272	Add: Accumulated Amortization of Contributions in Aid of Construction	W-8(a)	\$ 148,847
Subtotal			\$ 584,063
114	Plus or Minus: Acquisition Adjustments (2)	F-7	
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	-
	Working Capital Allowance (3)		15,794
	Other (Specify):		
WATER RATE BASE			\$ 599,857
WATER OPERATING INCOME		W-3	\$ 75,267
ACHIEVED RATE OF RETURN (Water Operating Income / Water Rate Base)			<u>12.55%</u>

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

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

(3) Calculation consistent with last rate proceeding.

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

UTILITY NAME:

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

YEAR OF REPORT December 31, 2023
--

SYSTEM NAME / COUNTY : _____

WATER OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	CURRENT YEAR (d)
	UTILITY OPERATING INCOME		
400	Operating Revenues	W-9	\$ 257,705
469	Less: Guaranteed Revenue and AFPI	W-9	-
	Net Operating Revenues		\$ 257,705
401	Operating Expenses	W-10(a)	\$ 126,350
403	Depreciation Expense	W-6(a)	48,086
	Less: Amortization of CIAC	W-8(a)	(3,595)
	Net Depreciation Expense		\$ 44,491
406	Amortization of Utility Plant Acquisition Adjustment	F-7	-
407	Amortization Expense (Other than CIAC)	F-8	-
408.1	Taxes Other Than Income		
	Utility Regulatory Assessment Fee		11,597
408.11	Property Taxes		
408.12	Payroll Taxes		
408.13	Other Taxes and Licenses		
408	Total Taxes Other Than Income		\$ 11,597
409.1	Income Taxes		
410.1	Deferred Federal Income Taxes		
410.11	Deferred State Income Taxes		
411.1	Deferred Income Taxes - Credit		-
412.1	Investment Tax Credits Deferred to Future Periods		-
412.11	Investment Tax Credits Amortized		
	Utility Operating Expenses		\$ 182,438
	Utility Operating Income		\$ 75,267
469	Add Back:		
	Guaranteed Revenue (and AFPI)	W-9	\$ -
413	Income From Utility Plant Leased to Others		-
414	Gains (losses) From Disposition of Utility Property		
420	Allowance for Funds Used During Construction		
	Total Utility Operating Income		\$ 75,267

UTILITY NAME: CPI Citrus Park Utility TRS, L.L.C.
 YEAR OF REPORT
 December 31, 2023

SYSTEM NAME / COUNTY : _____

WATER UTILITY PLANT ACCOUNTS					
ACCT. NO. (a)	ACCOUNT NAME (b)	PREVIOUS YEAR (c)	ADDITIONS (d)	RETIREMENTS (e)	CURRENT YEAR (f)
301	Organization	\$ 106,923	\$		\$ 106,923
302	Franchises	-			-
303	Land and Land Rights	-			-
304	Structures and Improvements	102,012	15,285		117,298
305	Collecting and Impounding Reservoirs	-			-
306	Lake, River and Other Intakes	-			-
307	Wells and Springs	34,524	21,418		55,942
308	Infiltration Galleries and Tunnels	-			-
309	Supply Mains	-			-
310	Power Generation Equipment	35,553			35,553
311	Pumping Equipment	126,560	16,299		142,859
320	Water Treatment Equipment	398,061			398,061
330	Distribution Reservoirs and Standpipes	329,663	27,521		357,184
331	Transmission and Distribution Mains	200,850	10,829		211,679
333	Services	-			-
334	Meters and Meter Installations	65,010			65,010
335	Hydrants	-			-
336	Backflow Prevention Devices	-			-
339	Other Plant Miscellaneous Equipment	-			-
340	Office Furniture and Equipment	-			-
341	Transportation Equipment	-			-
342	Stores Equipment	-			-
343	Tools, Shop and Garage Equipment	-			-
344	Laboratory Equipment	-			-
345	Power Operated Equipment	-			-
346	Communication Equipment	-			-
347	Miscellaneous Equipment	-			-
348	Other Tangible Plant	5,417			5,417
TOTAL WATER PLANT		\$ 1,404,574	\$ 91,352	\$ -	\$ 1,495,926

