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, LLC - Sunshine

Exact Legal Name of Respondent

369W Certificate Number(s)

Submitted To The

STATE OF FLORIDA



PUBLIC SERVICE COMMISSION

FOR THE

YEAR ENDED DECEMBER 31, 2022

THIS PAGE LEFT BLANK INTENTIONALLY

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

TABLE OF CONTENTS

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

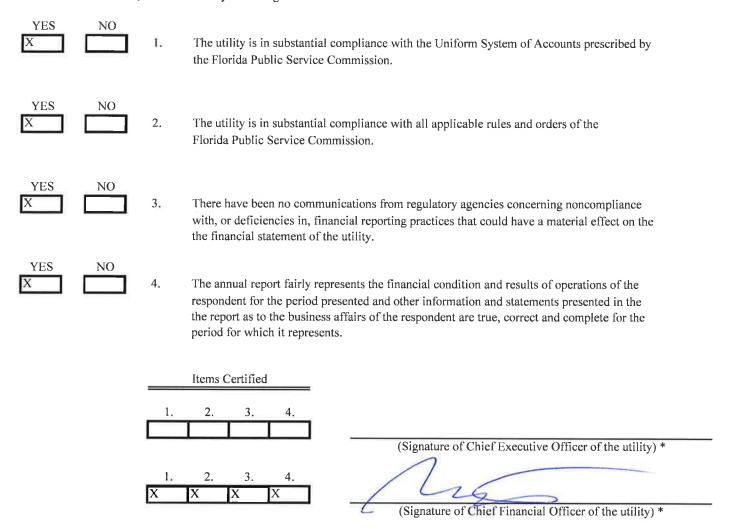
THIS PAGE LEFT BLANK INTENTIONALLY

EXECUTIVE SUMMARY

THIS PAGE LEFT BLANK INTENTIONALLY

CERTIFICATION OF ANNUAL REPORT

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



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

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

ANNUAL REPORT OF

YEAR OF REPORT

December 31, 2022

CSWR-Florida U	tility Operating Company, LLC - Sunshine	County:
	(Exact Name of Utility)	*
List below the exa	ct 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 On	e-Call of Florida, Inc. Member Number	
Name and address	of person to whom correspondence concerning this report should be addresseres Rd, Suite 140	sed:
Des Peres,	MO 63131	
Telephone:	314-380-8505	

List below the add	ess of where the utility's books and records are located:	
Telephone:		
List below any gro	sps auditing or reviewing the records and operations:	
Date of original org	anization of the utility:	
Check the appropri	ate business entity of the utility as filed with the Internal Revenue Service	
Individ		
	x	
List below every co	rporation or person owning or holding directly or indirectly 5% or more of	the voting securities
	N	Percent
1.	CSWR,LLC	Ownership 100%
2.		
3.		
4.		
5. 6.		
7.); ((
8.		
9.		
10.		

UTILITY NAME: CSWR-Florida Utility Operating Company, LLC - Sunshine

DIRECTORY OF PERSONNEL WHO CONTACT THE FLORIDA PUBLIC SERVICE COMMISSION

		VIEE COMMISSION	
NAME OF COMPANY REPRESENTATIVE (1)	TITLE OR POSITION (2)	ORGANIZATIONAL UNIT TITLE (3)	USUAL PURPOSE FOR CONTACT WITH FPSC
N/A			

- (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: CSWR-Florida Utility Operating Company, LLC - Sunshine

December 31, 2022

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

December 31, 2022

UTILITY NAME: CSWR-Florida Utility Operating Company, LLC - Sunshine

PARENT / AFFILIATE ORGANIZATION CHART

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	

UTILITY NAME: CSWR-Florida Utility Operating Company, LLC - Sunshine

December 31, 2022

COMPENSATION OF OFFICERS

For each officer, list the time spent on resp activities and the compensation received as	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)				
N/A			\$				
		x=====	s				
		,					
			2				
		, 	<u> </u>				
			1				

COMPENSATION OF DIRECTORS

For each director, list the number of directived as a director from the respond			
NAME (a)	TITLE (b)	NUMBER OF DIRECTORS' MEETINGS ATTENDED (c)	DIRECTORS' COMPENSATION (d)
N/A			\$
			•
			-

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.

		u.	
NAME OF	IDENTIFICATION		NAME AND
OFFICER, DIRECTOR	OF SERVICE		ADDRESS OF
OR AFFILIATE	OR PRODUCT	AMOUNT	AFFILIATED ENTITY
(a)	(b)	(c)	(d)
	· ·		\
N/A		\$	
A V/A K		—	
		*	
		·	
		·	
<u> </u>			
		·	
		·	
			
			
			

^{*} 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 principal occupation or business affiliations or connections with any other business or financial organizations, firms, or partnerships. For purposes of this part, an official will be considered to have an affiliation with any business or financial organization, firm or partnership in which he is an officer, director, trustee, partner, or a person exercising similar functions.

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

UTILITY NAME: CSWR-Florida Utility Operating Company, LLC - Sunshine

YEAR OF REPORT December 31, 2022

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

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 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, Complete the following for any business which is conducted as a byproduct, co product, or joint product as a result of providing water and / or wastewater service. revenue and expenses segregated out as nonutility also.

Τ	ER -		П	Τ					Ι				Γ
Š	ACCOUNT NUMBER (g)												
EXPENSES	EXPENSES INCURRED (f)	€9											Î
S	ACCOUNT NUMBER (e)												
REVENUES	REVENUES GENERATED (d)	\$											
	ACCOUNT NUMBER (c)												
ASSETS	BOOK COST OF ASSETS (b)	\$											
	BUSINESS OR SERVICE CONDUCTED (a)	N/A											

BUSINESS TRANSACTIONS WITH RELATED PARTIES

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

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

- 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
 - -computer services
 - -engineering & construction services
 - -repairing and servicing of equipment

- -material and supplies furnished
- -leasing of structures, land, and equipment
- -rental transactions
- -sale, purchase or transfer of various products

	DESCRIPTION	CONTRACT OR	ANNUAL CHARGES				
NAME OF COMPANY OR RELATED PARTY (a)	SERVICE AND/OR NAME OF PRODUCT (b)	AGREEMENT EFFECTIVE DATES (c)	(P)urchased (S)old (d)	AMOUNT (e)			
N/A							
				9			
				8			
				-			
							
				-			
				-			
				-			
				0			
				2			

YEAR OF REPORT December 31, 2022

BUSINESS TRANSACTIONS WITH RELATED PARTIES (Cont'd)

		S".)) upplemental	FAIR MARKET VALUE (f)	s
	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.	d or transferred. e with "P" and sale with . (column (c) - column (c). In space below or in a s market value.	GAIN OR LOSS (e)	\$
d Transfer of Assets		NET BOOK VALUE (d)	о	
Part II. Specific Instructions: Sale, Purchase and Transfer of Assets	The columnar instructions follow:	 (a) Enter name of related party or company. (b) Describe briefly the type of assets purch. (c) Enter the total received or paid. Indicate. (d) Enter the net book value for each item re. (e) Enter the fair market value for each item. (f) Enter the fair market value for each item schedule, describe the basis used to calc. 	SALE OR PURCHASE PRICE (c)	\$
Part II. Specific Instru	ng 3. ets.	ransactions to include: uipment d and structures urities tock dividends	DESCRIPTION OF ITEMS (b)	
	Enter in this part all transactions relating to the purchase, sale, or transfer of assets.	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)	N/A
(4)		7		~

THIS PAGE LEFT BLANK INTENTIONALLY

December 31, 2022

COMPARATIVE BALANCE SHEET ASSETS AND OTHER DEBITS

ACCT.	ACCOUNT NAME	REF.		EVIOUS (EAR		CURRENT YEAR
(a)	(b) UTILITY PLANT	(c)	-	(d)	-	(e)
101-106	Utility Plant	F-7	\$			1 597 560
108-110	Less: Accumulated Depreciation and Amortization	F-7	l ³		 \$	4,587,562 2,889,155
100 110	Dess. Accumulated Depreciation and Amortization	1-0	 		-	2,009,133
	Net Plant		\$	0_	\$_	1,698,407
114-115	Utility Plant Acquisition adjustment (Net)	F-7	25		1	0
116 *	Other Utility Plant Adjustments				-	
	Total Net Utility Plant		\$	0	\$	1,698,407
	OTHER PROPERTY AND INVESTMENTS		†		1	
121	Nonutility Property	F-9	\$		\$	0
122	Less: Accumulated Depreciation and Amortization	1			1.5	
	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				1	
131	Cash		\$		\$	14,478
132	Special Deposits	F-9				0
133	Other Special Deposits	F-9				0
134	Working Funds					
135	Temporary Cash Investments			<u>_</u>	-	
141-144	Accounts and Notes Receivable, Less Accumulated				_	
145	Provision for Uncollectible Accounts Accounts Receivable from Associated Companies	F-11			_	39,745
145	Notes Receivable from Associated Companies	F-12 F-12	\ <u>-</u>		-	0
151-153	Material and Supplies	F-12	\ <u>-</u>		-	
161	Stores Expense				, -	
162	Prepayments		7		-	5,237
171	Accrued Interest and Dividends Receivable		S======		Ş	3,431
172 *			0		-	
173 *	Accrued Utility Revenues		1)			61,424
174	Miscellaneous Current and Accrued Assets	F-12	=		_	01,121
	Total Current and Accrued Assets		\$	0_	\$	120,884

^{*} Not Applicable for Class B Utilities

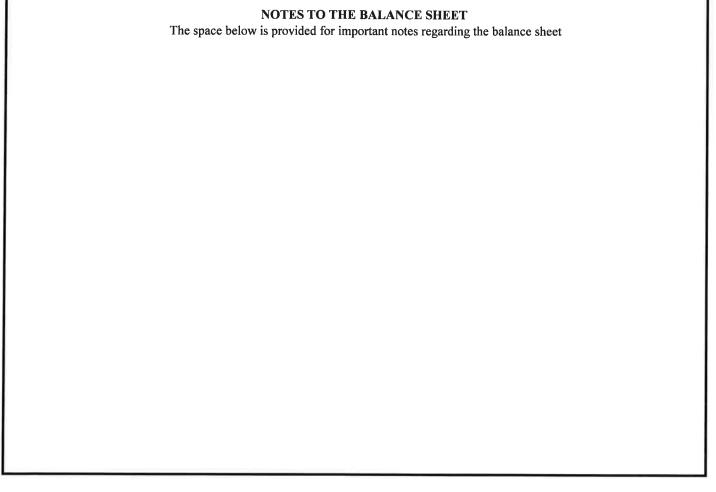
CSWR-Florida Utility Operating Company, LLC - Sunshine

December 31, 2022

COMPARATIVE BALANCE SHEET ASSETS AND OTHER DEBITS

ACCT. NO.	ACCOUNT NAME	REF. PAGE	PREVIOUS YEAR	CURRENT YEAR
(a)	(b)	(c)	(d)	(e)
	DEFERRED DEBITS			
181	Unamortized Debt Discount & Expense	F-13	\$	\$ 0
182	Extraordinary Property Losses	F-13		0
183	Preliminary Survey & Investigation Charges			105,424
184	Clearing Accounts			3,090
185 *	Temporary Facilities			5,177
186	Miscellaneous Deferred Debits	F-14		5,896,135
187 *	Research & Development Expenditures			
190	Accumulated Deferred Income Taxes			
				-
	Total Deferred Debits		\$0	\$6,009,826
	TOTAL ASSETS AND OTHER DEBITS		\$0	\$ 7,829,117

^{*} Not Applicable for Class B Utilities



CSWR-Florida Utility Operating Company, LLC - Sunshine

December 31, 2022

COMPARATIVE BALANCE SHEET EQUITY CAPITAL AND LIABILITIES

ACCT.	EQUIT CAITIAL A	REF.		EVIOUS	1	CURRENT
•	NO. ACCOUNT NAME			EAR	1	YEAR
(a)	(b)	PAGE (c)	1	(d)	1	(e)
	EQUITY CAPITAL	- (6)	 	(4)	+	(6)
201	Common Stock Issued	F-15	 		 \$	6,665,624
204	Preferred Stock Issued	F-15	*		"	0,005,024
202,205 *	Capital Stock Subscribed	1 13			_	
203,206 *	Capital Stock Liability for Conversion	1	7 		-	
207 *	Premium on Capital Stock	1	_		-	
209 *	Reduction in Par or Stated Value of Capital Stock	-			-	
210 *	Gain on Resale or Cancellation of Reacquired	-			1.5	
210	Capital Stock				1	
211	Other Paid - In Capital	-	·		-	
212	Discount On Capital Stock				:	
213	Capital Stock Expense				-	
214-215	Retained Earnings	F-16	-		-	(00.474)
214-213	Reacquired Capital Stock	r-10	-		-	(99,474)
218	Proprietary Capital				_	
210			l		ı	
	(Proprietorship and Partnership Only)					
	Total Equity Capital		\$	0	\$	6,566,150
	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	\top			T	
231	Accounts Payable					145,641
232	Notes Payable	F-18	-		-	0
233	Accounts Payable to Associated Companies	F-18	-			0
234	Notes Payable to Associated Companies	F-18	-		l —	731,973
235	Customer Deposits		-			.02,570
236	Accrued Taxes	W/S-3	,			
237 Accrued Interest		F-19	-	-	- in	0
238 Accrued Dividends			-		-	
239 Matured Long Term Debt			*		() 	
240 Matured Interest					·	
		F-20	-		S=	185,615
			-			100,010
	Total Current & Accrued Liabilities	•	\$	0_	\$	1,063,229

^{*} Not Applicable for Class B Utilities

CSWR-Florida Utility Operating Company, LLC - Sunshine

December 31, 2022

COMPARATIVE BALANCE SHEET EQUITY CAPITAL AND LIABILITIES

ACCT.		REF.	PREVIOUS	CURRENT
NO.	ACCOUNT NAME	PAGE	YEAR	YEAR
(a)	(b)	(c)	(d)	(e)
	DEFERRED CREDITS			
251	Unamortized Premium On Debt	F-13	\$	\$0
252	Advances For Construction	F-20		0
253	Other Deferred Credits	F-21		0
255	Accumulated Deferred Investment Tax Credits			
	Total Deferred Credits		\$0	\$0
	OPERATING RESERVES			
261	Property Insurance Reserve		\$	\$
262	Injuries & Damages Reserve			*
263	Pensions and Benefits Reserve			-
265	Miscellaneous Operating Reserves		·	
	Total Operating Reserves		\$0	\$0
	CONTRIBUTIONS IN AID OF CONSTRUCTION			
271	Contributions in Aid of Construction	F-22	\$	\$ 2,043,874
272	Accumulated Amortization of Contributions			
	in Aid of Construction	F-22		(1,844,135)
	Total Net CIAC		\$	\$199,739
	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		\$0	\$

