

CLASS "A" OR "B"

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

ANNUAL REPORT

OF

CSWR-Florida Utility Operating Company - Aquarina

Exact Legal Name of Respondent

Certificate Number(s)

517W & 450S

Submitted To The

STATE OF FLORIDA



FOR THE

YEAR ENDED 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 returned to:

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

The fourth copy should be retained by the utility.

TABLE OF CONTENTS

SCHEDULE	PAGE	SCHEDULE	PAGE
EXECUTIVE SUMMARY			
Certification	E-1	Business Contracts with Officers, Directors and Affiliates	E-7
General Information	E-2	Affiliation of Officers and Directors	E-8
Directory of Personnel Who Contact the FPSC	E-3	Businesses which are a Byproduct, Coproduct or Joint Product Result of Providing Service	E-9
Company Profile	E-4	Business Transactions with Related Parties. Part I and II	E-10
Parent / Affiliate Organization Chart	E-5		
Compensation of Officers & Directors	E-6		
FINANCIAL SECTION			
Comparative Balance Sheet - Assets and Other Debits	F-1	Unamortized Debt Discount / Expense / Premium	F-13
Comparative Balance Sheet - Equity Capital and Liabilities	F-2	Extraordinary Property Losses	F-13
Comparative Operating Statement	F-3	Miscellaneous Deferred Debits	F-14
Year End Rate Base	F-4	Capital Stock	F-15
Year End Capital Structure	F-5	Bonds	F-15
Capital Structure Adjustments	F-6	Statement of Retained Earnings	F-16
Utility Plant	F-7	Advances from Associated Companies	F-17
Utility Plant Acquisition Adjustments	F-7	Other Long Term Debt	F-17
Accumulated Depreciation	F-8	Notes Payable	F-18
Accumulated Amortization	F-8	Accounts Payable to Associated Companies	F-18
Regulatory Commission Expense - Amortization of Rate Case Expense	F-9	Accrued Interest and Expense	F-19
Nonutility Property	F-9	Miscellaneous Current & Accrued Liabilities	F-20
Special Deposits	F-9	Advances for Construction	F-20
Investments and Special Funds	F-10	Other Deferred Credits	F-21
Accounts and Notes Receivable - Net	F-11	Contributions In Aid of Construction	F-22
Accounts Receivable from Associated Companies	F-12	Accumulated Amortization of CIAC	F-22
Notes Receivable from Associated Companies	F-12	Reconciliation of Reported Net Income with Taxable Income for Federal Income Taxes	F-23
Miscellaneous Current & Accrued Assets	F-12		

TABLE OF CONTENTS

SCHEDULE	PAGE	SCHEDULE	PAGE
WATER OPERATION SECTION			
Water Listing of System Groups	W-1	CIAC Additions / Amortization	W-8
Year End Water Rate Base	W-2	Water Operating Revenue	W-9
Water Operating Statement	W-3	Water Utility Expense Accounts	W-10
Water Utility Plant Accounts	W-4	Pumping and Purchased Water Statistics, Source Supply	W-11
Basis for Water Depreciation Charges	W-5	Water Treatment Plant Information	W-12
Analysis of Entries in Water Depreciation Reserve	W-6	Calculation of ERCs	W-13
Contributions In Aid of Construction	W-7	Other Water System Information	W-14
WASTEWATER OPERATION SECTION			
Wastewater Listing of System Groups	S-1	Contributions In Aid of Construction	S-7
Year End Wastewater Rate Base	S-2	CIAC Additions / Amortization	S-8
Wastewater Operating Statement	S-3	Wastewater Operating Revenue	S-9
Wastewater Utility Plant Accounts	S-4	Wastewater Utility Expense Accounts	S-10
Basis for Wastewater Depreciation Charges	S-5	Calculation of ERCs	S-11
Analysis of Entries in Wastewater Depreciation Reserve	S-6	Wastewater Treatment Plant Information	S-12
		Other Wastewater System Information	S-13

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EXECUTIVE SUMMARY

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UTILITY NAME: CSWR-Florida Utility Operating Company - Aquarina

YEAR OF REPORT
December 31, 2023

CERTIFICATION OF ANNUAL REPORT

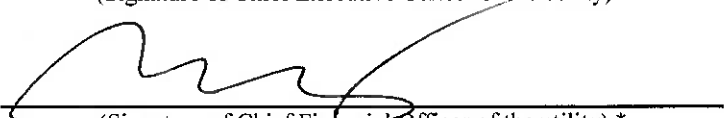
I HEREBY CERTIFY, to the best of my knowledge and belief:

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

Items Certified

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

(Signature of Chief Executive Officer of the utility) *



(Signature of Chief Financial Officer of the utility) *

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

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

ANNUAL REPORT OF

YEAR OF REPORT
December 31, 2023

CSWR-Florida Utility Operating Company - Aquarina
(Exact Name of Utility)

County: _____

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

1630 Des Peres Rd, Suite 140
Des Peres, MO 63131

Telephone: 314-380-8505

E Mail Address: bthies@cswrgroup.com

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

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

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

Brent Thies
1630 Des Peres Rd, Suite 140
Des Peres, MO 63131

Telephone: 314-380-8505

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

1630 Des Peres Rd, Suite 140
Des Peres, MO 63131

Telephone: 314-380-8505

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

Date of original organization of the utility: _____

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

Individual Partnership Sub S Corporation 1120 Corporation

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

	Name	Percent Ownership
1.	<u>CSWR, LLC</u>	<u>100%</u>
2.	_____	_____
3.	_____	_____
4.	_____	_____
5.	_____	_____
6.	_____	_____
7.	_____	_____
8.	_____	_____
9.	_____	_____
10.	_____	_____

UTILITY NAME: CSWR-Florida Utility Operating Company - Aquarina

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.

See Supplemental

CSWR-Florida Utility Operating Company: COMPANY PROFILE

A. Brief Company History

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

B. Public Services Rendered

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

C. Major Goals and Objectives

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

D. Major Operating Divisions and Functions

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

E. Current and Projected Growth Patterns

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

F. Major Transactions Having a Material Effect on Operations

- Acquisition of the assets of Aquarina Utilities – 5/16/22
- Acquisition of the assets of Sunshine Utilities of Central Florida, Inc. – 5/24/22
- Acquisition of the assets of North Peninsula Utilities – 5/25/22
- Acquisition of the assets of Neighborhood Utilities, Inc. – 11/17/22
- Acquisition of the assets of Rolling Oaks – 11/30/22
- Acquisition of the assets of Sebring Ridge – 8/29/23
- Acquisition of the assets of CFAT – 11/30/23
- Acquisition of the assets of BFF – 11/30/23
- Acquisition of the assets of Tradewinds – 11/30/23
- Acquisition of the assets of TKCB – 12/27/23

UTILITY NAME: CSWR-Florida Utility Operating Company - Aquarina

PARENT / AFFILIATE ORGANIZATION CHART

Current as of 12/31/23

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).