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

YEAR OF REPORT
December 31, 2023

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

SYSTEM NAME / COUNTY : _____

WATER UTILITY PLANT MATRIX

ACCT. NO.	ACCOUNT NAME	CURRENT YEAR	.1 INTANGIBLE PLANT	.2 SOURCE OF SUPPLY AND PUMPING PLANT	.3 WATER TREATMENT PLANT	.4 TRANSMISSION AND DISTRIBUTION PLANT	.5 GENERAL PLANT
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
301	Organization	\$ 106,923	\$ 106,923	\$ -	\$ -	\$ -	\$ -
302	Franchises	-	-	-	-	-	-
303	Land and Land Rights	-	-	-	-	-	-
304	Structures and Improvements	117,298	-	117,298	-	-	-
305	Collecting and Impounding Reservoirs	-	-	-	-	-	-
306	Lake, River and Other Intakes	-	-	-	-	-	-
307	Wells and Springs	55,942	-	55,942	-	-	-
308	Infiltration Galleries and Tunnels	-	-	-	-	-	-
309	Supply Mains	-	-	-	-	-	-
310	Power Generation Equipment	35,553	-	35,553	-	-	-
311	Pumping Equipment	142,859	-	142,859	-	-	-
320	Water Treatment Equipment	398,061	-	-	398,061	-	-
330	Distribution Reservoirs and Standpipes	357,184	-	-	-	357,184	-
331	Transmission and Distribution Mains	211,679	-	-	-	211,679	-
333	Services	-	-	-	-	-	-
334	Meters and Meter Installations	65,010	-	-	-	65,010	-
335	Hydrants	-	-	-	-	-	-
336	Backflow Prevention Devices	-	-	-	-	-	-
339	Other Plant Miscellaneous Equipment	-	-	-	-	-	-
340	Office Furniture and Equipment	-	-	-	-	-	-
341	Transportation Equipment	-	-	-	-	-	-
342	Stores Equipment	-	-	-	-	-	-
343	Tools, Shop and Garage Equipment	-	-	-	-	-	-
344	Laboratory Equipment	-	-	-	-	-	-
345	Power Operated Equipment	-	-	-	-	-	-
346	Communication Equipment	-	-	-	-	-	-
347	Miscellaneous Equipment	-	-	-	-	-	-
348	Other Tangible Plant	5,417	-	-	-	-	5,417
TOTAL WATER PLANT		\$ 1,495,926	\$ 106,923	\$ 351,652	\$ 398,061	\$ 633,873	\$ 5,417

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

YEAR OF REPORT
December 31, 2023

SYSTEM NAME / COUNTY : _____

BASIS FOR WATER DEPRECIATION CHARGES

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

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

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

SYSTEM NAME / COUNTY :

ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION					
ACCT. NO. (a)	ACCOUNT NAME (b)	BALANCE AT BEGINNING OF YEAR (c)	ACCUALS (d)	OTHER CREDITS * (e)	TOTAL CREDITS (d + e) (f)
301	Organization	\$ 4,441	4,462		4,462
302	Franchises	-			-
304	Structures and Improvements	27,982	4,146		4,146
305	Collecting and Impounding Reservoirs	-			-
306	Lake, River and Other Intakes	-			-
307	Wells and Springs	2,073	2,555		2,555
308	Infiltration Galleries and Tunnels	-			-
309	Supply Mains	-			-
310	Power Generation Equipment	15,110	1,778		1,778
311	Pumping Equipment	35,531	8,897		8,897
320	Water Treatment Equipment	413,316	9,653		9,653
330	Distribution Reservoirs and Standpipes	168,224	9,654		9,654
331	Transmission and Distribution Mains	142,938	3,602		3,602
333	Services	-			-
334	Meters and Meter Installations	42,993	3,341		3,341
335	Hydrants	-			-
336	Backflow Prevention Devices	-			-
339	Other Plant Miscellaneous Equipment	-			-
340	Office Furniture and Equipment	-			-
341	Transportation Equipment	-			-
342	Stores Equipment	-			-
343	Tools, Shop and Garage Equipment	-			-
344	Laboratory Equipment	-			-
345	Power Operated Equipment	-			-
346	Communication Equipment	-			-
347	Miscellaneous Equipment	-			-
348	Other Tangible Plant	5,417	-		-
TOTAL WATER ACCUMULATED DEPRECIATION		\$ 858,023	\$ 48,086	\$ -	\$ 48,086

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

UTILITY NAME:

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

YEAR OF REPORT
December 31, 2023

SYSTEM NAME / COUNTY :

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

ACCT. NO.	ACCOUNT NAME (b)	PLANT RETIRED (g)	SALVAGE AND INSURANCE (h)	COST OF REMOVAL AND OTHER CHARGES (i)	TOTAL CHARGES (g-h+i) (j)	BALANCE AT END OF YEAR (c+f-j) (k)
301	Organization	\$ -	\$ -	\$ -	\$ -	\$ 8,903
302	Franchises	-	-	-	-	-
304	Structures and Improvements	-	-	-	-	32,128
305	Collecting and Impounding Reservoirs	-	-	-	-	-
306	Lake, River and Other Intakes	-	-	-	-	-
307	Wells and Springs	-	-	-	-	4,627
308	Infiltration Galleries and Tunnels	-	-	-	-	-
309	Supply Mains	-	-	-	-	-
310	Power Generation Equipment	-	-	-	-	16,888
311	Pumping Equipment	-	-	-	-	44,428
320	Water Treatment Equipment	-	-	-	-	422,969
330	Distribution Reservoirs and Standpipes	-	-	-	-	177,877
331	Transmission and Distribution Mains	-	-	-	-	146,539
333	Services	-	-	-	-	-
334	Meters and Meter Installations	-	-	-	-	46,334
335	Hydrants	-	-	-	-	-
336	Backflow Prevention Devices	-	-	-	-	-
339	Other Plant Miscellaneous Equipment	-	-	-	-	-
340	Office Furniture and Equipment	-	-	-	-	-
341	Transportation Equipment	-	-	-	-	-
342	Stores Equipment	-	-	-	-	-
343	Tools, Shop and Garage Equipment	-	-	-	-	-
344	Laboratory Equipment	-	-	-	-	-
345	Power Operated Equipment	-	-	-	-	-
346	Communication Equipment	-	-	-	-	-
347	Miscellaneous Equipment	-	-	-	-	-
348	Other Tangible Plant	-	-	-	-	5,417
TOTAL WATER ACCUMULATED DEPRECIATION		\$ -	\$ -	\$ -	\$ -	\$ 906,110

YEAR OF REPORT December 31, 2023

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

SYSTEM NAME / COUNTY : _____

**CONTRIBUTIONS IN AID OF CONSTRUCTION
ACCOUNT 271**

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

If any prepaid CIAC has been collected, provide a supporting schedule showing how the amount is determined.