CSWR-Florida Utility Operating Company, LLC - Sunshine

December 31, 2022

COMPARATIVE OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR * (e)
400 469, 530	UTILITY OPERATING INCOME Operating Revenues Less: Guaranteed Revenue and AFPI	F-3(b) F-3(b)	\$	\$560,796
	Net Operating Revenues		\$0	\$560,796
401	Operating Expenses	F-3(b)	\$	\$ 650,705
403	Depreciation Expense: Less: Amortization of CIAC	F-3(b) F-22	\$	\$\$\$
	Net Depreciation Expense		\$0	\$9,564_
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	*	0
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		
411.1	Provision for Deferred Income Taxes - Credit	W/S-3		0
412.1	Investment Tax Credits Deferred to Future Periods	W/S-3		
412.11	Investment Tax Credits Restored to Operating Income	W/S-3		0
	Utility Operating Expenses		\$0	\$660,269
Net Utility Operating Income			\$0	\$(99,474)
469, 530				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)]		\$0	\$(99,474)

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

UTILITY NAME: CSWR-Florida Utility Operating Company, LL

COMPARATIVE OPERATING STATEMENT (Cont'd)

WATER SCHEDULE W-3 * (f)	WASTEWATER SCHEDULE S-3 * (g)	OTHER THAN REPORTING SYSTEMS (h)
\$560,796	\$0	\$
\$560,796	\$0	\$0
\$ 650,705	\$ 0	\$
49,148	0	
\$9,564_	\$0	\$0
0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0	
\$660,269	\$0	\$ <u></u>
\$(99,474)	\$0	\$
0 0 0	0 0 0 0	
\$(99,474)	\$0	\$0

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

CSWR-Florida Utility Operating Company, LLC - Sunshine

December 31, 2022

COMPARATIVE OPERATING STATEMENT (Cont'd)

ACCT, NO. ACCOUNT NAME (a) (b)		REF. PAGE (c)	YE	/IOUS CAR d)	(CURRENT YEAR (e)
Total Utility	y Operating Income [from page F-3(a)]		\$	0	\$	(99,474)
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
408.2	TAXES APPLICABLE TO OTHER INCOME Taxes Other Than Income		\$		s	
409.2	Income Taxes		•		1	
410.2	Provision for Deferred Income Taxes				3	
411.2	Provision for Deferred Income Taxes - Credit				0	
412.2	Investment Tax Credits - Net				30	
412.3	Investment Tax Credits Restored to Operating Income					
	Total Taxes Applicable To Other Incom	e	\$	0	\$	0
	INTEREST EXPENSE				 	
427	Interest Expense	F-19	\$		s	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		\$	0	\$	(99,474)

Explain Extraordinary Incom	e:		

CSWR-Florida Utility Operating Company, LLC - Sunshine

December 31, 2022

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	\$	3,956,052	\$ 0
	Less: Nonused and Useful Plant (1)			- , ,	
108	Accumulated Depreciation	F-8		2,889,155	0
110	Accumulated Amortization	F-8	-	2,869,133	0
271	Contributions in Aid of Construction	F-22		2,043,874	0
252	Advances for Construction	F-22	·	2,043,874	
	Subtotal	•••	\$	(976,977)	\$0
0.00	Add:	ĺ			
272	Accumulated Amortization of Contributions in Aid of Construction	F-22		1,844,135	0
	Subtotal		\$	867,158	\$0
	Plus or Minus:	1			
114	Acquisition Adjustments (2)	F-7		0	0
115	Accumulated Amortization of	1	-		
	Acquisition Adjustments (2)	F-7		0	0
	Working Capital Allowance (3)			0	0
	Other (Specify):		-		
		1 1	-		
			-		
	RATE BASE		\$	867,158	\$0
	NET UTILITY OPERATING INCOME			(99,474)	\$0
ACHIEVED RATE OF RETURN (Operating Income / Rate Base)			8===	-11.47%	0.00%

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.

CSWR-Florida Utility Operating Company, LLC - Sunshine

December 31, 2022

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 Preferred Stock Long Term Debt Customer Deposits Tax Credits - Zero Cost Tax Credits - Weighted Cost Deferred Income Taxes Other (Explain)	\$ 0 0 0 0 0 0 0 0 0	0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00%		0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 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:	y 	
Commission order approving Return on Equity:	9	

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.

YEAR OF REPORT December 31, 2022

CSWR-Florida Utility Operating Company, LLC - Sunshine

UTILITY NAME:

SCHEDULE OF CAPITAL STRUCTURE ADJUSTMENTS CONSISTENT WITH THE METHODO! OCV 11SED IN THE 1 AST BATE

	CAPITAL STRUCTURE (g)		0 \$
CEEDING	OTHER (1) ADJUSTMENTS PRO RATA (f)	8	0 8
HE LAST RATE PRO	OTHER (1) ADJUSTMENTS SPECIFIC (6)	S S	8
CONSISTENT WITH THE METHODOLOGY USED IN THE LAST RATE PROCEEDING	NON- JURISDICTIONAL ADJUSTMENTS (d)	**************************************	\$
THE METHOD	NON-UTILITY ADJUSTMENTS (c)	8	\$
CONSISTENT W	PER BOOK BALANCE (b)	54	\$
	CLASS OF CAPITAL (a)	Common Equity Preferred Stock Long Term Debt Customer Deposits Tax Credits - Zero Cost Tax Credits - Weighted Cost Deferred Inc. Taxes Other (Explain)	Total

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

CSWR-Florida Utility Operating Company, LLC - Sunshine

December 31, 2022

UTILITY PLANT ACCOUNTS 101 - 106

ACCT. NO. (a)	DESCRIPTION (b)	WATER (c)	WASTEWATER (d)	OTHER THAN REPORTING SYSTEMS (e)	TOTAL (f)
101 102 103	Plant Accounts: Utility Plant In Service Utility Plant Leased to Other Property Held for Future Use	\$3,956,052_	\$	\$	\$
104	Utility Plant Purchased or Sold Construction Work in Progress	631,510			0 631,510
106	Completed Construction Not Classified Total Utility Plant	\$4,587,562	\$0	\$ <u>0</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. NO. (a)	DESCRIPTION (b)	WATER (c)	WASTEWATER (d)	OTHER THAN REPORTING SYSTEMS (e)	TOTAL (f)
114	Acquisition Adjustment	\$	\$	\$	\$0 0 0
Total Pl	ant Acquisition Adjustments	\$0_	\$0	\$0	\$0
115	Accumulated Amortization	\$	\$	\$	\$0 0 0
Total Ac	ccumulated Amortization	\$0	\$0	\$0	\$0
Net Acq	uisition Adjustments	\$0	\$0	\$0	\$0

December 31, 2022

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

DESCRIPTION (a)		WATER (b)		STEWATER (c)	OTH REI	IER THAN PORTING (STEMS (d)		TOTAL (e)
ACCUMULATED DEPRECIATION Account 108 Balance first of year	\$	0	\$	0	\$	0	\$	(-)
Credit during year: Accruals charged to: Account 108.1 (1) Account 108.2 (2) Account 108.3 (2) Other Accounts (specify):	\$ 	49,148	\$		\$		\$_ 	49,148 0 0 0 0 0
Salvage Other Credits (Specify):		2,840,008	\$ 					2,840,008
Total Credits Debits during year: Book cost of plant retired Cost of Removal Other Debits (specify):	\$	2,889,155	\$ 	0	\$	0	\$	2,889,155 0 0 0 0
Total Debits	\$	0	\$	0	\$	0	\$	0
Balance end of year	\$_	2,889,155	\$	0	\$	0	\$_	2,889,155
ACCUMULATED AMORTIZATION Account 110 Balance first of year Credit during year:	\$		\$		\$		\$	0
Account 110.2 (3) Other Accounts (specify):	\$		\$		\$		\$	0 0 0
Total credits Debits during year:	\$	0	\$	0	\$	0	\$	0
Book cost of plant retired Other debits (specify):	-		8 		=		_	0 0
Total Debits	\$	0	\$	0	\$	0	\$	0
Balance end of year	\$	0	\$	0	\$	0	\$	0

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

CSWR-Florida Utility Operating Company, LLC - Sunshine

December 31, 2022

REGULATORY COMMISSION EXPENSE AMORTIZATION OF RATE CASE EXPENSE (ACCOUNTS 666 AND 766)

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

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): N/A	\$
Total Special Deposits	\$
OTHER SPECIAL DEPOSITS (Account 133): N/A	\$
Total Other Special Deposits	\$0

CSWR-Florida Utility Operating Company, LLC - Sunshine

December 31, 2022

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

CSWR-Florida Utility Operating Company, LLC - Sunshine

December 31, 2022

ACCOUNTS AND NOTES RECEIVABLE - NET ACCOUNTS 141 - 144

Report hereunder all accounts and notes receivable included in Accounts 141, 142, and 144. Amounts included in Amounts included in Accounts 142 and 144 should be listed individually.

DESCRIPTION (a)	•	TOTAL (b)
CUSTOMER ACCOUNTS RECEIVABLE (Account 141): Water Wastewater Other	\$42,598	
Total Customer Accounts Receivable		\$ 42,598
OTHER ACCOUNTS RECEIVABLE (Account 142):	\$	
Total Other Accounts Receivable		\$ 0
NOTES RECEIVABLE (Account 144):	\$	
Total Notes Receivable		\$ 0
Total Accounts and Notes Receivable		\$\$2,598
ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS (Account 143) Balance first of year Add: Provision for uncollectibles for current year Collection of accounts previously written off Utility Accounts Others	\$ 2,853	
Total Additions Deduct accounts written off during year: Utility Accounts Others	\$ 2,853	
Total accounts written off	\$ 0	
Balance end of year		\$2,853_
TOTAL ACCOUNTS AND NOTES RECEIVABLE - NET		\$39,745_

CSWR-Florida Utility Operating Company, LLC - Sunshine

December 31, 2022

ACCOUNTS RECEIVABLE FROM ASSOCIATED COMPANIES ACCOUNT 145

Report each account receivable from associated companies separately.

DESCRIPTION (a)	TOTAL (b)
N/A	\$ =
Total	\$0

NOTES RECEIVABLE FROM ASSOCIATED COMPANIES ACCOUNT 146

Report each note receivable from associated companies separately.

DESCRIPTION (a)	INTEREST RATE (b)	TOTAL (c)
N/A		
Total	•	\$0

MISCELLANEOUS CURRENT AND ACCRUED ASSETS ACCOUNT 174

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

UTILITY NAME: <u>CSWR-Florida Utility Operating Company, LLC - Sunshine</u>

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): N/A	\$	\$
Total Unamortized Debt Discount and Expense	\$0	\$0
UNAMORTIZED PREMIUM ON DEBT (Account 251): N/A	\$	\$
Total Unamortized Premium on Debt	\$0	\$0

EXTRAORDINARY PROPERTY LOSSES ACCOUNT 182

Report each item separately.

DESCRIPTION (a)	TOTAL (b)
N/A	\$
Total Extraordinary Property Losses	\$0

CSWR-Florida Utility Operating Company, LLC - Sunshine

UTILITY NAME:

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) N/A	\$	\$
Total Deferred Rate Case Expense	\$0	\$0
OTHER DEFERRED DEBITS (Class A Utilities: Account 186.2); Misc. Deferred Debits	\$	\$5,896,135
Total Other Deferred Debits	\$0	\$5,896,135
REGULATORY ASSETS (Class A Utilities: Account. 186.3): N/A	\$	\$
Total Regulatory Assets	\$0	\$0
TOTAL MISCELLANEOUS DEFERRED DEBITS	\$0	\$5,896,135

CSWR-Florida Utility Operating Company, LLC - Sunshine

December 31, 2022

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	% 	\$\$
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

	INTEREST		PRINCIPAL
DESCRIPTION OF OBLIGATION	ANNUAL	FIXED OR	AMOUNT PER
(INCLUDING DATE OF ISSUE AND DATE OF MATURITY)	RATE	VARIABLE *	BALANCE SHEET
(a)	(b)	(c)	(d)
N/A	%	ı	\$
	%		
	%		
	%		
	%		
	%		-
	%		·
	%		
Total			¢ 0
1 Otal			J = U

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

CSWR-Florida Utility Operating Company, LLC - Sunshine

December 31, 2022

STATEMENT OF RETAINED EARNINGS

Dividends should be shown for each class and series of capital stock. Show amounts as dividends per share. 1.

Show separately the state and federal income tax effect of items shown in Account No. 439. 2.

ACCT. NO. (a)	DESCRIPTION (b)	AMOUNTS (c)
215	Unappropriated Retained Earnings:	
	Balance Beginning of Year	\$
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	\$ (99,474)
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	\$(99,474)
214	Appropriated Retained Earnings (state balance and purpose of each appropriated amount at year end):	
214	Total Appropriated Retained Earnings	\$0
Total Reta	ined Earnings	\$(99,474)
Notes to S	tatement of Retained Earnings:	

CSWR-Florida Utility Operating Company, LLC - Sunshine

December 31, 2022

ADVANCES FROM ASSOCIATED COMPANIES ACCOUNT 223

Report each advance separately.

DESCRIPTION (a)	TOTAL (b)
N/A	\$
	3
Total	\$0

OTHER LONG-TERM DEBT ACCOUNT 224

	INTEREST		PRINCIPAL
DESCRIPTION OF OBLIGATION	ANNUAL	FIXED OR	AMOUNT PER
(INCLUDING DATE OF ISSUE AND DATE OF MATURITY)	RATE	VARIABLE *	BALANCE SHEET
(a)	(b)	(c)	(d)
N/A	%		\$
	%		
	%		
	%		
***	%		
	%		
	%		-
,	%		,
	%		
	%		
3-	%		
S	——— [%]		
			·
\(\frac{1}{2} \)			Y
·	——— %		
			(
Total			\$ 0

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

CSWR-Florida Utility Operating Company, LLC - Sunshine

December 31, 2022

NOTES PAYABLE ACCOUNTS 232 AND 234

	INTEREST		PRINCIPAL
DESCRIPTION OF OBLIGATION	ANNUAL	FIXED OR	AMOUNT PER
(INCLUDING DATE OF ISSUE AND DATE OF MATURITY)	RATE	VARIABLE *	BALANCE SHEET
(a)	(b)	(c)	(d)
NOTES PAYABLE (Account 232): N/A	% % % %		\$
Total Account 232			\$0
NOTES PAYABLE TO ASSOC. COMPANIES (Account 234): N/A	% 		\$
Total Account 234			\$0

^{*} For variable rate obligations, provide the basis for the rate. (i.e., prime \pm 2%, etc.)