CSWR, LLC
Florida-Central States Water Resources
CSWR-Florida Utility Holding Company
CSWR-Florida Utility Operating Company, LLC

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UTILITY NAME: CSWR-Florida Utility Operating Company - Aquarina

YEAR OF REPORT December 31, 2023
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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	\$ 4,705,681	\$ 5,039,230
108-110	Less: Accumulated Depreciation and Amortization	F-8	3,652,399	3,734,946
Net Plant			\$ 1,053,282	\$ 1,304,284
114-115	Utility Plant Acquisition adjustment (Net)	F-7	_____	0
116 *	Other Utility Plant Adjustments		_____	_____
Total Net Utility Plant			\$ 1,053,282	\$ 1,304,284
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		\$ 4,937	\$ 9,477
132	Special Deposits	F-9	0	0
133	Other Special Deposits	F-9	0	0
134	Working Funds		_____	_____
135	Temporary Cash Investments		_____	_____
141-144	Accounts and Notes Receivable, Less Accumulated Provision for Uncollectible Accounts	F-11	13,552	33,678
145	Accounts Receivable from Associated Companies	F-12	0	0
146	Notes Receivable from Associated Companies	F-12	0	0
151-153	Material and Supplies		_____	_____
161	Stores Expense		_____	_____
162	Prepayments		1,301	3,690
171	Accrued Interest and Dividends Receivable		_____	_____
172 *	Rents Receivable		_____	_____
173 *	Accrued Utility Revenues		51,484	28,388
174	Miscellaneous Current and Accrued Assets	F-12	0	0
Total Current and Accrued Assets			\$ 71,274	\$ 75,233

* Not Applicable for Class B Utilities

UTILITY NAME: CSWR-Florida Utility Operating Company - Aquarina

YEAR OF REPORT December 31, 2023
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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	\$ 0
182	Extraordinary Property Losses	F-13	0	0
183	Preliminary Survey & Investigation Charges		35,785	24,157
184	Clearing Accounts		1,054	(2,603)
185 *	Temporary Facilities		1,765	1,214
186	Miscellaneous Deferred Debits	F-14	0	2,323,121
187 *	Research & Development Expenditures			
190	Accumulated Deferred Income Taxes			
Total Deferred Debits			\$ 38,604	\$ 2,345,888
TOTAL ASSETS AND OTHER DEBITS			\$ 1,163,160	\$ 3,725,404

* 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	\$ 2,970,543	\$ 2,970,543
204	Preferred Stock Issued	F-15	0	0
202,205 *	Capital Stock Subscribed			
203,206 *	Capital Stock Liability for Conversion			
207 *	Premium on Capital Stock			
209 *	Reduction in Par or Stated Value of Capital Stock			
210 *	Gain on Resale or Cancellation of Reacquired Capital Stock			
211	Other Paid - In Capital			
212	Discount On Capital Stock			
213	Capital Stock Expense			
214-215	Retained Earnings	F-16	109,196	131,221
216	Reacquired Capital Stock			
218	Proprietary Capital (Proprietorship and Partnership Only)			
Total Equity Capital			\$ 3,079,739	\$ 3,101,764
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		49,661	184,238
232	Notes Payable	F-18	0	0
233	Accounts Payable to Associated Companies	F-18	0	0
234	Notes Payable to Associated Companies	F-18	33,211	152,137
235	Customer Deposits			
236	Accrued Taxes	W/S-3		
237	Accrued Interest	F-19	0	0
238	Accrued Dividends			
239	Matured Long Term Debt			
240	Matured Interest			
241	Miscellaneous Current & Accrued Liabilities	F-20	49,961	36,337
Total Current & Accrued Liabilities			\$ 132,833	\$ 372,712

* Not Applicable for Class B Utilities

UTILITY NAME: CSWR-Florida Utility Operating Company - Aquarina

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	\$ _____	\$ _____ 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	\$ _____ 1,033,654	\$ _____ 1,035,154
272	Accumulated Amortization of Contributions in Aid of Construction	F-22	_____ 749,721	_____ (784,226)
Total Net CIAC			\$ _____ 283,933	\$ _____ 250,928
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			\$ _____ 3,496,504	\$ _____ 3,725,404

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)	\$ 439,386	\$ 685,923
469, 530	Less: Guaranteed Revenue and AFPI	F-3(b)		0
Net Operating Revenues			\$ 439,386	\$ 685,923
401	Operating Expenses	F-3(b)	\$ 287,331	\$ 604,113
403	Depreciation Expense:	F-3(b)	\$ 62,980	\$ 82,508
	Less: Amortization of CIAC	F-22	20,120	34,505
Net Depreciation Expense			\$ 42,860	\$ 48,003
406	Amortization of Utility Plant Acquisition Adjustment	F-3(b)		0
407	Amortization Expense (Other than CIAC)	F-3(b)		0
408	Taxes Other Than Income	W/S-3		11,782
409	Current Income Taxes	W/S-3		0
410.1	Deferred Federal Income Taxes	W/S-3		0
410.11	Deferred State Income Taxes	W/S-3		0
411.1	Provision for Deferred Income Taxes - Credit	W/S-3		0
412.1	Investment Tax Credits Deferred to Future Periods	W/S-3		0
412.11	Investment Tax Credits Restored to Operating Income	W/S-3		0
Utility Operating Expenses			\$ 330,191	\$ 663,898
Net Utility Operating Income			\$ 109,196	\$ 22,025
469, 530	Add Back: Guaranteed Revenue and AFPI	F-3(b)		0
413	Income From Utility Plant Leased to Others			0
414	Gains (losses) From Disposition of Utility Property			0
420	Allowance for Funds Used During Construction			0
Total Utility Operating Income [Enter here and on Page F-3(c)]			\$ 109,196	\$ 22,025

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

YEAR OF REPORT

UTILITY NAME: CSWR-Florida Utility Operating Company - Aq

COMPARATIVE OPERATING STATEMENT (Cont'd)

WATER SCHEDULE W-3 * (f)	WASTEWATER SCHEDULE S-3 * (g)	OTHER THAN REPORTING SYSTEMS (h)
\$ <u>433,711</u> 0	\$ <u>252,212</u> 0	\$ _____
\$ <u>433,711</u>	\$ <u>252,212</u>	\$ <u>0</u>
\$ 352,133	\$ 251,979	\$ _____
<u>68,036</u> <u>14,089</u>	<u>14,473</u> <u>20,417</u>	_____
\$ <u>53,947</u>	\$ <u>(5,944)</u>	\$ <u>0</u>
<u>0</u> <u>0</u> <u>7,713</u> <u>0</u> <u>0</u> <u>0</u> <u>0</u> <u>0</u> <u>0</u>	<u>0</u> <u>0</u> <u>4,069</u> <u>0</u> <u>0</u> <u>0</u> <u>0</u> <u>0</u> <u>0</u>	_____ _____ _____ _____ _____ _____ _____ _____ _____
\$ <u>413,794</u>	\$ <u>250,104</u>	\$ <u>0</u>
\$ <u>19,917</u>	\$ <u>2,108</u>	\$ <u>0</u>
<u>0</u> <u>0</u> <u>0</u> <u>0</u>	<u>0</u> <u>0</u> <u>0</u> <u>0</u>	_____ _____ _____ _____
\$ <u>19,917</u>	\$ <u>2,108</u>	\$ <u>0</u>

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

COMPARATIVE OPERATING STATEMENT (Cont'd)

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR (e)
Total Utility Operating Income [from page F-3(a)]			\$ 109,196	\$ 22,025
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	\$ _____	\$ 0
428	Amortization of Debt Discount & Expense	F-13	_____	0
429	Amortization of Premium on Debt	F-13	_____	0
Total Interest Expense			\$ 0	\$ 0
EXTRAORDINARY ITEMS				
433	Extraordinary Income		\$ _____	\$ _____
434	Extraordinary Deductions		_____	_____
409.3	Income Taxes, Extraordinary Items		_____	_____
Total Extraordinary Items			\$ 0	\$ 0
NET INCOME			<u>\$ 109,196</u>	<u>\$ 22,025</u>

Explain Extraordinary Income:

