CLASS "A" OR "B"

WATER AND/OR WASTEWATER UTILITIES

(Gross Revenue of More Than \$200,000 Each)

ANNUAL REPORT

OF

FLORIDA COMMUNITY WATER SYSTEMS, INC.

Exact Legal Name of Respondent

Certificate Number(s)

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

Submitted To The

STATE OF FLORIDA



FOR THE

YEAR ENDED DECEMBER 31, 2022

2023 HAR 21 AM 9: 12

Form PSC/AFD 003-W (Rev. 12/99)

BRIGH Remove From

TABLE OF CONTENTS

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

TABLE OF CONTENTS

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

EXECUTIVE SUMMARY

December 31, 2022

CERTIFICATION OF ANNUAL REPORT

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

X	NO	1.	The utility is in substantial compliance with the Uniform System of Accounts prescribed by the Florida Public Service Commission.
YES X	NO	2.	The utility is in substantial compliance with all applicable rules and orders of the Florida Public Service Commission.
YES X	NO	3.	There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices that could have a material effect on the the financial statement of the utility.
YES X	NO	4.	The annual report fairly represents the financial condition and results of operations of the respondent for the period presented and other information and statements presented in the the report as to the business affairs of the respondent are true, correct and complete for the period for which it represents. Items Certified 2. 3. 4.
		X	X X X (Signature of Chief Executive Officer of the utility) *
		1.	2. 3. 4. (Signature of Chief Financial Officer of the utility) *

- * Each of the four items must be certified YES or NO. Each item need not be certified by both officers. The items being certified by the officer should be indicated in the appropriate area to the left of the signature.
- **NOTICE:** Section 837.06, Florida Statutes, provides that any person who knowingly makes a false statement in writing with the intent to mislead a public servant in the performance of his duty shall be guilty of a misdemeanor of the second degree.

ANNUAL REPORT OF

YEAR OF REPORT December 31, 2022

FLORIDA COMMUNITY WATER SYSTEMS, INC.	County: Brevard, Lake, Su	mter
(Exact Name of Utility)		
List below the exact mailing address of the utility for which normal corresp	ondence should be sent:	
4939 Cross Bayou Blvd.		
New Port Richey, FL 34652		
Telephone: (727) 848-8292		1.
E Mail Address: trendell@uswatercorp.net		
WEB Site: www.mywaterservice.com		
Sunshine State One-Call of Florida, Inc. Member Number HU-1292; B SLU517; Pl	W1386; FWS-627; FWS-628; HHU 542; AU-9 I1849; RT1824; FW-1492	10; WBB53
Name and address of person to whom correspondence concerning this report Troy Rendell	t should be addressed:	
Vice President - Investor Owned Utilities		
Telephone:(727) 848-8292		
List below the address of where the utility's books and records are located:		
4939 Cross Bayou Blvd.		
New Port Richey, FL 34652		
Telephone: (727) 848-8292		
,		
List below any groups auditing or reviewing the records and operations:		
Larry C. Scalles, CPA, PA 5320 Main St.		
New Port Richey, FL 34652		
Date of original organization of the utility: 01/01/22		
Check the appropriate business entity of the utility as filed with the Interna-	l Revenue Service	
Check the appropriate ourness entry of the utility as med with the meetic	i icovendo del vico	
Individual Partnership Sub S Corporation 1120 Corpora	tion	
XX		
71/11	1 707	
List below every corporation or person owning or holding directly or indirectly of the utility:	city 5% or more of the voting securities	
or all delity.	Pen	cent
Name	Own	ership
Gary Deremer	60	0.70%
Cecil Delcher and Diana Miller, JTRS	33	3.19%
3,		
4.		
5.		
6.		
7.		
9.		
10.		

DIRECTORY OF PERSONNEL WHO CONTACT THE FLORIDA PUBLIC SERVICE COMMISSION

NAME OF COMPANY	TITLE OR	ORGANIZATIONAL	USUAL PURPOSE
REPRESENTATIVE	POSITION	UNIT TITLE	FOR CONTACT
(1)	(2)	(3)	WITH FPSC
Troy Rendell	Vice President Invest Owned Util	U.S. Water Services Corporation, Inc.	All Matters
Gary Deremer	President	U.S. Water Services Corporation, Inc.	General Business
Joseph Gabay	Accounting Manager	U.S. Water Services Corporation, Inc.	Accounting / RAFs
Sharon Purviance	Utility Manager	U.S. Water Services Corporation, Inc.	Operations
Sharon Furviance	ivianagei	Corporation, Inc.	Operations

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

December 31, 2022

UTILITY NAME: FLORIDA COMMUNITY WATER SYSTEMS, INC.

COMPANY PROFILE

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

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

Florida Community Water Systems, Inc. was incorporated on January 1, 2022 for the purpose of merging ten (10) separate Florida corporations into one. These merged corporations were:

Black Bear Watereworks, Brendenwood Waterworks, Brevard Waterworks, Harbor Watereworks,

Jumper Creek Utility Company, Lake Idlewild Waterworks, Lakeside Waterworks, Pine Harbour Utility,

Raintree Waterworks, The Woods Utility Company.

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

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

Major goal is to provide reliable water and wastewater service to its customers at reasonable rates. The Lakeside system is currently working with a developer building 265 additional homes. There currently is a developer agreement where developer will be paying the majority of the improvement cost. The Harbor and Jumper Creek is also experiencing an increase in customers.

YEAR OF REPORT

UTILITY NAME: FLORIDA COMMUNITY WATER SYSTEMS, INC.

December 31, 2022

PARENT / AFFILIATE ORGANIZATION CHART

Current as of 12/31/22

Complete below an org. The chart must also sho				
AFFILIATE: Share	eholders of Florida Con	nmunity Water Sys	stems, Inc.	
100% Florida Community Wa	ater Systems, Inc.		80.25% U.S. Water Services C	Corporation

December 31, 2022

COMPENSATION OF OFFICERS

For each officer, list the time spent on respondent as an officer compared to time spent on total business				
activities and the compensation received as an officer from the respondent.				
		% OF TIME SPENT		
		AS OFFICER OF	OFFICERS'	
NAME	TITLE	THE UTILITY	COMPENSATION	
(a)	(b)	(c)	(d)	
Gary Deremer	President	20%	\$93,950	

COMPENSATION OF DIRECTORS

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

BUSINESS CONTRACTS WITH OFFICERS, DIRECTORS AND AFFILIATES

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

NAME OF OFFICER, DIRECTOR	IDENTIFICATION OF SERVICE		NAME AND ADDRESS OF
OR AFFILIATE	OR PRODUCT	AMOUNT	AFFILIATED ENTITY
(a)	(b)	(c)	(d)
	Contracted	7.	U.S. Water Services
Gary Deremer	Services	\$ See E10(a)	Corporation
		/	
	+	() (

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

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.

	PRINCIPAL		
	OCCUPATION		NAME AND ADDRESS
	OR BUSINESS	AFFILIATION OR	OF AFFILIATION OR
NAME	AFFILIATION	CONNECTION	CONNECTION
(a)	(b)	(c)	(d)
			U.S. Water Services
Gary Deremer	President	Shareholder	Corporation
			ļ
	<u></u>		

YEAR OF REPORT

UTILITY NAME: FLORIDA COMMUNITY WATER SYSTEMS, INC.

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.

BUSINESS OR BOOK COST ACCOUNT REVENUES ACCOUNT SERVICE CONDUCTED (b) (c) (d) (e) (a) (b) (c) (d) (e) (a) (b) (c) (d) (e) (a) (c) (d) (e) (d) (e) (f) (e) (e) (f) (f) (f) (g) (g) (g) (g) (g) (g) (g) (g)		ASSETS		REVENUES	IES	EXPENSES	ν ₂
SERVICE CONDUCTED (a) (b) (c) (d) (e) (d) (e) (f) (e) (f) (f) (f) (f) (f	BUSINESS OR	BOOK COST	ACCOUNT	REVENUES	ACCOUNT	EXPENSES	ACCOUNT
(a) (b) (c) (c) (d) (d) (e) (d) (e) (d) (e) (d) (e) (d) (e) (e) (e) (e) (e) (e) (e) (e) (e) (e	SERVICE CONDUCTED	OF ASSETS	NUMBER	GENERATED	NUMBER	INCURRED	NUMBER
S S	(a)	(g)	(2)	(g)	(e)	(i)	9
	N/A	\$		€>		59	

BUSINESS TRANSACTIONS WITH RELATED PARTIES

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

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

- 1. Enter in this part all transactions involving services and products received or provided.
- 2. Below are some types of transactions to include:
 - -management, legal and accounting services
 - -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		UAL CHARGES
NAME OF COMPANY	SERVICE AND/OR	AGREEMENT	(P)urchased	
OR RELATED PARTY	NAME OF PRODUCT	EFFECTIVE DATES	` '	AMOUNT
(a)	(b)	(c)	(d)	(e)
U.S. Water Services	Operations/Management	1/1/2022		
Corporation	Maint/Cust Service	Monthly	P	\$
	Financial			
		Water		\$ 521,210
		Wastewater		\$ 116,008
				-
				(
		-		a
				(
				· ~

YEAR OF REPORT

December 31, 2021

BUSINESS TRANSACTIONS WITH RELATED PARTIES (Cont'd)

UTILITY NAME: FLORIDA COMMUNITY WATER SYSTEMS, INC.

				th "S".		(p)	a supplemental				FAIR MARKET	VALUE	(£)	8					
ts			, sold or transferred.	(c) Enter the total received or paid. Indicate purchase with "P" and sale with "S".	ed.	(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	fair market value.				GAIN OR LOSS	(e)	6 A					
e and Transfer of Asse	ions follow:	ted party or company.	(b) Describe briefly the type of assets purchased, sold or transferred.	sived or paid. Indicate pur	(d) Enter the net book value for each item reported.	t or loss for each item repo	et value for each item repo	schedule, describe the basis used to calculate fair market value.			NET BOOK	VALUE	(p)	SA					
ctions: Sale, Purchas	The columnar instructions follow:	(a) Enter name of related party or company.	(b) Describe briefly th	(c) Enter the total rece	(d) Enter the net book	(e) Enter the net profil	(f) Enter the fair mark	schedule, describe		SALE OR	PURCHASE	PRICE	(c)	SA					
Part II. Specific Instructions: Sale, Purchase and Transfer of Assets	ting 3.		f transactions to include:	quipment	ind and structures	curities		stock dividends	70			DESCRIPTION OF ITEM	(p)	NONE					
	1. Enter in this part all transactions relating to the purchase, sale, or transfer of assets.		2 Below are examples of some types of transactions to include:	-purchase, sale or transfer of equipment	-purchase, sale or transfer of land and structures	-purchase, sale or transfer of securities	-noncash transfers of assets	-noncash dividends other than stock dividends	-write-off of bad debts or loans		NAME OF COMPANY	OR RELATED PARTY I	(a)	NONE					

FINANCIAL SECTION

COMPARATIVE BALANCE SHEET ASSETS AND OTHER DEBITS

ACCT.	ASSE1S AND OTHER I	REF.		PREVIOUS	_	CURRENT
NO.	ACCOUNT NAME	PAGE		YEAR		YEAR
				(d)		
(a)	(b) UTILITY PLANT	(c)	_	(u)	┝	(e)
101 106		F-7	6	6 767 961	,	6 990 360
101-106	Utility Plant	F-7 F-8	\$_	(3,640,339)	\$_	6,889,250
108-110	Less: Accumulated Depreciation and Amortization	F-8	_	(3,640,339)	<u> </u>	(3,773,255)
	Net Plant		\$	3,127,525	\$_	3,115,995
114-115	Utility Plant Acquisition adjustment (Net)	F-7		(180,012)		(166,967)
116*	Other Utility Plant Adjustments				-	
Total Net Utility Plant		\$_	2,947,513	\$_	2,949,028	
	OTHER PROPERTY AND INVESTMENTS				Т	
121	Nonutility Property	F-9	\$		\$	0
122	Less: Accumulated Depreciation and Amortization		-	- 13	-	
	Net Nonutility Property		\$	0	\$	0
123	Investment in Associated Companies	F-10	_		١.	0
124	Utility Investments	F-10				0
125	Other Investments	F-10			1	0
126-127	Special Funds	F-10				0
	Total Other Property & Investments		\$ ₋	0	\$_	0
131	CURRENT AND ACCRUED ASSETS Cash		\$_	914,010	\$	1,013,343
132	Special Deposits	F-9			"	0
133	Other Special Deposits	F-9			1.	0
134	Working Funds				1	
135	Temporary Cash Investments				1.	
141-144	Accounts and Notes Receivable, Less Accumulated				1 2	
	Provision for Uncollectible Accounts	F-11		196,976	13	202,640
145	Accounts Receivable from Associated Companies	F-12		1,342	1.	3,125
146	Notes Receivable from Associated Companies	F-12				0
151-153	Material and Supplies					
161	Stores Expense					
162	Prepayments			26,840		18,105
171	Accrued Interest and Dividends Receivable		,			
172 *	Rents Receivable		-			
173 *	Accrued Utility Revenues					
174	Miscellaneous Current and Accrued Assets	F-12	L		L	0
	Total Current and Accrued Assets		\$	1,139,168	\$_	1,237,212

^{*} Not Applicable for Class B Utilities

COMPARATIVE BALANCE SHEET ASSETS AND OTHER DEBITS

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

^{*} Not Applicable for Class B Utilities

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

COMPARATIVE BALANCE SHEET EQUITY CAPITAL AND LIABILITIES

ACCT.	EQUITY CAPITAL AND	REF.	_	PREVIOUS	1	CURRENT
NO.	ACCOUNT NAME	PAGE		YEAR	1 '	YEAR
(a)	(b)	(c)		(d)	1	(e)
(a)	EQUITY CAPITAL	(6)	_	(u)	+	(6)
201	Common Stock Issued	F-15	\$	827,407	 \$	1,184,889
204	Preferred Stock Issued	F-15	"-	027,407	"-	0
202,205 *	Capital Stock Subscribed	1-15	-		1	
203,206 *	Capital Stock Gubserbed Capital Stock Liability for Conversion	 	-		-	
203,200	Premium on Capital Stock	 	-		2	
207	Reduction in Par or Stated Value of Capital Stock	 	-		(i)	
210 *	Gain on Resale or Cancellation of Reacquired	1	-		~	
210 .	-	1			1	
211	Capital Stock	-	-	1 202 285		944 902
211	Other Paid - In Capital	-	-	1,202,285	-	844,802
212	Discount On Capital Stock	-	-		1 -	
213	Capital Stock Expense	F 16	-	605.005	-	557 700
214-215	Retained Earnings	F-16	-	605,005	1 -	557,728
216	Reacquired Capital Stock	-	-		l -	
218	Proprietary Capital	1	1		1	
	(Proprietorship and Partnership Only)				ــــــ	
	Total Equity Capital		\$_	2,634,696	\$_	2,587,420
	LONG TERM DEBT					
221	Bonds	F-15			1	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	П			i	
231	Accounts Payable			20,859		9,391
232	Notes Payable	F-18	-		=	0
233	Accounts Payable to Associated Companies	F-18	1 -		-	0
234	Notes Payable to Associated Companies	F-18	1 -		-	0
235	Customer Deposits	1	1 -	61,008	-	51,021
236	Accrued Taxes	W/S-3	1 -		-	(1,188)
237	Accrued Interest	F-19	1 -		-	0
238	Accrued Dividends		1 -		-	
239	Matured Long Term Debt		1 -		-	
240	Matured Interest		1 -		-	
241	Miscellaneous Current & Accrued Liabilities	F-20	1 -	399,421	-	495,617
	30 1 100 100 100 100 100 100 100 100 100		1 -		-	,
	Total Current & Accrued Liabilities		\$_	481,288	\$_	554,841

^{*} Not Applicable for Class B Utilities

December 31, 2022

COMPARATIVE BALANCE SHEET EQUITY CAPITAL AND LIABILITIES

ACCT.	EQUIT CAUTAL AND	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	253 Other Deferred Credits F-21			0
255	Accumulated Deferred Investment Tax Credits		8	·
	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 CONSTRUCTIO	N		
271	Contributions in Aid of Construction	F-22	\$ 2,468,728	\$ 2,613,783
272	Accumulated Amortization of Contributions) (in the control of
	in Aid of Construction	F-22	1,478,795	1,544,952
	Total Net CIAC		\$989,933	\$1,068,831
	ACCUMULATED DEFERRED INCOME TAXE	S		
281	Accumulated Deferred Income Taxes -	1		
	Accelerated Depreciation		\$	\$
282	Accumulated Deferred Income Taxes -			
	Liberalized Depreciation			<u></u> -
283	Accumulated Deferred Income Taxes - Other			
	Total Accumulated Deferred Income Tax		\$0	\$0
	TOTAL EQUITY CAPITAL AND LIABILITIES		\$4,105,917	\$4,211,091

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

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

COMPARATIVE OPERATING STATEMENT (Cont'd)

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

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

COMPARATIVE OPERATING STATEMENT (Cont'd)

ACCT.		REF.		PREVIOUS	CURRENT
NO.	ACCOUNT NAME	PAGE	l	YEAR	YEAR
(a)	(b)	(c)		(d)	(e)
Total Utili	Total Utility Operating Income [from page F-3(a)]			218,893	\$162,203
	OTHER INCOME AND DEDUCTIONS				
415	Revenues-Merchandising, Jobbing, and				
	Contract Deductions		\$		\$
416	Costs & Expenses of Merchandising		-		
	Jobbing, and Contract Work				
419	Interest and Dividend Income		-		
421	Nonutility Income		-		-
426	Miscellaneous Nonutility Expenses		1 -		
	Total Other Income and Deduction	s	\$ _	0	\$0_
	TAXES APPLICABLE TO OTHER INCOME				
408.2	Taxes Other Than Income		\$_		\$
409.2	Income Taxes		_		
410.2	Provision for Deferred Income Taxes		_		
411.2	Provision for Deferred Income Taxes - Credit		_		
412.2	Investment Tax Credits - Net		I		
412.3	Investment Tax Credits Restored to Operating Inc	come			
	Total Taxes Applicable To Other Inco	ome	\$_	0_	\$0
	INTEREST EXPENSE		Г		
427	Interest Expense	F-19	\$	447	\$3,714
428	Amortization of Debt Discount & Expense	F-13			0
429	Amortization of Premium on Debt	F-13	_		0
	Total Interest Expense		\$_	447	\$3,714
	EXTRAORDINARY ITEMS				
433	Extraordinary Income		\$		\$
434	Extraordinary Deductions		J		
409.3	Income Taxes, Extraordinary Items				
	Total Extraordinary Items			0	\$0
	NET INCOME			218,446	\$158,489

Explain Extraordinary	income:		

December 31, 2022

SCHEDULE OF YEAR END RATE BASE

ACCT.	ACCOUNT NAME	REF. PAGE		WATER UTILITY	WA	ASTEWATER UTILITY
(a)	(b)	(c)	_	(d)		(e)
101	Utility Plant In Service	F-7	\$	5,890,228	\$	957,741
	Less:					
	Nonused and Useful Plant (1)				=	
108	Accumulated Depreciation	F-8		(3,255,060)		(518,195)
110	Accumulated Amortization	F-8	-	0		0
271	Contributions in Aid of Construction	F-22	100	(2,276,437)		(337,345)
252	Advances for Construction	F-20			-	
	Subtotal		s_	358,731	 \$_	102,200
	Add:					
272	Accumulated Amortization of				l	
	Contributions in Aid of Construction	F-22		1,314,442		230,509
	Subtotal		\$_	1,673,173	\$_	332,710
	Plus or Minus:					
114	Acquisition Adjustments (2)	F-7		(468,078)	l	(176,087)
115	Accumulated Amortization of					
	Acquisition Adjustments (2)	F-7	۱.	348,796		128,402
	Working Capital Allowance (3)			103,942	1_	21,303
	Other (Specify):	1				
	3 	4			-	
		4	=		8=	
	1	-	-		-	
	<u> </u>	1	-		-	
	RATE BASE		\$_	1,657,833	\$_	306,328
	NET UTILITY OPERATING INCOME				s _	19,277
ACHIE	ACHIEVED RATE OF RETURN (Operating Income / Rate Base)			8.32%	=	6.29%

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.

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	\$ 2,587,081	98.07%	7.87%	7.72%
Preferred Stock	0	0.00%		0.00%
Long Term Debt	0	0.00%	-	0.00%
Customer Deposits	51,021	1.93%	2.00%	0.04%
Tax Credits - Zero Cost	0	0.00%		0.00%
Tax Credits - Weighted Cost	0	0.00%		0.00%
Deferred Income Taxes	0	0.00%	·	0.00%
Other (Explain)	0	0.00%		0.00%
	0	0.00%		0.00%
Total	\$2,638,102	100.00%		7.76%

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

- (2) Should equal amounts on Schedule F-6, Column (g).
- (3) Mid-point of the last authorized Return On Equity or current leverage formula if none has been established.

 Must be calculated using the same methodology used in the last rate

 proceeding using current annual report year end amounts and cost rates.

APPROVED RETURN ON EQUITY

Current Commission Return on Equity:	6.10% + (1.74 / Equity Ratio)	
Commission order approving Return on Equ	nity: PSC-2022-0208-PAA-WS	

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

FLORIDA COMMUNITY WATER SYSTEMS, INC.

UTILITY NAME:

CONSISTENT WITH THE METHODOLOGY USED IN THE LAST RATE PROCEEDING SCHEDULE OF CAPITAL STRUCTURE ADJUSTMENTS

CONSISTENT WITH		WE INCOLOR	THE METHODOLOGIC COSE IN THE EAST CONTINUE.	TITLE TOWN		
CI ASS OF	ACOR RADOK	ATI IIII NON	NON- HIRISDICTIONAL	OTHER (1) ADJUSTMENTS	OTHER (1) ADJUSTMENTS	CAPITAL
CAPITAL	BALANCE	ADJUSTMENTS	ADJUSTMENTS	SPECIFIC	PRO RATA	STRUCTURE
(a)	(b)	(c)		(e)	(t)	(g)
\$		€	6	6	S	2 587 081
Common Equity	\$ 2,587,081		A		9	
Preferred Stock						0
Long Term Debt						0
Customer Deposits	51,021					51,021
Tax Credits - Zero Cost						0
Tax Credits - Weighted Cost						0
Deferred Inc. Taxes						0
Other (Explain)						0
						0
1.45-6	3 638 103	9	c e	C	9	\$ 2.638.102
106	2,036,102	9				
	-					

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

UTILITY PLANT ACCOUNTS 101 - 106

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

UTILITY PLANT ACQUISITION ADJUSTMENTS ACCOUNTS 114 AND 115

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

	For any acquisition adjustments approved by the Commission, include the Order Number.							
						OTHER THAN		
ACCT.						REPORTING		
NO.	DESCRIPTION		WATER	WA	STEWATER	SYSTEMS		TOTAL
(a)	(b)		(c)		(d)	(e)		(f)
114	Acquisition Adjustment	\$	(468,078)	\$_ 	(176,087)	\$	\$	(644,165) 0 0 0
Total I	Plant Acquisition Adjustments	\$_	(468,078)	\$_	(176,087)	\$0	\$_	(644,165)
115	Accumulated Amortization	\$_ 	348,796	\$ 	128,402	s	\$	477,198 0 0
Total .	Accumulated Amortization	\$ _	348,796	\$ _	128,402	\$0	\$_	477,198
Net A	cquisition Adjustments	\$_	(119,282)	\$=	(47,685)	\$0	\$_	(166,967)

December 31, 2022

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

ACCUMULATED DEPRECI	A1.	ION (ACC)		JO J AND A	OTHER THAN		ACC1. 110)
					REPORTING	ı	
DESCRIPTION	ı	WATER	$ _{\mathbf{w}_{\mathbf{A}}}$	STEWATER	SYSTEMS		TOTAL
(a)	l	(b)	l ''''	(c)	(d)		(e)
ACCUMULATED DEPRECIATION	H	(5)	┢	(9)	(4)	┪	(6)
Account 108	l		l			ı	
Balance first of year	\$	3,115,796	\$	516,979	\$	\$	3,632,775
Credit during year:	Ť	-,,	Ť			Ť	0,002,
Accruals charged to:	l		l			ı	
Account 108.1 (1)	 \$:	\$ 163,856	\$	34,493	\$	 \$	198,349
Account 108.2 (2)	-	203,030	*=	31,133		"-	0
Account 108.3 (2)	-		-			-	0
Other Accounts (specify):	1 -		-			-	0
G MATERIAL COST CONTROL COST CONTROL COST COST COST COST COST COST COST COST	1 -		-	-		-	0
	-		=			- ا	0
Salvage	-		-		: :::: ::	١.	0
Other Credits (Specify):	-		-			- ا	0
Calci Cicalia (Specify).	1 -		=		-	7	0
	\vdash		-			\vdash	
Total Credits	\$	163,856	 \$	34,493	\$ 0	\$	198,349
Debits during year:	Ť	100,000	Ť	2.,		۲	170,017
Book cost of plant retired	l	31,243	l	34,872		ı	66,115
Cost of Removal	1 -	31,213	-	51,072		-	0
Other Debits (specify):	-		-			-	0
Suite Desire (appears).	-		-			1.	0
	-		=	-		-	
	T		$\overline{}$			T	
Total Debits	\$	31,243	\$	34,872	\$ 0	\$	66,115
	Т		\Box			T	
Balance end of year	\$	3,248,409	\$	516,600	\$ 0	\$	3,765,009
	=		=			=	
ACCUMULATED AMORTIZATION	Т		\Box			T	
Account 110	ı		ı			ı	
Balance first of year	\$	6,134	\$	1,482	\$	\$	7,616
Credit during year:	Т					Т	
Accruals charged to:	1		l		1	1	
	\$	517	\$	112	\$	\$	630
Account 110.2 (3)	1 -		-			1	0
Other Accounts (specify):	1 -		-			1.	0
	1 -		-			*	0
	Т		Т			Τ	
Total credits	\$	517	\$	112	\$ 0	\$	630
Debits during year:	Г					Γ	
Book cost of plant retired						-	0
Other debits (specify):] [2				0
						_	0
	Г		Г			Γ	
Total Debits	\$	0	\$	0	\$ 0	\$	0
						Γ	
Balance end of year	\$_	6,651	\$_	1,595	\$0	\$	8,246
	15					L	

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

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

NONUTILITY PROPERTY (ACCOUNT 121)

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

Other Items may be grouped by classes of property.

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

SPECIAL DEPOSITS (ACCOUNTS 132 AND 133)

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

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

YEAR OF REPORT

UTILITY NAME: FLORIDA COMMUNITY WATER SYSTEMS, INC.

December 31, 2022

INVESTMENTS AND SPECIAL FUNDS

ACCOUNTS 123 - 127

Northereunder all investments and special funds carried in Accounts 123 through 127.

Report nereunder all investments and special funds carrie	ed in Accounts 123 thr	ougn 127.
DESCRIPTION OF SECURITY OR SPECIAL FUND (a)	FACE OR PAR VALUE (b)	YEAR END BOOK COST (c)
INVESTMENT IN ASSOCIATED COMPANIES (Account 123):	\$	\$
Total Investment in Associated Companies		\$0
UTILITY INVESTMENTS (Account 124):	\$	\$
		
Total Utility Investment	•	\$0
OTHER INVESTMENTS (Account 125):	\$	\$
3	1	
Total Other Investment		\$0
SPECIAL FUNDS (Class A Utilities: Accounts 126 and 127; Class B	Utilities: Account 127	7): \$
Total Special Funds		\$0

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 Accounts 142 and 144 should be listed individually

DESCRIPTION (a)			<i>y</i> .	TOTAL (b)
CUSTOMER ACCOUNTS RECEIVABLE (Account 141): Water & Wastewater Other	\$	217,119		(3)
Total Customer Accounts Receivable			\$	217,119
OTHER ACCOUNTS RECEIVABLE (Account 142): Affiliated Company ———————————————————————————————————	\$	3,125		
Total Other Accounts Receivable			\$	3,125
NOTES RECEIVABLE (Account 144):	\$			
Total Notes Receivable			\$	0
Total Accounts and Notes Receivable			\$	220,244
ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS (Account 143) Balance first of year Add: Provision for uncollectibles for current year	\$	(14.490)		
Collection of accounts previously written off Utility Accounts Others	-	(14,480)		
Total Additions Deduct accounts written off during year: Utility Accounts Others	\$	(14,480)		
Total accounts written off	\$	0		
Balance end of year			\$	(14,480)
TOTAL ACCOUNTS AND NOTES RECEIVABLE - I	NET		\$	205,764

December 31, 2022

ACCOUNTS RECEIVABLE FROM ASSOCIATED COMPANIES ACCOUNT 145

Report each account receivable from associated companies separately.

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

NOTES RECEIVABLE FROM ASSOCIATED COMPANIES ACCOUNT 146

Report each note receivable from associated companies separately.

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

MISCELLANEOUS CURRENT AND ACCRUED ASSETS ACCOUNT 174

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

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

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

DESCRIPTION (a)	AMOUNT WRITTEN OFF DURING YEAR (b)	YEAR END BALANCE (c)
UNAMORTIZED DEBT DISCOUNT AND EXPENSE (Account 181)		\$
Total Unamortized Debt Discount and Expense	\$0	\$0
UNAMORTIZED PREMIUM ON DEBT (Account 251):	\$	\$
Total Unamortized Premium on Debt	\$0	\$0

EXTRAORDINARY PROPERTY LOSSES ACCOUNT 182

Report each item separately.

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

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

CAPITAL STOCK ACCOUNTS 201 AND 204*

	DESCRIPTION (a)	RATE (b)	TOTAL (c)
COM	MON 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	%	\$ 10,000 10,000 \$ 1,184,889 \$
PREFE	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		INTEREST		PRINCIPAL	
DESCRIPTION OF OBLIGATION	ANNUAL	FIXED OR	AMOUNT PER			
CLUDING DATE OF ISSUE AND DATE OF MATURIT	RATE	VARIABLE *	BALANCE SHEET			
(a)	(b)	(c)	(d)			
	%		S			
	%					
	——————————————————————————————————————					
	%					
	%					
	%					
	%					
	%					
-	%		<u>-</u>			
Total			\$ 0			

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

STATEMENT OF RETAINED EARNINGS

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

ACCT. NO. (a)	DESCRIPTION (b)	A	AMOUNTS (c)
215	Unappropriated Retained Earnings: Balance Beginning of Year	\$	605,132
439	Changes to Account: Adjustments to Retained Earnings (requires Commission approval prior to use Credits:	 s	
	Total Credits: Debits:	\$ \$	0
	Total Debits:	\$	0
435	Balance Transferred from Income Appropriations of Retained Earnings:	\$	156,015
437	Total Appropriations of Retained Earnings Dividends Declared: Preferred Stock Dividends Declared	\$	(203,757)
438	Common Stock Dividends Declared	=	
	Total Dividends Declared	\$	(203,757)
215	Year end Balance	\$	557,390
214	Appropriated Retained Earnings (state balance and purpose of each appropriated amount at year end):		
214	Total Appropriated Retained Earnings	\$_	0
Total R	Letained Earnings	\$_	557,390
Notes t	o Statement of Retained Earnings:	<u> </u>	

December 31, 2022

ADVANCES FROM ASSOCIATED COMPANIES ACCOUNT 223

Report each advance separately.

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

OTHER LONG-TERM DEBT ACCOUNT 224

	IN	TEREST	PRINCIPAL
DESCRIPTION OF OBLIGATION	ANNUAL	FIXED OR	AMOUNT PER
CLUDING DATE OF ISSUE AND DATE OF MATURIT	RATE	VARIABLE *	BALANCE SHEE
(a)	(b)	(c)	(d)
	%	e	\$ 0
	%		
	%		
	%		
	%		
3	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		ļ; -
	\ ⁷⁰		
			
Total			\$0

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

NOTES PAYABLE ACCOUNTS 232 AND 234

ACCOUNTS 25	AND 234		
	IN'	TEREST	PRINCIPAL
DESCRIPTION OF OBLIGATION	ANNUAL	FIXED OR	AMOUNT PER
NCLUDING DATE OF ISSUE AND DATE OF MATURIT	RATE	VARIABLE *	BALANCE SHEET
(a)	(b)	(c)	(d)
NOTES PAYABLE (Account 232):	%	i d	\$ 0
	%		*
-	%		
	%		
	%		
·	%		
Total Account 232			\$0
NOTES PAYABLE TO ASSOC. COMPANIES (Account 2	%		\$0
	%		-
	%		
-	⁷⁰ %		-
-			-
	î		
		A	
Total Account 234			\$0

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

ACCOUNTS PAYABLE TO ASSOCIATED COMPANIES ACCOUNT 233

Report each account payable separately.

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

YEAR OF REPORT December 31, 2022

UTILITY NAME: FLORIDA COMMUNITY WATER SYSTEMS, INC.

ACCRUED INTEREST AND EXPENSE

ACCOUNTS 237 AND 427

	TONATAG	INTE	INTEREST ACCRUED	INTERECT	
NOLLAIGOSSA	BECINNING	A LOV	ONING YEAR	PAID DIRING	BALANCE END
OF DEBIT	OF YEAR	DEBIT	AMOUNT	YEAR	OF YEAR
(a)	(p)	(c)	(d)	(e)	(t)
ACCOUNT NO. 237.1 - Accrued Interest on Long Term Debt	89		64	\$	8
Total Account 237.1	8		\$ 0	\$ 0	8
ACCOUNT NO. 237.2 - Accrued Interest on Other Liabilities Customer Deposits	69	427	\$ 3,714	\$ 3,714	s
Total Account 237.2	0 \$		\$ 3,714	\$ 3,714	0
Total Account 237 (1)	0		\$ 3,714	\$ 3,714	0 \$
INTEREST EXPENSED: Total accrual Account 237		237	\$ 3,714	(1) Must agree to	(1) Must agree to F-2 (a), Beginning and
Less Capitalized Interest Portion of AFUDC:				Ending Balance of Accrued In (2) Must agree to F-3 (c), Current	Ending Balance of Accrued Interest. Must agree to F-3 (c), Current
				Year Interest Expense	xpense
Net Interest Expensed to Account No. 427 (2)			\$ 3,714		
				00	

YEAR OF REPORT December 31, 2022

UTILITY NAME: FLORIDA COMMUNITY WATER SYSTEMS, INC.

MISCELLANEOUS CURRENT AND ACCRUED LIABILITIES

ACCOUNT 241

	BALANCE END	E END
DESCRIPTION - Provide itemized listing	OF YEAR	EAR
(a)	(q)	•
	ě	000
241.1 • Accrued water Furchased	2	27,000
241.3 · Accr Property Taxes		2,461
241.4 · Accr Gen Liability Ins		1,048
241.5 · Acar PSC Reg Fees	46	49,432
241.6 · Accr'd Officer Salaries	415	415,677
Total Miscellaneous Current and Accrued Liabilities	\$ 495	495,617

ADVANCES FOR CONSTRUCTION ACCOUNT 252

	BALANCE		DEBITS		
	BEGINNING	ACCT.			BALANCE END
NAME OF PAYOR *	OF YEAR	DEBIT		CREDITS	OF YEAR
(a)	(p)	(c)	(d)	(e)	(£)
	\$		8	8	0 0 0 0
Total	8		0 8	0	\$

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

OTHER DEFERRED CREDITS ACCOUNT 253

ACCOUNT 253		
DESCRIPTION - Provide itemized listing (a)	AMOUNT WRITTEN OFF DURING YEAR (b)	YEAR END BALANCE (c)
REGULATORY LIABILITIES (Class A Utilities: Account 253.1):	\$	\$
Total Regulatory Liabilities	\$	\$
OTHER DEFERRED LIABILITIES (Class A Utilities: Account 253.2)	\$	\$
Total Other Deferred Liabilities	\$	\$
TOTAL OTHER DEFERRED CREDITS	\$	\$

1

CONTRIBUTIONS IN AID OF CONSTRUCTION ACCOUNT 271

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

ACCUMULATED AMORTIZATION OF CONTRIBUTIONS IN AID OF CONSTRUCTION ACCOUNT 272

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

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

 The reconciliation should include the same detail as furnished on Schedule M-1 The reconciliation shall be submitted even though there is no taxable income for Descriptions should clearly indicate the nature of each reconciling amount and s If the utility is a member of a group which files a consolidated federal tax return taxable net income as if a separate return were to be filed, indicating intercomps consolidated return. State names of group members, tax assigned to each group assignments or sharing of the consolidated tax among the group members. 	r the year. show the computations of the concile reported net any amounts to be elimi	of all tax accruals. income with
DESCRIPTION (a)	REF. NO. (b)	AMOUNT (c)
Net income for the year	F-3(c)	\$158,489_
Reconciling items for the year: Taxable income not reported on books:		
Deductions recorded on books not deducted for return:		
Income recorded on books not included in return:		
Deduction on return not charged against book income:		
Federal tax net income		\$158,489
Computation of tax : N/A		

WATER OPERATION SECTION

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
Brendenwood Water System - Lake	339-W	
Brevard Water System - Brevard	002-W	
Black Bear Water System - Lake	654-W	
Harbor Water & Wastewater Systems - Lake	522-W	565-S
Jumper Creek Water & Wastewater Systems - Sumter	667-W	507-S
Lake Idlewild Water System - Lake	531-W	:
Lakeside Water & Wastewater Systems - Lake	567-W	494-S
Pine Harbour Water System - Lake	450-W	
Raintree Water System - Lake	539-W	
The Woods Water & Wastewater Systems - Sumter	507-W	441-S

YEAR Decer	OF	RE	PORT
Decer	nher	-31	2022

SYSTEM NAME / COUNTY:	Black Bear / Lake

SCHEDULE OF YEAR END WATER RATE BASE

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	WATER UTILITY (d)
101	Utility Plant In Service	W-4(b)	\$ 1,319,744
	Less: Nonused and Useful Plant (1)		_
108	Accumulated Depreciation	W-6(b)	(785,882)
110	Accumulated Amortization	F-8	-
271	Contributions in Aid of Construction	W-7	(738,156)
252	Advances for Construction	F-20	
	Subtotal		\$(204,295)
272	Add: Accumulated Amortization of Contributions in Aid of Construction	W-8(a)	\$ 387,289
	Subtotal		\$182,995
114 115	Plus or Minus: Acquisition Adjustments (2) Accumulated Amortization of Acquisition Adjustments (2) Working Capital Allowance (3) Other (Specify):	F-7 F-7	0 0 13,674
	WATER RATE BASE		\$196,669_
W	ATER OPERATING INCOME	W-3	\$22,106_
AC	CHIEVED RATE OF RETURN (Water Operating Income / Water Rate B	ase)	= 11.24%

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.