ACCOUNTS PAYABLE TO ASSOCIATED COMPANIES ACCOUNT 233

Report each account payable separately.

DESCRIPTION (a)	TOTAL (b)
Misc. working capital payable	\$\$
Total	\$

YEAR OF REPORT December 31, 2022

UTILITY NAME: CSWR-Florida Utility Operating Company, LLC - Sunshine

ACCRUED INTEREST AND EXPENSE

ACCOUNTS 237 AND 427

	THE CENTER OF				
	BALANCE	INTE	INTEREST ACCRUED DITRING VEAR	TSEGETAL	
DESCRIPTION	BEGINNING	ACCT.		PAID DURING	BALANCE END
OF DEBIT	OF YEAR	DEBIT	AMOUNT	YEAR	OF YEAR
A OCCUPATIVIO 2221 A 111	(g)	છ	(b)	(e)	(f)
ACCOUNTINO. 237.1 - Accrued Interest on Long Term Debt	89		€3	\$	8
Total Account 237.1	0 8		0	0	0 8
ACCOUNT NO. 237.2 - Accrued Interest on Other Liabilities Customer Deposits	S	427	8	€9	8
Total Account 237.2	0 8		0 8	0 8	0
Total Account 237 (1)	0		0 8	0 8	0
INTEREST EXPENSED: Total accrual Account 237		237	0	(1) Must agree to F-2 (a). Beginning and	(a). Beginning and
Less Capitalized Interest Portion of AFUDC:				Ending Balance	Ending Balance of Accrued Interest.
				(2) Must agree to F-3 (c), Current Year Interest Exnense	3 (c), Current
Net Interest Expensed to Account No. 427 (2)			0 8		

UTILITY NAME: CSWR-Florida Utility Operating Company, LLC - Sunshine

YEAR OF REPORT December 31, 2022

MISCELLANEOUS CURRENT AND ACCRUED LIABILITIES

ACCOUNT 241

	DAI ANCE END
DESCRIPTION - Provide itemized listing	OF YEAR
(a)	(p)
Misc. Liabilities	185 615
	C10,001
Total Missell and Control of the Print	
Total Pulscellaneous Current and Accrued Liabilities	\$ 185,615

ADVANCES FOR CONSTRUCTION

ACCOUNT 252

		BALANCE END OF YEAR (f)	0 0 0 0 0	0 \$
		CREDITS (e)	6 0	0 \$
	DEBITS	(p) LNOOMY	8	8
ACCUUNI 252		ACCT. DEBIT (c)		
	BALANCE	BEGINNING OF YEAR (b)	89	0
		NAME OF PAYOR * (a)		Total

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

CSWR-Florida Utility Operating Company, LLC - Sunshine

December 31, 2022

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	\$	s
OTHER DEFERRED LIABILITIES (Class A Utilities: Account 253.2):	\$	\$
Total Other Deferred Liabilities	\$	\$
TOTAL OTHER DEFERRED CREDITS	\$	\$

CSWR-Florida Utility Operating Company, LLC - Sunshine

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	\$2,043,874_	\$0	\$	\$2,043,874_
Add credits during year:	\$0	\$0	\$	\$0
Less debit charged during the year	\$0	\$0	\$	\$0
Total Contribution In Aid of Construction	\$2,043,874	\$0	\$0	\$2,043,874

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	\$1,804,552_	\$0	\$	\$1,804,552_
Debits during the year:	\$39,583_	\$0	\$	\$39,583_
Credits during the year	\$0	\$0	\$	\$ <u>o</u> _
Total Accumulated Amortization of Contributions In Aid of Construction	\$1,844,135	\$0	\$0	\$1,844,135

CSWR-Florida Utility Operating Company, LLC - Sunshine

December 31, 2022

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

. The reco	onciliation should include the same detail as furnished on Schedule M-1 of the federal tax return for the year.
The reco	onciliation shall be submitted even though there is no taxable income for the year.
Descript	tions 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)	\$(99,474)
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		\$(99,474)
Computation of tax:		

WATER OPERATION SECTION

CSWR-Florida Utility Operating Company, LLC - Sunshine

December 31, 2022

WATER LISTING OF SYSTEM GROUPS

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

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

The water engineering schedules (W-11 through W-14) must be filed for each system in the group.

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

SYSTEM NAME / COUNTY	CERTIFICATE NUMBER	GROUP NUMBER
Sunshine Utilities of Central Florida, Inc.	363W	1
		-
	(,
	0	
	\	
		-
	9	

CSWR-Florida Utility Operating Company, LLC - Sunshine

UTILITY NAME:

Source Format Chini, Operating Company, Ede

December 31, 2022

SYSTEM NAME / COUNTY:

Sunshine

SCHEDULE OF YEAR END WATER RATE BASE

ACCT. NO. (a)	ACCOUNT NAME PAGE (b) (c)		WATER UTILITY (d)
101	Utility Plant In Service	W-4(b)	\$ 3,956,052
	Less: Nonused and Useful Plant (1)		
108	Accumulated Depreciation	W-6(b)	2,883,949
110	Accumulated Amortization	F-8	0
271	Contributions in Aid of Construction	2,043,874	
252	Advances for Construction		
	Subtotal		\$(971,771)
272	Add: Accumulated Amortization of Contributions in Aid of Construction	W-8(a)	\$ 1,844,135
	Subtotal		\$872,364
114	Plus or Minus: Acquisition Adjustments (2)	F-7	
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	
113	Working Capital Allowance (3)	Γ-/	
	Other (Specify):		.=
	omer (openiy).		9
	WATER RATE BASE		
WA	WATER OPERATING INCOME W-3		
	ACHIEVED RATE OF RETURN (Water Operating Income / Water Ra	ate Base)	-11.40%

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.

CSWR-Florida Utility Operating Company, LLC - Sunshine

December 31, 2022

SYSTEM NAME / COUNTY:

Sunshine

WATER OPERATING STATEMENT

ACCT, NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	CURRENT YEAR (d)
400	UTILITY OPERATING INCOME	W 0	
469	Operating Revenues Less: Guaranteed Revenue and AFPI	W-9 W-9	\$ 560,796
409	Less. Guaranteed Revenue and AFF1	W-9	0
	Net Operating Revenues		\$560,796
401	Operating Expenses	W-10(a)	\$ 650,705
403	403 Depreciation Expense W-6(a) Less: Amortization of CIAC W-8(a)		49,148
		5()	33,303
	Net Depreciation Expense		\$ 9,564
406	Amortization of Utility Plant Acquisition Adjustment	F-7	
407	Amortization Expense (Other than CIAC)	F-8	0
408.10 408.11 408.12 408.13 408 409.1 410.10 410.11 411.10 412.10 412.11	Taxes Other Than Income Utility Regulatory Assessment Fee Property Taxes Payroll Taxes Other Taxes and Licenses Total Taxes Other Than Income Income Taxes Deferred Federal Income Taxes Deferred State Income Taxes Provision for Deferred Income Taxes - Credit Investment Tax Credits Deferred to Future Periods Investment Tax Credits Restored to Operating Income		\$ 0
	Utility Operating Expenses		\$660,269_
	Utility Operating Income		\$(99,474)
	Add Back:		
469	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		\$(99,474)

YEAR OF REPORT

December 31, 2022

CSWR-Florida Utility Operating Company, LLC - Sunshine

SYSTEM NAME / COUNTY:

UTILITY NAME:

Sunshine

WATER UTILITY PLANT ACCOUNTS

Г			Т	_		_			_		_	_		_			_		_				_	_					_	_	1	_
CIDDENT	VEAD	reak (f)	1.660		153.920	11.434	0	0	120.006	0	110.236	92.882	539.881	204.274	120.373	1,670,245	149,227	235.907	0	0	25.858	79.087	113,594	4,424	39,491	0	5,200	21,565	17,436	239,353	\$ 3,956,052	
	RETIREMENTS	(e)	\$																												0 \$	
	ADDITIONS	(p)	\$ 1,660		153,920	11,434			120,006		110,236	92,882	539,881	204,274	120,373	1,670,245	149,227	235,907			25,858	79,087	113,594	4,424	39,491		5,200	21,565	17,436	239,353	\$ 3,956,052	
PREVIOUS	YEAR	(c)	S																												0 8	
	ACCOUNT NAME	(b)	Organization	Franchises	Land and Land Rights	Structures and Improvements	Collecting and Impounding Reservoirs	Lake, River and Other Intakes	Wells and Springs	Infiltration Galleries and Tunnels	Supply Mains	Power Generation Equipment	Pumping Equipment	Water Treatment Equipment	Distribution Reservoirs and Standpipes	Transmission and Distribution Mains	Services	Meters and Meter Installations	Hydrants	Backflow Prevention Devices	Other Plant Miscellaneous Equipment	Office Furniture and Equipment	Transportation Equipment	Stores Equipment	Tools, Shop and Garage Equipment	Laboratory Equipment	Power Operated Equipment	Communication Equipment	Miscellaneous Equipment	Other Tangible Plant	TOTAL WATER PLANT	
ACCT.	NO.	(a)	301	302	303	304	305	306	307	308	309	310	311	320	330	331	333	334	335	336	339	340	341	342	343	344	345	346	347	348		

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

W-4(a) GROUP

YEAR OF REPORT December 31, 2022

CSWR-Florida Utility Operating Company, LLC - Sunshine

SYSTEM NAME / COUNTY: Si

UTILITY NAME:

Y: Sunshine

WATER UTILITY PLANT MATRIX

				·																													
	ĸi	GENERAL	(b)	8		153 020	07/501																79 087	113,594	4.424	39,491		5 200	21 565	17.436	239,353		\$ 6/4,0/0
	.4 TRANSMISSION	DISTRIBUTION PLANT	(g)	S												120.373	1.670.245	149 227	735 907														2,1/5,/52
	.3 WATER	TREATMENT PLANT	(J)	S			11.434								204.274							25.858											241,300
ANI MATRIX	.2 SOURCE OF SUPPI V	AND PUMPING PLANT	(e)	69						120,006		110,236	92,882	539,881										1									803,003
ALEK UTILITY PLANT MATRIX	Г	INTANGIBLE PLANT	(d)	\$ 1,660																												0221	1,000
W		CURRENT YEAR	(c)	\$ 1,660	0	153,920	11,434	0	0	120,006	0	110,236	92,882	539,881	204,274	120,373	1,670,245	149,227	235,907	0	0	25,858	79,087	113,594	4,424	39,491	0	5,200	21,565	17,436	239,353	C30 750 E 3	2,00,007,0
		ACCOUNT NAME	(q)	Organization	Franchises	Land and Land Rights	Structures and Improvements	Collecting and Impounding Reservoirs	Lake, River and Other Intakes	Wells and Springs	Infiltration Galleries and Tunnels	Supply Mains	Power Generation Equipment	Pumping Equipment	Water Treatment Equipment	Distribution Reservoirs and Standpipes	Transmission and Distribution Mains	Services	Meters and Meter Installations	Hydrants	Backflow Prevention Devices	Other Plant Miscellaneous Equipment	Office Furniture and Equipment	Transportation Equipment	Stores Equipment	Tools, Shop and Garage Equipment	Laboratory Equipment	Power Operated Equipment	Communication Equipment	Miscellaneous Equipment	Other Tangible Plant	TOTAL WATER BLANT	
		ACCT. NO.	(a)	301	302	303	304	305	306	307	308	309	310	311	320	330	331	333	334	335	336	339	340	341	342	343	344	345	346	347	348		

W-4(b) GROUP CSWR-Florida Utility Operating Company, LLC - Sunshine

UTILITY NAME:

December 31, 2022

SYSTEM NAME / COUNTY:

Sunshine

BASIS FOR WATER DEPRECIATION CHARGES

ACCT.		AVERAGE SERVICE LIFE IN	AVERAGE NET SALVAGE IN	DEPRECIATION RATE APPLIED IN PERCENT
NO.	ACCOUNT NAME	YEARS	PERCENT	(100% - d) / c
(a)	(b)	(c)	(d)	(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	7	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		×	
345	Power Operated Equipment	10		10.00%
346	Communication Equipment	10		10.00%
347	Miscellaneous Equipment	10	3	10.00%
348	Other Tangible Plant	10	N	10.00%
Water P	lant Composite Depreciation Rate *	<u>-</u>		

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

CSWR-Florida Utility Operating Company, LLC - Sunshine

UTILITY NAME:

YEAR OF REPORT December 31, 2022

SYSTEM NAME / COUNTY:

Sunshine

ANALYSIS OF ENTRIES IN WATER ACCITMIT ATER DEPOPULATION

TOTAL CREDITS	(d + e) (f)	\$ 5.290		0	109.082	0	51.038	77,829	536,657	200,735	46.458	1.048.641	64.068	218,510	0	0	25.858	77.037	113,594	4,424	35.542	0	5.200	11,090	17.436	235,459	2,883,949	
RECIATION OTHER	CREDIIS * (e)	\$ 5.123			108,787		49,751	74,217	535,495	200,541	44.703	1.034,042	61.892	204,779			25.858	68,438	113,594	4,249	34,391		5,200	10,912	17,436	235,393	2,834,801	
UMULATED DEPI	ACCRUALS (d)	\$ 167			295		1,286	3,612	1,162	194	1,756	14,599	2,176	13,731				8,599		175	1,152		0	178	0	99	49,148	
BALANCE AT BEGINNING ACCUMULATED DEPRECIATION OF VEAD	OF TEAM (c)	€9																									0 8	
ANALYSIS OF ENTRI	(q)	Structures and Improvements	Collecting and Impounding Reservoirs	Lake, River and Other Intakes	Wells and Springs	Infiltration Galleries and Tunnels	Supply Mains	Power Generation Equipment	Pumping Equipment	Water Treatment Equipment	Distribution Reservoirs and Standpipes	Transmission and Distribution Mains	Services	Meters and Meter Installations	Hydrants	Backflow Prevention Devices	Other Plant Miscellaneous Equipment	Office Furniture and Equipment	Transportation Equipment	Stores Equipment	Tools, Shop and Garage Equipment	Laboratory Equipment	Power Operated Equipment	Communication Equipment	Miscellaneous Equipment	Other Tangible Plant	TOTAL WATER ACCUMULATED DEPRECIATION	
ACCT.	(a)	304	305	306	307	308	309	310	311	320	330	331	333	334	335	336	339	340	341	342	343	344	345	346	347	348	TOTAL WA	