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

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

YEAR OF REPORT
December 31, 2023

SYSTEM NAME / COUNTY : _____

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

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

ACCUMULATED AMORTIZATION OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION

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

Total debits	\$ 3,595
Credits during the year (specify) :	
_____	\$ -

Total credits	\$ -
Balance end of year	\$ 148,847

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

YEAR OF REPORT December 31, 2023
--

SYSTEM NAME / COUNTY : _____

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

DESCRIPTION (a)	INDICATE CASH OR PROPERTY (b)	AMOUNT (c)
		\$ _____

Total Credits		\$ <u>N/A</u>

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

YEAR OF REPORT
December 31, 2023

SYSTEM NAME / COUNTY : _____

WATER OPERATING REVENUE

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS * (c)	YEAR END NUMBER OF CUSTOMERS (d)	AMOUNT (e)
460	Water Sales: Unmetered Water Revenue			\$ _____
	Metered Water Revenue:			
461.1	Sales to Residential Customers	_____	_____	_____
461.2	Sales to Commercial Customers	_____ 2	_____ 2	_____ 257,682
461.3	Sales to Industrial Customers	_____	_____	_____
461.4	Sales to Public Authorities	_____	_____	_____
461.5	Sales Multiple Family Dwellings	_____	_____	_____
461.6	Other Revenues	_____	_____	_____
	Total Metered Sales	_____ 2	_____ 2	\$ _____ 257,682
	Fire Protection Revenue:			
462.1	Public Fire Protection	_____	_____	_____
462.2	Private Fire Protection	_____	_____	_____
	Total Fire Protection Revenue	_____	_____	\$ _____ -
464	Other Sales To Public Authorities	_____	_____	_____
465	Sales To Irrigation Customers	_____	_____	_____
466	Sales For Resale	_____	_____	_____
467	Interdepartmental Sales	_____	_____	_____
	Total Water Sales	_____ 2	_____ 2	\$ _____ 257,682
	Other Water Revenues:			
469	Guaranteed Revenues (Including Allowance for Funds Prudently Invested or AFPI)			\$ _____
470	Forfeited Discounts			_____
471	Miscellaneous Service Revenues			_____ 23
472	Rents From Water Property			_____
473	Interdepartmental Rents			_____
474	Other Water Revenues			_____
	Total Other Water Revenues			\$ _____ 23
	Total Water Operating Revenues			\$ _____ 257,705

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

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

SYSTEM NAME / COUNTY : _____

WATER UTILITY EXPENSE ACCOUNTS

ACCT. NO. (a)	ACCOUNT NAME (b)	CURRENT YEAR (c)	.1 SOURCE OF SUPPLY AND EXPENSES - OPERATIONS (d)	.2 SOURCE OF SUPPLY AND EXPENSES - MAINTENANCE (e)
601	Salaries and Wages - Employees	\$ _____	\$ _____ -	_____ -
603	Salaries and Wages - Officers, Directors and Majority Stockholders	_____	_____	_____
604	Employee Pensions and Benefits	_____	_____	_____
610	Purchased Water	_____	_____ -	_____
615	Purchased Power	6,576	_____ -	_____
616	Fuel for Power Purchased	_____	_____ -	_____ -
618	Chemicals	30,227	_____	_____
620	Materials and Supplies	3,492	_____	_____
631	Contractual Services-Engineering	_____	_____ -	_____ -
632	Contractual Services - Accounting	_____	_____ -	_____ -
633	Contractual Services - Legal	_____	_____ -	_____ -
634	Contractual Services - Mgt. Fees	2,994	_____ -	_____ -
636	Other - Plant Operations	71,393	_____	_____
636	Other - Annual Report	3,085	_____	_____
636	Other - Fire Hydrant Inspection	2,234	_____	_____
640	Rental of Building/Real Property	4,662	_____ -	_____ -
642	Rental of Equipment	_____	_____ -	_____ -
650	Transportation Expenses	_____	_____ -	_____ -
656	Insurance - Vehicle	_____	_____ -	_____ -
657	Insurance - General Liability	_____	_____ -	_____ -
658	Insurance - Workman's Comp.	_____	_____ -	_____ -
659	Insurance - Other	_____	_____ -	_____ -
660	Advertising Expense	_____	_____	_____
666	Regulatory Commission Expenses - Amortization of Rate Case Expense	_____	_____	_____
667	Regulatory Commission Exp.-Other	_____	_____ -	_____ -
668	Water Resource Conservation Exp.	_____	_____ -	_____
670	Bad Debt Expense	_____	_____	_____
675	Miscellaneous Expenses	1,688	_____	_____
Total Water Utility Expenses		\$ <u>126,350</u>	\$ _____ -	\$ _____ -