W-2	
GROUP	

SYSTEM NAME / COUNTY:

Black Bear / Lake

WATER OPERATING STATEMENT

ACCT. NO.	ACCOUNT NAME	REFERENCE PAGE	0	URREN YEAR
(a)	(b)	(c)	-	(d)
	UTILITY OPERATING INCOME			
400	Operating Revenues	W-9	 \$	155,79
469	Less: Guaranteed Revenue and AFPI	W-9	\vdash	
	Net Operating Revenues		\$	155,75
401	Operating Expenses	W-10(a)	\$	109,39
403	Democratic Frances	W ((a)		26.9
403	Depreciation Expense Less: Amortization of CIAC	W-6(a)	-	36,84
	Less: Amortization of CIAC	W-8(a)	+	(20,6
	Net Depreciation Expense		\$	16,1
406	Amortization of Utility Plant Acquisition Adjustment	F-7		
407	Amortization Expense (Other than CIAC)	F-8	1	
	Taxes Other Than Income			
408.10	Utility Regulatory Assessment Fee		1	7.7
408.10			1 –	7,7:
408.11	Property Taxes Payroll Taxes		- 1	- 4
	Other Taxes and Licenses		- 1	
408.13	Other Taxes and Licenses		-	
408	Total Taxes Other Than Income		\$	8,1
409.1	Income Taxes			
410.10	Deferred Federal Income Taxes		1 -	
410.11	Deferred State Income Taxes		1 –	
411.10	Provision for Deferred Income Taxes - Credit		1 –	
412.10	Investment Tax Credits Deferred to Future Periods		7 -	
412.11	Investment Tax Credits Restored to Operating Income			
	Utility Operating Expenses		s_	133,6
	Utility Operating Income		\$_	22,1
	Add Back:		T	
469	Guaranteed Revenue (and AFPI)	W-9	\$	
413	Income From Utility Plant Leased to Others			
414	Gains (losses) From Disposition of Utility Property			
420	Allowance for Funds Used During Construction			
	Total Utility Operating Income		\$	22,1

SYSTEM NAME / COUNTY:

Black Bear / Lake

WATER UTILITY PLANT ACCOUNTS

ACCT.		PREVIOUS			CURRENT
NO.	ACCOUNT NAME	YEAR	ADDITIONS	RETIREMENTS	YEAR
(a)	(b)	(c)	(d)	(e)	(f)
301	Organization	\$	\$	\$	\$0
302	Franchises				0
303	Land and Land Rights	5,000			5,000
304	Structures and Improvements	102,276			102,276
305	Collecting and Impounding Reservoirs				0
306	Lake, River and Other Intakes		,		0
307	Wells and Springs	181,758)	3.00	181,758
308	Infiltration Galleries and Tunnels			-	0
309	Supply Mains	17,197			17,197
310	Power Generation Equipment	49,113	1,123	(843)	49,393
311	Pumping Equipment	17,819		=======================================	17,819
320	Water Treatment Equipment	73,456		×=-===================================	73,456
330	Distribution Reservoirs and Standpipes	58,182	1,977) 	60,159
331	Transmission and Distribution Mains	560,211	3,302	(947)	562,566
333	Services	53,700			53,700
334	Meters and Meter Installations	75,428	12,366	(7,691)	80,103
335	Hydrants	90,116			90,116
336	Backflow Prevention Devices				0
339	Other Plant Miscellaneous Equipment	5,084			5,084
340	Office Furniture and Equipment	11,110			11,110
341	Transportation Equipment	3,598			3,598
342	Stores Equipment				0
343	Tools, Shop and Garage Equipment				0
344	Laboratory Equipment				0
345	Power Operated Equipment				0
346	Communication Equipment	6,409			6,409
347	Miscellaneous Equipment				0
348	Other Tangible Plant			, N	0
	TOTAL WATER PLANT	\$ 1,310,456	\$18,768	\$(9,480)	\$ 1,319,744

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

W-4(a)	
GROUP	

YEAR OF REPORT December 31, 2022

Florida Community Water Systems, Inc.

SYSTEM NAME / COUNTY:

UTILITY NAME:

Black Bear / Lake

	ĸi	GENERAL	FLANT (h)																				11,110	3,598	0	0	0	0	6,409	0	0	21,117
	.4 TRANSMISSION	AND DISTRIBUTION	PLANT (g)	S												60,159	562,566	53,700	80,103	90,116	0	5,084										851,728
		INI	PLANT (f)	S			102,276								73,456											.1						\$ 175,732 \$
T MATRIX	.2 SOURCE	OF SUPPLY AND PUMPING	PLANT (e)	69		5,000		0	0	181,758	0	17,197	49,393	17,819															7			\$ 271,168
WATER UTILITY PLANT MATRIX	1.	INTANGIBLE	PLANT (d)	0	0																											0 8
WATER		CURRENT	YEAR (c)	0	0	5,000	102,276	0	0	181,758	0	17,197	49,393	17,819	73,456	60,159	562,566	53,700	80,103	90,116	0	5,084	11,110	3,598	0	0	0	0	6,409	0	0	\$ 1,319,744
			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.	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	

ľ	YEAR OF REPORT December 31, 2022
ı	December 31, 2022

SYSTEM NAME / COUNTY : Black Bear / Lake

BASIS FOR WATER DEPRECIATION CHARGES

		AVERAGE	AVERAGE	DEPRECIATIO
		SERVICE	NET	RATE APPLIE
ACCT.		LIFE IN	SALVAGE IN	IN PERCENT
NO.	ACCOUNT NAME	YEARS	PERCENT	(100% - d)/c
(a)	(b)	(c)	(d)	(e)
304	Structures and Improvements	32		3.13%
305	Collecting and Impounding Reservoirs			
306	Lake, River and Other Intakes			
307	Wells and Springs	30		3.33%
308	Infiltration Galleries and Tunnels			3-
309	Supply Mains	35		2.86%
310	Power Generation Equipment	20	3	5.00%
311	Pumping Equipment	20		5.00%
320	Water Treatment Equipment	22		4.55%
330	Distribution Reservoirs and Standpipes	37		2.70%
331	Transmission and Distribution Mains	43		2.33%
333	Services	40		2.50%
334	Meters and Meter Installations	20		5.00%
335	Hydrants	45		2.22%
336	Backflow Prevention Devices			
339	Other Plant Miscellaneous Equipment	25		4.00%
340	Office Furniture and Equipment	15	N-	6.67%
341	Transportation Equipment	6		16.67%
342	Stores Equipment	18		5.56%
343	Tools, Shop and Garage Equipment	16	8	6.25%
344	Laboratory Equipment	15	0	6.67%
345	Power Operated Equipment	12		8.33%
346	Communication Equipment	10		10.00%
347	Miscellaneous Equipment	5		20.00%
348	Other Tangible Plant	10		10.00%

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

W-5 GROUP _____

Florida Community Water Systems, Inc.

YEAR OF REPORT December 31, 2022

SYSTEM NAME / COUNTY:

UTILITY NAME:

Black Bear / Lake

	TOTAL	CREDITS	(d+e)	(j)	3 196		0	0	6,059	0	491	1,029	0	3,339	1,606	13,072	1,342	3,861	2,003	0	203	(1)	0	0	0	0	0	641	0	0	36,841
PRECIATION		OTHER	CREDITS *	(e)	¥																										0
MULATED DE			ACCRUALS	(p)	3 106		0	0	6,059	0	491	1,029	0	3,339	1,606	13,072	1,342	3,861	2,003	0	203	(1)						641			36,841
WATER ACC	BALANCE	AT BEGINNING	OF YEAR	(c)	38 248				120,971		8,978	49,279	17,819	47,669	24,981	312,382	27,743	46,922	47,028		3,356	111,111	3,598					427			\$ 758,521
ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION			ACCOUNT NAME	(b)	Ohm chrumon and Tanamary com confe	ou uctures and maprovenions	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.	NO.	(a)	100	204	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 W

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

W-6(a) GROUP

I

YEAR OF REPORT December 31, 2022

Florida Community Water Systems, Inc.

SYSTEM NAME / COUNTY:

UTILITY NAME:

Black Bear / Lake

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

	ANALISIS OF ENTINES IN WAILBUILD	OH WEITH NE				
				COST OF		
				REMOVAL	TOTAL	BALANCE AT
ACCT.		PLANT	SALVAGE AND	AND OTHER	CHARGES	END OF YEAR
NO.	ACCOUNT NAME	RETIRED	INSURANCE	CHARGES	(g-h+i)	(c+f-j)
(a)	(p)	(g)	(h)	Θ	9	(3)
304	Structures and Improvements	€4	69	69	0 8	\$ 41,454
305	Collecting and Impounding Reservoirs				0	0
306	Lake, River and Other Intakes				0	0
307	Wells and Springs				0	127,029
308	Infiltration Galleries and Tunnels				0	0
309	Supply Mains				0	7,469
310	Power Generation Equipment	843			843	49,466
311	Pumping Equipment	0			0	17,819
320	Water Treatment Equipment	0			0	51,007
330	Distribution Reservoirs and Standpipes	0			0	26,587
331	Transmission and Distribution Mains	947			947	324,507
333	Services	0			0	29,086
334	Meters and Meter Installations	7,691			7,691	43,092
335	Hydrants				0	49,030
336	Backflow Prevention Devices				0	0
339	Other Plant Miscellaneous Equipment				0	3,559
340	Office Furniture and Equipment				0	11,110
341	Transportation Equipment				0	3,598
342	Stores Equipment				0	o °
343	Tools, Shop and Garage Equipment				0	0 (
344	Laboratory Equipment				0	o «
345	Power Operated Equipment				0	0 (
346	Communication Equipment				0	1,068
347	Miscellaneous Equipment				0	0
348	Other Tangible Plant				0	0
TOTAL V	TOTAL WATER ACCUMULATED DEPRECIATION	\$ 9,480	0	0 8	\$ 9,480	\$ 785,882

W-6(b) GROUP

Use () to denote reversal entries.

YEAR OF December	REPORT
December	31, 2022

SYSTEM NAME / COUNTY: B

Black Bear / Lake

CONTRIBUTIONS IN AID OF CONSTRUCTION ACCOUNT 271

DESCRIPTION (a)	REFERENCE (b)	w	ATER
Balance first of year		\$	727,600
Add credits during year: Contributions received from Capacity, Main Extension and Customer Connection Charges Contributions received from Developer or	W-8(a)	\$	10,556
Contractor Agreements in cash or property	W-8(b)	-	0
Total Credits		\$	10,556
Less debits charged during the year (All debits charged during the year must be explained below)		\$	
Total Contributions In Aid of Construction		\$	738,156

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:				

YEAR Decem	OF	RE	POR1
Decem	ıber	31.	2022

SYSTEM NAME / COUNTY: Black Bear / Lake

WATER CIAC SCHEDULE "A"

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

DESCRIPTION OF CHARGE (a)	NUMBER OF CONNECTIONS (b)	CHARGE PER CONNECTION (c)	
Tap In Charge Meter Installation	4 6	\$ 320 420	\$ 1,280 2,520
Main Extension Charge		1,689	6,756 0 0 0 0 0 0
Total Credits			\$10,556

ACCUMULATED AMORTIZATION OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION

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

W-8(a) GROUP____

SYSTEM NAME / COUNTY: Black Bear / Lake

WATER CIAC SCHEDULE "B"

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

DESCRIPTION (a)	INDICATE CASH OR PROPERTY (b)	AMOUNT (c)
NONE	·	\$
	s 	
	2	
Total Credits		\$0

SYSTEM NAME / COUNTY: Black Bear / Lake

WATER OPERATING REVENUE

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS * (c)	YEAR END NUMBER OF CUSTOMERS (d)	AMOUNT (e)	
(-9	Water Sales:		(.,)	(7)	
460	Unmetered Water Revenue			\$	
	Metered Water Revenue:				
461.1	Sales to Residential Customers	323	348	150,738	
461.2	Sales to Commercial Customers	3	3	2,336	
461.3	Sales to Industrial Customers			-	
461.4	Sales to Public Authorities			=======================================	
461.5	Sales Multiple Family Dwellings	-	S	-	
	Total Metered Sales	326	351	\$153,074_	
	Fire Protection Revenue:				
462.1	Public Fire Protection				
462.2	Private Fire Protection		1,5		
	Total Fire Protection Revenue	0	0	\$0	
464	Other Sales To Public Authorities	G			
465	Sales To Irrigation Customers				
466	Sales For Resale				
467	Interdepartmental Sales				
	Total Water Sales	326	351	\$153,074	
	Other Water Revenues:	-		İ	
469	Guaranteed Revenues (Including Allowance	for Funds Prudently In	vested or AFPI)	\$	
470	Forfeited Discounts		,		
471					
472					
473					
474	Other Water Revenues				
	Total Other Water Revenues			\$	
	Total Water Operating Revenues				

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

SYSTEM NAME / COUNTY: Black Bear / Lake

WATER UTILITY EXPENSE ACCOUNT MATRIX

ACCT. NO. (a)	ACCOUNT NAME (b)		CURRENT YEAR (c)	.1 SOURCE OF SUPPLY AND EXPENSES - OPERATIONS (d)	.2 SOURCE OF SUPPLY AND EXPENSES - MAINTENANCE (e)
601	Salaries and Wages - Employees	\$	0	s	\$
603	Salaries and Wages - Officers,	۳.		Ф. — — — — — — — — — — — — — — — — — — —	lΨ
003	Directors and Majority Stockholders	1	15,708		
604	Employee Pensions and Benefits	┥.	0	-	
610	Purchased Water	1 -	0		
615	Purchased Power	١.	4,823	4,823	
616	Fuel for Power Production	┪`	0		
618	Chemicals	1	431	431	
620	Materials and Supplies	1	0	-	
631	Contractual Services-Engineering	7	0		
632	Contractual Services - Accounting		1,050		
633	Contractual Services - Legal	7	138		
634	Contractual Services - Mgt. Fees		0		
635	Contractual Services - Testing	1	16	16	
636	Contractual Services - Other		83,615	317	317
641	Rental of Building/Real Property],	0		
642	Rental of Equipment		0	У	
650	Transportation Expenses		0		
656	Insurance - Vehicle		0		
657	Insurance - General Liability		2,081		
658	Insurance - Workman's Comp.		0		
659	Insurance - Other		0		
660	Advertising Expense		0		
666	Regulatory Commission Expenses	Τ.			
	- Amortization of Rate Case Expense	1	638		
667	Regulatory Commission ExpOther		0		
668	Water Resource Conservation Exp.	1	(126)		
670	Bad Debt Expense		0		
675	Miscellaneous Expenses	┸	1,023		
Total Water Utili	ity Expenses	\$	109,396	\$5,586_	\$317

December 31, 2022

SYSTEM NAME / COUNTY: Black Bear / Lake

WATER UTILITY EXPENSE ACCOUNT MATRIX

WATER TRANSMISSION TRANSMISSION TREATMENT & DISTRIBUTION DISTRIBUTION CUSTOMER ACCOUNTS GENERAL EXPENSES - EXPENSES - EXPENSES - OPERATIONS MAINTENANCE (h)	.3	.4	.5	.6	.7	.8
EXPENSES - OPERATIONS (f) (g) (g) (h) (h) (i) (i) (i) (j) (k) (k) (k) (k) (k) (k) (k) (k) (k) (k	WATER					
OPERATIONS (f) MAINTENANCE (g) OPERATIONS (h) MAINTENANCE (j) EXPENSES (k) \$ \$ \$ \$ \$ 15,708 \$ \$ \$ \$ 15,708 \$ \$ \$ \$ 1,050 \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	1			· 11		
(f) (g) (h) (i) (j) (k) \$						
\$						
15,708 15,708 1,050 138 26,125 23,952 2,853 7,282 22,769 2,081 638 (126) 1,023	(f)	(g)	(h)	(i)	(j)	(k)
15,708 15,708 1,050 138 26,125 23,952 2,853 7,282 22,769 2,081 638 (126) 1,023	¢	·	¢	¢	φ.	¢.
26,125 23,952 2,853 7,282 22,769 2,081 38 638 (126) 1,023	<u> </u>]³	-	9	a	•
26,125 23,952 2,853 7,282 22,769 2,081 38 638 (126) 1,023						15 708
26,125 23,952 2,853 7,282 22,769 2,081 2,081 638 (126) 1,023	0	***************************************				15,700
26,125 23,952 2,853 7,282 22,769 2,081 2,081 638 (126) 1,023						
26,125 23,952 2,853 7,282 22,769 2,081 2,081 638 (126) 1,023	-				-	
26,125 23,952 2,853 7,282 22,769 2,081 2,081 638 (126) 1,023			p		-	8
26,125 23,952 2,853 7,282 22,769 2,081 2,081 638 (126) 1,023			5-			
26,125 23,952 2,853 7,282 22,769 2,081 2,081 638 (126) 1,023						
26,125 23,952 2,853 7,282 22,769 2,081 2,081 638 (126) 1,023						
26,125						1,050
2,081						138
2,081				0	-	
2,081	l					
(126) (126) 1,023	26,125		23,952	2,853	7,282	22,769
(126) (126) 1,023		· ·		V <u></u> 1		
(126) (126) 1,023	-			1		
(126) (126) 1,023		×		:		
(126) (126) 1,023	-	3 	-			2.001
(126)	×	3	·		· 	2,081
(126)						
(126)						
(126)					\—————————————————————————————————————	638
1,023						038
1,023			-			
1,023					(126)	
			-			1,023
\$ 26,125 \$ 0 \$ 23,952 \$ 2,853 \$ 7,156 \$ 43,406			İ			
	\$26,125	\$0	\$23,952	\$2,853	\$7,156	\$43,406
			-			

W-10(b) GROUP _____

SYSTEM NAME / COUNTY: Black Bear / Lake

PUMPING AND PURCHASED WATER STATISTICS

	T	FINISHED	WATER USED	TOTAL WATER		
	WATER	WATER	FOR LINE	PUMPED AND	WATER SOLD	
	PURCHASED	PUMPED	FLUSHING,	PURCHASED	TO	
	FOR RESALE	FROM WELLS	FIGHTING	(Omit 000's)	CUSTOMERS	
MONTH	(Omit 000's)	(Omit 000's)	FIRES, ETC.	[(b)+(c)-(d)]	(Omit 000's)	
(a)	(b)	(c)	(d)	(e)	(f)	
January		2,093	91	2,003	1,927	
February		1,966	164	1,802	1,803	
March		2,061	134	1,927	1,934	
April		2,557	155	2,402	2,028	
May		2,640	159	2,481	2,145	
June		2,595	149	2,446	1,957	
July		2,631	164	2,467	1,892	
August		2,433	134	2,299	1,847	
September		1,953	130	1,823	1,776	
October		2,225	148	2,077	1,905	
November		2,131	135	1,996	1,867	
December		2,148	134	2,014	1,974	
Total for Year	0	27,432	1,696	25,737	23,055	
If water is purchased for resale, indicate the following: Vendor Point of delivery						
If water is sold to	If water is sold to other water utilities for redistribution, list names of such utilities below:					

SOURCE OF SUPPLY

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

W-11	
GROUP	
SYSTEM	

YEAR OF REPORT December 31, 2022

UTILITY NAME: Florida Community Water Systems, Inc.

SYSTEM NAME / COUNTY:

Black Bear / Lake

WATER TREATMENT PLANT INFORMATION

Provide a separate sheet for each water treatment facility

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

W-12
GROUP____
SYSTEM ____

YEAR OF RE	PORT
December 31	2022

SYSTEM NAME / COUNTY: Black Bear / Lake

CALCULATION OF THE WATER SYSTEM METER EQUIVALENTS

METER SIZE (a)	TYPE OF METER (b)	EQUIVALENT FACTOR (c)	NUMBER OF METERS (d)	TOTAL NUMBI OF METER EQUIVALENT (c x d) (e)
All Customers		1.0		
5/8"	Displacement	1.0	351	351
3/4"	Displacement	1.5		
1"	Displacement	2.5		
1 1/2"	Displacement or Turbine	5.0		
2"	Displacement, Compound or Turbine	8.0		
3"	Displacement	15.0		
3"	Compound	16.0		
3"	Turbine	17.5		
4"	Displacement or Compound	25.0		
4"	Turbine	30.0		
6"	Displacement or Compound	50.0		
6"	Turbine	62.5		-
8"	Compound	80.0		
8"	Turbine	90.0		
10"	Compound	115.0		
10"	Turbine	145.0		
12"	Turbine	215.0		287

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:		

W-13
GROUP _____
SYSTEM ____

SYSTEM NAME / COUNTY:

Black Bear / Lake

OTHER WATER SYSTEM INFORMATION

Furnish information below for each system. As	separate page should b	oe supplied where necessary.
1. Present ERCs * the system can efficiently serve.	381	
2. Maximum number of ERCs * which can be served.	381	
3. Present system connection capacity (in ERCs *) using existing	329	
4. Future connection capacity (in ERCs *) upon service area but	ildout.	381
5. Estimated annual increase in ERCs *.		2
6. Is the utility required to have fire flow capacity? If so, how much capacity is required?	Yes 500 gpm	
7. Attach a description of the fire fighting facilities.	44 Hydrants	
Describe any plans and estimated completion dates for any en N/A	alargements or improv	rements of this system:
		*
When did the company last file a capacity analysis report with	h the DEP?	N/A
10. If the present system does not meet the requirements of DEF	rules:	
a. Attach a description of the plant upgrade neces	essary to meet the DEI	P rules.
b. Have these plans been approved by DEP?	-	
c. When will construction begin?		
d. Attach plans for funding the required upgradi	ng.	
e. Is this system under any Consent Order with I	DEP?	
11. Department of Environmental Protection ID #	PWS3354938	
12. Water Management District Consumptive Use Permit #	2959)
a. Is the system in compliance with the requirem	nents of the CUP?	Yes
b. If not, what are the utility's plans to gain com	pliance?	

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

SYSTEM NAME / COUNTY:	Brendenwood / Lake
SISIEM NAME / COUNTI:	Drendenwood / Lake

SCHEDULE OF YEAR END WATER RATE BASE

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)		WATER UTILITY (d)						
101	Utility Plant In Service	W-4(b)	\$	54,438						
	Less: Nonused and Useful Plant (1)									
108	Accumulated Depreciation	W-6(b)		17,237						
110	Accumulated Amortization	F-8	1 =	720						
271	Contributions in Aid of Construction	W-7	1 _	1,577						
252	Advances for Construction	F-20								
	Subtotal		s	34,904						
272	Add: 272 Accumulated Amortization of Contributions in Aid of Construction W-8(a)									
	Subtotal									
114 115	Plus or Minus: Acquisition Adjustments (2) Accumulated Amortization of Acquisition Adjustments (2) Working Capital Allowance (3) Other (Specify):	F-7 F-7		0 0 3,528						
	WATER RATE BASE	=	\$	40,009						
W	ATER OPERATING INCOME	W-3	s	(2,816)						
AG	CHIEVED RATE OF RETURN (Water Operating Income / Water Rate B	ase)	-	-7.04%						

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.

W-2	
GROUP	

SYSTEM NAME / COUNTY:

Brendenwood / Lake

WATER OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	C	URREN YEAR (d)
(4)	UTILITY OPERATING INCOME		\vdash	()
400	Operating Revenues	W-9	\$	29,51
469	Less: Guaranteed Revenue and AFPI	W-9		
	Net Operating Revenues		\$	29,51
401	Operating Expenses	W-10(a)	\$	28,22
403	Depreciation Expense	W-6(a)		2,15
403	Less: Amortization of CIAC	W-8(a)	-	2,1,
	2.00.120.00.00.00.00	()		
	Net Depreciation Expense		\$	2,15
406	Amortization of Utility Plant Acquisition Adjustment	F-7		
407	Amortization Expense (Other than CIAC)	F-8		•
408.10	Taxes Other Than Income Utility Regulatory Assessment Fee			1,4
408.11	Property Taxes		1 -	4
408.12	Payroll Taxes		1 —	
408.13	Other Taxes and Licenses		1 =	
408	Total Taxes Other Than Income		s	1,8
409.1	Income Taxes		J	
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		- 1	
412.11	Investment Tax Credits Restored to Operating Income		+-	
	Utility Operating Expenses		\$	32,3
	Utility Operating Income		\$	(2,8
	Add Back:			
469	Guaranteed Revenue (and AFPI)	W-9	_\$	
413	Income From Utility Plant Leased to Others			
414	Gains (losses) From Disposition of Utility Property			
420	Allowance for Funds Used During Construction			
	Total Utility Operating Income		\$	(2,8

SYSTEM NAME / COUNTY:

Brendenwood / Lake

WATER UTILITY PLANT ACCOUNTS

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

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

W-4(a) GROUP_____ YEAR OF REPORT December 31, 2022

Florida Community Water Systems, Inc.

SYSTEM NAME / COUNTY:

UTILITY NAME:

Brendenwood / Lake

	'n	r a deliver	PLANT	(h)	8																			1,156									1156	0CT'T
	.4 TRANSMISSION	AND	DISTRIBUTION PLANT	(g)	€9													5,735	6,065	2,435													20071	
	ĸ;	WATER	I KEATMENI PLANT	(j)	S											2,265																		6,202
T MATRIX	.2 SOURCE	OF SUPPLY	AND PUMPING PLANT	(e)	69		1,100	12,382						1,229	19,309																			34,020
WATER UTILITY PLANT MATRIX	1.		INTANGIBLE PLANT	(p)	\$ 2,762																						A STATE OF THE STA							70/77
WATER			CURRENT YEAR	(2)	\$ 2,762	0	1,100	12,382	0	0	0	0	0	1,229	19,309	2,265	0	5,735	6,065	2,435	0	0	0	1,156	0	0	0	0	0	0	0	0		24,438
			ACCOUNT NAME		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	DARY AND SECULO 1 AND A 1 DO CH	IOIAL WAIER PLANI
			ACCT.	(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		

	YEAR OF REPORT
Ï	December 31, 2022

SYSTEM NAME / COUNTY: Brendenwood / Lake

BASIS FOR WATER DEPRECIATION CHARGES

		AVERAGE	AVERAGE	DEPRECIATION
		SERVICE	NET	RATE APPLIE
ACCT.		LIFE IN	SALVAGE IN	IN PERCENT
NO.	ACCOUNT NAME	YEARS	PERCENT	(100% - d) / c
(a)	(b)	(c)	(d)	(e)
304	Structures and Improvements	32		3.13%
305	Collecting and Impounding Reservoirs			
306	Lake, River and Other Intakes			
307	Wells and Springs	30		3.33%
308	Infiltration Galleries and Tunnels			
309	Supply Mains	35	,	2.86%
310	Power Generation Equipment	20		5.00%
311	Pumping Equipment	20		5.00%
320	Water Treatment Equipment	22		4.55%
330	Distribution Reservoirs and Standpipes	37		2.70%
331	Transmission and Distribution Mains	43	7	2.33%
333	Services	40		2.50%
334	Meters and Meter Installations	20		5.00%
335	Hydrants	45		2.22%
336	Backflow Prevention Devices			
339	Other Plant Miscellaneous Equipment	25		4.00%
340	Office Furniture and Equipment	15		6.67%
341	Transportation Equipment	6		16.67%
342	Stores Equipment	18		5.56%
343	Tools, Shop and Garage Equipment	16		6.25%
344	Laboratory Equipment	15		6.67%
345	Power Operated Equipment	12		8.33%
346	Communication Equipment	10		10.00%
347	Miscellaneous Equipment	5		20.00%
	Other Tangible Plant	10		10.00%

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

Florida Community Water Systems, Inc.

YEAR OF REPORT December 31, 2022

SYSTEM NAME / COUNTY:

UTILITY NAME:

Brendenwood / Lake

	ĺ				L																								
	TOTAL	(d+e)	Ф	\$ 387	0	0	0	0	0	46	1,303	0	0	73	152	117	0	0	0	77	0	0	0	0	0	0	0	0	2,155
PRECIATION	OTHER	CREDITS *	(e)	s																									0
JMULATED DE		ACCRUALS	(p)	\$ 387						46	1,303			73	152	117				77								6. 3	2,155
WATER ACC	BALANCE AT BEGINNING	OF YEAR	(c)	\$ 5,578							5,402	2,265		157	929	497				747									S 15,575
ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION		ACCOUNT NAME	(b)	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.	NO.	(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

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

W-6(a) GROUP

Florida Community Water Systems, Inc.

YEAR OF REPORT December 31, 2022

SYSTEM NAME / COUNTY:

UTILITY NAME:

Brendenwood / Lake

ONT'D)
ON (C
CIATIO
DEPRE
ATED
CUMUL
AC
WATER
TES IN
FENTR
YSIS OF
NALV
4

				COST OF		
				REMOVAL	TOTAL	BALANCE AT
ACCT.		PLANT	SALVAGE AND	AND OTHER	CHARGES	END OF YEAR
NO.	ACCOUNT NAME	RETIRED	INSURANCE	CHARGES	(g-h+i)	(c+f-j)
(a)	(b)	(g)	(h)	(i)	9	(k)
304	Structures and Improvements	59	s	\$	0	\$ 5,965
305	Collecting and Impounding Reservoirs				0	0
306	Lake, River and Other Intakes				0	0
307	Wells and Springs				0	0
308	Infiltration Galleries and Tunnels				0	0
309	Supply Mains				0	0
310	Power Generation Equipment				0	46
311	Pumping Equipment				0	6,705
320	Water Treatment Equipment				0	2,265
330	Distribution Reservoirs and Standpipes				0	0
331	Transmission and Distribution Mains				0	230
333	Services				0	1,080
334	Meters and Meter Installations	494			494	121
335	Hydrants		1		0	0
336	Backflow Prevention Devices				0	0
339	Other Plant Miscellaneous Equipment				0	0
340	Office Furniture and Equipment				0	824
341	Transportation Equipment				0	0
342	Stores Equipment				0	0
343	Tools, Shop and Garage Equipment				0	0
344	Laboratory Equipment				0	0
345	Power Operated Equipment				0	0
346	Communication Equipment				0	0
347	Miscellaneous Equipment				0	0
348	Other Tangible Plant				0	0
TOTAL V	TOTAL WATER ACCUMULATED DEPRECIATION	\$ 494	0 0	0	\$ 494	\$ 17,237

W-6(b) GROUP

Use () to denote reversal entries.

YEAR Decem	OF	RE	PORT
Decem	her	31	2022

SYSTEM NAME / COUNTY:

Brendenwood / Lake

CONTRIBUTIONS IN AID OF CONSTRUCTION ACCOUNT 271

ACCOUNT 2/1		
DESCRIPTION (a)	REFERENCE (b)	WATER (c)
Balance first of year		\$1,577_
Add credits during year: Contributions received from Capacity,		
Main Extension and Customer Connection Charges	W-8(a)	\$ 0
Contributions received from Developer or		
Contractor Agreements in cash or property	W-8(b)	0
Total Credits		\$0
Less debits charged during the year (All debits charged during the year must be explained below)		s
Total Contributions In Aid of Construction		\$1,577_

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:
Explain an debits charged to Account 271 during the year below.

SYSTEM NAME / COUNTY:

Brendenwood / Lake

WATER CIAC SCHEDULE "A"

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

DESCRIPTION OF CHARGE (a)	NUMBER OF CONNECTIONS (b)	CHARGE PER CONNECTION (c)	AMOUNT (d)
		\$	\$ 0 0 0 0 0 0 0 0
Total Credits			\$0

ACCUMULATED AMORTIZATION OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION

DESCRIPTION (a)	WATER (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	\$1,577

W-8(a)	
GROUP	

SYSTEM NAME / COUNTY: Brendenwood / Lake

WATER CIAC SCHEDULE "B"

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

DESCRIPTION (a)	INDICATE CASH OR PROPERTY (b)	AMOUNT (c)
NONE		\$
	-	
	jr -	
		7
		2
	-	
		-
Total Credits		so

SYSTEM NAME / COUNTY:

Brendenwood / Lake

WATER OPERATING REVENUE

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS * (c)	YEAR END NUMBER OF CUSTOMERS (d)	AMOUNT (e)
	Water Sales:			
460	Unmetered Water Revenue			\$
	Metered Water Revenue:			
461.1	Sales to Residential Customers	57	56	28,574
461.2	Sales to Commercial Customers	1		250
461.3	Sales to Industrial Customers			
461.4	Sales to Public Authorities		1.2	
461.5	Sales Multiple Family Dwellings			
	Total Metered Sales	58	56_	\$28,823_
	Fire Protection Revenue:			
462.1	Public Fire Protection		,	
462.2	Private Fire Protection			
-	Total Fire Protection Revenue	0	0	\$0
464	Other Sales To Public Authorities			
465	Sales To Irrigation Customers		v	
466	Sales For Resale			
467	Interdepartmental Sales			
	Total Water Sales	58	56	\$28,823
	Other Water Revenues:			
469	Guaranteed Revenues (Including Allowance	for Funds Prudently In	vested or AFPI)	\$
470	Forfeited Discounts			1 ——
471	Miscellaneous Service Revenues			694
472	Rents From Water Property			1
473	Interdepartmental Rents			
474	Other Water Revenues			
	Total Other Water Revenues			\$694_
	Total Water Operating Revenues			\$ 29,518

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

SYSTEM NAME / COUNTY: Brendenwood / Lake

WATER UTILITY EXPENSE ACCOUNT MATRIX

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

December 31, 2022

SYSTEM NAME / COUNTY: Black Bear / Lake

WATER UTILITY EXPENSE ACCOUNT MATRIX

.3	.4	.5	.6	.7	.8
WATER			TRANSMISSION	E .	
TREATMENT			& DISTRIBUTIO		ADMIN. &
EXPENSES -	EXPENSES -	EXPENSES -	EXPENSES -	ACCOUNTS	GENERAL
OPERATIONS	MAINTENANCE		MAINTENANCE	EXPENSE	EXPENSES
(f)	(g)	(h)	(i)	(j)	(k)
\$	s	\$	s	\$	s
					2,650
2,780					
340					
-				-	100
			-		·
6,554	2	6,009	716	1,827	5,712
	3	=====	2	8	
			3		287
	·				
					437
					731
				130 503	
\$9,674	\$0	\$6,009	\$716	\$2,460	\$ 9,205

W-10(b) GROUP ____

SYSTEM NAME / COUNTY:

Brendenwood / Lake

PUMPING AND PURCHASED WATER STATISTICS

SOURCE OF SUPPLY

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

W-11	
GROUP	
SYSTEM	

YEAR OF REPORT December 31, 2022

UTILITY NAME: Florida Community Water Systems, Inc.

SYSTEM NAME / COUNTY:

Brendenwood / Lake

WATER TREATMENT PLANT INFORMATION

Provide a separate sheet for each water treatment facility

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

W-12
GROUP _____
SYSTEM ____

CVCTFM	NAME /	COUNTY	•	

CALCULATION OF THE WATER SYSTEM METER EQUIVALENTS

METER SIZE (a)	TYPE OF METER (b)	EQUIVALENT FACTOR (c)	NUMBER OF METERS (d)	TOTAL NUMBE OF METER EQUIVALENTS (c x d) (e)
All Residential		1.0		
5/8"	Displacement	1.0	56	56
3/4"	Displacement	1.5		
1"	Displacement	2.5		
1 1/2"	Displacement or Turbine	5.0		
2"	Displacement, Compound or Turbine	8.0		
3"	Displacement	15.0		
3"	Compound	16.0		
3"	Turbine	17.5		
4"	Displacement or Compound	25.0		
4"	Turbine	30.0		
6"	Displacement or Compound	50.0		
6"	Turbine	62.5		
8"	Compound	80.0		
8"	Turbine	90.0		
10"	Compound	115.0	1/2×100000000000000000000000000000000000	
10"	Turbine	145.0		
12"	Turbine	215.0		

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:	

SYSTEM NAME / COUNTY:

Brendenwood / Lake

OTHER WATER SYSTEM INFORMATION

Furnish information below for each system.			_
. Present ERCs * the system can efficiently serve.	62		
. Maximum number of ERCs * which can be served.	303		
. Present system connection capacity (in ERCs *) using ex	isting lines.	58	
l. Future connection capacity (in ERCs *) upon service are	a buildout.	58	
5. Estimated annual increase in ERCs *.		0	
5. Is the utility required to have fire flow capacity? If so, how much capacity is required?	No N/A		
 Attach a description of the fire fighting facilities. 	N/A		
8. Describe any plans and estimated completion dates for a ${ m N/A}$	ny enlargements or improver	ments of this system:	
9. When did the company last file a capacity analysis repo	rt with the DEP?	N/A	
		N/A	
9. When did the company last file a capacity analysis report 10. If the present system does not meet the requirements of a. Attach a description of the plant upgrade	f DEP rules:		N/A
10. If the present system does not meet the requirements of	f DEP rules: e necessary to meet the DEP		N/A
If the present system does not meet the requirements of a. Attach a description of the plant upgrade	f DEP rules: e necessary to meet the DEP		N/A
a. Attach a description of the plant upgrade b. Have these plans been approved by DEI	f DEP rules: e necessary to meet the DEP P? N/A		N/A
a. Attach a description of the plant upgrade b. Have these plans been approved by DEI c. When will construction begin?	f DEP rules: e necessary to meet the DEP P? N/A pgrading.		N/A
a. Attach a description of the plant upgrade b. Have these plans been approved by DEI c. When will construction begin? d. Attach plans for funding the required up	f DEP rules: e necessary to meet the DEP P? N/A pgrading.		N/A
 0. If the present system does not meet the requirements of a. Attach a description of the plant upgrade b. Have these plans been approved by DEI c. When will construction begin? d. Attach plans for funding the required up e. Is this system under any Consent Order 11. Department of Environmental Protection ID # 	f DEP rules: e necessary to meet the DEP P? N/A ograding. with DEP?	rules.	N/A
 0. If the present system does not meet the requirements of a. Attach a description of the plant upgrade b. Have these plans been approved by DEI c. When will construction begin? d. Attach plans for funding the required up e. Is this system under any Consent Order 	f DEP rules: e necessary to meet the DEP P? N/A pgrading. with DEP? 33554043 # 2575	rules.	N/A

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

SYSTEM NAME / COUNTY:

Brevard / Brevard

SCHEDULE OF YEAR END WATER RATE BASE

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)		WATER UTILITY (d)	
101	Utility Plant In Service	W-4(b)	\$	146,887	
	Less: Nonused and Useful Plant (1)		_	44.002	
108	Accumulated Depreciation	W-6(b)	 	44,983	
110	Accumulated Amortization	F-8	↓ —	0	
271	Contributions in Aid of Construction	W-7	-	11,999	
252	Advances for Construction	F-20	-		
	Subtotal		s_	89,905	
272	Add: Accumulated Amortization of Contributions in Aid of Construction	W-8(a)	\$	5,540	
	Subtotal		s _	95,445	
114	Plus or Minus: Acquisition Adjustments (2)	F-7		0	
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7		0	
	Working Capital Allowance (3)		- 1	16,659	
	Other (Specify):		=		
	WATER RATE BASE		\$_	112,104	
	WATER OPERATING INCOME W-3				
	ACHIEVED RATE OF RETURN (Water Operating Income / Water Rate Base)				

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.