SCHEDULE OF YEAR END RATE BASE

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	WATER UTILITY (d)	WASTEWATER UTILITY (e)
101	Utility Plant In Service	F-7	\$ 2,891,430	\$ 1,820,915
	Less:			
	Nonused and Useful Plant (1)			
108	Accumulated Depreciation	F-8	<u>2,218,624</u>	<u>1,516,322</u>
110	Accumulated Amortization	F-8	<u>0</u>	<u>0</u>
271	Contributions in Aid of Construction	F-22	<u>422,659</u>	<u>612,495</u>
252	Advances for Construction	F-20		
Subtotal			\$ <u>250,147</u>	\$ <u>(307,902)</u>
	Add:			
272	Accumulated Amortization of Contributions in Aid of Construction	F-22	271,820	512,407
Subtotal			\$ <u>521,966</u>	\$ <u>204,505</u>
	Plus or Minus:			
114	Acquisition Adjustments (2)	F-7	<u>0</u>	<u>0</u>
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	<u>0</u>	<u>0</u>
	Working Capital Allowance (3)		<u>0</u>	<u>0</u>
	Other (Specify):			

RATE BASE			\$ <u><u>521,966</u></u>	\$ <u><u>204,505</u></u>
NET UTILITY OPERATING INCOME			\$ <u><u>19,917</u></u>	\$ <u><u>2,108</u></u>
ACHIEVED RATE OF RETURN (Operating Income / Rate Base)			<u><u>3.82%</u></u>	<u><u>1.03%</u></u>

NOTES :

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

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

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

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

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

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

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

APPROVED RETURN ON EQUITY

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

APPROVED AFUDC RATE

COMPLETION ONLY REQUIRED IF AFUDC WAS CHARGED DURING YEAR

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

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

UTILITY NAME: CSWR-Florida Utility Operating Company - Aquarina

YEAR OF REPORT December 31, 2023
--

**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	\$ 2,891,430	\$ 1,820,915	\$ _____	\$ 4,712,345
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	194,585	132,300	_____	326,885
106	Completed Construction Not Classified	_____	_____	_____	0
	Total Utility Plant	\$ 3,086,015	\$ 1,953,215	\$ 0	\$ 5,039,230

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

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

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

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

DESCRIPTION (a)	WATER (b)	WASTEWATER (c)	OTHER THAN REPORTING SYSTEMS (d)	TOTAL (e)
ACCUMULATED DEPRECIATION				
Account 108				
Balance first of year	\$ 2,150,565	\$ 1,501,834	\$	\$ 3,652,399
Credit during year:				
Accruals charged to:				
Account 108.1 (1)	\$ 68,036	\$ 14,473	\$	\$ 82,508
Account 108.2 (2)	_____	_____	_____	0
Account 108.3 (2)	_____	_____	_____	0
Other Accounts (specify):	_____	_____	_____	0
	_____	_____	_____	0
Salvage	_____	_____	_____	0
Other Credits (Specify):	24	15	_____	39
	_____	_____	_____	0
Total Credits	\$ 68,060	\$ 14,488	\$ 0	\$ 82,547
Debits during year:				
Book cost of plant retired	_____	_____	_____	0
Cost of Removal	_____	_____	_____	0
Other Debits (specify):	_____	_____	_____	0
	_____	_____	_____	0
Total Debits	\$ 0	\$ 0	\$ 0	\$ 0
Balance end of year	\$ <u>2,218,624</u>	\$ <u>1,516,322</u>	\$ <u>0</u>	\$ <u>3,734,946</u>
ACCUMULATED AMORTIZATION				
Account 110				
Balance first of year	\$	\$	\$	\$ 0
Credit during year:				
Accruals charged to:				
Account 110.2 (3)	\$ _____	\$ _____	\$ _____	\$ 0
Other Accounts (specify):	_____	_____	_____	0
	_____	_____	_____	0
Total credits	\$ 0	\$ 0	\$ 0	\$ 0
Debits during year:				
Book cost of plant retired	_____	_____	_____	0
Other debits (specify):	_____	_____	_____	0
	_____	_____	_____	0
Total Debits	\$ 0	\$ 0	\$ 0	\$ 0
Balance end of year	\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>

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

UTILITY NAME: CSWR-Florida Utility Operating Company - Aquarina

YEAR OF REPORT December 31, 2023
--

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

NONUTILITY PROPERTY (ACCOUNT 121)

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

Other Items may be grouped by classes of property.

DESCRIPTION (a)	BEGINNING YEAR (b)	ADDITIONS (c)	REDUCTIONS (d)	ENDING YEAR BALANCE (e)
_____	\$ _____	\$ _____	\$ _____	\$ _____ 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): _____ _____ _____	\$ _____ _____ _____
Total Special Deposits	\$ <u>0</u>
OTHER SPECIAL DEPOSITS (Account 133): _____ _____ _____	\$ _____ _____ _____
Total Other Special Deposits	\$ <u>0</u>

UTILITY NAME: CSWR-Florida Utility Operating Company - Aquarina

YEAR OF REPORT December 31, 2023
--

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

UTILITY NAME: CSWR-Florida Utility Operating Company - Aquarina

YEAR OF REPORT December 31, 2023
--

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	\$ 22,307
Wastewater	15,112
Other	
Total Customer Accounts Receivable	\$ 37,418
OTHER ACCOUNTS RECEIVABLE (Account 142):	
_____	\$ _____
_____	_____
_____	_____
Total Other Accounts Receivable	\$ 0
NOTES RECEIVABLE (Account 144):	
_____	\$ _____
_____	_____
_____	_____
Total Notes Receivable	\$ 0
Total Accounts and Notes Receivable	\$ 37,418
ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS (Account 143)	
Balance first of year	\$ _____
Add: Provision for uncollectibles for current year	\$ 3,741
Collection of accounts previously written off	_____
Utility Accounts	_____
Others	_____
_____	_____
Total Additions	\$ 3,741
Deduct accounts written off during year:	
Utility Accounts	_____
Others	_____
_____	_____
Total accounts written off	\$ 0
Balance end of year	\$ 3,741
TOTAL ACCOUNTS AND NOTES RECEIVABLE - NET	\$ 33,678

UTILITY NAME: CSWR-Florida Utility Operating Company - Aquarina

YEAR OF REPORT

**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)
_____ _____ _____	\$ _____ _____ _____
Total Extraordinary Property Losses	\$ <u>0</u>

UTILITY NAME: CSWR-Florida Utility Operating Company - Aquarina

**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	\$ <u>0</u>	\$ <u>0</u>
OTHER DEFERRED DEBITS (Class A Utilities: Account 186.2):		
Misc. Deferred Debits	\$ _____	\$ <u>2,323,121</u>
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
Total Other Deferred Debits	\$ <u>0</u>	\$ <u>2,323,121</u>
REGULATORY ASSETS (Class A Utilities: Account. 186.3):		
_____	\$ _____	\$ _____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
Total Regulatory Assets	\$ <u>0</u>	\$ <u>0</u>
TOTAL MISCELLANEOUS DEFERRED DEBITS	\$ <u>0</u>	\$ <u>2,323,121</u>

UTILITY NAME: CSWR-Florida Utility Operating Company - Aquarina

YEAR OF REPORT December 31, 2023
--

**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	_____ %	\$ <u>2,970,543</u>
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			\$ <u>0</u>

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

UTILITY NAME: CSWR-Florida Utility Operating Company - Aquarina

YEAR OF REPORT December 31, 2023
--

STATEMENT OF RETAINED EARNINGS

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

ACCT. NO. (a)	DESCRIPTION (b)	AMOUNTS (c)
215	Unappropriated Retained Earnings: Balance Beginning of Year	\$ 109,196
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	\$ 22,025
436	Appropriations of Retained Earnings: _____	_____
	Total Appropriations of Retained Earnings	\$ 0
437	Dividends Declared: Preferred Stock Dividends Declared _____	_____
438	Common Stock Dividends Declared _____	_____
	Total Dividends Declared	\$ 0
215	Year end Balance	\$ 131,221
214	Appropriated Retained Earnings (state balance and purpose of each appropriated amount at year end): _____	_____
214	Total Appropriated Retained Earnings	\$ 0
	Total Retained Earnings	\$ 131,221