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

W-6(a) GROUP

YEAR OF REPORT December 31, 2022

CSWR-Florida Utility Operating Company, LLC - Sunshine

SYSTEM NAME / COUNTY:

UTILITY NAME:

Y: Sunshine

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

ACCT. ACCOUNT NAME PLANT (a) (b) (c) (a) (b) (c) 304 Structures and Improvements \$ 305 Collecting and Impounding Reservoirs \$ 306 Lake, River and Other Intakes \$ 307 Wells and Springs \$ 308 Infiltration Galleries and Tunnels \$ 309 Supply Mains \$ 310 Power Generation Equipment \$ 320 Wells and Springs and Standpipes \$ 331 Transmission and Distribution Mains \$ 320 Distribution Reservoirs and Standpipes \$ 331 Transmission and Distribution Mains \$ 332 Services \$ 334 Meters and Meter Installations \$ 335 Hydrants \$ 340 Other Plant Miscellaneous Equipment \$ 341 Transportated Equipment \$ 342 Stores Equipment \$ 343	PLANT SALVAGE AND INSURANCE (g) (h)	COST OF REMOVAL AND OTHER	TOTAL	BALANCE AT	
ACCOUNT NAME (b) Structures and Improvements Collecting and Improunding Reservoirs Lake, River and Other Intakes Wells and Springs Infiltration Galleries and Tunnels Supply Mains Power Generation Equipment Pumping Equipment Water Treatment Equipment Distribution Reservoirs and Standpipes Transmission and Distribution Mains Services Meters and Meter Installations Hydrants Backflow Prevention Devices Other Plant Miscellaneous Equipment Transportation Equipment Transportation Equipment Tools, Shop and Garage Equipment Stores Equipment Tools, Shop and Garage Equipment Communication Equipment Miscellaneous Equipment Dower Operated Equipment Communication Equipment Miscellaneous Equipment Miscellaneous Equipment	<u>₩</u>	AND OTHER	IOIAL	BALANCE AT	
ACCOUNT NAME (b) Structures and Improvements Collecting and Improunding Reservoirs Lake, River and Other Intakes Wells and Springs Infiltration Galleries and Tunnels Supply Mains Power Generation Equipment Pumping Equipment Water Treatment Equipment Distribution Reservoirs and Standpipes Transmission and Distribution Mains Services Meters and Meter Installations Hydrants Backflow Prevention Devices Other Plant Miscellaneous Equipment Transportation Equipment Stores Equipment Tools, Shop and Garage Equipment Laboratory Equipment Communication Equipment Communication Equipment Miscellaneous Equipment Other Tangible Plant	64		CHARGES		
Structures and Improvements Collecting and Impounding Reservoirs Lake, River and Other Intakes Wells and Springs Infiltration Galleries and Tunnels Supply Mains Power Generation Equipment Pumping Equipment Water Treatment Equipment Distribution Reservoirs and Standpipes Transmission and Distribution Mains Services Meters and Meter Installations Hydrants Backflow Prevention Devices Other Plant Miscellaneous Equipment Office Furniture and Equipment Transportation Equipment Stores Equipment Tools, Shop and Garage Equipment Laboratory Equipment Communication Equipment Miscellaneous Equipment Miscellaneous Equipment Office Furniture and Equipment Laboratory Equipment Communication Equipment Miscellaneous Equipment	€4	CHARGES	(g-h+i)	(c+f-i)	
Structures and Improvements Collecting and Impounding Reservoirs Lake, River and Other Intakes Wells and Springs Infiltration Galleries and Tunnels Supply Mains Power Generation Equipment Pumping Equipment Bistribution Reservoirs and Standpipes Transmission and Distribution Mains Services Meters and Meter Installations Hydrants Backflow Prevention Devices Other Plant Miscellaneous Equipment Transportation Equipment Stores Equipment Transportation Equipment Stores Equipment Tools, Shop and Garage Equipment Communication Equipment Power Operated Equipment Communication Equipment Miscellaneous Equipment Office Furniture and Equipment Stores Equipment Tools, Shop and Garage Equipment Communication Equipment Miscellaneous Equipment Other Tangible Plant		(E)		(E)	
		S	9	060 \$	
				109 082	
				103,002	
				51 038	
				77 820	
				536 657	
				200,037	
			0	46 458	
				1 048 641	
				64.068	
				218 510	
			0	0	
			0		
+++++++			0	25.858	
++++++			0	77.037	
			0	113.594	
			0	4.424	
			0	35.542	
			0	0	
			0	5.200	
+			0	11 090	
			0	17.436	
			0	235,459	
TOTAL WATER ACCUMULATED DEPRECIATION \$0	0 \$ 0	0 \$	0	\$ 2,883,949	

W-6(b) GROUP

December 31, 2022

UTILITY NAME:

CSWR-Florida Utility Operating Company, LLC - Sunshine

SYSTEM NAME / COUNTY:

Sunshine

CONTRIBUTIONS IN AID OF CONSTRUCTION ACCOUNT 271

DESCRIPTION (a)	REFERENCE (b)	WATER (c)
Balance first of year		\$2,043,874
Add credits during year: Contributions received from Capacity, Main Extension and Customer Connection Charges Contributions received from Developer or Contractor Agreements in cash or property	W-8(a) W-8(b)	\$ <u>0</u>
Total Credits		\$0
Less debits charged during the year (All debits charged during the year must be explained below)		\$
Total Contributions In Aid of Construction		\$\$

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:

CSWR-Florida Utility Operating Company, LLC - Sunshine

December 31, 2022

SYSTEM NAME / COUNTY:

Sunshine

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)
N/A		\$	\$ 0
Total Credits			\$0

ACCUMULATED AMORTIZATION OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION

DESCRIPTION (a)	WATER (b)
Balance first of year	\$1,804,552_
Debits during the year: Accruals charged to Account 272 Other debits (specify):	\$39,583
Total debits	\$39,583_
Credits during the year (specify):	\$
Total credits	\$0
Balance end of year	\$1,844,135_

CSWR-Florida Utility Operating Company, LLC - Sunshine

December 31, 2022

SYSTEM NAME / COUNTY:

Sunshine

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)
N/A		\$
·	5	
	·	-
	o	
Total Credits		\$0

December 31, 2022

UTILITY NAME:

CSWR-Florida Utility Operating Company, LLC - Sunshine

SYSTEM NAME / COUNTY:

Sunshine

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			\$
461.1 461.2 461.3	Metered Water Revenue: Sales to Residential Customers Sales to Commercial Customers Sales to Industrial Customers		3,880	547,035
461.4 461.5	Sales to Public Authorities Sales Multiple Family Dwellings			:
	Total Metered Sales	0	3,880	\$547,035_
462.1 462.2	Fire Protection Revenue: Public Fire Protection Private Fire Protection		:	
	Total Fire Protection Revenue	0	0	\$0
464	Other Sales To Public Authorities		% <u>====================================</u>	
465	Sales To Irrigation Customers			·
466	Sales For Resale			
467	Interdepartmental Sales			
	Total Water Sales		3,880	\$547,035
469	Other Water Revenues:	C E - 1 D - 1 - 1 X	A DDV	
470	Guaranteed Revenues (Including Allowand Forfeited Discounts	ce for Funds Prudently Inv	rested of AFPI)	\$
471	Miscellaneous Service Revenues			11,920
472	Rents From Water Property			1,841
473	Interdepartmental Rents			
474	Other Water Revenues			· ·
	Total Other Water Revenues			\$13,761_
	Total Water Operating Revenues			\$560,796

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

December 31, 2022

UTILITY NAME:

CSWR-Florida Utility Operating Company, LLC - Sunshine

SYSTEM NAME / COUNTY:

Sunshine

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		ф <u></u>	Ф <u></u>
604	Employee Pensions and Benefits	1 - 0	Y 	
610	Purchased Water	1		
615	Purchased Power	58,947	58,947	
616	Fuel for Power Production	0	30,747	•
618	Chemicals	22,711		22,711
620	Materials and Supplies	0		22,711
631	Contractual Services-Engineering	0	-	
632	Contractual Services - Accounting	0		
633	Contractual Services - Legal	87	;	 :
634	Contractual Services - Mgt. Fees	336,911		
635	Contractual Services - Testing	2,554		-
636	Contractual Services - Other	5,652	2,826	
641	Rental of Building/Real Property	0		
642	Rental of Equipment	0	-	`
650	Transportation Expenses	0	•	,
656	Insurance - Vehicle	0		-
657	Insurance - General Liability	75,041		*
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 ExpOther	4,363		\
668	Water Resource Conservation Exp.	0		
670	Bad Debt Expense	2,905		
675	Miscellaneous Expenses	141,534		
Total Water U	tility Expenses	\$650,705	\$61,773	\$22,711

CSWR-Florida Utility Operating Company, LLC - Sunshine

December 31, 2022

SYSTEM NAME / COUNTY:

Sunshine		

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)
\$	\$	\$	\$	\$	\$
336,911 2,554		2,826			87
3,218	4,861			2,905 69,814	75,041 4,363 63,641
\$342,683	\$4,861	\$2,826_	\$0	\$ 72,719	\$143,133

CSWR-Florida Utility Operating Company, LLC - Sunshine

December 31, 2022

SYSTEM NAME / COUNTY:

Sunshine

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 February March April May June July August September October November December		26,079 27,063 29,383 30,541 9,195 36,770 36,802 35,566 33,025 38,047 34,894 36,482		26,079 27,063 29,383 30,541 9,195 36,770 36,802 35,566 33,025 38,047 34,894 36,482	26,079 27,063 29,383 30,541 9,195 36,770 36,802 35,566 33,025 38,047 34,894 36,482
Total for Year	0	373,847	0	373,847	373,847
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
SEE SUPPLEMENTAL	-		-

W-11 Supplementals

Utility Name:	CSWR-Florida Utility	Operating Con	npany, LLC
System Name/County:	Quail Run		
		Gallons	
List for each source of supply:	Capacity of Well	per day	Type of Source
Well	189,216,000	24,595	Ground Water
		1 2 1,000	Ground Water
		-	
			
<u> </u>			
Utility Name:	CSWR-Florida Utility (Operating Com	many IIC
System Name/County:	Ponderosa Pines	operating Con	ipany, LLC
System Name/County.	Ponderosa Pines	IC-II	
List for each source of successive		Gallons	
List for each source of supply:	Capacity of Well	per day	Type of Source
Well	189,000,000	43,189	Ground Water
Utility Name: System Name/County:	CSWR-Florida Utility C Ashley Heights	Operating Com	pany, LLC
· · · · · · · · · · · · · · · · · · ·	T T	Gallons	*
list for each source of supply:	Capacity of Well	per day	Type of Source
Well	22,630,000	9,137	Ground Water
		5,157	Ground Water
		-	
Itility Alamaa	CCM/D Flands Light C		
Jtility Name:	CSWR-Florida Utility O	perating Com	pany, LLC
system Name/County:	Belleview Oaks	T T	
		Gallons	
ist for each source of supply:	Capacity of Well	per day	Type of Source
Vell	7,700,000	18,356	Ground Water

Utility Name:	CSWR-Florida Utility	Operating Cor	mpany, LLC
System Name/County:	Florida Heights		
List for each source of supply: Well	Capacity of Well	Gallons per day 24,167	Type of Source Ground Water
Utility Name: System Name/County:	CSWR-Florida Utility (Floyd Clark	Operating Con	npany, LLC
		Gallons	
List for each source of supply: Well	Capacity of Well 24,820,000	per day 20,660	Type of Source Ground Water
		20,000	Ground Water
Utility Name: System Name/County:	CSWR-Florida Utility C Fore Oakes	_	npany, LLC
liet for and an		Gallons	
List for each source of supply: Well	Capacity of Well 19,000,000	per day 50,036	Type of Source Ground Water
	_		
Utility Name:	COMP Florido Helia C		
System Name/County:	CSWR-Florida Utility O Hilltop	perating Com	pany, LLC
ist for each source of supply:	Capacity of Well	Gallons per day	Type of Source
Well	6,800,000	56,279	Ground Water
	-		

Utility Name: System Name/County:	CSWR-Florida Utility Operating Company, LLC Ocklawaha
List for each source of supply: Well	Capacity of Well Francisco Gallons per day Ground Water
Litility Namos	CCMD Florido Utilita Constitue Constitue Constitue II C
Utility Name: System Name/County:	CSWR-Florida Utility Operating Company, LLC Sunlight Acres
List for each source of supply: Well	Capacity of Well 6,500,000 Gallons per day Type of Source Ground Water
Utility Name:	CSWR-Florida Utility Operating Company, LLC
System Name/County:	Sun Resort
List for each source of supply: Well	Capacity of Well Per day Type of Source Ground Water
Utility Name: System Name/County:	CSWR-Florida Utility Operating Company, LLC Whispering Sands
List for each source of supply: Well	Capacity of Well 15,000,000 Gallons per day Type of Source Ground Water

CSWR-Florida Utility Operating Company, LLC - Sunshine

December 31, 2022

SYSTEM NAME / COUNTY:

Sunshine

WATER TREATMENT PLANT INFORMATION

Provide a separate sheet for each water treatment facility

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

Utility Name:	CSWR-Florida Utility Operating Company, LLC	
System Name/County	Ponderosa	

LIME TREATMENT

Filtration

Permitted Capacity of Plant (GPD): 517,808
Location of measurement of capacity: Storage Tank Type of treatment (reverse osmosis,

Chlorinator

(sedimentation, chemical, aerated,

etc.):