W-2	
GROUP	

SYSTEM NAME / COUNTY: Brevard / Brevard

WATER OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	CURRENT YEAR (d)
(-)	UTILITY OPERATING INCOME		
400	Operating Revenues	W-9	\$ 161,005
469	Less: Guaranteed Revenue and AFPI	W-9	0
102	Net Operating Revenues		\$161,005
401	Operating Expenses	W-10(a)	\$ 133,270
403	Depreciation Expense Less: Amortization of CIAC	W-6(a) W-8(a)	4,973
	Net Depreciation Expense		\$ 4,550
406	Amortization of Utility Plant Acquisition Adjustment	F-7	
406	Amortization Expense (Other than CIAC)	F-8	83
408.10 408.11	Taxes Other Than Income Utility Regulatory Assessment Fee Property Taxes		7,550 554
408.12	Payroll Taxes		
408.13	Other Taxes and Licenses		
408	Total Taxes Other Than Income		\$ 8,104
409.1	Income Taxes		
410.10	Deferred Federal Income Taxes		
410.11	Deferred State Income Taxes		1
411.10	Provision for Deferred Income Taxes - Credit		1
412.10	Investment Tax Credits Deferred to Future Periods		
412.11	Investment Tax Credits Restored to Operating Income Utility Operating Expenses		\$146,008
	Utility Operating Income		\$14,997
	Add Back:		
469	Guaranteed Revenue (and AFPI)	W-9	s <u></u>
413	Income From Utility Plant Leased to Others		_
414	Gains (losses) From Disposition of Utility Property		
420	Allowance for Funds Used During Construction		
	Total Utility Operating Income		\$14,997

SYSTEM NAME / COUNTY:

Brevard / Brevard

WATER UTILITY PLANT ACCOUNTS

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

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

W-4(a) GROUP _____ YEAR OF REPORT December 31, 2022

Florida Community Water Systems, Inc.

SYSTEM NAME / COUNTY:

UTILITY NAME:

Brevard / Brevard

	κi	GENERAL PLANT (h)	÷																						Î						0
	.4 TRANSMISSION AND	DISTRIBUTION PLANT (9)	9													27,215	36,615	65,516		5,362											\$ 134,708
	.3 WATER	TREATMENT PLANT	5																				- Control of the Cont								0
IT MATRIX	.2 SOURCE OF SUPPLY	AND PUMPING PLANT (e)	\$		2,766	5,320					755																				8,841
WATER UTILITY PLANT MATRIX	- :	INTANGIBLE PLANT	\$ 2,232	1,105																											\$ 3,337
WATER		CURRENT YEAR	\$ 2,232	1,105	2,766	5,320	0	0	0	0	755	0	0	0	0	27,215	36,615	65,516	0	5,362	0	0	0	0	0	0	0	0	0	0	\$ 146,887
		ACCOUNT NAME	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.	(a)	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	

SYSTEM NAME / COUNTY:

Brevard / Brevard

BASIS FOR WATER DEPRECIATION CHARGES

		AVERAGE	AVERAGE	DEPRECIATIO
		SERVICE	NET	RATE APPLIE
ACCT.		LIFE IN	SALVAGE IN	IN PERCENT
NO.	ACCOUNT NAME	YEARS	PERCENT	(100% - d)/c
(a)	(b)	(c)	(d)	(e)
304	Structures and Improvements	32		3.13%
305	Collecting and Impounding Reservoirs			
306	Lake, River and Other Intakes			
307	Wells and Springs	30		3.33%
308	Infiltration Galleries and Tunnels			
309	Supply Mains	35		2.86%
310	Power Generation Equipment	20		5.00%
311	Pumping Equipment	20		5.00%
320	Water Treatment Equipment	22		4.55%
330	Distribution Reservoirs and Standpipes	37		2.70%
331	Transmission and Distribution Mains	43		2.33%
333	Services	40		2.50%
334	Meters and Meter Installations	20		5.00%
335	Hydrants	45		2.22%
336	Backflow Prevention Devices	10		10.00%
339	Other Plant Miscellaneous Equipment	25		4.00%
340	Office Furniture and Equipment	15		6.67%
341	Transportation Equipment	6		16.67%
342	Stores Equipment	18		5.56%
343	Tools, Shop and Garage Equipment	16		6.25%
344	Laboratory Equipment	15		6.67%
345	Power Operated Equipment	12		8.33%
346	Communication Equipment	10		10.00%
347	Miscellaneous Equipment	5		20.00%
348	Other Tangible Plant	10		10.00%

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

Florida Community Water Systems, Inc.

YEAR OF REPORT December 31, 2022

Brevard / Brevard

SYSTEM NAME / COUNTY:

UTILITY NAME:

(15) 166 22 624 CREDITS 915 3,261 4,973 (d+e) TOTAL \in ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION (35) CREDITS * OTHER <u>e</u> 4,989 ACCRUALS 624 915 3,261 22 166 ਉ AT BEGINNING 2,960 14,532 11,709 7,675 5,377 42,298 BALANCE OF YEAR છ TOTAL WATER ACCUMULATED DEPRECIATION Distribution Reservoirs and Standpipes Collecting and Impounding Reservoirs Other Plant Miscellaneous Equipment Transmission and Distribution Mains Tools, Shop and Garage Equipment Infiltration Galleries and Tunnels ACCOUNT NAME Office Furniture and Equipment Lake, River and Other Intakes Meters and Meter Installations Backflow Prevention Devices Power Generation Equipment Structures and Improvements Water Treatment Equipment Power Operated Equipment Communication Equipment Transportation Equipment Miscellaneous Equipment Laboratory Equipment Other Tangible Plant Pumping Equipment Wells and Springs Stores Equipment Supply Mains Hydrants Services ACCT. NO. 310 305 306 308 309 311 320 330 331 333 334 336 339 342 346 347 304 335 340 341 343 344 345 348 æ

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

W-6(a) GROUP

YEAR OF REPORT December 31, 2022

Florida Community Water Systems, Inc.

SYSTEM NAME / COUNTY:

UTILITY NAME:

Brevard / Brevard

		BALANCE AT	END OF YEAR	(c+f-j)	(k)	\$ 3,126	0	0	0	0	29	0	0	0	0	15,156	12,624	8,648	0	5,362	0	0	0	0	0	0	0	0	0	0	\$ 44,983
(CONT'D)		TOTAL	CHARGES	(g-h+i)	(j)	0 8	0	0	0	0	0	0	0	0	0	0	0	2,288	0	0	0	0	0	0	0	0	0	0	0	0	\$ 2,288
EPRECIATION	COST OF	REMOVAL	AND OTHER	CHARGES	(1)	\$																								18 T	8
COMULATED D			SALVAGE AND	INSURANCE	(h)	S																								8	0
IN WATER AC			PLANT	RETIRED	(g)	\$												2,288													\$ 2,288
ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION (CONT'D)				ACCOUNT NAME	(b)	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 WAIER ACCUMULATED DEPRECIATION
			ACCT.	NO.	(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 W

W-6(b) GROUP

Use () to denote reversal entries.

YEAR Decen	OF	RE	PORT
Decen	her	31	2022

SYSTEM NAME / COUNTY:

Brevard / Brevard

CONTRIBUTIONS IN AID OF CONSTRUCTION ACCOUNT 271

ACCOUNT 271		
DESCRIPTION (a)	REFERENCE (b)	WATER (c)
Balance first of year		\$11,999_
Add credits during year: Contributions received from Capacity,		
Main Extension and Customer Connection Charges	W-8(a)	s o
Contributions received from Developer or		
Contractor Agreements in cash or property	W-8(b)	00
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		\$11,999_

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:

SYSTEM NAME / COUNTY:

Brevard / Brevard

WATER CIAC SCHEDULE "A"

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

	NUMBER OF	CHARGE PER	
DESCRIPTION OF CHARGE	CONNECTIONS	CONNECTION	AMOUNT
(a)	(b)	(c)	(d)
		\$	\$ 0 0 0 0 0 0 0 0
Total Credits			\$0

ACCUMULATED AMORTIZATION OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION

DESCRIPTION	WATER	
(a)	(b)	_
Balance first of year	\$ 5,11	7_
Debits during the year: Accruals charged to Account 272 Other debits (specify):	\$\$	3
Total debits	\$\$	23
Credits during the year (specify):	\$	
Total credits	\$	0_
Balance end of year	\$\$	10

W-8(a)	
GROUP	

SYSTEM NAME / COUNTY:

Brevard / Brevard

WATER CIAC SCHEDULE "B"

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

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

Ì	YEAR OF REPORT
ı	December 31 2022

SYSTEM NAME / COUNTY: Brevard / Brevard

WATER OPERATING REVENUE

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS * (c)	YEAR END NUMBER OF CUSTOMERS (d)	AMOUNT (e)
460	Water Sales: Unmetered Water Revenue			\$
	Metered Water Revenue:			
461.1	Sales to Residential Customers	246	244	155,775
461.2	Sales to Commercial Customers			
461.3	Sales to Industrial Customers	-		
461.4	Sales to Public Authorities			
461.5	Sales Multiple Family Dwellings	-	113	
	Total Metered Sales	246	244	\$155,775_
	Fire Protection Revenue:			
462.1	Public Fire Protection			
462.2	Private Fire Protection			
	Total Fire Protection Revenue	0	0	so_
464	Other Sales To Public Authorities			
465	Sales To Irrigation Customers			
466	Sales For Resale			
467	Interdepartmental Sales			
	Total Water Sales	246	244	\$155,775
	Other Water Revenues:		A	İ
469	Guaranteed Revenues (Including Allowance	for Funds Prudently In	vested or AFPI)	\$
470	Forfeited Discounts			
471	Miscellaneous Service Revenues			5,230
472	Rents From Water Property			
473	Interdepartmental Rents			
474	Other Water Revenues			
	Total Other Water Revenues			\$5,230_
	Total Water Operating Revenues			\$161,005

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

SYSTEM NAME / COUNTY: Brevard / Brevard

WATER UTILITY EXPENSE ACCOUNT MATRIX

ACCT. NO. (a)	ACCOUNT NAME (b)		CURRENT YEAR (c)	.1 SOURCE OF SUPPLY AND EXPENSES - OPERATIONS (d)	.2 SOURCE OF SUPPLY AND EXPENSES - MAINTENANCE (e)
601	Salaries and Wages - Employees	 \$	0	s	s
603	Salaries and Wages - Officers,	١.		Ĭ-	
	Directors and Majority Stockholders	1	6,000		
604	Employee Pensions and Benefits	1 -	0	:	X 11
610	Purchased Water	1 -	50,775	50,775	
615	Purchased Power	1 -	0		
616	Fuel for Power Production	1 -	0		
618	Chemicals	1 '	0	0	
620	Materials and Supplies	1 -	0		7
631	Contractual Services-Engineering	1 1	0		
632	Contractual Services - Accounting	1 :	575	-	
633	Contractual Services - Legal	1	102		
634	Contractual Services - Mgt. Fees	1	0		
635	Contractual Services - Testing	1	31		
636	Contractual Services - Other	1	64,394	244	244
641	Rental of Building/Real Property	1	0		
642	Rental of Equipment	1	0		
650	Transportation Expenses	1	0		
656	Insurance - Vehicle	1	0		
657	Insurance - General Liability	1	1,539		
658	Insurance - Workman's Comp.	1	0		
659	Insurance - Other	1	0		
660	Advertising Expense	1	0		
666	Regulatory Commission Expenses	1			
	- Amortization of Rate Case Expense		0		
667	Regulatory Commission ExpOther	1	0		
668	Water Resource Conservation Exp.		0		
670	Bad Debt Expense		9,736		
675	Miscellaneous Expenses	1	117		
Total Water Utili	ty Expenses	\$	133,270	\$51,019	\$244

W-10(a)

December 31, 2022

UTILITY NAME: Florida Community Water Systems, Inc.

SYSTEM NAME / COUNTY: Brevard / Brevard

WATER UTILITY EXPENSE ACCOUNT MATRIX

.3	.4	.5	.6	.7	.8			
WATER		•	TRANSMISSIONTRANSMISSION					
TREATMENT			& DISTRIBUTIO		ADMIN. &			
EXPENSES -	EXPENSES -	EXPENSES -	EXPENSES -	ACCOUNTS	GENERAL			
OPERATIONS	MAINTENANCE		MAINTENANCE	EXPENSE	EXPENSES			
(f)	(g)	(h)	(i)	(j)	(k)			
\$	\$	\$	\$	\$	s			
				·	6,000			
	3							
					575			
			-		102			
20,119	1911	19 446	2,197	5,608	31			
20,119		18,446	2,197		17,535			
-	1		-		-			
				*	*			
					1,539_			
-		-	V=======	-				
	W. 1	Tarille and the		1.0				
				9,736	117			
\$ 20,119	\$0	\$ 18,446	\$2,197	\$ 15,344	\$25,900			

W-10(b) GROUP____

SYSTEM NAME / COUNTY: Bre

Brevard / Brevard

PUMPING AND PURCHASED WATER STATISTICS

		EINICHED	WATER USED	TOTAL WATER		
	XX/ 4 (0) XX/	FINISHED		PUMPED AND	WATER SOLI	
	WATER	WATER	FOR LINE	PUMPED AND PURCHASED	TO	
	PURCHASED	PUMPED	FLUSHING,			
	FOR RESALE	FROM WELLS	FIGHTING	(Omit 000's)	CUSTOMERS	
MONTH	(Omit 000's)	(Omit 000's)	FIRES, ETC.	[(b)+(c)-(d)]	(Omit 000's)	
(a)	(b)	(c)	(d)	(e)	(f)	
January	778		0	778	825	
February	630		0	630	598	
March	678		20	658	591	
April	739		0	739	722	
May	760		35	725	712	
June	748		48	700	694	
July	801		5	796	752	
August	781		0	781	771	
September	668		0	668	674	
October	641		0	641	632	
November	704		0	704	653	
December	699		3	697	683	
Total for Year	8,626	0	111	8,516	8,307	
If water is purchased for resale, indicate the following: Vendor Point of delivery						
If water is sold to other water utilities for redistribution, list names of such utilities below:						

SOURCE OF SUPPLY

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

W-11	
GROUP	
SYSTEM	

SYSTEM NAME / COUNTY:

Brevard / Brevard

WATER TREATMENT PLANT INFORMATION

Provide a separate sheet for each water treatment facility

Permitted Capacity of Plant (GPD):		N/A	
Location of measurement of capacity			
(i.e. Wellhead, Storage Tank):		N/A	_
Type of treatment (reverse osmosis (sedimentation, chemical, aerated, etc.		Purchased	
	LIME T	TREATMENT	
Unit rating (i.e., GPM, pounds			
per gallon): N/A		Manufacturer:	
FILTRATION Type and size of area:	N/A		
Pressure (in square feet):	-	Manufacturer:	
Gravity (in GPM/square feet):	85	Manufacturer:	-

W-12
GROUP _____
SYSTEM ____

SYSTEM NAME / COUNTY:

CALCULATION OF THE WATER SYSTEM METER EQUIVALENTS

METER SIZE (a)	TYPE OF METER (b)	EQUIVALENT FACTOR (c)	NUMBER OF METERS (d)	TOTAL NUMBE OF METER EQUIVALENT (c x d) (e)
All Residential		1.0		
5/8"	Displacement	1.0	243	243
3/4"	Displacement	1.5		
1"	Displacement	2.5	1	3
1 1/2"	Displacement or Turbine	5.0		
2"	Displacement, Compound or Turbine	8.0		
3"	Displacement	15.0		
3"	Compound	16.0		
3"	Turbine	17.5		
4"	Displacement or Compound	25.0		
4"	Turbine	30.0		
6"	Displacement or Compound	50.0		
6"	Turbine	62.5		
8"	Compound	80.0		
8"	Turbine	90.0		
10"	Compound	115.0		
10"	Turbine	145.0		
12"	Turbine	215.0		

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:			

W-13
GROUP _____
SYSTEM

SYSTEM NAME / COUNTY:

Brevard / Brevard

OTHER WATER SYSTEM INFORMATION

Furnish information below for each system. As	eparate page should l	be supplied where necessary.
1. Present ERCs * the system can efficiently serve.	241	
2. Maximum number of ERCs * which can be served.	267	
3. Present system connection capacity (in ERCs *) using existing	g lines.	246.5
4. Future connection capacity (in ERCs *) upon service area but	ildout.	267
5. Estimated annual increase in ERCs *.		0
6. Is the utility required to have fire flow capacity? If so, how much capacity is required?	No N/A	
7. Attach a description of the fire fighting facilities.	N/A	_
Describe any plans and estimated completion dates for any er N/A	largements or improv	vements of this system:
9. When did the company last file a capacity analysis report wit	h the DEP?	N/A
10. If the present system does not meet the requirements of DEF	rules:	
a. Attach a description of the plant upgrade nece	essary to meet the DE	P rules. N/A
b. Have these plans been approved by DEP?	N/A	
c. When will construction begin?		
d. Attach plans for funding the required upgradi	ng.	
e. Is this system under any Consent Order with	DEP?	
11. Department of Environmental Protection ID#	3054100	
12. Water Management District Consumptive Use Permit #	fa	
a. Is the system in compliance with the requiren	nents of the CUP?	NA
b. If not, what are the utility's plans to gain com	pliance?	
		

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

SYSTEM NAME / COUNTY: Harbor / Lake

SCHEDULE OF YEAR END WATER RATE BASE

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	WATER UTILITY (d)
101	Utility Plant In Service	W-4(b)	\$ 2,176,189
	Less: Nonused and Useful Plant (1)		
108	Accumulated Depreciation	W-6(b)	1,132,339
110	Accumulated Amortization	F-8	1,979
271	Contributions in Aid of Construction	W-7	962,015
252	Advances for Construction	F-20	
	Subtotal		\$79,856_
272	Add: Accumulated Amortization of Contributions in Aid of Construction	W-8(a)	\$ 580,850
	Subtotal		\$660,706
114	Plus or Minus: Acquisition Adjustments (2)	F-7	
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	
115	Working Capital Allowance (3)	1 /	40,788
	Other (Specify):		10,700
	WATER RATE BASE		\$ 701,495
w	ATER OPERATING INCOME	W-3	\$85,053_
A	CHIEVED RATE OF RETURN (Water Operating Income / Water Rate B	ase)	12.12%

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

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

W-2	
GROUD	

SYSTEM NAME / COUNTY:

Harbor / Lake

WATER OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	(CURREN YEAR (d)
(")	UTILITY OPERATING INCOME	(C)	\vdash	(u)
400	Operating Revenues	W-9	\$	476,15
469	Less: Guaranteed Revenue and AFPI	W-9	- "	5,04
	Net Operating Revenues		s_	471,10
401	Operating Expenses	W-10(a)	\$	326,30
403	Depreciation Expense	W 6(a)		50.0
100	Less: Amortization of CIAC	W-6(a) W-8(a)	-	52,34
	1995. Pariorization of Class	w-o(a)	\vdash	23,29
	Net Depreciation Expense		\$	29,05
406	Amortization of Utility Plant Acquisition Adjustment	F-7		
407	Amortization Expense (Other than CIAC)	F-8	-	20
	Taxes Other Than Income			
408.10	Utility Regulatory Assessment Fee		l _	21,42
408.11	Property Taxes			9,06
408.12	Payroll Taxes			
408.13	Other Taxes and Licenses		_	
408	Total Taxes Other Than Income		\$	30,48
409.1	Income Taxes			
410.10	Deferred Federal Income Taxes		_	
410.11	Deferred State Income Taxes		-	
411.10	Provision for Deferred Income Taxes - Credit		-	
412.10	Investment Tax Credits Deferred to Future Periods		-	
412.11	Investment Tax Credits Restored to Operating Income		_	
	Utility Operating Expenses		\$	386,05
	Utility Operating Income		\$	85,05
	Add Back:			
469	Guaranteed Revenue (and AFPI)	W-9	\$	5,04
413	Income From Utility Plant Leased to Others			
414	Gains (losses) From Disposition of Utility Property			
420	Allowance for Funds Used During Construction			
	Total Utility Operating Income		\$	90,10

SYSTEM NAME / COUNTY:

Harbor / Lake

WATER UTILITY PLANT ACCOUNTS

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

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

W-4(a)	
GROUP	

YEAR OF REPORT December 31, 2022

Florida Community Water Systems, Inc.

SYSTEM NAME / COUNTY:

UTILITY NAME:

Harbor / Lake

r				_	_							_	_	_									_	_						_	_	
	νĵ	GENERAL	PLANT (h)	69																				13,847								\$ 13,847
2.5	.4 TRANSMISSION	AND DISTRIBUTION	PLANT (g)	S												189,333	1,011,007	208,828	53,957	163,071	26,703						N STEEL STEEL					\$ 1,652,899
	ĸ;	WATER TREATMENT	PLANT (0	S											51,200																	\$ 51,200
IT MATRIX	.2 SOURCE	OF SUPPLY AND PUMPING	PLANT (e)	64		12,500	66666			170,350		14,066	15,410	227,674																		\$ 450,000
WATER UTILITY PLANT MATRIX	т.	INTANGIBLE	PLANT (d)	\$ 8,244																												\$ 8,244
WATER		CURRENT	YEAR (c)	\$ 8,244	0	12,500	666'6	0	0	170,350	0	14,066	15,410	227,674	51,200	189,333	1,011,007	208,828	53,957	163,071	26,703	0	0	13,847	0	0	0	0	0	0	0	\$ 2,176,189
			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. (g	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	

SYSTEM NAME / COUNTY: Harbor / Lake

BASIS FOR WATER DEPRECIATION CHARGES

		AVERAGE	AVERAGE	DEPRECIATION
	1	SERVICE	NET	RATE APPLIED
ACCT.		LIFE IN	SALVAGE IN	IN PERCENT
NO.	ACCOUNT NAME	YEARS	PERCENT	(100% - d)/c
(a)	(b)	(c)	(d)	(e)
304	Structures and Improvements	32		3.13%
305	Collecting and Impounding Reservoirs			
306	Lake, River and Other Intakes			
307	Wells and Springs	30		3.33%
308	Infiltration Galleries and Tunnels			
309	Supply Mains	35		2.86%
310	Power Generation Equipment	20		5.00%
311	Pumping Equipment	20		5.00%
320	Water Treatment Equipment	22		4.55%
330	Distribution Reservoirs and Standpipes	37		2.70%
331	Transmission and Distribution Mains	43		2.33%
333	Services	40		2.50%
334	Meters and Meter Installations	20		5.00%
335	Hydrants	45		2.22%
336	Backflow Prevention Devices	10		10.00%
339	Other Plant Miscellaneous Equipment	25		4.00%
340	Office Furniture and Equipment	15		6.67%
341	Transportation Equipment	6		16.67%
342	Stores Equipment	18		5.56%
343	Tools, Shop and Garage Equipment	16		6.25%
344	Laboratory Equipment	15		6.67%
345	Power Operated Equipment	12		8.33%
346	Communication Equipment	10		10.00%
347	Miscellaneous Equipment	5		20.00%
348	Other Tangible Plant	10		10.00%
Water	r Plant Composite Depreciation Rate *	E		-

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

W-5 GROUP YEAR OF REPORT December 31, 2022

Florida Community Water Systems, Inc.

SYSTEM NAME / COUNTY:

UTILITY NAME:

Harbor / Lake

1																													
	TOTAL	(d+e)	9	\$ 312	0	0	5,678	0	402	714	1,106	2,226	5,117	23,505	5,221	2,658	3,624	1,780	0	0	0	0	0	0	0	0	0	0	52,342
PRECIATION	OTHER	CREDITS *	(e)	so.																									0
MULATED DE		ACCRUALS	(p)	\$ 312			5,678		402	714	1,106	2,226	5,117	23,505	5,221	2,658	3,624	1,780											52,342
WATER ACC	BALANCE AT BEGINNING	OF YEAR	(2)	\$ 4,045			147,952		1,828	2,750	205,913	27,986	18,815	493,949	87,584	3,589	57,698	21,515			13,847								\$ 1,087,471
ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION		ACCOUNT NAME	(b)	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.	NO.	(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 W

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

W-6(a) GROUP

YEAR OF REPORT December 31, 2022

Florida Community Water Systems, Inc.

SYSTEM NAME / COUNTY:

UTILITY NAME:

Harbor / Lake

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

	ANALISIS OF ENIMES IN WALEN ACCOMOLATED DELINECTATION (COLL D)	III WALEN AC	T TOTAL COLOR	TOTAL MANAGEMENT		
				COSTOF		
				REMOVAL	TOTAL	BALANCE AT
ACCT.		PLANT	SALVAGE AND	AND OTHER	CHARGES	END OF YEAR
NO.	ACCOUNT NAME	RETIRED	INSURANCE	CHARGES	(g-h+i)	(c+f-j)
(a)	(b)	(g)	(h)	(1)	Θ	(k)
304	Structures and Improvements	S	S	69	0	\$ 4,357
305	Collecting and Impounding Reservoirs				0	0
306	Lake, River and Other Intakes				0	0
307	Wells and Springs				0	153,631
308	Infiltration Galleries and Tunnels				0	0
309	Supply Mains				0	2,230
310	Power Generation Equipment				0	3,464
311	Pumping Equipment	2,177			2,177	204,841
320	Water Treatment Equipment	2,890			2,890	27,321
330	Distribution Reservoirs and Standpipes				0	23,932
331	Transmission and Distribution Mains				0	517,454
333	Services				0	92,805
334	Meters and Meter Installations	2,407			2,407	3,840
335	Hydrants				0	61,321
336	Backflow Prevention Devices				0	23,296
339	Other Plant Miscellaneous Equipment				0	0
340	Office Furniture and Equipment				0	0
341	Transportation Equipment				0	13,847
342	Stores Equipment				0	0
343	Tools, Shop and Garage Equipment			d	0	0
344	Laboratory Equipment	,			0	0
345	Power Operated Equipment				0	0
346	Communication Equipment				0	0
347	Miscellaneous Equipment				0	0
348	Other Tangible Plant				0	0
TOTAL V	TOTAL WATER ACCUMULATED DEPRECIATION	\$ 7,474	0	0	\$ 7,474	\$ 1,132,339

W-6(b) GROUP

Use () to denote reversal entries.

YEAR Decen	OF	RE	PORT
Decen	nher	31	2022

SYSTEM NAME / COUNTY:

|--|

CONTRIBUTIONS IN AID OF CONSTRUCTION ACCOUNT 271

DESCRIPTION (a)	REFERENCE (b)		TER c)
Balance first of year		\$9	53,870
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)	\$	8,145
Total Credits		\$	8,145
Less debits charged during the year (All debits charged during the year must be explained below)		s	
Total Contributions In Aid of Construction		\$9	62,015

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:	

SYSTEM NAME / COUNTY:

Harbor / Lake

WATER CIAC SCHEDULE "A"

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

DESCRIPTION OF CHARGE (a)	NUMBER OF CONNECTIONS (b)	RGE PER NECTION (c)	Al	MOUNT (d)
Main Extension Meter Installation Plant Capacity Service Installation	9 9 9	\$ 457 85 263 100	\$	4,113 765 2,367 900 0 0
Total Credits			s	8,145

ACCUMULATED AMORTIZATION OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION

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

W-8(a)	
GROUP	

SYSTEM NAME / COUNTY:

Harbor / Lake

WATER CIAC SCHEDULE "B"

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

DESCRIPTION (a)	INDICATE CASH OR PROPERTY (b)	AMOUNT (c)
NONE		\$
<u> </u>		
Total Credits		\$o

SYSTEM NAME / COUNTY: Harbor / Lake

WATER OPERATING REVENUE

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS * (c)	YEAR END NUMBER OF CUSTOMERS (d)	AMOUNT (e)
	Water Sales:			
460	Unmetered Water Revenue			\$
	Metered Water Revenue:			
461.1	Sales to Residential Customers	722	747	402,169
461.2	Sales to Commercial Customers	10	10	7,317
461.3	Sales to Industrial Customers			
461.4	Sales to Public Authorities	5 2		
461.5	Sales Multiple Family Dwellings			
	Total Metered Sales	732_	757	\$409,486_
	Fire Protection Revenue:			
462.1	Public Fire Protection			
462.2	Private Fire Protection			
	Total Fire Protection Revenue	0	0	\$0
464	Other Sales To Public Authorities			
465	Sales To Irrigation Customers		87	58,610
466	Sales For Resale			
467	Interdepartmental Sales			
	Total Water Sales	732	844	\$ 468,096
	Other Water Revenues:	.		i
469	Guaranteed Revenues (Including Allowance	for Funds Prudently In	vested or AFPI)	\$ 5,048
470				
471	471 Miscellaneous Service Revenues			3,012
472	Rents From Water Property			
473	Interdepartmental Rents			
474	Other Water Revenues			
	Total Other Water Revenues			
Total Water Operating Revenues			\$ 476,156	

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

SYSTEM NAME / COUNTY: Harbor / Lake

WATER UTILITY EXPENSE ACCOUNT MATRIX

ACCT. NO. (a)	ACCOUNT NAME (b)	CURRENT YEAR (c)	.1 SOURCE OF SUPPLY AND EXPENSES - OPERATIONS (d)	.2 SOURCE OF SUPPLY AND EXPENSES - MAINTENANCE (e)
601	Salaries and Wages - Employees	\$ 0	\$	\$
603	Salaries and Wages - Employees Salaries and Wages - Officers,		Ψ	
005	Directors and Majority Stockholders	37,000		
604	Employee Pensions and Benefits	0	S	
610	Purchased Water	0		No. Jelo
615	Purchased Power	61,065	61,065	
616	Fuel for Power Production	0		
618	Chemicals	10,582	10,582	
620	Materials and Supplies	0		3
631	Contractual Services-Engineering	0		
632	Contractual Services - Accounting	288		
633	Contractual Services - Legal	309		
634	Contractual Services - Mgt. Fees	0		
635	Contractual Services - Testing	0		
636	Contractual Services - Other	206,075	781	781
641	Rental of Building/Real Property	0		
642	Rental of Equipment	0		
650	Transportation Expenses	0		
656	Insurance - Vehicle	0		
657	Insurance - General Liability	4,661		
658	Insurance - Workman's Comp.	0		
659	Insurance - Other	0		
660	Advertising Expense	0		
666	Regulatory Commission Expenses			
	- Amortization of Rate Case Expense	0		
667	Regulatory Commission ExpOther	0		
668	Water Resource Conservation Exp.	0		
670	Bad Debt Expense	1,294		
675	Miscellaneous Expenses	5,034		
Total Water Utili	ty Expenses	\$326,308	\$72,428	\$781_

UTILITY NAME: Florida Community Water Systems, Inc.

December 31, 2022

SYSTEM NAME / COUNTY: Harbor / Lake

WATER UTILITY EXPENSE ACCOUNT MATRIX

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

W-10(b) GROUP _____

SYSTEM NAME / COUNTY:

Harbor / Lake

PUMPING AND PURCHASED WATER STATISTICS

		FINISHED	WATER USED	TOTAL WATER		
	WATER	WATER	FOR LINE	PUMPED AND	WATER SOLI	
	PURCHASED	PUMPED	FLUSHING,	PURCHASED	то	
	FOR RESALE	FROM WELLS	FIGHTING	(Omit 000's)	CUSTOMER	
MONTH	(Omit 000's)	(Omit 000's)	FIRES, ETC.	[(b)+(c)-(d)]	(Omit 000's)	
(a)	(b)	(c)	(d)	(e)	(f)	
January		23,198	23	23,175	20,843	
February		22,589	30	22,559	18,634	
March		23,534	0	23,534	22,987	
April		27,595	0	27,595	27,847	
May		32,116	8	32,108	29,243	
June		28,267	0	28,267	27,105	
July		25,984	0	25,984	26,168	
August		28,995	327	28,669	23,896	
September		21,594	47	21,547	24,090	
October		30,207	167	30,040	24,961	
November		24,008	31	23,977	23,887	
December		23,654	6	23,648	22,627	
Total for Year	. 0	311,740	638	311,102	292,288	
f water is purch	ased for resale, indicate th	e following:				
Vendor		_				
Point of deliv	/ery					
If water is sold t	o other water utilities for r	edistribution, list names	of such utilities below	:		

SOURCE OF SUPPLY

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

W-11
GROUP _____
SYSTEM ____

SYSTEM NAME / COUNTY:

Harbor / Lake

WATER TREATMENT PLANT INFORMATION

Provide a separate sheet for each water treatment facility

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

W-12
GROUP _____
SYSTEM ____

SYSTEM NAME / COUNTY:

Harbor / Lake

CALCULATION OF THE WATER SYSTEM METER EQUIVALENTS

METER SIZE (a)	TYPE OF METER (b)	EQUIVALENT FACTOR (c)	NUMBER OF METERS (d)	TOTAL NUMB OF METER EQUIVALENT (c x d) (e)
Residential, Comn	percial Irrigation	1.0		
5/8"	Displacement	1.0	821	821
3/4"	Displacement	1.5	1	2
1"	Displacement	2.5	7	18
1 1/2"	Displacement or Turbine	5.0	7	35
2"	Displacement, Compound or Turbine	8.0	5	41
3"	Displacement	15.0	2	31
3"	Compound	16.0		
3"	Turbine	17.5		
4"	Displacement or Compound	25.0		
4"	Turbine	30.0		
6"	Displacement or Compound	50.0		
6"	Turbine	62.5		
8"	Compound	80.0		
8"	Turbine	90.0		
10"	Compound	115.0		
10"	Turbine	145.0		
12"	Turbine	215.0		

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:	

W-13
GROUP _____
SYSTEM ____

SYSTEM NAME / COUNTY:

Harbor / Lake

OTHER WATER SYSTEM INFORMATION

Furnish information below for each system. As	eparate page should l	pe supplied where necessary.
1. Present ERCs * the system can efficiently serve.	900	
2. Maximum number of ERCs * which can be served.	900	
3. Present system connection capacity (in ERCs *) using existing	lines.	890
4. Future connection capacity (in ERCs *) upon service area bui	ldout.	900
5. Estimated annual increase in ERCs *.		0
6. Is the utility required to have fire flow capacity? If so, how much capacity is required?	YES 500GPM,RES	
7. Attach a description of the fire fighting facilities.	8	- :
Describe any plans and estimated completion dates for any en Additional back up third well.	largements or improv	vements of this system:
9. When did the company last file a capacity analysis report with10. If the present system does not meet the requirements of DEP		N/A
a. Attach a description of the plant upgrade nece	ssary to meet the DE	P rules. N/A
b. Have these plans been approved by DEP?	N/A	
c. When will construction begin?		
d. Attach plans for funding the required upgradi	ng.	
e. Is this system under any Consent Order with I	DEP?	·
11. Department of Environmental Protection ID #	3354781	
12. Water Management District Consumptive Use Permit #	279-9	
a. Is the system in compliance with the requirem	ents of the CUP?	Yes
b. If not, what are the utility's plans to gain comp	pliance?	

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

UTILITY NAME:

Florida Community Water Systems, Inc.

SYSTEM NAME / COUNTY:

Jumper	Creek/	Sumter		
--------	--------	--------	--	--

SCHEDULE OF YEAR END WATER RATE BASE

ACCT. NO. (a)	ACCOUNT NAME (b)	CE WATE UTILIT (d)				
101	Utility Plant In Service	W-4(b)	\$	522,057		
	Less:					
	Nonused and Useful Plant (1)		-			
108	Accumulated Depreciation	W-6(b)		341,646		
110	Accumulated Amortization	F-8	_	317		
271	Contributions in Aid of Construction	W-7	_	160,746		
252	Advances for Construction	F-20	_			
	Subtotal		\$	19,349		
272	Add: Accumulated Amortization of Contributions in Aid of Construction	W-8(a)	\$	95,182		
	Subtotal		\$	114,531		
	Plus or Minus:					
114	Acquisition Adjustments (2)	F-7	l	(208,895)		
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7		146,863		
	Working Capital Allowance (3)			3,380		
	Other (Specify):		_			
			-			
	WATER RATE BASE		\$	55,879		
w	WATER OPERATING INCOME W-3					
A	ACHIEVED RATE OF RETURN (Water Operating Income / Water Rate Base)					

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.

W-2	
GROUP	

SYSTEM NAME / COUNTY:

Jumper Creek / Sumter

WATER OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	C	URRENT YEAR (d)
	UTILITY OPERATING INCOME			
400	Operating Revenues	W-9	\$	39,34
469	Less: Guaranteed Revenue and AFPI	W-9		(
	Net Operating Revenues		\$	39,34
401	Operating Expenses	W-10(a)	\$	27,04
403	Depreciation Expense	W-6(a)		19,50
403	Less: Amortization of CIAC		-	6,02
	Less: Amortization of CIAC	W-8(a)	-	6,02.
	Net Depreciation Expense		\$	13,48
406	Amortization of Utility Plant Acquisition Adjustment	F-7		(5,14
407	Amortization Expense (Other than CIAC)	F-8		3
	Taxes Other Than Income			
408.10				1.00
	Utility Regulatory Assessment Fee		 	1,92
408.11	Property Taxes		- 1	50
408.12	Payroll Taxes			
408.13	Other Taxes and Licenses		-	-
408	Total Taxes Other Than Income		\$	2,42
409.1	Income Taxes			
410.10	Deferred Federal Income Taxes		1 -	
410.11	Deferred State Income Taxes			
411.10	Provision for Deferred Income Taxes - Credit			
412.10	Investment Tax Credits Deferred to Future Periods		1 =	
412.11	Investment Tax Credits Restored to Operating Income			
	Utility Operating Expenses		\$	37,83
	Utility Operating Income		\$_	1,50
	Add Back:	T		
469	Guaranteed Revenue (and AFPI)	W-9	\$	
413	Income From Utility Plant Leased to Others		_	
414	Gains (losses) From Disposition of Utility Property		_	
420	Allowance for Funds Used During Construction			
	Total Utility Operating Income		s	1,50

SYSTEM NAME / COUNTY:

Jumper Creek / Sumter

WATER UTILITY PLANT ACCOUNTS

ACCT.			PREVIOUS	Т		Т		(URRENT
NO.	ACCOUNT NAME		YEAR	1	ADDITIONS	RET	TREMENTS	l	YEAR
(a)	(b)		(c)		(d)		(e)		(f)
301	Organization	\$	1,370	\$		\$		\$	1,370
302	Franchises			1 5		1			0
303	Land and Land Rights		2,272	[2,272
304	Structures and Improvements		6,486	5					6,486
305	Collecting and Impounding Reservoirs				=				0
306	Lake, River and Other Intakes			1					0
307	Wells and Springs		59,478]					59,478
308	Infiltration Galleries and Tunnels			5				S	0
309	Supply Mains			1					0
310	Power Generation Equipment		2,070]		1			2,070
311	Pumping Equipment		7,554	15	874				8,428
320	Water Treatment Equipment		275,782						275,782
330	Distribution Reservoirs and Standpipes								0
331	Transmission and Distribution Mains		85,232	1	3,115		(2,337)	1	86,011
333	Services		38,840	1.					38,840
334	Meters and Meter Installations		14,026	1 5	478		(226)	185	14,278
335	Hydrants		27,042	1					27,042
336	Backflow Prevention Devices			18					0
339	Other Plant Miscellaneous Equipment			1				(S==	0
340	Office Furniture and Equipment			L					0
341	Transportation Equipment			13					0
342	Stores Equipment			1.					0
343	Tools, Shop and Garage Equipment								0
344	Laboratory Equipment								0
345	Power Operated Equipment								0
346	Communication Equipment								0
347	Miscellaneous Equipment								0
348	Other Tangible Plant			L					0
	TOTAL WATER PLANT	\$=	520,152	S	4,467	s_	(2,562)	 \$	522,057

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

W-4(a) GROUP_____ YEAR OF REPORT December 31, 2022

Florida Community Water Systems, Inc.