UTILITY NAME:

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

YEAR OF REPORT December 31, 2023

SYSTEM NAME / COUNTY :

WATER EXPENSE ACCOUNT MATRIX					
.3 WATER TREATMENT EXPENSES - OPERATIONS	.4 WATER TREATMENT EXPENSES - MAINTENANCE	.5 TRANSMISSION & DISTRIBUTION EXPENSES - OPERATIONS	.6 TRANSMISSION & DISTRIBUTION EXPENSES - MAINTENANCE	.7 CUSTOMER ACCOUNTS EXPENSE	.8 ADMIN. & GENERAL EXPENSES
(f)	(g)	(h)	(i)	(j)	(k)
\$ -	-	-	-	-	\$ -
6,576		-		-	-
-		-		-	-
30,227					
	3,492				
-	-		-	-	-
-	-		-	-	-
-	-		-	-	-
-	-		-	-	2,994
71,393	-		-	-	3,085
			2,234		4,662
-	-		-	-	-
-	-		-	-	-
-	-		-	-	-
-	-		-	-	-
-	-		-	-	-
-	-		-	-	-
-	-		-	-	-
-	-		-	-	-
				1,688	
\$ <u>108,196</u>	\$ <u>3,492</u>	\$ <u>-</u>	\$ <u>2,234</u>	\$ <u>1,688</u>	\$ <u>10,741</u>

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

YEAR OF REPORT December 31, 2023
--

SYSTEM NAME / COUNTY :

PUMPING AND PURCHASED WATER STATISTICS

MONTH (a)	WATER PURCHASED FOR RESALE (Omit 000's) (b)	FINISHED WATER PUMPED FROM WELLS (Omit 000's) (c)	WATER USED FOR LINE FLUSHING, FIGHTING FIRES, ETC. (d)	TOTAL WATER PUMPED AND PURCHASED (Omit 000's) [(b)+(c)-(d)] (e)	WATER SOLD TO CUSTOMERS (Omit 000's) (f)
January		7,972		7,972	7,972
February		8,096		8,096	8,096
March		10,107		10,107	10,107
April		7,458		7,458	7,459
May		5,252		5,252	5,252
June		3,545		3,545	3,545
July		3,670		3,670	3,670
August		3,696		3,696	3,696
September		4,445		4,445	4,445
October		4,587		4,587	4,587
November		5,853		5,853	5,853
December		5,451		5,451	5,451
Total for Year		70,132	0	70,132	70,132

If water is purchased for resale, indicate the following:

Vendor N/A

Point of delivery _____

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

N/A

Based on 16hrs/day

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

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

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

YEAR OF REPORT
December 31, 2023

SYSTEM NAME / COUNTY :

WATER TREATMENT PLANT INFORMATION
Provide a separate sheet for each water treatment facility

Permitted Capacity of Plant (GPD):	<u>495,000</u>
Location of measurement of capacity (i.e. Wellhead, Storage Tank):	<u>Distribution Point</u>
Type of treatment (reverse osmosis, sedimentation, chemical, aerated, etc.):	<u>Reverse Osmosis Nano-filtration</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:

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

YEAR OF REPORT December 31, 2023

SYSTEM NAME / COUNTY :

CALCULATION OF THE WATER SYSTEM METER EQUIVALENTS

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

CALCULATION OF THE WATER SYSTEM EQUIVALENT RESIDENTIAL CONNECTIONS

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

Use one of the following methods:

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

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

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

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

YEAR OF REPORT
December 31, 2023

SYSTEM NAME / COUNTY :

OTHER WATER SYSTEM INFORMATION

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

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

Reconciliation of Revenue to
Regulatory Assessment Fee Revenue
Water Operations

YEAR OF REPORT December 31, 2023

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

(A)	(B)	(C)	(D)
Accounts	Gross Water Revenues per Sch W-9	Gross Water Revenues per RAF Return	Difference (B)-(C)
Gross Revenues:			
Unmetered Water Revenues	-		
Total Metered Sales	257,682	257,682	-
Total Fire Protection Revenue	-		-
Other Sales to Public Authorities	-		-
Sales to Irrigation Customers			-
Sales for Resale	-		-
Interdepartmental Sales	-		-
Total Other Water Revenue	23	23	-
Total Water Operating Revenue	257,705	257,705	-
Less: Expense for Purchased Water from FPSC Regulated Utility			-
Net Water Operating Revenues	257,705	257,705	-

**WASTEWATER
OPERATION
SECTION**

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

YEAR OF REPORT December 31, 2023
--

SYSTEM NAME / COUNTY : _____

SCHEDULE OF YEAR END WASTEWATER RATE BASE

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	WASTEWATER UTILITY (d)
101	Utility Plant In Service	S-4A	\$ 1,586,694
	Less:		
	Nonused and Useful Plant (1)		
108	Accumulated Depreciation	S-6B	1,137,262
110	Accumulated Amortization	F-8	-
271	Contributions In Aid of Construction	S-7	329,110
252	Advances for Construction	F-20	
Subtotal			\$ 120,322
	Add:		
272	Accumulated Amortization of Contributions in Aid of Construction	S-8A	\$ 290,605
Subtotal			\$ 410,927
	Plus or Minus:		
114	Acquisition Adjustments (2)	F-7	-
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	-
	Working Capital Allowance (3)		30,917
	Other (Specify):		-
WASTEWATER RATE BASE			\$ 441,843
WASTEWATER OPERATING INCOME		S-3	\$ (115,429)
ACHIEVED RATE OF RETURN (Wastewater Operating Income / Wastewater Rate Base)			<u>-26.12%</u>

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

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

(3) Calculation consistent with last rate proceeding.
 In absence of a rate proceeding, Class A utilities will use the Balance Sheet Method and Class B Utilities will use the One-eighth Operating and Maintenance Expense Method.