Unit Rating:	N/A
Manufacturing:	N/A

Type and size of area: N/A N/A N/A N/A Pressure (in square feet) Manufacturing: Gravity (in GPM/square feet) Manufacturing:

CSWR-Florida Utility Operating Company, LLC	
Quail Run	

Permitted Capacity of Plant (GPD): 518,400
Location of measurement of capacity: Storage Tank Type of treatment (reverse osmosis,

(sedimentation, chemical, aerated,

Chlorinator etc.):

		LIME TREATMENT
Unit Rating:	N/A	
Manufacturing:	N/A	

Filtration			
Type and size of area:	N/A		
Pressure (in square feet)	N/A		
Manufacturing:	N/A		
Gravity (in GPM/square feet)	N/A		
Manufacturing:	N/A		

Utility Name:	CSWR-Florida Utility Operating Company, LLC
System Name/County	Ashley Heights

Permitted Capacity of Plant (GPD): Location of measurement of capacity: Wellhead Type of treatment (reverse osmosis,

6,200

(sedimentation, chemical, aerated,

LIME TREATMENT			
Unit Rating:	N/A		
Manufacturing:	N/A		

Filtration			
Type and size of area:	N/A		
Pressure (in square feet)	N/A		
Manufacturing:	N/A		
Gravity (in GPM/square feet)	N/A		
Manufacturing:	N/A		

Permitted Capacity of Plant (GPD): Location of measurement of apacity: Type of treatment (reverse ownsis, (sedimentation, chemical, aerated, stet.): LIME TREATMENT Unit Rating: N/A Filtration Type and size of area: N/A Filtration VA Filtration Filtration VA Filtration Filtration VA VA VA VA VA VA VA VA VA V		CSWR-Florida Utility Operating Company, LLC Belleview Oaks
Location of measurement of apacity: Wellhead Type of treatment (reverse somasis, (sedimentation, chemical, aerated, step): LIME TREATMENT Unit Rating: N/A Filtration Type and size of area: N/A Filtration Wanufacturing: N/A Filtration Type and size of area: N/A Filtration Filtration Filtration Type and size of area: N/A Good of the step of t		
Type of treatment (reverse osmosis, (tedinentation, chemical, serated, etc.): LIME TREATMENT Unit Rating: N/A Manufacturing: N/A Pressure (in square feet) N/A Manufacturing: N/A Chlorinator LIME TREATMENT With Rating: N/A Gravity (in GPM/square feet) N/A With Rating: N/A Chlorinator LIME TREATMENT LIME T		
(sedimentation, chemical, serated, etc.): LIME Stating: N/A Manufacturing: N/A Filtration Type and size of area: N/A N/A N/A Country (in GFM/square feet) N/A Utility Name: System Name/County Burks; Orals Garden LIME TREATMENT N/A Utility Name: System Name/County Burks; Orals Garden LIME TREATMENT LIME TREATMENT N/A LIME TREATMENT N/A LIME TREATMENT LIME TREATMENT N/A LIME TREATMENT LIME TREATMENT N/A LIME TREATMENT LIME TREATMENT N/A LIME TREATMENT LIME TREATMENT N/A LIM		Wellhead
tel.): Chlorinator LIME TREATMENT Unit Rating: N/A Manufacturing: N/A Fitration Type and size of area: N/A Gravity (in GRM/square feet) N/A Manufacturing: N/A LIME TREATMENT Utility Name: CSWR-Florida Utility Operating Company, LLC BurksyColal Garden Fitration LIME TREATMENT Init Rating: N/A Fitration Fitration Fitration Fitration Fitration Fitration Fitration Fitration LIME TREATMENT Init Rating: N/A Fitration Fitration Fitration Fitration LIME TREATMENT Init Rating: N/A Fitration Fitration Fitration LIME TREATMENT Init Rating: N/A Fitration Fitration Fitration LIME TREATMENT Init Rating: N/A Fitration Fitration LIME TREATMENT Init Rating: N/A Fitration Fitration LIME TREATMENT Init Rating: N/A Filtration Filtratio		
Unit Rating: N/A Types and size of area: Typesaure feet) N/A Manufacturing: N/A Manufacturing: N/A Manufacturing: N/A Manufacturing: N/A Manufacturing: N/A Manufacturing: N/A Utility Name: Supremented Capacity of Plant (GPD): Ocation of measurement of capacity: Wellhead Your and size of area: N/A LIME TREATMENT Init Rating: N/A Annufacturing: N/A Annufacturing: N/A Init Rating: N/A Annufacturing: N/A Init Rating: Init Rating: N/A Init Rating: Init Rating: Init Rating: N/A Init Rating: Init Rating: N/A Init Rating: In		
Unit Rating: N/A Manufacturing: N/A Type and size of area: N/A Pressure (in square feet) N/A Manufacturing: N/A Manufacturing: N/A Utility Name: CSWR-Florida Utility Operating Company, LLC System Name/County Burks, Color State Sarden Permitted Capacity of Plant (GPD): 19,000 ocation of measurement of capacity: Wellhead ype of treatment (reverse osmosis, sedimentation, chemical, serated, serated) N/A LIME TREATMENT Init Rating: N/A Annufacturing: N/A Filtration ype and size of area: N/A ravity (in GPM/square feet) N/A Annufacturing: N/A Stilly Name: CSWR-Florida Utility Operating Company, LLC Country Walk LIME TREATMENT Init Rating: N/A Annufacturing: N/A Stilly Name: CSWR-Florida Utility Operating Company, LLC Country Walk LIME TREATMENT N/A Filtration Per and size of area: N/A Section of measurement of capacity. Wellhead LIME TREATMENT LIME TREATMENT N/A Permitted Capacity of Plant (GPD): Chlorinator LIME TREATMENT N/A Permitted Capacity of Plant (GPD): N/A LIME TREATMENT N/A Permitted Capacity of Plant (GPD): N/A N/A Permitted Capacity of Plant (GPD): N/A LIME TREATMENT N/A Permitted Capacity of Plant (GPD): N/A N/A Permitted Capacity of Plant (GPD): N/A LIME TREATMENT N/A N/A N/A N/A Permitted Capacity of Plant (GPD): N/A N/A N/A N/A N/A N/A N/A N/A	tc.):	Chlorinator
Manufacturing: N/A Filtration Filtration Filtration Filtration Filtration Filtration N/A Manufacturing: N/A Manufacturing: N/A Manufacturing: N/A Manufacturing: N/A JUHIlity Name: CSWR-Fiorida Utility Operating Company, LLC Burks; Ccala Garden Permitted Capacity of Plant (GPD): 19,000 coation of measurement of capacity: Wellhead yee of treatment (reverse osmosis, sedimentation, chemical, aerated, te.): Chlorinator LIME TREATMENT Init Rating: N/A filtration yipe and size of area: N/A reversure (in square feet) N/A Annufacturing: N/A Sedimentation, chemical, aerated, te.): CSWR-Florida Utility Operating Company, LLC Country Walk LIME TREATMENT N/A Filtration Per and size of area: N/A Rating: N/A R		
Type and size of area: N/A Pressure (in square feet) N/A Manufacturing: N/A Permitted Capacity of Plant (GPD): 19,000 Cocation of measurement of capacity: Wellnead yee of treatment (reverse osmonis, sedimentation, chemical, aerated, t.,): LIME TREATMENT INIE Rating: N/A Filtration Pressure (in square feet) N/A Ananufacturing: N/A Manufacturing: N/A LIME TREATMENT M/A Manufacturing: N/A LIME TREATMENT M/A LIME TREATMENT LIME TREATMENT M/A Filtration LIME TREATMENT M/A Manufacturing: N/A Filtration De and size of area: N/A M/A Manufacturing: N/A Filtration De and size of area: N/A M/A Manufacturing: N/A M/A Manufacturing: N/A M/A M/A M/A M/A M/A M/A M/A	1.5	
Type and size of area: NA Pressure (in square feet) N/A Manufacturing: N/A Mit Rating: N/A	lanufacturing:	N/A
Pressure (in square feet) MA Manufacturing: N/A Manufacturing: N/A Manufacturing: N/A Manufacturing: N/A Servity (in GPM/square feet) N/A Wellhead Vermitted Capacity of Plant (GPD): Seedimentation, chemical, aerated, N/A Filtration Wellhead Versure (in square feet) N/A Anufacturing: N/A Servity (in GPM/square feet) N/A		Filtration
Manufacturing: N/A Manufacturing: N/A Manufacturing: N/A Willity Name: CSWR-Florida Utility Operating Company, LLC BurksyCoals Garden Permitted Capacity of Plant (GPD): Ocation of measurement of capacity. Wellhead segmentation, chemical, aerated, its limits of the company of the		
Gravity (in GPM/square feet) M/A Manufacturing: N/A Wellhead Vermitted Capacity of Plant (GPD): Ocation of measurement of capacity: Vermitted Capacity of Plant (GPD): Ocation of measurement of Capacity: Vermitted Capacity of Plant (GPD): Ocation of measurement of Capacity: Vermitted Capacity of Plant (GPD): Ocation of measurement of Capacity: Vermitted Capacity of Plant (GPD): Ocation of Manufacturing: N/A Wellhead Vermitted Capacity of Plant (GPD): Ocation of measurement of Capacity: Vermitted Capacity of Plant (GPD): Ocation of measurement of Capacity: Vermitted Capacity of Plant (GPD): Ocation of measurement of Capacity: Vermitted Capacity of Plant (GPD): Ocation of measurement of Capacity: Vermitted Capacity of Plant (GPD): Ocation of measurement of Capacity: Vermitted Capacity of Plant (GPD): Ocation of measurement of Capacity: Vermitted Capacity of Plant (GPD): Ocation of measurement of Capacity: Vermitted Capacity of Plant (GPD): Ocation of measurement of Capacity: Vermitted Capacity of Plant (GPD): Ocation of measurement of Capacity: Vermitted Capacity of Plant (GPD): Ocation of measurement of Capacity: Vermitted Capacity of Plant (GPD): Ocation of measurement of Capacity: Vermitted Capacity of Plant (GPD): Ocation of measurement of Capacity: Vermitted Capacity: Vermitted Capacity of Plant (GPD): Ocation of Manufacturing: N/A Vermitted Capacity of Plant (GPD): Ocation of Manufacturing: Vermitted Capacity (Manufacturing): Vermitted Capacity (Manufacturin		
Wanufacturing: N/A Utility Name: CSWR-Florida Utility Operating Company, LLC Burks; Coala Garden Permitted Capacity of Plant (GPD): 19,000 Ocation of measurement of capacity: Wellhead Vipe of treatment (reverse osmosis, sedimentation, chemical, serated, tt.): Chlorinator LIME TREATMENT Init Rating: N/A Ananufacturing: N/A Filtration N/A Rating/Series (SWR-Florida Utility Operating Company, LLC Country Walk Permitted Capacity of Plant (GPD): 66,000 Cation of measurement of capacity: Wellhead Vermitted Capacity of Plant (GPD): 66,000 Cation of measurement of capacity: Wellhead Per of treatment (reverse osmosis, sedimentation, chemical, serated, c.): Chlorinator LIME TREATMENT N/A Wellhead Filtration LIME TREATMENT N/A Filtration Per and size of area: N/A Sessure (in square feet) N/A Filtration Per and size of area: N/A Sessure (in square feet) N/A Sessure (in square feet) N/A Filtration Per and size of area: N/A Sessure (in square feet) N/A Filtration Per and size of area: N/A Sessure (in square feet) N/A Sessur		
Utility Name: System Name/County Burks;Ocala Garden Permitted Capacity of Plant (GPD): Ocation of measurement of capacity: Wellhead You and Standard County Internation (Insurance Feet) N/A Annufacturing: N/A Annufacturing: N/A Wellhead		
Permitted Capacity of Plant (GPD):	andracturing,	VA
Permitted Capacity of Plant (GPD):		
Permitted Capacity of Plant (GPD): 19,000 .co.ation of measurement of capacity: Wellhead type of treatment (reviers osmosis, sedimentation, chemical, aerated, etc.): Chlorinator LIME TREATMENT M/A Manufacturing: N/A Filtration ype and size of area: N/A nanufacturing: N/A Annufacturing: N/A Itility Name: CSWR-Florida Utility Operating Company, LLC Country Walk sermitted Capacity of Plant (GPD): 66,000 Country Walk LIME TREATMENT N/A Filtration LIME TREATMENT N/A Filtration LIME TREATMENT N/A LIME TREATMENT N/A Filtration LIME TREATMENT LIME TREATMENT LIME TREATMENT N/A Filtration Filtration Pe and size of area: N/A Filtration N/A Filtration N/A Filtration	15 15 15 15 15 15 15 15 15 15 15 15 15 1	
.coation of measurement of capacity: Wellhead (Yeppe of treatment (reverse osmosis, sedimentation, chemical, aerated, ktc.): Chlorinator LIME TREATMENT Init Rating: N/A Ananufacturing: N/A PERITATION Permitted Capacity of Plant (GPD): Genous defined and sedimentation, chemical, aerated, cc.): Chlorinator LIME TREATMENT Init Rating: N/A Filtration N/A Tessure (in square feet) N/A Tanufacturing: N/A LIME TREATMENT Init Rating: N/A LIME TREATMENT N/A Permitted Capacity of Plant (GPD): Genous Capacity:	stem Name/County B	Jurks;Ocala Garden
lype of treatment (reverse osmosis, seedimentation, chemical, aerated, etc.): LIME TREATMENT LIME TREATMENT Joint Rating: N/A Anaulacturing: N/A ressure (in square feet) N/A Anaulacturing: N/A Itility Name: CSWR-Florida Utility Operating Company, LLC Country Walk remitted Capacity of Plant (GPD): Country Walk c.): LIME TREATMENT LIME TREATMENT LIME TREATMENT LIME TREATMENT LIME TREATMENT Filtration Filtration Pe and size of area: N/A surfacturing: N/A Filtration Filtration Filtration Pand Surger feet) N/A Anaulacturing: N/A Filtration Filtration N/A N/A N/A N/A N/A N/A N/A N/	rmitted Capacity of Plant (GPD): 1	9,000
LIME TREATMENT N/A Filtration Filtration LIME TREATMENT N/A Filtration N/A Analysis of areas: N/A Filtration N/A Filtration N/A Analysis of areas: N/A Filtration N/A N/A N/A N/A N/A N/A N/A N/		Vellhead
LIME TREATMENT N/A Filtration Filtration N/A ressure (in square feet) N/A Anufacturing: N/A Anufacturing: N/A LIME TREATMENT N/A LIME TREATMENT N/A LIME TREATMENT N/A Filtration LIME TREATMENT N/A Filtration Pe and size of area: N/A Anufacturing: N/A Filtration Filtration N/A Filtration N/A Anufacturing: N/A Filtration N/A Anufacturing: N/A Filtration N/A Anufacturing: N/A Filtration N/A Anufacturing: N/A Filtration N/A N/A N/A N/A N/A N/A N/A N/	pe of treatment (reverse osmosis,	
LIME TREATMENT Init Rating: N/A Annufacturing: N/A Annufacturing: N/A Init Rating: N/A Init Ratin		
Init Rating: N/A Annufacturing: N/A Annufacturing: N/A Filtration Yee and size of area: N/A Annufacturing: N/A Annufacturing: N/A Annufacturing: N/A Annufacturing: N/A Annufacturing: N/A Annufacturing: N/A Itility Name: CSWR-Florida Utility Operating Company, LLC Country Walk Filtration Wellhead Yeernitted Capacity of Plant (GPD): G6,000 Wellhead Yeer of treatment (reverse osmosis, edimentation, chemical, aerated, c.): Chlorinator LIME TREATMENT Annufacturing: N/A Filtration Pe and size of area: N/A Savity (in GPM/square feet) N/A	i.): C	hlorinator
Init Rating: N/A Inanufacturing: N/A Inanufact		LIME TREATMENT
Filtration ype and size of area: N/A ressure (in square feet) N/A hanufacturing: N/A travity (in GPM/square feet) N/A hanufacturing: N/A tility Name: CSWR-Florida Utility Operating Company, LLC country Walk ermitted Capacity of Plant (GPD): 66,000 ccation of measurement of capacity: Wellhead per of treatment (reverse osmosis, edimentation, chemical, aerated, c.): Chlorinator LIME TREATMENT hit Rating: N/A anufacturing: N/A Filtration Filtration Filtration Per and size of area: N/A assure (in square feet) N/A anufacturing: N/A Savity (in GPM/square feet) N/A Avity (in GPM/square feet) N/A Avity (in GPM/square feet) N/A		
ype and size of area: N/A ressure (in square feet) N/A fanufacturing: CSWR-Florida Utility Operating Company, LLC Country Walk ermitted Capacity of Plant (GPD): 66,000 caction of measurement of capacity: Wellhead pee of treatment (reverse somosis, edimentation, chemical, aerated, c.): Chlorinator LIME TREATMENT N/A Filtration Pe and size of area: N/A fanufacturing: N/A Avity (in GPM/square feet) N/A	nufacturing: N	/A
ressure (in square feet) N/A hanufacturing: CSWR-Florida Utility Operating Company, LLC Country Walk critity Name: CSWR-Florida Utility Operating Company, LLC Country Walk critity Name: CSWR-Florida Utility Operating Company, LLC Country Walk critity Name: CSWR-Florida Utility Operating Company, LLC Country Walk critity Name: CSWR-Florida Utility Operating Company, LLC Country Walk critity Name: CSWR-Florida Utility Operating Company, LLC Country Walk critity Name: CSWR-Florida Utility Operating Company, LLC Country Walk critity Name: CSWR-Florida Utility Operating Company, LLC Country Walk critity Name: CSWR-Florida Utility Operating Company, LLC Country Walk critity Name: CSWR-Florida Utility Operating Company, LLC Country Walk critity Name: CSWR-Florida Utility Operating Company, LLC Country Walk critity Name: CSWR-Florida Utility Operating Company, LLC Country Walk critity Name: CSWR-Florida Utility Operating Company, LLC Country Walk critity Name: CSWR-Florida Utility Operating Company, LLC Country Walk critity Name: CSWR-Florida Utility Operating Company, LLC Country Walk critity Name: CSWR-Florida Utility Operating Company, LLC Country Walk critity Name: CSWR-Florida Utility Operating Company, LLC Country Walk critity Name: CSWR-Florida Utility Operating Company, LLC Country Walk critity Name: CSWR-Florida Utility Operating Company, LLC Country Walk critity Name: CSWR-Florida Utility Operating Company, LLC Country Walk critity Name: CSWR-Florida Utility Operating Company, LLC Country Walk critity Name: CSWR-Florida Utility Operating Company, LLC Country Walk critity Name: CSWR-Florida Utility Operating Company, LLC Country Walk critity Name: CSWR-Florida Utility Operating Company, LLC Country Walk critity Name: CSWR-Florida Utility Operating Company, LLC Country Walk critity Name: CSWR-Florida Utility Operating Company, LLC Country Walk critity Nam		Filtration
Manufacturing: N/A Manufacturing: N/A Filtration Filtration Pe and size of area: N/A anufacturing: N/A	pe and size of area: N	/A
tility Name: CSWR-Florida Utility Operating Company, LLC country Walk crititity Name: country Walk country Wa	ssure (in square feet) N/	/A
tility Name: cswre-Florida Utility Operating Company, LLC country Walk ermitted Capacity of Plant (GPD): cation of measurement of capacity: wellhead spe of treatment (reverse osmosis, edimentation, chemical, aerated, c.): LIME TREATMENT N/A anufacturing: N/A Filtration Filtration Page and size of area: N/A anufacturing: N/A anufacturing: N/A anufacturing: N/A anufacturing: N/A anufacturing: N/A A Anufacturing: N/A An		/A
tility Name:		/A
country Walk ermitted Capacity of Plant (GPD): 66,000 coation of measurement of capacity: Wellhead upe of treatment (reverse osmosis, edimentation, chemical, aerated, c.): Chlorinator LIME TREATMENT NIX Rating: N/A anufacturing: N/A Filtration pe and size of area: N/A sessure (in square feet) N/A anufacturing: N/A sessure (in square feet) N/A anufacturing: N/A sessure (in GPM/square feet) N/A anufacturing: N/A	nufacturing: N/	/A
country Walk ermitted Capacity of Plant (GPD): 66,000 coation of measurement of capacity: Wellhead upe of treatment (reverse osmosis, edimentation, chemical, aerated, c.): Chlorinator LIME TREATMENT NIX Rating: N/A anufacturing: N/A Filtration pe and size of area: N/A sessure (in square feet) N/A anufacturing: N/A sessure (in square feet) N/A anufacturing: N/A sessure (in GPM/square feet) N/A anufacturing: N/A		
country Walk ermitted Capacity of Plant (GPD): 66,000 coation of measurement of capacity: Wellhead upe of treatment (reverse osmosis, edimentation, chemical, aerated, c.): Chlorinator LIME TREATMENT NIX Rating: N/A anufacturing: N/A Filtration pe and size of area: N/A sessure (in square feet) N/A anufacturing: N/A sessure (in square feet) N/A anufacturing: N/A sessure (in GPM/square feet) N/A anufacturing: N/A	lity Name:	CUID Clarks Hills County County 100
cation of measurement of capacity: Wellhead ppe of treatment (reverse osmosis, edimentation, chemical, aerated, c.): Chlorinator LIME TREATMENT NIT Rating: N/A anufacturing: N/A Filtration pe and size of area: N/A anufacturing: N/A		
cation of measurement of capacity: Wellhead ppe of treatment (reverse osmosis, edimentation, chemical, aerated, c.): Chlorinator LIME TREATMENT NIT Rating: N/A anufacturing: N/A Filtration pe and size of area: N/A anufacturing: N/A	mitted Capacity of Plant (GPD) - CC	5 000
pe of treatment (reverse osmosis, edimentation, chemical, aerated, c.): Chlorinator LIME TREATMENT NIT Rating: N/A Anufacturing: N/A Filtration pe and size of area: N/A Sessure (in square feet) N/A anufacturing: N/A Anufacturing: N/A Sessure (in square feet) N/A Sessure (in square feet) N/A Sessure (in square feet) N/A		
LIME TREATMENT hit Rating: N/A anufacturing: N/A Filtration pe and size of area: N/A assure (in square feet) N/A avity (in GPM/square feet) N/A avity (in GPM/square feet) N/A avity (in GPM/square feet) N/A		
LIME TREATMENT It Rating: N/A anufacturing: N/A Filtration pe and size of area: N/A assure (in square feet) N/A avity (in GPM/square feet) N/A avity (in GPM/square feet) N/A		
it Rating: N/A anufacturing: N/A Filtration pe and size of area: N/A assure (in square feet) N/A mufacturing: N/A avity (in GPM/square feet) N/A): Ch	lorinator
it Rating: N/A anufacturing: N/A Filtration pe and size of area: N/A assure (in square feet) N/A mufacturing: N/A avity (in GPM/square feet) N/A		HAAK TOGATAKANT
pe and size of area: N/A essure (in square feet) N/A inufacturing: N/A avity (in GPM/square feet) N/A	Rating: N/	
pe and size of area: N/A ssure (in square feet) N/A sunfacturing: N/A suity (in GPM/square feet) N/A	ufacturing: N/	A
pe and size of area: N/A ssure (in square feet) N/A sunfacturing: N/A suity (in GPM/square feet) N/A		Filtration
essure (in square feet) N/A snufacturing: N/A avity (in GPM/square feet) N/A		
anufacturing: N/A avity (in GPM/square feet) N/A		
avity (in GPM/square feet) N/A		
		A
nufacturing: N/A	ufacturing: N/A	A