SYSTEM NAME / COUNTY:

UTILITY NAME:

Jumper Creek / Sumter

	ĸi	GENERAL	(h)	S																											i	0 8
	.4 TRANSMISSION AND	DISTRIBUTION	FLANI (g)	S													86,011	38,840	14,278	27,042												\$ 166,171
	.3 WATER	TREATMENT	FLANT (f)	\$											275,782																	\$ 275,782
T MATRIX	2 SOURCE OF SUPPLY	AND PUMPING	PLANT (e)	\$		2,272	6,486			59,478			2,070	8,428																		\$ 78,734
WATER UTILITY PLANT MATRIX	1.	INTANGIBLE	PLANT (d)	\$ 1,370																												\$ 1,370
WATER		CURRENT	YEAR (c)	\$ 1,370	0	2,272	6,486	0	0	59,478	0	0	2,070	8,428	275,782	0	86,011	38,840	14,278	27,042	0	0	0	0	0	0	0	0	0	0	0	\$ 522,057
			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.	S (S)	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	

SYSTEM NAME / COUNTY: Jumper Creek / Sumter

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	32		3.13%
305	Collecting and Impounding Reservoirs			1
306	Lake, River and Other Intakes		2	
307	Wells and Springs	30		3.33%
308	Infiltration Galleries and Tunnels			
309	Supply Mains	35		2.86%
310	Power Generation Equipment	20		5.00%
311	Pumping Equipment	20		5.00%
320	Water Treatment Equipment	22		4.55%
330	Distribution Reservoirs and Standpipes	37		2.70%
331	Transmission and Distribution Mains	43		2.33%
333	Services	40		2.50%
334	Meters and Meter Installations	20	-	5.00%
335	Hydrants	45		2.22%
336	Backflow Prevention Devices	15		6.67%
339	Other Plant Miscellaneous Equipment	25		4.00%
340	Office Furniture and Equipment	15		6.67%
341	Transportation Equipment	6		16.67%
342	Stores Equipment	18		5.56%
343	Tools, Shop and Garage Equipment	16		6.25%
344	Laboratory Equipment	15		6.67%
345	Power Operated Equipment	12		8.33%
346	Communication Equipment	10		10.00%
347	Miscellaneous Equipment	15		6.67%
348	Other Tangible Plant	10		10.00%
Water	r Plant Composite Depreciation Rate *	1	1-	

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

W-5 GROUP_____

Florida Community Water Systems, Inc.

YEAR OF REPORT December 31, 2022

SYSTEM NAME / COUNTY:

UTILITY NAME:

Jumper Creek / Sumter

	TOTAL	(d+e)	()	\$ 203	0	0	1,983	0	0	104	409	12,536	0	1,994	971	705	601	0	0	0	٥	0	0	0	0	0	0	0		19,504
PRECIATION	danto	CREDITS *	(e)	¢														8						3					9	0
MULATED DE		ACCRUALS	(d)	\$ 203			1,983			104	409	12,536		1,994	971	705	601													19,504
WATER ACCU	BALANCE	OF YEAR	(c)	\$ 3,165			31,816		2	964	2,536	223,928		32,263	15,927	8,140	5,965		1											\$ 324,704
ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION		ACCOUNT NAME	(b)	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
	200	ACCI.	(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

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

W-6(a) GROUP

5

YEAR OF REPORT December 31, 2022

Florida Community Water Systems, Inc.

SYSTEM NAME / COUNTY:

UTILITY NAME:

Jumper Creek / Sumter

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

				COST OF REMOVAL	TOTAI.	BALANCE AT
ACCT.		PLANT	SALVAGE AND	AND OTHER	CHARGES	END OF YEAR
NO.	ACCOUNT NAME	RETIRED	INSURANCE	CHARGES	(g-h+i)	(c+f-j)
(a)	(b)	(g)	(J)	(1)	()	3
304	Structures and Improvements	\$	€9	\$	0	\$ 3,368
305	Collecting and Impounding Reservoirs				0	0
306	Lake, River and Other Intakes				0	0
307	Wells and Springs				0	33,799
308	Infiltration Galleries and Tunnels				0	0
309	Supply Mains				0	0
310	Power Generation Equipment				0	1,067
311	Pumping Equipment				0	2,945
320	Water Treatment Equipment				0	236,463
330	Distribution Reservoirs and Standpipes				0	0
331	Transmission and Distribution Mains	2,337			2,337	31,921
333	Services				0	16,898
334	Meters and Meter Installations	226			226	8,619
335	Hydrants				0	995'9
336	Backflow Prevention Devices				0	0
339	Other Plant Miscellaneous Equipment				0	0
340	Office Furniture and Equipment				0	0
341	Transportation Equipment				0	0
342	Stores Equipment				0	0
343	Tools, Shop and Garage Equipment				0	0
344	Laboratory Equipment				0	0
345	Power Operated Equipment				0	0
346	Communication Equipment				0	0
347	Miscellaneous Equipment				0	0
348	Other Tangible Plant		9		0	0
TOTAL V	TOTAL WATER ACCUMULATED DEPRECIATION	\$ 2,562	0	0	\$ 2,562	\$ 341,646

W-6(b) GROUP

Use () to denote reversal entries.

YEAR	OF	RE	PORT
Decen	nher	31	2022

SYSTEM NAME / COUNTY:

Jumper Creek / Sumter

CONTRIBUTIONS IN AID OF CONSTRUCTION ACCOUNT 271

DESCRIPTION (a)	REFERENCE (b)		WATER (c)
Balance first of year		\$_	159,646
Add credits during year;			
Contributions received from Capacity,			
Main Extension and Customer Connection Charges	W-8(a)	\$_	1,100
Contributions received from Developer or		l	
Contractor Agreements in cash or property	W-8(b)	-	
Total Credits		\$_	1,100
Less debits charged during the year			
(All debits charged during the year must be explained below)		\$_	
Total Contributions In Aid of Construction		\$_	160,746

Total Contributions in Fig. of Constitution	100,740
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:	

SYSTEM NAME / COUNTY: Jumper Creek / Sumter

WATER CIAC SCHEDULE "A"

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

DESCRIPTION OF CHARGE (a)	NUMBER OF CONNECTIONS (b)	CHARGE PER CONNECTION (c)	AMOUNT (d)
Meter Installations	5	\$	\$ 1,100 0 0 0 0 0 0 0 0 0
Total Credits			\$1,100

ACCUMULATED AMORTIZATION OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION

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

W-8(a)	
GROUP	

SYSTEM NAME / COUNTY:

Jumper Creek / Sumter

WATER CIAC SCHEDULE "B"

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

DESCRIPTION (a)	INDICATE CASH OR PROPERTY (b)	AMOUNT (c)
NONE		\$
	1	
	3 	
	,	
	ļ 	
	-	
Total Credits		\$o

SYSTEM NAME / COUNTY: Jumper Creek / Sumter

WATER OPERATING REVENUE

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS * (c)	YEAR END NUMBER OF CUSTOMERS (d)	AMOUNT (e)
460	Water Sales: Unmetered Water Revenue			s
400	Metered Water Revenue:			Ф
461.1	Sales to Residential Customers	57	59	20.505
461.2	Sales to Commercial Customers	- 37	39	38,585
461.3	Sales to Commercial Customers	-	 	
461.4	Sales to Public Authorities		·	
461.5	Sales Multiple Family Dwellings		:	
,,,,,,	Total Metered Sales	57_	59	\$38,585_
	Fire Protection Revenue:			
462.1	Public Fire Protection			
462.2	Private Fire Protection			
	Total Fire Protection Revenue	0	0	\$0
464	Other Sales To Public Authorities			
465	Sales To Irrigation Customers			
466	Sales For Resale			
467	Interdepartmental Sales			
	Total Water Sales	57	59	\$38,585
	Other Water Revenues:			
469	Guaranteed Revenues (Including Allowance	for Funds Prudently In	vested or AFPI)	\$
470	Forfeited Discounts			
471	Miscellaneous Service Revenues			762
472	Rents From Water Property			
473	Interdepartmental Rents			
474	Other Water Revenues			
	Total Other Water Revenues			\$762_
	Total Water Operating Revenues			\$39,347

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

SYSTEM NAME / COUNTY: Jumper Creek / Sumter

WATER UTILITY EXPENSE ACCOUNT MATRIX

ACCT. NO. (a)	ACCOUNT NAME (b)	CURRENT YEAR (c)	.1 SOURCE OF SUPPLY AND EXPENSES - OPERATIONS (d)	.2 SOURCE OF SUPPLY AND EXPENSES - MAINTENANCE
(a)	(b)	(e)	(u)	(e)
601	Salaries and Wages - Employees	\$ 0	s	\$
603	Salaries and Wages - Officers,	-		
	Directors and Majority Stockholders	2,300		
604	Employee Pensions and Benefits	0		
610	Purchased Water	0		E. 100 Sec.
615	Purchased Power	1,357	1,357	
616	Fuel for Power Production	0		
618	Chemicals	440	440	
620	Materials and Supplies	0		
631	Contractual Services-Engineering	0		
632	Contractual Services - Accounting	288		
633	Contractual Services - Legal	17		
634	Contractual Services - Mgt. Fees	0		
635	Contractual Services - Testing	0		
636	Contractual Services - Other	22,319	85	85
641	Rental of Building/Real Property	0		
642	Rental of Equipment	0		-
650	Transportation Expenses	0		
656	Insurance - Vehicle	0		
657	Insurance - General Liability	262	1	
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	0		
668	Water Resource Conservation Exp.	0		
670	Bad Debt Expense	(45)		
675	Miscellaneous Expenses	103		
Total Water Utili	ty Expenses	\$	\$1,881	\$85_

December 31, 2022

UTILITY NAME: Florida Community Water Systems, Inc.

SYSTEM NAME / COUNTY: Jumper Creek / Sumter

WATER UTILITY EXPENSE ACCOUNT MATRIX

.3	.4	.5	.6	.7	.8
WATER	WATER		TRANSMISSION	L ^o	
TREATMENT			& DISTRIBUTIO	CUSTOMER	ADMIN. &
EXPENSES -	EXPENSES -	EXPENSES -	EXPENSES -	ACCOUNTS	GENERAL
OPERATIONS	MAINTENANCE	OPERATIONS	MAINTENANCE	EXPENSE	EXPENSES
(f)	(g)	(h)	(i)	(j)	(k)
\$	\$	\$	\$	\$	\$
		4			2,300.04
					8
			و بالسو		
		*			(
			S		
) 		
	·	-	·		288
		-		===	17
			3======================================) 	
-	7	-		·	
6,973		6,394	762	1,944	6,078
3,7.12		- 3,57	(, 	
-	3				
					262
				2	
11 14/3/2					
다 교생들은					
			8		
	811 179		1 1 2 2 11	(45)	102
					103
6 072	• ^	\$ 6,394	\$ 762	\$ 1,899	\$ 0.047
\$6,973	\$0	\$ 6,394	\$	\$1,899	\$9,047
L					L

W-10(b) GROUP _____

SYSTEM NAME / COUNTY:

Jumper Creek / Sumter

PUMPING AND PURCHASED WATER STATISTICS

MONTH (a) January February March April May June July August September October November December	WATER PURCHASED FOR RESALE (Omit 000's) (b)	FINISHED WATER PUMPED FROM WELLS (Omit 000's) (c) 492 217 248	WATER USED FOR LINE FLUSHING, FIGHTING FIRES, ETC. (d) 211 2	TOTAL WATER PUMPED AND PURCHASED (Omit 000's) [(b)+(c)-(d)] (e) 280	WATER SOLD TO CUSTOMERS (Omit 000's) (f)	
(a) January February March April May June July August September October November	PURCHASED FOR RESALE (Omit 000's)	PUMPED FROM WELLS (Omit 000's) (c) 492 217	FLUSHING, FIGHTING FIRES, ETC. (d) 211	PURCHASED (Omit 000's) [(b)+(c)-(d)] (e)	TO CUSTOMERS (Omit 000's) (f)	
(a) January February March April May June July August September October November	FOR RESALE (Omit 000's)	FROM WELLS (Omit 000's) (c) 492 217	FIGHTING FIRES, ETC. (d) 211	(Omit 000's) [(b)+(c)-(d)] (e)	CUSTOMERS (Omit 000's) (f)	
(a) January February March April May June July August September October November	(Omit 000's)	(Omit 000's) (c) 492 217	FIRES, ETC. (d)	[(b)+(c)-(d)] (e)	(Omit 000's) (f)	
(a) January February March April May June July August September October November		(c) 492 217	(d) 211	(e)	(f)	
January February March April May June July August September October November	(b)	492 217	211			
February March April May June July August September October November		217		280	0.51	
March April May June July August September October November			2		251	
April May June July August September October November		248	<u></u>	214	225	
May June July August September October November			1	247	212	
June July August September October November		241	1	240	231	
July August September October November		372	4	368	282	
August September October November		335	0	335	415	
September October November		303	1	302	299	
October November		346	3	343	263	
November		290	0	290	317	
		279	0	279	272	
Dogombor		262	0	262	251	
December		307	0	307	242	
Total for Year	0	3,690	224	3,467	3,260	
If water is purchased for resale, indicate the following: Vendor Point of delivery If water is sold to other water utilities for redistribution, list names of such utilities below:						

SOURCE OF SUPPLY

List for each source of supply:	CAPACITY OF WELL	GALLONS PER DAY FROM SOURCE	TYPE OF SOURCE
WELL #1	576,000	5	DEEP WELL
WELL #2	547,200		DEEP WELL
			-

W-11	
GROUP	
SYSTEM	

YEAR OF REPORT December 31, 2022

UTILITY NAME: Florida Community Water Systems, Inc.

SYSTEM NAME / COUNTY: Jumper Creek / Sumter

WATER TREATMENT PLANT INFORMATION

Provide a separate sheet for each water treatment facility

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

W-12 GROUP_____ SYSTEM _____

SYSTEM NAME / COUNTY:

Jumper Creek / Sumter

CALCULATION OF THE WATER SYSTEM METER EQUIVALENTS

(b)	FACTOR (c)	METERS (d)	EQUIVALENT (c x d) (e)
	1.0		
Displacement		59	59
	1.5		S
	2.5	-	
Displacement or Turbine	5.0		100
	8.0		
Displacement	15.0	,	
Compound	16.0	-	
Turbine	17.5	×	
Displacement or Compound	25.0		
Turbine	30.0		
Displacement or Compound	50.0		
Turbine	62.5		
Compound	80.0		
Turbine	90.0	, <u> </u>	
Compound	115.0	·	
Turbine	145.0		
Turbine	215.0		
	Displacement, Compound or Turbine Displacement Compound Turbine Displacement or Compound Turbine Displacement or Compound Turbine Compound Turbine Compound Turbine Compound Turbine	Displacement 1.5 Displacement 2.5 Displacement or Turbine 5.0 Displacement, Compound or Turbine 8.0 Displacement 15.0 Compound 16.0 Turbine 17.5 Displacement or Compound 25.0 Turbine 30.0 Displacement or Compound 50.0 Turbine 62.5 Compound 80.0 Turbine 90.0 Compound 115.0 Turbine 145.0	Displacement 1.0 59 Displacement 2.5 1.5 Displacement or Turbine 5.0 1.5 Displacement or Turbine 8.0 1.5 Displacement, Compound or Turbine 15.0 1.5 Compound 16.0 17.5 Displacement or Compound 25.0 17.5 Displacement or Compound 30.0 50.0 Turbine 62.5 62.5 Compound 80.0 115.0 Turbine 145.0 145.0

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:			

W-13
GROUP
SYSTEM

SYSTEM NAME / COUNTY:

Jumper Creek / Sumter

OTHER WATER SYSTEM INFORMATION

Furnish information below for each system. A separate page should be supplied where necessary.						
Present ERCs * the system can efficiently serve.	63					
2. Maximum number of ERCs * which can be served.	2. Maximum number of ERCs * which can be served. 63					
3. Present system connection capacity (in ERCs *) using existing	g lines.	57				
4. Future connection capacity (in ERCs *) upon service area but	ldout.	63				
5. Estimated annual increase in ERCs *.		2				
6. Is the utility required to have fire flow capacity? If so, how much capacity is required?	YES 500 GPM					
7. Attach a description of the fire fighting facilities.	Hydrants					
Describe any plans and estimated completion dates for any enlargements or improvements of this system: NONE.						
9. When did the company last file a capacity analysis report with	h the DEP?	N/A				
10. If the present system does not meet the requirements of DEF	rules:					
a. Attach a description of the plant upgrade neces	essary to meet the DEP	rules.	N/A			
b. Have these plans been approved by DEP?	N/A					
c. When will construction begin?						
d. Attach plans for funding the required upgradi	ng.					
e. Is this system under any Consent Order with I	DEP?	•				
11. Department of Environmental Protection ID #	660-5002					
12. Water Management District Consumptive Use Permit #	12434.002					
a. Is the system in compliance with the requirem	nents of the CUP?	Yes				
b. If not, what are the utility's plans to gain compliance?						

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

SYSTEM NAME / COUNTY: Lake Idlewild / Lake

SCHEDULE OF YEAR END WATER RATE BASE

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)		WATER UTILITY (d)
101	Utility Plant In Service	W-4(b)	\$	222,673
	Less: Nonused and Useful Plant (1)			
108	Accumulated Depreciation	W-6(b)		112,166
110	Accumulated Amortization	F-8		0
271	Contributions in Aid of Construction	W-7		91,720
252	Advances for Construction	F-20		
	Subtotal		\$	18,787
272	Add: Accumulated Amortization of Contributions in Aid of Construction	W-8(a)	s	61,464
	Subtotal			
114 115	Plus or Minus: Acquisition Adjustments (2) Accumulated Amortization of Acquisition Adjustments (2) Working Capital Allowance (3) Other (Specify):	F-7 F-7	-	5,169
WATER RATE BASE				85,420
W	WATER OPERATING INCOME W-3			
AC	ACHIEVED RATE OF RETURN (Water Operating Income / Water Rate Base)			

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.

W-2	
GROUP	_

SYSTEM NAME / COUNTY:

Lake Idlewild / Lake

WATER OPERATING STATEMENT

ACCT. NO.	ACCOUNT NAME	REFERENCE PAGE	C	URREN' YEAR
(a)	(b)	(c)		(d)
	UTILITY OPERATING INCOME			
400	Operating Revenues	W-9	\$	52,37
469	Less: Guaranteed Revenue and AFPI	W-9		
	Net Operating Revenues		\$	52,37
401	Operating Expenses	W-10(a)	\$	41,35
403	Dispussion Frances	W ((a)		4.55
403	Depreciation Expense Less: Amortization of CIAC	W-6(a)	-	4,55
	Less: Amortization of CIAC	W-8(a)	┢	1,91
	Net Depreciation Expense		\$	2,64
406	Amortization of Utility Plant Acquisition Adjustment	F-7		
407	Amortization Expense (Other than CIAC)	F-8		
			l	
400.10	Taxes Other Than Income		1	2.5
408.10	Utility Regulatory Assessment Fee		- 1	2,54
408.11	Property Taxes		ļ —	84
408.12	Payroll Taxes		-	
408.13	Other Taxes and Licenses		- 1	
408	Total Taxes Other Than Income		\$	3,39
409.1	Income Taxes		1	
410.10	Deferred Federal Income Taxes		1 -	
410.11	Deferred State Income Taxes		1 -	
411.10	Provision for Deferred Income Taxes - Credit		1 -	
412.10	Investment Tax Credits Deferred to Future Periods		1 =	
412.11	Investment Tax Credits Restored to Operating Income		1 -	
	Utility Operating Expenses		\$	47,3
	Utility Operating Income		\$_	4,98
	Add Back:		\top	
469	Guaranteed Revenue (and AFPI)	W-9	_s	
413	Income From Utility Plant Leased to Others			
414	Gains (losses) From Disposition of Utility Property			
420	Allowance for Funds Used During Construction			
	Total Utility Operating Income		\$	4,9

SYSTEM NAME / COUNTY:

Lake Idlewild / Lake

WATER UTILITY PLANT ACCOUNTS

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

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

W-4(a) GROUP _____ YEAR OF REPORT December 31, 2022

Florida Community Water Systems, Inc.

SYSTEM NAME / COUNTY:

UTILITY NAME:

Lake Idlewild / Lake

SYSTEM NAME / COUNTY:

Lake Idlewild / Lake

BASIS FOR WATER DEPRECIATION CHARGES

		AVERAGE	AVERAGE	DEPRECIATIO
		SERVICE	NET	RATE APPLIE
ACCT.		LIFE IN	SALVAGE IN	IN PERCENT
NO.	ACCOUNT NAME	YEARS	PERCENT	(100% - d)/c
(a)	(b)	(c)	(d)	(e)
304	Structures and Improvements	32		3.13%
305	Collecting and Impounding Reservoirs			,
306	Lake, River and Other Intakes			
307	Wells and Springs	30		3.33%
308	Infiltration Galleries and Tunnels			
309	Supply Mains	35		2.86%
310	Power Generation Equipment	20		5.00%
311	Pumping Equipment	20		5.00%
320	Water Treatment Equipment	22	3	4.55%
330	Distribution Reservoirs and Standpipes	37	8	2.70%
331	Transmission and Distribution Mains	43		2.33%
333	Services	40		2.50%
334	Meters and Meter Installations	20		5.00%
335	Hydrants	45		2.22%
336	Backflow Prevention Devices	15		6.67%
339	Other Plant Miscellaneous Equipment	25		4.00%
340	Office Furniture and Equipment	15		6.67%
341	Transportation Equipment	6		16.67%
342	Stores Equipment	18		5.56%
343	Tools, Shop and Garage Equipment	16		6.25%
344	Laboratory Equipment	15		6.67%
345	Power Operated Equipment	12		8.33%
346	Communication Equipment	10		10.00%
347	Miscellaneous Equipment	15	T	6.67%
348	Other Tangible Plant	10		10.00%

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

YEAR OF REPORT December 31, 2022

Florida Community Water Systems, Inc.

SYSTEM NAME / COUNTY:

UTILITY NAME:

Lake Idlewild / Lake

- 1																													
	TOTAL CREDITS	(d+e)	9	\$ 176	0	0	1,013	0	468	0	0	0	906	1,551	44	152	245	0	0	0	0	0	0	0	0	0	0	0	4,556
PRECIATION	OTHER	CREDITS *	(e)	643																									0
MULATED DE		ACCRUALS	(p)	\$ 176			1,013		468				906	1,551	44	152	245												4,556
WATER ACCU	BALANCE AT BEGINNING	OF YEAR	(c)	\$ 2.162			1,089		7,206	3,038	20,285	20,337	7,207	35,422	180	9,075	1,697												\$ 107,698
ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION		ACCOUNT NAME	(b)	Structures and Improvements	Collecting and Innounding 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.	NO.	(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

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

W-6(a) GROUP

YEAR OF REPORT December 31, 2022

Florida Community Water Systems, Inc.

SYSTEM NAME / COUNTY:

UTILITY NAME:

Lake Idlewild / Lake

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

	ANALISIS OF ENIMES IN WATER ACCOMPANIES AND MINISTER (COLUMNICS)	IN WAIEN AC	T THE TOTAL OF	E INECTALIO	(2011)	
				COST OF		
				REMOVAL	TOTAL	BALANCE AT
ACCT.		PLANT	SALVAGE AND	AND OTHER	CHARGES	END OF YEAR
NO.	ACCOUNT NAME	RETIRED	INSURANCE	CHARGES	(g-h+i)	(c+f-j)
(a)	(q)	(g)	(h)	(1)	()	(k)
304	Structures and Improvements	69	64	69	0 \$	\$ 2,338
305	Collecting and Impounding Reservoirs				0	0
306	Lake, River and Other Intakes				0	0
307	Wells and Springs				0	2,102
308	Infiltration Galleries and Tunnels				0	0
309	Supply Mains				0	7,674
310	Power Generation Equipment				0	3,038
311	Pumping Equipment				0	20,285
320	Water Treatment Equipment				0	20,337
330	Distribution Reservoirs and Standpipes				0	8,114
331	Transmission and Distribution Mains				0	36,973
333	Services				0	224
334	Meters and Meter Installations	88			88	9,138
335	Hydrants				0	1,942
336	Backflow Prevention Devices				0	0
339	Other Plant Miscellaneous Equipment				0	0
340	Office Furniture and Equipment				0	0
341	Transportation Equipment				0	0
342	Stores Equipment				0	0
343	Tools, Shop and Garage Equipment				0	0
344	Laboratory Equipment				0	0
345	Power Operated Equipment				0	0
346	Communication Equipment				0	0
347	Miscellaneous Equipment				0	0
348	Other Tangible Plant				0	0
TOTAL V	TOTAL WATER ACCUMULATED DEPRECIATION	∞ ∞	0	0	88	\$ 112,166

W-6(b) GROUP

Use () to denote reversal entries.

YEAR	OF	RE	PORT
Decen	nher	31	2022

SYSTEM NAME / COUNTY: Lake Idlewild / Lake

CONTRIBUTIONS IN AID OF CONSTRUCTION ACCOUNT 271

ACCOUNT 2/1		
DESCRIPTION (a)	REFERENCE (b)	ATER (c)
Balance first of year		\$ 91,720
Add credits during year: Contributions received from Capacity,		
Main Extension and Customer Connection Charges	W-8(a)	\$ 0
Contributions received from Developer or		
Contractor Agreements in cash or property	W-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		\$ 91,720

	Total Collinidations in Aut of Collination	Ψ
	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:	
_		

SYSTEM NAME / COUNTY: Lake Idlewild / Lake

WATER CIAC SCHEDULE "A"

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

DESCRIPTION OF CHARGE (a)	NUMBER OF CONNECTIONS (b)	CHARGE PER CONNECTION (c)	AMOUNT (d)
		\$	\$ 0 0 0 0 0 0 0 0
Total Credits			\$0

ACCUMULATED AMORTIZATION OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION

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

W-8(a)	
GROUP	

SYSTEM NAME / COUNTY: Lake Idlewild / Lake

WATER CIAC SCHEDULE "B"

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

DESCRIPTION (a)	INDICATE CASH OR PROPERTY (b)	AMOUNT (c)
NONE		\$
	· 	-
	:	
		50
Total Credits	A	\$0

SYSTEM NAME / COUNTY:

Lake Idlewild / Lake

WATER OPERATING REVENUE

ACCT. NO.	DESCRIPTION	BEGINNING YEAR NO. CUSTOMERS *	YEAR END NUMBER OF CUSTOMERS	AMOUNT	
(a)	(b)	(c)	(d)	(e)	
	Water Sales:				
460	Unmetered Water Revenue			\$	
	Metered Water Revenue:				
461.1	Sales to Residential Customers	67	75	52,064	
461.2	Sales to Commercial Customers				
461.3	Sales to Industrial Customers				
461.4	Sales to Public Authorities				
461.5	Sales Multiple Family Dwellings		- 4	-	
	Total Metered Sales		75	\$52,064_	
	Fire Protection Revenue:				
462.1	Public Fire Protection				
462.2	Private Fire Protection				
	Total Fire Protection Revenue	0	0	so	
464	Other Sales To Public Authorities				
465	Sales To Irrigation Customers				
466	Sales For Resale				
467	Interdepartmental Sales				
	Total Water Sales	67		\$ 52,064	
	Other Water Revenues:				
469	Guaranteed Revenues (Including Allowance	for Funds Prudently Inv	vested or AFPI)	\$	
470	Forfeited Discounts				
471	Miscellaneous Service Revenues			308	
472	Rents From Water Property				
473	Interdepartmental Rents				
474	Other Water Revenues				
	Total Other Water Revenues				
	\$52,372				

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

SYSTEM NAME / COUNTY: Lake Idlewild / Lake

WATER UTILITY EXPENSE ACCOUNT MATRIX

ACCT. NO.	ACCOUNT NAME		CURRENT YEAR	.1 SOURCE OF SUPPLY AND EXPENSES - OPERATIONS	.2 SOURCE OF SUPPLY AND EXPENSES - MAINTENANCE
(a)	(b)	╁	(c)	(d)	(e)
601	Salaries and Wages - Employees	s	0	s	s
603	Salaries and Wages - Officers,	-			
000	Directors and Majority Stockholders		5,000		
604	Employee Pensions and Benefits	-	0		
610	Purchased Water		0	-	
615	Purchased Power	1 -	3,577	3,577	
616	Fuel for Power Production	1 -	0		
618	Chemicals	1 -	249	-	
620	Materials and Supplies	-	0		
631	Contractual Services-Engineering		0		
632	Contractual Services - Accounting	1	575		
633	Contractual Services - Legal	1 -	25		
634	Contractual Services - Mgt. Fees		0		
635	Contractual Services - Testing	1 -	319		
636	Contractual Services - Other		29,654	112	112
641	Rental of Building/Real Property	7	0		
642	Rental of Equipment		0		
650	Transportation Expenses		0		
656	Insurance - Vehicle		0		
657	Insurance - General Liability		371		
658	Insurance - Workman's Comp.		0		
659	Insurance - Other		0		
660	Advertising Expense		0		
666	Regulatory Commission Expenses				
	- Amortization of Rate Case Expense		0		
667	Regulatory Commission ExpOther	1.	0		
668	Water Resource Conservation Exp.		0		
670	Bad Debt Expense		1,078		
675	Miscellaneous Expenses		504		
Total Water Utili	ty Expenses	\$ =	41,351	\$3,689_	\$112_

December 31, 2022

UTILITY NAME: Florida Community Water Systems, Inc.

SYSTEM NAME / COUNTY : Lake Idlewild / Lake

WATER UTILITY EXPENSE ACCOUNT MATRIX

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

W-10(b) GROUP ____

SYSTEM NAME / COUNTY: Lake Idlewild / Lake

PUMPING AND PURCHASED WATER STATISTICS

PUR FOR	ATER CHASED RESALE nit 000's) (b)	WATER PUMPED FROM WELLS (Omit 000's) (c) 1,208 1,008 1,199 1,361	FOR LINE FLUSHING, FIGHTING FIRES, ETC. (d) 150 0 0 0	PUMPED AND PURCHASED (Omit 000's) [(b)+(c)-(d)] (e) 1,058 1,008 1,199	WATER SOL TO CUSTOMER (Omit 000's) (f) 873 974 941
MONTH (a) January February March April May	RESALE nit 000's)	FROM WELLS (Omit 000's) (c) 1,208 1,008 1,199 1,361	FIGHTING FIRES, ETC. (d) 150 0 0	(Omit 000's) [(b)+(c)-(d)] (e) 1,058 1,008	CUSTOMER (Omit 000's) (f) 873 974
MONTH (a) January February March April May	nit 000's)	(Omit 000's) (c) 1,208 1,008 1,199 1,361	FIRES, ETC. (d) 150 0 0	[(b)+(c)-(d)] (e) 1,058 1,008	(Omit 000's) (f) 873 974
(a) January February March April May		(c) 1,208 1,008 1,199 1,361	(d) 150 0 0	(e) 1,058 1,008	(f) 873 974
(a) January February March April May		(c) 1,208 1,008 1,199 1,361	(d) 150 0 0	(e) 1,058 1,008	(f) 873 974
February March April May		1,008 1,199 1,361	0	1,008	974
March April May		1,199 1,361	0		-
April May		1,361		1,199	941
May					
			0	1,361	1,243
June		1,583	0	1,583	1,441
		1,295	0	1,295	1,359
July		1,137	13	1,124	1,140
August		1,301	41	1,260	1,052
September		906	0	906	1,068
October		1,400	3	1,397	877
November		1,076	0	1,076	1,173
December		1,272	0	1,272	1,174
Total for Year	0	14,747	207	14,539	13,315

SOURCE OF SUPPLY

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

W-11	
GROUP	
CVCTEM	

YEAR OF REPORT December 31, 2022

UTILITY NAME: Florida Community Water Systems, Inc.

SYSTEM NAME / COUNTY:

Lake Idlewild / Lake

WATER TREATMENT PLANT INFORMATION

Provide a separate sheet for each water treatment facility

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

W-12
GROUP____
SYSTEM ____

YEAR OF REPORT
December 31, 2022

SYSTEM NAME / COUNTY:

Lake Idlewild / Lake

CALCULATION OF THE WATER SYSTEM METER EQUIVALENTS

METER SIZE (a)	TYPE OF METER (b)	EQUIVALENT FACTOR (c)	NUMBER OF METERS (d)	TOTAL NUMBE OF METER EQUIVALENT (c x d) (e)
All Customers		1.0		
5/8"	Displacement	1.0	75	75
3/4"	Displacement	1.5	-	1
1"	Displacement	2.5		
1 1/2"	Displacement or Turbine	5.0		
2"	Displacement, Compound or Turbine	8.0	M ====================================	
3"	Displacement	15.0		
3"	Compound	16.0		
3"	Turbine	17.5		
4"	Displacement or Compound	25.0		
4"	Turbine	30.0		
6"	Displacement or Compound	50.0		
6"	Turbine	62.5		
8"	Compound	80.0		
8"	Turbine	90.0	,,	
10"	Compound	115.0		
10"	Turbine	145.0	h	C1
12"	Turbine	215.0	8======================================	

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:	

W-13	
GROUP	
SYSTEM	

SYSTEM NAME / COUNTY:

Lake Idlewild / Lake

OTHER WATER SYSTEM INFORMATION

Furnish information below for each system. As	separate page should l	be supplied where necessary.
1. Present ERCs * the system can efficiently serve.	76	
2. Maximum number of ERCs * which can be served.	1234	
3. Present system connection capacity (in ERCs *) using existing	g lines.	67
4. Future connection capacity (in ERCs *) upon service area but	ildout.	76
5. Estimated annual increase in ERCs *.		0
6. Is the utility required to have fire flow capacity? If so, how much capacity is required?	No N/A	
7. Attach a description of the fire fighting facilities.	-	_
Describe any plans and estimated completion dates for any er NONE.	nlargements or improv	vements of this system:
9. When did the company last file a capacity analysis report wit	h the DEP?	N/A
10. If the present system does not meet the requirements of DER	Prules:	
a. Attach a description of the plant upgrade neces	essary to meet the DE	P rules. N/A
b. Have these plans been approved by DEP?	N/A	
c. When will construction begin?		
d. Attach plans for funding the required upgradi	ng.	
e. Is this system under any Consent Order with	DEP?	
11. Department of Environmental Protection ID #	3354656	
12. Water Management District Consumptive Use Permit #	5753	
a. Is the system in compliance with the requiren	nents of the CUP?	Yes
b. If not, what are the utility's plans to gain com	pliance?	¥

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

UTILITY NAME:

Florida Community Water Systems, Inc.

December 31, 2022

SYSTEM NAME / COUNTY:

SCHEDULE OF YEAR END WATER RATE BASE

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)		WATER UTILITY (d)	
101	Utility Plant In Service	W-4(b)	\$	350,720	
	Less:		\vdash		
	Nonused and Useful Plant (1)		l _		
108	Accumulated Depreciation	W-6(b)		138,216	
110	Accumulated Amortization	F-8	1_	605	
271	Contributions in Aid of Construction	W-7	_	124,692	
252	Advances for Construction	F-20	<u> </u>		
	Subtotal		\$_	87,206	
272	Add: Accumulated Amortization of Contributions in Aid of Construction	W-8(a)	s	12,618	
	Subtotal		\$_	99,824	
	Plus or Minus:		1		
114	Acquisition Adjustments (2)	F-7	J _		
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	l _		
	Working Capital Allowance (3)		J _	7,108	
	Other (Specify):		-		
			H		
	WATER RATE BASE		\$_	106,932	
V	WATER OPERATING INCOME W-3				
A	ACHIEVED RATE OF RETURN (Water Operating Income / Water Rate Base)				

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.

W-2	
GROUP	

SYSTEM NAME / COUNTY: Lakeside / Lake

WATER OPERATING STATEMENT

NO.	ACCOUNT NAME	REFERENCE PAGE	C	URREN YEAF
(a)	(b)	(c)	-	(d)
	UTILITY OPERATING INCOME		١.	
400	Operating Revenues	W-9	\$_	88,8
469	Less: Guaranteed Revenue and AFPI	W-9	₩	
	Net Operating Revenues		\$_	88,8
401	Operating Expenses	W-10(a)	\$	56,8
403	Depreciation Expense	W-6(a)	l —	10,4
	Less: Amortization of CIAC	W-8(a)	┼	1,8
	Net Depreciation Expense		\$	8,6
406	Amortization of Utility Plant Acquisition Adjustment	F-7		
407	Amortization Expense (Other than CIAC)	F-8	1_	4
	Taxes Other Than Income		1	
408.10	Utility Regulatory Assessment Fee		l	3,9
408.11	Property Taxes		J	
408.12	Payroll Taxes		_	
408.13	Other Taxes and Licenses		-	
408	Total Taxes Other Than Income		\$	3,9
409.1	Income Taxes		İ	
410.10	Deferred Federal Income Taxes		1 =	
410.11	Deferred State Income Taxes			
411.10	Provision for Deferred Income Taxes - Credit			
412.10	Investment Tax Credits Deferred to Future Periods			
412.11	Investment Tax Credits Restored to Operating Income			
	Utility Operating Expenses		\$	69,8
	Utility Operating Income		\$	18,9
	Add Back:		1	
469	Guaranteed Revenue (and AFPI)	W-9	_ \$	
413	Income From Utility Plant Leased to Others			
414	Gains (losses) From Disposition of Utility Property			
420	Allowance for Funds Used During Construction			
	Total Utility Operating Income		\$	18,9

SYSTEM NAME / COUNTY:

Lakeside / Lake

WATER UTILITY PLANT ACCOUNTS

ACCT.		PREVI	ous			1		(URRENT
NO.	ACCOUNT NAME	YEA	R	ADDITIONS (d)		RETI	REMENTS		YEAR
(a)	(b)	(c)					(e)		(f)
301	Organization	\$	1,010	\$		\$		\$	1,010
302	Franchises								0
303	Land and Land Rights								0
304	Structures and Improvements	2	2,553						22,553
305	Collecting and Impounding Reservoirs					1 8			0
306	Lake, River and Other Intakes								0
307	Wells and Springs	10	2,665						102,665
308	Infiltration Galleries and Tunnels								0
309	Supply Mains		4,223		866				5,088
310	Power Generation Equipment		0						0
311	Pumping Equipment	1	7,465					7	17,465
320	Water Treatment Equipment	3	3,171						33,171
330	Distribution Reservoirs and Standpipes	3	6,422			3			36,422
331	Transmission and Distribution Mains	7	9,786		6,788		(4,525)		82,050
333	Services		9,335		5,462			2500	14,797
334	Meters and Meter Installations	3	1,291		1,414		(707)		31,998
335	Hydrants								0
336	Backflow Prevention Devices								0
339	Other Plant Miscellaneous Equipment		3,501	1					3,501
340	Office Furniture and Equipment								0
341	Transportation Equipment								0
342	Stores Equipment								0
343	Tools, Shop and Garage Equipment			3					0
344	Laboratory Equipment								0
345	Power Operated Equipment								0
346	Communication Equipment								0
347	Miscellaneous Equipment								0
348	Other Tangible Plant			_		_			0
	TOTAL WATER PLANT	\$34	1,421	\$	14,530	\$	(5,232)	\s_	350,720

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

W-4(a)	
GROUP	

YEAR OF REPORT December 31, 2022

Florida Community Water Systems, Inc.