Notes to Statement of Retained Earnings:

YEAR OF REPORT
December 31, 2023

UTILITY NAME: CSWR-Florida Utility Operating Company - Aquarina

**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	\$ _____ 0		\$ _____ 0	\$ _____ 0	\$ _____ 0
ACCOUNT NO. 237.2 - Accrued Interest on Other Liabilities	\$ _____	427	\$ _____	\$ _____	\$ _____
Customer Deposits	_____		_____	_____	_____
_____	_____		_____	_____	_____
_____	_____		_____	_____	_____
Total Account 237.2	\$ _____ 0		\$ _____ 0	\$ _____ 0	\$ _____ 0
Total Account 237 (1)	\$ _____ 0		\$ _____ 0	\$ _____ 0	\$ _____ 0
INTEREST EXPENSED:					
Total accrual Account 237		237	\$ _____ 0		
Less Capitalized Interest Portion of AFUDC:			_____		
_____			_____		
_____			_____		
Net Interest Expensed to Account No. 427 (2)			\$ _____ 0		\$ _____ 0

(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

YEAR OF REPORT
December 31, 2023

UTILITY NAME: CSWR-Florida Utility Operating Company - Aquarina

**MISCELLANEOUS CURRENT AND ACCRUED LIABILITIES
ACCOUNT 241**

DESCRIPTION - Provide itemized listing (a)	BALANCE END OF YEAR (b)
Misc liabilities _____ _____ _____	\$ 36,337 _____ _____
Total Miscellaneous Current and Accrued Liabilities	\$ 36,337 _____

**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 _____ _____ _____ _____ _____ _____ _____ _____ _____
Total	\$ _____ _____	_____	\$ _____ _____	_____	\$ _____ _____

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

UTILITY NAME: CSWR-Florida Utility Operating Company - Aquarina

YEAR OF REPORT December 31, 2023
--

**OTHER DEFERRED CREDITS
ACCOUNT 253**

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

UTILITY NAME: CSWR-Florida Utility Operating Company - Aquarina

YEAR OF REPORT December 31, 2023
--

**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>422,659</u>	\$ <u>612,495</u>	\$ _____	\$ <u>1,035,154</u>
Add credits during year:	\$ <u>0</u>	\$ <u>0</u>	\$ _____	\$ <u>0</u>
Less debit charged during the year	\$ <u>0</u>	\$ <u>0</u>	\$ _____	\$ <u>0</u>
Total Contribution In Aid of Construction	\$ <u><u>422,659</u></u>	\$ <u><u>612,495</u></u>	\$ <u><u>0</u></u>	\$ <u><u>1,035,154</u></u>

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

DESCRIPTION (a)	WATER (W-8(a)) (b)	WASTEWATER (S-8(a)) (c)	W & WW OTHER THAN SYSTEM REPORTING (d)	TOTAL (e)
Balance first of year	\$ <u>257,731</u>	\$ <u>491,990</u>	\$ _____	\$ <u>749,721</u>
Debits during the year:	\$ <u>14,089</u>	\$ <u>20,417</u>	\$ _____	\$ <u>34,505</u>
Credits during the year	\$ <u>0</u>	\$ <u>0</u>	\$ _____	\$ <u>0</u>
Total Accumulated Amortization of Contributions In Aid of Construction	\$ <u><u>271,820</u></u>	\$ <u><u>512,407</u></u>	\$ <u><u>0</u></u>	\$ <u><u>784,226</u></u>

UTILITY NAME: CSWR-Florida Utility Operating Company - Aquarina

YEAR OF REPORT December 31, 2023
--

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

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

DESCRIPTION (a)	REF. NO. (b)	AMOUNT (c)
Net income for the year	F-3(c)	\$ <u>22,025</u>
Reconciling items for the year:		
Taxable income not reported on books:		
_____		_____
_____		_____
_____		_____
Deductions recorded on books not deducted for return:		
_____		_____
_____		_____
_____		_____
Income recorded on books not included in return:		
_____		_____
_____		_____
_____		_____
Deduction on return not charged against book income:		
_____		_____
_____		_____
_____		_____
Federal tax net income		\$ <u><u>22,025</u></u>

Computation of tax :

**WATER
OPERATION
SECTION**

UTILITY NAME:

CSWR-Florida Utility Operating Company - Aquarina

YEAR OF REPORT

December 31, 2023

SYSTEM NAME / COUNTY :

Aquarina

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)	\$ 2,891,430
	Less:		
	Nonused and Useful Plant (1)		
108	Accumulated Depreciation	W-6(b)	2,218,624
110	Accumulated Amortization	F-8	0
271	Contributions in Aid of Construction	W-7	422,659
252	Advances for Construction	F-20	
Subtotal			\$ 250,147
272	Add: Accumulated Amortization of Contributions in Aid of Construction	W-8(a)	\$ 271,820
Subtotal			\$ 521,966
	Plus or Minus:		
114	Acquisition Adjustments (2)	F-7	
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	
	Working Capital Allowance (3)		
	Other (Specify):		
WATER RATE BASE			\$ 521,966
WATER OPERATING INCOME		W-3	\$ 19,917
ACHIEVED RATE OF RETURN (Water Operating Income / Water Rate Base)			3.82%

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:

CSWR-Florida Utility Operating Company - Aquarina

SYSTEM NAME / COUNTY :

Aquarina

WATER OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	CURRENT YEAR (d)
	UTILITY OPERATING INCOME		
400	Operating Revenues	W-9	\$ 433,711
469	Less: Guaranteed Revenue and AFPI	W-9	0
	Net Operating Revenues		\$ 433,711
401	Operating Expenses	W-10(a)	\$ 352,133
403	Depreciation Expense	W-6(a)	68,036
	Less: Amortization of CIAC	W-8(a)	14,089
	Net Depreciation Expense		\$ 53,947
406	Amortization of Utility Plant Acquisition Adjustment	F-7	
407	Amortization Expense (Other than CIAC)	F-8	0
408.10	Taxes Other Than Income		
	Utility Regulatory Assessment Fee		
408.11	Property Taxes		7,694
408.12	Payroll Taxes		
408.13	Other Taxes and Licenses		19
408	Total Taxes Other Than Income		\$ 7,713
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		\$ 413,794
	Utility Operating Income		\$ 19,917
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		\$ 19,917

YEAR OF REPORT
December 31, 2023

UTILITY NAME: CSWR-Florida Utility Operating Company - Aquarina

SYSTEM NAME / COUNTY : Aquarina

WATER UTILITY PLANT ACCOUNTS

ACCT. NO. (a)	ACCOUNT NAME (b)	PREVIOUS YEAR (c)	ADDITIONS (d)	RETIREMENTS (e)	CURRENT YEAR (f)
301	Organization	\$ 1,050	\$	\$	\$ 1,050
302	Franchises	0			0
303	Land and Land Rights	68,059			68,059
304	Structures and Improvements	31,471	1,828		33,299
305	Collecting and Impounding Reservoirs				0
306	Lake, River and Other Intakes				0
307	Wells and Springs	231,937			231,937
308	Infiltration Galleries and Tunnels				0
309	Supply Mains	25,200			25,200
310	Power Generation Equipment		5,791		5,791
311	Pumping Equipment	170,309	6,962		177,271
320	Water Treatment Equipment	396,956	2,191		399,147
330	Distribution Reservoirs and Standpipes	1,138,240			1,138,240
331	Transmission and Distribution Mains	399,385	9,845		409,230
333	Services	53,661	11,767		65,428
334	Meters and Meter Installations	245,683	3,059		248,742
335	Hydrants	10,050			10,050
336	Backflow Prevention Devices	4,408			4,408
339	Other Plant Miscellaneous Equipment	2,161			2,161
340	Office Furniture and Equipment				0
341	Transportation Equipment	40,596			40,596
342	Stores Equipment				0
343	Tools, Shop and Garage Equipment	900			900
344	Laboratory Equipment	2,000			2,000
345	Power Operated Equipment				0
346	Communication Equipment		26,660		26,660
347	Miscellaneous Equipment				0
348	Other Tangible Plant	1,261			1,261
	TOTAL WATER PLANT	\$ 2,823,327	\$ 68,103	\$ 0	\$ 2,891,430