UTILITY NAME:

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

YEAR OF REPORT December 31, 2023
--

SYSTEM NAME / COUNTY :

WASTEWATER OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	WASTEWATER UTILITY (d)
	UTILITY OPERATING INCOME		
400	Operating Revenues	S-9A	\$ 181,024
530	Less: Guaranteed Revenue (and AFPI)	S-9A	-
	Net Operating Revenues		\$ 181,024
401	Operating Expenses	S-10A	\$ 247,332
403	Depreciation Expense	S-6A	44,888
	Less: Amortization of CIAC	S-8A	(3,914)
	Net Depreciation Expense		\$ 40,974
406	Amortization of Utility Plant Acquisition Adjustment	F-7	
407	Amortization Expense (Other than CIAC)	F-8	-
408.1	Taxes Other Than Income Utility Regulatory Assessment Fee		8,146
408.11	Property Taxes		
408.12	Payroll Taxes		
408.13	Other Taxes and Licenses		
408	Total Taxes Other Than Income		\$ 8,146
409.1	Income Taxes		-
410.1	Deferred Federal Income Taxes		-
410.11	Deferred State Income Taxes		-
411.1	Provision for Deferred Income Taxes - Credit		
412.1	Investment Tax Credits Deferred to Future Periods		
412.11	Investment Tax Credits Restored to Operating Income		-
	Utility Operating Expenses		\$ 296,453
	Utility Operating Income		\$ (115,429)
530	Add Back: Guaranteed Revenue (and AFPI)	S-9A	\$ -
413	Income From Utility Plant Leased to Others		-
414	Gains (losses) From Disposition of Utility Property		
420	Allowance for Funds Used During Construction		
	Total Utility Operating Income		\$ (115,429)

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

SYSTEM NAME / COUNTY: _____

YEAR OF REPORT
December 31, 2023

WASTEWATER UTILITY PLANT ACCOUNTS

ACCT. NO. (a)	ACCOUNT NAME (b)	PREVIOUS YEAR (c)	ADDITIONS (d)	RETIREMENTS (e)	CURRENT YEAR (f)
351	Organization	\$ 106,923	1,800	\$	\$ 108,723
352	Franchises	-			-
353	Land and Land Rights	-			-
354	Structures and Improvements	250,976			250,976
355	Power Generation Equipment	9,583			9,583
360	Collection Sewers - Force	152,992			152,992
361	Collection Sewers - Gravity	176,118			176,118
361	Manholes	-	33,226		33,226
362	Special Collecting Structures	-			-
363	Services to Customers	-			-
364	Flow Measuring Devices	-			-
365	Flow Measuring Installations	-			-
366	Reuse Services	-			-
367	Reuse Meters and Meter Installations	-			-
370	Receiving Wells	-			-
371	Pumping Equipment	175,679	13,101		188,780
374	Reuse Distribution Reservoirs	-			-
375	Reuse Transmission and Distribution System	-			-
380	Treatment and Disposal Equipment	-	53,261		53,261
381	Plant Sewers	598,834			598,834
382	Outfall Sewer Lines	-			-
389	Other Plant Miscellaneous Equipment	-			-
390	Office Furniture and Equipment	-			-
391	Transportation Equipment	-			-
392	Stores Equipment	-			-
393	Tools, Shop and Garage Equipment	527			527
394	Laboratory Equipment	-			-
395	Power Operated Equipment	-			-
396	Communication Equipment	-			-
397	Miscellaneous Equipment	-			-
398	Other Tangible Plant	13,675			13,675
Total Wastewater Plant		\$ 1,485,307	\$ 101,387	\$ 0	\$ 1,586,694

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

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

SYSTEM NAME / COUNTY: _____

WASTEWATER UTILITY PLANT MATRIX

ACCT. NO.	ACCOUNT NAME	.1 INTANGIBLE PLANT (g)	.2 COLLECTION PLANT (h)	.3 SYSTEM PUMPING PLANT (i)	.4 TREATMENT AND DISPOSAL (j)	.5 RECLAIMED WASTEWATER TREATMENT PLANT (k)	.6 RECLAIMED WASTEWATER DISTRIBUTION PLANT (l)	.7 GENERAL PLANT (m)
351	Organization	\$ 108,723						
352	Franchises							
353	Land and Land Rights							
354	Structures and Improvements		250,976					
355	Power Generation Equipment		9,583					
360	Collection Sewers - Force	152,992						
361	Collection Sewers - Gravity	176,118						
361	Manholes	33,226						
362	Special Collecting Structures							
363	Services to Customers							
364	Flow Measuring Devices							
365	Flow Measuring Installations							
366	Reuse Services							
367	Reuse Meters and Meter Installations							
370	Receiving Wells			188,780				
371	Pumping Equipment							
374	Reuse Distribution Reservoirs							
375	Reuse Transmission and Distribution System							
380	Treatment and Disposal Equipment				652,095			
381	Plant Sewers							
382	Outfall Sewer Lines							
389	Other Plant Miscellaneous Equipment							
390	Office Furniture and Equipment							
391	Transportation Equipment							
392	Stores Equipment							
393	Tools, Shop and Garage Equipment							527
394	Laboratory Equipment							
395	Power Operated Equipment							
396	Communication Equipment							
397	Miscellaneous Equipment							
398	Other Tangible Plant							13,675
	Total Wastewater Plant	\$ 108,723	\$ 362,336	\$ 188,780	\$ 912,653	\$ -	\$ -	\$ 14,202