SYSTEM NAME / COUNTY:

UTILITY NAME:

Lakeside / Lake

WATER UTILITY PLANT MATRIX

		-	·		4	\
		:	and to	:	TDANGMIGGION	į
			OF SUPPLY	WATER	AND	
	CURRENT	INTANGIBLE	AND PUMPING	TREATMENT	DISTRIBUTION	GENERAL
ACCOUNT NAME	YEAR	PLANT	PLANT	PLANT	PLANT	PLANT
	(c)	(p)	(e)	Θ	(g)	(h)
	\$ 1,010	\$ 1,010	S	89	S	59
	0	0				
	0					
Structures and Improvements	22,553			22,553		
Collecting and Impounding Reservoirs	0					
Lake, River and Other Intakes	0					
	102,665		102,665			
Infiltration Galleries and Tunnels	0					
	5,088		5,088			
Power Generation Equipment	0					
	17,465		17,465			
	33,171			33,171		
Distribution Reservoirs and Standpipes	36,422				36,422	
Transmission and Distribution Mains	82,050				82,050	
	14,797				14,797	
Meters and Meter Installations	31,998				31,998	
	0			1 1 1 1 1		
Backflow Prevention Devices	0					
Other Plant Miscellaneous Equipment	3,501				3,501	
Office Furniture and Equipment	0					
	0					
	0					
Tools, Shop and Garage Equipment	0					
	0					
	0					
	0					
	0					
	0					
TOTAL WATER PLANT	\$ 350,720	\$ 1,010	\$ 125,218	\$ 55,725	\$ 168,767	0

SYSTEM NAME / COUNTY: Lakeside / Lake

BASIS FOR WATER DEPRECIATION CHARGES

ACCT.		SERVICE	NET	RATE APPLIED
		LIFE IN	SALVAGE IN	IN PERCENT
NO.	ACCOUNT NAME	YEARS	PERCENT	(100% - d)/c
(a)	(b)	(c)	(d)	(e)
304	Structures and Improvements	32		3.13%
305	Collecting and Impounding Reservoirs			
306	Lake, River and Other Intakes			
307	Wells and Springs	30		3.33%
308	Infiltration Galleries and Tunnels			
309	Supply Mains	35		2.86%
310	Power Generation Equipment	20	· · · · · · · · · · · · · · · · · · ·	5.00%
311	Pumping Equipment	20	. .:	5.00%
320	Water Treatment Equipment	22		4.55%
330	Distribution Reservoirs and Standpipes	37	\ 0	2.70%
331	Transmission and Distribution Mains	43	2	2.33%
333	Services	40		2.50%
334	Meters and Meter Installations	20		5.00%
335	Hydrants	45		2.22%
336	Backflow Prevention Devices	15		6.67%
339	Other Plant Miscellaneous Equipment	25		4.00%
340	Office Furniture and Equipment	15	*	6.67%
341	Transportation Equipment	6		16.67%
342	Stores Equipment	18		5.56%
343	Tools, Shop and Garage Equipment	16		6.25%
344	Laboratory Equipment	15	\$ 8	6.67%
345	Power Operated Equipment	12		8.33%
346	Communication Equipment	10	Λ=====	10.00%
347	Miscellaneous Equipment	15	N	6.67%
348	Other Tangible Plant	10		10.00%

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

W-5 GROUP _____ YEAR OF REPORT December 31, 2022

Florida Community Water Systems, Inc.

SYSTEM NAME / COUNTY:

UTILITY NAME:

Lakeside / Lake

1	i)					1																									
	TOTAL	CREDITS	(d+e)	€	300		0	0	3,422	0	130	0	873	1,508	984	1,900	299	524	0	0	140	0	0	0	0	0	0	0	0	0	10,485
PRECIATION		OTHER	CREDITS *	(e)	6																										0
MULATED DE			ACCRUALS	(p)	4 C C	COV			3,422		130		873	1,508	984	1,900	299	524			140										10,485
WATER ACC	BALANCE	AT BEGINNING	OF YEAR	(c)		\$ 2,304			30,536		525	0	488	17,064	5,211	34,999	8,443	30,305			3,026										\$ 132,962
ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION			ACCOUNT NAME	(b)		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.	NO.	(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 W

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

W-6(a) GROUP

ı

YEAR OF REPORT December 31, 2022

Florida Community Water Systems, Inc.

SYSTEM NAME / COUNTY:

UTILITY NAME:

Lakeside / Lake

	ı
	ı
	l
	l
	l
	l
	ı
<u>a</u>	ı
7	ı
	ı
<u> </u>	ı
بر	ı
٧	ı
_	ı
02) NO	I
0	ı
Ē.	ı
5	I
≊	I
U	I
ŭ	J
~	J
4	I
\square	I
А	I
	I
虿	I
=	I
⋖	
ľ	
5	
S	
5	
=	
\approx	i
×	
_	
ĸ	
×	
5	
7	
5	
7	
\equiv	
S	
띡	
$\overline{\sim}$	
F	
덞	
5	
Ż	
J	
3	
S	
Ñ	
ALYSE	
Ż	
ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION	
٠,	

	AND OF THE STATE O			TO GO		
				COSTOR		
				REMOVAL	TOTAL	BALANCE AT
ACCT.		PLANT	SALVAGE AND	AND OTHER	CHARGES	END OF YEAR
NO.	ACCOUNT NAME	RETIRED	INSURANCE	CHARGES	(g-h+i)	(c+f-j)
(a)	(q)	(g)	(h)	(i)	(i)	(k)
304	Structures and Improvements	69	64	59	0 8	\$ 3,069
305	Collecting and Impounding Reservoirs				0	0
306	Lake, River and Other Intakes				0	0
307	Wells and Springs				0	33,959
308	Infiltration Galleries and Tunnels				0	0
309	Supply Mains				0	655
310	Power Generation Equipment				0	0
311	Pumping Equipment				0	1,361
320	Water Treatment Equipment	5			0	18,572
330	Distribution Reservoirs and Standpipes				0	6,196
331	Transmission and Distribution Mains	4,525			4,525	32,374
333	Services				0	8,742
334	Meters and Meter Installations	707			707	30,123
335	Hydrants				0	0
336	Backflow Prevention Devices				0	0
339	Other Plant Miscellaneous Equipment				0	3,166
340	Office Furniture and Equipment				0	0
341	Transportation Equipment				0	0
342	Stores Equipment				0	0
343	Tools, Shop and Garage Equipment				0	0
344	Laboratory Equipment				0	0
345	Power Operated Equipment				0	0
346	Communication Equipment				0	0
347	Miscellaneous Equipment				0	0
348	Other Tangible Plant				0	0
TOTAL	TOTAL WATER ACCUMULATED DEPRECIATION	\$ 5,232	0	0	\$ 5,232	\$ 138,216

W-6(b) GROUP

Use () to denote reversal entries.

YEAR OF	RE	PORT
December	31	2022

SYSTEM NAME / COUNTY: Lakeside / Lake

CONTRIBUTIONS IN AID OF CONSTRUCTION ACCOUNT 271

ACCOUNT 2/1		
DESCRIPTION (a)	REFERENCE (b)	WATER (c)
Balance first of year		\$23,966_
Add credits during year: Contributions received from Capacity,		
Main Extension and Customer Connection Charges	W-8(a)	\$ 3,685
Contributions received from Developer or		
Contractor Agreements in cash or property	W-8(b)	97,041
Total Credits		\$100,726_
Less debits charged during the year		s
(All debits charged during the year must be explained below)		Φ
Total Contributions In Aid of Construction		\$124,692

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:	

YEAR	OF	RE	PORT
Decen	nher	31	2022

SYSTEM NAME / COUNTY:

Lakeside / Lake

WATER CIAC SCHEDULE "A"

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

DESCRIPTION OF CHARGE (a)	NUMBER OF CONNECTIONS (b)	CHARGE PER CONNECTION (c)	AMOUNT (d)
Main Extension Meter Installation Engineering Fees from Developer	11 11 1	\$ 125 210 97,041	\$ 1,375 2,310 97,041 0 0 0 0
Total Credits			\$100,726

ACCUMULATED AMORTIZATION OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION

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

W-8(a)	
CROLIB	

SYSTEM NAME / COUNTY:

Lakeside / Lake

WATER CIAC SCHEDULE "B"

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

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

 ${\bf SYSTEM\ NAME\ /\ COUNTY:}$

Lakeside / Lake

WATER OPERATING REVENUE

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS * (c)	YEAR END NUMBER OF CUSTOMERS (d)	AMOUNT (e)
	Water Sales:			
460	Unmetered Water Revenue			\$
	Metered Water Revenue:			
461.1	Sales to Residential Customers	208	225_	82,126
461.2	Sales to Commercial Customers	6	2	974
461.3	Sales to Industrial Customers		0	
461.4	Sales to Public Authorities		8	
461.5	Sales Multiple Family Dwellings			
	Total Metered Sales	214	227	\$83,100
	Fire Protection Revenue:			
462.1	Public Fire Protection			
462.2	Private Fire Protection	7		
	Total Fire Protection Revenue	0	0	\$0
464	Other Sales To Public Authorities			
465	Sales To Irrigation Customers	67	65	3,262
466				
467	Interdepartmental Sales			
	Total Water Sales	281	292	\$ 86,362
	Other Water Revenues:			
469	Guaranteed Revenues (Including Allowance	for Funds Prudently In	vested or AFPI)	\$
470 Forfeited Discounts				
471	Miscellaneous Service Revenues			2,507
472	Rents From Water Property			
473	Interdepartmental Rents			
474	Other Water Revenues			
	Total Other Water Revenues			\$
	Total Water Operating Revenues			\$ 88,869

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

SYSTEM NAME / COUNTY: Lakeside / Lake

WATER UTILITY EXPENSE ACCOUNT MATRIX

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

December 31, 2022

UTILITY NAME: Florida Community Water Systems, Inc.

SYSTEM NAME / COUNTY : Lakeside / Lake

WATER UTILITY EXPENSE ACCOUNT MATRIX

13,394 12,280 1,463 3,733 11,674 11,453 1,453 1,453 1516	.3	.4	.5	.6	.7	.8
EXPENSES - OPERATIONS MAINTENANCE (g) C						
OPERATIONS (f) MAINTENANCE (g) OPERATIONS (h) MAINTENANCE (i) EXPENSE (k) \$ \$ \$ \$ \$ \$ 4,500 1,099 1,099 1,463 3,733 11,674 13,394 12,280 1,463 3,733 11,674 1,453 1,453 1,453 1,453						
(f) (g) (h) (i) (j) (k) \$						
\$ \$ \$ \$ \$ \$ \$ 4,500 1,099 113,394 112,280 1,463 3,733 11,674 1,453						
1,099 13,394 12,280 1,463 3,733 11,674 1,453 1,453	(f)	(g)	(h)	(i)	(j)	(k)
1,099 13,394 12,280 1,463 3,733 11,674 1,453 1,453	\$	\$	\$	\$	\$	\$
13,394 12,280 1,463 3,733 11,674 1,453 1,4				·		4,500
13,394 12,280 1,463 3,733 11,674 1,453 1,4						
13,394 12,280 1,463 3,733 11,674 1,453 1,4	1 099					
13,394 12,280 1,463 3,733 11,674 1,453 1,4		3	-			
13,394 12,280 1,463 3,733 11,674 1,453 1,4				-		288
13,394 12,280 1,463 3,733 11,674 11,453 1,453 1,453 1516			-		-	96
1,453 1,453 557 516						
1,453 1,453 557 516						
557	13,394		12,280	1,463	3,733	11,674
557		3				
557						
557		8				
557		(r				1.450
516					:	1,453
516	-	Terror Second	-			
516	1 - 1	121 127				
516						
516			XI			
					557	
\$ 14.493 \$ 0 \$ 12.280 \$ 1.463 \$ 4.290 \$ 18.526				× ×		516
	\$14,493	\$0	\$12,280	\$1,463	\$4,290_	\$18,526

W-10(b) GROUP

SYSTEM NAME / COUNTY:

Lakeside / Lake

PUMPING AND PURCHASED WATER STATISTICS

PURCHASED FOR RESALE FROM WELLS FIGHTING (Omit 000's)			FINISHED	WATER USED	TOTAL WATER	
FOR RESALE (Omit 000's) (Omit		WATER	WATER	FOR LINE	PUMPED AND	WATER SOL
MONTH (a) (Omit 000's) (b) (Omit 000's) (c) FIRES, ETC. (d) [(b)+(c)-(d)] (c) (Omit 00 (d) January 783 119 664 February 858 664 February 858 664 664 February 858 664 <th></th> <th>PURCHASED</th> <th>PUMPED</th> <th>FLUSHING,</th> <th>PURCHASED</th> <th>ТО</th>		PURCHASED	PUMPED	FLUSHING,	PURCHASED	ТО
(a) (b) (c) (d) (e) (f) January 783 119 664 119 664 119 664 119 664 119 664 119 119 664 119 </th <th></th> <th>FOR RESALE</th> <th>FROM WELLS</th> <th>FIGHTING</th> <th>(Omit 000's)</th> <th>CUSTOMER</th>		FOR RESALE	FROM WELLS	FIGHTING	(Omit 000's)	CUSTOMER
January 783 119 664 February 884 27 858 March 981 24 957 April 936 50 886 May 870 106 765 June 745 61 683 July 687 45 642 August 620 43 577 September 657 42 615 October 676 55 621 November 705 4 701 December 777 27 750 Total for Year 0 9,320 602 8,718 Of water is purchased for resale, indicate the following: Vendor Point of delivery	MONTH	(Omit 000's)	(Omit 000's)	FIRES, ETC.	[(b)+(c)-(d)]	(Omit 000's)
Sebruary Sebruary	(a)	(b)	(c)	(d)	(e)	(f)
March 981 24 957 April 936 50 886 May 870 106 765 June 745 61 683 July 687 45 642 August 620 43 577 September 657 42 615 October 676 55 621 November 705 4 701 December 777 27 750 Total for Year O 9,320 602 8,718	January		783	119	664	522
April 936 50 886	February		884	27	858	532
May 870 106 765 June 745 61 683 July 687 45 642 August 620 43 577 September 657 42 615 October 676 55 621 November 705 4 701 December 777 27 750 Total for Year O 9,320 602 8,718	March		981	24	957	728
June 745 61 683 July 687 45 642 August 620 43 577 September 657 42 615 October 676 55 621 November 705 4 701 December 777 27 750 Total for Year 0 9,320 602 8,718 602 8,718 603 604 8,718 605 605 607 607 608 608 609 609 609 609 609 609 609 609 609 609	April		936	50	886	676
July 687 45 642 August 620 43 577 September 657 42 615 October 676 55 621 November 705 4 701 December 777 27 750 Total for Year 0 9,320 602 8,718 f water is purchased for resale, indicate the following: Vendor Point of delivery	May		870	106	765	634
August 620 43 577 September 657 42 615 October 676 55 621 November 705 4 701 December 777 27 750 Total for Year 0 9,320 602 8,718 6 f water is purchased for resale, indicate the following: Vendor Point of delivery	June		745	61	683	531
September 657 42 615 October 676 55 621 November 705 4 701 December 777 27 750 Total for Year 0 9,320 602 8,718 f water is purchased for resale, indicate the following: Vendor Point of delivery	July		687	45	642	662
October 676 55 621 November 705 4 701 December 777 27 750 Total for Year 0 9,320 602 8,718 f water is purchased for resale, indicate the following: Vendor Point of delivery	August		620	43	577	537
November 705 4 701 December 777 27 750 Total for Year 0 9,320 602 8,718 6 f water is purchased for resale, indicate the following: Vendor Point of delivery	September		657	42	615	508
Total for Year 0 9,320 602 8,718 6 f water is purchased for resale, indicate the following: Vendor Point of delivery	October		676	55	621	491
Total for Year 0 9,320 602 8,718 6 If water is purchased for resale, indicate the following: Vendor Point of delivery	November		705	4	701	510
for Year 0 9,320 602 8,718 6 If water is purchased for resale, indicate the following: Vendor Point of delivery	December		777	27	750	582
if water is purchased for resale, indicate the following: Vendor Point of delivery	Total					
Vendor Point of delivery	for Year	0	9,320	602	8,718	6,913
		ased for resale, indicate th	e following:		I	
f water is sold to other water utilities for redistribution, list names of such utilities below:	Point of delive	ery				
2 mars 2 solution of the contract of the contr	f water is sold to	other water utilities for r	edistribution list names	of such utilities below	•	
	2 774002 20 3024 10	Call Timber William IOI I	The state of the s	V2 UMME2 MEAALUMO DWAVIII	•	

SOURCE OF SUPPLY

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

W-11	
GROUP	
SYSTEM	

YEAR OF REPORT December 31, 2022

UTILITY NAME: Florida Community Water Systems, Inc.

SYSTEM NAME / COUNTY:

Lakeside / Lake

WATER TREATMENT PLANT INFORMATION

Provide a separate sheet for each water treatment facility

Permitted Capacity of Plant (GPD):		180,000	
Location of measurement of capacity (i.e. Wellhead, Storage Tank):		WELL HEAD	
Type of treatment (reverse osmosis, (sedimentation, chemical, aerated, etc.)		CHLORINATION	AERATION
	LIME TR	EATMENT	
Unit rating (i.e., GPM, pounds per gallon): N/A		Manufacturer:	2 <u></u> 1
FILTRATION			
Type and size of area:	N/A		
Pressure (in square feet):		Manufacturer:	
Gravity (in GPM/square feet):	-	Manufacturer:	9

W-12
GROUP _____
SYSTEM ____

YEAR OF REPORT
December 31, 2022

SYSTEM NAME / COUNTY: Lak

Lakeside / Lake

CALCULATION OF THE WATER SYSTEM METER EQUIVALENTS

METER SIZE (a)	TYPE OF METER (b)	EQUIVALENT FACTOR (c)	NUMBER OF METERS (d)	TOTAL NUMBE OF METER EQUIVALENTS (c x d) (e)
All Customers		1.0		
5/8"	Displacement	1.0	283	283
3/4"	Displacement	1.5	=======================================	·
1"	Displacement	2.5	4	10
1 1/2"	Displacement or Turbine	5.0		
2"	Displacement, Compound or Turbine	8.0	0	
3"	Displacement	15.0		
3"	Compound	16.0		
3"	Turbine	17.5		
4"	Displacement or Compound	25.0		
4"	Turbine	30.0		
6"	Displacement or Compound	50.0		
6"	Turbine	62.5		
8"	Compound	80.0		
8"	Turbine	90.0	1/31	
10"	Compound	115.0	13	
10"	Turbine	145.0	1.5	
12"	Turbine	215.0		

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:			

W-13
GROUP_____
SYSTEM____

SYSTEM NAME / COUNTY:

Lakeside / Lake

OTHER WATER SYSTEM INFORMATION

Furnish information below for each system. A separate page should be supplied where necessary.					
1. Present ERCs * the system can efficiently serve.	260				
2. Maximum number of ERCs * which can be served.	451				
3. Present system connection capacity (in ERCs *) using existing	g lines.	287			
4. Future connection capacity (in ERCs *) upon service area bu	ildout.	323			
5. Estimated annual increase in ERCs *.	i .	0			
6. Is the utility required to have fire flow capacity? If so, how much capacity is required?	YES 500 GPM RES				
7. Attach a description of the fire fighting facilities.	HYDRANTS				
8. Describe any plans and estimated completion dates for any en Replace water aeration & high service pumps. Also install a new for fire protection. Shared cost wih developer.		ements of this system:			
9. When did the company last file a capacity analysis report wit 10. If the present system does not meet the requirements of DEX		40127			
a. Attach a description of the plant upgrade necessity	essary to meet the DEP	Prules, N/A			
b. Have these plans been approved by DEP?	N/A				
c. When will construction begin?					
d. Attach plans for funding the required upgrad	ing.				
e. Is this system under any Consent Order with	DEP?				
11. Department of Environmental Protection ID#	335-4078				
12. Water Management District Consumptive Use Permit #	6781				
a. Is the system in compliance with the requirement	nents of the CUP?	Yes			
b. If not, what are the utility's plans to gain com	pliance?				

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

SYSTEM NAME / COUNTY: Pine Harbour / Lake

SCHEDULE OF YEAR END WATER RATE BASE

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)		WATER UTILITY (d)
101	Utility Plant In Service	W-4(b)	\$	136,913
	Less: Nonused and Useful Plant (1)			
108	Accumulated Depreciation	W-6(b)		81,193
110	Accumulated Amortization	F-8		462
271	Contributions in Aid of Construction	W-7		62,440
252	Advances for Construction	F-20		
	Subtotal		\$	(7,182)
272	Add: Accumulated Amortization of Contributions in Aid of Construction	W-8(a)	\$	57,901
	Subtotal		\$_	50,720
114 115	Plus or Minus: Acquisition Adjustments (2) Accumulated Amortization of Acquisition Adjustments (2) Working Capital Allowance (3) Other (Specify):	F-7 F-7		3,572
	WATER RATE BASE		s	54,292
W	VATER OPERATING INCOME	W-3	\$_	5,436
A	CHIEVED RATE OF RETURN (Water Operating Income / Water Rate B	ase)	-	10.01%

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.

W-2	
GROUP	

SYSTEM NAME / COUNTY: Pine Harbour / Lake

WATER OPERATING STATEMENT

ACCT. NO.	ACCOUNT NAME	REFERENCE PAGE	0	URREN YEAR
(a)	(b)	(c)		(d)
(-)	UTILITY OPERATING INCOME	(-)	t	(4)
400	Operating Revenues	W-9	s	39,9
469	Less: Guaranteed Revenue and AFPI	W-9	1 -	,-
	Net Operating Revenues	•	\$_	39,9
401	Operating Expenses	W-10(a)	\$	28,5
			П	
403	Depreciation Expense	W-6(a)	- 1	3,6
	Less: Amortization of CIAC	W-8(a)	 	1
	Net Depreciation Expense		\$	3,4
406	Amortization of Utility Plant Acquisition Adjustment	F-7	Ť	~,,
407	Amortization Expense (Other than CIAC)	F-8	1 -	
			1	
	Taxes Other Than Income		1	
408.10	Utility Regulatory Assessment Fee		ļ	1,8
408.11	Property Taxes			6
408.12	Payroll Taxes			
408.13	Other Taxes and Licenses			
408	Total Taxes Other Than Income		s	2,4
409.1	Income Taxes		✝	-,.
410.10	Deferred Federal Income Taxes		1 -	
410.11	Deferred State Income Taxes		1 -	
411.10	Provision for Deferred Income Taxes - Credit		1 -	
412.10	Investment Tax Credits Deferred to Future Periods		1 -	
412.11	Investment Tax Credits Restored to Operating Income		-	
	Utility Operating Expenses		\$_	34,5
	Utility Operating Income		\$_	5,4
	Add Back:			
469	Guaranteed Revenue (and AFPI)	W-9	\$	
413	Income From Utility Plant Leased to Others			
414	Gains (losses) From Disposition of Utility Property			
420	Allowance for Funds Used During Construction		1	
	Total Utility Operating Income		s_	5,4

W-3 GROUP____

١

SYSTEM NAME / COUNTY:

Pine Harbour / Lake

WATER UTILITY PLANT ACCOUNTS

ACCT.	ACCOUNT NAME	PREVIOUS YEAR	ADDITIONS	RETIREMENTS	CURRENT YEAR
(a) 301	(b)	(c) \$ 500	(d)	(e)	(f)
	Organization Franchises	a 300	- 3	2	\$ 500
302		5,000	2 1 <u>2</u>	14-1	0
	Land and Land Rights	5,000	_		5,000
304	Structures and Improvements	13,905			13,905
305	Collecting and Impounding Reservoirs			P=====================================	0
306	Lake, River and Other Intakes				0
307	Wells and Springs	7,763	-	7 <u></u>	7,763
308	Infiltration Galleries and Tunnels				0
309	Supply Mains	6,885	4	·	6,885
310	Power Generation Equipment	0	_	N	0
311	Pumping Equipment	17,452		(S	38,476
320	Water Treatment Equipment	350		· /	350
330	Distribution Reservoirs and Standpipes	16,876	-	is	16,876
331	Transmission and Distribution Mains	30,765		W	30,765
333	Services	6,153			6,153
334	Meters and Meter Installations	5,679	59	(44)	5,694
335	Hydrants	4,547		17	4,547
336	Backflow Prevention Devices			0	0
339	Other Plant Miscellaneous Equipment		_		0
340	Office Furniture and Equipment			\ <u></u>	0
341	Transportation Equipment				0
342	Stores Equipment				0
343	Tools, Shop and Garage Equipment				0
344	Laboratory Equipment				0
345	Power Operated Equipment				0
346	Communication Equipment				0
347	Miscellaneous Equipment				0
348	Other Tangible Plant				0
	TOTAL WATER PLANT	\$ 115,873	\$ 21,083	\$(44)	\$ 136,913

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

W-4(a) GROUP_____ YEAR OF REPORT December 31, 2022

Florida Community Water Systems, Inc.

SYSTEM NAME / COUNTY:

UTILITY NAME:

Pine Harbour / Lake

Γ				- 1		- 6	1					- 1	1	1	, i		1			-	-		- 1	Ť	116	170	1	7)	ï	Y	\neg	11
	ĸċ	GENERAL	(b)	69										N. T.							1											8 0
	.4 TRANSMISSION AND	DISTRIBUTION	(g)	\$												16,876	30,765	6,153	5,694	4,547												\$ 64,035
	.3 WATER	TREATMENT	rlaini (f)	S											350									I								\$ 350
T MATRIX	.2 SOURCE OF SUPPLY	AND PUMPING	FLAINI (e)	89		5,000	13,905			7,763		6,885		38,476																		\$ 72,028
WATER UTILITY PLANT MATRIX	1:	INTANGIBLE	FLAINI (d)	\$ 500																												\$ 500
WATER		CURRENT	Y EAK (c)	\$ 200	0	5,000	13,905	0	0	7,763	0	6,885	0	38,476	350	16,876	30,765	6,153	5,694	4,547	0	0	0	0	0	0	0	0	0	0	0	\$ 136,913
			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.	Ö. E	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	

SYSTEM NAME / COUNTY:

Pine Harbour / Lake

BASIS FOR WATER DEPRECIATION CHARGES

		AVERAGE	AVERAGE	DEPRECIATIO
		SERVICE	NET	RATE APPLIE
ACCT.		LIFE IN	SALVAGE IN	IN PERCENT
NO.	ACCOUNT NAME	YEARS	PERCENT	(100% - d)/
(a)	(b)	(c)	(d)	(e)
304	Structures and Improvements	32		3.13%
305	Collecting and Impounding Reservoirs			
306	Lake, River and Other Intakes			
307	Wells and Springs	30		3.33%
308	Infiltration Galleries and Tunnels			
309	Supply Mains	35		2.86%
310	Power Generation Equipment	20		5.00%
311	Pumping Equipment	20		5.009
320	Water Treatment Equipment	22		4.55%
330	Distribution Reservoirs and Standpipes	37		2.709
331	Transmission and Distribution Mains	43		2.339
333	Services	40		2.509
334	Meters and Meter Installations	20		5.009
335	Hydrants	45		2.229
336	Backflow Prevention Devices	15		6.679
339	Other Plant Miscellaneous Equipment	25		4.009
340	Office Furniture and Equipment	15		6.679
341	Transportation Equipment	6		16.679
342	Stores Equipment	18		5.569
343	Tools, Shop and Garage Equipment	16		6.259
344	Laboratory Equipment	15		6.679
345	Power Operated Equipment	12		8.339
346	Communication Equipment	10		10.009
347	Miscellaneous Equipment	15		6.679
348	Other Tangible Plant	10		10.009

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

W-5 GROUP_____ YEAR OF REPORT December 31, 2022

Florida Community Water Systems, Inc.

SYSTEM NAME / COUNTY:

UTILITY NAME:

Pine Harbour / Lake

ı						ı																										
	TOTAL	CREDITS	(d + e)	9	435		0	0	(1)	0	197	0	1,283	0	456	715	154	284	101	0	0	0	0	0	0	0	0	0	0	0	3,624	
PRECIATION		OTHER	CREDITS *	(e)	S																										0	
MULATED DE			ACCRUALS	(p)	9 135				(1)		197		1,283	0	456	715	154	284	101												3,624	
WATER ACCU	BALANCE	AT BEGINNING	OF YEAR	(2)	7227				7,764		3,873	0	17,468	350	14,072	21,940	5,812	(84)	4,091												\$ 77,613	
ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION			ACCOUNT NAME	(p)	1 5 70	or acting 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.	NO.	(a)	100	100	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 W	

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

W-6(a) GROUP

Florida Community Water Systems, Inc.

YEAR OF REPORT December 31, 2022

SYSTEM NAME / COUNTY:

UTILITY NAME:

Pine Harbour / Lake

NT'D)	TOTAL BALANCE AT	S END	<u>.</u>	(k)	0 \$ 2,761	0	0	0 7,763	0	0 4,070	0	0 18,750	0 350	0 14,528	0 22,655	996'5	44 156	0 4,192	0	0	0	0	0	0	0	0	0	0	0	44 \$ 81,193
EPRECIATION (CO	COST OF REMOVAL T	~	GES	(1)	5A			8																						8
CUMULATED D		SALVAGE AND	INSURANCE	(k)	64																									0
IN WATER AC		PLANT	RETIRED	(g)	64												44													S 44
ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION (CONT'D)			ACCOUNT NAME	(b)	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.	NO.	<u>e</u>	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 W.

W-6(b) GROUP

Use () to denote reversal entries.

YEAR	OF	RE	PORT
Decen	her	31	2022

SYSTEM NAME / COUNTY:

Pine Harbour / Lake

CONTRIBUTIONS IN AID OF CONSTRUCTION ACCOUNT 271

DESCRIPTION (a)	REFERENCE (b)	W	ATER (c)
Balance first of year		\$	62,440
Add credits during year: Contributions received from Capacity,			
Main Extension and Customer Connection Charges	W-8(a)	\$	0
Contributions received from Developer or		1	
Contractor Agreements in cash or property	W-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	l	\$	62,440

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:	
1	

SYSTEM NAME / COUNTY: Pine Harbour / Lake

WATER CIAC SCHEDULE "A"

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

	NUMBER OF	CHARGE PER	
DESCRIPTION OF CHARGE	CONNECTIONS	CONNECTION	AMOUNT
(a)	(b)	(c)	(d)
		\$	\$ 0 0 0 0 0 0 0 0
Total Credits			so

ACCUMULATED AMORTIZATION OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION

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

W-8(a)
GROUP

SYSTEM NAME / COUNTY: Pine Harbour / Lake

WATER CIAC SCHEDULE "B"

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

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

SYSTEM NAME / COUNTY: Pine Harbour / Lake

WATER OPERATING REVENUE

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS * (c)	YEAR END NUMBER OF CUSTOMERS (d)	AMOUNT (e)
	Water Sales:			
460	Unmetered Water Revenue			\$
	Metered Water Revenue:			ĺ
461.1	Sales to Residential Customers	66	65	39,433
461.2	Sales to Commercial Customers	2	2	
461.3	Sales to Industrial Customers			
461.4	Sales to Public Authorities		,	
461.5	Sales Multiple Family Dwellings		*	
	Total Metered Sales	68_	67	\$39,433_
	Fire Protection Revenue:			
462.1	Public Fire Protection			
462.2	Private Fire Protection		A	
	Total Fire Protection Revenue	0	0	\$ <u>0</u>
464	Other Sales To Public Authorities		7	
465	Sales To Irrigation Customers			
466	Sales For Resale			
467	Interdepartmental Sales			
	Total Water Sales	68	67	\$39,433
	Other Water Revenues:			
469	Guaranteed Revenues (Including Allowance	for Funds Prudently In	vested or AFPI)	\$
470	Forfeited Discounts			
471	Miscellaneous Service Revenues			528
472	Rents From Water Property			
473	Interdepartmental Rents			
474	Other Water Revenues			
	Total Other Water Revenues			\$528
	Total Water Operating Revenues			\$ 39,961

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

SYSTEM NAME / COUNTY: Pine Harbour / Lake

WATER UTILITY EXPENSE ACCOUNT MATRIX

AGGM				.1 SOURCE OF SUPPLY AND	.2 SOURCE OF SUPPLY AND
ACCT.	1.000.000.000.000	ı	CURRENT	EXPENSES -	EXPENSES -
NO.	ACCOUNT NAME	1	YEAR	OPERATIONS	MAINTENANCE
(a)	(b)	╄	(c)	(d)	(e)
601	Salaries and Wages - Employees	$\rfloor_{\$}$	0	\$	\$
603	Salaries and Wages - Officers,				
	Directors and Majority Stockholders	_	3,200		
604	Employee Pensions and Benefits		0		
610	Purchased Water		0		
615	Purchased Power		1,614	1,614	
616	Fuel for Power Production		0	7	
618	Chemicals		665	665	
620	Materials and Supplies] [0		
631	Contractual Services-Engineering] -	0		
632	Contractual Services - Accounting	1 -	575		
633	Contractual Services - Legal	1 -	22		
634	Contractual Services - Mgt. Fees	1	0		
635	Contractual Services - Testing	1 -	31		
636	Contractual Services - Other	1 -	21,875	83	83
641	Rental of Building/Real Property	1 -	0) 	
642	Rental of Equipment	1 -	0	(====
650	Transportation Expenses	1 -	0		
656	Insurance - Vehicle	1 -	0		-
657	Insurance - General Liability	1 -	331		
658	Insurance - Workman's Comp.	1 7	0		
659	Insurance - Other	1	0		
660	Advertising Expense	1 -	0		
666	Regulatory Commission Expenses	1			
	- Amortization of Rate Case Expense	1	0	1000	
667	Regulatory Commission ExpOther	1 -	0		
668	Water Resource Conservation Exp.	1 -	0	-	
670	Bad Debt Expense	1 -	126		
675	Miscellaneous Expenses	1 -	137		
Total Water Utilit	ty Expenses	\$ =	28,576	\$2,361_	\$83

December 31, 2022

UTILITY NAME: Florida Community Water Systems, Inc.

SYSTEM NAME / COUNTY: Pine Harbour / Lake

WATER UTILITY EXPENSE ACCOUNT MATRIX

.3	.4	.5	.6	.7	.8
WATER		TRANSMISSION		ro	
TREATMENT		& DISTRIBUTION			ADMIN. &
EXPENSES -	EXPENSES -	EXPENSES -	EXPENSES -	ACCOUNTS	GENERAL
OPERATIONS	MAINTENANCE	OPERATIONS	MAINTENANCE	EXPENSE	EXPENSES
(f)	(g)	(h)	(i)	(j)	(k)
\$	\$	\$	\$	\$	s
0 <u></u>		<u> </u>			3,200
· · · · · · · · · · · · · · · · · · ·		-			
				-	
	·		S 		575
			-		22
			19		31
6,835		6,266	746	1,905	5,957
		-			
	·	-			
	;. 			-	
	×			-	331
	2 	<i>₹</i>			- 331
1-1300				la constru	
					2
				126	
-			-	120	137
\$6,835	\$0	\$6,266	\$746	\$2,031	\$10,253_

W-10(b) GROUP _____

SYSTEM NAME / COUNTY:

Pine Harbour / Lake

PUMPING AND PURCHASED WATER STATISTICS

		FINISHED	WATER USED	TOTAL WATER	
	WATER	WATER	FOR LINE	PUMPED AND	WATER SOLD
	PURCHASED	PUMPED	FLUSHING,	PURCHASED	ТО
	FOR RESALE	FROM WELLS	FIGHTING	(Omit 000's)	CUSTOMERS
MONTH	(Omit 000's)	(Omit 000's)	FIRES, ETC.	[(b)+(c)-(d)]	(Omit 000's)
(a)	(b)	(c)	(d)	(e)	(f)
January		421		421_	421
February		417		417	388
March		356		356	356
April		385		385	385
May		466		466	466
June		457		457	457
July		287		287	287
August		337		337	337
September		336	2	334	336
October		342		342	342
November		364		364	364
December		372		372	336
Total for Year	0	4,540	2	4,538	4,475
If water is purchased for resale, indicate the following: Vendor Point of delivery If water is sold to other water utilities for redistribution, list names of such utilities below:					
///					

SOURCE OF SUPPLY

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

W-11	
GROUP	
SVSTEM	

SYSTEM NAME / COUNTY:

Pine Harbour / Lake

WATER TREATMENT PLANT INFORMATION

Provide a separate sheet for each water treatment facility

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

W-12
GROUP____
SYSTEM ____

ı	YEAR OF REPORT
١	December 31, 2022

SYSTEM NAME / COUNTY:

Pine Harbour / Lake

CALCULATION OF THE WATER SYSTEM METER EQUIVALENTS

METER SIZE (a)	TYPE OF METER (b)	EQUIVALENT FACTOR (c)	NUMBER OF METERS (d)	TOTAL NUMBE OF METER EQUIVALENT: (c x d) (e)
All Customers		1.0		
5/8"	Displacement	1.0	67	67
3/4"	Displacement	1.5	(4)	1 12
1"	Displacement	2.5	13-	
1 1/2"	Displacement or Turbine	5.0		2
2"	Displacement, Compound or Turbine	8.0		0
3"	Displacement	15.0		
3"	Compound	16.0		
3"	Turbine	17.5		
4"	Displacement or Compound	25.0		1
4"	Turbine	30.0		
6"	Displacement or Compound	50.0).	
6"	Turbine	62.5		
8"	Compound	80.0		
8"	Turbine	90.0		
10"	Compound	115.0		
10"	Turbine	145.0	*	
12"	Turbine	215.0		

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:		

W-13	
GROUP	
CVCTEM	

SYSTEM NAME / COUNTY:

Pine Harbour / Lake

OTHER WATER SYSTEM INFORMATION

Furnish information below for each system. A	separate page should l	be supplied where necessary.
1. Present ERCs * the system can efficiently serve.	172.8	
2. Maximum number of ERCs * which can be served.	172.8	
3. Present system connection capacity (in ERCs *) using existing	g lines.	68
4. Future connection capacity (in ERCs *) upon service area bu	ildout.	68
5. Estimated annual increase in ERCs *.		0
6. Is the utility required to have fire flow capacity? If so, how much capacity is required?	YES three hydrants -	500 gpm for 2 hours
7. Attach a description of the fire fighting facilities.	HYDRANTS	_
8. Describe any plans and estimated completion dates for any er Replace water aeration & high service pumps. Also install a new	-	<u> </u>
9. When did the company last file a capacity analysis report wit10. If the present system does not meet the requirements of DE.		N/A
a. Attach a description of the plant upgrade nec	essary to meet the DE	P rules. N/A
b. Have these plans been approved by DEP?	N/A	
c. When will construction begin?		
d. Attach plans for funding the required upgrad	ing.	
e. Is this system under any Consent Order with	DEP?	
11. Department of Environmental Protection ID #	3354644	
12. Water Management District Consumptive Use Permit #	2901	
a. Is the system in compliance with the requirer	nents of the CUP?	Yes
b. If not, what are the utility's plans to gain com	pliance?	