CSWR-Florida Utility Operating Company, LLC Utility Name: System Name/County Eleven Oaks Permitted Capacity of Plant (GPD): 39,000 Location of measurement of capacity: Wellhead Type of treatment (reverse osmosis, (sedimentation, chemical, aerated, etc.): Chlorinator LIME TREATMENT Unit Rating: N/A Manufacturing: N/A Filtration Type and size of area: N/A N/A Pressure (in square feet) Manufacturing: Gravity (in GPM/square feet) Manufacturing: N/A N/A N/A CSWR-Florida Utility Operating Company, LLC Utility Name: System Name/County Permitted Capacity of Plant (GPD): 229,041 Location of measurement of capacity: Wellhead Type of treatment (reverse osmosis, (sedimentation, chemical, aerated, Chlorinator etc.): LIME TREATMENT Unit Rating: N/A Manufacturing: N/A Filtration Type and size of area: N/A Pressure (in square feet) N/A Manufacturing: Gravity (in GPM/square feet) N/A N/A N/A Manufacturing: Utility Name: CSWR-Florida Utility Operating Company, LLC System Name/County Florida Heights Permitted Capacity of Plant (GPD): 30,137 Location of measurement of capacity: Wellhead Type of treatment (reverse osmosis, (sedimentation, chemical, aerated, etc.): Chlorinator

Unit Rating:	N/A		
Manufacturing:	N/A		
		Filtration	
Type and size of area:	N/A		
Pressure (in square feet)	N/A		
Manufacturing:	N/A		
Gravity (in GPM/square feet)	N/A		
Manufacturing:	N/A		

LIME TREATMENT

Utility Name: CSWR-Florida Utility Operating Company, LLC
System Name/County Floyd Clark

Permitted Capacity of Plant (GPD): 68,000 Location of measurement of capacity: Wellhead Type of treatment (reverse osmosis,

(sedimentation, chemical, aerated,

etc.): Chlorinator

 Unit Rating:
 N/A

 Manufacturing:
 N/A

Utility Name: CSWR-Florida Utility Operating Company, LLC
System Name/County Fore Oakes

Permitted Capacity of Plant (GPD): 52,055 Location of measurement of capacity: Wellhead Type of treatment (reverse osmosis,

(sedimentation, chemical, aerated,

etc.): Chlorinator

 LIME TREATMENT

 Unit Rating:
 N/A

 Manufacturing:
 N/A

Type and size of area: N/A
Pressure (in square feet) N/A
Manufacturing: N/A
Manufacturing: N/A
Manufacturing: N/A

Utility Name: CSWR-Florida Utility Operating Company, LLC
System Name/County Hilltop

Permitted Capacity of Plant (GPD): 18,630
Location of measurement of capacity: Wellhead
Type of treatment (reverse osmosis,

(sedimentation, chemical, aerated,

etc.): Chlorinator

LIME TREATMENT
Unit Rating: N/A
Manufacturing: N/A

Type and size of area: N/A
Pressure (in square feet) N/A
Manufacturing: N/A
Gravity (in GPM/square feet) N/A
Manufacturing: N/A