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

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

YEAR OF REPORT
December 31, 2023

SYSTEM NAME / COUNTY : _____

BASIS FOR WASTEWATER DEPRECIATION CHARGES

ACCT. NO. (a)	ACCOUNT NAME (b)	AVERAGE SERVICE LIFE IN YEARS (c)	AVERAGE NET SALVAGE IN PERCENT (d)	DEPRECIATION RATE APPLIED IN PERCENT (100% - d) / c (e)
351	Organization	40		2.50%
352	Franchises			
354	Structures and Improvements	32		3.13%
355	Power Generation Equipment	20		5.00%
360	Collection Sewers - Force	30		3.33%
361	Collection Sewers - Gravity	45		2.22%
362	Special Collecting Structures	30		3.33%
363	Services to Customers	38		2.63%
364	Flow Measuring Devices	5		20.00%
365	Flow Measuring Installations			
366	Reuse Services			
367	Reuse Meters and Meter Installations			
370	Receiving Wells	25		4.00%
371	Pumping Equipment	18		5.56%
375	Reuse Transmission and Distribution System			
380	Treatment and Disposal Equipment	18		5.56%
381	Plant Sewers			
382	Outfall Sewer Lines	18		5.56%
389	Other Plant Miscellaneous Equipment	18		5.56%
390	Office Furniture and Equipment	15		6.67%
391	Transportation Equipment	6		16.67%
392	Stores Equipment			
393	Tools, Shop and Garage Equipment	15		6.67%
394	Laboratory Equipment	15		6.67%
395	Power Operated Equipment	12		8.33%
396	Communication Equipment			
397	Miscellaneous Equipment			
398	Other Tangible Plant	15		6.67%
Wastewater Plant Composite Depreciation Rate *				

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

YEAR OF REPORT
December 31, 2023

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

SYSTEM NAME / COUNTY :

ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION

NO. (a)	ACCT. ACCOUNT NAME (b)	BALANCE AT BEGINNING OF YEAR (c)	ACCRUALS (d)	OTHER CREDITS *	TOTAL CREDITS (d + e) (f)
301	Organization	\$ 4,441	\$ 4,507		\$ 4,507
302	Franchises	-			-
354	Structures and Improvements	28,736	13,395		13,395
355	Power Generation Equipment	959	719		719
360	Collection Sewers - Force	152,992	-		-
361	Collection Sewers - Gravity	131,742	5,021		5,021
362	Special Collecting Structures	-			-
363	Services to Customers	-			-
364	Flow Measuring Devices	-			-
365	Flow Measuring Installations	-			-
366	Reuse Services	-			-
367	Reuse Meters and Meter Installations	-			-
370	Receiving Wells	97,201	11,769		11,769
371	Pumping Equipment	-			-
375	Reuse Transmission and Distribution System	-			-
380	Treatment and Disposal Equipment	662,102	9,476		9,476
381	Plant Sewers	-			-
382	Outfall Sewer Lines	-			-
389	Other Plant Miscellaneous Equipment	-			-
390	Office Furniture and Equipment	-			-
391	Transportation Equipment	-			-
392	Stores Equipment	-			-
393	Tools, Shop and Garage Equipment	527			527
394	Laboratory Equipment	-			-
395	Power Operated Equipment	-			-
396	Communication Equipment	-			-
397	Miscellaneous Equipment	-			-
398	Other Tangible Plant	13,675			13,675
Total Depreciable Wastewater Plant in Service		\$ 1,092,374	\$ 44,888	\$ -	\$ 44,888