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

SYSTEM NAME / COUNTY: Raintree / Lake

SCHEDULE OF YEAR END WATER RATE BASE

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	WATER UTILITY (d)						
101	Utility Plant In Service	W-4(b)	\$ 319,091						
	Less: Nonused and Useful Plant (1)								
108	Accumulated Depreciation	W-6(b)	228,681						
110	Accumulated Amortization	F-8	678						
271	Contributions in Aid of Construction	W-7	29,943						
252	Advances for Construction	F-20							
	Subtotal		\$59,788_						
272	Add: Accumulated Amortization of Contributions in Aid of Construction	W-8(a)	\$ 20,887						
	Subtotal		\$80,675						
114 115	Plus or Minus: Acquisition Adjustments (2) Accumulated Amortization of Acquisition Adjustments (2) Working Capital Allowance (3) Other (Specify):	F-7 F-7	5,621						
	WATER RATE BASE		\$86,296_						
W	WATER OPERATING INCOME W-3								
A	ACHIEVED RATE OF RETURN (Water Operating Income / Water Rate Base)								

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.

W-2	
GROUP	

SYSTEM NAME / COUNTY: Raintree / Lake

WATER OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	C	URRENT YEAR (d)
(a)	UTILITY OPERATING INCOME	(C)	-	(u)
400	Operating Revenues	W-9	 \$	57,44
469	Less: Guaranteed Revenue and AFPI	W-9	 "−	37,44
	Net Operating Revenues	•	s_	57,44
401	Operating Expenses	W-10(a)	S	44,96
403	Depreciation Expense Less: Amortization of CIAC	W-6(a) W-8(a)	-	6,82 66
			1	
	Net Depreciation Expense		\$	6,16
406	Amortization of Utility Plant Acquisition Adjustment	F-7	Ī	
407	Amortization Expense (Other than CIAC)	F-8		6
408.10	Taxes Other Than Income Utility Regulatory Assessment Fee			2,83
408.11	Property Taxes		1	71
408.12	Payroll Taxes			
408.13	Other Taxes and Licenses			
408	Total Taxes Other Than Income		s	3,54
409.1	Income Taxes		l _	
410.10	Deferred Federal Income Taxes		4 -	
410.11	Deferred State Income Taxes		I _	
411.10	Provision for Deferred Income Taxes - Credit		4 _	
412.10	Investment Tax Credits Deferred to Future Periods		_	
412.11	Investment Tax Credits Restored to Operating Income		<u> </u>	
	Utility Operating Expenses		\$_	54,73
	Utility Operating Income		\$_	2,70
	Add Back:		1	
469	Guaranteed Revenue (and AFPI)	W-9	\$	
413	Income From Utility Plant Leased to Others			
414	Gains (losses) From Disposition of Utility Property			
420	Allowance for Funds Used During Construction			
	Total Utility Operating Income		\$_	2,7

SYSTEM NAME / COUNTY:

Raintree / Lake

WATER UTILITY PLANT ACCOUNTS

ACCT.	WAIERUI	_	PREVIOUS	Г			٦		URRENT
NO.	ACCOUNT NAME	l	YEAR	ı	ADDITIONS	RETIREMENT	s		YEAR
(a)	(b)		(c)		(d)	(e)	1		(f)
301	Organization	\$	2,587	\$		\$		\$	2,587
302	Franchises	1 -		[0
303	Land and Land Rights	1 =	5,740	Ľ					5,740
304	Structures and Improvements	1 -	13,979	Ľ					13,979
305	Collecting and Impounding Reservoirs	1 –		ľ					0
306	Lake, River and Other Intakes	1 -		Ľ			-		0
307	Wells and Springs	1 -	29,178	1			1		29,178
308	Infiltration Galleries and Tunnels								0
309	Supply Mains	1 -	5,571	"			-		5,571
310	Power Generation Equipment	1 -	897	"			.		897
311	Pumping Equipment	1 =	40,241	ľ	4,096		1		44,337
320	Water Treatment Equipment		56,506				- 1		56,506
330	Distribution Reservoirs and Standpipes		43,055	Ľ			1		43,055
331	Transmission and Distribution Mains] [62,668	Ľ			١.		62,668
333	Services	1 _	17,550	1		-	1	,	17,550
334	Meters and Meter Installations		11,831		295	(221)			11,905
335	Hydrants		12,879	l °					12,879
336	Backflow Prevention Devices		6,500	Ľ					6,500
339	Other Plant Miscellaneous Equipment	1 -							0
340	Office Furniture and Equipment		5,739						5,739
341	Transportation Equipment								0
342	Stores Equipment			L.					0
343	Tools, Shop and Garage Equipment								0
344	Laboratory Equipment								0
345	Power Operated Equipment								0
346	Communication Equipment					22			0
347	Miscellaneous Equipment								0
348	Other Tangible Plant			L					0
	TOTAL WATER PLANT	\$_	314,921	S _s	4,391	\$(221)	2	\$	319,091

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

W-4(a) GROUP _____ YEAR OF REPORT December 31, 2022

Florida Community Water Systems, Inc.

UTILITY NAME:

SYSTEM NAME / COUNTY:

Raintree / Lake

- 1
MATRIX
- ZI
듸
- ≩1
INT
/ PLA
교
ITY
ŢŢ
UTILI
~
VATER
-A
3

4	!		GENERAL	PLANT	(g)																			\$ 720	661,6									\$ 5,739
	TRANSMISSION	AND	DISTRIBUTION	PLANT	(a)	2										3	2000	43,033	02,008	17,330	12,670	12,879	0,200											\$ 154,556
-	j	WATER	TREATMENT	PLANT	€	69											\$6,506																	\$ 56,506
١	SOTTROP	OF SUPPLY	AND PUMPING	PLANT	(e)	64		5,740	13,979			29,178		5,571	897	44,337																		\$ 99,703
	∹ :		INTANGIBLE	PLANT	(p)	\$ 2,587																												\$ 2,587
THE WILLIAM			CURRENT	YEAR	(c)	\$ 2,587	0	5,740	13,979	0	0	29,178	0	5,571	897	44,337	56,506	43,055	62,668	17,550	11,905	12,879	6,500	0	5,739	0	0	٥	0	0	0	0	0	\$ 319,091
				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	

SYSTEM NAME / COUNTY: Raintree / Lake

BASIS FOR WATER DEPRECIATION CHARGES

		AVERAGE	AVERAGE	DEPRECIATION
	1	SERVICE	NET	RATE APPLIE
ACCT.		LIFE IN	SALVAGE IN	IN PERCENT
NO.	ACCOUNT NAME	YEARS	PERCENT	(100% - d)/
(a)	(b)	(c)	(d)	(e)
304	Structures and Improvements	32		3.13%
305	Collecting and Impounding Reservoirs			
306	Lake, River and Other Intakes			
307	Wells and Springs	30		3.339
308	Infiltration Galleries and Tunnels			
309	Supply Mains	35	-	2.869
310	Power Generation Equipment	20		5.00%
311	Pumping Equipment	20		5.00%
320	Water Treatment Equipment	22		4.55%
330	Distribution Reservoirs and Standpipes	37		2.709
331	Transmission and Distribution Mains	43		2.339
333	Services	40		2.509
334	Meters and Meter Installations	20		5.009
335	Hydrants	45		2.229
336	Backflow Prevention Devices	15		6.679
339	Other Plant Miscellaneous Equipment	25		4.009
340	Office Furniture and Equipment	15		6.679
341	Transportation Equipment	6		16.679
342	Stores Equipment	18		5.569
343	Tools, Shop and Garage Equipment	16		6.259
344	Laboratory Equipment	15	. =====================================	6.679
345	Power Operated Equipment	12		8.339
346	Communication Equipment	10		10.009
347	Miscellaneous Equipment	15		6.679
348	Other Tangible Plant	10		10.009

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

W-5 GROUP _____

YEAR OF REPORT December 31, 2022

Florida Community Water Systems, Inc.

SYSTEM NAME / COUNTY:

UTILITY NAME:

Raintree / Lake

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

W-6(a)

GROUP

I

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

YEAR OF REPORT December 31, 2022

Florida Community Water Systems, Inc.

SYSTEM NAME / COUNTY:

UTILITY NAME:

Raintree / Lake

	BALANCE AT	END OF YEAR	(c+f-j)	33	\$ 11,661	•	0	14,388	0	4,036	278	41,534	905'95	3,773	58,343	12,423	2,109	11,393	005'9	0	5,739	0	0	0	0	0	0	0	0	\$ 228,681
(CONT'D)	TOTAL	CHARGES	(g-h+i)	Θ	0	0	0	0	0	0	0	0	0	0	0	0	221	0	0	0	0	0	0	0	0	0	0	0	0	\$ 221
EPRECIATION	COST OF REMOVAL	AND OTHER	CHARGES	Θ	s ₂																									0
CUMULATEDI		SALVAGE AND	INSURANCE	(h)	643								j															3		0
IN WATER AC		PLANT	RETIRED	(g)	68								1 10				221													\$ 221
ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION (CONT'D)			ACCOUNT NAME	(p)	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.	NO.	(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 W

W-6(b) GROUP

Use () to denote reversal entries.

YEAR Decen	OF	RE	PORT
Decen	aher	31	2022

SYSTEM NAME / COUNTY: Raintree / Lake

CONTRIBUTIONS IN AID OF CONSTRUCTION ACCOUNT 271

DESCRIPTION (a)	REFERENCE (b)	W	ATER (c)
Balance first of year		\$	29,943
Add credits during year: Contributions received from Capacity, Main Extension and Customer Connection Charges	W-8(a)	\$	0_
Contributions received from Developer or Contractor Agreements in cash or property	W-8(b)		0
Total Credits		s	0
Less debits charged during the year must be explained below)		\$	
Total Contributions In Aid of Construction		\$	29,943

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:	

SYSTEM NAME / COUNTY:

Raintree / Lake

WATER CIAC SCHEDULE "A"

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

DESCRIPTION OF CHARGE (a)	NUMBER OF CONNECTIONS (b)	CHARGE PER CONNECTION (c)	AMOUNT (d)
		\$	\$ 0 0 0 0 0 0 0 0 0 0 0 0
Total Credits			\$0

ACCUMULATED AMORTIZATION OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION

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

W-8(a)	
GROUP	

SYSTEM NAME / COUNTY:

Raintree / Lake

WATER CIAC SCHEDULE "B"

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

DESCRIPTION (a)	INDICATE CASH OR PROPERTY (b)	AMOUNT (c)
NONE	·	\$
	·	
· · · · · · · · · · · · · · · · · · ·		2
	<u></u>	
Total Credits		\$0

SYSTEM NAME / COUNTY: Raintree / Lake

WATER OPERATING REVENUE

ACCT. NO.	DESCRIPTION	BEGINNING YEAR NO. CUSTOMERS *	YEAR END NUMBER OF CUSTOMERS	AMOUNT
(a)	(b)	(c)	(d)	(e)
	Water Sales:			
460	Unmetered Water Revenue			\$
	Metered Water Revenue:			
461.1	Sales to Residential Customers	112	111	56,736
461.2	Sales to Commercial Customers			
461.3	Sales to Industrial Customers			
461.4	Sales to Public Authorities			
461.5	Sales Multiple Family Dwellings			
	Total Metered Sales	112_	111_	\$56,736
	Fire Protection Revenue:			
462.1	Public Fire Protection			
462.2	Private Fire Protection			
	Total Fire Protection Revenue	0_	0	\$0
464	Other Sales To Public Authorities			
465	Sales To Irrigation Customers		0	
466	Sales For Resale			
467	Interdepartmental Sales			
	Total Water Sales	112	111	\$ 56,736
	Other Water Revenues:			
469	Guaranteed Revenues (Including Allowance	for Funds Prudently In	vested or AFPI)	\$
470	Forfeited Discounts		,	
471			706	
472	Rents From Water Property			
473	Interdepartmental Rents			
474	Other Water Revenues			
	Total Other Water Revenues			\$706_
	Total Water Operating Revenues			\$57,442_

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

SYSTEM NAME / COUNTY: Raintree / Lake

WATER UTILITY EXPENSE ACCOUNT MATRIX

ACCT. NO. (a)	ACCOUNT NAME (b)		CURRENT YEAR (c)	.1 SOURCE OF SUPPLY AND EXPENSES - OPERATIONS (d)	.2 SOURCE OF SUPPLY AND EXPENSES - MAINTENANCE (e)
601	Salaries and Wages - Employees	\$	0	\$	s
603	Salaries and Wages - Officers,	- "-		Ψ	—
003	Directors and Majority Stockholders	1	4,500		
604	Employee Pensions and Benefits	┪-	0		m====================================
610	Purchased Water	1 -	0		
615	Purchased Power	-	4,829	4,829	-
616	Fuel for Power Production	1 -	0		
618	Chemicals	7 -	1,093	1,093	
620	Materials and Supplies	7 -	0	·	
631	Contractual Services-Engineering	7	0		0.
632	Contractual Services - Accounting	7	575		
633	Contractual Services - Legal	7	39	h	
634	Contractual Services - Mgt. Fees	7 -	0	S=====================================	
635	Contractual Services - Testing	7	0		
636	Contractual Services - Other	7	32,536	123	123
641	Rental of Building/Real Property		0		
642	Rental of Equipment		0		
650	Transportation Expenses		0		
656	Insurance - Vehicle		0		
657	Insurance - General Liability		588		
658	Insurance - Workman's Comp.		0		
659	Insurance - Other] [0		
660	Advertising Expense] `	0		
666	Regulatory Commission Expenses	7			W-111
	- Amortization of Rate Case Expense		263		
667	Regulatory Commission ExpOther		0		
668	Water Resource Conservation Exp.]	0		
670	Bad Debt Expense]]	38		
675	Miscellaneous Expenses	1	506		
Total Water Utili	ty Expenses	\$	44,967	\$6,045	\$123

December 31, 2022

SYSTEM NAME / COUNTY: Raintree / Lake

WATER UTILITY EXPENSE ACCOUNT MATRIX

.3	.4	.5	.6	.7	.8
WATER			TRANSMISSION	N.	
TREATMENT			& DISTRIBUTIO		ADMIN. &
EXPENSES -	EXPENSES -	EXPENSES -	EXPENSES -	ACCOUNTS	GENERAL
	MAINTENANCE		MAINTENANCE	EXPENSE	EXPENSES
(f)	(g)	(h)	(i)	(j)	(k)
\$	\$	\$	\$	\$	\$
s 		<u>+</u> 9			4,500_
				N. Love, J. T.	
0				U - 248	
			====		
	S				575
	·	-			20
10,166		9,320	1,110	2,833	8,860
	η <u></u>		7	-	
	s 			t 	
					588
					263
				38	506
					300
\$10,166	\$0	\$9,320	\$1,110	\$2,871	\$15,331

W-10(b) GROUP ____

SYSTEM NAME / COUNTY:

Raintree / Lake

PUMPING AND PURCHASED WATER STATISTICS

		FINISHED	WATER USED	TOTAL WATER	
	WATER	WATER	FOR LINE	PUMPED AND	WATER SOLD
ŀ	PURCHASED	PUMPED	FLUSHING,	PURCHASED	то
	FOR RESALE	FROM WELLS	FIGHTING	(Omit 000's)	CUSTOMERS
MONTH	(Omit 000's)	(Omit 000's)	FIRES, ETC.	[(b)+(c)-(d)]	(Omit 000's)
(a)	(b)	(c)	(d)	(e)	(f)
January		754	0	754	971
February	3.	1,359	0	1,359	1,102
March		1,473	8	1,465	1,020
April		1,788	3	1,785	1,147
May		2,000	3	1,997	1,334
June		1,769	3	1,766	1,546
July		1,549	0	1,549	1,670
August		1,624	41	1,583	1,029
September		1,243	20	1,223	1,214
October		1,530	13	1,517	1,097
November		1,442	4	1,438	1,055
December		1,386	5	1,381	1,174
Total for Year	0	17,919	101	17,819	14,359
If water is purchased for resale, indicate the following: Vendor Point of delivery If water is sold to other water utilities for redistribution, list names of such utilities below:					

SOURCE OF SUPPLY

CAPACITY OF WELL	GALLONS PER DAY FROM SOURCE	TYPE OF SOURCE
129,600		DEEP WELL
864,000		DEEP WELL
129,600		DEEP WELL
	OF WELL 129,600 864,000	CAPACITY PER DAY OF WELL FROM SOURCE 129,600 864,000

	W-11
GR	OUP
SYSTEM	

YEAR OF REPORT December 31, 2022

UTILITY NAME: Florida Community Water Systems, Inc.

SYSTEM NAME / COUNTY:

Raintree / Lake

WATER TREATMENT PLANT INFORMATION

Provide a separate sheet for each water treatment facility

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

W-12 GROUP_____ SYSTEM _____

YEAR OF REPORT
December 31, 2022

SYSTEM NAME / COUNTY:

Raintree / Lake

CALCULATION OF THE WATER SYSTEM METER EQUIVALENTS

METER		EQUIVALENT	NUMBER OF	TOTAL NUMBE OF METER EQUIVALENTS
SIZE	TYPE OF METER	FACTOR	METERS	(c x d)
(a)	(b)	(c)	(d)	(e)
All Customers		1.0		
5/8"	Displacement	1.0	108	108
3/4"	Displacement	1.5		
1"	Displacement	2.5	3	8
1 1/2"	Displacement or Turbine	5.0		
2"	Displacement, Compound or Turbine	8.0		
3"	Displacement	15.0		
3"	Compound	16.0		
3"	Turbine	17.5		
4"	Displacement or Compound	25.0		
4"	Turbine	30.0		
6"	Displacement or Compound	50.0		
6"	Turbine	62.5). -	
8"	Compound	80.0		-
8"	Turbine	90.0		
10"	Compound	115.0		
10"	Turbine	145.0		-
12"	Turbine	215.0		

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:

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

ERC Calculation:		

W-13 GROUP ____ SYSTEM

SYSTEM NAME / COUNTY:

Raintree / Lake

OTHER WATER SYSTEM INFORMATION

Furnish information below for each system. A se	eparate page should t	be supplied where necessary.
1. Present ERCs * the system can efficiently serve.	114	
2. Maximum number of ERCs * which can be served.	371.4285714	
3. Present system connection capacity (in ERCs *) using existing	lines.	116.5
4. Future connection capacity (in ERCs *) upon service area buil	l d out.	114
5. Estimated annual increase in ERCs *.		0
6. Is the utility required to have fire flow capacity? If so, how much capacity is required?	NO N/A	
7. Attach a description of the fire fighting facilities.	2	_
8. Describe any plans and estimated completion dates for any en	largements or improv	rements of this system:
9. When did the company last file a capacity analysis report with 10. If the present system does not meet the requirements of DEP a. Attach a description of the plant upgrade neces	rules:	N/A P rules. N/A
b. Have these plans been approved by DEP?	N/A	
c. When will construction begin?		
d. Attach plans for funding the required upgrading	ng.	
e. Is this system under any Consent Order with I	DEP?	
11. Department of Environmental Protection ID #	3354687	
12. Water Management District Consumptive Use Permit #	2782	
a. Is the system in compliance with the requirem	ents of the CUP?	Yes
b. If not, what are the utility's plans to gain comp	bliance?	

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

SYSTEM NAME / COUNTY:

The Woods / Sumter	The Woods / Sumter	
--------------------	--------------------	--

SCHEDULE OF YEAR END WATER RATE BASE

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	WATER UTILITY (d)
101	Utility Plant In Service	W-4(b)	\$ 641,517
	Less: Nonused and Useful Plant (1)		
108	Accumulated Depreciation	W-6(b)	366,067
110	Accumulated Amortization	F-8	22
271	Contributions in Aid of Construction	W-7	93,149
252	Advances for Construction	F-20	
	Subtotal		\$182,279
272	Add: Accumulated Amortization of Contributions in Aid of Construction	W-8(a)	\$ 91,134
	Subtotal		\$ 273,412
114	Plus or Minus: Acquisition Adjustments (2)	F-7	(259,183)
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	201,933
	Working Capital Allowance (3)		
	Other (Specify):		
	WATER RATE BASE		\$ 216,162
7	WATER OPERATING INCOME	W-3	\$(15,088
F	ACHIEVED RATE OF RETURN (Water Operating Income / Water Rate E	ase)	-6.98%

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.

W-2	
GROUP	

SYSTEM NAME / COUNTY: The Woods / Sumter

WATER OPERATING STATEMENT

ACCT. NO.	ACCOUNT NAME	REFERENCE PAGE	C	URREN' YEAR
(a)	(b)	(c)		(d)
	UTILITY OPERATING INCOME			
400	Operating Revenues	W-9	\$_	43,56
469	Less: Guaranteed Revenue and AFPI	W-9		
	Net Operating Revenues		\$_	43,56
401	Operating Expenses	W-10(a)	\$	35,54
403	Depreciation Expense	W-6(a)	4 —	22,55
	Less: Amortization of CIAC	W-8(a)	-	
	Net Depreciation Expense		\$	22,47
406	Amortization of Utility Plant Acquisition Adjustment	F-7	1	(6,47
407	Amortization Expense (Other than CIAC)	F-8	1 -	1,81
			T	
	Taxes Other Than Income	l l	1	
408.10	Utility Regulatory Assessment Fee			3,9
408.11	Property Taxes			1,3
408.12	Payroll Taxes		J	
408.13	Other Taxes and Licenses			
408	Total Taxes Other Than Income		\$	5,29
409.1	Income Taxes			
410.10	Deferred Federal Income Taxes			
410.11	Deferred State Income Taxes		1 ~	
411.10	Provision for Deferred Income Taxes - Credit			
412.10	Investment Tax Credits Deferred to Future Periods			
412.11	Investment Tax Credits Restored to Operating Income			
	Utility Operating Expenses		\$_	58,6
	Utility Operating Income		\$_	(15,0
	Add Back:			
469	Guaranteed Revenue (and AFPI)	W-9	\$_	
413	Income From Utility Plant Leased to Others		_	
414	Gains (losses) From Disposition of Utility Property		_	
420	Allowance for Funds Used During Construction			
	Total Utility Operating Income		\$_	(15,0

SYSTEM NAME / COUNTY:

The Woods / Sumter

WATER UTILITY PLANT ACCOUNTS

ACCT.			PREVIOUS	Т				(URRENT
NO.	ACCOUNT NAME		YEAR	ı	ADDITIONS	RET	TREMENTS		YEAR
(a)	(b)		(c)		(d)		(e)		(f)
301	Organization	s	351	\$		\$		\$	351
302	Franchises		535	==		3.			535
303	Land and Land Rights		3,500	1					3,500
304	Structures and Improvements		27,274	1 -		-			27,274
305	Collecting and Impounding Reservoirs		836	1		-			836
306	Lake, River and Other Intakes			-					0
307	Wells and Springs		1,601	1 2		-			1,601
308	Infiltration Galleries and Tunnels			"					0
309	Supply Mains		8,469	"		1			8,469
310	Power Generation Equipment			1 .					0
311	Pumping Equipment		9,901	1 .	2,645	-	(1,984)		10,562
320	Water Treatment Equipment		343,106	1 -	3,058	-		1/2	346,164
330	Distribution Reservoirs and Standpipes		35,181	1 .		-		100	35,181
331	Transmission and Distribution Mains		43,670	1 "					43,670
333	Services		11,687	"				0.	11,687
334	Meters and Meter Installations		22,450	"	1,834		(1,376)	-	22,909
335	Hydrants			1					0
336	Backflow Prevention Devices			1 "		-			0
339	Other Plant Miscellaneous Equipment		112,728	"				-	112,728
340	Office Furniture and Equipment		121	"				1	121
341	Transportation Equipment			100					0
342	Stores Equipment			1					0
343	Tools, Shop and Garage Equipment		15,289			(500			15,289
344	Laboratory Equipment		639		8				639
345	Power Operated Equipment			1					0
346	Communication Equipment					8			0
347	Miscellaneous Equipment								0
348	Other Tangible Plant			1					0
	TOTAL WATER PLANT	\$	637,339	\$	7,537	s_	(3,360)	s_	641,517

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

W-4(a) GROUP _____ YEAR OF REPORT December 31, 2022

Florida Community Water Systems, Inc.

SYSTEM NAME / COUNTY:

UTILITY NAME:

The Woods / Sumter

	κi	GENERAL PLANT	(F)	89																			121	0	0	15,289	639	0	0	0	0	\$ 16,049
	.4 TRANSMISSION AND	DISTRIBUTION PLANT	(ĝ)	69											I I I	35,181	43,670	11,687	22,909	0	0	112,728										\$ 226,175
	.3 WATER	TREATMENT PLANT	()	8			27,274								346,164																	\$ 373,438
IT MATRIX	.2 SOURCE OF SUPPLY	AND PUMPING PLANT	(e)	.69		3,500		836	0	1,601	0	8,469	0	10,562																		\$ 24,969
WATER UTILITY PLANT MATRIX	1.	INTANGIBLE PLANT	(q)	\$ 351	535																											\$ 886
WATER		CURRENT YEAR	(c)	\$ 351	535	3,500	27,274	836	0	1,601	0	8,469	0	10,562	346,164	35,181	43,670	11,687	22,909	0	0	112,728	121	0	0	15,289	639	0	0	0	0	\$ 641,517
		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	Miscellancous Equipment	Other Tangible Plant	TOTAL WATER PLANT
		ACCT.	(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	

SYSTEM NAME / COUNTY:

The Woods / Sumter

BASIS FOR WATER DEPRECIATION CHARGES

		AVERAGE	AVERAGE	DEPRECIATION
		SERVICE	NET	RATE APPLIED
ACCT.		LIFE IN	SALVAGE IN	IN PERCENT
NO.	ACCOUNT NAME	YEARS	PERCENT	(100% - d)/c
(a)	(b)	(c)	(d)	(e)
304	Structures and Improvements	32	Δ=====================================	3.13%
305	Collecting and Impounding Reservoirs			
306	Lake, River and Other Intakes			
307	Wells and Springs	30		3.33%
308	Infiltration Galleries and Tunnels			
309	Supply Mains	35		2.86%
310	Power Generation Equipment	20		5.00%
311	Pumping Equipment	20		5.00%
320	Water Treatment Equipment	22		4.55%
330	Distribution Reservoirs and Standpipes	37		2.70%
331	Transmission and Distribution Mains	43		2.33%
333	Services	40		2.50%
334	Meters and Meter Installations	20		5.00%
335	Hydrants	45		2.22%
336	Backflow Prevention Devices	15		6.67%
339	Other Plant Miscellaneous Equipment	25		4.00%
340	Office Furniture and Equipment	15		6.67%
341	Transportation Equipment	6		16.67%
342	Stores Equipment	18		5.56%
343	Tools, Shop and Garage Equipment	16		6.25%
344	Laboratory Equipment	15		6.67%
345	Power Operated Equipment	12		8.33%
346	Communication Equipment	10		10.00%
347	Miscellaneous Equipment	15		6.67%
348	Other Tangible Plant	10		10.00%

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

W-5 GROUP____

Florida Community Water Systems, Inc.

YEAR OF REPORT December 31, 2022

UTILITY NAME:

SYSTEM NAME / COUNTY:

The Woods / Sumter

	TOTAL	(q+e)	9	\$ (568)	21	0	3,000	0	242	0	509	15,671	951	1,340	292	1,140	0	0	0	0	0	0	(85)	43	0	0	0	0	22,555	
PRECIATION	OTHER	CREDITS *	(e)	↔															3										0	
MULATED DE		ACCRUALS	(p)	\$ (568)	21		3,000		242	0	509	15,671	951	1,340	292	1,140							(85)	43					22,555	
WATER ACCU	BALANCE AT BEGINNING	OF YEAR	(c)	\$ 11,184	33		(4,528)		824	0	4,985	178,956	13,623	3,987	2,338	7,127			112,728	121			15,374	121					\$ 346,872	
ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION		ACCOUNT NAME	(b)	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.	NO.	(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 W	

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

W-6(a) GROUP

ı

YEAR OF REPORT December 31, 2022

Florida Community Water Systems, Inc.

SYSTEM NAME / COUNTY:

UTILITY NAME:

The Woods / Sumter

I ACC
PLANT SALVAGE AND RETIRED INSURANCE
(g)
8
1,984
1,376
\$ 3,360 \$

W-6(b) GROUP

Use () to denote reversal entries.

YEAR C	F RE	PORT
Decemb	er 31	2022

SYSTEM NAME / COUNTY:

The Woods / Sumter

CONTRIBUTIONS IN AID OF CONSTRUCTION ACCOUNT 271

DESCRIPTION (a)	REFERENCE (b)	W	ATER (c)
Balance first of year		\$	93,149
Add credits during year: Contributions received from Capacity,			
Main Extension and Customer Connection Charges	W-8(a)	\$	0
Contributions received from Developer or		1 —	
Contractor Agreements in cash or property	W-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		s	93,149

	F2 21
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:	

SYSTEM NAME / COUNTY: The Woods / Sumter

WATER CIAC SCHEDULE "A"

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

DESCRIPTION OF CHARGE (a)	NUMBER OF CONNECTIONS (b)	CHARGE PER CONNECTION (c)	AMOUNT (d)
		\$	\$ 0
Total Credits			\$0

ACCUMULATED AMORTIZATION OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION

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

W-8(a)	
GROUP	

SYSTEM NAME / COUNTY: The Woods / Sumter

WATER CIAC SCHEDULE "B"

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

DESCRIPTION (a)	INDICATE CASH OR PROPERTY (b)	AMOUNT (¢)
NONE		\$
	s====:s	
	-	<u></u>
Total Credits		\$0

SYSTEM NAME / COUNTY:

The Woods / Sumter

WATER OPERATING REVENUE

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS * (c)	YEAR END NUMBER OF CUSTOMERS (d)	AMOUNT (e)
460	Water Sales: Unmetered Water Revenue			s
400	·			Ф
461.1	Metered Water Revenue:		67	22.000
461.1	Sales to Residential Customers	55	57	32,909
461.2	Sales to Commercial Customers	1_	1_	5,545
461.3	Sales to Industrial Customers		Y	
461.4	Sales to Public Authorities			
461.5	Sales Multiple Family Dwellings			
	Total Metered Sales	56	58_	\$ 38,454
	Fire Protection Revenue:			
462.1	Public Fire Protection			
462.2	Private Fire Protection			
	Total Fire Protection Revenue	0	0	\$0
464	Other Sales To Public Authorities			
465	Sales To Irrigation Customers			
466	Sales For Resale			
467	Interdepartmental Sales			
	Total Water Sales	56	58	\$38,454
	Other Water Revenues:			
469	Guaranteed Revenues (Including Allowance	for Funds Prudently Inv	vested or AFPI)	\$
470	Forfeited Discounts	V		
471	Miscellaneous Service Revenues			5,107
472	Rents From Water Property			
473	Interdepartmental Rents			
474	Other Water Revenues			
	Total Other Water Revenues			\$5,107_
	Total Water Operating Revenues			\$43,561_

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

SYSTEM NAME / COUNTY:

The Woods / Sumter

WATER UTILITY EXPENSE ACCOUNT MATRIX

ACCT.	ACCOUNT NAME		CURRENT YEAR	.1 SOURCE OF SUPPLY AND EXPENSES - OPERATIONS	.2 SOURCE OF SUPPLY AND EXPENSES - MAINTENANCE
(a)	(b)		(c)	(d)	(e)
		1			
601	Salaries and Wages - Employees	\$_	0_	\$	\$
603	Salaries and Wages - Officers,	7			
	Directors and Majority Stockholders		3,150		
604	Employee Pensions and Benefits	7 7	0		
610	Purchased Water	_	0		
615	Purchased Power	7	2,307		
616	Fuel for Power Production		0	8	
618	Chemicals	7 -	2,542	3	
620	Materials and Supplies	7 7	0		
631	Contractual Services-Engineering	7 -	0		
632	Contractual Services - Accounting	7 -	288		
633	Contractual Services - Legal	7 -	32		
634	Contractual Services - Mgt. Fees	7 -	0		
635	Contractual Services - Testing	7 -	292	292	
636	Contractual Services - Other] -	20,230	77	77
641	Rental of Building/Real Property	7 -	0		
642	Rental of Equipment	7 -	0	,	
650	Transportation Expenses	7	0		
656	Insurance - Vehicle	1-	0	*	
657	Insurance - General Liability	7	484	-	
658	Insurance - Workman's Comp.	7 -	0		
659	Insurance - Other	1-	0	=	
660	Advertising Expense	7 -	0		
666	Regulatory Commission Expenses	7			**************************************
	- Amortization of Rate Case Expense		300		
667	Regulatory Commission ExpOther	1-	0	-	•
668	Water Resource Conservation Exp.	1 -	0		
670	Bad Debt Expense	-	5,413		
675	Miscellaneous Expenses	1 -	505		-
Total Water Utili		\$ =	35,543	\$369	\$77

December 31, 2022

UTILITY NAME: Florida Community Water Systems, Inc.

SYSTEM NAME / COUNTY: The Woods / Sumter

WATER UTILITY EXPENSE ACCOUNT MATRIX

.3	.4	.5	.6	.7	.8
WATER			TRANSMISSION		
TREATMENT	A CONTRACTOR OF THE CONTRACTOR		& DISTRIBUTION		ADMIN. &
EXPENSES -	EXPENSES -	EXPENSES -	EXPENSES -	ACCOUNTS	GENERAL
	MAINTENANCE		MAINTENANCE		EXPENSES
(f)	(g)	(h)	(i)	(j)	(k)
\$	\$	\$	\$	\$	\$
					3,150_
2,307					
2,542					
	===	-			32
6,321		5,795	690	1,762	5,509
					484
					300
				5,413	
					505
\$11,169	\$0	\$5,795	\$690	\$	\$10,268

W-10(b) GROUP____

SYSTEM NAME / COUNTY:

The Woods / Sumter

PUMPING AND PURCHASED WATER STATISTICS

		FINISHED	WATER USED	TOTAL WATER	
	WATER	WATER	FOR LINE	PUMPED AND	WATER SOLD
	PURCHASED	PUMPED	FLUSHING,	PURCHASED	то
	FOR RESALE	FROM WELLS	FIGHTING	(Omit 000's)	CUSTOMERS
MONTH	(Omit 000's)	(Omit 000's)	FIRES, ETC.	[(b)+(c)-(d)]	(Omit 000's)
(a)	(b)	(c)	(d)	(e)	(f)
January		460	177	283	263
February		433	137	296	296
March		505	161	344	200
April		431	136	294	226
May	e	463	150	313	237
June	·	520	228	292	239
July		546	194	353	255
August		722	374	348	241
September		613	244	369	250
October		591	257	333	236
November		587	196	391	230
December		394	142	252	223
Total for Year	0	6,264	2,396	3,868	2,896
If water is purchased for resale, indicate the following: Vendor Point of delivery If water is sold to other water utilities for redistribution, list names of such utilities below:					

SOURCE OF SUPPLY

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

W-11	
GROUP	
SYSTEM	

YEAR OF REPORT December 31, 2022

UTILITY NAME: Florida Community Water Systems, Inc.

SYSTEM NAME / COUNTY:

The Woods / Sumter

WATER TREATMENT PLANT INFORMATION

Provide a separate sheet for each water treatment facility

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

W-12
GROUP _____
SYSTEM ____

YEAR OF REPORT December 31, 2022
December 31, 2022

SYSTEM NAME / COUNTY: The Woods / Sumter

CALCULATION OF THE WATER SYSTEM METER EQUIVALENTS

METER SIZE (a)	TYPE OF METER (b)	EQUIVALENT FACTOR (c)	NUMBER OF METERS (d)	TOTAL NUMBE OF METER EQUIVALENTS (c x d) (e)
All Customers		1.0		
5/8"	Displacement	1.0	57	57
3/4"	Displacement	1.5	37	
1"	Displacement	2.5	:	
1 1/2"	Displacement or Turbine	5.0	1	5
2"	Displacement, Compound or Turbine	8.0	·	
3"	Displacement	15.0	12	
3"	Compound	16.0		
3"	Turbine	17.5	(-	
4"	Displacement or Compound	25.0	-	
4"	Turbine	30.0		
6"	Displacement or Compound	50.0		
6"	Turbine	62.5		
8"	Compound	80.0		
8"	Turbine	90.0		
10"	Compound	115.0		
10"	Turbine	145.0		
12"	Turbine	215.0		

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:		
l		

W-13
GROUP _____
SYSTEM ____

SYSTEM NAME / COUNTY:

The Woods / Sumter

OTHER WATER SYSTEM INFORMATION

Furnish information below for each system. A separate page should be supplied where necessary.				
Present ERCs * the system can efficiently serve.	60			
2. Maximum number of ERCs * which can be served.	84			
3. Present system connection capacity (in ERCs *) using existing lines.		60		
4. Future connection capacity (in ERCs *) upon service area build	4. Future connection capacity (in ERCs *) upon service area buildout.			
5. Estimated annual increase in ERCs *.		0		
6. Is the utility required to have fire flow capacity? If so, how much capacity is required?	NO N/A			
7. Attach a description of the fire fighting facilities.		-		
8. Describe any plans and estimated completion dates for any enla	argements or improv	rements of this system:		
9. When did the company last file a capacity analysis report with the DEP? N/A				
10. If the present system does not meet the requirements of DEP	rules:			
a. Attach a description of the plant upgrade necessary to meet the DEP rules. N/A				
b. Have these plans been approved by DEP?	N/A			
c. When will construction begin?				
d. Attach plans for funding the required upgrading.				
e. Is this system under any Consent Order with DEP?				
11. Department of Environmental Protection ID #	6600347			
12. Water Management District Consumptive Use Permit #	N/A			
a. Is the system in compliance with the requirement	ents of the CUP?	N/A		
b. If not, what are the utility's plans to gain compliance?				