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

YEAR OF REPORT
December 31, 2023

UTILITY NAME: CSWR-Florida Utility Operating Company - Aquarina

SYSTEM NAME / COUNTY : Aquarina

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	\$ 1,050	\$ 1,050				
302	Franchises	0					
303	Land and Land Rights	68,059					68,059
304	Structures and Improvements	33,299				33,299	
305	Collecting and Impounding Reservoirs	0					
306	Lake, River and Other Intakes	0					
307	Wells and Springs	231,937		231,937			
308	Infiltration Galleries and Tunnels	0					
309	Supply Mains	25,200		25,200			
310	Power Generation Equipment	5,791		5,791			
311	Pumping Equipment	177,271		177,271			
320	Water Treatment Equipment	399,147			399,147		
330	Distribution Reservoirs and Standpipes	1,138,240				1,138,240	
331	Transmission and Distribution Mains	409,230				409,230	
333	Services	65,428				65,428	
334	Meters and Meter Installations	248,742				248,742	
335	Hydrants	10,050				10,050	
336	Backflow Prevention Devices	4,408				4,408	
339	Other Plant Miscellaneous Equipment	2,161				2,161	
340	Office Furniture and Equipment	0					
341	Transportation Equipment	40,596					40,596
342	Stores Equipment	0					
343	Tools, Shop and Garage Equipment	900					900
344	Laboratory Equipment	2,000					2,000
345	Power Operated Equipment	0					
346	Communication Equipment	26,660					26,660
347	Miscellaneous Equipment	0					
348	Other Tangible Plant	1,261					1,261
TOTAL WATER PLANT		\$ 2,891,430	\$ 1,050	\$ 440,199	\$ 399,147	\$ 1,911,558	\$ 139,476

W-4(b)
GROUP _____

UTILITY NAME: CSWR-Florida Utility Operating Company - Aquarina

SYSTEM NAME / COUNTY : Aquarina

BASIS FOR WATER DEPRECIATION CHARGES

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

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

YEAR OF REPORT
December 31, 2023

UTILITY NAME: CSWR-Florida Utility Operating Company - Aquarina

SYSTEM NAME / COUNTY : Aquarina

ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	BALANCE AT BEGINNING OF YEAR (c)	ACCURUALS (d)	OTHER CREDITS * (e)	TOTAL CREDITS (d + e) (f)
304	Structures and Improvements	\$ 7,345	\$ 817	\$ 24,888	\$ 25,705
305	Collecting and Impounding Reservoirs				0
306	Lake, River and Other Intakes				0
307	Wells and Springs	231,937			0
308	Infiltration Galleries and Tunnels				0
309	Supply Mains	18,963	504		504
310	Power Generation Equipment		257		257
311	Pumping Equipment	63,319	11,663		11,663
320	Water Treatment Equipment	360,834	17,937		17,937
330	Distribution Reservoirs and Standpipes	1,138,240			0
331	Transmission and Distribution Mains	172,444	8,119		8,119
333	Services	1,786	1,538		1,538
334	Meters and Meter Installations	77,487	24,772		24,772
335	Hydrants	6,223	201		201
336	Backflow Prevention Devices	2,505	88		88
339	Other Plant Miscellaneous Equipment	1,166	216		216
340	Office Furniture and Equipment	40,596			0
341	Transportation Equipment				0
342	Stores Equipment				0
343	Tools, Shop and Garage Equipment	461	45		45
344	Laboratory Equipment	1,075	100		100
345	Power Operated Equipment				0
346	Communication Equipment				0
347	Miscellaneous Equipment				0
348	Other Tangible Plant	1,319	1,777		1,777
TOTAL WATER ACCUMULATED DEPRECIATION		\$ 2,125,701	68,036	24,888	92,924

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

YEAR OF REPORT
December 31, 2023

UTILITY NAME: CSWR-Florida Utility Operating Company - Aquarina

SYSTEM NAME / COUNTY : Aquarina

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	\$	\$	\$	\$	\$ 33,050
305	Collecting and Impounding Reservoirs				0	0
306	Lake, River and Other Intakes				0	0
307	Wells and Springs				0	231,937
308	Infiltration Galleries and Tunnels				0	0
309	Supply Mains				0	19,467
310	Power Generation Equipment				0	257
311	Pumping Equipment				0	74,983
320	Water Treatment Equipment				0	378,772
330	Distribution Reservoirs and Standpipes				0	1,138,240
331	Transmission and Distribution Mains				0	180,563
333	Services				0	3,324
334	Meters and Meter Installations				0	102,259
335	Hydrants				0	6,424
336	Backflow Prevention Devices				0	2,594
339	Other Plant Miscellaneous Equipment				0	1,382
340	Office Furniture and Equipment				0	40,596
341	Transportation Equipment				0	0
342	Stores Equipment				0	0
343	Tools, Shop and Garage Equipment				0	506
344	Laboratory Equipment				0	1,175
345	Power Operated Equipment				0	0
346	Communication Equipment				0	0
347	Miscellaneous Equipment				0	0
348	Other Tangible Plant				0	3,097
TOTAL WATER ACCUMULATED DEPRECIATION						\$ 2,218,624

W-6(b)
GROUP _____

UTILITY NAME:

CSWR-Florida Utility Operating Company - Aquarina

YEAR OF REPORT

December 31, 2023

SYSTEM NAME / COUNTY :

Aquarina

**CONTRIBUTIONS IN AID OF CONSTRUCTION
ACCOUNT 271**

DESCRIPTION (a)	REFERENCE (b)	WATER (c)
Balance first of year		\$ <u>422,659</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>422,659</u>

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

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

UTILITY NAME:

CSWR-Florida Utility Operating Company - Aquarina

YEAR OF REPORT December 31, 2023
--

SYSTEM NAME / COUNTY :

Aquarina

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	\$ _____ 257,731
Debits during the year:	
Accruals charged to Account 272	\$ _____ 14,089
Other debits (specify) :	_____
_____	_____
_____	_____
Total debits	\$ _____ 14,089
Credits during the year (specify) :	
_____	\$ _____
_____	_____
Total credits	\$ _____ 0
Balance end of year	\$ _____ 271,820

UTILITY NAME:

CSWR-Florida Utility Operating Company - Aquarina

YEAR OF REPORT

December 31, 2023

SYSTEM NAME / COUNTY :

Aquarina

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		\$ _____ 0

UTILITY NAME: CSWR-Florida Utility Operating Company - Aquarina

SYSTEM NAME / COUNTY : Aquarina

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	962	621	433,561
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		962	621	\$ 433,561
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		962	621	\$ 433,561
469	Other Water Revenues: Guaranteed Revenues (Including Allowance for Funds Prudently Invested or AFPI)			\$
470	Forfeited Discounts			
471	Miscellaneous Service Revenues			150
472	Rents From Water Property			
473	Interdepartmental Rents			
474	Other Water Revenues			
Total Other Water Revenues				\$ 150
Total Water Operating Revenues				\$ 433,711