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

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

SYSTEM NAME / COUNTY: 0

YEAR OF REPORT
December 31, 2023

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)
301	Organization	\$ -	\$ -	\$ -	\$ -	8,948
302	Franchises	-	-	-	-	-
354	Structures and Improvements	-	-	-	-	42,131
355	Power Generation Equipment	-	-	-	-	1,677
360	Collection Sewers - Force	-	-	-	-	152,992
361	Collection Sewers - Gravity	-	-	-	-	136,763
362	Special Collecting Structures	-	-	-	-	-
363	Services to Customers	-	-	-	-	-
364	Flow Measuring Devices	-	-	-	-	-
365	Flow Measuring Installations	-	-	-	-	-
366	Reuse Services	-	-	-	-	-
367	Reuse Meters and Meter Installations	-	-	-	-	-
370	Receiving Wells	-	-	-	-	-
371	Pumping Equipment	-	-	-	-	108,971
	Reuse Transmission and Distribution System	-	-	-	-	-
375	Distribution System	-	-	-	-	-
380	Treatment and Disposal Equipment	-	-	-	-	671,578
381	Plant Sewers	-	-	-	-	-
382	Outfall Sewer Lines	-	-	-	-	-
389	Other Plant Miscellaneous Equipment	-	-	-	-	-
390	Office Furniture and Equipment	-	-	-	-	-
391	Transportation Equipment	-	-	-	-	-
392	Stores Equipment	-	-	-	-	-
393	Tools, Shop and Garage Equipment	-	-	-	-	527
394	Laboratory Equipment	-	-	-	-	-
395	Power Operated Equipment	-	-	-	-	-
396	Communication Equipment	-	-	-	-	-
397	Miscellaneous Equipment	-	-	-	-	-
398	Other Tangible Plant	-	-	-	-	13,675
Total Depreciable Wastewater Plant in Service		\$ -	\$ -	\$ -	\$ -	1,137,262

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

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

YEAR OF REPORT
December 31, 2023

SYSTEM NAME / COUNTY : _____

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

DESCRIPTION OF CHARGE (a)	NUMBER OF CONNECTIONS (b)	CHARGE PER CONNECTION (c)	AMOUNT (d)
Total Credits			\$ <u> -</u>

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

DESCRIPTION (a)	WASTEWATER (b)
Balance first of year	\$ <u>286,691</u>
Debits during the year:	
Accruals charged to Account 272	\$ <u>3,914</u>
Other debits (specify) :	
Total debits	\$ <u>3,914</u>
Credits during the year (specify) :	
	\$ <u> </u>
Total credits	\$ <u> -</u>
Balance end of year	\$ <u>290,605</u>

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

YEAR OF REPORT
December 31, 2023

SYSTEM NAME / COUNTY : _____

WASTEWATER OPERATING REVENUE

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS * (c)	YEAR END NUMBER OF CUSTOMERS * (d)	AMOUNTS (e)
WASTEWATER SALES				
521.1	Flat Rate Revenues: Residential Revenues			
521.2	Commercial Revenues			
521.3	Industrial Revenues			
521.4	Revenues From Public Authorities			
521.5	Multiple Family Dwelling Revenues			
521.6	Other Revenues			
521	Total Flat Rate Revenues	-	-	\$ -
522.1	Measured Revenues: Residential Revenues			
522.2	Commercial Revenues	1	1	180,990
522.3	Industrial Revenues			
522.4	Revenues From Public Authorities			
522.5	Multiple Family Dwelling Revenues			
522	Total Measured Revenues	1	1	\$ 180,990
523	Revenues From Public Authorities			
524	Revenues From Other Systems			
525	Interdepartmental Revenues			
Total Wastewater Sales		<u>1</u>	<u>1</u>	<u>\$ 180,990</u>
OTHER WASTEWATER REVENUES				
530	Guaranteed Revenues			\$
531	Sale of Sludge			
532	Forfeited Discounts			
534	Rents From Wastewater Property			
535	Interdepartmental Rents			
536	Other Wastewater Revenues (Including Allowance for Funds Prudently Invested or AFPI)			34
Total Other Wastewater Revenues				\$ 34

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

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

YEAR OF REPORT December 31, 2023
--

SYSTEM NAME / COUNTY : _____

WASTEWATER OPERATING REVENUE

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS * (c)	YEAR END NUMBER OF CUSTOMERS * (d)	AMOUNTS (e)
RECLAIMED WATER SALES				
540.1	Flat Rate Reuse Revenues: Residential Reuse Revenues	_____	_____	\$ _____
540.2	Commercial Reuse Revenues	_____	_____	_____
540.3	Industrial Reuse Revenues	_____	_____	_____
540.4	Reuse Revenues From Public Authorities	_____	_____	_____
540.5	Other Revenues	_____	_____	_____
540	Total Flat Rate Reuse Revenues	_____	_____	\$ _____ -
541.1	Measured Reuse Revenues: Residential Reuse Revenues	_____	_____	_____
541.2	Commercial Reuse Revenues	_____	_____	_____
541.3	Industrial Reuse Revenues	_____	_____	_____
541.4	Reuse Revenues From Public Authorities	_____	_____	_____
541	Total Measured Reuse Revenues	_____	_____	\$ _____ -
544	Reuse Revenues From Other Systems	_____	_____	_____
Total Reclaimed Water Sales				\$ _____ -
Total Wastewater Operating Revenues				\$ <u>181,024</u>

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

YEAR OF REPORT
December 31, 2023

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

SYSTEM NAME / COUNTY :