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

WASTEWATER OPERATION SECTION

December 31, 2022

WASTEWATER LISTING OF SYSTEM GROUPS

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

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

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

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

SYSTEM NAME / COUNTY	CERTIFICATENUMBER	GROUP NUMBER
Harbor Water & Wastewater Systems - Lake	565-8	
Jumper Creek Water & Wastewater Systems - Sumter	507-8	
Lakeside Water & Wastewater Systems - Lake	494-S	· · · · · · · · · · · · · · · · · · ·
The Woods Water & Wastewater Systems - Sumter	441-S	
		7
	:	
·	S	
	8 3	3
	ēa	
	=====	(
	-	
**************************************	;	-
		:

SYSTEM NAME / COUNTY:

Harbor /	La	2
----------	----	---

SCHEDULE OF YEAR END WASTEWATER RATE BASE

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

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.

S-2
GROUP

SYSTEM NAME / COUNTY: Harbor / Lake

WASTEWATER OPERATING STATEMENT

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

SYSTEM NAME / COUNTY: Harbor / Lake

WASTEWATER UTILITY PLANT ACCOUNTS

ACCT.		PREVIOUS			CURRENT
NO.	ACCOUNT NAME	YEAR	ADDITIONS	RETIREMENTS	YEAR
(a)	(b)	(c)	(d)	(e)	(f)
351	Organization	\$ 234	\$	\$	\$ 234
352	Franchises				0
353	Land and Land Rights	-			0
354	Structures and Improvements	7,179			7,179
355	Power Generation Equipment	0			0
360	Collection Sewers - Force	31,861			31,861
361	Collection Sewers - Gravity	0			0
362	Special Collecting Structures	0			0
363	Services to Customers	0			0
364	Flow Measuring Devices	0			0
365	Flow Measuring Installations	0			0
366	Reuse Services	0	0:) 	0
367	Reuse Meters and Meter Installations	0			0
370	Receiving Wells	0		·	0
371	Pumping Equipment	14,710	6,445	4,834	16,321
374	Reuse Distribution Reservoirs	0			0
375	Reuse Transmission and				0
	Distribution System	0			0
380	Treatment and Disposal Equipment	21,202			21,202
381	Plant Sewers	. 0			0
382	Outfall Sewer Lines	0			0
389	Other Plant Miscellaneous Equipment	1,480			1,480
390	Office Furniture and Equipment				0
391	Transportation Equipment				0
392	Stores Equipment				0
393	Tools, Shop and Garage Equipment				0
394	Laboratory Equipment				0
395	Power Operated Equipment	5			0
396	Communication Equipment				0
397	Miscellaneous Equipment				0
398	Other Tangible Plant				0
	Total Wastewater Plant	\$76,665	\$6,445	\$4,834	\$78,276

NOTE:

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

S-4(a) GROUP _____

UTILITY NAME: Florida Community Water Systems, Inc.

SYSTEM NAME / COUNTY:

Harbor / Lake

	7.		GENERAL	PLANT	(K)	69																											'a			54
	9:	RECLAIMED WASTEWATER	DISTRIBUTION	PLANT	9	69																														0
	£6.	RECLAIMED		PLANT	€	64																		in												0
VTRIX	4.	TREATMENT	AND	DISPOSAL	Э	8		2	7,179													ì		21,202			1,480									\$ 29,861
WASTEWATER UTILITY PLANT MATRIX	6.	CVCTFM	PUMPING	PLANT	(3)	69														16,321																\$ 16,321
EWATER UTIL	2:		COLLECTION	PLANT	(h)	69					31,861																									\$ 31,861
WAST	1.		INTANGIBLE	PLANT	(g)	\$ 234												S									ınt									\$ 234
				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 Education	Miscellaneous Equipment	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	320	397	i i

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

NOTE:

SYSTEM NAME / COUNTY: Harbor / Lake

BASIS FOR WASTEWATER DEPRECIATION CHARGES

ACCT.		AVERAGE SERVICE LIFE	AVERAGE NET SALVAGE IN	DEPRECIATION RATE APPLIED IN PERCENT
NO.	ACCOUNT NAME	IN YEARS	PERCENT	(100% - D) / C
(a)	(b)	(c)	(d)	(e)
354	Structures and Improvements	32		3.13%
355	Power Generation Equipment	20		5.00%
360	Collection Sewers - Force	30		3.33%
361	Collection Sewers - Gravity	45		2.22%
362	Special Collecting Structures	40	 	2.50%
363	Services to Customers	38		2.63%
364	Flow Measuring Devices	5		20.00%
365	Flow Measuring Installations	38	S	2.63%
366	Reuse Services	40		2.50%
367	Reuse Meters and Meter Installations	20		5.00%
370	Receiving Wells	30		3.33%
371	Pumping Equipment	15		6.67%
374	Reuse Distribution Reservoirs	37		2.70%
375	Reuse Transmission/Distribution Sys.	43		2.33%
380	Treatment and Disposal Equipment	18		5.56%
381	Plant Sewers	35		2.86%
382	Outfall Sewer Lines	30		3.33%
389	Other Plant Miscellaneous Equipment	18		5.56%
390	Office Furniture and Equipment	15	V	6.67%
391	Transportation Equipment	6		16.67%
392	Stores Equipment	18		5.56%
393	Tools, Shop and Garage Equipment	16		6.25%
394	Laboratory Equipment	15		6.67%
395	Power Operated Equipment	12		8.33%
396	Communication Equipment	10		10.00%
397	Miscellaneous Equipment	15		6.67%
398	Other Tangible Plant	10		10.00%
Wastewate	r Plant Composite Depreciation Rate *		====	(

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

UTILITY NAME: Florida Community Water Systems, Inc.

SYSTEM NAME / COUNTY:

Harbor / Lake

	TOTAL CREDITS (d+e) (f)	\$ 224	1,062	0	0 0	0	0	0	0	1,007	0	0	1,178	0	0	82	0	0	0	0	0	0	0	0	0	\$ 3,554
PRECIATION	OTHER CREDITS *	64								9																\$ 0
MULATED DE	ACCRUALS (d)	\$ 224	1,062							1,007			1,178			82										\$ 3,554
EWATER ACCU	BALANCE AT BEGINNING OF YEAR (c)	\$ 1,172	8,593							308			9,075			436										\$ 19,583
ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION	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 Wastewatcr Plant in Service
	ACCT. NO.	354	360	362	363	365	366	367	370	371	374	375	380	381	382	389	390	391	392	393	394	395	396	397	398	Total D

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

S-6(a) GROUP

UTILITY NAME: Florida Community Water Systems, Inc.

SYSTEM NAME / COUNTY:

Harbor / Lake

	BALANCE AT END OF YEAR	(K)	\$ 1,396	0	9,655	0	0	0	0	0	0	0	0	(3,519)	0	0	10,252	0	0	518	0	0	0	0	0	0	0	0	0	\$ 18,303
rion	TOTAL CHARGES	(g-11+1) (j)	0 8	0	0	0	0	0	0	0	0	0	0	4,834	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	\$ 4,834
ED DEPRECIAT	COST OF REMOVAL AND OTHER	(I)	\$																											0 8
R ACCUMULAT	SALVAGE AND	(h)	64																											0 8
WASTEWATE	PLANT	KELIKED (g)	69											4,834																\$ 4,834
ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION		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.	МО. (3)	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 D.

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

S-6(b) GROUP

YEAR	OF	RE	PORT
Decem	ber	31.	2022

SYSTEM NAME / COUNTY: Harbor / Lake

CONTRIBUTIONS IN AID OF CONSTRUCTION ACCOUNT 271

DESCRIPTION	REFERENCE	WASTEWATER
(a)	(b)	(c)
Balance first of year		so_
Add credits during year:		
Contributions received from Capacity,		
Main Extension and Customer Connection Charges	S-8(a)	\$0
Contributions received from Developer or		
Contractor Agreements in cash or property	S-8(b)	0
Total Credits		so
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 an deons end	inged to Account 271	during inv your ov		

YEAR	OF	RE	PORT
Decen	iber	31.	2022

SYSTEM NAME / COUNTY: Harbor / Lake

WASTEWATER CIAC SCHEDULE "A"

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

DESCRIPTION OF CHARGE (a)	NUMBER OF CONNECTIONS (b)	CHARGE PER CONNECTION (c)	AMOUNT (d)	
		\$	\$	0 0 0 0 0 0 0 0 0
Total Credits			\$	0_1

ACCUMULATED AMORTIZATION OF WASTEWATER CONTRIBUTIONS IN AID OF CONSTRUCTION

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

S-8(a)	
GROUP	

Γ	YEAR OF REPORT
L	December 31, 2022

SYSTEM NAME / COUNTY: Harbor / Lake

WASTEWATER CIAC SCHEDULE "B"

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

DESCRIPTION (a)	INDICATE CASH OR PROPERTY (b)	AMOUNT (c)
NONE.	<u>-</u>	\$
	·	
.————		-
	:=====×	
	e	
	s7 2	
	(a	
	,———	
Total Credits		\$0

S-8(b) GROUP _____

SYSTEM NAME / COUNTY: Harbor / Lake

WASTEWATER OPERATING REVENUE

		BEGINNING	YEAR END	
ACCT.		YEAR NO.	NUMBER OF	
NO.	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			2
521.4	Revenues From Public Authorities			
521.5	Multiple Family Dwelling Revenues			
521.6	Other Revenues			
521	Total Flat Rate Revenues	0_	0	\$0_
	Measured Revenues:			
522.1	Residential Revenues	61	60	38,138
522.2	Commercial Revenues	3	3	14,695
522.3	Industrial Revenues			
522.4	Revenues From Public Authorities			
522.5	Multiple Family Dwelling Revenues			
522	Total Measured Revenues	64_	63	\$52,833
523	Revenues From Public Authorities			-
524	Revenues From Other Systems	2		
525	Interdepartmental Revenues			
	Total Wastewater Sales	64	63	\$52,833_
	OTHER WASTEWATER REVENUES			
530	Guaranteed Revenues (Including Allowance	for Funds Prudently	Invested or AFPI)	\$
531	Sale of Sludge			
532	Forfeited Discounts			
534	Rents From Wastewater Property			
535	Interdepartmental Rents			
536	Other Wastewater Revenues			
Total Other Wastewater Revenues				\$0

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

YEAR OF	RE	PORT
December	31.	2022

CVCTE	MNAME	/ COUNTY	
o	TAR LASTANIA	/ COUNTE	•

Harbor /	' Lake		

WASTEWATER OPERATING REVENUE

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS * (c)	YEAR END NUMBER OF CUSTOMERS * (d)	AMOUNTS (e)
	RECLAIMED WATER SALES			
	Flat Rate Reuse Revenues:			
540.1	Residential Reuse Revenues			\$
540.2	Commercial Reuse Revenues			
540.3	Industrial Reuse Revenues			
540.4	Reuse Revenues From			
	Public Authorities			
540.5	Other Revenues			
540	Total Flat Rate Reuse Revenues	0	0	\$0
	Measured Reuse Revenues:			
541.1	Residential Reuse Revenues			4
541.2	Commercial Reuse Revenues		-	
541.3	Industrial Reuse Revenues			
541.4	Reuse Revenues From Public Authorities			
541	Total Measured Reuse Revenues	0	00	\$0
544	Reuse Revenues From Other Systems			
	Total Reclaimed Water Sales			\$0
	Total Wastewater Operating Revenues			\$52,833

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

UTILITY NAME: Florida Community Water Systems, Inc.

SYSTEM NAME / COUNTY:

Harbor / Lake

	9.	TREATMENT & DISPOSAL	EXPENSES -	MAINTENANCE	3	FA															1,070														\$ 1,070
	κi	TREATMENT & DISPOSAL	EXPENSES -	OPERATIONS	(III)						4,780	4,900		1,057							8,986	9													\$ 19,722
	4.	PUMPING	EXPENSES -	MAINTENANCE	(E)																														0 8
r Matrix	κĵ	PUMPING	EXPENSES -	OPERATIONS	Œ)	69															9,801														\$ 9,801
WASTEWATER UTILITY EXPENSE ACCOUNT MATRIX	2.	COLLECTION	EXPENSES-	MAINTENANCE	(a)	S															611														\$ 119
UTILITY EXP	.1	COLLECTION	EXPENSES-	OPERATIONS	(p)	S															119														\$ 119
WASTEWATER			CURRENT	YEAR	9	0		2,500	0	0	4,780	4,900	0	1,057	0	0	288	21	0	0	31,368	0	0	0	0	324	0	0	0		0	0	54	1,411	\$ 46,702
				ACCOUNT NAME	(p)	Salaries and Wages - Employees	Salaries and Wages - Officers,	Directors and Majority Stockholders	Employee Pensions and Benefits	Purchased Sewage Treatment	Sludge Removal Expense	Purchased Power	Fuel for Power Production	Chemicals	Materials and Supplies	Contractual Services-Engineering	Contractual Services - Accounting	Contractual Services - Legal	Contractual Services - Mgt. Fees	Contractual Services - Testing	Contractual Services - Other	Rental of Building/Real Property	Rental of Equipment	Transportation Expenses	Insurance - Vehicle	Insurance - General Liability	Insurance - Workman's Comp.	Insurance - Other	Advertising Expense	Regulatory Commission Expenses	- Amortization of Rate Case Expense	Regulatory Commission ExpOther	Bad Debt Expense	Miscellaneous Expenses	Iotal Wastewater Utility Expenses
			ACCT.	NO.	(3)	701	703		704	710	711	715	716	718	720	731	732	733	734	735	736	741	742	750	756	757	758	759	092	766		191	770	775	Tot

UTILITY NAME: Florida Community Water Systems, Inc.

SYSTEM NAME / COUNTY:

Harbor / Lake

	.12 DECTAIMED	WATER	DISTRIBUTION	EXPENSES-	MAINTENANCE (0)	62																													0
	.11 Georgan	WATER	DISTRIBUTION	EXPENSES-	OPERATIONS (n)	s																ĺ													0 8
	.10	WATER	TREATMENT	EXPENSES-	MAINTENANCE (m)	69																													8
COUNT MATE	6.	KECLAUMED	TREATMENT	EXPENSES-	OPERATIONS (I)	S																													\$
Y EXPENSE A	œ.		ADMIN. &	GENERAL	EXPENSES	S-9		2,500									288	21			8,542					324								1,411	\$ 13,086
WASTEWATER UTILITY EXPENSE ACCOUNT MATRIX	<i>T</i> :		CUSTOMER	ACCOUNTS	EXPENSE	9															2,732												54		\$ 2,786
WASTEV					ACCOUNT NAME	Salaries and Waoes - Employees	Salaries and Wages - Officers.	Directors and Majority Stockholders	Employee Pensions and Benefits	Purchased Sewage Treatment	Sludge Removal Expense	Purchased Power	Fuel for Power Purchased	Chemicals	Materials and Supplies	Contractual Services-Engineering	Contractual Services - Accounting	Contractual Services - Legal	Contractual Services - Mgt. Fees	Contractual Services - Testing	Contractual Services - Other	Rental of Building/Real Property	Rental of Equipment	Transportation Expenses	Insurance - Vehicle	Insurance - General Liability	Insurance - Workman's Comp.	Insurance - Other	Advertising Expense	Regulatory Commission Expenses	- Amortization of Rate Case Expense	Regulatory Commission ExpOther	Bad Debt Expense	Miscellaneous Expenses	Total Wastewater Utility Expenses
				ACCT.	NO.	701	703		704	710	711	715	716	718	720	731	732	733	734	735	736	741	742	750	756	757	758	759	160	99L		191	770	775	Tot

YEAR	OF	RE	PORT
Dacan	nhan	21	2022

SYSTEM NAME / COUNTY:

Harbor / Lake

CALCULATION OF THE WASTEWATER SYSTEM METER EQUIVALENTS

WATER METER SIZE (a)	TYPE OF WATER METER (b)	EQUIVALENT FACTOR (c)	NUMBER OF WATER METERS (d)	TOTAL NUMBER OF METER EQUIVALENTS (c x d) (e)
Residential & Com	mercial	1.0		0
5/8"	Displacement	1.0	60	60
3/4"	Displacement	1.5		0
1"	Displacement	2.5		0
1 1/2"	Displacement or Turbine	5.0	2	10
2"	Displacement, Compound or Turbine	8.0		0
3"	Displacement	15.0	1	15
3"	Compound	16.0		0
3"	Turbine	17.5		0
4"	Displacement or Compound	25.0		0
4"	Turbine	30.0		0
6"	Displacement or Compound	50.0	-	0
6"	Turbine	62.5		0
8"	Compound	80.0		0
8"	Turbine	90.0		0
10"	Compound	115.0		0
10"	Turbine	145.0		0
12"	Turbine	215.0		0
	Total Wastewater System Meter Equivalent	s		85

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:				

S-11	
GROUP	
SYSTEM	

YEAR OF REPO	RT
December 31, 20	22

SYSTEM NAME / COUNTY:

Harbor	/ Lake		
Harbor	/ Lake		

WASTEWATER TREATMENT PLANT INFORMATION

Provide a separate sheet for each wastewater treatment facility

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

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

(2) Contact stabilization, advanced treatment, etc.

S-12	
GROUP	
SVSTEM	

SYSTEM NAME / COUNTY	: Harbor / Lake	

OTHER WASTEWATER SYSTEM INFORMATION

Furnish information below for each system. A sep	oarate page should b	ne supplied where necessary	<i>'</i> .
Present number of ERCs* now being served	62		
2. Maximum number of ERCs* which can be served	143		
3. Present system connection capacity (in ERCs*) using existing line	es	91	*
4. Future connection capacity (in ERCs*) upon service area buildou	t	99	
5. Estimated annual increase in ERCs*		0	
6. Describe any plans and estimated completion dates for any enlarg	rements or improver	nents of this system	
7. If the utility uses reuse as a means of effluent disposal, attach a liprovided to each, if known. N/A - none 8. If the utility does not engage in reuse, has a reuse feasibility study. If so, when?		sers and the amount of reus	
9. Has the utility been required by the DEP or water management d If so, what are the utility's plans to comply with the	•	reuse?	N/A no reuse
	DUPO		
 10. When did the company last file a capacity analysis report with the second of the plant upgrade necessing. 11. If the present system does not meet the requirements of DEP rule a. Attach a description of the plant upgrade necessing. 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 Dispersion. 	es: sary to meet the DE	P rules.	- 1
12. Department of Environmental Protection ID #	FLA010608		

S-13
GROUP _____
SYSTEM ____

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

December 31, 2022

SYSTEM NAME / COUNTY:

Jumper Creek / Sumter

SCHEDULE OF YEAR END WASTEWATER RATE BASE

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

NOTES:

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

S-2	
GROUP	

SYSTEM NAME / COUNTY: Jumper Creek / Sumter

WASTEWATER OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	WASTEWATER UTILITY (d)
	ITY OPERATING INCOME		
400	Operating Revenues	S-9(a)	\$ 42,674
530	Less: Guaranteed Revenue (and AFPI)	S-9(a)	0
	Net Operating Revenues		\$42,674
401	Operating Expenses	S-10(a)	\$ 30,598
403	Depreciation Expense Less: Amortization of CIAC	S-6(a) S-8(a)	17,657 9,700
	Net Depreciation Expense	` ` `	\$ 7,957
406	Amortization of Utility Plant Acquisition Adjustment	F-7	(2,982)
407	Amortization Expense (Other than CIAC)	F-8	27
408.10 408.11 408.12 408.13 408 409.1 410.10 410.11 411.10 412.10 412.11	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 Utility Operating Expenses		\$ 2,278 \$ 37,877
	Utility Operating Income		\$4,796_
	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		\$ 4,796

SYSTEM NAME / COUNTY: Jumper Creek / Sumter

WASTEWATER UTILITY PLANT ACCOUNTS

ACCT.		PREVIOUS			CURRENT
NO.	ACCOUNT NAME	YEAR	ADDITIONS	RETIREMENTS	YEAR
(a)	(b)	(c)	(d)	(e)	(f)
351	Organization	\$ 1,067	\$	\$	\$ 1,067
352	Franchises				0
353	Land and Land Rights	18,722			18,722
354	Structures and Improvements	8,231			8,231
355	Power Generation Equipment				0
360	Collection Sewers - Force	33,352			33,352
361	Collection Sewers - Gravity	83,951			83,951
362	Special Collecting Structures	54,509			54,509
363	Services to Customers				0
364	Flow Measuring Devices				0
365	Flow Measuring Installations				0
366	Reuse Services				0
367	Reuse Meters and Meter Installations				0
370	Receiving Wells			V=	0
371	Pumping Equipment	54,732	11,821	8,866	57,688
374	Reuse Distribution Reservoirs				0
375	Reuse Transmission and				0
	Distribution System				0
380	Treatment and Disposal Equipment	165,449	9,539	7,155	167,834
381	Plant Sewers	I			1
382	Outfall Sewer Lines				0
389	Other Plant Miscellaneous Equipment				0
390	Office Furniture and Equipment				0
391	Transportation Equipment				0
392	Stores Equipment				0
393	Tools, Shop and Garage Equipment		5		0
394	Laboratory Equipment				0
395	Power Operated Equipment				0
396	Communication Equipment	ys		,	0
397	Miscellaneous Equipment				0
398	Other Tangible Plant) :====================================			0
	Total Wastewater Plant	\$ 420,014	\$ 21,360	\$16,020	\$_425,354_

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

S-4(a) GROUP _____

UTILITY NAME: Florida Community Water Systems, Inc.

SYSTEM NAME / COUNTY: Jumper Creek / Sumter

WASTEWATER UTILITY PLANT MATRIX

GENERAL PLANT 3 DISTRIBUTION WASTEWATER RECLAIMED 0 PLANT 9 WASTEWATER RECLAIMED TREATMENT 0 PLANT **TREATMENT** DISPOSAL 194,787 18,722 8,231 167,834 57,688 57,688 PUMPING SYSTEM PLANT \odot COLLECTION 171,812 33,352 54,509 83,951 PLANT \equiv INTANGIBLE 1,067 1,067 PLANT Other Plant Miscellaneous Equipment Reuse Meters and Meter Installations Treatment and Disposal Equipment Tools, Shop and Garage Equipment Office Furniture and Equipment Reuse Distribution Reservoirs Power Generation Equipment Structures and Improvements Special Collecting Structures Flow Measuring Installations Power Operated Equipment Collection Sewers - Gravity ACCOUNT NAME Collection Sewers - Force Transportation Equipment Miscellancous Equipment Flow Measuring Devices Reuse Transmission and Total Wastewater Plant Land and Land Rights Services to Customers Laboratory Equipment Pumping Equipment Outfall Sewer Lines Distribution System Stores Equipment Receiving Wells Reuse Services Organization Plant Sewers Franchises NO. 351 352 353 354 360 361 362 363 363 364 367 367 371 371 381 382 389 390 391 392 394 395 395 375 397 380 (a)

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

NOTE:

S-4(b) GROUP

SYSTEM NAME / COUNTY: Jumper Creek / Sumter

BASIS FOR WASTEWATER DEPRECIATION CHARGES

		1	1	DEPRECIATION
		AVERAGE	AVERAGE NET	RATE APPLIED
ACCT.		SERVICE LIFE	SALVAGE IN	IN PERCENT
NO.	ACCOUNT NAME	IN YEARS	PERCENT	(100% - D) / C
(a)	(b)	(c)	(d)	(e)
354	Structures and Improvements	32		3.13%
355	Power Generation Equipment	20		5.00%
360	Collection Sewers - Force	30		3.33%
361	Collection Sewers - Gravity	45		2.22%
362	Special Collecting Structures	40		2.50%
363	Services to Customers	38		2.63%
364	Flow Measuring Devices	5		20.00%
365	Flow Measuring Installations	38		2.63%
366	Reuse Services	40		2.50%
367	Reuse Meters and Meter Installations	20		5.00%
370	Receiving Wells	30		3.33%
371	Pumping Equipment	15	-	6.67%
374	Reuse Distribution Reservoirs	37		2.70%
375	Reuse Transmission/Distribution Sys.	43		2.33%
380	Treatment and Disposal Equipment	18		5.56%
381	Plant Sewers	35	A	2.86%
382	Outfall Sewer Lines	30		3.33%
389	Other Plant Miscellaneous Equipment	18		5.56%
390	Office Furniture and Equipment	15		6.67%
391	Transportation Equipment	6		16.67%
392	Stores Equipment	18		5.56%
393	Tools, Shop and Garage Equipment	16		6.25%
394	Laboratory Equipment	15		6.67%
395	Power Operated Equipment	12		8.33%
396	Communication Equipment	10		10.00%
397	Miscellaneous Equipment	15		6.67%
398	Other Tangible Plant	10		10.00%
Wastewate	r Plant Composite Depreciation Rate *			

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

UTILITY NAME: Florida Community Water Systems, Inc.

SYSTEM NAME / COUNTY:

Jumper Creek / Sumter

TOTAL CREDITS * (d+e)	\$ 257	0	1,112	1,866	1,363	0	0	0	0	0	0	3,780	0	0	9,280	0	0	0	0	0	0	0	0	0	0	0	0	0 \$ 17,657
OTHER CREDITS *	s										8 1	5 3												8 8				€4
ACCRUALS (d)	\$ 257		1,112	1,866	1,363							3,780			9,280													\$ 17,657
BALANCE AT BEGINNING OF YEAR (c)	\$ 3,379		17,652	30,257	21,519							41,486			146,324													\$ 260,617
AT BEGINNING ACCOUNT NAME OF YEAR (b) (c) (d) (e)	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.	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 D

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

S-6(a) GROUP

UTILITY NAME: Florida Community Water Systems, Inc.

SYSTEM NAME / COUNTY:

Jumper Creek / Sumter

	BALANCE AT	(c+f-j)	₹	\$ 3,637	0	18,763	32,122	22,882	0	0	0	0	0	0	36,400	0	0	148,449	0	0	0	0	0	0	0	0	0	0	0	0	\$ 262,254	
TION	TOTAL	(g-h+i)	9	0	0	0	0	0	0	0	0	0	0	0	8,866	0	0	7,155	0	0	0	0	0	0	0	0	0	0	0	0	\$ 16,020	
ED DEPRECIA	COST OF REMOVAL	CHARGES	Θ	54																											0	
A ACCUMULAT	SALVAGE AND	INSURANCE	(F)	S																				Ĭ.							0	
WASTEWATE	TVA.TQ	RETIRED	(g)	64											8,866			7,155													\$ 16,020	
ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION		ACCOUNT NAME	(p)	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	-
	TOOY	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.

S-6(b) GROUP

SYSTEM NAME / COUNTY: Jumper Creek / Sumter

CONTRIBUTIONS IN AID OF CONSTRUCTION ACCOUNT 271

ACCOUNT 271		
DESCRIPTION (a)	REFERENCE (b)	WASTEWATEI (c)
Balance first of year		\$221,828
Add credits during year:		
Contributions received from Capacity,		
Main Extension and Customer Connection Charges	S-8(a)	\$0
Contributions received from Developer or		
Contractor Agreements in cash or property	S-8(b)	0
Total Credits		so
Less debits charged during the year (All debits charged during the year must be explained below)		\$
Total Contributions In Aid of Construction		\$221,828
Explain all debits charged to Account 271 during the year below:		
·		

SYSTEM NAME / COUNTY: Jumper Creek / Sumter

WASTEWATER CIAC SCHEDULE "A"

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

DESCRIPTION OF CHARGE (a)	NUMBER OF CONNECTIONS (b)	CHARGE PER CONNECTION (c)	AMOUNT (d)
		\$	\$OOOOOOOOO
Total Credits			\$0

ACCUMULATED AMORTIZATION OF WASTEWATER CONTRIBUTIONS IN AID OF CONSTRUCTION

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

S-8(a)	
GROUP	

SYSTEM NAME / COUNTY:

Jumper Creek / Sumter

WASTEWATER CIAC SCHEDULE "B"

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

DESCRIPTION (a)	INDICATE CASH OR PROPERTY (b)	AMOUNT (c)
NONE.	s 	\$
	<u> </u>	-
		 2
	:=	
	1	
	·	
	15	A
	1 <u></u>	
	:======================================	
Total Credits		\$0

S-8(b) GROUP _____

SYSTEM NAME / COUNTY:

Jumper Creek / Sumter

WASTEWATER OPERATING REVENUE

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS * (c)	YEAR END NUMBER OF CUSTOMERS * (d)	AMOUNTS (e)
	WASTEWATER SALES		_	
	Flat Rate Revenues:			
521.1	Residential Revenues			\$
521.2	Commercial Revenues			
521.3	Industrial Revenues			
521.4	Revenues From Public Authorities			
521.5	Multiple Family Dwelling Revenues			
521.6	Other Revenues			
521	Total Flat Rate Revenues	0	0	\$0
	Measured Revenues:			
522.1	Residential Revenues	61	. 59	42,674
522.2	Commercial Revenues	3		
522.3	Industrial Revenues			
522.4	Revenues From Public Authorities			
522.5	Multiple Family Dwelling Revenues			
522	Total Measured Revenues	64	59	\$42,674_
523	Revenues From Public Authorities			
524	Revenues From Other Systems			
525	Interdepartmental Revenues			
	Total Wastewater Sales	64	59	\$42,674_
	OTHER WASTEWATER REVENUES			
530	Guaranteed Revenues (Including Allowance	for Funds Prudently	Invested or AFPI)	\$
531	Sale of Sludge			37
532	Forfeited Discounts			
534	Rents From Wastewater Property			***
535	Interdepartmental Rents			
536	Other Wastewater Revenues			
	Total Other Wastewater Revenues			\$0

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

YEAR OF REPOR	T
December 31, 2022	:

SYSTEM NAME / COUNTY: Jumper Creek / Sumter

WASTEWATER OPERATING REVENUE

ACCT. NO.	DESCRIPTION	BEGINNING YEAR NO. CUSTOMERS *	YEAR END NUMBER OF CUSTOMERS *	AMOUNTS
(a)	(b)	(c)	(d)	
(a)	(0)	(6)	(u)	(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		g=====================================	
540,5	Other Revenues			
540	Total Flat Rate Reuse Revenues	0	0	\$0
	Measured Reuse Revenues:			
541.1	Residential Reuse Revenues			
541.2	Commercial Reuse Revenues		gs	
541.3	Industrial Reuse Revenues			
541.4	Reuse Revenues From			
	Public Authorities			
541	Total Measured Reuse Revenues	0_	00	\$0
544	Reuse Revenues From Other Systems			
	so			
	Total Wastewater Operating Revenues			\$ 42,674

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

UTILITY NAME: Florida Community Water Systems, Inc.

SYSTEM NAME / COUNTY: Jumper Creek / Sumter

	9.	TREATMENT & DISPOSAL EXPENSES -	MAINTENANCE (I)	\$															754														\$ 754
	'n	TREATMENT & DISPOSAL EXPENSES -	OPERATIONS (h)	€						4,458		1,178							6,328														\$ 11,964
	4.	PUMPING EXPENSES -	MAINTENANCE (g)	59																													0
r matrix	£;	PUMPING EXPENSES -	OPERATIONS (f)	\$	34														6,902														\$ 6,902
INSE ACCOUNT	7:	COLLECTION EXPENSES-	MAINTENANCE (e)	64															84														\$ 84
UTILITY EXPE	.1	COLLECTION EXPENSES-	OPERATIONS (d)	69															84														\$ 84
WASTEWATER UTILITY EXPENSE ACCOUNT MATRIX		CURRENT	YEAR (c)	0 \$		2,300	0	0	0	4,458	0	1,178	0	0	288	17	0	0	22,092	0	0	0	0	262	0	0	0		0	0	0	3	\$ 30,598
			ACCOUNT NAME (b)	Salaries and Wages - Employees	Salaries and Wages - Officers,	Directors and Majority Stockholders	Employee Pensions and Benefits	Purchased Sewage Treatment	Sludge Removal Expense	Purchased Power	Fuel for Power Production	Chemicals	Materials and Supplies	Contractual Services-Engineering	Contractual Services - Accounting	Contractual Services - Legal	Contractual Services - Mgt. Fees	Contractual Services - Testing	Contractual Services - Other	Rental of Building/Real Property	Rental of Equipment	Transportation Expenses	Insurance - Vehicle	Insurance - General Liability	Insurance - Workman's Comp.	Insurance - Other	Advertising Expense	Regulatory Commission Expenses	- Amortization of Rate Case Expense	Regulatory Commission ExpOther	Bad Debt Expense	Miscellaneous Expenses	Total Wastewater Utility Expenses
		ACCT.	NO.	701	703		704	710	711	715	716	718	720	731	732	733	734	735	736	741	742	750	756	757	758	759	092	992		191	770	775	Tota

S-10(a) GROUP

UTILITY NAME: Florida Community Water Systems, Inc.

SYSTEM NAME / COUNTY:

Jumper Creek / Sumter

	.12 GECT AIMED	WATER	<u> </u>	EXPENSES-	MAINTENANCE (0)	69																												02	9
	.11 Georgia Araden	WATER	DISTRIBUTION	EXPENSES-	OPERATIONS (n)	65																													0 0
	.10	WATER	TREATMENT	EXPENSES-	MAINTENANCE (m)	\$																													S 0
COUNT MAT	6. Gabara Mara	WATER	TREATMENT	EXPENSES-	OPERATIONS (I)	69	56																												0
Y EXPENSE AC	œ		ADMIN. &	GENERAL	EXPENSES (k)	69		2,300									288	17			6,016					262								3	\$ 8,886
WASTEWATER UTILITY EXPENSE ACCOUNT MATRIX	. T.		CUSTOMER	ACCOUNTS	EXPENSE (j)	€9															1,924														\$ 1,924
WASTEV					ACCOUNT NAME (b)	Salaries and Wages - Employees	Salaries and Wages - Officers,	Directors and Majority Stockholders	Employee Pensions and Benefits	Purchased Sewage Treatment	Sludge Removal Expense	Purchased Power	Fuel for Power Purchased	Chemicals	Materials and Supplies	Contractual Services-Engineering	Contractual Services - Accounting	Contractual Services - Legal	Contractual Services - Mgt. Fees	Contractual Services - Testing	Contractual Services - Other	Rental of Building/Real Property	Rental of Equipment	Transportation Expenses	Insurance - Vehicle	Insurance - General Liability	Insurance - Workman's Comp.	Insurance - Other	Advertising Expense	Regulatory Commission Expenses	- Amortization of Rate Case Expense	Regulatory Commission ExpOther	Bad Debt Expense	Miscellaneous Expenses	Total Wastewater Utility Expenses
				ACCT.	NO.	701	703		704	710	711	715	716	718	720	731	732	733	734	735	736	741	742	750	756	757	758	759	760	766		767	770	775	Tota

December 31, 2022

SYSTEM NAME / COUNTY: Jumper Creek / Sumter

CALCULATION OF THE WASTEWATER SYSTEM METER EQUIVALENTS

WATER METER SIZE (a)	TYPE OF WATER METER (b)	EQUIVALENT FACTOR (c)	NUMBER OF WATER METERS (d)	TOTAL NUMBE OF METER EQUIVALENT: (c x d) (e)
All Residential		1.0		0
5/8"	Displacement	1.0	59	59
3/4"	Displacement	1.5		0
1"	Displacement	2.5	7	0
1 1/2"	Displacement or Turbine	5.0	v==========	0
2"	Displacement, Compound or Turbine	8.0		0
3"	Displacement	15.0		0
3"	Compound	16.0		0
3"	Turbine	17.5	(0
4"	Displacement or Compound	25.0		0
4"	Turbine	30.0		0
6"	Displacement or Compound	50.0	//	0
6"	Turbine	62.5		0
8"	Compound	80.0		0
8"	Turbine	90.0		0
10"	Compound	115.0		0
10"	Turbine	145.0		0
12"	Turbine	215.0		0

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:			

S-11	
GROUP	
SYSTEM	

ĺ	YEAR OF REPORT December 31, 2022
ı	December 31, 2022

SYSTEM NAME / COUNTY:

Jumper Creek / Sumter

WASTEWATER TREATMENT PLANT INFORMATION

Provide a separate sheet for each wastewater treatment facility

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

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

(2) Contact stabilization, advanced treatment, etc.

S-12	
GROUP	
SYSTEM	

December 31, 2022

SYSTEM NAME / COUNTY:

Jumper Creek / Sumter

OTHER WASTEWATER SYSTEM INFORMATION

Furnish information below for each system. A separate page should be supplied where necessary.				
1. Present number of ERCs* now being served	59			
2. Maximum number of ERCs* which can be served	125			
3. Present system connection capacity (in ERCs*) using existing li	nes	59		
4. Future connection capacity (in ERCs*) upon service area builded	out	125		
5. Estimated annual increase in ERCs*		3		
6. Describe any plans and estimated completion dates for any enlargements or improvements of this system N/A - none				
7. If the utility uses reuse as a means of effluent disposal, attach a list of the reuse end users and the amount of reuse provided to each, if known. N/A - none 8. If the utility does not engage in reuse, has a reuse feasibility study been completed? If so, when?				
9. Has the utility been required by the DEP or water management district to implement reuse? N/A no reuse If so, what are the utility's plans to comply with this requirement?				
10. When did the company last file a capacity analysis report with the DEP? 11. If the present system does not meet the requirements of DEP rules: a. Attach a description of the plant upgrade necessary to meet the DEP rules. b. Have these plans been approved by DEP? c. When will construction begin? d. Attach plans for funding the required upgrading. e. Is this system under any Consent Order with DEP? 12. Department of Environmental Protection ID # FLA336963				

S-13 GROUP ____ SYSTEM_

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

December 31, 2022

SYSTEM NAME / COUNTY: Lakeside / Lake

SCHEDULE OF YEAR END WASTEWATER RATE BASE

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

NOTES:

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

S-2	
GROUP	

SYSTEM NAME / COUNTY: Lakeside / Lake

WASTEWATER OPERATING STATEMENT

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

December 31, 2022

SYSTEM NAME / COUNTY : Lakeside / Lake

WASTEWATER UTILITY PLANT ACCOUNTS

ACCT.	I)	PREVIOUS			CURRENT
NO.	ACCOUNT NAME	YEAR	ADDITIONS	RETIREMENTS	YEAR
(a)	(b)	(c)	(d)	(e)	(f)
351	Organization	\$ 1,010	\$	\$	\$ 1,010
352	Franchises				0
353	Land and Land Rights				0
354	Structures and Improvements	11,279	538	403	11,414
355	Power Generation Equipment				0
360	Collection Sewers - Force	16,335	5,828	4,371	17,792
361	Collection Sewers - Gravity	75,631	2,891		78,523
362	Special Collecting Structures	200			200
363	Services to Customers	6,123	516		6,639
364	Flow Measuring Devices	2,474			2,474
365	Flow Measuring Installations	2,540			2,540
366	Reuse Services				0
367	Reuse Meters and Meter Installations	77			0
370	Receiving Wells	16,000			16,000
371	Pumping Equipment	9,516	9,008	6,756	11,768
374	Reuse Distribution Reservoirs	ā			0
375	Reuse Transmission and				0
	Distribution System			<u> </u>	0
380	Treatment and Disposal Equipment	92,734			92,734
381	Plant Sewers				0
382	Outfall Sewer Lines				0
389	Other Plant Miscellaneous Equipment	2,949			2,949
390	Office Furniture and Equipment				0
391	Transportation Equipment				0
392	Stores Equipment				0
393	Tools, Shop and Garage Equipment	203			203
394	Laboratory Equipment		100		0
395	Power Operated Equipment	4-1			0
396	Communication Equipment				0
397	Miscellaneous Equipment				0
398	Other Tangible Plant				0
	Total Wastewater Plant	\$236,995	\$18,781	\$11,531	\$ 244,245

NOTE:

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

S-4(a) GROUP _____

UTILITY NAME: Florida Community Water Systems, Inc.