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

UTILITY NAME: CSWR-Florida Utility Operating Company - Aquarina

SYSTEM NAME / COUNTY : Aquarina

WATER UTILITY EXPENSE ACCOUNT MATRIX

ACCT. NO. (a)	ACCOUNT NAME (b)	CURRENT YEAR (c)	.1 SOURCE OF SUPPLY AND EXPENSES - OPERATIONS (d)	.2 SOURCE OF SUPPLY AND EXPENSES - MAINTENANCE (e)
601	Salaries and Wages - Employees	\$ 0	\$	\$
603	Salaries and Wages - Officers, Directors and Majority Stockholders	0		
604	Employee Pensions and Benefits	0		
610	Purchased Water	0		
615	Purchased Power	60,359	60,359	
616	Fuel for Power Production	0		
618	Chemicals	11,411		
620	Materials and Supplies	1,964	1,964	
631	Contractual Services-Engineering	0		
632	Contractual Services - Accounting	122		
633	Contractual Services - Legal	6,169		
634	Contractual Services - Mgt. Fees	1,117		
635	Contractual Services - Testing	3,137		
636	Contractual Services - Other	118,183	154	342
641	Rental of Building/Real Property	0		
642	Rental of Equipment	0		
650	Transportation Expenses	0		
656	Insurance - Vehicle	0		
657	Insurance - General Liability	7,185		
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	12,449		
668	Water Resource Conservation Exp.	0		
670	Bad Debt Expense	1,646		
675	Miscellaneous Expenses	128,392		
Total Water Utility Expenses		\$ 352,133	\$ 62,477	\$ 342

UTILITY NAME: CSWR-Florida Utility Operating Company - Aquarina

SYSTEM NAME / COUNTY : Aquarina

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)
\$ _____	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	11,411	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
122	_____	_____	_____	_____	_____
6,169	_____	_____	_____	_____	_____
1,117	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
97,370	3,123	3,137	_____	_____	_____
_____	_____	1,557	15,639	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	7,185
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	12,449
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	1,646	_____
9,654	_____	_____	_____	48,016	70,722
\$ <u>114,431</u>	\$ <u>14,534</u>	\$ <u>4,694</u>	\$ <u>15,639</u>	\$ <u>49,662</u>	\$ <u>90,355</u>

UTILITY NAME:

CSWR-Florida Utility Operating Company - Aquarina

YEAR OF REPORT

December 31, 2023

SYSTEM NAME / COUNTY :

Aquarina

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		1,304		1,304	1,304
February		1,208		1,208	1,208
March		1,440		1,440	1,440
April		997		997	997
May		849		849	849
June		830		830	830
July		934		934	934
August		846		846	846
September		897		897	897
October		846		846	846
November		1,194		1,194	1,194
December		1,315		1,315	1,315
Total for Year	0	12,659	0	12,659	12,659

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
Potable Well #2	1.0 mgd	.32 mgd	Aquifer
Non-Potable Well #1 (irrigation only)	1.0 mgd	.38 mgd	Aquifer
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____

UTILITY NAME: CSWR-Florida Utility Operating Company - Aquarina

SYSTEM NAME / COUNTY : Aquarina

WATER TREATMENT PLANT INFORMATION

Provide a separate sheet for each water treatment facility

Permitted Capacity of Plant (GPD): .21 mgd

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

Type of treatment (reverse osmosis, sedimentation, chemical, aerated, etc.): Reverse Osmosis & Disfection

LIME TREATMENT

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

FILTRATION

Type and size of area:

Pressure (in square feet): 7,920 lb/ft2 Manufacturer: Siemens

Gravity (in GPM/square feet): N/A Manufacturer: N/A

UTILITY NAME:

CSWR-Florida Utility Operating Company - Aquarina

YEAR OF REPORT

December 31, 2023

SYSTEM NAME / COUNTY :

Aquarina

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	395	395
3/4"	Displacement	1.5		
1"	Displacement	2.5	5	13
1 1/2"	Displacement or Turbine	5.0		
2"	Displacement, Compound or Turbine	8.0	31	248
3"	Displacement	15.0	4	60
3"	Compound	16.0		
3"	Turbine	17.5		
4"	Displacement or Compound	25.0	2	50
4"	Turbine	30.0		
6"	Displacement or Compound	50.0		
6"	Turbine	62.5		
8"	Compound	80.0	1	80
8"	Turbine	90.0		
10"	Compound	115.0		
10"	Turbine	145.0		
12"	Turbine	215.0		
Total Water System Meter Equivalents				846

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:

12659000 Flow
 621 SFR
 365 Days
 55.85 ERC

UTILITY NAME: CSWR-Florida Utility Operating Company - Aquarina

SYSTEM NAME / COUNTY : Aquarina

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. 86

2. Maximum number of ERCs * which can be served. 600

3. Present system connection capacity (in ERCs *) using existing lines. 264

4. Future connection capacity (in ERCs *) upon service area buildout. 550

5. Estimated annual increase in ERCs *. 2

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

7. Attach a description of the fire fighting facilities.

8. Describe any plans and estimated completion dates for any enlargements or improvements of this system:
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? N/A

c. When will construction begin? N/A

d. Attach plans for funding the required upgrading.

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

11. Department of Environmental Protection ID # 3054060

12. Water Management District Consumptive Use Permit # 1719-9

a. Is the system in compliance with the requirements of the CUP? Yes

b. If not, what are the utility's plans to gain compliance? N/A

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

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**WASTEWATER
OPERATION
SECTION**

UTILITY NAME:

CSWR-Florida Utility Operating Company - Aquarina

YEAR OF REPORT

December 31, 2023

SYSTEM NAME / COUNTY :

Aquarina

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)	\$ 1,820,915
	Less: Nonused and Useful Plant (1)		
108	Accumulated Depreciation	S-6(b)	1,516,322
110	Accumulated Amortization	F-8	0
271	Contributions in Aid of Construction	S-7	612,495
252	Advances for Construction	F-20	
Subtotal			\$ (307,902)
272	Add: Accumulated Amortization of Contributions in Aid of Construction	S-8(a)	\$ 512,407
Subtotal			\$ 204,505
114	Plus or Minus: Acquisition Adjustments (2)	F-7	
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	
	Working Capital Allowance (3)		
	Other (Specify):		
WASTEWATER RATE BASE			\$ 204,505
WASTEWATER OPERATING INCOME		S-3	\$ 2,108
ACHIEVED RATE OF RETURN (Wastewater Operating Income / Wastewater Rate Base)			1.03%

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

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

(3) Calculation consistent with last rate proceeding

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

UTILITY NAME:

CSWR-Florida Utility Operating Company - Aquarina

YEAR OF REPORT

December 31, 2023

SYSTEM NAME / COUNTY :

Aquarina

WASTEWATER OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	WASTEWATER UTILITY (d)
UTILITY OPERATING INCOME			
400	Operating Revenues	S-9(a)	\$ 252,212
530	Less: Guaranteed Revenue (and AFPI)	S-9(a)	0
Net Operating Revenues			\$ 252,212
401	Operating Expenses	S-10(a)	\$ 251,979
403	Depreciation Expense	S-6(a)	14,473
	Less: Amortization of CIAC	S-8(a)	20,417
Net Depreciation Expense			\$ (5,944)
406	Amortization of Utility Plant Acquisition Adjustment	F-7	
407	Amortization Expense (Other than CIAC)	F-8	0
Taxes Other Than Income			
408.10	Utility Regulatory Assessment Fee		
408.11	Property Taxes		4,056
408.12	Payroll Taxes		
408.13	Other Taxes and Licenses		13
408	Total Taxes Other Than Income		\$ 4,069
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			\$ 250,104
Utility Operating Income			\$ 2,108
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			\$ 2,108