Utility Name:	CSWR-Florida Utility Operating Company, LLC
System Name/County	Little Lake Weir
II.	
Permitted Capacity of Plant (GPD):	84,500
Location of measurement of capacity:	Wellhead
Type of treatment (reverse osmosis,	
(sedimentation, chemical, aerated,	
etc.):	Chlorinator
	CHIDITIGO
	LIME TREATMENT
Unit Rating:	N/A
Manufacturing:	N/A
	Filtration
Type and size of area:	N/A
Pressure (in square feet)	N/A
Manufacturing:	N/A
	N/A
Gravity (in GPM/square feet)	•
Manufacturing:	N/A
COMPANIA	County to the 1000s. Occasion Company IIC
Utility Name:	CSWR-Florida Utility Operating Company, LLC
System Name/County	Oak Haven
Permitted Capacity of Plant (GPD):	49,315
ocation of measurement of capacity:	Wellhead
Type of treatment (reverse osmosis,	
sedimentation, chemical, aerated,	
etc.):	Chlorinator
	Chomsto
	LIME TREATMENT
Unit Rating:	N/A
Manufacturing:	N/A
	Filtration
Type and size of area:	N/A
	N/A
Pressure (in square feet)	
Manufacturing:	N/A
Gravity (in GPM/square feet)	N/A
Manufacturing:	N/A
	CSWR-Florids Utility Operating Company, LLC
	CSWR-Florida Utility Operating Company, LLC Oakhurst
system Name/County	Oakhurst
ystem Name/County Permitted Capacity of Plant (GPD):	Oakhurst 35,616
vystem Name/County Permitted Capacity of Plant (GPD): ocation of measurement of capacity:	Oakhurst 35,616 Wellhead
vystem Name/County Permitted Capacity of Plant (GPD): ocation of measurement of capacity:	Oakhurst 35,616 Wellhead
vystem Name/County Permitted Capacity of Plant (GPD): acation of measurement of capacity: type of treatment (reverse osmosis,	Oakhurst 35,616 Wellhead
ermitted Capacity of Plant (GPD): ocation of measurement of capacity: ype of treatment (reverse osmosis, sedimentation, chemical, aerated,	Oakhurst 35,616 Wellhead
remitted Capacity of Plant (GPD): ocation of measurement of capacity: ype of treatment (reverse osmosis, sedimentation, chemical, aerated,	Oakhurst 35,616 Wellhead
Permitted Capacity of Plant (GPD): cocation of measurement of capacity: type of treatment (reverse osmosis, sedimentation, chemical, aerated, etc.):	Oakhurst 35,616 Wellhead Chlorinator LIME TREATMENT
Permitted Capacity of Plant (GPD): cocation of measurement of capacity: type of treatment (reverse osmosis, sedimentation, chemical, aerated, etc.):	Oakhurst 35,616 Wellhead Chlorinator
Utility Name: System Name/County Permitted Capacity of Plant (GPD): .ocation of measurement of capacity: Type of treatment (reverse osmosis, sedimentation, chemical, aerated, stc.): Juit Rating: Manufacturing:	Oakhurst 35,616 Wellhead Chlorinator LIME TREATMENT
ystem Name/County ermitted Capacity of Plant (GPD): ocation of measurement of capacity: ype of treatment (reverse osmosis, sedimentation, chemical, aerated, tc.): init Rating:	Oakhurst 35,616 Weilhead Chlorinator LIME TREATMENT N/A N/A
remitted Capacity of Plant (GPD): coation of measurement of capacity: ype of treatment (reverse osmosis, sedimentation, chemical, aerated, tc.): Init Rating: fanufacturing:	Oakhurst 35,616 Wellhead Chlorinator LIME TREATMENT N/A N/A Filtration
ystem Name/County ermitted Capacity of Plant (GPD): coation of measurement of capacity: ype of treatment (reverse osmosis, sedimentation, chemical, aerated, tc.): Init Rating: fanufacturing: ype and size of area:	Oakhurst 35,616 Wellhead Chlorinator LIME TREATMENT N/A N/A N/A Filtration
ystem Name/County ermitted Capacity of Plant (GPD): ocation of measurement of capacity: ype of treatment (reverse osmosis, sedimentation, chemical, aerated, tc.): Init Rating: flanufacturing: ype and size of area: ressure (in square feet)	Oakhurst 35,616 Wellhead Chlorinator LIME TREATMENT N/A N/A N/A Filtration N/A N/A
Permitted Capacity of Plant (GPD): cocation of measurement of capacity: type of treatment (reverse osmosis, sedimentation, chemical, aerated, stec.): Unit Rating: Annufacturing: Type and size of area: tressure (in square feet) Annufacturing:	Oakhurst 35,616 Weilhead Chlorinator LIME TREATMENT N/A N/A N/A N/A N/A N/A N/A N
Permitted Capacity of Plant (GPD): .o.cation of measurement of capacity: Type of treatment (reverse osmosis, sedimentation, chemical, aerated, stc.): Juit Rating: Wanufacturing: Vype and size of area: Pressure (in square feet) Manufacturing: Gravity (in GPM/square feet)	Oakhurst 35,616 Wellhead Chlorinator LIME TREATMENT N/A N/A N/A Filtration N/A N/A

CSWR-Florida Utility Operating Company, LLC Utility Name: System Name/County Ocala Heights Permitted Capacity of Plant (GPD): 108,493 Location of measurement of capacity: Wellhead Type of treatment (reverse osmosis, (sedimentation, chemical, aerated, etc_): Chlorinator LIME TREATMENT Unit Rating: N/A Manufacturing: N/A Filtration Type and size of area: N/A Pressure (in square feet) N/A Manufacturing: N/A Gravity (in GPM/square feet) N/A Manufacturing: N/A CSWR-Florida Utility Operating Company, LLC Utility Name: System Name/County Ocklawaha Permitted Capacity of Plant (GPD): 167,000 Location of measurement of capacity: Wellhead Type of treatment (reverse osmosis, (sedimentation, chemical, aerated, etc.): Chlorinator

LIME TREATMENT Unit Rating: Manufacturing: N/A Filtration Type and size of area: N/A Pressure (in square feet) N/A Manufacturing: N/A Gravity (in GPM/square feet) N/A Manufacturing: N/A

Utility Name: CSWR-Florida Utility Operating Company, LLC Sunlight Acres System Name/County

Permitted Capacity of Plant (GPD): 17,808 Location of measurement of capacity: Wellhead Type of treatment (reverse osmosis, (sedimentation, chemical, aerated,

etc.):

Chlorinator

Unit Rating: LIME TREATMENT N/A Manufacturing: N/A

Type and size of area: Filtration N/A Pressure (in square feet) N/A Manufacturing: Gravity (in GPM/square feet) N/A N/A Manufacturing: N/A

Utility Name: CSWR-Florida Utility Operating Company, LLC
System Name/County Sun Resort

Permitted Capacity of Plant (GPD): 21,000 Location of measurement of capacity: Wellhead Type of treatment (reverse osmosis,

(sedimentation, chemical, aerated,

etc.): Chlorinator

| LIME TREATMENT |
Unit Rating: N/A |
Manufacturing: N/A |

Type and size of area: N/A
Pressure (in square feet) N/A
Manufacturing: N/A
Gravity (in GPM/square feet) N/A
Manufacturing: N/A

Utility Name: CSWR-Florida Utility Operating Company, LLC
System Name/County Whispering Sands

Permitted Capacity of Plant (GPD): 41,096 Location of measurement of capacity: Wellhead

Type of treatment (reverse osmosis, (sedimentation, chemical, aerated,

etc.): Chlorinator

 LIME TREATMENT

 Unit Rating:
 N/A

 Manufacturing:
 N/A

Filtration

Type and size of area: N/A
Pressure (in square feet) N/A
Manufacturing: N/A
Gravity (in GPM/square feet) N/A
Manufacturing: N/A

Utility Name: CSWR-Florida Utility Operating Company, LLC
System Name/County Winding Waters

Permitted Capacity of Plant (GPD): 153,973 Location of measurement of capacity: Wellhead

Type of treatment (reverse osmosis, (sedimentation, chemical, aerated,

etc.): Chlorinator

 LIME TREATMENT

 Unit Rating:
 N/A

 Manufacturing:
 N/A

Filtration

Type and size of area: N/A

Pressure (in square feet) N/A

Manufacturing: N/A

Gravity (in GPM/square feet) N/A

Manufacturing: N/A

Utility Name: CSWR-Florida Utility Operating Company, LLC
System Name/County Sandy Acres

Permitted Capacity of Plant (GPD): 459,360 Location of measurement of capacity: Wellhead Type of treatment (reverse osmosis,

(sedimentation, chemical, aerated,

etc.): Chlorinator

 LIME TREATMENT

 Unit Rating:
 N/A

 Manufacturing:
 N/A

UTILITY NAME:

CSWR-Florida Utility Operating Company, LLC - Sunshine

December 31, 2022

SYSTEM NAME / COUNTY:

Sunshine

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 Residentia	1	1.0		
5/8"	Displacement	1.0	3,742	3,742
3/4"	Displacement	1.5	60	90
1"	Displacement	2.5	49	123
1 1/2"	Displacement or Turbine	5.0	13	65
2"	Displacement, Compound or Turbine	8.0	13	104
3"	Displacement	15.0		3 101
3"	Compound	16.0	2	32
3"	Turbine	17.5	:	
4"	Displacement or Compound	25.0	1	25
4"	Turbine	30.0		
6"	Displacement or Compound	50.0)====== ,ı
6"	Turbine	62.5		
8"	Compound	80.0)
8"	Turbine	90.0	*	
10"	Compound	115.0		
10"	Turbine	145.0		
12"	Turbine	215.0	***************************************	*
		Total Water System M	eter Equivalents	4,181

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 = (Total SFR gallons sold (Omit 000) / 365 days / 350 gallons per day)

ERC Calculation:			
373847/365/350	=	2.9264	

W-13
GROUP _____
SYSTEM _____

UTILITY NAME:

CSWR-Florida Utility Operating Company, LLC - Sunshine

December 31, 2022

SYSTEM NAME / COUNTY:

Sunshine

OTHER WATER SYSTEM INFORMATION

Furnish information below for each	system. A separate page sl	hould be supplied where necessary.
1. Present ERCs * the system can efficiently serve.	244	
2. Maximum number of ERCs * which can be served.	716	
3. Present system connection capacity (in ERCs *) usi	ing existing lines.	646
4. Future connection capacity (in ERCs *) upon service	e area buildout.	646
5. Estimated annual increase in ERCs *.	10	
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.		
Describe any plans and estimated completion dates None Planned	for any enlargements or im	provements of this system:
9. When did the company last file a capacity analysis r	report with the DEP?	N/A
10. If the present system does not meet the requiremen	its of DEP rules:	
a. Attach a description of the plant upgrade	necessary to meet the DEP	'rules.
b. Have these plans been approved by DEP?	? <u>N/A</u>	
c. When will construction begin?	N/A	
d. Attach plans for funding the required upg	grading.	
e. Is this system under any Consent Order w	vith DEP?	N/A
11. Department of Environmental Protection ID #	3424691	
12. Water Management District Consumptive Use Perm	ait #	3093
a. Is the system in compliance with the requ	irements of the CUP?	Yes
b. If not, what are the utility's plans to gain of	compliance?	

W-14 GROUP ____ SYSTEM _____

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

THIS PAGE LEFT BLANK INTENTIONALLY

WASTEWATER OPERATION SECTION

WASTEWATER LISTING OF SYSTEM GROUPS

List below the name of each reporting system and its certificate number. Those system are the same tariff should be assigned a group number. Each individual system a should be assigned its own group number. The wastewater financial schedules (S-2 through S-10) should be filed for the group of the wastewater engineering schedules (S-11 through S-13) must be filed for each shall of the following wastewater pages (S-2 through S-13) should be completed for the group number.	which has not been consolid p in total, system in the group.	
SYSTEM NAME / COUNTY	CERTIFICATE NUMBER	GROUP NUMBER
N/A	7.00	
		,
		Ď.
		37———
		5
		9
	:	
,	-	-

SYSTEM NAME / COUNTY:

SCHEDULE OF YEAR END WASTEWATER RATE BASE

ACCT, NO.	ACCOUNT NAME (b)	REFERENCE PAGE (c)	WASTEWATER UTILITY (d)
101	Utility Plant In Service	S-4(a)	\$ 0
	Less: Nonused and Useful Plant (1)		
108	Accumulated Depreciation	S-6(b)	
110	Accumulated Amortization	F-8	0
271	Contributions in Aid of Construction	S-7	0
252	Advances for Construction	F-20	
	Subtotal		\$0
272	Add: Accumulated Amortization of Contributions in Aid of Construction	S-8(a)	\$ 0
	Subtotal		\$0
	Plus or Minus:		
114	Acquisition Adjustments (2)	F-7	
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	
	Working Capital Allowance (3)		
	Other (Specify):		
	WASTEWATER RATE BASE		\$0
WASTE	WATER OPERATING INCOME	S-3	\$0
ACHII	EVED RATE OF RETURN (Wastewater Operating Income / Wastew	vater Rate Base)	0.00%

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.

SYSTEM NAME / COUNTY:

WASTEWATER OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	WASTEWATER UTILITY (d)
	LITY OPERATING INCOME		
400	Operating Revenues	S-9(a)	\$0
530	Less: Guaranteed Revenue (and AFPI)	S-9(a)	0
	Net Operating Revenues		\$0
401	Operating Expenses	S-10(a)	\$ 0
403	Depreciation Expense	S-6(a)	0
	Less: Amortization of CIAC	S-8(a)	0
	Net Depreciation Expense		\$ 0
406	Amortization of Utility Plant Acquisition Adjustment	F-7	
407	Amortization Expense (Other than CIAC)	F-8	0
408.10	Taxes Other Than Income		
408.10	Utility Regulatory Assessment Fee		-
408.11	Property Taxes Payroll Taxes		-
408.12	Other Taxes and Licenses		-
408	Total Taxes Other Than Income		\$ 0
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		\$0
	Utility Operating Income		\$0
	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		\$0

UTILITY NAME:

YEAR OF REPORT

December 31, 2022

0

SYSTEM NAME / COUNTY:

0 CURRENT YEAR 69 RETIREMENTS 0 ခ WASTEWATER UTILITY PLANT ACCOUNTS so. 0 ADDITIONS ਉ 0 PREVIOUS YEAR છ Other Plant Miscellaneous Equipment Reuse Meters and Meter Installations Treatment and Disposal Equipment Tools, Shop and Garage Equipment Office Furniture and Equipment Power Generation Equipment Reuse Distribution Reservoirs Structures and Improvements ACCOUNT NAME Special Collecting Structures Flow Measuring Installations Collection Sewers - Gravity Power Operated Equipment Communication Equipment Transportation Equipment Collection Sewers - Force Miscellaneous Equipment Flow Measuring Devices Reuse Transmission and Land and Land Rights Total Wastewater Plant Services to Customers Laboratory Equipment Pumping Equipment Other Tangible Plant **a** Distribution System Outfall Sewer Lines Stores Equipment Receiving Wells Reuse Services Plant Sewers Organization Franchises ACCT. NO. 352 353 354 355 361 362 363 365 366 351 360 364 370 380 389 371 374 375 390 392 393 394 395 396 397 398 **®** 381 382 391

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

S-4(a)

GROUP

YEAR OF REPORT December 31, 2022

SYSTEM NAME / COUNTY:

UTILITY NAME:

WASTEWATER UTILITY PLANT MATRIX

Г		-	-		_	_	_	_	_		_	_	_	_	_		_	_	_														_				
	7.		GENERAL	PLANT	3	8																															69
	0.	WASTEWATED	DISTRIBUTION	PLANT	0	69																															0 8
4	J	WASTEWATER	TREATMENT	PLANT	(i)	S																					1										0
AMILEM A	:	TREATMENT	AND	DISPOSAL	(i)	S																															8
. 3	2	SYSTEM	PUMPING	PLANT	(i)	S																															s 0
2	!		COLLECTION	PLANT	(h)	S											Ĭ																				0
1,	5		INTANGIBLE	PLANT	(g)	5A)																															0 \$
				ACCOUNT NAME	(p)	Organization	Franchises	Land and Land Rights	Structures and Improvements	Power Generation Equipment	Collection Sewers - Force	Collection Sewers - Gravity	Special Collecting Structures	Services to Customers	Flow Measuring Devices	Flow Measuring Installations	Reuse Services	Reuse Meters and Meter Installations	Receiving Wells	Pumping Equipment	Reuse Distribution Reservoirs	Reuse Transmission and	Distribution System	Treatment and Disposal Equipment	Plant Sewers	Outfall Sewer Lines	Other Plant Miscellaneous Equipment	Office Furniture and Equipment	Transportation Equipment	Stores Equipment	Tools, Shop and Garage Equipment	Laboratory Equipment	Power Operated Equipment	Communication Equipment	Miscellaneous Equipment	Other Tangible Plant	Total Wastewater Plant
			ACCT.	NO.	(a)	351	352	353	354	355	360	361	362	363	364	365	366	367	370	371	374	375		380	381	382	389	390	391	392	393	394	395	396	397	398	