SYSTEM NAME / COUNTY:

Lakeside / Lake

WASTEWATER UTILITY PLANT MATRIX

	_			_	_			_		_		_	_	_		_	_		_	_	_	_				_	_		_				_		_	_
<i>L</i> .		GENERAL.	PLANT	(k)	S																									203					\$ 203	
9:	RECLAIMED	DISTRIBITION	PLANT	0	69																														0 \$	
κċ	RECLAIMED	WASTEWALEK	PLANT	(i)	649																	7													0	
4:	LINED NO. 7 G. CO.	IKEAIMENI	DISPOSAL	(j)	64			11,414															92,734			2,949									\$ 107,097	
.3	A MOTEON OF	PUMPING	PLANT	(1)														16,000	11,768																27,768	
7.		NOTTEST	PLANT	(h)	S					17,792	78,523	200	6,639	2,474	2,540																				\$ 108,168 \$	
1.		TNTANCTRIE	PLANT	(g)	SA.												SI									nt									0 8	
			ACCOUNT NAME	(a)	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 Expurement	Miscellaneous Equipment		
		F004	ACCI.	(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	320	397		

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

NOTE:

SYSTEM NAME / COUNTY: Lakeside / Lake

BASIS FOR WASTEWATER DEPRECIATION CHARGES

ACCT.		AVERAGE SERVICE LIFE	AVERAGE NET SALVAGE IN	DEPRECIATION RATE APPLIED IN PERCENT
NO.	ACCOUNT NAME	IN YEARS	PERCENT	(100% - D) / C
(a)	(b)	(c)	(d)	(e)
354	Structures and Improvements	32	(u)	3.13%
355	Power Generation Equipment	20		5.00%
360	Collection Sewers - Force	30		3.33%
361	Collection Sewers - Gravity	45	S 	2.22%
362	Special Collecting Structures	40	S	2.50%
363	Services to Customers	38		2.63%
364	Flow Measuring Devices	5		20.00%
365	Flow Measuring Installations	38		2.63%
366	Reuse Services	40	N=====================================	2.50%
367	Reuse Meters and Meter Installations	20	3=	5.00%
370	Receiving Wells	30		3.33%
370	Pumping Equipment	15		6.67%
374	Reuse Distribution Reservoirs	37		2.70%
375	Reuse Transmission/Distribution Sys.	43		2.33%
380	Treatment and Disposal Equipment	18		5.56%
381	Plant Sewers	35		2.86%
382	Outfall Sewer Lines	30		3.33%
389	Other Plant Miscellaneous Equipment	18		5.56%
390	Office Furniture and Equipment	15		6.67%
391	Transportation Equipment	6		16.67%
392	Stores Equipment	18	***************************************	5.56%
393	Tools, Shop and Garage Equipment	16		6.25%
394	Laboratory Equipment	15		6.67%
395	Power Operated Equipment	12	-	8.33%
396	Communication Equipment	10	*	10.00%
397	Miscellaneous Equipment	15		6.67%
398	Other Tangible Plant	10		10.00%
Wastewate	r Plant Composite Depreciation Rate *			<u>g</u>

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

UTILITY NAME: Florida Community Water Systems, Inc.

SYSTEM NAME / COUNTY:

Lakeside / Lake

, h

	TOTAL CREDITS (d+e) (f)	\$ 357	0 84	1 726	1,720	171	0	29	0	0	533	785	0	0	5,152	0	0	(13)	0	0	0	0	0	0	0	0	0	\$ 9,371
PRECIATION	OTHER CREDITS *	s																										0
MULATED DE	ACCRUALS (d)	\$ 357	003	1,736	1,726	171	0	19			533	785			5,152			(13)						2				\$ 9,371
WATER ACCU	BALANCE AT BEGINNING OF YEAR (c)	\$ 7,991	1,000	1,692	39,089	5,727	2,474	2,033			7,573	1,216			37,020			2,962				203						\$ 108,129
ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION	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.	354	355	360	361	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.

S-6(a) GROUP

UTILITY NAME: Florida Community Water Systems, Inc.

SYSTEM NAME / COUNTY:

Lakeside / Lake

Decompos Jr, 2022

	BALANCE AT END OF YEAR	(c+f.j)	ž	7,944	٥	(2,090)	40,815	156	5,897	2,474	2,100	0	0	8,107	(4,756)	0	0	42,171	٥	0	2,949	0	0	٥	203	0	0	0	0	0	\$ 105,970
LION	TOTAL	(g-h+i)	€	\$ 403	0	4,371	0	0	0	0	0	0	0	0	6,756	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	\$ 11,531
ED DEPRECIA	COST OF REMOVAL AND OTHER	CHARGES	(i)	6																											0
RACCUMULAT	SALVAGE AND	INSURANCE	(E)	64																											0
WASTEWATE	TNA.IQ	RETIRED	<u> </u>	\$ 403		4,371									6,756																\$ 11,531
ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION		ACCOUNT NAME	(p)	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
	T O O	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 D

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

S-6(b) GROUP

YEAR (F	RE	PORT
Decemb	er	31.	2022

SYSTEM NAME / COUNTY: Lakeside / Lake

CONTRIBUTIONS IN AID OF CONSTRUCTION ACCOUNT 271

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

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

SYSTEM NAME / COUNTY: Lakeside / Lake

WASTEWATER CIAC SCHEDULE "A"

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

DESCRIPTION OF CHARGE (a)	NUMBER OF CONNECTIONS (b)	CHARGE PER CONNECTION (c)	AMOUNT (d)
Main Extension Engineering Fees - New Development		\$ 131 23,086	\$\frac{1,441}{23,086} \\ \begin{pmatrix} 0 \\ 0 \\ 0 \\ 0 \\ 0 \\ 0 \\ 0 \\ 0
Total Credits			\$24,527

ACCUMULATED AMORTIZATION OF WASTEWATER CONTRIBUTIONS IN AID OF CONSTRUCTION

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

S-8(a) GROUP _____

SYSTEM NAME / COUNTY: Lakeside / Lake

WASTEWATER CIAC SCHEDULE "B"

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

DESCRIPTION (a)	INDICATE CASH OR PROPERTY (b)	AMOUNT (c)
NONE.	:	\$
	3	
· 	\ 0	
	x x	
		*
	**	
		7
·		
Total Credits		\$0

S-8(b)	
GROUP	

SYSTEM NAME / COUNTY: Lakeside / Lake

WASTEWATER OPERATING REVENUE

	l e	BEGINNING	YEAR END	
ACCT.		YEAR NO.	NUMBER OF	
NO.	DESCRIPTION	CUSTOMERS *	CUSTOMERS *	AMOUNTS
(a)	(b)	(c)	(d)	(e)
(11)	(%)	(6)	(u)	(6)
	WASTEWATER SALES			
	Flat Rate Revenues:			
521.1	Residential Revenues			\$
521.2	Commercial Revenues			
521.3	Industrial Revenues			
521.4	Revenues From Public Authorities			
521.5	Multiple Family Dwelling Revenues			
521.6	Other Revenues			
521	Total Flat Rate Revenues	0	0	\$0
	Measured Revenues:			
522.1	Residential Revenues	200	213	88,191
522.2	Commercial Revenues	2	2	132
522.3	Industrial Revenues			
522.4	Revenues From Public Authorities			-
522.5	Multiple Family Dwelling Revenues	· /	/://:	
522	Total Measured Revenues	202	215	\$88,322_
523	Revenues From Public Authorities			
524	Revenues From Other Systems			
525	Interdepartmental Revenues			
	Total Wastewater Sales	202_	215	\$88,322_
	OTHER WASTEWATER REVENUES			
530	Guaranteed Revenues (Including Allowance	for Funds Prudently	Invested or AFPI)	\$
531	Sale of Sludge		,	
532	Forfeited Discounts			
534	Rents From Wastewater Property			
535	Interdepartmental Rents			
536	Other Wastewater Revenues			
	Total Other Wastewater Revenues			\$0

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

YEAR OF	RE	PORT
December	31.	2022

SYSTEM NAME / COUNTY:

	Lakeside	1	Lake	
--	----------	---	------	--

WASTEWATER OPERATING REVENUE

		BEGINNING	YEAR END	
ACCT.		YEAR NO.	NUMBER OF	
NO.	DESCRIPTION	CUSTOMERS *	CUSTOMERS *	AMOUNTS
(a)	(b)	(c)	(d)	(e)
(-)	(9)	(9)	(9)	(9)
	RECLAIMED WATER SALES			
	Flat Rate Reuse Revenues:			
540.1	Residential Reuse Revenues			\$
540.2	Commercial Reuse Revenues			
540.3	Industrial Reuse Revenues			
540.4	Reuse Revenues From			
	Public Authorities			
540.5	Other Revenues			
540	Total Flat Rate Reuse Revenues	0	0	\$0
	Measured Reuse Revenues:			
541.1	Residential Reuse Revenues			
541.2	Commercial Reuse Revenues			
541.3	Industrial Reuse Revenues			
541.4	Reuse Revenues From			
	Public Authorities			
541	Total Measured Reuse Revenues	0	0	\$0
544	Reuse Revenues From Other Systems			
	Total Reclaimed Water Sales			\$0
	Total Wastewater Operating Revenues			\$88,322

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

UTILITY NAME: Florida Community Water Systems, Inc.

SYSTEM NAME / COUNTY:

Lakeside / Lake

	9.	TREATMENT & DISPOSAL EXPENSES	S MAINTENANCE (i)	64															1,480														\$ 1,480
	κi	TREATMENT & DISPOSAL EXPENSES -		64						5,749	2	844					1.0		12,428	2,657	2. 2												\$ 21,678
	4.	PUMPING EXPENSES -	MAINTENANCE (g)	ss																													8 0
F MATRIX	£,	PUMPING EXPENSES -	OPERATIONS (f)	s															13,555														\$ 13,555
ENSE ACCOUNT	c;	COLLECTION EXPENSES-	MAINTENANCE (e)	S															164														\$ 164
UTILITY EXP	1.	COLLECTION EXPENSES-	OPERATIONS (d)	s,															164														\$ 164
WASTEWATER UTILITY EXPENSE ACCOUNT MATRIX		CURRENT	YEAR (c)	0 \$		3,200	0	0	0	5,749	0	844	0	0	288	65	0	0	43,385	2,657	0	0	0	974	0	0	0		0	0	812	1,661	\$ 59,633
			ACCOUNT NAME (b)	Salaries and Wages - Employees	Salaries and Wages - Officers,	Directors and Majority Stockholders	Employee Pensions and Benefits	Purchased Sewage Treatment	Sludge Removal Expense	Purchased Power	Fuel for Power Production	Chemicals	Materials and Supplies	Contractual Services-Engineering	Contractual Services - Accounting	Contractual Services - Legal	Contractual Services - Mgt. Fees	Contractual Services - Testing	Contractual Services - Other	Rental of Building/Real Property	Rental of Equipment	Transportation Expenses	Insurance - Vehicle	Insurance - General Liability	Insurance - Workman's Comp.	Insurance - Other	Advertising Expense	Regulatory Commission Expenses	- Amortization of Rate Case Expense	Regulatory Commission ExpOther	Bad Debt Expense	Miscellaneous Expenses	Total Wastewater Utility Expenses
		A C C T	NO.	701	703		704	710	711	715	716	718	720	731	732	733	734	735	736	741	742	750	756	757	758	759	160	992		191	770	775	Tota

S-10(a) GROUP

UTILITY NAME: Florida Community Water Systems, Inc.

SYSTEM NAME / COUNTY:

Lakeside / Lake

	.12 DECTATMEN	WATED	DISTRIBUTION	EXPENSES-	MAINTENANCE	١																														0
	.11 GECT ATMEN	KECLAIMED	DISTRIBUTION	EXPENSES-	OPERATIONS	(ii)													S 8																	s 0 s
	.10 GEORANGE	KECLAIMED	TREATMENT	EXPENSES-	MAINTENANCE	(m)													6: D								V 3									0 8
CCOUNT MATE	6. CENTA L'AGG	KECLAIMED	TREATMENT	EXPENSES-	OPERATIONS	١	59															3														0 \$
Y EXPENSE A	œ.		ADMIN. &	GENERAL	EXPENSES	١			3,200									288	69			11,814					974								1,661	\$ 18,000
WASTEWATER UTILITY EXPENSE ACCOUNT MATRIX	7.		CUSTOMER	ACCOUNTS	EXPENSE	€													S E			3,778												812	e i	\$ 4,591
WASTE					ACCOUNT NAME	(a)	Salaries and Wages - Employees	Salaries and Wages - Officers,	Directors and Majority Stockholders	Employee Pensions and Benefits	Purchased Sewage Treatment	Sludge Removal Expense	Purchased Power	Fuel for Power Purchased	Chemicals	Materials and Supplies	Contractual Services-Engineering	Contractual Services - Accounting	Contractual Services - Legal	Contractual Services - Mgt. Fees	Contractual Services - Testing	Contractual Services - Other	Rental of Building/Real Property	Rental of Equipment	Transportation Expenses	Insurance - Vehicle	Insurance - General Liability	Insurance - Workman's Comp.	Insurance - Other	Advertising Expense	Regulatory Commission Expenses	- Amortization of Rate Case Expense	Regulatory Commission ExpOther	Bad Debt Expense	Miscellaneous Expenses	Total Wastewater Utility Expenses
				ACCT.	NO.	(a)	701	703		704	710	711	715	716	718	720	731	732	733	734	735	736	741	742	750	756	757	758	759	092	766		767	770	775	Tota

ı	YEAR OF REPORT December 31, 2022
ı	December 31, 2022

SYSTEM NAME / COUNTY: Lakeside / Lake

CALCULATION OF THE WASTEWATER SYSTEM METER EQUIVALENTS

WATER METER SIZE (a)	TYPE OF WATER METER (b)	EQUIVALENT FACTOR (c)	NUMBER OF WATER METERS (d)	TOTAL NUMBEI OF METER EQUIVALENTS (c x d) (e)
All Residential		1.0		0
5/8"	Displacement	1.0	215	215
3/4"	Displacement	1.5	:	0
1"	Displacement	2.5		0
1 1/2"	Displacement or Turbine	5.0		0
2"	Displacement, Compound or Turbine	8.0		0
3"	Displacement	15.0	10. Th	0
3"	Compound	16.0		0
3"	Turbine	17.5		0
4"	Displacement or Compound	25.0		0
4"	Turbine	30.0		0
6"	Displacement or Compound	50.0		0
6"	Turbine	62.5		0
8"	Compound	80.0		0
8"	Turbine	90.0		0
10"	Compound	115.0		0
10"	Turbine	145.0		0
12"	Turbine	215.0		0
	Total Wastewater System Meter Equivalen	ts		215

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:		

S-11	
GROUP	
SYSTEM	

	YEAR OF REPORT
1	December 31, 2022

SYSTEM NAME / COUNTY: Lakeside / Lake

WASTEWATER TREATMENT PLANT INFORMATION

Provide a separate sheet for each wastewater treatment facility

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

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

(2) Contact stabilization, advanced treatment, etc.

S-12	
GROUP	
SYSTEM	

SYSTEM NAME / COUNTY:

OTHER WASTEWATER SYSTEM INFORMATION

Furnish information below for each system. A separ	rate page should be supplied	where necessary.
Present number of ERCs* now being served	185	
2. Maximum number of ERCs* which can be served	185	
3. Present system connection capacity (in ERCs*) using existing lines		202
4. Future connection capacity (in ERCs*) upon service area buildout		258
5. Estimated annual increase in ERCs*		3
6. Describe any plans and estimated completion dates for any enlarger Increase capacity of wwtp for developer/growth. Replace spray fields vall developer paid.	-	s system
7. If the utility uses reuse as a means of effluent disposal, attach a list of provided to each, if known. N/A - none 8. If the utility does not engage in reuse, has a reuse feasibility study by		e amount of reuse
If so, when?		
9. Has the utility been required by the DEP or water management distr	rict to implement reuse?	N/A no reuse
If so, what are the utility's plans to comply with this i	requirement?	
Y		
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 necessar 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 #	FLA 01052	

S-13
GROUP _____
SYSTEM ____

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

December 31, 2022

SYSTEM NAME / COUNTY: The Woods / Sumter

SCHEDULE OF YEAR END WASTEWATER RATE BASE

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	WASTEWATER UTILITY (d)
101	Utility Plant In Service	S-4(a)	\$ 209,865
	Less: Nonused and Useful Plant (1)		
108	Accumulated Depreciation	S-6(b)	130,073
110	Accumulated Amortization	F-8	693
271	Contributions in Aid of Construction	S-7	69,065
252	Advances for Construction	F-20	19
	Subtotal		\$10,034
272	Add: Accumulated Amortization of Contributions in Aid of Construction	S-8(a)	\$ 65,718
	Subtotal		\$
114	Plus or Minus: Acquisition Adjustments (2) Accumulated Amortization of Acquisition Adjustments Working Capital Allowance (3) Other (Specify):	F-7 (2) F-7	(71,232) 50,839 4,187
	WASTEWATER RATE BASE		\$59,545_
WASTE	WATER OPERATING INCOME	S-3	\$ (2,142)
ACHIEVED R	ATE OF RETURN (Wastewater Operating Income / Wastew	vater Rate Base)	-3.60%

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

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

S-2
GROUP

SYSTEM NAME / COUNTY:

The Woods / Sumter

WASTEWATER OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	WASTEWATER UTILITY (d)
I	JITY OPERATING INCOME		
400	Operating Revenues	S-9(a)	\$ 38,111
530	Less: Guaranteed Revenue (and AFPI)	S-9(a)	0
	Net Operating Revenues		\$38,111
401	Operating Expenses	S-10(a)	\$ 33,493
403	Depreciation Expense Less: Amortization of CIAC	S-6(a) S-8(a)	3,910
	Net Depreciation Expense		\$ 3,831
406	Amortization of Utility Plant Acquisition Adjustment	F-7	1,560
407	Amortization Expense (Other than CIAC)	F-8	55
408.10 408.11 408.12 408.13	Taxes Other Than Income Utility Regulatory Assessment Fee Property Taxes Payroll Taxes Other Taxes and Licenses		1,314
408	Total Taxes Other Than Income		\$ 1,314
409.1	Income Taxes		
410.10	Deferred Federal Income Taxes		
410.11	Deferred State Income Taxes		
411.10	Provision for Deferred Income Taxes - Credit Investment Tax Credits Deferred to Future Periods	-	
412.11	Investment Tax Credits Restored to Operating Income		
132133	Utility Operating Expenses		\$40,253_
	Utility Operating Income		\$(2,142)
	Add Back:		
530	Guaranteed Revenue (and AFPI)	S-9(a)	\$0
413	Income From Utility Plant Leased to Others		
414	Gains (losses) From Disposition of Utility Property		
420	Allowance for Funds Used During Construction		
	Total Utility Operating Income	1	\$(2,142)

December 31, 2022

SYSTEM NAME / COUNTY:

The Woods / Sumter

WASTEWATER UTILITY PLANT ACCOUNTS

ACCT.		PREVIOUS			CURRENT
NO.	ACCOUNT NAME	YEAR	ADDITIONS	RETIREMENTS	YEAR
(a)	(b)	(c)	(d)	(e)	(f)
351	Organization	\$ 1,556	\$	\$	\$ 1,556
352	Franchises	427		0==========	427
353	Land and Land Rights	7,500			7,500
354	Structures and Improvements	46,394			46,394
355	Power Generation Equipment			(0
360	Collection Sewers - Force	13,119			13,119
361	Collection Sewers - Gravity	31,025			31,025
362	Special Collecting Structures	***************************************			0
363	Services to Customers		1,009		1,009
364	Flow Measuring Devices				0
365	Flow Measuring Installations	1,061			1,061
366	Reuse Services	-		8	0
367	Reuse Meters and Meter Installations				0
370	Receiving Wells				0
371	Pumping Equipment	11,870	3,316	2,487	12,699
374	Reuse Distribution Reservoirs				0
375	Reuse Transmission and				0
	Distribution System				0
380	Treatment and Disposal Equipment	8,449			8,449
381	Plant Sewers	837			837
382	Outfall Sewer Lines		7		0
389	Other Plant Miscellaneous Equipment	81,665			81,665
390	Office Furniture and Equipment	100			100
391	Transportation Equipment				0
392	Stores Equipment			15	0
393	Tools, Shop and Garage Equipment				0
394	Laboratory Equipment				0
395	Power Operated Equipment				0
396	Communication Equipment		1000		0
397	Miscellaneous Equipment				0
398	Other Tangible Plant	4,024		· · · · · · · · · · · · · · · · · · ·	4,024
	Total Wastewater Plant	\$ 208,027	\$4,325	\$2,487	\$ 209,865

NOTE:

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

S-4(a) GROUP _____

UTILITY NAME: Florida Community Water Systems, Inc.

SYSTEM NAME / COUNTY: The Woods / Sumter

WASTEWATER UTILITY PLANT MATRIX

_		_		_											_	_		_									_		_			_			_	
7.		GENERAL	PLANT	(K)	€ ?		1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1																				100								4,024	\$ 4,124
9.	RECLAIMED WASTEWATER	DISTRIBUTION	PLANT	(j)	€ ^												8 3																			8 0
5:	RECLAIMED WASTEWATER	TREATMENT	PLANT	(1)	S																															0
4.	TREATMENT	AND	DISPOSAL	Œ	S		7,500	46,394															8,449	837		81,665										\$ 144,845
£;	SYSTEM	PUMPING	PLANT	(i)	S														12,699																	12,699
.2		COLLECTION	PLANT	(F)	9					13,119	31,025		1,009		1,061																					46,214 \$
1.		INTANGIBLE	PLANT	(g)	\$ 1,556	427																				II.										1,983
			ACCOUNT NAME	(b)	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	manucimber normanimum	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	000	397	398	

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

NOTE:

SYSTEM NAME / COUNTY: The Woods / Sumter

BASIS FOR WASTEWATER DEPRECIATION CHARGES

				DEPRECIATION
		AVERAGE	AVERAGE NET	RATE APPLIED
ACCT.		SERVICE LIFE	SALVAGE IN	IN PERCENT
NO.	ACCOUNT NAME	IN YEARS	PERCENT	(100% - D) / C
(a)	(b)	(c)	(d)	(e)
354	Structures and Improvements	32		3.13%
355	Power Generation Equipment	20		5.00%
360	Collection Sewers - Force	30		3.33%
361	Collection Sewers - Gravity	45		2.22%
362	Special Collecting Structures	40		2.50%
363	Services to Customers	38		2.63%
364	Flow Measuring Devices	5		20.00%
365	Flow Measuring Installations	38		2.63%
366	Reuse Services	40		2.50%
367	Reuse Meters and Meter Installations	20		5.00%
370	Receiving Wells	30		3.33%
371	Pumping Equipment	15		6.67%
374	Reuse Distribution Reservoirs	37		2.70%
375	Reuse Transmission/Distribution Sys.	43		2.33%
380	Treatment and Disposal Equipment	18		5.56%
381	Plant Sewers	35		2.86%
382	Outfall Sewer Lines	30		3.33%
389	Other Plant Miscellaneous Equipment	18		5.56%
390	Office Furniture and Equipment	15		6.67%
391	Transportation Equipment	6		16.67%
392	Stores Equipment	18	<u> </u>	5.56%
393	Tools, Shop and Garage Equipment	16		6.25%
394	Laboratory Equipment	15		6.67%
395	Power Operated Equipment	12		8.33%
396	Communication Equipment	10		10,00%
397	Miscellaneous Equipment	15		6.67%
398	Other Tangible Plant	10		10.00%
Wastewate	r Plant Composite Depreciation Rate *			

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

UTILITY NAME: Florida Community Water Systems, Inc.

SYSTEM NAME / COUNTY: The W

The Woods / Sumter

37 - 3 - 1 C.

	TOTAL CREDITS (d+e) (f)	\$ 1,450	437	689	0	18	0	28	0	0	0	814	0	0	469	24	0	0	0	0	0	0	0	0	0	0	(20)	\$ 3,910
PRECIATION	OTHER CREDITS *	\$																										0
MULATED DE	ACCRUALS (d)	\$ 1,450	437	689		18		28				814			469	24		0					S 18				(20)	\$ 3,910
EWATER ACCU	BALANCE AT BEGINNING OF YEAR (c)	161,61	4,839	6,739				440				3,386			7,617	630		81,665	66								4,044	\$ 128,650
ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION	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
7	ACCT. NO. (a)	354	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 _l

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

S-6(a) GROUP

UTILITY NAME: Florida Community Water Systems, Inc.

SYSTEM NAME / COUNTY: The Wo

The Woods / Sumter

BALANCE AT END OF YEAR 20,640 4,025 130,073 7,428 8,086 8 5,277 468 654 81,665 (c+f-j) 3 2,487 TOTAL CHARGES 0 0 0 0 0 0 0 \circ 0 2,487 (g-h+i) ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION REMOVAL AND OTHER 0 CHARGES \in SALVAGE AND 0 INSURANCE $\widehat{\mathbf{E}}$ 2,487 2,487 PLANT RETIRED **3** Other Plant Miscellaneous Equipment Reuse Transmission/Distribution Sys. Reuse Meters and Meter Installations Tools, Shop and Garage Equipment Treatment and Disposal Equipment Total Depreciable Wastewater Plant in Service ACCOUNT NAME Office Furniture and Equipment Reuse Distribution Reservoirs Power Generation Equipment Structures and Improvements Special Collecting Structures Flow Measuring Installations Power Operated Equipment Communication Equipment Collection Sewers - Gravity Collection Sewers - Force Transportation Equipment Miscellaneous Equipment Flow Measuring Devices Laboratory Equipment Services to Customers Other Tangible Plant Pumping Equipment Outfall Sewer Lines Stores Equipment Receiving Wells Reuse Services Plant Sewers ACCT. NO. (a) 354 355 360 361 362 364 365 365 366 367 370 371 375 380 382 390 391 392 393 394 395 396 398

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

S-6(b) GROUP

SYSTEM NAME / COUNTY:

The Woods / Sumter

CONTRIBUTIONS IN AID OF CONSTRUCTION ACCOUNT 271

ACCOUNT 2/1		
DESCRIPTION (a)	REFERENCE (b)	WASTEWATER (c)
Balance first of year		\$69,065_
Add credits during year:		
Contributions received from Capacity,		
Main Extension and Customer Connection Charges	S-8(a)	\$0
Contributions received from Developer or		
Contractor Agreements in cash or property	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	•	\$69,065
Explain all debits charged to Account 271 during the year below:		

SYSTEM NAME / COUNTY:

The Woods / Sumter

WASTEWATER CIAC SCHEDULE "A"

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

	NUMBER OF	CHARGE PER	
DESCRIPTION OF CHARGE	CONNECTIONS	CONNECTION	AMOUNT
(a)	(b)	(c)	(d)
		\$	\$ 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	\$65,639_
Debits during the year: Accruals charged to Account 272 Other debits (specify):	\$ 79
Total debits	\$
Credits during the year (specify):	\$
Total credits	\$0
Balance end of year	\$65,718

S-8(a) GROUP

SYSTEM NAME / COUNTY: The Woods / Sumter

WASTEWATER CIAC SCHEDULE "B"

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

DESCRIPTION (a)	INDICATE CASH OR PROPERTY (b)	AMOUNT (c)
NONE.		\$
		2
	e	
		
	:	
	/ -	
	.:	
		-
Total Credits		\$0

S-8(b)	
GROUP	

SYSTEM NAME / COUNTY:

The Woods / Sumter

WASTEWATER OPERATING REVENUE

		BEGINNING	YEAR END	
ACCT.		YEAR NO.	NUMBER OF	
NO.	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			8
521	Total Flat Rate Revenues	0	0	\$0_
	Measured Revenues:			
522.1	Residential Revenues	49	53	38,111
522.2	Commercial Revenues			
522.3	Industrial Revenues			
522.4	Revenues From Public Authorities			-
522.5	Multiple Family Dwelling Revenues			
522	Total Measured Revenues	49	53	\$38,111_
523	Revenues From Public Authorities			
524	Revenues From Other Systems		*	
525	Interdepartmental Revenues		S=	
	Total Wastewater Sales	49	53	\$38,111
	OTHER WASTEWATER REVENUES		-	
530	Guaranteed Revenues (Including Allowance	for Funds Prudently	Invested or AFPI)	\$
531	Sale of Sludge			51
532	Forfeited Discounts			
534	Rents From Wastewater Property			2
535	Interdepartmental Rents			
536	Other Wastewater Revenues			
	Total Other Wastewater Revenues			so

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

SYSTEM NAME / COUNTY: The Woods / Sumter

WASTEWATER OPERATING REVENUE

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS * (c)	YEAR END NUMBER OF CUSTOMERS * (d)	AMOUNTS (e)
	RECLAIMED WATER SALES			
	Flat Rate Reuse Revenues:			
540.1	Residential Reuse Revenues			\$
540.2	Commercial Reuse Revenues			*
540.3	Industrial Reuse Revenues	*		2
540.4	Reuse Revenues From			/
	Public Authorities			
540.5	Other Revenues		-	
540	Total Flat Rate Reuse Revenues	0	0	\$0
	Measured Reuse Revenues:	Î		
541.1	Residential Reuse Revenues			
541.2	Commercial Reuse Revenues			
541.3	Industrial Reuse Revenues			
541.4	Reuse Revenues From Public Authorities			
541	Total Measured Reuse Revenues	0	0	\$ <u>0</u>
544	Reuse Revenues From Other Systems			
	Total Reclaimed Water Sales			\$ <u>0</u> _
	Total Wastewater Operating Revenues			\$38,111

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

UTILITY NAME: Florida Community Water Systems, Inc.

SYSTEM NAME / COUNTY: The Woods / Sunter

Г	_		_	<u></u>	_	10		- 5				. 115				V 75				- 2		. 111	- 1		. 2	200	- 0		10.50			1 0	- 11	_	9/4
	9.	TREATMENT	& DISPOSAL FYPENSES	MAINTENANCE	()	64															833										7				\$ 833
	ĸį	TREATMENT	& DISPOSAL	OPERATIONS	(þ)	\$					735	3,828		685							6,991														\$ 12,238
	4.		PUMPING	MAINTENANCE	(g)	5																													8
[MATRIX	6:		PUMPING	OPERATIONS	(£)	64															7,625														\$ 7,625
WASTEWATER UTILITY EXPENSE ACCOUNT MATRIX	.2		COLLECTION	MAINTENANCE	(e)	69															92														\$ 92
UTILITY EXP	.1		COLLECTION	OPERATIONS	(p)	69															92														\$ 92
WASTEWATER			TWDENT	YEAR	(c)	0 \$		3,150	0	0	735	3,828	0	589	0	0	288	16	0	0	24,404	0	0	0	0	242	0	0	0		0	0	144	3	\$ 33,493
				ACCOUNT NAME	(b)	Salaries and Wages - Employees	Salaries and Wages - Officers,	Directors and Majority Stockholders	Employee Pensions and Benefits	Purchased Sewage Treatment	Sludge Removal Expense	Purchased Power	Fuel for Power Production	Chemicals	Materials and Supplies	Contractual Services-Engineering	Contractual Services - Accounting	Contractual Services - Legal	Contractual Services - Mgt. Fees	Contractual Services - Testing	Contractual Services - Other	Rental of Building/Real Property	Rental of Equipment	Transportation Expenses	Insurance - Vehicle	Insurance - General Liability	Insurance - Workman's Comp.	Insurance - Other	Advertising Expense	Regulatory Commission Expenses	- Amortization of Rate Case Expense	Regulatory Commission ExpOther	Bad Debt Expense	Miscellaneous Expenses	Total Wastewater Utility Expenses
			5	ACCT.	(a)	701	703		704	710	711	715	716	718	720	731	732	733	734	735	736	741	742	750	756	757	758	759	160	766		191	770	775	Tot

S-10(a) GROUP

UTILITY NAME: Florida Community Water Systems, Inc.

SYSTEM NAME / COUNTY:

The Woods / Sumter

	.12 GECT ATMED	WATED	DISTRIBUTION	EXPENSES-	MAINTENANCE	(0)	69																													0 8
	.11 GECT ADJUE	WATED	DISTRIBUTION	EXPENSES-	OPERATIONS	(n)	s			Y 33																										8
XIX	.10 DECLANTED	WATED	TREATMENT	EXPENSES-	MAINTENANCE	(m)	S																								1					\$ 0
WASTEWATER UTILITY EXPENSE ACCOUNT MATRIX	6. Gaya A 1930	WATED	TREATMENT	EXPENSES-	OPERATIONS	(1)	€4																													\$ 0
Y EXPENSE A	οċ		ADMIN. &	GENERAL	EXPENSES	(k)	\$		3,150									288	16			6,645					242					20			3	\$ 10,344
WATER UTILIT	.7		CUSTOMER	ACCOUNTS	EXPENSE	(9)	\$									(C. 7)						2,125					ii 23							144		\$ 2,269
WASTE					ACCOUNT NAME	(b)	Salaries and Wages - Employees	Salaries and Wages - Officers,	Directors and Majority Stockholders	Employee Pensions and Benefits	Purchased Sewage Treatment	Sludge Removal Expense	Purchased Power	Fuel for Power Purchased	Chemicals	Materials and Supplies	Contractual Services-Engineering	Contractual Services - Accounting	Contractual Services - Legal	Contractual Services - Mgt. Fees	Contractual Services - Testing	Contractual Services - Other	Rental of Building/Real Property	Rental of Equipment	Transportation Expenses	Insurance - Vehicle	Insurance - General Liability	Insurance - Workman's Comp.	Insurance - Other	Advertising Expense	Regulatory Commission Expenses	- Amortization of Rate Case Expense	Regulatory Commission ExpOther	Bad Debt Expense	Miscellaneous Expenses	Total Wastewater Utility Expenses
				ACCT.	NO.	(a)	701	703		704	710	711	715	716	718	720	731	732	733	734	735	736	741	742	750	756	757	758	759	760	766		167	077	775	Tota

SYSTEM NAME / COUNTY:

The Woods / Sumter

CALCULATION OF THE WASTEWATER SYSTEM METER EQUIVALENTS

TYPE OF WATER METER (b)	EQUIVALENT FACTOR (c)	NUMBER OF WATER METERS (d)	OF METER EQUIVALENTS (c x d) (e)
	1.0		0
Displacement	1.0	53	53
	1.5		0
	2.5		0
	5.0		0
	8.0		0
Displacement	15.0		0
Compound	16.0		0
Turbine	17.5		0
Displacement or Compound	25.0		0
Turbine	30,0		0
Displacement or Compound	50.0		0
Turbine	62.5		0
Compound	80.0		0
Turbine	90.0		0
Compound	115.0		0
Turbine	145.0		0
Turbine	215.0		0
	Displacement Displacement Displacement Displacement Displacement or Turbine Displacement, Compound or Turbine Displacement Compound Turbine Displacement or Compound Turbine Displacement or Compound Turbine Displacement or Compound Turbine Compound Turbine Compound Turbine Compound	TYPE OF WATER METER	TYPE OF WATER METER (b) FACTOR (c) METERS (d) 1.0 1.0 53 Displacement 1.5 53 Displacement 2.5 50 Displacement or Turbine 5.0 50 Displacement, Compound or Turbine 8.0 50 Displacement 15.0 50 Compound 16.0 50 Turbine 17.5 50 Displacement or Compound 25.0 50 Turbine 30.0 50.0 Turbine 62.5 50 Compound 80.0 50.0 Turbine 90.0 60 Compound 115.0 115.0 Turbine 145.0 145.0

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:				

S-1	1
GROUP	***
SYSTEM	

YEAR OF REPORT
December 31, 2022

SYSTEM NAME / COUNTY:

The Woods	Sumter	
-----------	--------	--

WASTEWATER TREATMENT PLANT INFORMATION

Provide a separate sheet for each wastewater treatment facility

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

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

(2) Contact stabilization, advanced treatment, etc.

S-12	
GROUP	
VSTEM	

SYSTEM NAME / COUNTY:

The Woods / Sumter

OTHER WASTEWATER SYSTEM INFORMATION

Furnish information below for each system. A separate p	page should be supplied where necessary.			
Present number of ERCs* now being served	53			
Maximum number of ERCs* which can be served	55			
3. Present system connection capacity (in ERCs*) using existing lines	53			
4. Future connection capacity (in ERCs*) upon service area buildout	55			
5. Estimated annual increase in ERCs*	0			
6. Describe any plans and estimated completion dates for any enlargements None	s or improvements of this system			
7. If the utility uses reuse as a means of effluent disposal, attach a list of the provided to each, if known. N/A - none	e reuse end users and the amount of reuse			
8. If the utility does not engage in reuse, has a reuse feasibility study been of	completed?			
If so, when?				
9. Has the utility been required by the DEP or water management district to	o implement reuse? N/A no reuse			
If so, what are the utility's plans to comply with this requirement?				
10. When did the company last file a capacity analysis report with the DEP	?			
11. If the present system does not meet the requirements of DEP rules: a. Attach a description of the plant upgrade necessary to a 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?	meet the DEP rules.			
12. Department of Environmental Protection ID # FI	_A013500			

S-13 GROUP ____ SYSTEM

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

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

Company: FLORIDA COMMUNITY WATER SYSTEMS, INC.

For the Year Ended December 31, 2022

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

$-\mathbf{v}$	n	0	n	9	ŧ١	\sim	2	0	٠
Ex	v	a	u	a	u	v	11	J	

Instructions:

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

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

Company: FLORIDA COMMUNITY WATER SYSTEMS, INC.

For the Year Ended December 31, 2022

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

_				
Expl	ar	101	_	20.
	aı	au	IOI	15.

Instructions:

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