WASTEWATER UTILITY EXPENSE ACCOUNT MATRIX

ACCT. NO.	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							
703	Salaries and Wages - Officers, Directors and Majority Stockholders							
704	Employee Pensions and Benefits							
710	Purchased Sewage Treatment							
711	Sludge Removal Expense	88,720					88,720	
715	Purchased Power	34,523					34,523	
716	Fuel for Power Purchased							
718	Chemicals	17,696					17,696	
720	Materials and Supplies	9,336					9,336	
731	Contractual Services-Engineering	2,868						
732	Contractual Services - Accounting							
733	Contractual Services - Legal							
734	Contractual Services - Mgt. Fees	2,994						
735	Other - Plant Operations	30,883					30,883	
736	Other- Annual Report	3,085						
740	Rental of Building/Real Property	55,993					55,993	
742	Rental of Equipment							
750	Transportation Expenses							
756	Insurance - Vehicle							
757	Insurance - General Liability							
758	Insurance - Workman's Comp.							
759	Insurance - Other							
760	Advertising Expense							
766	Regulatory Commission Expenses - Amortization of Rate Case Expense							
767	Regulatory Commission Exp.-Other							
770	Bad Debt Expense							
775	Miscellaneous Expenses	1,234						
	Total Wastewater Utility Expenses	\$ 247,332	\$ -	\$ -	\$ -	\$ -	\$ 237,151	\$ -

YEAR OF REPORT
December 31, 2023

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

SYSTEM NAME / COUNTY :

WASTEWATER UTILITY EXPENSE ACCOUNT MATRIX

ACCT. NO.	ACCOUNT NAME	.7 CUSTOMER ACCOUNTS EXPENSE (j)	.8 ADMIN. & GENERAL EXPENSES (k)	.9 RECLAIMED WATER TREATMENT EXPENSES- OPERATIONS (l)	.10 RECLAIMED WATER TREATMENT EXPENSES- MAINTENANCE (m)	.11 RECLAIMED WATER DISTRIBUTION EXPENSES- OPERATIONS (n)	.12 RECLAIMED WATER DISTRIBUTION EXPENSES- MAINTENANCE (o)
(a)	(b)	\$					
701	Salaries and Wages - Employees	-	-				
703	Salaries and Wages - Officers, Directors and Majority Stockholders						
704	Employee Pensions and Benefits						
710	Purchased Sewage Treatment						
711	Sludge Removal Expense						
715	Purchased Power						
716	Fuel for Power Purchased						
718	Chemicals						
720	Materials and Supplies						
731	Contractual Services-Engineering		2,868				
732	Contractual Services - Accounting		-				
733	Contractual Services - Legal		-				
734	Contractual Services - Mgt. Fees		2,994				
735	Contractual Services - Testing						
736	Contractual Services - Other		3,085				
741	Rental of Building/Real Property						
742	Rental of Equipment						
750	Transportation Expenses						
756	Insurance - Vehicle						
757	Insurance - General Liability						
758	Insurance - Workman's Comp.						
759	Insurance - Other						
760	Advertising Expense						
766	Regulatory Commission Expenses - Amortization of Rate Case Expense						
767	Regulatory Commission Exp.-Other						
770	Bad Debt Expense						
775	Miscellaneous Expenses		1,234				
	Total Wastewater Utility Expenses	\$ -	\$ 10,181	\$ -	\$ -	\$ -	\$ -

UTILITY NAME:

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

YEAR OF REPORT

December 31, 2023

SYSTEM NAME / COUNTY :

CALCULATION OF THE WASTEWATER SYSTEM METER EQUIVALENTS

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

CALCULATION OF THE WASTEWATER SYSTEM EQUIVALENT RESIDENTIAL CONNECTIONS

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

Use one of the following methods:

(a) If actual flow data are available from the preceding 12 months, divide the total annual single family residence (SFR) gallons sold by the average number of single family residence customers for the same period and divide the result by 365 days.

(b) If no historical flow data are available, use:

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

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 d

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

ERC Calculation:

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

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

SYSTEM NAME / COUNTY : _____

WASTEWATER TREATMENT PLANT INFORMATION
 Provide a separate sheet for each wastewater treatment facility

Permitted Capacity	199,000 GPD	_____	_____
Basis of Permit Capacity (1)	TMADF	_____	_____
Manufacturer	NA	_____	_____
Type	Extended aeration	_____	_____
Hydraulic Capacity	_____	_____	_____
Average Daily Flow	6,216	_____	_____
Total Gallons of Wastewater Treated	2,268,800	_____	_____
Method of Effluent Disposal	Perk Pond	_____	_____

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

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

YEAR OF REPORT
December 31, 2023

SYSTEM NAME / COUNTY : _____

OTHER WASTEWATER SYSTEM INFORMATION

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

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

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

Reconciliation of Revenue to
Regulatory Assessment Fee Revenue
Wastewater Operations

YEAR OF REPORT December 31, 2023

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

	(A)	(B)	(C)	(D)
Accounts		Gross Wastewater Revenues per Sch S-9	Gross Wastewater Revenues per RAF Return	Difference (B)-(C)
Gross Revenues:				
Total Flat-Rate Revenues	0			0
Total Measured Revenues	180,990	180,990	180,990	0
Revenues from Public Authorities	0			
Revenues from Other Systems	0			
Interdepartmental Revenues	0			
Total Other Wastewater Revenues	34		34	0
Reclaimed Water Sales				
Total Wastewater Operating Revenue	181,024	181,024	181,024	0
Less: Expense for Purchased Wastewater from FPSC Regulated Utility				
Net Wastewater Operating Revenues	181,024	181,024	181,024	0
Reconciliation:				
Instructions:				
For the current year, reconcile the gross wastewater revenues reported on Schedule F-3 with the gross wastewater revenues reported on the company's regulatory assessment fee return. Explain any differences reported in column (d).				