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

S-4(b) GROUP

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)
354	Structures and Improvements	(5)	(4)	(6)
355	Power Generation Equipment	-		
360	Collection Sewers - Force			\
361	Collection Sewers - Gravity	-	:	
362	Special Collecting Structures	-		
363	Services to Customers			· ··
364	Flow Measuring Devices		·	
365	Flow Measuring Installations			-
366	Reuse Services	*************************************	×	ş -
367	Reuse Meters and Meter Installations			
370	Receiving Wells	"		
371	Pumping Equipment			·
374	Reuse Distribution Reservoirs		-	
375	Reuse Transmission/Distribution Sys.	·		-
380	Treatment and Disposal Equipment	· · · · · · · · · · · · · · · · · · ·		·
381	Plant Sewers	0 		-
382	Outfall Sewer Lines	··		·
389	Other Plant Miscellaneous Equipment	3	-	7
390	Office Furniture and Equipment			
391	Transportation Equipment	: 		-
392	Stores Equipment	3=====0:		
393	Tools, Shop and Garage Equipment			
394	Laboratory Equipment	-		
395	Power Operated Equipment	3		
396	Communication Equipment			·
397	Miscellaneous Equipment			-
398	Other Tangible Plant	·	`	•
Wastewater	Plant Composite Depreciation Rate *			

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

UTILITY NAME:

YEAR OF REPORT December 31, 2022

SYSTEM NAME / COUNTY:

ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION

		_		_	_			_		_		_						_	_													
	TOTAL	CREDITS	(d+e)	€	0		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
DEFINECIATION		OTHER	CREDITS *	(e)	€9				4				**			***																0
			ACCRUALS	(p)	8																											0 8
	BALANCE	AT BEGINNING	OF YEAR	(c)	\$																											0
			ACCOUNT NAME	(b)	Structures and Improvements	Power Generation Equipment	Collection Sewers - Force	Collection Sewers - Gravity	Special Collecting Structures	Services to Customers	Flow Measuring Devices	Flow Measuring Installations	Reuse Services	Reuse Meters and Meter Installations	Receiving Wells	Pumping Equipment	Reuse Distribution Reservoirs	Reuse Transmission/Distribution Sys.	Treatment and Disposal Equipment	Plant Sewers	Outfall Sewer Lines	Other Plant Miscellaneous Equipment	Office Furniture and Equipment	Transportation Equipment	Stores Equipment	Tools, Shop and Garage Equipment	Laboratory Equipment	Power Operated Equipment	Communication Equipment	Miscellaneous Equipment	Other Tangible Plant	Total Depreciable Wastewater Plant in Service
		ACCT.	NO.	(a)	354	355	360	361	362	363	364	365	366	367	370	371	374	375	380	381	382	389	390	391	392	393	394	395	396	397	398	Total De

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

YEAR OF REPORT December 31, 2022

SYSTEM NAME / COUNTY:

UTILITY NAME:

ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION

ACCT. NO. (a) 354 Struct 355 Power 360 Colled 361 Colled	A CCOUNT NAME	THE PERSON		COST OF REMOVAL		BALANCE AT
	ACCOUNT NAME	Ties and		REMOVAL		RAI ANCE AT
	AMAN ENITOR	THE A REPT			TOTAL	
	ACCOUNT NAME	FLANI	SALVAGE AND	AND OTHER	CHARGES	END OF YEAR
	ACCOUNT INAME	RETIRED	INSURANCE	CHARGES	(g-h+i)	(c+f-i)
	(b)	(g)	(l)	•	<u></u>	9
	Structures and Improvements	€9	59	÷	\$	S
	Power Generation Equipment					
	Collection Sewers - Force				0	
	Collection Sewers - Gravity					
	Special Collecting Structures					
363 Servi	Services to Customers					
364 Flow	Flow Measuring Devices				0	
365 Flow	Flow Measuring Installations				0	
366 Reuse	Reuse Services				C	
367 Reuse	Reuse Meters and Meter Installations				0	
370 Recei	Receiving Wells				0	
371 Pump	Pumping Equipment				0	
374 Reuse	Reuse Distribution Reservoirs				0	
375 Reuse	Reuse Transmission/Distribution Sys.				0	0
380 Treat	Treatment and Disposal Equipment				0	0
381 Plant	Plant Sewers				0	0
382 Outfa	Outfall Sewer Lines				0	
389 Other	Other Plant Miscellaneous Equipment				0	0
390 Office	Office Furniture and Equipment				0	0
391 Trans	Transportation Equipment				0	0
392 Stores	Stores Equipment				0	0
393 Tools	Tools, Shop and Garage Equipment				0	0
394 Labor	Laboratory Equipment				0	0
395 Power	Power Operated Equipment				0	0
396 Сошп	Communication Equipment				0	0
397 Misce	Miscellaneous Equipment				0	0
398 Other	Other Tangible Plant				0	0
Total Depreciable	Total Depreciable Wastewater Plant in Service	9	0	0 8	0 \$	0

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

SYSTEM NAME / COUNTY:

CONTRIBUTIONS IN AID OF CONSTRUCTION ACCOUNT 271

ACCOUNT 27	71	
DESCRIPTION (a)	REFERENCE (b)	WASTEWATER (c)
Balance first of year		\$
Add credits during year: Contributions received from Capacity, Main Extension and Customer Connection Charges Contributions received from Developer or Contractor Agreements in cash or property	S-8(a) S-8(b)	\$0
Total Credits		\$0
Less debits charged during the year (All debits charged during the year must be explained below)		\$
Total Contributions In Aid of Construction		\$0_
Explain all debits charged to Account 271 during the year below:		

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

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)
N/A		\$	\$ 0 0 0 0 0 0 0 0
Total Credits			\$0

ACCUMULATED AMORTIZATION OF WASTEWATER CONTRIBUTIONS IN AID OF CONSTRUCTION

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

SYSTEM	AI NA	ME/	COU	NTY:
--------	-------	-----	-----	------

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

	Perante The Tertic	
DESCRIPTION (a)	INDICATE CASH OR PROPERTY (b)	AMOUNT (c)
N/A	-	\$
		·
·		
	= 	·
		-
		
	93	
Total Credits		\$0

SYSTEM NAME / COUNTY:	

WASTEWATER OPERATING REVENUE

		DECINION	AVEL A ST. STR. ST.	T	
ACCT.	I	BEGINNING	YEAR END		
NO.	DESCRIPTION	YEAR NO.	NUMBER OF		
	DESCRIPTION	CUSTOMERS *	CUSTOMERS *	AMOUNTS	
(a)	(b)	(c)	(d)	(e)	
	WASTEWATER SALES				
	Flat Rate Revenues:				
521.1	Residential Revenues			\$	
521.2	Commercial Revenues				
521.3	Industrial Revenues		-	*	
521,4	Revenues From Public Authorities				
521.5	Multiple Family Dwelling Revenues				
521.6	Other Revenues			*	
521	Total Flat Rate Revenues	0	0	\$0	
	Measured Revenues:				
522.1	Residential Revenues				
522.2	Commercial Revenues				
522.3	Industrial Revenues				
522.4	Revenues From Public Authorities				
522,5	Multiple Family Dwelling Revenues				
522	Total Measured Revenues	<u> </u>	0	\$o_	
523	Revenues From Public Authorities				
524	Revenues From Other Systems	#	(4	i 	
525	Interdepartmental Revenues	*	·	T	
	Total Wastewater Sales	0	0	\$0	
OTHER WASTEWATER REVENUES					
530	Guaranteed Revenues (Including Allowa	nce for Funds Prudently In	vested or AFPI)	\$	
531 Sale of Sludge				-	
532					
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.

		YEAR OF REPORT
UTILITY NAME:	CSWR-Florida Utility Operating Company, LLC - Sunshine	December 31, 2022
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			
	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	\$
	Measured Reuse Revenues:			
541.1	Residential Reuse Revenues			1
541.2	Commercial Reuse Revenues	*		
541.3	Industrial Reuse Revenues	1		
541.4	Reuse Revenues From	39		
	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			\$0

^{*} Customer is defined by Rule 25-30,210(1), Florida Administrative Code.

YEAR OF REPORT December 31, 2022

UTILITY NAME:

SYSTEM NAME / COUNTY:

		WA	WASTEWATER UTILITY EXPENSE ACCOUNT MATRIX	ITY EXPENSE ACC	COUNT MATRIX			
			.1	.2	8;	4.	ĸį	9.
							TREATMENT	TREATMENT
ACCT.		CURRENT	EXPENSES.	COLLECTION	PUMPING	PUMPING	& DISPOSAL	& DISPOSAL
NO.	ACCOUNT NAME	VEAR	OPERATIONS	MAINTENANCE	OBED ATIONS	EAPENSES -	EXPENSES -	EXPENSES -
(a)	(b)	(o)	(p)	(e)	OFERALIONS (f)	MAINTENANCE (g)	OPERATIONS	MAINTENANCE
701	Salaries and Wages - Employees	0 \$	69	59	69	S	(m)	9
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	0						
715	Purchased Power	0						
716	Fuel for Power Production	0						
718	Chemicals	0						
720	Materials and Supplies	0						
731	Contractual Services-Engineering	0				ľ		
732	Contractual Services - Accounting	0						
733	Contractual Services - Legal	0						
734	Contractual Services - Mgt. Fees	0						
735	Contractual Services - Testing	0						Î
736	Contractual Services - Other	0						
741	Rental of Building/Real Property	0						
742	Rental of Equipment	0						
750	Transportation Expenses	0						
756	Insurance - Vehicle	0						
757	Insurance - General Liability	0						
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 ExpOther	0						
770	Bad Debt Expense	0						
775	Miscellaneous Expenses	0						
Tot	Total Wastewater Utility Expenses	0	0	0	S	0	9	<i>-</i>
	•							

S-10(a) GROUP

UTILITY NAME:

SYSTEM NAME / COUNTY:

ACCT. . 0 N

701 703

B

710

711 715

704

716

718 720 731 732 733 750

756 757 758 759 160 99/ 167 770 775

742

741

735 736

734

CSWR-Florida Utility Operating Company, LLC - Sunshine

YEAR OF REPORT

December 31, 2022

WASTEWATER UTILITY EXPENSE ACCOUNT MATRIX

MAINTENANCE DISTRIBUTION RECLAIMED EXPENSES-WATER 3 DISTRIBUTION 0 OPERATIONS RECLAIMED EXPENSES-WATER Ξ MAINTENANCE \circ RECLAIMED TREATMENT EXPENSES-WATER Ξ S \circ OPERATIONS RECLAIMED TREATMENT EXPENSES-WATER \in S 0 EXPENSES ADMIN. & GENERAL 3 69 0 CUSTOMER ACCOUNTS EXPENSE 9 Directors and Majority Stockholders - Amortization of Rate Case Expense Regulatory Commission Exp.-Other Contractual Services - Accounting Regulatory Commission Expenses Contractual Services-Engineering Employee Pensions and Benefits Rental of Building/Real Property Salaries and Wages - Employees Contractual Services - Mgt. Fees Salaries and Wages - Officers, Contractual Services - Testing ACCOUNT NAME Purchased Sewage Treatment Insurance - Workman's Comp. Contractual Services - Other Contractual Services - Legal Insurance - General Liability Total Wastewater Utility Expenses Sludge Removal Expense Fuel for Power Purchased Transportation Expenses Miscellaneous Expenses Materials and Supplies Rental of Equipment Advertising Expense Insurance - Vehicle Bad Debt Expense Purchased Power Insurance - Other Chemicals

S-10(b)

GROUP

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 Residentia	al	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) s i),	0
3"	Turbine	17.5	:	0
4"	Displacement or Compound	25.0		0
4"	Turbine	30.0		0
6"	Displacement or Compound	50.0		0
6"	Turbine	62.5	:	0
8"	Compound	80.0	\\\-\	0
8"	Turbine	90.0		0
10"	Compound	115.0	72	0
10"	Turbine	145.0		0
12"	Turbine	215.0).————————	0

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 = (Total SFR gallons treated (Omit 000) / 365 days / 280 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:	

SYSTEM NAME / COUNTY:

WASTEWATER TREATMENT PLANT INFORMATION

Provide a separate sheet for each wastewater treatment facility

Permitted Capacity	-	
Basis of Permit Capacity (1)		
Manufacturer		
Туре (2)		
Hydraulic Capacity		
Average Daily Flow		
Total Gallons of Wastewater Treated		
Method of Effluent Disposal		

- (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.

CSWR-Florida Utili	y O	perating	Company,	LLC .	Sunshin
--------------------	-----	----------	----------	-------	---------

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
2. Maximum number of ERCs* which can be served
3. Present system connection capacity (in ERCs*) using existing lines
4. Future connection capacity (in ERCs*) upon service area buildout
5. Estimated annual increase in ERCs*
6. Describe any plans and estimated completion dates for any enlargements or improvements of this system
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.
8. If the utility does not engage in reuse, has a reuse feasibility study been completed?
If so, when?
9. Has the utility been required by the DEP or water management district to implement reuse?
If so, what are the utility's plans to comply with this requirement?
10. When did the company last file a capacity analysis report with the DEP?
11. If the present system does not meet the requirements of DEP rules: a. Attach a description of the plant upgrade necessary to meet the DEP rules. b. Have these plans been approved by DEP? c. When will construction begin? d. Attach plans for funding the required upgrading. e. Is this system under any Consent Order with DEP?
12. Department of Environmental Protection ID #

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

THIS PAGE LEFT BLANK INTENTIONALLY