YEAR OF REPORT
December 31, 2023

UTILITY NAME: CSWR-Florida Utility Operating Company - Aquarina

SYSTEM NAME / COUNTY: Aquarina

WASTEWATER UTILITY PLANT ACCOUNTS

ACCT. NO. (a)	ACCOUNT NAME (b)	PREVIOUS YEAR (c)	ADDITIONS (d)	RETIREMENTS (e)	CURRENT YEAR (f)
351	Organization	\$ 1,050	\$	\$	\$ 1,050
352	Franchises				0
353	Land and Land Rights	39,659			39,659
354	Structures and Improvements	31,971	11,327		43,298
355	Power Generation Equipment				0
360	Collection Sewers - Force	245,028			245,028
361	Collection Sewers - Gravity	328,394	6,560		334,954
362	Special Collecting Structures				0
363	Services to Customers	170,960			170,960
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	50,256	34,036		84,292
374	Reuse Distribution Reservoirs				0
375	Reuse Transmission and Distribution System				0
380	Treatment and Disposal Equipment	709,777	7,530		717,307
381	Plant Sewers				0
382	Outfall Sewer Lines	144,908			144,908
389	Other Plant Miscellaneous Equipment	3,333			3,333
390	Office Furniture and Equipment				0
391	Transportation Equipment	20,298			20,298
392	Stores Equipment				0
393	Tools, Shop and Garage Equipment	565			0
394	Laboratory Equipment				565
395	Power Operated Equipment				0
396	Communication Equipment		11,814		11,814
397	Miscellaneous Equipment				0
398	Other Tangible Plant	3,449			3,449
	Total Wastewater Plant	\$ 1,749,648	\$ 71,267	\$ 0	\$ 1,820,915

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

UTILITY NAME: CSWR-Florida Utility Operating Company - Aquarina

SYSTEM NAME / COUNTY: Aquarina

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 (l)	.6 RECLAIMED WASTEWATER DISTRIBUTION PLANT (m)	.7 GENERAL PLANT (k)
351	Organization	\$ 1,050						
352	Franchises							
353	Land and Land Rights							
354	Structures and Improvements		43,298					
355	Power Generation Equipment							
360	Collection Sewers - Force		245,028					
361	Collection Sewers - Gravity		334,954					
362	Special Collecting Structures							
363	Services to Customers		170,960					
364	Flow Measuring Devices							
365	Flow Measuring Installations							
366	Reuse Services							
367	Reuse Meters and Meier Installations							
370	Receiving Wells							
371	Pumping Equipment			84,292				
374	Reuse Distribution Reservoirs							
375	Reuse Transmission and Distribution System							
380	Treatment and Disposal Equipment				717,307			
381	Plant Sewers							
382	Outfall Sewer Lines				144,908			
389	Other Plant Miscellaneous Equipment				3,333			
390	Office Furniture and Equipment							20,298
391	Transportation Equipment							
392	Stores Equipment							
393	Tools, Shop and Garage Equipment							
394	Laboratory Equipment							565
395	Power Operated Equipment							
396	Communication Equipment							
397	Miscellaneous Equipment							11,814
398	Other Tangible Plant							3,449
Total Wastewater Plant		\$ 1,050	\$ 794,240	\$ 84,292	\$ 865,548	\$ 0	\$ 0	\$ 75,785

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

UTILITY NAME:

CSWR-Florida Utility Operating Company - Aquarina

YEAR OF REPORT

December 31, 2023

SYSTEM NAME / COUNTY :

Aquarina

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	40		2.50%
355	Power Generation Equipment	15		6.67%
360	Collection Sewers - Force	50		2.00%
361	Collection Sewers - Gravity	50		2.00%
362	Special Collecting Structures	40		2.50%
363	Services to Customers	50		2.00%
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	10		10.00%
374	Reuse Distribution Reservoirs			
375	Reuse Transmission/Distribution Sys.			
380	Treatment and Disposal Equipment	20		5.00%
381	Plant Sewers	40		2.50%
382	Outfall Sewer Lines	50		2.00%
389	Other Plant Miscellaneous Equipment	10		10.00%
390	Office Furniture and Equipment	20		5.00%
391	Transportation Equipment	10		10.00%
392	Stores Equipment			
393	Tools, Shop and Garage Equipment	16		6.25%
394	Laboratory Equipment	20		5.00%
395	Power Operated Equipment	15		6.67%
396	Communication Equipment	10		10.00%
397	Miscellaneous Equipment			
398	Other Tangible Plant	40		2.50%
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: CSWR-Florida Utility Operating Company - Aquarina

SYSTEM NAME / COUNTY : Aquarina

ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	BALANCE AT BEGINNING OF YEAR (c)	ACCUALS (d)	OTHER CREDITS * (e)	TOTAL CREDITS (d + e) (f)
354	Structures and Improvements	\$ 13,260	\$ 988	\$ 15	\$ 1,003
355	Power Generation Equipment				0
360	Collection Sewers - Force	169,006	2,447		2,447
361	Collection Sewers - Gravity	217,469	7,369		7,369
362	Special Collecting Structures				0
363	Services to Customers	170,530			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	50,256	2,269		2,269
374	Reuse Distribution Reservoirs				0
375	Reuse Transmission/Distribution Sys.				0
380	Treatment and Disposal Equipment	710,827	251		251
381	Plant Sewers				0
382	Outfall Sewer Lines	144,908			0
389	Other Plant Miscellaneous Equipment	1,398	333		333
390	Office Furniture and Equipment				0
391	Transportation Equipment	20,298			0
392	Stores Equipment				0
393	Tools, Shop and Garage Equipment				0
394	Laboratory Equipment	434	28		28
395	Power Operated Equipment				0
396	Communication Equipment		788		788
397	Miscellaneous Equipment				0
398	Other Tangible Plant	3,449			0
Total Depreciable Wastewater Plant in Service		\$ 1,501,834	\$ 14,473	\$ 15	\$ 14,488

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

YEAR OF REPORT
December 31, 2023

UTILITY NAME: CSWR-Florida Utility Operating Company - Aquarina

SYSTEM NAME / COUNTY : Auarina

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	\$	\$	\$	\$ 0	\$ 14,263
355	Power Generation Equipment				0	0
360	Collection Sewers - Force				0	171,453
361	Collection Sewers - Gravity				0	224,837
362	Special Collecting Structures				0	0
363	Services to Customers				0	170,530
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				0	0
374	Reuse Distribution Reservoirs				0	52,525
375	Reuse Transmission/Distribution Sys.				0	0
380	Treatment and Disposal Equipment				0	711,078
381	Plant Sewers				0	0
382	Outfall Sewer Lines				0	144,908
389	Other Plant Miscellaneous Equipment				0	1,731
390	Office Furniture and Equipment				0	0
391	Transportation Equipment				0	20,298
392	Stores Equipment				0	0
393	Tools, Shop and Garage Equipment				0	0
394	Laboratory Equipment				0	462
395	Power Operated Equipment				0	0
396	Communication Equipment				0	788
397	Miscellaneous Equipment				0	0
398	Other Tangible Plant				0	3,449
Total Depreciable Wastewater Plant in Service						\$ 1,516,322

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

UTILITY NAME:

CSWR-Florida Utility Operating Company - Aquarina

YEAR OF REPORT

December 31, 2023

SYSTEM NAME / COUNTY :

Aquarina

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
		_____	_____ 0
Total Credits			\$ _____ 0

ACCUMULATED AMORTIZATION OF WASTEWATER CONTRIBUTIONS IN AID OF CONSTRUCTION

DESCRIPTION (a)	WASTEWATER (b)
Balance first of year	\$ _____ 491,990
Debits during the year:	
Accruals charged to Account 272	\$ _____ 20,417
Other debits (specify) :	_____
_____	_____
_____	_____
Total debits	\$ _____ 20,417
Credits during the year (specify) :	
_____	\$ _____
_____	_____
Total credits	\$ _____ 0
Balance end of year	\$ _____ 512,407

UTILITY NAME:

CSWR-Florida Utility Operating Company - Aquarina

YEAR OF REPORT

December 31, 2023

SYSTEM NAME / COUNTY :

Aquarina

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)
		\$ _____

Total Credits		\$ _____ 0

UTILITY NAME:

CSWR-Florida Utility Operating Company - Aquarina

YEAR OF REPORT December 31, 2023
--

SYSTEM NAME / COUNTY :

Aquarina

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	361	422	\$ 252,212
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	361	422	\$ 252,212
Measured Revenues:				
522.1	Residential Revenues			
522.2	Commercial Revenues			
522.3	Industrial Revenues			
522.4	Revenues From Public Authorities			
522.5	Multiple Family Dwelling Revenues			
522	Total Measured Revenues	0	0	\$ 0
523	Revenues From Public Authorities			
524	Revenues From Other Systems			
525	Interdepartmental Revenues			
Total Wastewater Sales		<u>361</u>	<u>422</u>	<u>\$ 252,212</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:

CSWR-Florida Utility Operating Company - Aquarina

YEAR OF REPORT December 31, 2023
--

SYSTEM NAME / COUNTY :

Aquarina

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>252,212</u>

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

UTILITY NAME: CSWR-Florida Utility Operating Company - Aquarina

SYSTEM NAME / COUNTY : Aquarina

WASTEWATER UTILITY EXPENSE ACCOUNT MATRIX

ACCT. NO. (a)	ACCOUNT NAME (b)	CURRENT YEAR (c)	.1 COLLECTION EXPENSES- OPERATIONS (d)	.2 COLLECTION EXPENSES- MAINTENANCE (e)	.3 PUMPING EXPENSES - OPERATIONS (f)	.4 PUMPING EXPENSES - MAINTENANCE (g)	.5 TREATMENT & DISPOSAL EXPENSES - OPERATIONS (h)	.6 TREATMENT & DISPOSAL EXPENSES - MAINTENANCE (i)
701	Salaries and Wages - Employees	\$ 0	\$	\$	\$	\$	\$	\$
703	Salaries and Wages - Officers, Directors and Majority Stockholders	0						
704	Employee Pensions and Benefits	0						
710	Purchased Sewage Treatment	0						
711	Sludge Removal Expense	9,832						9,832
715	Purchased Power	372	372					
716	Fuel for Power Production	0						
718	Chemicals	10,627						10,627
720	Materials and Supplies	4,010					4,010	
731	Contractual Services-Engineering	0						
732	Contractual Services - Accounting	83						
733	Contractual Services - Legal	6,073						
734	Contractual Services - Mgt. Fees	12,349		11,590			759	
735	Contractual Services - Testing	3,901					3,901	
736	Contractual Services - Other	95,753	92,598				3,154	
741	Rental of Building/Real Property	0						
742	Rental of Equipment	0						
750	Transportation Expenses	0						
756	Insurance - Vehicle	0						
757	Insurance - General Liability	4,751						
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	8,985						
770	Bad Debt Expense	1,516						
775	Miscellaneous Expenses	93,728		1,971			9,375	
Total Wastewater Utility Expenses		\$ 251,979	\$ 92,971	\$ 13,562	\$ 0	\$ 0	\$ 21,198	\$ 20,458

UTILITY NAME: CSWR-Florida Utility Operating Company - Aquarina

SYSTEM NAME / COUNTY : Aquarina

WASTEWATER UTILITY EXPENSE ACCOUNT MATRIX

ACCT. NO.	ACCOUNT NAME	.7 CUSTOMER ACCOUNTS EXPENSE (j)	.8 ADMIN. & GENERAL EXPENSES (k)	.9 RECLAIMED WATER TREATMENT EXPENSES- OPERATIONS (l)	.10 RECLAIMED WATER TREATMENT EXPENSES- MAINTENANCE (m)	.11 RECLAIMED WATER DISTRIBUTION EXPENSES- OPERATIONS (n)	.12 RECLAIMED WATER DISTRIBUTION EXPENSES- MAINTENANCE (o)
701	Salaries and Wages - Employees	\$	\$	\$	\$	\$	\$
703	Salaries and Wages - Officers, Directors and Majority Stockholders						
704	Employee Pensions and Benefits						
710	Purchased Sewage Treatment						
711	Sludge Removal Expense						
715	Purchased Power						
716	Fuel for Power Purchased						
718	Chemicals						
720	Materials and Supplies						
731	Contractual Services-Engineering						
732	Contractual Services - Accounting		83				
733	Contractual Services - Legal		6,073				
734	Contractual Services - Mgt. Fees						
735	Contractual Services - Testing						
736	Contractual Services - Other						
741	Rental of Building/Real Property						
742	Rental of Equipment						
750	Transportation Expenses						
756	Insurance - Vehicle						
757	Insurance - General Liability						
758	Insurance - Workman's Comp.		4,751				
759	Insurance - Other						
760	Advertising Expense						
766	Regulatory Commission Expenses - Amortization of Rate Case Expense						
767	Regulatory Commission Exp.-Other		8,985				
770	Bad Debt Expense	1,516					
775	Miscellaneous Expenses	40,327	42,055				
	Total Wastewater Utility Expenses	\$ 41,843	\$ 61,947	\$ 0	\$ 0	\$ 0	\$ 0

UTILITY NAME: CSWR-Florida Utility Operating Company - Aquarina

SYSTEM NAME / COUNTY : Aquarina

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	269	269
3/4"	Displacement	1.5		0
1"	Displacement	2.5	3	8
1 1/2"	Displacement or Turbine	5.0		0
2"	Displacement, Compound or Turbine	8.0	21	168
3"	Displacement	15.0	3	45
3"	Compound	16.0		0
3"	Turbine	17.5		0
4"	Displacement or Compound	25.0	1	25
4"	Turbine	30.0		0
6"	Displacement or Compound	50.0		0
6"	Turbine	62.5		0
8"	Compound	80.0	1	80
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				595

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:	176117000 Flow
	422 SFR
	365 Days
	114.37 ERC

UTILITY NAME:

CSWR-Florida Utility Operating Company - Aquarina

YEAR OF REPORT
December 31, 2023

SYSTEM NAME / COUNTY :

Aquarina

WASTEWATER TREATMENT PLANT INFORMATION

Provide a separate sheet for each wastewater treatment facility

Permitted Capacity	.99 mgd		
Basis of Permit Capacity (1)	AADF		
Manufacturer	Schreiber		
Type (2)	Extended Air/Activated Sludge		
Hydraulic Capacity	.99 mgd		
Average Daily Flow	.483 mgd		
Total Gallons of Wastewater Treated	176,117,000		
Method of Effluent Disposal	Drain Field		

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

UTILITY NAME:

CSWR-Florida Utility Operating Company - Aquarina

YEAR OF REPORT

December 31, 2023

SYSTEM NAME / COUNTY :

Aquarina

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 114.37

2. Maximum number of ERCs* which can be served 354

3. Present system connection capacity (in ERCs*) using existing lines 354

4. Future connection capacity (in ERCs*) upon service area buildout 550

5. Estimated annual increase in ERCs* 2

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

7. If the utility uses reuse as a means of effluent disposal, attach a list of the reuse end users and the amount of reuse provided to each, if known. N/A

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

If so, when? _____

9. Has the utility been required by the DEP or water management district to implement reuse? No

If so, what are the utility's plans to comply with this requirement? _____

10. When did the company last file a capacity analysis report with the DEP? 9/1/2012

- 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.
 - e. Is this system under any Consent Order with DEP? No

12. Department of Environmental Protection ID # FLA 010352-005-DW31

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

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